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**BRATTLEBORO SELECTBOARD
TUESDAY, MAY 26, 2020
SPECIAL MEETING – 6:15PM
HELD REMOTELY VIA GoToMeeting
MINUTES**

NOTE: Per the "Stay Home – Stay Safe" order issued by Governor Scott on March 13, 2020, this meeting was held remotely with no physical location using GoToMeeting.

Selectboard members in attendance: Tim Wessel, Elizabeth McLoughlin, Ian Goodnow, Brandie Starr, and Daniel Quipp.

Staff participating: Town Manager Peter Elwell, Assistant Town Manager Patrick Moreland, Public Works Director Steve Barrett, Highway/Utilities Superintendent Dan Tyler, and Executive Secretary Jan Anderson.

Others participating: Summer Price, Wendy Levy, Marta Gossage, Franz Reichsman, Peter "Fish" Case, Kate O'Connor, Elizabeth Clausen, Amanda Witman, Martha Ramsey, Rikki Risatti, David Levenbach, ASL interpreters Janet Dickinson and Elizabeth Fox, and BCTV staff and volunteers.

Chair Tim Wessel called the meeting to order at 6:15pm. He confirmed that the meeting was properly warned.

CHAIR'S REMARKS

None.

MANAGER'S COMMENTS

None.

SELECTBOARD COMMENTS

None.

PUBLIC PARTICIPATION

Rikki Risatti suggested adding GoToMeeting contact instructions to the Town calendar.

Summer Price said that she was interested in caucusing for becoming a Town Meeting Member when Representative Town Meeting was rescheduled.

COVID-19 UPDATE

Review of COVID-19 Emergency Order: "Wearing Face Coverings Required." Chair Wessel stated that last Tuesday the Board passed an Emergency Order requiring the public to wear face masks when entering into retail establishments, and was asked to specifically warn this item at this meeting for public discussion. Most Board members stated that they received positive feedback about the order, but also heard from a few people with objections. Wendy Levy, Marta Gossage, Franz Reichsman, Peter "Fish" Case, Kate O'Connor, Elizabeth Clausen, Amanda Witman, and Martha Ramsey provided their opinions and comments. Starr said that she had received feedback on the language under "Exceptions" about the age of children. Wessel suggested that the Board issue an "Emergency Health Guidance from the Brattleboro Selectboard," rather than an "order." Elwell spoke of his experiences with managers at grocery stores, and the issuance of this order for the protection of the greater group in a public health emergency. There was much discussion by the Board, including adding an expiration date to the order, the difference between an order and an ordinance, enforceability of the order, enforcement mechanisms, enforcement by education and conversation, authority of the Board to issue such an order to protect the health, safety, and welfare of the public, and addressing when/how to wear masks in restaurants when they re-open. The Board agreed to amend the language under

1 "Exceptions" and to add this matter to the June 16 agenda for discussion after receiving new directions
2 from the State.

3
4 **MOTION BY BRANDIE STARR TO AMEND THE "COVID-19 EMERGENCY ORDER WEARING**
5 **FACE COVERINGS REQUIRED" TO READ, IN THE "EXCEPTIONS" PARAGRAPH: CLOTH FACE**
6 **COVERINGS ARE NOT REQUIRED ON YOUNG CHILDREN UNDER AGE 5 AND SHOULD NOT BE**
7 **PLACED ON ANYONE WHO HAS TROUBLE BREATHING OR ANYONE WHO IS UNCONSCIOUS,**
8 **INCAPACITATED, OR OTHERWISE UNABLE TO REMOVE THE MASK WITHOUT ASSISTANCE.**
9 **MOTION CARRIED 5-0.**

10
11 Chair Wessel called for a recess at 7:45pm.
12 Chair Wessel reconvened the meeting at 7:55pm.

13
14 ***WATER AND SEWER COMMISSIONERS***

15
16 **MOTION BY BRANDIE STARR TO CONVENE AS WATER AND SEWER COMMISSIONERS.**
17 **MOTION CARRIED 5-0.**

18
19 Proposed FY21 Utilities Fund Budget – Presentation and Discussion. Town Manager Elwell provided a
20 brief overview of the utilities operations and budget. He said that the Board would discuss the proposed
21 increase in water and sewer rates later in the meeting. Public Works Director Steve Barrett spoke about
22 the proposed overall FY21 Utilities Fund Budget, as set forth in the memo dated May 13, 2020.
23 Highway/Utilities Superintendent Dan Tyler noted that the proposed FY21 budget was generally level-
24 funded, and he reviewed several specific line items. There were some questions and discussion by the
25 Board.

26
27 **NO ACTION TAKEN.**

28
29 Review of Utilities Fund Capital Improvement Plan. Public Works Director Barrett and Highway/Utilities
30 Superintendent Tyler spoke about the proposed capital improvement projects, as set forth in Barrett's
31 memo dated May 12, 2020. Rikki Risatti suggested implementing a program for property managers to
32 monitor water quality within buildings. David Levenbach inquired about funds set aside for capital projects
33 or vehicles that got deferred. There were several questions and some discussion by the Board.

34
35 **NO ACTION TAKEN.**

36
37 Preliminary Discussion of FY21 Utility Rates. Town Manager Elwell spoke at length about the financial
38 status of the Utilities Fund and staff's recommended rate increases for the next five fiscal years, as set
39 forth in the memo dated May 13, 2020. He noted that the significant water rate increases being proposed
40 were generally due to funding for the replacement of the water treatment plant. Kate O'Connor asked to
41 provide information on how the rate increases would affect households. There were several questions
42 and much discussion by the Board.

43
44 **NO ACTION TAKEN.**

45
46 **MOTION BY BRANDIE STARR TO ADJOURN AS WATER AND SEWER COMMISSIONERS.**
47 **MOTION CARRIED 5-0.**

48
49 ***NEW BUSINESS***

50 Proposed FY21 Parking Fund Budget – Presentation and Discussion. Town Manager Elwell noted that
51 parking enforcement and collections had been shut down completely in March due to the COVID-19
52 pandemic and the Governor's "Stay Home – Stay Safe" order. He said it was the proper decision to
53 make; however, it severely impacted the Parking Fund, as set forth in the memo from Assistant Town
54 Manager Patrick Moreland, dated May 13, 2020. He proposed that the operations be re-opened as of

1 July 1. Moreland reviewed the revenue and expenditures in the proposed FY21 Parking Fund Budget.
2 There were some questions and discussion by the Board.

3
4 **NO ACTION TAKEN.**

5
6 There was no further business.

7
8 **MOTION BY ELIZABETH McLOUGHLIN TO ADJOURN AT 9:47 PM. MOTION CARRIED 5-0.**

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Ian Goodnow, Clerk

MEMORANDUM

To: Selectboard
From: Peter B. Elwell, Town Manager
Re: Proposed FY21-FY25 Utilities Fund Rates
Date: June 9, 2020



This memorandum is in furtherance of information provided to the Selectboard for your meetings on May 26 and June 2, and in furtherance of the Selectboard's discussions at those meetings.

Attached is an ordinance that amends Chapter 18 of the Town Code of Ordinances to establish water and sewer rate increases for FY21 through FY25. Based on the tentative direction staff received from the Selectboard at your meeting on June 2, this ordinance is presented for second reading, public hearing, and adoption at your meeting on June 16.

The proposed rate increases are as follows:

<u>Fiscal Year</u>	<u>Water Increase</u>	<u>Sewer Increase</u>
FY21	2%	2%
FY22	6%	1%
FY23	6%	1%
FY24	6%	1%
FY25	6%	1%

The Selectboard needs to adopt this ordinance at the June 16 Selectboard meeting or hold a special meeting prior to July 1 so that the FY21 rates can be adopted prior to the beginning of the new fiscal year.

PBE:
Attachment

**Amendment to the Code of Ordinances
June 16, 2020**

Pursuant to the authority granted to the Selectboard of the Town of Brattleboro under 24A VSA, Chapter 107 as amended, and 24 VSA §872, §1971 et seq., and §2291, Vermont Statutes Annotated, and such other general or special enactments as may be material hereto, the Selectboard of the Town of Brattleboro, does hereby amend Chapter 18 (Water & Sewers), Article II (Sewers), Division 5 (Rents), Sec. 18-137 (Sewer Rates); and Article III (Water), Division 2 (Rates), Sec. 18-163 (Metered Service) of the Code of Ordinances in the following manner:

Chapter 18 (Water & Sewers), Article II (Sewers), Division 5 (Rents), Sec. 18-137 (Sewer Rates):
Sewer rates are increased at two percent (2%) for FY21, and at one percent (1%) for FY22-FY25.

Chapter 18 (Water & Sewers), Article III (Water), Division 2 (Rates), Sec. 18-163 (Metered Service):
Water rates are increased at two percent (2%) for FY21, and at six percent (6%) for FY22-FY25.

A copy of this Amendment may be obtained from the Brattleboro Town Manager's Office. Peter B. Elwell, Brattleboro Town Manager, 230 Main Street, Brattleboro, Vermont 05301, telephone number (802) 251-8151 is a person with knowledge of this Amendment and who is available to answer questions in connection therewith.

This amendment shall be posted in five conspicuous places within the Town and published in the *Brattleboro Reformer* on the 20th day of June, 2020, and shall become effective on the 15th day of August, 2020, unless a petition for a vote to disapprove the ordinance at a special or regular town meeting is signed by not less than five (5%) percent of the qualified voters of the Town of Brattleboro and filed with the Town Clerk within 44 days of the date of adoption stated above.

Passed and adopted by the Selectboard of the Town of Brattleboro this 16th day of June, 2020.

Brattleboro, Vermont Town Clerk's Office, Brattleboro, Vermont, _____ at _____ M. received and recorded the foregoing Amendment to the Code of Ordinances in Volume _____, Ordinances, at Page _____. Attest: _____ Town Clerk
--

BRATTLEBORO SELECTBOARD

Tim Wessel, Chair

Elizabeth McLoughlin, Vice-Chair

Ian Goodnow, Clerk

Brandie Starr

Daniel Quipp

determine sewer usage from such premises.

Sec. 18-137. Sewer rates.

In addition to any water rates paid by customers of the Public Utilities Division, each customer who is also served by a public sewer shall be charged to cover the cost of the disposal of sewage in the following manner:

~~BY ORDER OF THE SELECTBOARD, dated April 16, 2019, "The sewer rates contained in Section 18-137(a) through (c) as effective for July 2019 shall be continued in full force and effect until June 30, 2020."~~

a) Quarterly Base fee by size of meter: (amended 05-17-2014 8/15/2020)

Meter Size	Bill Date Oct 2019 & Jan, Apr, Jul 2020	Bill Date Oct 2020 & Jan, Apr, Jul 2021	Bill Date Oct 2021 & Jan, Apr, Jul 2022	Bill Date Oct 2022 & Jan, Apr, Jul 2023	Bill Date Oct 2023 & Jan, Apr, Jul 2024	Bill Date Oct 2024 & Jan, Apr, Jul 2025
5/8"	\$45.04	\$45.95	\$46.41	\$46.87	\$47.34	\$47.81
3/4"	\$67.57	\$68.92	\$69.61	\$70.30	\$71.01	\$71.72
1"	\$112.61	\$114.86	\$116.01	\$117.17	\$118.34	\$119.53
1.5"	\$225.21	\$229.71	\$232.01	\$234.33	\$236.67	\$239.04
2"	\$360.33	\$367.54	\$371.21	\$374.92	\$378.67	\$382.46
3"	\$720.67	\$735.09	\$742.44	\$749.86	\$757.36	\$764.94
4"	\$1,238.66	\$1,263.43	\$1,276.07	\$1,288.83	\$1,301.72	\$1,314.74
6"	\$1,520.17	\$1,550.57	\$1,566.08	\$1,581.74	\$1,597.56	\$1,613.53
8"	\$2,297.14	\$2,343.09	\$2,366.52	\$2,390.18	\$2,414.09	\$2,438.23

b) Quarterly, usage charge per one-hundred (100) cubic feet: (amended 05-17-2014 08-15-2020)

Bill Date Oct 2019 & Jan, Apr, Jul 2020	Bill Date Oct 2020 & Jan, Apr, Jul 2021	Bill Date Oct 2021 & Jan, Apr, Jul 2022	Bill Date Oct 2022 & Jan, Apr, Jul 2023	Bill Date Oct 2023 & Jan, Apr, Jul 2024	Bill Date Oct 2024 & Jan, Apr, Jul 2025
\$6.20	\$6.32	\$6.38	\$6.45	\$6.51	\$6.58

c) Unmetered use:

The following per quarter rates shall be charged unmetered properties for sewer service:

- (1) Single tenement or house trailer, shall be charged the following per quarter (amended 05-17-2014 08-15-2020);

Bill Date Oct 2019 & Jan, Apr, Jul 2020	Bill Date Oct 2020 & Jan, Apr, Jul 2021	Bill Date Oct 2021 & Jan, Apr, Jul 2022	Bill Date Oct 2022 & Jan, Apr, Jul 2023	Bill Date Oct 2023 & Jan, Apr, Jul 2024	Bill Date Oct 2024 & Jan, Apr, Jul 2025
\$61.89	\$63.13	\$63.76	\$64.40	\$65.04	\$65.69

- (2) Each additional tenement in the same building, shall be charged the following per quarter. (amended 05-17-2014 08-15-2020)

Bill Date Oct 2019 & Jan, Apr, Jul 2020	Bill Date Oct 2020 & Jan, Apr, Jul 2021	Bill Date Oct 2021 & Jan, Apr, Jul 2022	Bill Date Oct 2022 & Jan, Apr, Jul 2023	Bill Date Oct 2023 & Jan, Apr, Jul 2024	Bill Date Oct 2024 & Jan, Apr, Jul 2025
\$61.89	\$63.13	\$63.76	\$64.40	\$65.04	\$65.69

Sec. 18-138. Customers with private water services; meters, billing.

If a customer has a private water source and his sewage is dumped into a public sewer, the commissioners may require that a meter be set in the sewer line or lines or the water line or lines serving or on such private premises at the sole cost to the customer, which meter shall be read and billed by the sewer department.

Sec. 18-139. Billings.

The superintendent of the sewer department shall submit to the treasurer of the town, on or before December first, of each year, a complete and revised list of all sewer service customers of the sewer department, in alphabetical order, and the town treasurer shall bill each of said customers for such sewer service on or before the dates provided in section 18-129,5 allowing such discounts as incentive for prompt payment and/or providing for such penalties for delinquent payment as the commissioners may fix and determine.

Sec. 18-140. Payment/Delinquent Accounts. (Amended 8/05)

Refer to Sec. 18-5 and Sec. 18-6.

Sec. 18-141. Unpaid charges to constitute lien; foreclosure of lien.

The property owner or group of property owners using the sewage system shall be liable for the rent fixed as provided by section 18-133. The charges, rates or rents for such sewage system remaining unpaid and delinquent after ninety (90) days from the date shall be a lien upon the real estate furnished with such service in the same manner and to the same effect as taxes are 06-15-2019 8/15/2020

the consumer shall not turn it on, or permit it to be turned on, without the consent of the water department.

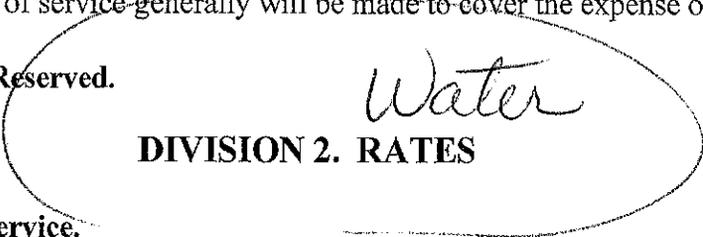
Sec. 18-155. Same - Point of disconnection.

Wherever any of the rules and regulations of this article provide for shutting off the water, the water department may, at its election, shut off either at the curb box or at the water department's tap in the main.

Sec. 18-156. Same - Fee for turning back on.

Whenever the water department has turned off the water from any service connection because of violation of rules, or nonpayment of bill, a charge equal to that required by Section 18-176 for cut-on or off of service generally will be made to cover the expense of turning on.

Secs. 18-157 - 18-162. Reserved.



Sec. 18-163. Metered service.

Rates for buildings which have metered service pursuant to this division shall be charged as follows:

~~BY ORDER OF THE SELECTBOARD, dated April 16, 2019, "The water rates contained in Section 18-163(a) and (b) as effective for July 2019 shall be continued in full force and effect until June 30, 2020."~~

- a) A basic quarterly service charge by size of meter, whether the water is on or not, as follows: (amended ~~05-17-2014~~ 08/15/2020)

Meter Size	Bill Date Oct 2019 & Jan, Apr, Jul 2020	Bill Date Oct 2020 & Jan, Apr, Jul 2021	Bill Date Oct 2021 & Jan, Apr, Jul 2022	Bill Date Oct 2022 & Jan, Apr, Jul 2023	Bill Date Oct 2023 & Jan, Apr, Jul 2024	Bill Date Oct 2024 & Jan, Apr, Jul 2025
5/8"	\$33.55	\$34.22	\$36.28	\$38.45	\$40.76	\$43.21
3/4"	\$50.34	\$51.34	\$54.42	\$57.69	\$61.15	\$64.82
1"	\$83.89	\$85.57	\$90.70	\$96.14	\$101.91	\$108.02
1.5"	\$167.75	\$171.11	\$181.38	\$192.26	203.79	216.02
2"	\$268.41	\$273.78	\$290.21	\$307.62	\$326.08	\$345.64
3"	\$536.83	\$547.56	\$580.42	\$615.24	\$652.16	\$691.29
4"	\$922.68	\$941.13	\$997.60	\$1,057.46	\$1,20.91	\$1,188.16
6"	\$1,132.37	\$1,155.01	\$1,224.32	\$1,297.77	\$1,375.64	\$1,458.18
8"	\$1,711.14	\$1,745.36	\$1,850.08	\$1,961.09	\$2,078.75	\$2,203.48

- b) Quarterly usage rates per one-hundred (100) cubic feet (amended ~~05-17-2014~~ 08-15-2020)--

Bill Date Oct 2019 & Jan, Apr, Jul 2020	Bill Date Oct 2020 & Jan, Apr, Jul 2021	Bill Date Oct 2021 & Jan, Apr, Jul 2022	Bill Date Oct 2022 & Jan, Apr, Jul 2023	Bill Date Oct 2023 & Jan, Apr, Jul 2024	Bill Date Oct 2024 & Jan, Apr, Jul 2025
\$2.44	\$2.49	\$2.64	\$2.80	\$2.96	\$3.14

Sec. 18-164. Reserved.

Sec. 18-165. Reserved.

Sec. 18-166. Fire protection lines for use only in extinguishing fires.

Fire protection lines, for use only in extinguishing fires, shall be charged at the following per annum rates:

- (1) For fire service from two-inch line for standpipe, \$175.00, per year;
- (2) For fire service from three-inch line for standpipe, \$390.00, per year.
- (3) For fire service for automatic sprinkler service through six-inch line or by meter furnished by building owner with approval of water department, \$550.00 per year;
- (4) For each additional six-inch equivalent connection for the same property as described in subsection (3) above, \$440.00 per year;
- (5) For fire service for automatic sprinkler service through four-inch line or by meter furnished by building owner with approval of water department, \$275.00, per year;
- (6) For each additional four-inch equivalent connection for the same property as described in subsection (5) above, \$220.00 per year;
- (7) For fire service for automatic sprinkler service through eight-inch line or by meter furnished by building owner with approval of water department, \$1,100.00 per year;
- (8) For each additional eight-inch equivalent connection for the same property as described in subsection (7) above, \$880.00 per year;
- (9) For each private fire hydrant, \$440.00 per year.
- (10) No fire lines shall be run into a building or fire lines supplied with water unless water is taken also for general purposes.

Sec. 18-167. Fountains.

Fountains shall be charged based on approved rates for size of connection.

Sec. 18-168. Reserved.

Town of Brattleboro
DEPARTMENT OF PUBLIC WORKS

211 Fairground Road, Brattleboro, Vermont 05301
Tel: 802-254-4255 • Fax: 802-257-2316 • E-mail: dtyler@brattleboro.org

To: Brattleboro Selectboard
Via: Peter Elwell, Town Manager
From: Daniel Tyler, Highway/Utilities Superintendent
Subject: Utilities Division – Culvert Purchase
Date: June 5, 2020

Funding was approved in the FY20 utilities capital budget to install a waste line from the Pleasant Valley Treatment Plant, to the sewer collection system at the north end of the Mountain Home Trailer Park, on Reservoir Rd. The permit and easement acquisition have been completed, and the project is ready to proceed. Most of the piping installation will be completed by our distribution and storage crew.

Within the project there is a stream crossing. The exiting culvert is undersized and in poor condition. The design calls for replacement of the culvert with a new aluminum box culvert by Contech. To complete the culvert installation, two 16" water mains need to be moved under the stream. The resources and equipment needed to complete the installation and adhere to the stream alteration permit are better suited for a contractor. The culvert installation portion of the project is currently out to bid. Once results are received, we will return to you with a recommendation.

To expedite the process, we are requesting authorization to purchase the specified aluminum box culvert. There is an extended lead time for the culvert. If we require the contractor to furnish the culvert, they will not be able to begin the ordering process until the project is awarded, further delaying the project. Contech is the sole manufacture of the aluminum culvert. The following two quotes were received:

<u>Company</u>	<u>Culvert Price</u>
Everett J. Prescott Inc.	\$25,207.89
Contech Engineered Solutions	\$25,750.00

We recommend purchasing the culvert through Everett J. Prescott.

**Town of Brattleboro
Selectboard Resolution**

Be it resolved by the Selectboard of the Town of Brattleboro, Vermont, as follows:

**AMENDED
COVID-19 EMERGENCY ORDER
WEARING FACE COVERINGS REQUIRED**

WHEREAS, the Centers for Disease Control and Prevention (CDC) recommend the use of simple cloth face coverings to slow the spread of the COVID-19 coronavirus and to help prevent people who may unknowingly have the virus from transmitting it to others; and

WHEREAS, the Vermont Department of Health "recommends that all Vermonters wear cloth face coverings when outside of the home to help slow the spread of COVID-19;" and

WHEREAS, Governor Phil Scott and the Vermont Agency of Commerce and Community Development have issued the following instructions in conjunction with the Governor's executive orders regarding COVID-19:

"Employees must wear face coverings over their nose and mouth when in the presence of others. In the case of retail cashiers, a translucent shield or "sneeze guard" is acceptable in lieu of a mask. Businesses and non-profit and government entities may require customers or clients to wear masks" while on their premises

and

"The legislative body of each municipality may enact more strict local requirements regarding mask use than those set forth herein;" and

WHEREAS, COVID-19 remains a health hazard to residents of Brattleboro and a significant threat to vulnerable populations; and

WHEREAS, wearing a face covering is an important act we can do in an effort to protect others from an infection that we may not even know we have.

NOW, THEREFORE, BE IT RESOLVED that this Selectboard hereby issues the following COVID-19 Emergency Order:

WEARING FACE COVERINGS REQUIRED

Requirement to Wear Face Covering.

Starting May 20, 2020, all establishments located in the Town of Brattleboro that invite the public into their premises for the purpose of receiving services, purchasing products, or otherwise transacting business, shall require both staff and customers (or visitors) to wear cloth face coverings or face shields over their nose and mouth while inside the establishment.

Exceptions.

Cloth face coverings are not required on young children under age 5 and should not be placed on anyone who has trouble breathing or anyone who is unconscious, incapacitated, or otherwise unable to remove the mask without assistance.

Posting of Requirement.

Each establishment is individually responsible to post signage at the entrance and at other appropriate locations stating that customers (or visitors) are required to wear face coverings by order of the Brattleboro Selectboard.

Effective Period.

This Order shall remain in effect until the Brattleboro Selectboard amends, rescinds, or suspends this Order or until the Governor declares an end to the COVID-19 State of Emergency in Vermont, whichever occurs first.

**Adopted by the Brattleboro Selectboard at its meeting on May 19, 2020:
Amended by the Brattleboro Selectboard at its meeting on May 26, 2020.**



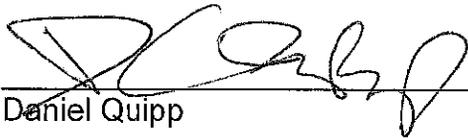
Tim Wessel, Chair



Elizabeth McLoughlin, Vice Chair



Ian Goodnow, Clerk



Daniel Quipp



Brandie Starr

TOWN OF BRATTLEBORO

Town Manager's Office · 230 Main Street · Brattleboro, VT 05301
(802) 251-8151 Fax (802) 257-2322

June 10, 2020

Memo To: Brattleboro Selectboard
Memo Via: Peter B. Elwell, Town Manager
Memo From: Patrick Moreland, Assistant Town Manager
Memo Re: FY 2021 Parking Fund Budget, Parking Transfer

Recommendation: To adopt the FY 2021 Parking Fund Budget as presented.

Recommendation: To consider a transfer in an amount to be determined from the General Fund to the Parking Fund.

FY21 Parking Budget

During the Selectboard meetings on May 26 and June 2, the Selectboard discussed the FY 2021 Parking Fund budget. No changes were directed, and no questions were left unanswered. Therefore, staff recommends that the Selectboard adopt this budget at the Selectboard meeting on June 16, 2020.

FY2020 General Fund Transfer

Staff reported in May that the Parking Fund would end the year with at least a \$100,000 deficit. In June staff reported that the General Fund is expected to end the year with a little more than a \$150,000 surplus, which is almost \$500,000 better than budget. As a result, the Selectboard indicated that it would like to evaluate some options for urgently needed capital maintenance projects that would otherwise be unaffordable given the performance of the Parking Fund in FY 2020.

Preston Lot – An improvement project at the Preston Parking Lot on Flat Street had been planned for FY17, but it had to be cut to afford the more urgent improvements at the Harmony and Harris parking lots. The surface condition of the lot is poor and the landscaping around the lot and along the Whetstone Pathway is tired. The lot needs to be resurfaced and repainted. The soil in the landscaping beds needs to be enriched with fresh compost from Brattleboro's curbside organics program and supplemented with some additional foliage (ornamental flowers or shrubs). The estimate for this project is \$30,000.

BTC Waterproofing – There has been a long-standing problem of water infiltration into the facilities located under the parking garage. This condition affects both the Parking Enforcement Office and both of the leased spaces, Experienced Goods & Dottie's Discount Foods. This condition which can spill water down into the leased retail space (ruining merchandise and ceiling tiles requires regular clean up) is unacceptable. For many years, the approach has been contracting with a company out of Northern Vermont that specializes in joint repair between concrete slabs. This was the regular maintenance

practice during the period in which we have had the “long standing problem”. After consulting with Steve Horton and reviewing the original Operations and Maintenance Manual from the construction of the parking garage, we have identified a different approach that was recommended by the contractor that built the garage. The challenge is that we do not know exactly how much this new approach is going to cost, but staff believes that a new approach is needed. The new approach involves a durable waterproof coating applied to the entire driving surface, and that surface must be thoroughly cleaned prior to the application for the waterproofing to properly adhere. The scope of work that bidders will compete for will require a 5-year warranty, something the previous joint sealing method never could deliver. Steve Horton estimates that this process will likely cost \$30,000 per floor and staff recommends that we take this approach on the two floors immediately above the leased space.

Meter Income in Parklet Spaces - Staff collected information on the revenue collected within the parking spaces now occupied by parklets. The data was gathered from the Data Management System within the IPS Smart Parking system and represents meter revenue from 7/1/19 to 11/15/19, the approximate term of the proposed parklet program.

	Cash	Credit/App	Total
Main Street Meters	\$ 4,346.90	\$ 2,414.72	\$ 6,761.62
Elliot Street Meters	\$ 2,009.50	\$ 668.80	\$ 2,678.30
High Grove Meters	\$ 230.85	\$ 16.47	\$ 247.32
Harmony Lot 3 Spaces	\$ 755.71	\$ 794.28	\$ 1,549.99
	\$ 7,342.96	\$ 3,894.27	\$ 11,237.23

When the Town permits all day private use of a parking space the meters are “hooded” and the fee charged to the applicant is \$15 per day. Were this method applied during this same time period, the revenue to the Town’s Parking Fund would be \$30,600.

TOWN OF BRATTLEBORO FISCAL YEAR 2021 PARKING FUND BUDGET (PROPOSED)

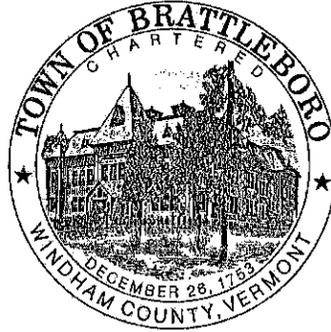
	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	BUDGET FY21	FY20/21 \$ Change	FY20/21 % Change
REVENUE							
MM - Interest Income	\$ 601.46	\$ 1,531.51	\$ 3,101.07	\$ 2,000	\$ 2,000	\$ -	0.0%
Bond Interest	\$ 4,993.88	\$ 17,301.78	\$ 17,365.83	\$ 29,850	\$ 8,293	\$ (21,557)	-72.2%
Insurance Proceeds	\$ -	\$ -	\$ 341.64			\$ -	0.0%
Grant Revenue	\$ -	\$ -	\$ 63,667.95			\$ -	0.0%
Parking Meter Revenue	\$ 386,971.39	\$ 375,723.82	\$ 416,580.58	\$ 445,000	\$ 470,000	\$ 25,000	5.6%
Meter Income-Smart Card	\$ 16,376.80	\$ 18,011.00	\$ 4,746.05	\$ -	\$ -	\$ -	0.0%
Parking Boot Income	\$ 11,015.00	\$ 10,795.00	\$ 5,475.00	\$ 10,000	\$ 5,000	\$ (5,000)	-50.0%
Parking Fines	\$ 187,465.95	\$ 162,433.74	\$ 137,237.10	\$ 160,000	\$ 115,000	\$ (45,000)	-28.1%
Hood Rentals	\$ 1,944.50	\$ 11,955.00	\$ 13,199.50	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
Permit Stickers	\$ 149,409.75	\$ 158,333.50	\$ 171,403.39	\$ 160,000	\$ 160,000	\$ -	0.0%
BTC Rental Space Revenue	\$ 99,679.58	\$ 101,183.66	\$ 107,992.84	\$ 104,500	\$ 105,750	\$ 1,250	1.2%
Miscellaneous Revenue	\$ 20.00	\$ 30.00	\$ 4.00	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUE	\$ 858,478.31	\$ 857,299.01	\$ 941,114.95	\$ 916,350	\$ 876,043	\$ (40,307)	-4.4%
EXPENDITURES							
Staff Salaries	\$ 139,572.85	\$ 144,299.11	\$ 148,362.44	\$ 155,000	\$ 158,500	\$ 3,500	2.3%
Vacation BB - Retire Pay	\$ -	\$ -	\$ 702.00	\$ -	\$ -	\$ -	0.0%
Salary Adjustments	\$ (2,095.36)	\$ 1,242.62	\$ (499.42)	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 6,936.60	\$ 2,604.44	\$ 3,606.29	\$ 5,000	\$ 5,000	\$ -	0.0%
DPW Lot Maintenance	\$ -	\$ 8,190.41	\$ 14,491.68	\$ 8,000	\$ 12,000	\$ 4,000	50.0%
Social Security	\$ 10,273.97	\$ 10,876.45	\$ 11,267.87	\$ 12,900	\$ 12,100	\$ (800)	-6.2%
Health Insurance	\$ 63,348.68	\$ 64,520.16	\$ 67,686.60	\$ 77,000	\$ 70,000	\$ (7,000)	-9.1%
HRA Expense	\$ 6,395.03	\$ 6,236.97	\$ 7,090.66	\$ 12,700	\$ 8,200	\$ (4,500)	-35.4%
Employee Retirement	\$ 10,619.57	\$ 10,141.51	\$ 23,846.62	\$ 8,900	\$ 9,500	\$ 600	6.7%
Life Insurance	\$ 509.96	\$ 564.72	\$ 567.96	\$ 600	\$ 600	\$ -	0.0%
Opt-Out & HSA Payments	\$ 5,195.10	\$ 6,000.00	\$ 6,000.00	\$ 6,000	\$ 5,250	\$ (750)	-12.5%
HRA Administration	\$ 213.00	\$ 264.00	\$ 264.00	\$ 810	\$ 300	\$ (510)	-63.0%
Worker's Compensation	\$ 7,675.00	\$ 9,509.79	\$ 9,796.79	\$ 10,000	\$ 10,000	\$ -	0.0%
Liability Insurance	\$ 24,675.00	\$ 16,912.50	\$ 7,522.00	\$ 8,300	\$ 8,300	\$ -	0.0%
Computer Maintenance	\$ 8,937.97	\$ 9,178.90	\$ 12,317.36	\$ 12,000	\$ 12,000	\$ -	0.0%
Professional Services	\$ 14,849.88	\$ 5,252.00	\$ -	\$ -	\$ -	\$ -	0.0%
Towing	\$ 80.00	\$ 520.00	\$ 831.00	\$ 500	\$ 500	\$ -	0.0%

TOWN OF BRATTLEBORO FISCAL YEAR 2021 PARKING FUND BUDGET (PROPOSED)

	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	BUDGET FY20	BUDGET FY21	FY20/21 \$ Change	FY20/21 % Change
Marketing	\$ -	\$ 1,029.10	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
Reimbursable Expense	\$ -	\$ -	\$ 236.88	\$ -	\$ -	\$ -	0.0%
Bank Service Charges	\$ 450.00	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100.0%
Parking Meter Fees	\$ -	\$ -	\$ 9,569.57	\$ 27,000	\$ 27,000	\$ -	0.0%
Auditing	\$ 2,669.53	\$ 2,777.45	\$ 3,492.00	\$ 5,000	\$ 5,000	\$ -	0.0%
Fuel Oil	\$ 8,004.58	\$ 8,635.15	\$ 341.61	\$ -	\$ -	\$ -	0.0%
Wood Pellets	\$ -	\$ -	\$ 14,579.88	\$ 12,000	\$ 12,000	\$ -	0.0%
Gasoline	\$ -	\$ 185.13	\$ 131.32	\$ 175	\$ 200	\$ 25	14.3%
Electric	\$ 21,300.63	\$ 21,671.71	\$ 20,018.92	\$ 19,200	\$ 17,500	\$ (1,700)	-8.9%
Utilities	\$ 1,554.95	\$ 1,665.63	\$ 1,864.86	\$ 1,900	\$ 1,900	\$ -	0.0%
Building Maintenance	\$ 15,521.72	\$ 16,542.15	\$ 10,384.66	\$ 18,000	\$ 18,000	\$ -	0.0%
Maintenance Supplies	\$ 1,794.91	\$ 1,221.65	\$ 2,047.06	\$ 3,000	\$ 3,000	\$ -	0.0%
Maintenance Contracts	\$ 6,212.37	\$ 4,669.47	\$ 7,617.86	\$ 7,000	\$ 7,000	\$ -	0.0%
Depreciation	\$ 251,274.51	\$ 245,697.68	\$ 287,788.01	\$ 280,000	\$ 289,000	\$ 9,000	3.2%
Utility Fund Interest	\$ -	\$ -	\$ 1,544.70	\$ 6,620	\$ 6,767	\$ 147	2.2%
Communications	\$ 2,081.34	\$ 2,547.67	\$ 2,145.66	\$ 2,500	\$ 2,500	\$ -	0.0%
Postage	\$ 4,206.17	\$ 3,647.14	\$ 3,409.48	\$ 4,000	\$ 4,000	\$ -	0.0%
Office Supplies	\$ 1,106.85	\$ 1,096.75	\$ 1,964.75	\$ 2,000	\$ 2,000	\$ -	0.0%
Operating Supplies	\$ 25,396.61	\$ 13,089.55	\$ 15,068.02	\$ 15,000	\$ 22,000	\$ 7,000	46.7%
Uniforms	\$ 1,273.10	\$ 915.81	\$ 1,004.99	\$ 2,000	\$ 2,000	\$ -	0.0%
Parking Lot Maintenance	\$ 2,779.76	\$ 10,731.56	\$ 11,657.75	\$ 10,000	\$ 10,000	\$ -	0.0%
Snow Removal	\$ 126,361.71	\$ 113,640.15	\$ 100,940.00	\$ 95,000	\$ 95,000	\$ -	0.0%
Vehicle Maintenance	\$ 78.98	\$ 975.59	\$ 173.34	\$ 500	\$ 250	\$ (250)	-50.0%
Transfer Out	\$ 36,900.00	\$ 55,500.00	\$ 37,500.00	\$ 40,000	\$ 37,500	\$ (2,500)	-6.3%
TOTAL EXPENDITURES	\$ 806,154.97	\$ 802,552.92	\$ 847,335.17	\$ 872,105	\$ 875,867	\$ 3,762	0.4%
	\$ 52,323.34	\$ 54,746.09	\$ 93,779.78	\$ 44,245	\$ 176		

MEMORANDUM

To: Selectboard
From: Peter B. Elwell, Town Manager
Re: FY21 General Fund Budget
Date: June 9, 2020



This memorandum is in furtherance of information provided to the Selectboard for your meeting on June 2 and in furtherance of the Selectboard's discussions at that meeting. Based on the Selectboard's tentative direction to staff at that meeting, we are presenting the proposed FY21 General Fund Budget without any changes and are requesting that you adopt this budget at your June 16 meeting.

Attached is a memorandum dated May 28, 2020, from me to you, with which I distributed to you and the public the following documents:

- Town Manager's Budget Message
- Budget Summary by type of Revenue and Expenditure
- FY21 General Fund Budget
- FY21 Capital Request
- A Selection of Graphs and Charts

All of those documents are again attached to this memorandum for easy reference as you consider adoption of the FY21 General Fund Budget. The Selectboard needs to adopt the FY21 budget at the June 16 Selectboard meeting or hold a special meeting prior to July 1 so that the FY21 budget can be adopted prior to the beginning of the new fiscal year.

PBE:
Attachments

MEMORANDUM

To: Selectboard
From: Peter B. Elwell, Town Manager
Re: FY21 General Fund Budget
Date: May 28, 2020



As you know, the Representative Town Meeting (RTM) that was scheduled for March 21, 2020, had to be cancelled due to COVID-19 and the related restrictions on public gatherings. It will not be possible to hold this year's RTM prior to the end of the current fiscal year on June 30, so it will not be possible for RTM to approve the Town's FY21 General Fund Budget in time to ensure continuity of operations into the new fiscal year on July 1. The State Legislature has recognized this predicament and passed legislation that will allow the Brattleboro Selectboard (and the governing bodies in other Vermont towns and villages where the FY21 budget has not yet been adopted) to adopt the annual budget. For this one year only, that special act of the Legislature supersedes the other relevant State Statutes and the Town Charter as they relate to adoption of the annual budget.

During November, December, and January of this past winter, the Selectboard held 9 meetings at which it reviewed the FY21 Budget and received public comments on it. On January 28, the Selectboard approved the budget as ready to be sent to RTM as the Selectboard's recommended budget for FY21. On March 1, RTM's Finance Committee issued a report that stated "[t]he Finance Committee supports passage of the Proposed FY21 budget as submitted by the selectboard to Representative Town Meeting, including separately warned articles, transfers to other town funds, and use of fund balance."

Town staff believes that the extensive prior review by the Selectboard, Finance Committee, and public, with votes of approval by the Selectboard and the Finance Committee, make it appropriate for the Selectboard to proceed with adoption of the FY21 General Fund Budget at the Selectboard meeting on June 16. We believe this is especially true due to the expected FY20 operating surplus (as reported in separate documents for review at the June 2 Selectboard meeting) and the overall stability of the Town's financial situation. If the Selectboard is not yet ready to move forward with budget adoption, then we suggest that a special Selectboard meeting be held on June 9 for the purpose of reviewing any Selectboard concerns and/or receiving additional public comments prior to proceeding with final Selectboard action on this matter.

Attached to assist in your consideration of this matter are budget related pages from the 2019-2020 Town Report, including the following:

- Town Manager's Budget Message
- Budget Summary by type of Revenue and Expenditure
- FY21 General Fund Budget
- FY21 Capital Request
- A Selection of Graphs and Charts

Also attached is the Finance Committee's report dated March 1, 2020.

PBE:
Attachments

TOWN MANAGER'S BUDGET MESSAGE

This "Budget Message" provides an overview of the FY21 Proposed Budget for the Town of Brattleboro. Both this document and the attached detailed budget address the Town's General Fund and Capital Fund. The Selectboard will review and approve the FY21 budgets for the Town's fee-based enterprise funds (Utility Fund and Parking Fund) and the Solid Waste Fund in the spring.

The development of this proposed budget was a collaborative process in which every member of the Town's management team and some other Town staff actively participated and substantively contributed. On November 5, 2019, I transmitted to the Selectboard (and made available to the public) staff's proposed FY21 Budget. The Selectboard reviewed the budget in 9 subsequent meetings. On January 28, 2020, the Selectboard approved the budget that is included in this Town Report and is recommended for approval at the annual Representative Town Meeting on March 21, 2020.

THE BROADER CONTEXT

Annual budget decisions should always be made in a longer term financial management context. Each year, we update the Comprehensive Review of Town Operations (CRTO) and set goals in the spring, update the Long Term Financial Plan (LTFP) in the summer, and do our budget preparation, review, and approval in the fall and winter. This allows plenty of time for each step in the annual cycle as we make plans, check those plans against our updated financial forecast, and then solidify those plans (as originally intended or modified, as necessary) in our annual budget.

The Selectboard's recommended FY21 Budget contains a lower property tax increase (3.77 cents or 2.9%) than in the LTFP (4.4 cents or 3.5%) just five months ago. During staff's preparation of this proposed budget, we were able to conservatively predict an increase of \$57,215 in revenue sources other than property taxes and use of fund balance. We also learned that our risk management insurance premiums will be unchanged for next year, which is \$73,500 lower than the cost we predicted in the LTFP. The net impact of all other line items was almost exactly as predicted in the LTFP (within approximately \$5,000 in an \$18.4 million budget). Then, during the Selectboard's consideration of the proposed budget, the Board approved small increases requested by Representative Town Meeting's Human Services Review Committee (\$4,510) and by the Chamber of Commerce and Downtown Brattleboro Alliance for their Community Marketing Initiative (\$1,629), added funding (\$16,000) in the Police Department for Project CARE, and increased employee compensation line items by \$36,875 to implement staff's recommended restructuring of non-union employee pay. The net impact of all of these changes has resulted in a total recommended FY21 General Fund Budget that requires \$77,261 less in property taxes than was estimated in the 2019 LTFP, a savings of approximately two-thirds of a penny on the municipal property tax rate.

In last year's budget message, I announced that we had achieved the Town's goal of increasing annual cash funding for capital projects and equipment to \$1 million (up from \$357,000 in FY16). I also cautioned that additional increases would be needed in the future. While the proposed FY21 Budget includes level funding of this cash commitment to capital, we now can more accurately predict our longer term capital needs and recommend that the Town's annual cash commitment to capital be increased to \$1.5 million through small incremental increases over the next several years. This will enable the Town to adhere to our 25-year equipment replacement plan and to fund recurring annual capital expenses through the budget, while occasionally issuing bonds for generational improvements to major infrastructure. This is addressed in greater detail below in the section regarding the FY21 transfer from the General Fund to the Capital Fund.

Stormwater management costs are increasing significantly from FY20 to FY21 (\$60,000 or the equivalent of more than half a penny on the property tax rate) due to State-mandated changes in the specifications for stormwater-related roadway maintenance and infrastructure. We have learned that other Vermont municipalities have created stormwater utilities to fund these costs more equitably, based on each property owner's amount of impervious surfaces rather than on the value of their property. The State of Vermont (which pays no property taxes) would be a substantial ratepayer to a stormwater utility in Brattleboro, due to the large amount of impervious surfaces on I-91 and other State-maintained sections of highway. It takes months to properly establish a stormwater utility, so the higher stormwater related costs are proposed to be

absorbed in the General Fund for FY21, but staff will bring forward additional information in the months ahead and will propose formation of a stormwater utility for future fiscal years.

Representative Town Meeting's approval of the Selectboard's recommendation to exercise the Town's local option and create a 1% sales tax for FY20 reduced the municipal property tax burden from 86% of total revenues to 82% of total revenues. For FY21, the proposed 3.77 cent property tax increase would result in property taxes amounting to 82.6% of total revenues. Meanwhile, in a continuing effort to reduce the property tax burden, Brattleboro town officials are actively collaborating with other municipal officials and with the Vermont League of Cities and Towns on strategies to increase the diversity of funding sources available to regional economic hub communities and other municipalities throughout Vermont.

THE BOTTOM LINE FOR FY21

The proposed FY21 General Fund Budget includes total revenues and expenditures of \$18,444,632, which is an increase of \$376,440 (or 2.1%) over the adopted FY20 General Fund Budget of \$18,068,192. Employee pay and benefits are proposed to increase by \$540,082 (or 5.1%), mainly due to structural adjustments in employee pay being implemented during the first year of 3-year collective bargaining agreements and for non-union employees. The net impact of all other expenditure line items is a decrease of \$163,642 (or -2.1%) even after accounting for the increased cost of stormwater management and an increase in the transfer for capital equipment.

Overall, funding the FY21 Budget as proposed would require property taxes to increase from \$14,801,497 to \$15,234,841 (or 2.9%). Assuming no change in the Grand List, this would require a municipal tax rate increase of \$0.0377 (or 3.77 cents). Actual taxes paid for FY21 would increase by \$37.70 over FY20 for each \$100,000 of property value.

REVENUES

Total General Fund Revenues are proposed to increase by \$376,440 (or 2.1%) from \$18,068,192 in FY20 to \$18,444,632 in FY21. The summary of broad revenue categories is as follows:

REVENUES	FY19	FY20	FY21	\$ Change	% Change
Property Taxes	\$ 14,876,643	\$ 14,801,497	\$ 15,234,841	\$ 433,344	2.9%
Rooms & Meals Taxes	\$ 365,000	\$ 420,000	\$ 440,000	\$ 20,000	4.8%
Sales Taxes	\$ -	\$ 630,000	\$ 630,000	\$ -	0.0%
Transfer from Other Funds	\$ 315,200	\$ 330,000	\$ 340,000	\$ 10,000	3.0%
Use of Fund Balance	\$ 770,000	\$ 337,119	\$ 223,000	\$(114,119)	-33.9%
Other Revenue	\$ 1,429,072	\$ 1,549,576	\$ 1,576,791	\$ 27,215	1.8%
TOTAL REVENUES	\$ 17,755,915	\$ 18,068,192	\$ 18,444,632	\$ 376,440	2.1%

Property Taxes

This category represents the Town's portion of local property taxes collected from all sources. As described above, the proposed 2.9% property tax increase would cost each individual taxpayer an additional \$37.70 for the year (or \$9.43 per quarter) per \$100,000 of property value. The total overall increase in property taxes collected by the Town for municipal services would be \$433,344 from \$14,801,497 in FY20 to \$15,234,841 in FY21.

Rooms & Meals Taxes

This category represents the Town's portion of taxes collected by the State of Vermont on overnight stays and on food and beverages purchased from establishments providing such services in Brattleboro. This revenue source has increased significantly in recent years. For FY21, we predict collections at the same level as we received in FY19, which is an increase of \$20,000 (or 4.8%) over the FY20 Budget (from \$420,000 in FY20 to \$440,000 in FY21).

Sales Tax

This category represents the Town's portion of taxes collected by the State of Vermont on retail sales in Brattleboro. This revenue source was recommended by the Selectboard and approved by Representative Town Meeting in 2019. Sales tax revenue for the first few months of FY20 was over \$200,000. This exceeded our expectations (probably due to internet sales, since our estimate was based on historical data and the State only recently started collecting sales tax on internet sales) but may not accurately reflect the amount of revenue this new source will provide over the long term as the system is still "rolling out." Therefore, for FY21, we are conservatively projecting collections at the same level as we predicted for FY20, which is \$630,000 (the equivalent of approximately 5.5 cents on the Town's property tax rate).

Transfer from Other Funds

This category represents transfers from the Utility Fund and the Parking Fund in recognition of services (e.g. accounting, dispatch, administrative oversight, legal services) that are provided by General Fund operations in support of those enterprises. Using the same formula as in prior years, the total amount of these transfers is proposed to increase by \$10,000 (or 3.0%) from \$330,000 in FY20 to \$340,000 in FY21.

Use of Fund Balance

Whenever possible, accumulated fund balance should be used for non-recurring expenses such as a particular capital project or a piece of equipment with a high price tag and a long useful life. By limiting the use of fund balance to these purposes, we protect the Town from becoming dependent upon non-recurring revenues to fund recurring expenses. Why does this matter? Because a town using fund balance for operating expenses is comparable to a household using its savings account for monthly living expenses. You do it occasionally, when necessary, but it is not a sustainable ongoing practice. For FY21, staff proposes using \$223,000 of fund balance to pay approximately 41% of the cost of replacing a 1994 fire engine.

Other Revenue

This category includes all General Fund revenue sources that are not included in any other categories. It is expected to increase by \$27,215 (or 1.8%) from \$1,549,576 in FY20 to \$1,576,791 in FY21, due to a \$20,000 increase in voluntary fees paid in lieu of taxes (caused by a prior year increase that was not yet reflected in the Town's budget) and a new line item showing the estimated \$20,000 that will be paid by Town employees as a contribution to the health insurance premiums paid by the Town, offset by a slight decline in the net value of all other revenue sources in this category.

EXPENDITURES

Total General Fund Expenditures are proposed to increase by \$376,440 (or 2.1%) from \$18,068,192 in FY20 to \$18,444,632 in FY21. The summary of broad expenditure categories is as follows:

EXPENDITURES	FY19	FY20	FY21	\$ Change	% Change
Staffing	\$ 7,147,457	\$ 7,285,432	\$ 7,713,200	\$ 427,768	5.9%
Employee Benefits	\$ 3,052,940	\$ 3,286,711	\$ 3,399,025	\$ 112,314	3.4%
Risk Management	\$ 747,775	\$ 845,000	\$ 845,000	\$ -	0.0%
Department Expenses	\$ 1,889,713	\$ 1,924,900	\$ 2,041,915	\$ 117,015	6.1%
Legal	\$ 112,080	\$ 114,200	\$ 116,364	\$ 2,164	1.9%
Human Services	\$ 146,000	\$ 185,595	\$ 190,105	\$ 4,510	2.4%
Transfer to Solid Waste	\$ 470,000	\$ 510,000	\$ 555,385	\$ 45,385	8.9%
Transfer to Capital Projects	\$ 524,000	\$ 800,000	\$ 460,000	\$(340,000)	-42.5%
Transfer to Capital Equipment	\$ 1,191,000	\$ 495,000	\$ 763,000	\$ 268,000	54.1%
Transfer to Skatepark	\$ 60,000	\$ -	\$ -	\$ -	0.0%
Debt/Debt Service	\$ 1,440,200	\$ 1,471,325	\$ 1,285,375	\$(185,950)	-12.6%
Other	\$ 974,750	\$ 1,150,029	\$ 1,075,263	\$ (74,766)	-6.5%
TOTAL EXPENDITURES	\$ 17,755,915	\$ 18,068,192	\$ 18,444,632	\$ 376,440	2.1%

Staffing

This category includes the cost of all employee salaries (including pay increases) and incentives (such as shift differentials or stipends for educational achievements or certifications). Compensation for employees who are members of one of the four employee unions is determined by the applicable collective bargaining agreement. Non-union pay is set at the discretion of the Selectboard. During 2019, Town management conducted a review of non-union pay to ensure equity between non-union and union employees. The Selectboard approved my recommendations to restructure the compensation system for all non-union employees (creating a 4-step range for each position) and to provide pay increases to selected non-union employees whose positions had fallen below equitable pay vis-à-vis similar positions (both union and non-union). One other impact of the modifications to the union contracts and to non-union pay is that there are no longer any Town employees being paid less than \$15 per hour for their service to our community. New funding in this category for FY21 includes the addition of the Sustainability Coordinator position created during FY20 and proposed seasonal staffing in Public Works Department. The aggregate impact of all these factors is a proposed increase in total General Fund staffing costs of \$427,768 (or 5.9%) from \$7,285,432 in FY20 to \$7,713,200 in FY21 (compared to an increase of \$138,675 [or 1.9%] from FY19 to FY20).

Employee Benefits

This category reflects the total cost of employee benefits. That cost is proposed to increase by \$101,229 (or 3.1%) from \$3,286,711 in FY20 to \$3,387,940 in FY21 (compared to an increase of \$233,771 [or 7.7%] from FY19 to FY20). This slowing in the rate of increase of employee benefits costs is driven primarily by cost containment in the health insurance program for Town employees and our families. While we are experiencing another double digit percentage increase (10% or \$161,609) in the health insurance premium, savings in other component parts of this program and a negotiated employee contribution to the premiums are expected to reduce the net increase in the Town taxpayers' cost of this program (to 2.7% or \$57,502). Nevertheless, as is true for most other employers, the health insurance program remains a significant cost for the Town as it amounts to 11.7% of the total proposed FY21 General Fund Budget.

Risk Management

The Town's budget for property, liability, and workers' compensation insurance costs is proposed to remain flat for FY21 at \$845,000. This is a significant achievement and is the culmination of several years of working to better manage the risks of Town operations. The budget messages for FY19 and FY20 each contained this statement: "We noted in the CRTO that workers' compensation costs were rising too quickly. We have begun to take action to address this and have slowed the rate of increase. However, actuarially determined premiums such as these are based on multi-year averages so we are still experiencing cost impacts from past years of high claims experience." For the most recent rating year, our "experience modification" was .94 (meaning our claims were 6% lower than the average for comparable employers) and our premiums will be unchanged for the coming year.

Department Expenses

This category is the total of all non-staffing expenses that are included in the departments' operating budgets. The departments' aggregated non-staff expenses are proposed to increase by \$117,015 (or 6.1%) from \$1,924,900 in FY20 to \$2,041,915 for FY21. This is primarily due to increases in the cost of stormwater management, Police operations, and elections. The Police increase (\$36,125) is comprised of a new \$16,000 allocation for Project CARE and small increases in a variety of other line items. The "elections" increase (\$8,000) is driven by the childcare and food costs for Representative Town Meeting (which previously were incurred as unbudgeted expenses). Stormwater management costs are increasing significantly (and will continue to for the next few years) to comply with State mandated changes in stormwater regulations, especially as they relate to handling drainage runoff from roadways. In the months ahead, staff plans to propose the creation of a stormwater utility to segregate the funding and costs for this program in the same manner as the Utility and Parking enterprise funds, but for FY21 we will need to absorb these costs (up from \$24,500 in FY20 to \$84,500 in FY21, not including the cost of labor in either year) in the General Fund and pay for them with property taxes.

Legal

This category includes the fees for the Town Attorney's legal services and some small related costs. The category is proposed to increase by \$2,164 (or 1.9%) from \$114,200 in FY20 to \$116,364 in FY21.

Human Services

The Selectboard included \$190,105 (1.03% of the proposed FY21 Budget) in this category to fully fund the recommendations of Representative Town Meeting's Human Services Review Committee. This is an increase of \$4,510 (or 2.4%) over the total Human Services funding of \$185,595 (1.03% of the adopted FY20 Budget) in FY20.

Transfer to Solid Waste

This category reflects the General Fund's solid waste subsidy, calculated by subtracting anticipated revenue generated by the sale of pay-as-you-throw garbage bags from the total cost for solid waste services (including the Town's collection contract with Triple-T and our annual assessment as a member of the Windham Solid Waste Management District [WSWMD]). This subsidy is proposed to increase by \$45,385 (or 8.9%) from \$510,000 in FY20 to \$555,385 in FY21. While the continued volatility of the international recycling markets has caused a significant increase in the cost of this service, there also are two very positive facts related to this part of the Town's budget: (1) One reason why our General Fund subsidy of solid waste keeps increasing is because Brattleboro residents keep increasing their volumes of compost and recycling while decreasing their volume of garbage, resulting in fewer pay-as-you-throw bags and, therefore, less bag sales revenue; and (2) The Town is receiving more than \$67,000 in FY20 property taxes from the owner of the solar array that sits on top of the closed landfill at the WSWMD, a source of revenue that did not exist two years ago.

Transfer to Capital Equipment

This category identifies the transfer from the General Fund to the Capital Fund for the purchase of vehicles and other large equipment. That transfer is proposed to increase by \$268,000 (or 54.1%) from \$495,000 in FY20 to \$763,000 in FY21. Since this is our first year of implementing the 25-year Capital Equipment Replacement Program, this cost will be much more stable in the future. Here are the actual changes in this transfer for the past 4 years and the projected changes in this transfer for the next 15 years:

FY18 = increased by 395.5%

FY19 = increased by 5.5%

FY20 = *decreased* by 58.4%

FY21 = proposed to increase by 54.1%

FY22 = projected to increase by 4.7%

FY23 = projected to increase by 4.8%

FY24 = projected to increase by 3.8%

FY25 = projected to increase by 2.1%

FY26 = projected to increase by 3.2%

FY27 through FY35 = Virtually level funded with a total 8-year increase of less than 5.8%

During the entire 25-year planning period, the average annual increase in funding for capital equipment is only \$15,000. The median annual increase is \$14,000 with a low year of 0 (level funding) and a high year of \$38,000 (to fund the 4.8% increase in FY23). Long term planning and stable funding will provide greater certainty and transparency to Town taxpayers, will maintain an up-to-date Town fleet of vehicles and other capital equipment, and will facilitate more realistic planning of capital infrastructure projects. The recommended FY21 capital equipment expenditures are listed below:

Vehicles/Equipment

\$550,000 to replace a 1994 Fire Engine

\$ 33,000 for a Fire Alarm Radio Box (to meet the NFPA standard for alarm monitoring redundancy)

\$ 31,000 for Computer Hardware (Townwide)

\$ 44,000 to replace a 2009 Police Detectives Vehicle

\$ 51,000 to replace a 2016 Police Patrol Cruiser

\$ 15,000 for a Fine Mower (required for mowing roadsides, especially drainage ditches) for Public Works

\$ 12,000 to replace a 2008 Walk Behind Mower for Parks

\$ 27,000 to replace a 1989 Compact Tractor for Parks

\$763,000 total transfer from the General Fund

(Funding = \$223,000 of General Fund Balance + \$540,000 of current revenues)

Transfer to Capital Projects

This category identifies the transfer from the General Fund to the Capital Fund for infrastructure projects. That transfer is proposed to decrease by \$340,000 (or 42.5%) from \$800,000 in FY20 to \$460,000 in FY21. Looking to the future, staff believes the Town can keep up with our infrastructure repair and replacement needs if we focus on funding recurring needs (paving, sidewalks, and smaller projects) with cash, increase our annual cash commitment to capital (incrementally over the next several years) from \$1 million to \$1.5 million, and issue bonds at strategic intervals to fund larger scale projects that occur only once in several decades and provide "generational improvements." Examples of generational improvements that warrant borrowing are the modernization of Public Works facilities for which planning has already begun, upgrades to various facilities at Living Memorial Park, and safety improvements at the intersection of Williams Street and Western Avenue. The opportune time to borrow for those projects would be in FY23, when payments on currently outstanding debts will have decreased by \$362,025 (or 24.6%) since FY20. For FY21, the following projects are proposed:

Projects

\$ 25,000 2nd phase of 2-phase project to replace windows in the children's room at Brooks Memorial Library
\$330,000 for street paving
\$ 75,000 for sidewalk repair & replacement
\$ 15,000 Engineering Services to design a roof replacement project at the Nelson Withington Skating Rink
\$ 15,000 Engineering Services to design an upgrade to the maintenance building at Living Memorial Park
\$460,000 total transfer from the General Fund (*100% of which is to come from current revenue*)

Debt Service

This category of expenditure reflects payments the Town must make on debt that was previously incurred and is not yet completely repaid. The Town's debt service costs are expected to decrease by \$185,950 (or 12.6%) from \$1,471,325 in FY20 to \$1,285,375 in FY21.

Other Expenses

This category includes all General Fund expenses that are not included in any of the other categories. These costs are expected to decrease by \$74,766 (or 6.6%) from \$1,150,029 in FY20 to \$1,075,263 in FY21, primarily due to the elimination of the \$100,000 climate protection line item (which has been replaced by the salary, benefits, and related operating costs for the new Sustainability Coordinator position as reflected elsewhere in the budget), an increase of \$15,000 for ambulance services (FY21 is the next to last year of the Brattleboro discount that is being phased out of Rescue Inc.'s fee structure), addition of a new line item to provide \$10,000 for seasonal maintenance of port-a-potties and related public health services, and a \$7,750 increase in information technology expenses (mostly for increases in software licensing and maintenance).

FUND BALANCE

The unassigned General Fund balance at June 30, 2019 (the end of FY19) was \$2,047,513. The Town's guideline calls for an amount equivalent to 10% of the proposed operating budget (\$1,822,163 if there was no use of fund balance) to be kept available as a "rainy day fund," leaving \$225,350 of "excess fund balance" available for use in FY21. The proposed FY21 Budget includes \$223,000 as a "Use of Fund Balance" revenue item (to be used, as described above, as part of the transfer to capital).

PERSONNEL COMPLEMENT

As previously mentioned, the FY21 Budget reflects the addition of a Sustainability Coordinator during FY20. Overall, the proposed General Fund Budget for FY21 includes funding for 117 full-time employees and 10 part-time employees, supplemented in some departments by on-call or seasonal staff. (In addition, the pay and benefits of 21 full-time employees are funded through the Town's enterprise funds.)

CONCLUSION

Having worked diligently to prepare and refine this budget with substantial public input during the past four months, the Selectboard and Town staff are pleased to recommend it for approval by Representative Town Meeting on March 21, 2020.

Peter B. Elwell
Town Manager
January 29, 2020

**SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET
SUMMARY BY TYPE OF REVENUE AND EXPENDITURE**

	BUDGET	BUDGET	\$	%
	FY: 2020	FY: 2021	Change	Change
REVENUE				
Taxes				
Property Taxes	\$ 14,801,497	\$ 15,234,841	\$ 433,344	2.9%
Meals/Rooms	\$ 420,000	\$ 440,000	\$ 20,000	4.8%
Sales Tax	\$ 630,000	\$ 630,000	\$ -	0.0%
In Lieu of Taxes	\$ 160,000	\$ 180,000	\$ 20,000	12.5%
Total Taxes	\$ 16,011,497	\$ 16,484,841	\$ 473,344	3.0%
Penalties/Interest				
Finance	\$ 135,000	\$ 135,000	\$ -	0.0%
Listers	\$ 1,800	\$ 1,800	\$ -	0.0%
Police	\$ 23,000	\$ 23,000	\$ -	0.0%
Total Penalties/Interest	\$ 159,800	\$ 159,800	\$ -	0.0%
Fees for Service				
Town Clerk	\$ 105,000	\$ 105,000	\$ -	0.0%
Library	\$ 21,500	\$ 22,500	\$ 1,000	4.7%
Fire	\$ 83,250	\$ 83,250	\$ -	0.0%
Municipal Center	\$ 20,000	\$ 18,000	\$ (2,000)	-10.0%
Police	\$ 97,237	\$ 87,786	\$ (9,451)	-9.7%
Rec & Parks	\$ 235,700	\$ 238,200	\$ 2,500	1.1%
Total Fees for Service	\$ 562,687	\$ 554,736	\$ (7,951)	-1.4%
License/Permits				
Finance	\$ 50,000	\$ 50,000	\$ -	0.0%
Town Clerk	\$ 30,500	\$ 31,600	\$ 1,100	3.6%
Planning	\$ 50,000	\$ 40,000	\$ (10,000)	-20.0%
Police	\$ 20	\$ 20	\$ -	0.0%
Total License/Permits	\$ 130,520	\$ 121,620	\$ (8,900)	-6.8%
Other				
Governmental	\$ 395,000	\$ 405,000	\$ 10,000	2.5%
Employee Contributions	\$ -	\$ 20,000	\$ 20,000	100.0%
Fund Balance	\$ 337,119	\$ 223,000	\$ (114,119)	-33.9%
Transfers	\$ 330,000	\$ 340,000	\$ 10,000	3.0%
Misc	\$ 141,569	\$ 135,635	\$ (5,934)	-4.2%
Total Other	\$ 1,203,688	\$ 1,123,635	\$ (80,053)	-6.7%
TOTAL REVENUE	\$ 18,068,192	\$ 18,444,632	\$ 376,440	2.1%
EXPENDITURES				
Salaries				
Town Manager	\$ 298,551	\$ 311,670	\$ 13,119	4.4%
Finance	\$ 323,517	\$ 330,280	\$ 6,763	2.1%
Town Clerk	\$ 133,336	\$ 138,375	\$ 5,039	3.8%
Assessor	\$ 138,333	\$ 141,405	\$ 3,072	2.2%
Planning	\$ 154,766	\$ 235,515	\$ 80,749	52.2%
Library	\$ 467,583	\$ 504,665	\$ 37,082	7.9%
Fire	\$ 1,745,820	\$ 1,802,190	\$ 56,370	3.2%
Facility Maintenance	\$ 137,297	\$ 142,020	\$ 4,723	3.4%
Police	\$ 1,872,355	\$ 1,958,855	\$ 86,500	4.6%
Dispatch	\$ 515,618	\$ 543,125	\$ 27,507	5.3%
DPW	\$ 1,005,347	\$ 1,086,695	\$ 81,348	8.1%
Rec & Parks	\$ 492,909	\$ 518,405	\$ 25,496	5.2%
Total Salaries	\$ 7,285,432	\$ 7,713,200	\$ 427,768	5.9%

**SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET
SUMMARY BY TYPE OF REVENUE AND EXPENDITURE**

	BUDGET	BUDGET	\$	%
	FY: 2020	FY: 2021	Change	Change
Employee Benefits				
Vacation Accrual	\$ 30,000	\$ 30,000	\$ -	0.0%
Social Security	\$ 550,000	\$ 566,500	\$ 16,500	3.0%
Employee Retirement	\$ 558,500	\$ 575,255	\$ 16,755	3.0%
Health Insurance	\$ 1,616,086	\$ 1,777,695	\$ 161,609	10.0%
Opt Out / HSA	\$ 200,000	\$ 180,000	\$ (20,000)	-10.0%
HRA Expense	\$ 279,125	\$ 215,000	\$ (64,125)	-23.0%
HRA Administration	\$ 10,000	\$ 10,000	\$ -	0.0%
Unemployment	\$ 10,000	\$ 10,000	\$ -	0.0%
Life Insurance	\$ 31,500	\$ 33,075	\$ 1,575	5.0%
Dependant Care	\$ 1,500	\$ 1,500	\$ -	0.0%
Total Employee Benefits	\$ 3,286,711	\$ 3,399,025	\$ 112,314	3.4%
Department Expense				
Town Manager	\$ 8,800	\$ 9,300	\$ 500	5.7%
Finance	\$ 34,300	\$ 34,300	\$ -	0.0%
Town Clerk	\$ 48,000	\$ 54,200	\$ 6,200	12.9%
Assessor	\$ 23,250	\$ 21,500	\$ (1,750)	-7.5%
Planning	\$ 46,400	\$ 34,400	\$ (12,000)	-25.9%
Library	\$ 146,025	\$ 151,680	\$ 5,655	3.9%
Fire	\$ 252,350	\$ 255,450	\$ 3,100	1.2%
Facility Maintenance	\$ 700	\$ 1,825	\$ 1,125	160.7%
Police	\$ 309,750	\$ 345,875	\$ 36,125	11.7%
Dispatch	\$ 12,050	\$ 12,450	\$ 400	3.3%
DPW	\$ 741,570	\$ 829,460	\$ 87,890	11.9%
Rec & Parks	\$ 301,705	\$ 291,475	\$ (10,230)	-3.4%
Total Department Expense	\$ 1,924,900	\$ 2,041,915	\$ 117,015	6.1%
General				
General Services	\$ 253,250	\$ 261,250	\$ 8,000	3.2%
Municipal Center	\$ 91,360	\$ 89,415	\$ (1,945)	-2.1%
Debt/Debt Service	\$ 1,471,325	\$ 1,285,375	\$ (185,950)	-12.6%
Risk	\$ 845,000	\$ 845,000	\$ -	0.0%
Attorney	\$ 114,200	\$ 116,364	\$ 2,164	1.9%
Human Services	\$ 185,595	\$ 190,105	\$ 4,510	2.4%
Auxiliary Services	\$ 612,919	\$ 529,548	\$ (83,371)	-13.6%
Windham Regional	\$ 27,500	\$ 28,050	\$ 550	2.0%
County Tax	\$ 85,000	\$ 87,000	\$ 2,000	2.4%
Downtown Program	\$ 80,000	\$ 80,000	\$ -	0.0%
Total General	\$ 3,766,149	\$ 3,512,107	\$ (254,042)	-6.7%
Transfers				
To Capital	\$ 1,295,000	\$ 1,223,000	\$ (72,000)	-5.6%
To Solid Waste	\$ 510,000	\$ 555,385	\$ 45,385	8.9%
Total Transfers	\$ 1,805,000	\$ 1,778,385	\$ (26,615)	-1.5%
TOTAL EXPENDITURES	\$ 18,068,192	\$ 18,444,632	\$ 376,440	2.1%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL		ACTUAL		BUDGET		BUDGET		% Change	
	FY: 2017	FY: 2018	FY: 2019	FY: 2020	FY: 2020	FY: 2021	FY: 2021	FY: 2021	\$ Change	% Change
REVENUES										
Town Manager's Office										
Donations	\$ 100	\$ 50	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
MM - Investment Income	\$ 8,480	\$ 36,637	\$ 106,202	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	0.0%
In Lieu of Taxes	\$ 158,222	\$ 155,330	\$ 180,329	\$ 160,000	\$ 160,000	\$ 180,000	\$ 20,000	\$ 20,000	\$ 20,000	12.5%
Miscellaneous Revenue	\$ 1,299	\$ 4,960	\$ 5,484	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	0.0%
Total Town Manager's Office	\$ 168,101	\$ 196,977	\$ 292,091	\$ 262,500	\$ 262,500	\$ 282,500	\$ 20,000	\$ 20,000	\$ 20,000	7.6%
Taxes										
Current Taxes	\$ 13,940,726	\$ 14,291,696	\$ 14,800,546	\$ 14,721,497	\$ 14,721,497	\$ 15,154,841	\$ 433,344	\$ 433,344	\$ 433,344	2.9%
Downtown District	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	0.0%
Meals, Alcohol and Rooms	\$ 378,807	\$ 421,187	\$ 437,489	\$ 420,000	\$ 420,000	\$ 440,000	\$ 20,000	\$ 20,000	\$ 20,000	4.8%
Sales Tax	\$ -	\$ -	\$ -	\$ 630,000	\$ 630,000	\$ 630,000	\$ -	\$ -	\$ -	0.0%
Interest	\$ 56,134	\$ 53,929	\$ 59,470	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	0.0%
Penalty	\$ 66,828	\$ 50,167	\$ 67,219	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	0.0%
Collection Charges	\$ 12,027	\$ 11,358	\$ 10,132	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	0.0%
Total Taxes	\$ 14,454,523	\$ 14,828,337	\$ 15,374,855	\$ 15,986,497	\$ 15,986,497	\$ 16,439,841	\$ 453,344	\$ 453,344	\$ 453,344	2.8%
Finance Department										
Business Licenses	\$ 50,840	\$ 51,702	\$ 49,953	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	0.0%
Reimbursements/Insurance	\$ 1,441	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interest on Receivables	\$ 305	\$ 431	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Income	\$ -	\$ 251	\$ 3,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Finance Department	\$ 52,586	\$ 53,055	\$ 53,174	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	0.0%
Attorney										
Litigation Reimbursement	\$ -	\$ 740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Attorney	\$ -	\$ 740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Town Clerk										
Liquor & Tobacco License	\$ 9,480	\$ 10,170	\$ 9,664	\$ 9,500	\$ 9,500	\$ 9,600	\$ 100	\$ 100	\$ 100	1.1%
Dog License Revenue	\$ 21,144	\$ 20,982	\$ 21,945	\$ 21,000	\$ 21,000	\$ 22,000	\$ 1,000	\$ 1,000	\$ 1,000	4.8%
Town Clerk Fees	\$ 98,889	\$ 93,503	\$ 86,854	\$ 105,000	\$ 105,000	\$ 105,000	\$ -	\$ -	\$ -	0.0%
Town Clerk Misc Income	\$ -	\$ 1,315	\$ 2,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Town Clerk	\$ 129,513	\$ 125,970	\$ 121,010	\$ 135,500	\$ 135,500	\$ 136,600	\$ 1,100	\$ 1,100	\$ 1,100	0.8%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	%
	FY: 2017	FY: 2018	FY: 2019	FY: 2020	FY: 2021	Change
Assessor's Office						
Personal Property Fines	\$ 700	\$ (700)	\$ 2,399	\$ 1,800	\$ 1,800	\$ - 0.0%
Listers Office Misc	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%
Total Assessor's Office	\$ 764	\$ (700)	\$ 2,399	\$ 1,800	\$ 1,800	\$ - 0.0%
General Services						
Reimbursements	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ - 0.0%
Total General Services	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ - 0.0%
Risk Management						
Insurance Payments	\$ 500	\$ 620	\$ -	\$ -	\$ -	\$ - 0%
Restitution	\$ 861	\$ 219	\$ 1,475	\$ -	\$ -	\$ - 0%
Total Risk Management	\$ 1,361	\$ 839	\$ 1,475	\$ -	\$ -	\$ - 0%
Planning						
ZBA & Planning Commission	\$ -	\$ -	\$ 284	\$ -	\$ -	\$ - 0.0%
Planning Permit Fees	\$ 46,324	\$ 30,321	\$ 28,811	\$ 50,000	\$ 40,000	\$ (10,000) -20.0%
Planning Misc Revenue	\$ 30	\$ -	\$ 485	\$ -	\$ -	\$ - 0.0%
Total Planning	\$ 46,354	\$ 30,321	\$ 29,580	\$ 50,000	\$ 40,000	\$ (10,000) -20.0%
Benefits						
Employee Insurance Contributions	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000 100%
Cobra Health Insurance Payment	\$ 607	\$ 4,221	\$ -	\$ -	\$ -	\$ - 0%
Total Benefits	\$ 607	\$ 4,221	\$ -	\$ -	\$ 20,000	\$ 20,000 0%
Library						
Library Copier Revenue	\$ 6,254	\$ 6,307	\$ 6,268	\$ 6,500	\$ 6,500	\$ - 0.0%
Reimbursements	\$ 3,846	\$ 1,918	\$ 1,903	\$ 800	\$ 2,000	\$ 1,200 150.0%
Library Fines	\$ 14,909	\$ 12,972	\$ 240	\$ -	\$ -	\$ - 0.0%
Non-Resident Fees	\$ 15,204	\$ 14,048	\$ 16,793	\$ 15,000	\$ 16,000	\$ 1,000 6.7%
Gift Books & Replacement	\$ 2,529	\$ 3,085	\$ 2,653	\$ 4,000	\$ 4,000	\$ - 0.0%
Library Postage Revenue	\$ 177	\$ 142	\$ 82	\$ -	\$ -	\$ - 0.0%
Library Visual Rental	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ - 0.0%
Miscellaneous Income	\$ 68	\$ 88	\$ 1,669	\$ 5,000	\$ 3,000	\$ (2,000) -40.0%
Total Library	\$ 42,997	\$ 38,559	\$ 29,607	\$ 31,300	\$ 31,500	\$ 200 0.6%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL		ACTUAL		BUDGET		BUDGET		%
	FY: 2017	FY: 2018	FY: 2019	FY: 2020	FY: 2021	FY: 2020	FY: 2021	Change	
Fire									
Tower Rent	\$ 500	\$ 250	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	0.0%
Insurance Proceeds	\$ -	\$ 926	\$ 979	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Dept - Banner	\$ 10,500	\$ 10,200	\$ 10,350	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	0.0%
Rental Housing Fees	\$ -	\$ -	\$ -	\$ 56,250	\$ 56,250	\$ -	\$ -	\$ -	0.0%
Fire Outside Revenue	\$ 3,031	\$ 12,388	\$ 16,980	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	0.0%
Total Fire	\$ 14,031	\$ 23,764	\$ 28,308	\$ 83,250	\$ 83,250	\$ -	\$ -	\$ -	0.0%
Municipal Center									
Municipal Center Rental	\$ 19,502	\$ 8,200	\$ 27,212	\$ 20,000	\$ 18,000	\$ (2,000)	\$ (2,000)	\$ (2,000)	-10.0%
Reimbursements	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Municipal Center	\$ 19,506	\$ 8,200	\$ 27,212	\$ 20,000	\$ 18,000	\$ (2,000)	\$ (2,000)	\$ (2,000)	-10.0%
Police									
Town Ordinance	\$ 15,309	\$ 11,687	\$ 15,264	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	0.0%
Bicycle Registration	\$ 21	\$ 21	\$ 21	\$ 20	\$ 20	\$ -	\$ -	\$ -	0.0%
Police Dept Copy Charges	\$ 876	\$ 940	\$ 1,437	\$ 750	\$ 750	\$ -	\$ -	\$ -	0.0%
Police Dept Donations	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contract Buyouts	\$ -	\$ -	\$ 13,275	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Rental Income	\$ 15,329	\$ 26,708	\$ 27,197	\$ 27,467	\$ 28,016	\$ 549	\$ 549	\$ 549	2.0%
Up-Fit Reimbursement	\$ 5,634	\$ 11,269	\$ 11,269	\$ 11,269	\$ 5,635	\$ (5,634)	\$ (5,634)	\$ (5,634)	-50.0%
Reimbursements/Insurance	\$ 6,533	\$ 8,925	\$ 1,104	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
False Alarm Fees	\$ 3,433	\$ 4,629	\$ 3,594	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 844	\$ 1,626	\$ 1,885	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	0.0%
Police Outside Revenue	\$ 13,958	\$ 3,796	\$ 3,252	\$ 20,000	\$ 10,000	\$ (10,000)	\$ (10,000)	\$ (10,000)	-50.0%
Animal Control	\$ 3,783	\$ 1,620	\$ 1,780	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	0.0%
Rescue Inc Dispatch Fees	\$ 47,079	\$ 48,020	\$ 48,020	\$ 48,020	\$ 48,020	\$ -	\$ -	\$ -	0.0%
Total Police	\$ 112,800	\$ 119,241	\$ 129,098	\$ 133,526	\$ 118,441	\$ (15,085)	\$ (15,085)	\$ (15,085)	-11.3%
Public Works									
Insurance/Reimbursements	\$ -	\$ 10,575	\$ 11,329	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 33	\$ 759	\$ 1,590	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Public Works Outside Reve	\$ 537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Public Works	\$ 570	\$ 11,334	\$ 12,918	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Public Works Gas							
Gasoline Sales	\$ 3,473	\$ 100	\$ 21,169	\$ -	\$ -	\$ -	0.0%
Total Public Works Gas	\$ 3,473	\$ 100	\$ 21,169	\$ -	\$ -	\$ -	0.0%
Regional							
Railroad Revenue Sharing	\$ 5,065	\$ 4,840	\$ 5,108	\$ 5,000	\$ 5,000	\$ -	0.0%
State Road Construction	\$ 230,592	\$ 229,737	\$ 229,699	\$ 230,000	\$ 230,000	\$ -	0.0%
State Current Use Payment	\$ 161,868	\$ 175,968	\$ 173,444	\$ 160,000	\$ 170,000	\$ 10,000	6.3%
Overweight Permits	\$ 255	\$ 290	\$ 225	\$ -	\$ -	\$ -	0.0%
Total Regional	\$ 397,780	\$ 410,835	\$ 408,476	\$ 395,000	\$ 405,000	\$ 10,000	2.5%
Recreation & Parks							
Reimbursements	\$ -	\$ 126	\$ 14,468	\$ -	\$ -	\$ -	0.0%
Basketball	\$ 5,345	\$ 5,425	\$ 4,800	\$ 5,500	\$ 5,000	\$ (500)	-9.1%
Softball Field Rental	\$ 24,945	\$ 25,485	\$ 26,210	\$ 25,000	\$ 26,000	\$ 1,000	4.0%
Swimming Pool	\$ 19,758	\$ 22,791	\$ 22,826	\$ 21,000	\$ 22,000	\$ 1,000	4.8%
Snack Bar	\$ 1,625	\$ 1,465	\$ 1,341	\$ 1,500	\$ 1,500	\$ -	0.0%
Kiwanis Shelter	\$ 3,525	\$ 3,800	\$ 4,123	\$ 3,500	\$ 4,000	\$ 500	14.3%
Skating Rink Revenue	\$ 122,403	\$ 114,388	\$ 110,700	\$ 120,000	\$ 115,000	\$ (5,000)	-4.2%
Gibson-Aiken Center	\$ 6,646	\$ 6,273	\$ 5,863	\$ 6,200	\$ 6,200	\$ -	0.0%
Day Camp	\$ 21,093	\$ 17,668	\$ 27,754	\$ 21,000	\$ 24,500	\$ 3,500	16.7%
Facilities Use Fees	\$ 3,299	\$ 3,300	\$ 5,338	\$ 4,000	\$ 5,000	\$ 1,000	25.0%
Miscellaneous Revenue	\$ 18,930	\$ 16,726	\$ 17,596	\$ 16,000	\$ 12,000	\$ (4,000)	-25.0%
Cemetery Plots	\$ 4,615	\$ 900	\$ 2,950	\$ 3,000	\$ 3,000	\$ -	0.0%
Sr Program Donations	\$ -	\$ -	\$ 431	\$ -	\$ 4,500	\$ 4,500	100.0%
Non-Resident Fees	\$ 22,678	\$ 25,370	\$ 27,674	\$ 25,000	\$ 26,000	\$ 1,000	4.0%
Total Recreation & Parks	\$ 254,861	\$ 243,716	\$ 272,072	\$ 251,700	\$ 254,700	\$ 3,000	1.2%
Fund Balance							
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 337,119	\$ 223,000	\$ (114,119)	-33.9%
Total Fund Balance	\$ -	\$ -	\$ -	\$ 337,119	\$ 223,000	\$ (114,119)	-33.9%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Transfers							
Transfer Rec Self Support	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	0.0%
Transfer Skate Rink Imp	\$ 7,500	\$ 7,500	\$ 10,000	\$ -	\$ -	\$ -	0.0%
Transfer Utility Fund	\$ 250,000	\$ 260,000	\$ 265,200	\$ 290,000	\$ 295,000	\$ 5,000	1.7%
Transfer Parking Fund	\$ 36,900	\$ 55,500	\$ 37,500	\$ 40,000	\$ 45,000	\$ 5,000	12.5%
Total Transfers	\$ 299,400	\$ 328,000	\$ 317,700	\$ 330,000	\$ 340,000	\$ 10,000	3.0%
TOTAL REVENUE	\$ 15,999,226	\$ 16,426,008	\$ 17,121,145	\$ 18,068,192	\$ 18,444,632	\$ 376,440	2.1%
EXPENDITURES							
Town Manager's Office							
Department Head Salary	\$ 99,206	\$ 100,796	\$ 102,843	\$ 105,060	\$ 107,150	\$ 2,090	2.0%
Staff Salaries	\$ 113,755	\$ 118,291	\$ 123,413	\$ 184,691	\$ 195,720	\$ 11,029	6.0%
Vacation BB - Retire Pay	\$ 3,967	\$ 5,815	\$ 8,683	\$ 8,800	\$ 8,800	\$ -	0.0%
Equipment	\$ 313	\$ 168	\$ -	\$ 300	\$ 300	\$ -	0.0%
Training	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
Conferences/Memberships	\$ 831	\$ 253	\$ 695	\$ 1,000	\$ 1,000	\$ -	0.0%
Postage Expense	\$ 399	\$ 179	\$ 143	\$ 1,000	\$ 500	\$ (500)	-50.0%
Office Supplies	\$ 898	\$ 1,955	\$ 2,493	\$ 1,000	\$ 1,000	\$ -	0.0%
Transportation	\$ 5,500	\$ 5,263	\$ 6,532	\$ 5,000	\$ 6,500	\$ 1,500	30.0%
Total Town Manager's Office	\$ 224,869	\$ 232,718	\$ 244,802	\$ 307,351	\$ 320,970	\$ 13,619	4.4%
Finance							
Department Head Salary	\$ 75,325	\$ 76,538	\$ 78,108	\$ 79,840	\$ 81,430	\$ 1,590	2.0%
Staff Salaries	\$ 220,618	\$ 224,207	\$ 235,604	\$ 237,177	\$ 248,850	\$ 11,673	4.9%
Vacation BB - Retire Pay	\$ -	\$ 2,944	\$ 1,104	\$ 6,500	\$ -	\$ (6,500)	-100.0%
Equipment	\$ 34	\$ 459	\$ 15	\$ 500	\$ 500	\$ -	0.0%
Training	\$ 643	\$ 739	\$ 978	\$ 1,500	\$ 1,500	\$ -	0.0%
Conferences/Memberships	\$ 884	\$ 632	\$ 333	\$ 1,000	\$ 1,000	\$ -	0.0%
Office Equipment Maint	\$ 11	\$ 11	\$ -	\$ 1,200	\$ 1,200	\$ -	0.0%
Computer Supplies	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -	0.0%
Payroll Services	\$ 26,009	\$ 28,069	\$ 32,579	\$ 15,000	\$ 15,000	\$ -	0.0%
Tax Bills	\$ 535	\$ 527	\$ 647	\$ 1,000	\$ 1,000	\$ -	0.0%
Reimbursable Expense	\$ 565	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%
Bank Service Charges	\$ 637	\$ 105	\$ 132	\$ 1,000	\$ 1,000	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Postage Expense	\$ 7,574	\$ 7,850	\$ 8,603	\$ 8,500	\$ 8,500	\$ -	0.0%
Office Supplies	\$ 3,845	\$ 4,140	\$ 3,935	\$ 4,000	\$ 4,000	\$ -	0.0%
Total Finance	\$ 336,680	\$ 346,720	\$ 362,037	\$ 357,817	\$ 364,580	\$ 6,763	1.9%
Attorney							
Contracted Legal Services	\$ 102,000	\$ 105,020	\$ 106,610	\$ 108,200	\$ 110,364	\$ 2,164	2.0%
Conferences/Memberships	\$ 679	\$ 706	\$ 732	\$ 1,000	\$ 1,000	\$ -	0.0%
Litigation Expenses	\$ 2,101	\$ 1,896	\$ 441	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Attorney	\$ 104,780	\$ 107,622	\$ 107,783	\$ 114,200	\$ 116,364	\$ 2,164	1.9%
Town Clerk							
Department Head Salary	\$ 69,640	\$ 62,992	\$ 65,526	\$ 67,005	\$ 70,435	\$ 3,430	5.1%
Staff Salaries	\$ 62,847	\$ 65,414	\$ 67,649	\$ 66,331	\$ 67,940	\$ 1,609	2.4%
Vacation BB - Retire Pay	\$ 21,407	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Election Salaries	\$ 5,604	\$ 3,686	\$ 8,403	\$ 4,500	\$ 8,500	\$ 4,000	88.9%
Conferences/Memberships	\$ 1,073	\$ 962	\$ 813	\$ 1,800	\$ 1,800	\$ -	0.0%
Records Restoration	\$ -	\$ 6,020	\$ -	\$ 6,000	\$ -	\$ (6,000)	-100.0%
Computer - Land Records	\$ 11,513	\$ 11,718	\$ 11,997	\$ 16,000	\$ 16,000	\$ -	0.0%
Election Expense	\$ 14,031	\$ 7,272	\$ 13,800	\$ 12,000	\$ 20,000	\$ 8,000	66.7%
Copier Expense	\$ 1,164	\$ 1,053	\$ 2,059	\$ 1,100	\$ 1,100	\$ -	0.0%
Postage Expense	\$ 2,688	\$ 2,290	\$ 2,482	\$ 2,300	\$ 2,500	\$ 200	8.7%
Office Supplies	\$ 3,540	\$ 4,169	\$ 3,877	\$ 4,000	\$ 4,000	\$ -	0.0%
Equipment Maintenance	\$ 129	\$ 154	\$ -	\$ 300	\$ 300	\$ -	0.0%
Total Town Clerk	\$ 193,635	\$ 165,732	\$ 176,605	\$ 181,336	\$ 192,575	\$ 11,239	6.2%
Assessor's Office							
Department Head Salary	\$ 66,619	\$ 61,055	\$ 62,366	\$ 63,788	\$ 65,135	\$ 1,347	2.1%
Staff Salaries	\$ 74,251	\$ 64,828	\$ 70,870	\$ 74,545	\$ 76,270	\$ 1,725	2.3%
Vacation BB - Retire Pay	\$ 687	\$ 750	\$ -	\$ -	\$ -	\$ -	0.0%
Board Salaries	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	\$ -	0.0%
Equipment Purchases	\$ 1,146	\$ 761	\$ 31	\$ 1,750	\$ 800	\$ (950)	-54.3%
Professional Services	\$ 647	\$ 10,650	\$ 686	\$ 5,000	\$ 2,500	\$ (2,500)	-50.0%
Training	\$ 135	\$ 425	\$ -	\$ 1,200	\$ 2,500	\$ 1,300	108.3%
Conferences/Memberships	\$ 935	\$ 276	\$ 297	\$ 1,000	\$ 1,000	\$ -	0.0%
Grand List	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Map Maintenance	\$ 1,275	\$ 1,350	\$ 2,700	\$ 2,600	\$ 2,600	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		% Change
	FY: 2017	FY: 2018	FY: 2019	FY: 2020	FY: 2021	FY: 2021	Change	\$	%		
Annual Software Fees	\$ 4,200	\$ 3,526	\$ 4,891	\$ 4,600	\$ 5,000	\$ 400	8.7%				
Postage Expense	\$ 1,041	\$ 1,395	\$ 1,207	\$ 1,500	\$ 1,500	\$ -	0.0%				
Office Supplies	\$ 884	\$ 917	\$ 417	\$ 950	\$ 950	\$ -	0.0%				
Equipment Maintenance Fee	\$ 726	\$ 1,067	\$ 1,331	\$ 1,200	\$ 1,200	\$ -	0.0%				
Transportation	\$ 506	\$ 1,301	\$ 594	\$ 1,500	\$ 1,500	\$ -	0.0%				
Total Assessor's Office	\$ 155,035	\$ 150,252	\$ 147,338	\$ 161,583	\$ 162,905	\$ 1,322	0.8%				
General Services											
Board Salaries	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.0%				
BCA Salaries	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -	0.0%				
IT Salaries	\$ -	\$ -	\$ -	\$ 7,800	\$ 8,050	\$ 250	3.2%				
Personnel Mgmt Expense	\$ 2,065	\$ 45,090	\$ 9,100	\$ 20,000	\$ 20,000	\$ -	0.0%				
Employee Recognition	\$ 1,390	\$ 2,253	\$ 1,849	\$ -	\$ -	\$ -	0.0%				
Conferences/Memberships	\$ 16,817	\$ 19,648	\$ 18,766	\$ 20,000	\$ 20,000	\$ -	0.0%				
School Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%				
Computer Equipment Maint	\$ 56,330	\$ 60,334	\$ 60,421	\$ 60,000	\$ 62,500	\$ 2,500	4.2%				
Software Licenses	\$ 570	\$ 10,271	\$ 11,295	\$ 10,000	\$ 15,000	\$ 5,000	50.0%				
Printing & Public Notices	\$ 7,512	\$ 9,586	\$ 12,026	\$ 12,000	\$ 12,000	\$ -	0.0%				
Professional Services	\$ 34,790	\$ 14,602	\$ 5,419	\$ -	\$ -	\$ -	0.0%				
Administrative Services	\$ -	\$ -	\$ 5,617	\$ 13,000	\$ 13,000	\$ -	0.0%				
Technical Services	\$ -	\$ -	\$ 19,845	\$ 13,000	\$ 13,000	\$ -	0.0%				
Town Report	\$ 3,077	\$ 3,803	\$ 3,931	\$ 3,250	\$ 3,500	\$ 250	7.7%				
GIS Mapping	\$ 16,464	\$ 13,172	\$ 13,146	\$ 19,000	\$ 19,000	\$ -	0.0%				
Auditing	\$ 18,361	\$ 10,419	\$ 18,541	\$ 20,000	\$ 20,000	\$ -	0.0%				
Telephone	\$ 16,593	\$ 16,604	\$ 17,967	\$ 17,000	\$ 17,000	\$ -	0.0%				
Postage Expense	\$ 1,937	\$ 1,909	\$ 2,153	\$ 2,000	\$ 2,000	\$ -	0.0%				
Office Supplies	\$ 1,101	\$ 880	\$ 899	\$ 1,500	\$ 1,500	\$ -	0.0%				
Tax Abatements	\$ 5,805	\$ 31,670	\$ 17,654	\$ 15,000	\$ 15,000	\$ -	0.0%				
Interest Abatements	\$ 1,033	\$ 3,312	\$ 1,383	\$ 1,000	\$ 1,000	\$ -	0.0%				
Penalty Abatements	\$ 322	\$ 1,762	\$ 438	\$ 1,000	\$ 1,000	\$ -	0.0%				
Other Abatements	\$ 3,769	\$ 488	\$ -	\$ -	\$ -	\$ -	0.0%				
Miscellaneous	\$ 270	\$ 550	\$ -	\$ -	\$ -	\$ -	0.0%				
Total General Services	\$ 205,207	\$ 263,353	\$ 237,450	\$ 253,250	\$ 261,250	\$ 8,000	3.2%				

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Risk Management							
Worker's Compensation	\$ 446,884	\$ 511,038	\$ 611,698	\$ 655,000	\$ 655,000	\$ -	0.0%
General Liability	\$ 134,313	\$ 122,642	\$ 156,715	\$ 160,000	\$ 160,000	\$ -	0.0%
Occupational Health	\$ 17,481	\$ 24,896	\$ 17,458	\$ 20,000	\$ 20,000	\$ -	0.0%
Insurance Deductible	\$ 8,058	\$ 2,000	\$ 8,424	\$ 10,000	\$ 10,000	\$ -	0.0%
Total Risk Management	\$ 606,735	\$ 660,577	\$ 794,295	\$ 845,000	\$ 845,000	\$ -	0.0%
Planning							
Department Head Salary	\$ 67,393	\$ 71,297	\$ 67,120	\$ 71,596	\$ 76,705	\$ 5,109	7.1%
Staff Salaries	\$ 112,709	\$ 121,395	\$ 80,562	\$ 83,170	\$ 158,810	\$ 75,640	90.9%
Vacation BB - Retire Pay	\$ -	\$ 4,102	\$ 6,043	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 225	\$ 1,512	\$ 361	\$ 800	\$ 800	\$ -	0.0%
Training	\$ 1,000	\$ 318	\$ 562	\$ 2,000	\$ 2,000	\$ -	0.0%
Conferences/Memberships	\$ 1,029	\$ 1,770	\$ 1,978	\$ 2,000	\$ 2,000	\$ -	0.0%
Computer Supplies	\$ -	\$ 921	\$ 1,336	\$ 2,000	\$ 2,000	\$ -	0.0%
Legal Notices	\$ 1,730	\$ 2,866	\$ 1,526	\$ 2,000	\$ 2,000	\$ -	0.0%
Professional Services	\$ 2,480	\$ 1,204	\$ 23,920	\$ 30,000	\$ 8,000	\$ (22,000)	-73.3%
Sustainability Program	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100.0%
Document Production	\$ 149	\$ 196	\$ 1,510	\$ 2,000	\$ 2,000	\$ -	0.0%
Postage Expense	\$ 991	\$ 1,029	\$ 944	\$ 1,200	\$ 1,200	\$ -	0.0%
Office Supplies	\$ 1,005	\$ 1,159	\$ 1,004	\$ 1,000	\$ 1,000	\$ -	0.0%
Equipment Maintenance	\$ 1,421	\$ 450	\$ 530	\$ 1,500	\$ 1,500	\$ -	0.0%
Transportation	\$ 396	\$ 468	\$ 1,155	\$ 1,400	\$ 1,400	\$ -	0.0%
Miscellaneous Expenses	\$ 56	\$ 132	\$ 172	\$ 500	\$ 500	\$ -	0.0%
MPG Parking Study Match	\$ 2,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	0.0%
Total Planning	\$ 192,583	\$ 212,818	\$ 188,723	\$ 201,166	\$ 269,915	\$ 68,749	34.2%
Benefits							
Vacation Accrual	\$ (5,504)	\$ (31,606)	\$ 39,236	\$ 30,000	\$ 30,000	\$ -	0.0%
Social Security	\$ 502,253	\$ 511,679	\$ 521,564	\$ 550,000	\$ 566,500	\$ 16,500	3.0%
Employee Retirement	\$ 516,253	\$ 496,552	\$ 494,684	\$ 558,500	\$ 575,255	\$ 16,755	3.0%
Health Insurance	\$ 1,384,981	\$ 1,329,493	\$ 1,437,731	\$ 1,616,086	\$ 1,777,695	\$ 161,609	10.0%
Life Insurance	\$ 24,948	\$ 25,907	\$ 25,631	\$ 31,500	\$ 33,075	\$ 1,575	5.0%
Opt-Out & HSA Payments	\$ 180,627	\$ 180,562	\$ 173,875	\$ 200,000	\$ 180,000	\$ (20,000)	-10.0%
HRA Expense	\$ 165,474	\$ 171,486	\$ 191,954	\$ 279,125	\$ 215,000	\$ (64,125)	-23.0%
HRA Administration	\$ 7,200	\$ 7,804	\$ 7,471	\$ 10,000	\$ 10,000	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL		ACTUAL		BUDGET		BUDGET		%	
	FY: 2017	FY: 2018	FY: 2019	FY: 2020	FY: 2020	FY: 2021	Change	Change		Change
Unemployment Compensation	\$ -	\$ 6,366	\$ 1,507	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	0.0%	0.0%
Dependent Care Administra	\$ 417	\$ 240	\$ 240	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -	0.0%	0.0%
Total Benefits	\$ 2,776,649	\$ 2,698,483	\$ 2,893,891	\$ 3,286,711	\$ 3,286,711	\$ 3,399,025	\$ 112,314	\$ 112,314	3.4%	3.4%
Bonds/Notes										
Bond Principal	\$ 648,333	\$ 848,333	\$ 803,333	\$ 803,500	\$ 803,500	\$ 798,350	\$ (5,150)	\$ (5,150)	-0.6%	-0.6%
Note Principal	\$ 232,000	\$ 232,000	\$ 158,000	\$ 208,000	\$ 208,000	\$ 50,000	\$ (158,000)	\$ (158,000)	-76.0%	-76.0%
Bond Interest	\$ 339,500	\$ 341,226	\$ 332,000	\$ 318,700	\$ 318,700	\$ 299,500	\$ (19,200)	\$ (19,200)	-6.0%	-6.0%
Note Interest	\$ 11,701	\$ 8,203	\$ 4,778	\$ 14,200	\$ 14,200	\$ 10,600	\$ (3,600)	\$ (3,600)	-25.4%	-25.4%
Accrued Interest	\$ 27,180	\$ (8,560)	\$ 3,411	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Lease Expense	\$ 193,899	\$ 126,920	\$ 126,920	\$ 126,925	\$ 126,925	\$ -	\$ -	\$ -	0.0%	0.0%
Total Bonds/Notes	\$ 1,452,612	\$ 1,548,123	\$ 1,428,442	\$ 1,471,325	\$ 1,471,325	\$ 1,285,375	\$ (185,950)	\$ (185,950)	-12.6%	-12.6%
Human Services										
Senior Solutions	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,700	\$ (300)	\$ (300)	-10.0%	-10.0%
Brattleboro Senior Meals	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 5,250	\$ (1,750)	\$ (1,750)	-25.0%	-25.0%
Youth Services	\$ 7,500	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,200	\$ 200	\$ 200	2.0%	2.0%
Museum & Art Center	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Windham Child Care Assoc	\$ 5,500	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Women's Freedom Center	\$ 3,765	\$ -	\$ 5,000	\$ 12,370	\$ 12,370	\$ 14,250	\$ 1,880	\$ 1,880	15.2%	15.2%
Brattleboro Area Hospice	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,825	\$ 1,825	\$ 2,550	\$ 725	\$ 725	39.7%	39.7%
VNA & Hospice of VT & NH	\$ 7,500	\$ 12,200	\$ 10,000	\$ 12,200	\$ 12,200	\$ 10,980	\$ (1,220)	\$ (1,220)	-10.0%	-10.0%
Green Mountain RSVP	\$ 700	\$ -	\$ 700	\$ 700	\$ 700	\$ 700	\$ -	\$ -	0.0%	0.0%
Vt Center for Ind Living	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	\$ -	0.0%	0.0%
Drop-In Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Aids Project of So. Vt.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	0.0%	0.0%
SEVCA	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 11,400	\$ (600)	\$ (600)	-5.0%	-5.0%
The Gathering Place	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,750	\$ (250)	\$ (250)	-6.3%	-6.3%
Boys & Girls Club	\$ 15,200	\$ -	\$ 15,000	\$ 17,275	\$ 17,275	\$ 17,000	\$ (275)	\$ (275)	0.0%	0.0%
Vt Assoc for the Blind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 700	0.0%	0.0%
HCRS	\$ -	\$ 3,500	\$ 3,500	\$ 7,725	\$ 7,725	\$ 7,500	\$ (225)	\$ (225)	-2.9%	-2.9%
Summer Lunch Program	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,500	\$ 7,500	\$ 6,375	\$ (1,125)	\$ (1,125)	-15.0%	-15.0%
Kidsplayce	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -	0.0%	0.0%
Climatec Protection	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Turning Point	\$ 7,000	\$ 8,500	\$ 10,000	\$ 17,375	\$ 17,375	\$ 15,000	\$ (2,375)	\$ (2,375)	-13.7%	-13.7%
VT Adult Learning	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
American Red Cross	\$ 5,000	\$ 5,000	\$ 1,000	\$ 3,950	\$ -	\$ (3,950)	-100.0%
Family Garden	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Windham Co. Safe Place	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,700	\$ 200	8.0%
Meeting Waters YMCA	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 7,125	\$ (375)	-5.0%
Groundworks Collaborative	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 19,000	\$ (1,000)	-5.0%
Vermont Wilderness School	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Out in the Open (FKA Grn Mtn Crossroads)	\$ -	\$ 5,000	\$ 3,000	\$ 6,625	\$ 8,500	\$ 1,875	28.3%
Big Brothers Big Sisters	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 6,375	\$ (1,125)	0.0%
Bratt Centre for Children	\$ -	\$ -	\$ 4,000	\$ 5,000	\$ 4,500	\$ (500)	0.0%
The Root	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,250	\$ 5,250	0.0%
Vermont Family Network	\$ -	\$ -	\$ 1,500	\$ 2,150	\$ -	\$ (2,150)	-100.0%
Building a Positive Community (FKA Brattleboro Are Pr	\$ -	\$ -	\$ -	\$ 6,300	\$ 11,250	\$ 4,950	78.6%
Windham County Humane Society	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
Brattleboro Area Community Justice	\$ -	\$ -	\$ -	\$ -	\$ 5,950	\$ 5,950	100.0%
Total Human Services	\$ 140,765	\$ 120,000	\$ 146,000	\$ 185,595	\$ 190,105	\$ (1,440)	2.4%
Auxiliary Services	\$ 146,045	\$ 136,006	\$ 120,962	\$ 140,000	\$ 130,000	\$ (10,000)	-7.1%
Street Lights	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100.0%
Public Health/Sanitation	\$ 2,279	\$ 2,488	\$ 1,892	\$ 2,500	\$ 2,500	\$ -	0.0%
Civil Defense	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Local Bus Service	\$ 217,054	\$ 222,601	\$ 240,792	\$ 250,000	\$ 265,000	\$ 15,000	6.0%
Ambulance Service	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
Museum & Art Center	\$ -	\$ 3,765	\$ -	\$ -	\$ -	\$ -	0.0%
Women's Freedom Center	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0.0%
BCTV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Work Today Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Climate Protection	\$ -	\$ 10,000	\$ -	\$ 100,000	\$ -	\$ (100,000)	-100.0%
West River Watershed	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
Green Up Day	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
Community Marketing Initiative	\$ -	\$ -	\$ -	\$ 42,119	\$ 43,748	\$ 1,629	3.9%
Arts Promotion	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%
Total Auxiliary Services	\$ 415,379	\$ 431,860	\$ 421,946	\$ 612,919	\$ 529,548	\$ (83,371)	-13.6%
Library	\$ 71,685	\$ 73,030	\$ 74,809	\$ 75,981	\$ 77,495	\$ 1,514	2.0%
Department Head Salary	\$ 362,332	\$ 373,447	\$ 374,008	\$ 388,602	\$ 423,170	\$ 34,568	8.9%
Staff Salaries							

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Custodian	\$ 14,952	\$ 30,961	\$ 29,091	\$ -	\$ -	\$ -	0.0%
Vacation BB - Retire Pay	\$ 746	\$ -	\$ 8,900	\$ 3,000	\$ 4,000	\$ 1,000	0.0%
Office Equipment	\$ 4,238	\$ 4,039	\$ 4,165	\$ 4,000	\$ 4,000	\$ -	0.0%
Training	\$ 171	\$ 200	\$ -	\$ -	\$ -	\$ -	0.0%
Conferences/Memberships	\$ 900	\$ 500	\$ -	\$ -	\$ -	\$ -	0.0%
Lost Book Refund Pmt Fees	\$ 240	\$ 257	\$ 211	\$ -	\$ -	\$ -	100.0%
Computer Equipment Maint	\$ 13,855	\$ 15,075	\$ 14,887	\$ 15,300	\$ 15,300	\$ -	0.0%
Computer Supplies	\$ 2,038	\$ 3,413	\$ 3,054	\$ 3,600	\$ 3,600	\$ -	0.0%
Book & Non-Print Supplies	\$ 4,000	\$ 4,008	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.0%
Professional Services	\$ -	\$ -	\$ 45	\$ 400	\$ 400	\$ -	0.0%
Bindery Services	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	0.0%
Reimbursable Expense	\$ 1,240	\$ 1,918	\$ 1,739	\$ 800	\$ 800	\$ -	0.0%
Fuel Expense	\$ 6,862	\$ 11,672	\$ 16,330	\$ 12,000	\$ 16,500	\$ 4,500	37.5%
Electric	\$ 26,347	\$ 25,352	\$ 21,447	\$ 25,425	\$ 21,500	\$ (3,925)	-15.4%
Utilities	\$ 1,944	\$ 1,876	\$ 1,998	\$ 2,000	\$ 2,080	\$ 80	4.0%
Building Equip & Maint	\$ 17,778	\$ 16,833	\$ 16,840	\$ 17,000	\$ 19,000	\$ 2,000	11.8%
Maintenance Supplies	\$ 3,076	\$ 3,123	\$ 3,173	\$ 3,500	\$ 3,500	\$ -	0.0%
Telephone	\$ 3,940	\$ 4,955	\$ 2,477	\$ 2,500	\$ 2,500	\$ -	0.0%
Postage Expense	\$ 2,277	\$ 6,408	\$ 1,500	\$ 2,500	\$ 5,500	\$ 3,000	120.0%
Office Supplies	\$ 2,999	\$ 3,859	\$ 3,604	\$ 3,500	\$ 3,500	\$ -	0.0%
Books - General	\$ 8,300	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Reference Sources	\$ 17,815	\$ 18,650	\$ 17,000	\$ 18,000	\$ 18,000	\$ -	0.0%
Juvenile Books	\$ 9,150	\$ 8,961	\$ 7,361	\$ 7,500	\$ 7,500	\$ -	0.0%
Young Adult Sources	\$ 838	\$ 1,492	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
Replacement Books	\$ 1,200	\$ 1,500	\$ 1,669	\$ 1,500	\$ 1,500	\$ -	0.0%
Periodicals & Newspapers	\$ 6,775	\$ 6,928	\$ 7,000	\$ 7,200	\$ 7,200	\$ -	0.0%
Non-Print Materials/Adult	\$ 5,250	\$ 5,406	\$ 4,998	\$ 3,500	\$ 3,500	\$ -	0.0%
Non-Print Mat./Children	\$ 3,792	\$ 3,723	\$ 2,917	\$ 3,800	\$ 3,800	\$ -	0.0%
Special Programs/Adult	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Special Programs/Children	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ 1,178	\$ 842	\$ 1,656	\$ 1,500	\$ 1,500	\$ -	0.0%
Total Library	\$ 596,065	\$ 634,439	\$ 631,379	\$ 613,608	\$ 656,345	\$ 42,737	7.0%
Fire							
Department Head Salary	\$ 82,600	\$ 83,924	\$ 85,614	\$ 87,281	\$ 89,020	\$ 1,739	2.0%
Staff Salaries	\$ 1,188,300	\$ 1,234,985	\$ 1,303,843	\$ 1,337,988	\$ 1,385,865	\$ 47,877	3.6%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		%	
	FY: 2017	FY: 2018	FY: 2019	FY: 2020	FY: 2021	FY: 2020	FY: 2021	Change	Change		Change	
Retroactive Pay	\$ -	\$ 61,121	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Vacation BB - Retire Pay	\$ 41,455	\$ 17,158	\$ 9,993	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250	\$ -	\$ -	\$ -	\$ -	0.0%
Incentive Pay	\$ 41,603	\$ 41,921	\$ 52,220	\$ 56,415	\$ 59,370	\$ 56,415	\$ 59,370	\$ 2,955	\$ 2,955	\$ 2,955	\$ 2,955	5.2%
Overtime	\$ 117,477	\$ 84,689	\$ 95,310	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Outside Overtime	\$ 5,557	\$ 4,161	\$ 2,171	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	0.0%
Banner Outside Overtime	\$ 3,450	\$ 5,699	\$ 6,414	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200	\$ -	\$ -	\$ -	\$ -	0.0%
Rental Housing Overtime	\$ -	\$ -	\$ -	\$ 50,000	\$ 51,000	\$ 50,000	\$ 51,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	2.0%
Holiday Pay	\$ 34,545	\$ 31,297	\$ 41,173	\$ 48,216	\$ 50,000	\$ 48,216	\$ 50,000	\$ 1,784	\$ 1,784	\$ 1,784	\$ 1,784	3.7%
Auxiliary Staff	\$ 6,036	\$ 5,826	\$ 4,788	\$ 8,000	\$ 6,000	\$ 8,000	\$ 6,000	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	-25.0%
Clerical	\$ 35,470	\$ 35,097	\$ 36,543	\$ 36,470	\$ 39,485	\$ 36,470	\$ 39,485	\$ 3,015	\$ 3,015	\$ 3,015	\$ 3,015	8.3%
Equipment	\$ 16,113	\$ 21,767	\$ 18,810	\$ 17,500	\$ 19,500	\$ 17,500	\$ 19,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	11.4%
Training	\$ 5,914	\$ 7,508	\$ 6,449	\$ 8,000	\$ 9,000	\$ 8,000	\$ 9,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	12.5%
Conferences/Memberships	\$ 4,173	\$ 3,397	\$ 4,787	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ -	\$ -	\$ -	\$ -	0.0%
Reimbursable Expense	\$ -	\$ 953	\$ 979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Heating Oil Expense	\$ 9,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Propane	\$ 3,253	\$ 30,550	\$ 20,218	\$ 29,000	\$ 20,250	\$ 29,000	\$ 20,250	\$ (8,750)	\$ (8,750)	\$ (8,750)	\$ (8,750)	-30.2%
Gasoline	\$ 3,455	\$ 3,572	\$ 7,251	\$ 6,000	\$ 6,300	\$ 6,000	\$ 6,300	\$ 300	\$ 300	\$ 300	\$ 300	5.0%
Diesel	\$ 10,339	\$ 15,703	\$ 13,615	\$ 13,000	\$ 13,650	\$ 13,000	\$ 13,650	\$ 650	\$ 650	\$ 650	\$ 650	5.0%
Electric	\$ 14,765	\$ 23,637	\$ 26,834	\$ 21,600	\$ 27,000	\$ 21,600	\$ 27,000	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	25.0%
Utilities	\$ 3,978	\$ 9,480	\$ 12,654	\$ 12,500	\$ 12,750	\$ 12,500	\$ 12,750	\$ 250	\$ 250	\$ 250	\$ 250	2.0%
Building Repairs	\$ 4,523	\$ 5,194	\$ 6,692	\$ 6,000	\$ 7,000	\$ 6,000	\$ 7,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	16.7%
Telephone	\$ 8,268	\$ 11,650	\$ 11,797	\$ 9,750	\$ 10,500	\$ 9,750	\$ 10,500	\$ 750	\$ 750	\$ 750	\$ 750	7.7%
Postage Expense	\$ 586	\$ 411	\$ 388	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies	\$ 4,682	\$ 13,227	\$ 7,634	\$ 10,500	\$ 10,000	\$ 10,500	\$ 10,000	\$ (500)	\$ (500)	\$ (500)	\$ (500)	-4.8%
Operating Supplies	\$ 13,604	\$ 13,854	\$ 14,957	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ -	0.0%
Clothing	\$ 22,045	\$ 12,237	\$ 24,762	\$ 30,000	\$ 31,000	\$ 30,000	\$ 31,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	3.3%
Fire Prevention	\$ 567	\$ 542	\$ 377	\$ 650	\$ 650	\$ 650	\$ 650	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Alarm Repair	\$ 18,264	\$ 16,416	\$ 14,424	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ 4,210	\$ 3,996	\$ 5,733	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	0.0%
Vehicle Maintenance	\$ 48,748	\$ 56,006	\$ 40,811	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers	\$ -	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Fire	\$ 1,753,198	\$ 1,886,975	\$ 1,877,282	\$ 1,998,170	\$ 2,057,640	\$ 1,998,170	\$ 2,057,640	\$ 59,470	\$ 59,470	\$ 59,470	\$ 59,470	3.0%
Facilities Maintenance												
Staff Salaries	\$ -	\$ -	\$ -	\$ 127,297	\$ 132,020	\$ 127,297	\$ 132,020	\$ 4,723	\$ 4,723	\$ 4,723	\$ 4,723	3.7%
Overtime	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$	% Change
Clothing	\$ -	\$ -	\$ -	\$ 700	\$ 1,125	\$ 1,125	100.0%
Automotive Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ -	0.0%
Total Facilities Maintenance	\$ -	\$ -	\$ -	\$ 137,997	\$ 143,845	\$ 5,848	4.2%
Municipal Center							
Staff Salaries	\$ 37,717	\$ 51,168	\$ 44,458	\$ -	\$ -	\$ -	0.0%
Vacation BB - Retire Pay	\$ 897	\$ -	\$ 1,960	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 7,569	\$ 7,177	\$ 8,936	\$ -	\$ -	\$ -	0.0%
Equipment	\$ 2,109	\$ 3,005	\$ 6,609	\$ 3,000	\$ 3,000	\$ -	0.0%
Reimbursable Expense	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fuel Expense	\$ 16,189	\$ 20,396	\$ 28,814	\$ 25,960	\$ 27,260	\$ 1,300	5.0%
Electric	\$ 29,712	\$ 27,590	\$ 21,651	\$ 25,200	\$ 22,000	\$ (3,200)	-12.7%
Utilities	\$ 4,681	\$ 4,290	\$ 4,280	\$ 4,500	\$ 4,455	\$ (45)	-1.0%
Building Repairs	\$ 11,738	\$ 13,318	\$ 19,832	\$ 15,000	\$ 15,000	\$ -	0.0%
Maintenance Supplies	\$ 4,631	\$ 4,698	\$ 3,551	\$ 6,000	\$ 6,000	\$ -	0.0%
Maintenance Contracts	\$ 17,285	\$ 7,652	\$ 9,566	\$ 10,200	\$ 10,200	\$ -	0.0%
Grounds Maintenance	\$ 647	\$ 1,385	\$ 654	\$ 1,500	\$ 1,500	\$ -	0.0%
Clothing	\$ 300	\$ 379	\$ 193	\$ -	\$ -	\$ -	0.0%
Automotive Maintenance	\$ 1,080	\$ 72	\$ 1,004	\$ -	\$ -	\$ -	0.0%
Total Municipal Center	\$ 134,559	\$ 141,129	\$ 151,506	\$ 91,360	\$ 89,415	\$ (1,945)	-2.1%
Police							
Department Head Salary	\$ 92,914	\$ 94,349	\$ 96,178	\$ 97,981	\$ 99,860	\$ 1,879	1.9%
Staff Salaries	\$ 1,209,177	\$ 1,170,753	\$ 1,259,061	\$ 1,449,792	\$ 1,525,100	\$ 75,308	5.2%
Vacation BB - Retire Pay	\$ 21,364	\$ 17,341	\$ 21,220	\$ 8,500	\$ 8,500	\$ -	0.0%
Educational Incentive	\$ 30,153	\$ 23,501	\$ 34,118	\$ 29,360	\$ 36,985	\$ 7,625	26.0%
Overtime	\$ 218,527	\$ 229,937	\$ 212,538	\$ 125,000	\$ 125,000	\$ -	0.0%
Police Outside Overtime	\$ 10,195	\$ 3,742	\$ 2,851	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%
Holiday Pay	\$ 26,111	\$ 25,496	\$ 23,447	\$ 30,127	\$ 28,995	\$ (1,132)	-3.8%
Auxiliary Staff	\$ 2,000	\$ 14,693	\$ 24,248	\$ 3,000	\$ 5,000	\$ 2,000	66.7%
Clerical	\$ 106,703	\$ 109,447	\$ 105,557	\$ 108,595	\$ 119,415	\$ 10,820	10.0%
Equipment	\$ 6,695	\$ 5,354	\$ 7,377	\$ 8,000	\$ 13,000	\$ 5,000	62.5%
Poundkeeper	\$ 10,367	\$ 8,321	\$ 8,192	\$ 10,000	\$ 10,000	\$ -	0.0%
Training	\$ 19,274	\$ 13,834	\$ 28,412	\$ 25,000	\$ 27,000	\$ 2,000	8.0%
Conferences/Memberships	\$ 2,820	\$ 3,530	\$ 4,294	\$ 4,200	\$ 5,700	\$ 1,500	35.7%
Computer Supplies	\$ 4,510	\$ 10,013	\$ 9,838	\$ 10,500	\$ 10,500	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET		%	
	FY: 2017	FY: 2018	FY: 2019	FY: 2020	FY: 2021	Change	\$	Change				
Professional Services	\$ 1,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Project Care	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ 16,000	100.0%		
Reimbursements/Insurance	\$ 7,051	\$ 9,397	\$ 1,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Heating Fuel	\$ -	\$ 20,177	\$ 20,694	\$ 21,500	\$ 22,575	\$ 1,075	\$ 1,075	\$ -	\$ 1,075	5.0%		
Gasoline	\$ 21,850	\$ 27,381	\$ 31,381	\$ 35,000	\$ 36,750	\$ 1,750	\$ 1,750	\$ -	\$ 1,750	5.0%		
Diesel	\$ -	\$ 291	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	0.0%		
Electric	\$ -	\$ 19,801	\$ 25,124	\$ 23,130	\$ 25,000	\$ 1,870	\$ 1,870	\$ -	\$ 1,870	8.1%		
Utilities	\$ 1,591	\$ 3,730	\$ 4,163	\$ 5,400	\$ 4,330	\$ (1,070)	\$ (1,070)	\$ -	\$ (1,070)	-19.8%		
Building Maintenance	\$ 365	\$ 24,907	\$ 5,373	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Maintenance Supplies	\$ -	\$ 4,856	\$ 2,474	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	0.0%		
Grounds Maintenance	\$ 5,625	\$ 17,885	\$ 12,670	\$ 12,000	\$ 13,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	8.3%		
Telephone	\$ 19,182	\$ 26,143	\$ 25,028	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	0.0%		
VIBRS/VLETS	\$ 10,148	\$ 13,708	\$ 16,217	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Office Furniture	\$ 988	\$ 557	\$ 108	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Copier Expense	\$ 3,227	\$ 4,524	\$ 4,658	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Postage Expense	\$ 1,684	\$ 1,035	\$ 913	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Office Supplies	\$ 7,588	\$ 6,936	\$ 4,940	\$ 6,120	\$ 6,120	\$ -	\$ -	\$ -	\$ -	0.0%		
Books/Reference	\$ 229	\$ 229	\$ 229	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	0.0%		
Operating Supplies	\$ 10,495	\$ 15,431	\$ 8,593	\$ 10,700	\$ 10,700	\$ -	\$ -	\$ -	\$ -	0.0%		
Clothing	\$ 16,908	\$ 12,513	\$ 24,128	\$ 23,000	\$ 24,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	4.3%		
Equipment Maintenance	\$ 4,375	\$ 6,995	\$ 2,410	\$ 17,000	\$ 20,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	17.6%		
Automotive Equipment	\$ 523	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Automotive Maintenance	\$ 20,389	\$ 16,119	\$ 21,590	\$ 20,000	\$ 22,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	10.0%		
Prisoner Expense	\$ 3,169	\$ 3,440	\$ 3,818	\$ 3,500	\$ 4,000	\$ 500	\$ 500	\$ -	\$ 500	14.3%		
Crime Prevention	\$ 1,872	\$ -	\$ 2,113	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Transportation	\$ 2,882	\$ 1,300	\$ 3,275	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Total Police	\$ 1,902,851	\$ 1,967,665	\$ 2,058,887	\$ 2,182,105	\$ 2,304,730	\$ 122,625	\$ 122,625	\$ -	\$ 122,625	5.6%		
Dispatch	\$ 47,599	\$ 48,307	\$ 49,584	\$ 50,739	\$ 52,895	\$ 2,156	\$ 2,156	\$ -	\$ 2,156	4.2%		
Chief Dispatcher	\$ 299,420	\$ 316,645	\$ 290,737	\$ 364,974	\$ 382,500	\$ 17,526	\$ 17,526	\$ -	\$ 17,526	4.8%		
Staff Salaries	\$ 4,155	\$ 6,597	\$ 2,776	\$ 3,500	\$ 3,600	\$ 100	\$ 100	\$ -	\$ 100	2.9%		
Vacation Buy	\$ 6,354	\$ 6,634	\$ 7,781	\$ 7,968	\$ 8,000	\$ 32	\$ 32	\$ -	\$ 32	0.4%		
Educational Incentive	\$ 74,314	\$ 84,710	\$ 130,647	\$ 80,600	\$ 90,000	\$ 9,400	\$ 9,400	\$ -	\$ 9,400	11.7%		
Overtime	\$ 5,409	\$ 6,013	\$ 5,987	\$ 7,837	\$ 6,130	\$ (1,707)	\$ (1,707)	\$ -	\$ (1,707)	-21.8%		
Holiday Pay	\$ 3,461	\$ 3,388	\$ 2,410	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	0.0%		
Equipment												

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Training	\$ 219	\$ 257	\$ 395	\$ 3,500	\$ 3,000	\$ (500)	-14.3%
Telephone	\$ 180	\$ 580	\$ 124	\$ 600	\$ 600	\$ -	0.0%
Office Supplies	\$ 539	\$ 481	\$ 621	\$ 500	\$ 600	\$ 100	20.0%
Operating Supplies	\$ 1,295	\$ 2,327	\$ 1,635	\$ 1,750	\$ 2,000	\$ 250	14.3%
Uniforms	\$ 86	\$ 244	\$ 213	\$ 200	\$ 250	\$ 50	25.0%
Equipment Maintenance	\$ 998	\$ 1,568	\$ 461	\$ 1,500	\$ 2,000	\$ 500	33.3%
Total Dispatch	\$ 444,030	\$ 477,750	\$ 493,370	\$ 527,668	\$ 555,575	\$ 27,907	5.3%
Public Works							
Department Head Salary	\$ 45,670	\$ 37,856	\$ 43,511	\$ 47,749	\$ 48,700	\$ 951	2.0%
Staff Salaries	\$ 567,477	\$ 604,409	\$ 607,253	\$ 636,551	\$ 678,450	\$ 41,899	6.6%
Mechanics Staff Salaries	\$ 157,594	\$ 145,881	\$ 141,646	\$ 162,021	\$ 161,435	\$ (586)	-0.4%
Vacation BB - Retire Pay	\$ 3,955	\$ 6,796	\$ 4,510	\$ 1,000	\$ 3,000	\$ 2,000	200.0%
Overtime	\$ 119,939	\$ 126,707	\$ 102,762	\$ 92,000	\$ 102,750	\$ 10,750	11.7%
Holiday/Weekend Pay	\$ 15,524	\$ 16,428	\$ 10,093	\$ 16,221	\$ 16,390	\$ 169	1.0%
Clerical	\$ 42,523	\$ 45,645	\$ 44,767	\$ 49,805	\$ 51,970	\$ 2,165	4.3%
Seasonal Help	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	100.0%
Conferences/Memberships	\$ 764	\$ 598	\$ 435	\$ 3,000	\$ 3,000	\$ -	0.0%
Professional Services	\$ 11,506	\$ 13,532	\$ 16,753	\$ 10,000	\$ 12,000	\$ 2,000	20.0%
Equip Rental - Outside	\$ 18,517	\$ 16,198	\$ 17,024	\$ 17,000	\$ 17,000	\$ -	0.0%
Reimbursable Expense	\$ 8,365	\$ 13,541	\$ 11,237	\$ -	\$ -	\$ -	0.0%
Telephone	\$ 4,674	\$ 8,057	\$ 8,206	\$ 5,400	\$ 5,400	\$ -	0.0%
Copier Expense	\$ 617	\$ 1,774	\$ 1,088	\$ 800	\$ 800	\$ -	0.0%
Postage Expense	\$ 94	\$ 98	\$ 30	\$ 300	\$ 250	\$ (50)	-16.7%
Office Supplies	\$ 2,718	\$ 3,982	\$ 4,589	\$ 3,900	\$ 3,900	\$ -	0.0%
Clothing	\$ 5,101	\$ 5,983	\$ 6,274	\$ 6,000	\$ 6,000	\$ -	0.0%
Safety Equipment	\$ 6,265	\$ 4,522	\$ 6,209	\$ 6,000	\$ 6,000	\$ -	0.0%
Grant Repayment-BarrowsRd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Public Works	\$ 1,011,302	\$ 1,052,007	\$ 1,026,386	\$ 1,057,747	\$ 1,141,045	\$ 83,298	7.9%
Public Works Bridges							
Painting & Repair	\$ 10,367	\$ 12,099	\$ 10,265	\$ 10,000	\$ 12,000	\$ 2,000	20.0%
Total Public Works Bridges	\$ 10,367	\$ 12,099	\$ 10,265	\$ 10,000	\$ 12,000	\$ 2,000	20.0%
Public Works Stormwater Pipes							
Pipes	\$ 5,535	\$ 6,221	\$ 11,031	\$ 10,000	\$ 10,000	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Grates & Risers	\$ 6,046	\$ 3,612	\$ 4,094	\$ 4,500	\$ 4,500	\$ -	0.0%
Other Materials	\$ 8,897	\$ 9,809	\$ 7,915	\$ 10,000	\$ 10,000	\$ -	0.0%
Engineering	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100.0%
Stormwater Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	100.0%
Permits & Compliance	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100.0%
Total Public Works Stormwater	\$ 20,477	\$ 19,641	\$ 23,041	\$ 24,500	\$ 84,500	\$ 60,000	244.9%
Public Works Equipment							
Parts	\$ 94,877	\$ 101,730	\$ 149,824	\$ 98,000	\$ 100,000	\$ 2,000	2.0%
Tires & Accessories	\$ 8,138	\$ 17,009	\$ 18,020	\$ 12,000	\$ 15,000	\$ 3,000	25.0%
Small Tools	\$ 6,729	\$ 5,315	\$ 6,137	\$ 6,500	\$ 6,500	\$ -	0.0%
Total Public Works Equipment	\$ 109,744	\$ 124,054	\$ 173,980	\$ 116,500	\$ 121,500	\$ 5,000	4.3%
Public Works Gas & Oil							
Gasoline Pump Maintenance	\$ 3,473	\$ 100	\$ 20,564	\$ -	\$ -	\$ -	0.0%
Gasoline	\$ 4,073	\$ 5,475	\$ 7,317	\$ 8,000	\$ 8,000	\$ -	0.0%
Diesel	\$ 61,031	\$ 68,247	\$ 84,605	\$ 80,000	\$ 80,000	\$ -	0.0%
Lube & Oil	\$ 5,578	\$ 6,202	\$ 5,655	\$ 7,500	\$ 7,500	\$ -	0.0%
Total Public Works Gas & Oil	\$ 74,156	\$ 80,025	\$ 118,141	\$ 95,500	\$ 95,500	\$ -	0.0%
Public Works Summer Roads							
Chloride	\$ 21,974	\$ 26,842	\$ 21,156	\$ 26,000	\$ 26,000	\$ -	0.0%
Hot Mix	\$ 29,104	\$ 40,741	\$ 29,800	\$ 32,000	\$ 32,000	\$ -	0.0%
Cold Patch	\$ 940	\$ 1,727	\$ 1,073	\$ 1,000	\$ 1,000	\$ -	0.0%
Gravel	\$ 42,159	\$ 28,878	\$ 51,834	\$ 32,000	\$ 34,000	\$ 2,000	6.3%
Guard Rails	\$ 459	\$ 6,251	\$ 5,311	\$ 10,000	\$ 12,000	\$ 2,000	20.0%
Total Public Works Summer Roads	\$ 94,636	\$ 104,439	\$ 109,174	\$ 101,000	\$ 105,000	\$ 4,000	4.0%
Public Works Sidewalks							
Sidewalk Repairs	\$ 7,746	\$ 11,088	\$ 12,978	\$ 25,000	\$ 27,500	\$ 2,500	10.0%
Total Public Works Sidewalks	\$ 7,746	\$ 11,088	\$ 12,978	\$ 25,000	\$ 27,500	\$ 2,500	10.0%
Public Works Streets Misc							
Retaining Walls & Rails	\$ 16,801	\$ 7,673	\$ 13,074	\$ 15,000	\$ 15,000	\$ -	0.0%
Signs & Street Markings	\$ 10,254	\$ 6,055	\$ 9,760	\$ 12,500	\$ 12,500	\$ -	0.0%
Broom Material	\$ -	\$ 1,060	\$ 2,735	\$ 3,000	\$ 3,000	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Traffic Safety	\$ 5,233	\$ 1,129	\$ 9,999	\$ 10,000	\$ 10,000	\$ -	0.0%
Line Striping	\$ 24,153	\$ 21,466	\$ 24,492	\$ 27,000	\$ 27,000	\$ -	0.0%
Tree Removal	\$ 3,440	\$ 10,020	\$ 31,094	\$ 10,000	\$ 12,000	\$ 2,000	20.0%
Tree Care	\$ -	\$ 475	\$ 438	\$ 2,000	\$ 2,000	\$ -	0.0%
Total Public Works Streets Misc	\$ 59,881	\$ 47,878	\$ 91,593	\$ 79,500	\$ 81,500	\$ 2,000	2.5%
Public Works Winter Roads							
Salt	\$ 171,138	\$ 132,758	\$ 129,120	\$ 120,000	\$ 126,000	\$ 6,000	5.0%
Sand	\$ 36,145	\$ 25,134	\$ 38,536	\$ 29,000	\$ 32,000	\$ 3,000	10.3%
Chains & Blades	\$ 21,848	\$ 12,513	\$ 24,536	\$ 15,600	\$ 15,600	\$ -	0.0%
Equipment Maintenance	\$ 19,546	\$ 52,017	\$ 29,900	\$ 21,000	\$ 21,000	\$ -	0.0%
Total Public Works Winter Roads	\$ 248,677	\$ 222,421	\$ 222,093	\$ 185,600	\$ 194,600	\$ 9,000	4.8%
Public Works Yard Expense							
Fuel Expense	\$ 8,429	\$ 11,341	\$ 14,521	\$ 12,000	\$ 12,000	\$ -	0.0%
Electric	\$ 9,386	\$ 10,261	\$ 8,897	\$ 10,170	\$ 9,000	\$ (1,170)	-11.5%
Utilities	\$ 5,589	\$ 5,637	\$ 6,833	\$ 5,700	\$ 7,110	\$ 1,410	24.7%
Building Repairs	\$ 8,569	\$ 16,465	\$ 16,861	\$ 15,000	\$ 15,000	\$ -	0.0%
Maintenance Supplies	\$ 441	\$ 1,028	\$ 1,636	\$ 1,000	\$ 1,000	\$ -	0.0%
Refuse Charges	\$ 426	\$ 455	\$ 948	\$ 900	\$ 900	\$ -	0.0%
Total Public Works Yard Expense	\$ 32,839	\$ 45,186	\$ 49,695	\$ 44,770	\$ 45,010	\$ 240	0.5%
Public Works Traffic Light							
Electric	\$ 3,750	\$ 3,751	\$ 4,199	\$ 3,800	\$ 4,000	\$ 200	5.3%
Contractual Repairs	\$ 3,320	\$ 1,000	\$ 6,895	\$ 1,000	\$ 1,000	\$ -	0.0%
Parts	\$ 6,648	\$ 3,361	\$ 5,515	\$ 2,000	\$ 3,000	\$ 1,000	50.0%
Total Public Works Traffic Light	\$ 13,719	\$ 8,112	\$ 16,609	\$ 6,800	\$ 8,000	\$ 1,200	17.6%
Regional							
Windham Regional	\$ 22,180	\$ 26,471	\$ 26,862	\$ 27,500	\$ 28,050	\$ 550	2.0%
County Tax	\$ 84,384	\$ 75,639	\$ 81,366	\$ 85,000	\$ 87,000	\$ 2,000	2.4%
Total Regional	\$ 106,564	\$ 102,110	\$ 108,228	\$ 112,500	\$ 115,050	\$ 2,550	2.3%
Recreation & Parks							
Department Head Salary	\$ 67,449	\$ 68,519	\$ 73,057	\$ 74,332	\$ 77,895	\$ 3,563	4.8%
Staff Salaries	\$ 67,852	\$ 68,643	\$ 75,362	\$ 71,151	\$ 78,645	\$ 7,494	10.5%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Vacation BB - Retire Pay	\$ 5,208	\$ 6,387	\$ 4,159	\$ 7,500	\$ 7,500	\$ -	0.0%
Overtime	\$ 3,631	\$ 3,679	\$ 2,168	\$ 3,900	\$ 4,100	\$ 200	5.1%
Clerical	\$ 31,135	\$ 31,449	\$ 33,365	\$ 32,757	\$ 36,260	\$ 3,503	10.7%
Conferences/Memberships	\$ 833	\$ 1,105	\$ 755	\$ 800	\$ 800	\$ -	0.0%
Insurable Expense	\$ -	\$ -	\$ 3,246	\$ -	\$ -	\$ -	0.0%
Telephone	\$ 6,713	\$ 6,568	\$ 5,866	\$ 7,000	\$ 7,000	\$ -	0.0%
Postage Expense	\$ 690	\$ 561	\$ 706	\$ 900	\$ 900	\$ -	0.0%
Office Supplies	\$ 3,927	\$ 3,833	\$ 3,565	\$ 3,800	\$ 3,800	\$ -	0.0%
Transportation	\$ 1,152	\$ 535	\$ 547	\$ 1,500	\$ 1,500	\$ -	0.0%
Total Recreation & Parks	\$ 188,591	\$ 191,278	\$ 202,795	\$ 203,640	\$ 218,400	\$ 14,760	7.2%
Gibson-Aiken Center							
Staff Salaries	\$ 37,788	\$ 38,770	\$ 40,670	\$ -	\$ -	\$ -	0.0%
Vacation BB - Retire Pay	\$ 1,258	\$ 1,347	\$ -	\$ -	\$ -	\$ -	0.0%
Fuel Expense	\$ 13,311	\$ 15,565	\$ 20,907	\$ 18,700	\$ 19,365	\$ 665	3.6%
Electric	\$ 16,126	\$ 15,954	\$ 15,487	\$ 18,900	\$ 15,500	\$ (3,400)	-18.0%
Utilities	\$ 4,081	\$ 4,563	\$ 4,661	\$ 4,975	\$ 4,850	\$ (125)	-2.5%
Building Repairs	\$ 15,854	\$ 15,746	\$ 19,643	\$ 13,000	\$ 14,000	\$ 1,000	7.7%
Maintenance Supplies	\$ 4,190	\$ 3,429	\$ 2,228	\$ 4,000	\$ 4,000	\$ -	0.0%
Maintenance Contracts	\$ -	\$ -	\$ 25,571	\$ -	\$ -	\$ -	0.0%
Total Gibson-Aiken Center	\$ 92,607	\$ 95,374	\$ 129,167	\$ 59,575	\$ 57,715	\$ (1,860)	-3.1%
Parks							
Staff Salaries	\$ 152,383	\$ 154,638	\$ 157,255	\$ 168,508	\$ 177,385	\$ 8,877	5.3%
Vacation BB - Retire Pay	\$ 636	\$ -	\$ 669	\$ 716	\$ 750	\$ 34	0.0%
Overtime	\$ 10,650	\$ 9,199	\$ 8,755	\$ 9,500	\$ 9,500	\$ -	0.0%
Holiday/Weekend Pay	\$ 5,745	\$ 5,934	\$ 2,951	\$ 7,695	\$ 7,780	\$ 85	1.1%
Seasonal Employees	\$ 20,434	\$ 17,961	\$ 22,085	\$ 24,000	\$ 25,000	\$ 1,000	4.2%
Equipment	\$ 7,353	\$ 7,156	\$ 5,488	\$ 7,000	\$ 7,000	\$ -	0.0%
Contractual Repairs	\$ 700	\$ -	\$ 800	\$ 800	\$ 800	\$ -	0.0%
Training	\$ -	\$ 315	\$ 615	\$ 600	\$ 600	\$ -	0.0%
Propane	\$ 3,462	\$ 4,435	\$ 4,768	\$ 4,800	\$ 5,000	\$ 200	4.2%
Gasoline	\$ 4,651	\$ 4,738	\$ 4,449	\$ 6,500	\$ 5,500	\$ (1,000)	-15.4%
Electric	\$ 17,830	\$ 21,224	\$ 12,980	\$ 21,600	\$ 13,000	\$ (8,600)	-39.8%
Utilities	\$ 4,220	\$ 5,589	\$ 4,789	\$ 5,000	\$ 5,000	\$ -	0.0%
Building Repairs	\$ 6,327	\$ 6,385	\$ 6,324	\$ 9,500	\$ 9,500	\$ -	0.0%

SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	Change	%
	FY: 2017	FY: 2018	FY: 2019	FY: 2020	FY: 2021			
Maintenance Supplies	\$ 555	\$ 350	\$ 1,504	\$ 1,400	\$ 1,400	\$ -	-	0.0%
Refuse/Landfill	\$ 40	\$ 293	\$ 327	\$ 300	\$ 300	\$ -	-	0.0%
Grounds Maintenance	\$ 14,758	\$ 16,578	\$ 15,505	\$ 21,500	\$ 21,500	\$ -	-	0.0%
Equipment Parts	\$ 4,294	\$ 5,476	\$ 4,426	\$ 4,200	\$ 4,200	\$ -	-	0.0%
Tires	\$ 30	\$ 2,404	\$ 438	\$ 1,000	\$ 1,000	\$ -	-	0.0%
Clothing	\$ 1,053	\$ 1,560	\$ 1,678	\$ 1,300	\$ 1,500	\$ 200	15.4%	15.4%
Safety Equipment	\$ 1,061	\$ 784	\$ 649	\$ 1,400	\$ 1,400	\$ -	-	0.0%
Lube & Oil	\$ 590	\$ 754	\$ 600	\$ 1,100	\$ 1,100	\$ -	-	0.0%
Lawn and Tree Care	\$ 5,090	\$ 6,869	\$ 4,795	\$ 6,000	\$ 6,000	\$ -	-	0.0%
Miscellaneous	\$ 2,507	\$ 1,567	\$ 2,752	\$ 2,700	\$ 2,700	\$ -	-	0.0%
Total Parks	\$ 264,371	\$ 274,210	\$ 264,600	\$ 307,119	\$ 307,915	\$ 796	0.3%	0.3%
Cemetery Maintenance								
Contractual Repairs	\$ 22,052	\$ 13,499	\$ 24,348	\$ 24,000	\$ 24,000	\$ -	-	0.0%
Lawn & Tree Care	\$ 1,350	\$ 4,476	\$ 300	\$ 3,000	\$ 3,000	\$ -	-	0.0%
Total Cemetery Maintenance	\$ 23,402	\$ 17,974	\$ 24,648	\$ 27,000	\$ 27,000	\$ -	-	0.0%
Gibson Aiken Programs								
Staff Salaries	\$ 8,703	\$ 8,575	\$ 9,273	\$ 9,000	\$ 9,000	\$ -	-	0.0%
Total Gibson Aiken Programs	\$ 8,703	\$ 8,575	\$ 9,273	\$ 9,000	\$ 9,000	\$ -	-	0.0%
Senior Center								
Building Maint Contract	\$ 1,607	\$ 1,563	\$ 1,753	\$ 1,800	\$ 1,900	\$ 100	5.6%	5.6%
Operating Supplies	\$ 2,403	\$ 2,363	\$ 2,699	\$ 2,400	\$ 2,300	\$ (100)	-4.2%	-4.2%
Total Senior Center	\$ 4,010	\$ 3,926	\$ 4,453	\$ 4,200	\$ 4,200	\$ -	-	0.0%
Skating Rink								
Staff Salaries	\$ 10,698	\$ 10,954	\$ 11,137	\$ 11,500	\$ 11,500	\$ -	-	0.0%
Propane	\$ 17,550	\$ 17,835	\$ 20,592	\$ 22,000	\$ 22,000	\$ -	-	0.0%
Electric	\$ 25,353	\$ 23,359	\$ 27,689	\$ 28,000	\$ 28,000	\$ -	-	0.0%
Utilities	\$ 16,363	\$ 6,406	\$ 4,762	\$ 6,000	\$ 6,000	\$ -	-	0.0%
Building Repairs	\$ 5,978	\$ 7,041	\$ 8,487	\$ 7,500	\$ 7,500	\$ -	-	0.0%
Operating Supplies	\$ 12,808	\$ 11,854	\$ 12,764	\$ 11,500	\$ 11,500	\$ -	-	0.0%
Total Skating Rink	\$ 88,751	\$ 77,448	\$ 85,431	\$ 86,500	\$ 86,500	\$ -	-	0.0%

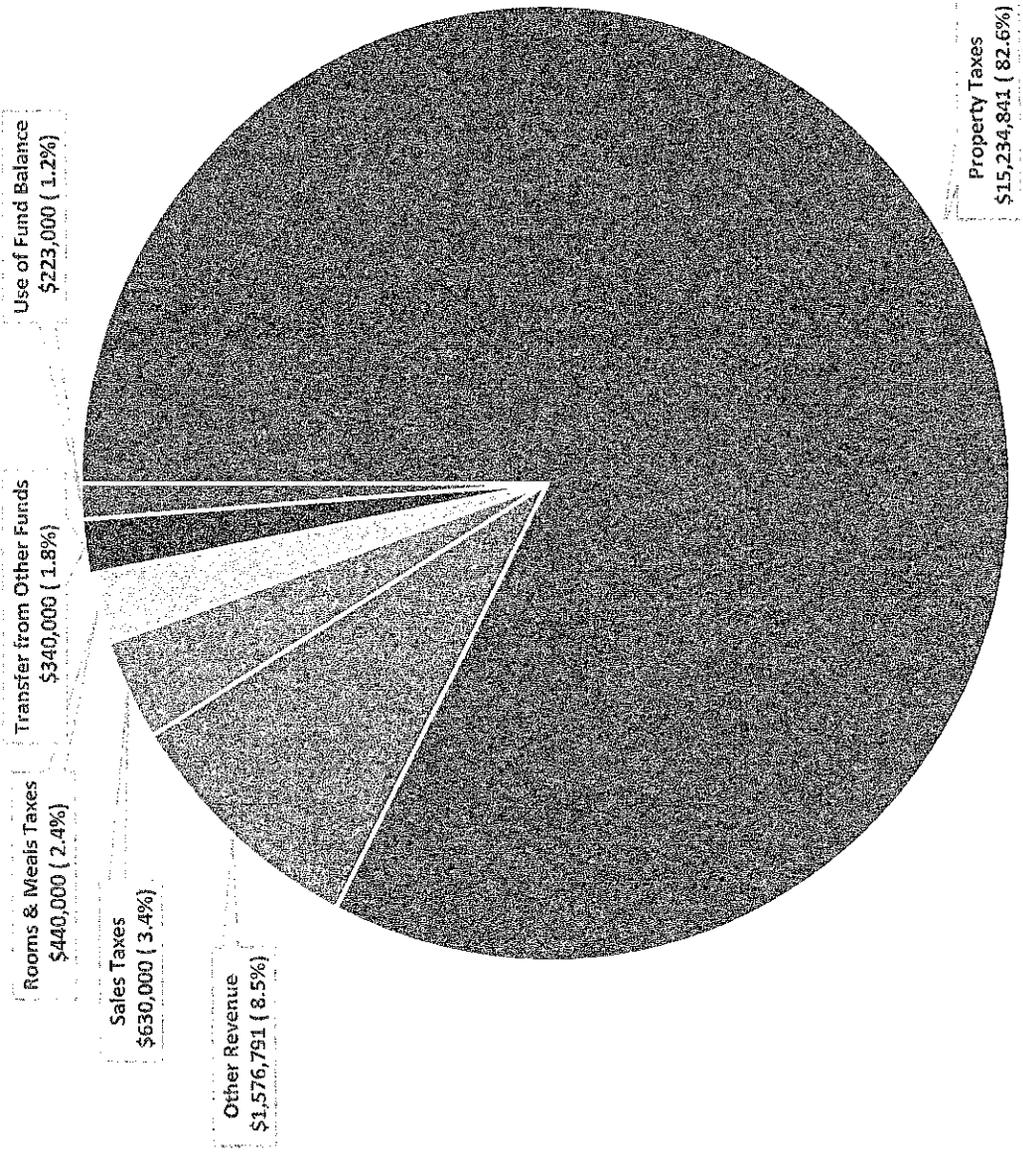
SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET

	ACTUAL FY: 2017	ACTUAL FY: 2018	ACTUAL FY: 2019	BUDGET FY: 2020	BUDGET FY: 2021	\$ Change	% Change
Day Camp							
Staff Salaries	\$ 29,226	\$ 31,640	\$ 34,093	\$ 35,350	\$ 35,350	\$ -	0.0%
Total Day Camp	\$ 29,226	\$ 31,640	\$ 34,093	\$ 35,350	\$ 35,350	\$ -	0.0%
Pool							
Staff Salaries	\$ 29,959	\$ 33,734	\$ 32,857	\$ 37,000	\$ 37,740	\$ 740	2.0%
Electric	\$ 4,547	\$ 6,588	\$ 6,442	\$ 6,030	\$ 6,500	\$ 470	7.8%
Utilities	\$ 11,272	\$ 5,554	\$ 7,075	\$ 7,000	\$ 7,360	\$ 360	5.1%
Building Repairs	\$ 3,170	\$ 1,255	\$ 991	\$ 1,500	\$ 1,500	\$ -	0.0%
Operating Supplies	\$ 15,066	\$ 11,769	\$ 8,983	\$ 10,700	\$ 10,700	\$ -	0.0%
Total Pool	\$ 64,013	\$ 58,900	\$ 56,348	\$ 62,230	\$ 63,800	\$ 1,570	2.5%
Irene Projects							
Cooke Road Temp Bridge	\$ -	\$ 3,840	\$ -	\$ -	\$ -	\$ -	0.0%
Cooke Road Bridge APRVD	\$ -	\$ (18,810)	\$ -	\$ -	\$ -	\$ -	0.0%
Total Irene Projects	\$ -	\$ (14,970)	\$ -	\$ -	\$ -	\$ -	0.0%
Downtown Association							
Downtown Alliance	\$ 78,000	\$ 75,000	\$ 78,000	\$ 80,000	\$ 80,000	\$ -	0.0%
Total Downtown Association	\$ 78,000	\$ 75,000	\$ 78,000	\$ 80,000	\$ 80,000	\$ -	0.0%
Transfers							
Transfer to Capital Fund	\$ 959,000	\$ 1,844,192	\$ 1,715,000	\$ 1,295,000	\$ 1,223,000	\$ (72,000)	-5.6%
Transfer to Solid Waste	\$ 472,640	\$ 536,836	\$ 510,000	\$ 510,000	\$ 555,385	\$ 45,385	8.9%
Transfer Skatepark Fund	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	-
Total Transfers	\$ 1,431,640	\$ 2,381,028	\$ 2,285,000	\$ 1,805,000	\$ 1,778,385	\$ (26,615)	-1.5%
TOTAL EXPENDITURES	\$ 15,699,053	\$ 17,075,661	\$ 17,497,728	\$ 18,068,192	\$ 18,444,632	\$ 376,440	2.1%
SURPLUS (DEFICIT)	\$ 300,173	\$ (649,653)	\$ (376,582)	\$ -	\$ -	\$ -	-

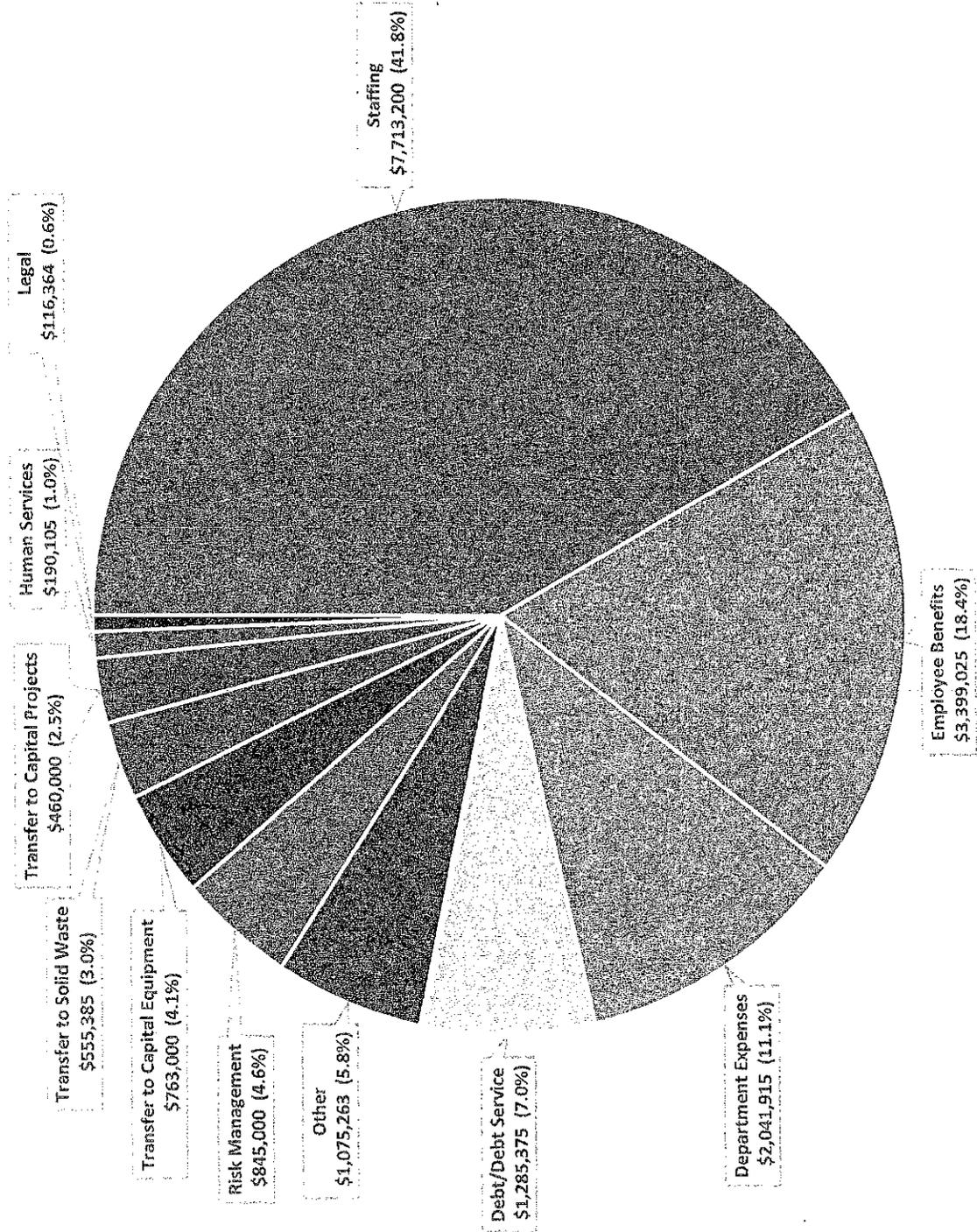
FY21 Capital Request		
	Projects	
BML	Window Replacement Children's Room Phase 2	\$ 25,000
DPW	Street Paving	\$ 330,000
DPW	Sidewalk Repair & Replacement	\$ 75,000
R&P	Rink Roof Replacement Engineering	\$ 15,000
R&P	Maintenance Building Design/Engineering	\$ 15,000
Vehicles/Equipment		
R&P	Ford Compact Tractor (1991)	\$ 27,000
R&P	Exmark Walk Behind Mower (2008)	\$ 12,000
Gen	Computer Hardware	\$ 30,000
DPW	HD-63B Fine Mower	\$ 15,000
PD	D-1 Chevrolet Trailblazer (2009)	\$ 44,000
PD	P-7 ford Explorer (2016)	\$ 52,000
FD	Fire Alarm Radio Box #2	\$ 33,000
FD	Engine 1 (1994)	\$ 550,000

Transfer from General Fund \$ 1,223,000

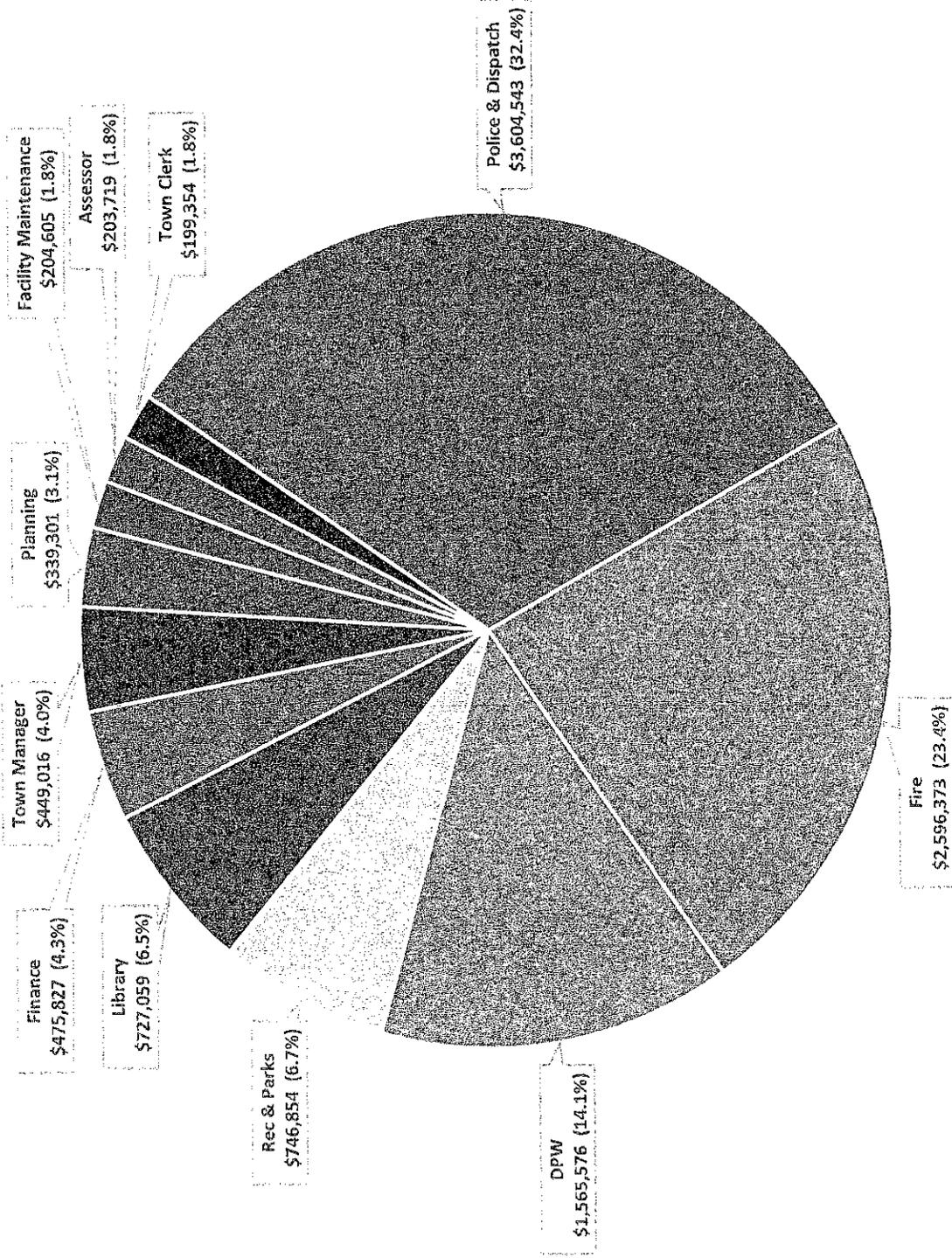
SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET
REVENUE BY TYPE



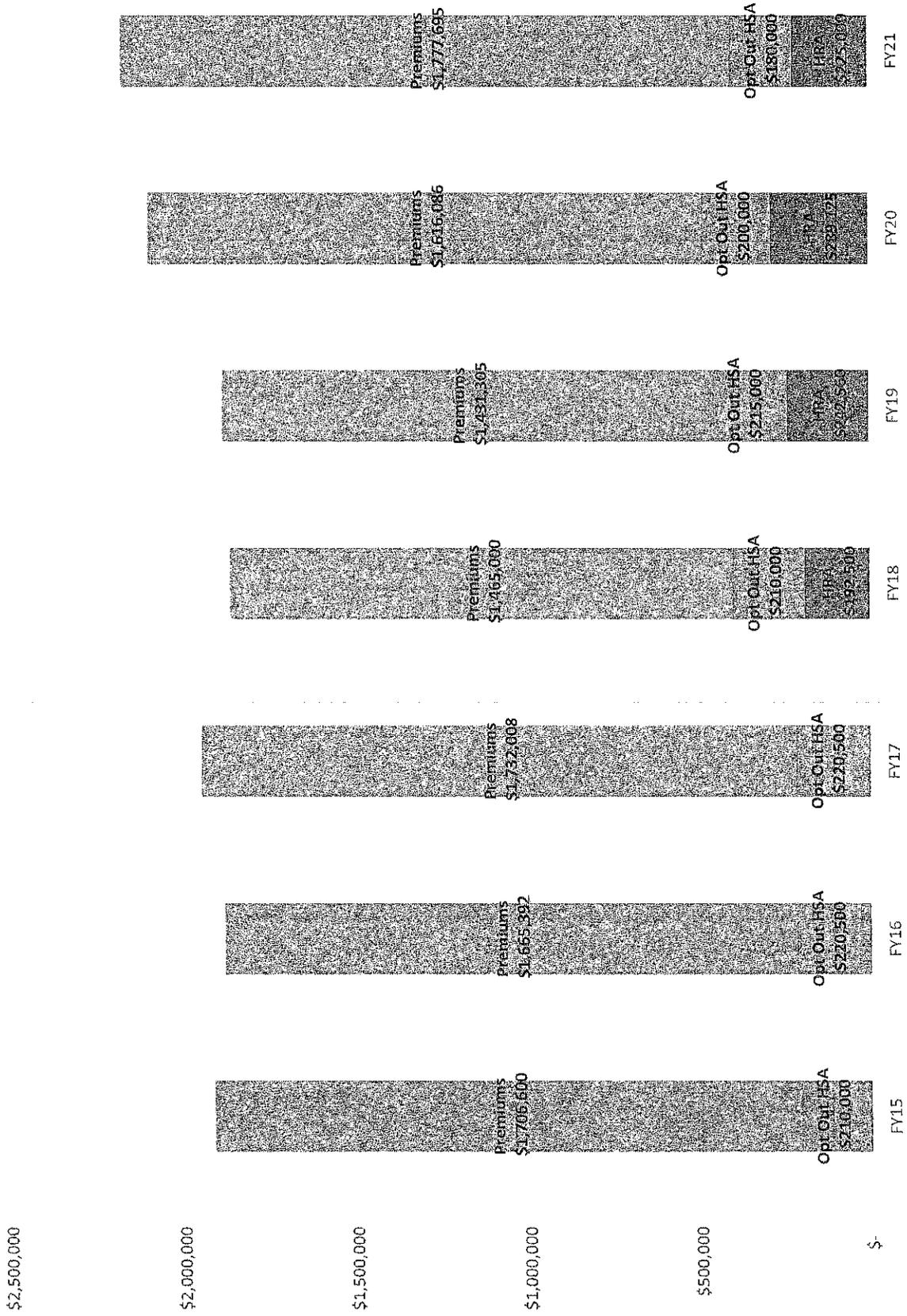
**SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET
EXPENDITURES BY TYPE**



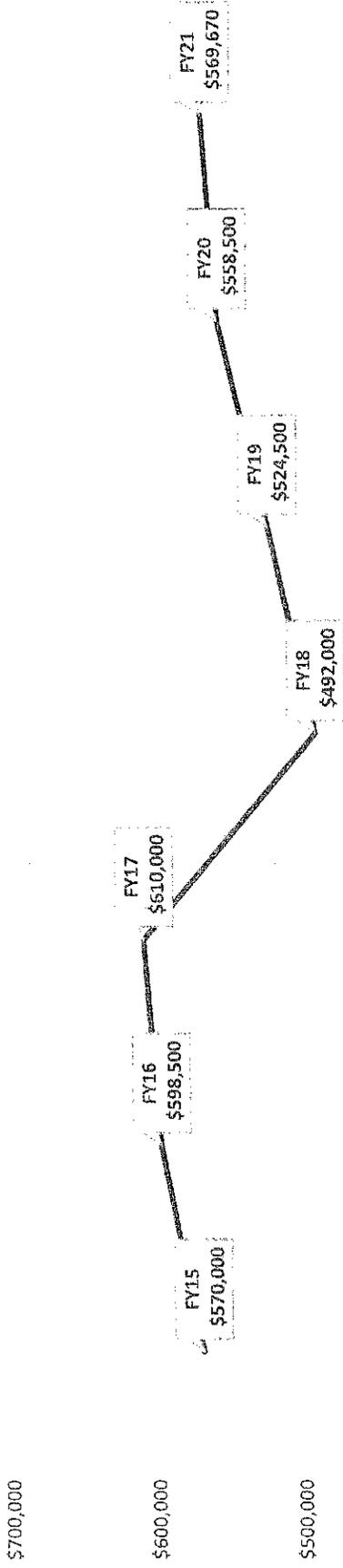
**SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET
EMPLOYEE SALARIES & BENEFITS BY DEPARTMENT**



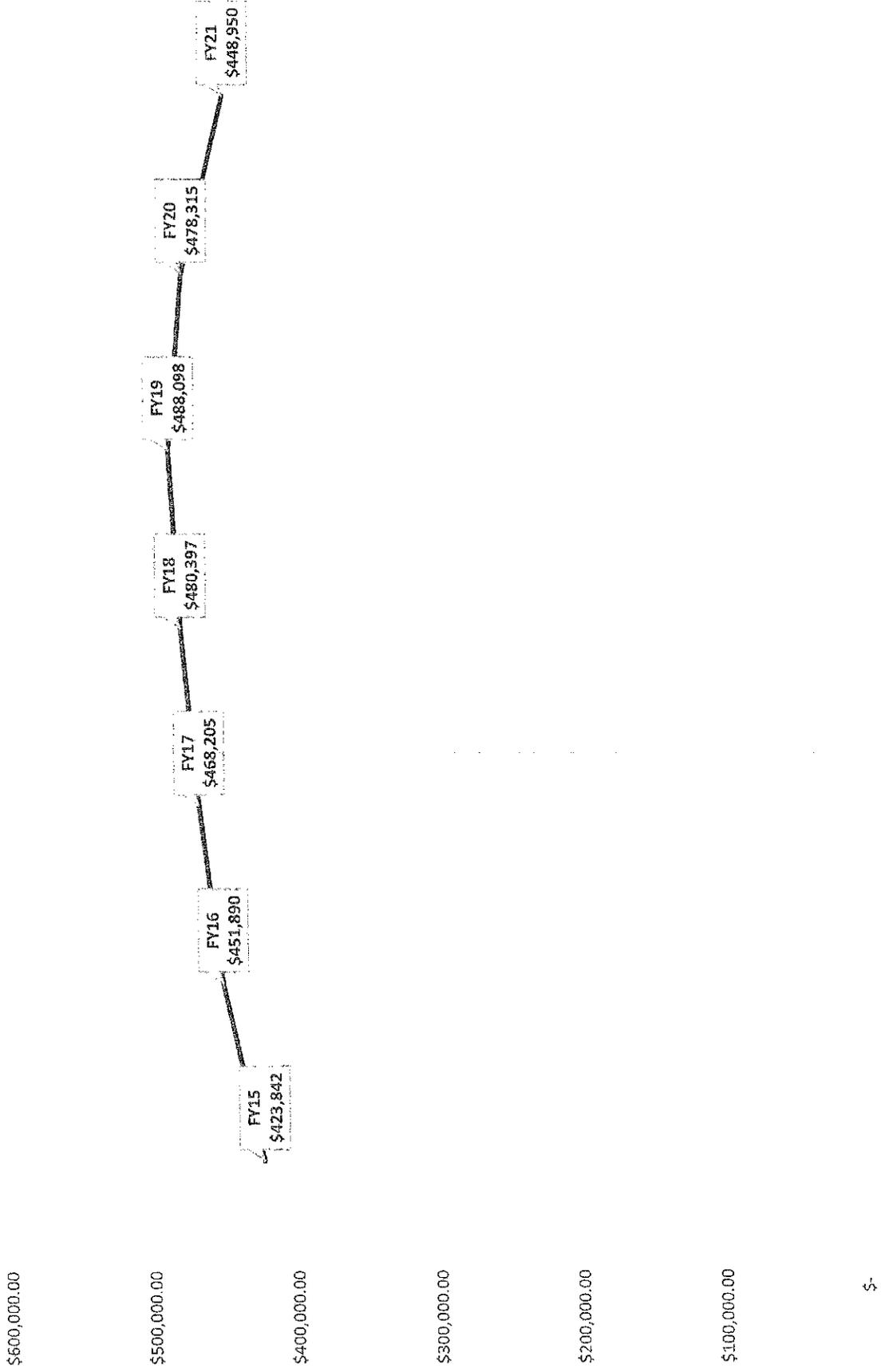
HEALTHCARE PROGRAM COSTS FY15 - FY21



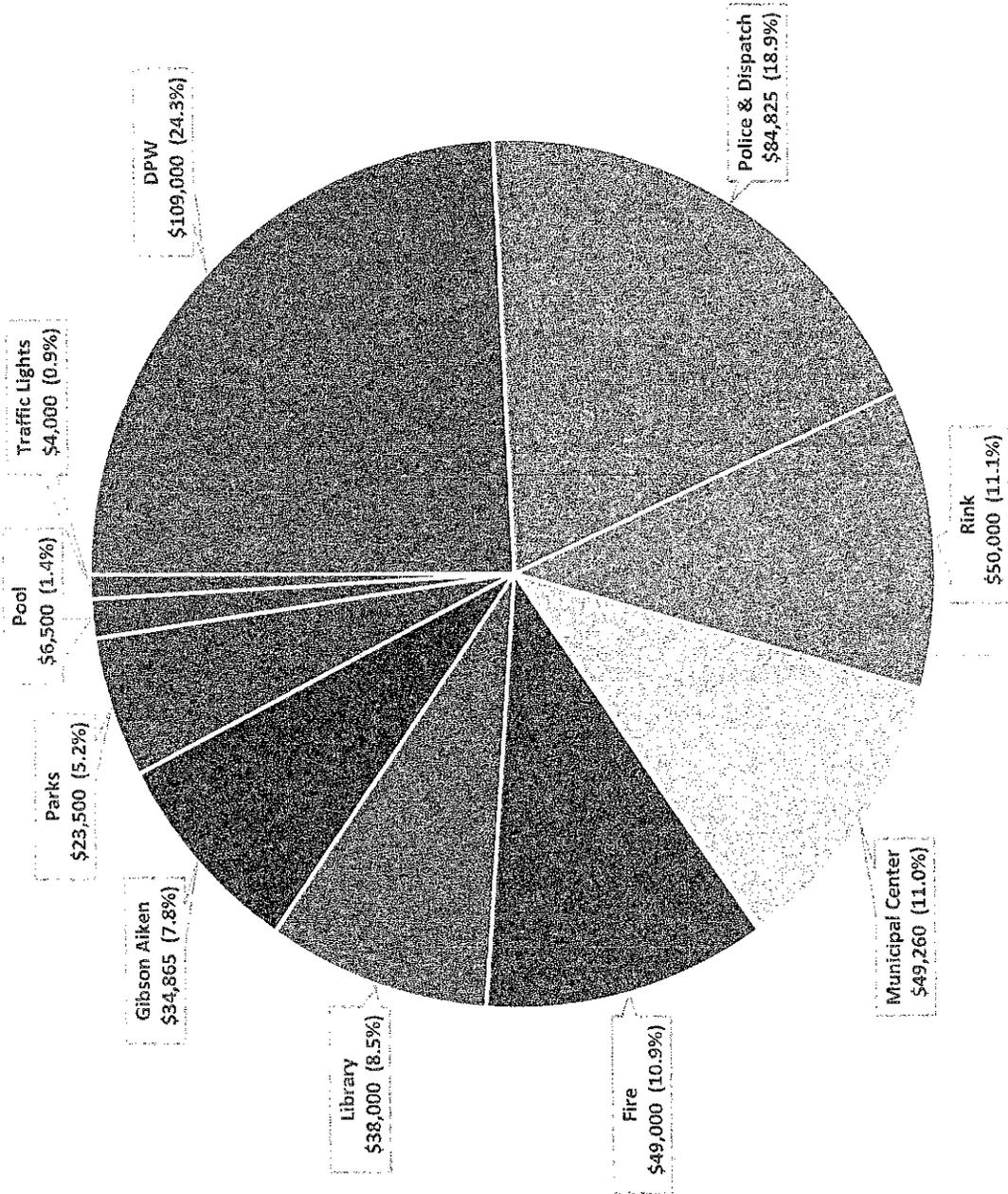
EMPLOYEE RETIREMENT COSTS FY15 - FY21



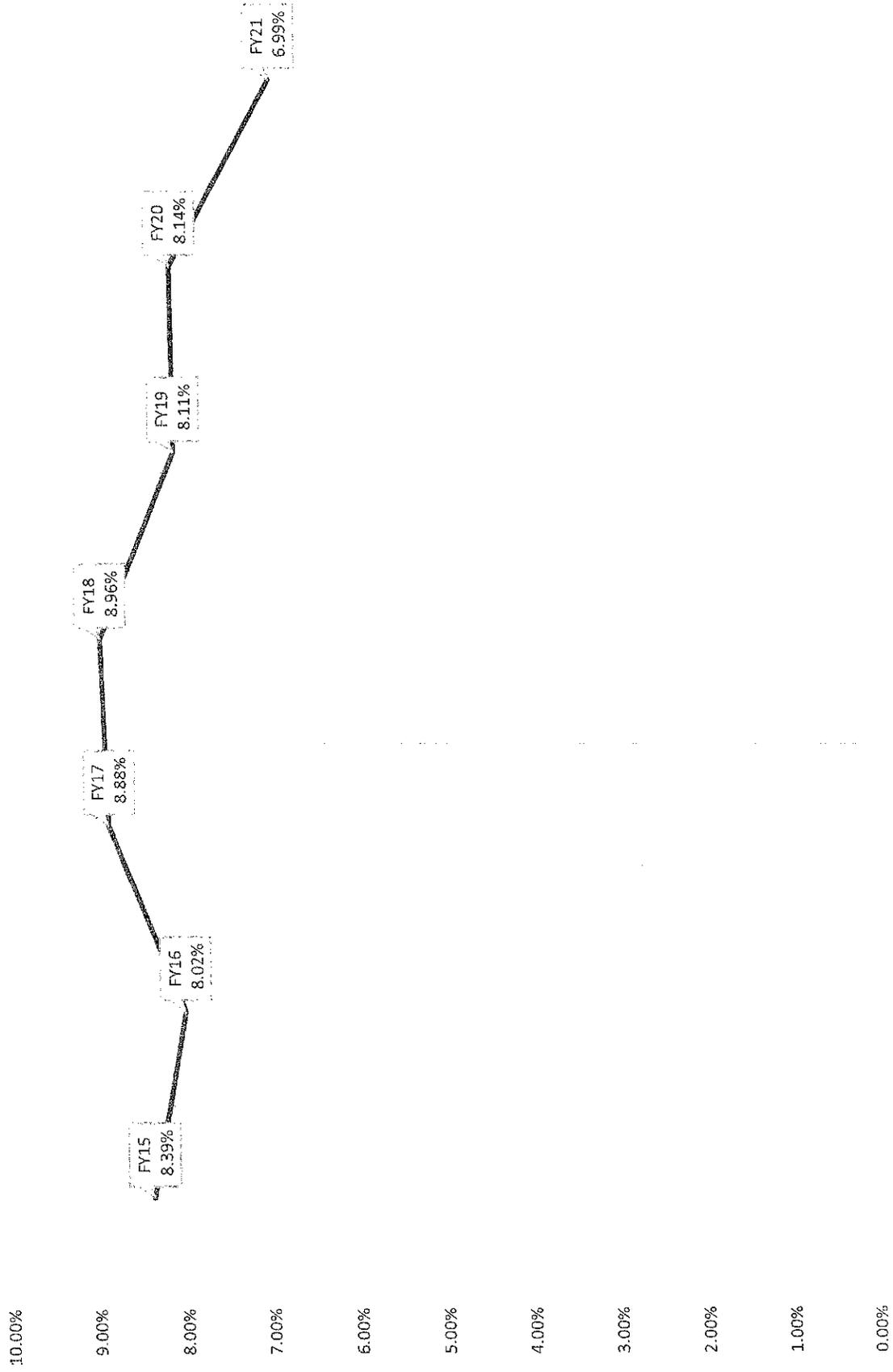
**ENERGY USE IN GENERAL FUND FACILITIES FY15 - FY21
(INCLUDES VEHICLES, HEAT, ELECTRICITY)**



**SELECTBOARD'S RECOMMENDED FY21 GENERAL FUND BUDGET
ENERGY RELATED COSTS
(VEHICLES, ELECTRICITY, FUEL)**



**DEBT & DEBT SERVICE COSTS AS A PERCENTAGE OF BUDGET
FY15 - FY21**



Brattleboro Representative Town Meeting Finance Committee
Report and Recommendations on the FY 2021 Proposed Municipal Budget
(Corrected)
March 1, 2020

I. SUMMARY

1. The Finance Committee supports passage of the Proposed FY21 budget as submitted by the selectboard to Representative Town Meeting, including the separately warned articles, transfers to other town funds, and use of fund balance.
2. The Finance Committee supports the proposed changes to union and non-union pay scales included in the budget, and funding of Project CARE.
3. The Finance Committee commends the Human Services Review Committee's work and supports continuing the funding of human services agencies in town at a level of one percent of the previous fiscal year's budget as an ongoing policy.
4. The Finance Committee supports the creation of a stormwater utility to manage and finance stormwater runoff.
5. The Finance Committee supports the town's implementation of the twenty-five year capital equipment plan to help stabilize funding and taxation from year to year.
6. The Finance Committee recommends eliminating the solid waste fund and moving the revenues and expenditures into the general fund in future budgets.

II. INTRODUCTION

The Representative Town Meeting Finance Committee has reviewed the proposed budget for fiscal year 2021 and we find the proposal to be an acceptable approach to meeting Brattleboro's needs for the coming year. As in past years, the administration and selectboard conducted a thorough review of the town's needs, beginning with the Comprehensive Review of Town Operations (CRTO) in the spring, and an update to the Long Term Financial Plan (LTFP) in the summer, followed by budget preparation, review, and approval in the fall and winter.

Each year, the Town Manager's Budget Message included in the Annual Report is required reading for town meeting representatives. Reading the CRTO and LTFP is also recommended to put the FY21 budget proposal into a larger context. All of the relevant budget documents can be found at the town's website, in the right hand column of the home page, www.brattleboro.org.

The proposed FY21 general fund budget includes total revenues and expenditures of \$18,444,632, an increase of \$376,440 (or 2.1%) over the currently projected FY20 general fund budget of \$18,068,192.

After accounting for other sources of funding, the property taxes required to fund the FY21 budget mount to \$15,234,841, which would require an increase of 3.77 cents (or 2.9%) in the property tax rate.

The budget questions on the warning for this year's representative town meeting (scheduled for Saturday, March 21) include Articles 12 through 16. This report from the Finance Committee examines the expenditures in the general fund and the capital budget, and revenues, focusing on those areas of particular importance to the town's finances.

II. GENERAL FUND EXPENDITURES

As stated above, the proposed expenditures for FY21 represent an increase over FY20 by 2.1%, representing fairly stable spending with a few notable additions. The main causes for the increase are salary increases for both union and non-union town employees, and the rising cost of health insurance. Some notable sections of the budget are highlighted below.

Employee Benefits

The Benefits section of the budget contains the single greatest increase in expenditures for an individual line item: a \$161,609, or +10.0%, increase in the cost of health insurance. This is a cost that's largely outside the control of the town, but it is partially offset by substantial decreases in the Opt-Out and Health Savings Account payments (\$20,000, or -10.0%) and Health Reimbursement Account (\$64,125, or -23.0%) line items (see below). The overall increase in expenditures for this section thus amounts to only \$112,314, or +3.4%.

A health savings account (HSA) involves tax-exempt contributions that can only be withdrawn to pay for qualified medical expenses. Withdrawals from the HSA are also tax-exempt. The Opt-Outs are payments to town employees who have health insurance from another source (e.g. a spouse), to partially compensate them for the savings their existing health insurance provides to the town.

In the health reimbursement arrangement (HRA) the town pays for a less expensive insurance plan with a higher deductible, and then pays a portion of employee claims, to offset the higher deductible. Overall, there is a saving for both the town and the employees. For the employees this simulates the effect of having a lower deductible plan, and the town saves money by assuming some of the risk that Blue Cross would otherwise have covered (and charged for) with a lower deductible plan.

The overall benefits cost to the town is also offset by the new Employee Insurance Contributions line item under Revenue, which is budgeted for \$20,000. It should be noted that while this is a savings to the town budget, it is, of course, a cost to the employees themselves.

Salary Increases

The total salary increase for union and non-union employees is \$311,844 across multiple departments. This includes across the board increases for unionized employees as a result of the most recent collective bargaining agreements. To ensure fairness for non-union employees, compensation was restructured to fit a new system of salary ranges.

Most non-union employees are either supervisors or senior assistants (town manager, police chief, library director, etc.) or part-time clerks. Among other changes, this brought all part-time employees up to a \$15 per hour minimum wage. The restructuring of the compensation plan for non-union employees was based

on the results of a study by Jennifer Jacobs at AdaptivaHR (formerly called Thrive, LLC) and on research and analysis by town staff. The Finance Committee supports these increases, finding them to be reasoned and just.

The budget also includes a \$75,640 (+90.9%) increase in the Staff Salaries line item for the Planning Department. The bulk of this increase, approximately \$58,000, is the salary for the new sustainability coordinator position. It also separately includes the salary increase of replacing the planning clerk with a planning technician, who can take on higher level responsibilities.

Public Works Stormwater

This section contains \$60,000 in new spending to meet the new mandatory state requirements for stormwater runoff management. Town staff is exploring an approach to lessen this expense, one that has been implemented successfully by other Vermont towns. This approach involves creating a stormwater utility with fees paid by property owners proportional to the amount of impervious surfaces (i.e. pavement) on the property. The major outcome would be to transfer a substantial percentage of the costs from homeowners (who generally have small amounts of impervious surfaces) to the State of Vermont, which owns I-91 and state highways. The State is thus responsible for a hefty percentage of the impervious surfaces in Brattleboro.

This project will require additional study and technical help. Town staff hopes to have the utility in place for FY22 or FY23. The Finance Committee supports the creation of the stormwater utility.

Lowered Electric Cost

Most departments will see a substantial decrease in their electric power expense in FY21. This is largely attributable to buying cheaper net metered electricity from the five megawatt solar array on the former landfill owned by Windham Solid Waste Management District. This power source came online during the past year due to prior efforts to promote renewable energy.

Sustainability Coordinator

The FY21 budget includes the recently-filled sustainability coordinator position in the planning department. The salary comprises the bulk of the \$75,640 increase in the Staff Salaries line item under Planning. The budget also includes a \$10,000 Sustainability Program line item to fund the coordinator's activities. These items previously appeared in the FY20 budget as the \$100,000 Climate Protection line item under Auxiliary Services, which is no longer present in the proposed budget.

Community Marketing Initiative

The Community Marketing Initiative, funded last year via a separate article, is now part of the Auxiliary Expenses section of the general budget. The FY21 proposed funding has increased from \$42,119 in FY20 to \$43,748, or +3.9%. This amount represents ten percent of the previous year's revenue from the Rooms & Meals tax, which was part of the initial proposal last year.

The marketing project currently underway was developed as a cooperative effort of the Chamber of Commerce and the Downtown Brattleboro Alliance. The disbursement of funds was approved by the selectboard and awarded to Penniless Projects of South Newfane. Spending in the first year includes \$21,000 for labor, including development, research, design, etc., and \$21,119 for advertising and media.

The Finance Committee supports continuing the effort begun last year, at the requested level, and also supports the selectboard's decision to place the Community Marketing Initiative as a separate article on the Representative Town Meeting agenda again this year. This mechanism gives the Selectboard the responsibility to review and approve next year's marketing plan.

Auxiliary Services

The new \$10,000 Public Health/Sanitation line item is for Porta Potties that serve as additional public restrooms. This program was created in FY20 and was paid for out of fund balance.

Public Works

The Public Works Department is re-adding its old seasonal help program as a \$24,000 line item. This program makes available seasonal jobs to help with less technical public works projects that otherwise would not get done because of budgetary constraints. It typically provides summer jobs for college students, and is an opportunity to attract potential future employees.

Town Clerk

The town clerk's budget includes an extra \$12,000 split between Election Salaries and Election Expense. Part of this is due to the increase in costs in odd-numbered fiscal years because of state primaries and the general election, and part is due to the new policy of providing food and child care at Representative Town Meeting. It also includes \$1,800 for computer tablets that provide more accessibility options for voters.

The Records Restoration line item reflects the ongoing process of preserving and restoring old town records pursuant to statutory requirements. It has been eliminated in FY21 from \$6,000 in FY20. The town clerk's office pauses this work in odd-numbered fiscal years to partially offset the increased election cost in those years.

Town Arts Fund

The Town Arts Fund, funded in FY20 via a separate item at RTM, is now part of the Auxiliary Expenses section of the general budget. It is level funded in FY21 at \$15,000. The Town Arts Fund received 39 applications for funding in the current year. Although an eight-member panel has reviewed the applications across four criteria, a decision on how to allocate the funding has not been made at the time of this report.

Project CARE

Project CARE is included in the proposed general fund budget this year for the first time. Its funding is in the Police Department budget in the amount of \$16,000. Police Chief Michael Fitzgerald gave a presentation at the 11/26/19 selectboard meeting, and the board strongly endorsed including the program in the FY21 budget.

In FY20, Project CARE's primary function is to provide followup to overdose victims to help assure ongoing care and avoidance of repeat episodes. Out of 105 overdoses in 2019, 45 resulted in direct followups, 21 were referred to Groundworks, and 39 were unreachable or declined to receive services. Project CARE services were provided last year by volunteer recovery coaches, and the \$16,000 line item for FY21 is to compensate recovery coaches for the work they do, rather than relying on volunteer efforts.

The Finance Committee supports funding Project CARE as a needed addition to the town's efforts in preventing the harmful consequences of drug addiction, which can all too easily prove fatal.

Human Services

Mindful of the sense of the meeting of last year's Representative Town Meeting that the human services portion of the Town's aggregate budget should be 1%, the five-person Human Services Review Committee has recommended that a total of \$190,105 be allocated among 28 agencies. (Thirty-three agencies applied for funding, requesting a total of \$241,200.)

The Committee held an information session for interested applicants and then had two long meetings to discuss all the applications in detail, but without consideration of funding. Having adopted a three-point evaluation rubric that each member independently applied to all applications (save for those where there was a conflict of interest), the Committee reconvened to compare scores and make their final recommended allocations.

The Finance Committee recognizes the care with which the Human Services Review Committee fulfilled its challenging responsibilities and recommends that Town Meeting adopt the proposed human services budget.

There was some concern expressed at a selectboard meeting that the human services budget has shown a trend of increased spending over the years. While it is true that spending has increased, as shown in the following table, the bulk of the change occurred in FY20 as a direct result of action proposed and approved at representative town meeting.

	Human Services Expenditures	% of Total Town Expenditures (Budgeted or Actual)
FY17	\$140,765	0.897
FY18	120,000	0.702
FY19	146,000	0.834
FY20	185,595	1.027
FY21	190,105	1.031

If approved this year, the \$190,105 proposed by the Human Services Review Committee would have been 1.034% of the Administration's budget as proposed for the Selectboard's consideration in November. The lower percentage given above reflects increased spending added to the budget since then. Alternatively, if one looks at the amount of this year's proposed human services budget as a percentage of last year's total budget, it amounts to 1.052%

In order not to have a moving target, and in light of the overlapping timelines in the budget process, the Finance Committee recommends that the Human Services Review Committee take as its target 1% of the budget that is proposed to the selectboard at the beginning of the budget process in the fall.

Solid Waste

Solid waste disposal (including compostables, recyclables, and trash) is somewhat complicated from a budgeting perspective. First, its funding is on a mixed basis—both user fees (Pay As You Throw trash bags) and a transfer from the general fund. In FY19 less than 25% came from the PAYT program, and the balance from general revenues. Second, there is a separate solid waste fund, which receives these two revenue streams. Its budget is not subject to direct approval by Representative Town Meeting, although the transfer of funds from the general fund is.

Looking at the total cost of solid waste disposal, apart from the cost of the bags themselves, in FY19 solid waste expenditures constituted about 4.6% of the town's expenditures. In the proposed FY21 budget, the transfer to solid waste amounts to \$555,585, an increase of \$45,385 (8.9%) from FY20. This amount represents the anticipated cost of the recycling and composting components of solid waste disposal. The revenue from the user fees (PAYT bags) covers the amount for disposal of trash, as is required by state law.

Inasmuch as there is no requirement that solid waste disposal be maintained as a separate fund, outside the purview of Representative Town Meeting, we recommend that in future budgets solid waste expenditures and revenues be incorporated into the general fund. Doing so would allow voters and town meeting members to have a simpler perspective and a greater say with respect to this part of the budget.

II. CAPITAL EXPENDITURES - PROJECTS AND EQUIPMENT

Larger expenses covering longer periods of time are found in the capital budget. These may involve infrastructure projects or purchases of large pieces of equipment. The associated revenues may be from previous years' fund balance, from grants, or by transferring money from the general fund.

The capital budget consists of two parts, capital equipment and capital projects. The capital equipment category is largely comprised of vehicles (police, fire, and public works) and construction and road maintenance machinery, but a few electronic items are also included. Capital projects are the repairs and replacements of the town's infrastructure, including roads, sidewalks, bridges and buildings. The FY 2021 capital budget is weighted more toward equipment purchases (\$763,000) than toward projects (\$460,000).

The town staff has created a 30-year plan for capital equipment replacement and funding based on anticipated life spans of the various types of equipment. The Finance Committee believes this is a step forward for the town's financial stability. There are two principal advantages to this approach: we avoid debt by saving up for large purchases, and we maintain a more stable tax burden over time. The plan will mean fewer budgetary surprises and more predictable allocation of resources.

For FY21 the largest capital equipment expenditure is the purchase of a fire engine for \$550,000 (to replace one dating from 1994). Other equipment to be purchased includes two police vehicles (\$96,000), mowers (\$27,000), a tractor (\$27,000), computer hardware (\$30,000), and a fire alarm radio box (\$33,000).

Capital projects for FY21 include window replacement at the library (\$25,000), engineering studies for replacement of the skating rink roof and a maintenance building at Living Memorial Park (\$30,000), sidewalk improvements (\$75,000), and road improvements (\$330,000). Included in the road improvements are street paving and replacement of a culvert on Ames Hill Road. It should be noted that this is a modest amount given roads which will need more work than merely patching potholes. The freezing and thawing this winter has opened up cracks and potholes allowing water to erode the underlying road bed. Looking ahead, the budget for road improvements is projected to increase slightly each year to \$400,000 in 2025.

A comprehensive study of all sidewalks in town was conducted last year, allowing Public Works to target sidewalk repair to areas most trafficked and in the worst condition. Sidewalk replacement is an expensive proposition costing about \$100 per foot of sidewalk and curbing. Sidewalks just being patched will cost less. Plans for the upcoming year include sidewalks on Black Mountain Road from Putney Road to the police station, on Canal Street near the hospital, and on Birge Street near Estey. It should be noted that the condition of the sidewalks and/or lack of them on Putney Road is a state rather than a town responsibility.

Looking at the capital project plan through FY 2025, the next two years are essentially level funded, which will allow the Town to pay down existing debt. In 2023, two major projects are planned: construction work at the skating rink and the maintenance facility at Living Memorial Park, and replacement of the Department of Public Works facilities on Fairground Road. The cost of these projects is anticipated to be around \$5 million, which will require issuance of new bonds at that time.

Although there was discussion by the selectboard of someday funding a substantial upgrade of the swimming pool facilities at the park, there is no actual plan or time frame at present. With the leaks at the pool having been addressed and the deck replaced, the essential work has been completed.

In summary, the Finance Committee believes that given the available resources, the proposed capital budget does an appropriate job of prioritizing needs and allocating funds for FY21, and following it will deliver substantial savings and stability to the taxpayers.

IV. REVENUE

Understanding how the municipal budget is funded is a straightforward calculation, especially in comparison to the complexities of school funding. The process is simply to add together all the expenditures, and subtract the amount of funding from other sources. What remains is the amount to be raised through the property tax. That amount is then divided by the total value of the grand list of taxable properties, and the result is the tax rate. The tax rate applied to the assessed property value gives the amount of property tax owed for municipal services. (Note: Property owners in the downtown tax district or the Mountain Homes tax district will have additional assessments related to additional articles on the town meeting agenda.)

For FY21 that calculation looks like this:

Total expenditures	=	\$ 18,444,841
<u>Funding from other sources</u>	=	<u>- 3,289,791</u>
Funding from property taxes	=	\$ 15,155,050

That figure divided by the current total value of the grand list (\$1,171,359,561) gives a projected property tax rate of \$1.2938 per \$100 of assessed value, compared to \$1.2594 for FY20, an increase of 2.7%.

Sources of revenue apart from the property tax include fees and rental income, taxes other than property tax (chiefly local portions of the rooms and meals tax and sales tax), transfers from other municipal funds, payments in lieu of taxes (PILOT), payments from the State of Vermont, and money left over from the previous year, a.k.a. fund balance. The specific amounts for FY21 are presented in the first four pages of the 19-page budget document, and an overview is given in the Town Manager's budget message.

Two aspects of the revenue stream seem deserving of individual mention here: the 1% local option sales tax enacted last year, and the use of fund balance. The actual numbers from the 1% sales tax are sparse at present because only one fiscal quarter's results are in the books thus far. Although preliminary, the results seem encouraging. The amount sent from the state in the first quarter was \$202,497, which is significantly greater than one-fourth of the budgeted annual amount of \$630,000. And there has not been a drop-off in retail sales activity reflected in these numbers, which would have been an area of concern with regard to the effects of the additional 1% tax. Continued monitoring of this revenue source is warranted, but so far it seems to be delivering its intended effect.

V. USE OF FUND BALANCE.

With regard to the use of fund balance, the town has a policy and a practice, both of which are supported by the Finance Committee and both of which are in place in the proposed FY21 budget. The policy guideline adopted by the selectboard is to maintain a fund balance of at least ten percent of the municipal budget for the purposes of regulating cash flow and providing a source of funds for dealing with unexpected events. Ten percent is generally considered a minimum prudent level of reserves for municipal systems; up to 25% is considered an appropriate amount. Brattleboro's reserves are thus at the lower margin of what is considered acceptable.

The town's practice, as frequently articulated by the town manager, is to use any amount of fund balance in excess of the ten percent only for items that have a long term impact on the town and that occur sporadically rather than annually, for example, expenses in the capital budget (projects or equipment). The practice is to avoid using the excess fund balance purely to decrease the tax rate, desirable as that may seem at a given moment. In Brattleboro, the need for investment in infrastructure and equipment is perennially greater than the available excess fund balance, so that is how it is used.

An effect of using fund balance to pay for recurring budget expenses rather than one-time expenditures is to automatically increase the tax rate the following year, if there is no excess fund balance available then. This leads to wider swings in the tax rate than would otherwise occur, which can cause problems with budgeting for both the town and its taxpayers. The Finance Committee supports the use of \$223,000 of fund balance in FY21 for the capital budget, in particular as a contribution to the replacement of a 26 year-old fire engine. This amount maintains the anticipated fund balance at the ten percent level.

VI. CONCLUSION

Having closely followed the process of presentation by the town administration and consideration by the selectboard, the Finance Committee believes the budget process is working well as a way to represent and implement the interests of the town as a whole. The annual review of the town's status and priorities, beginning each spring with the Comprehensive Review of Town Operations, followed by the Long Term Financial Plan in the summer and the budget process in the fall, has solidified itself over the past several years. The work of Representative Town Meeting, of course, remains the final piece in approving a budget, and our belief is that the elected representatives will similarly attend to the articles attentively and diligently.

The Brattleboro Representative Town Meeting Finance Committee

Conor Floyd

Maya Hasegawa

Oscar Heller

David Levenbach

Franz Reichsman

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MEMORANDUM

TO: SELECTBOARD
VIA: PETER ELWELL, TOWN MANAGER
FROM: ANDRE JAEGER, FINANCE DIRECTOR
SUBJECT: MAY 2020 FINANCIAL REPORT
DATE: June 4, 2020

The financial reports for the month of May provide line item detail of activity for the General Fund, Utilities Fund, Parking Fund and Solid Waste Disposal Fund. There is a separate report for each fund that reflects the year to date revenues and expenditures, the budget for each account and the percentage of the budget realized or expended through May 31, 2020. This report is the eleventh monthly report for Fiscal Year 2020 and represents the unaudited results through the eleventh month of the fiscal year.

With 91.7% of the fiscal year complete the total General Fund expenditures are 89.03% of the annual budget. The expenditures include \$761,294 in annual insurance payments, \$185,595 in annual human service payments and \$1,471,139 in annual lease and note payments which, if prorated, would reduce General Fund expenditures to 87.6% of the annual budget.

As of May 31, 2020, the Utilities Fund expenditures are 89.65% and the Parking Fund expenditures are 87.49% of their annual budgets, respectively. The Utilities Fund expenditures include a \$128,276 encumbrance for sludge removal and \$489,746 in annual interest expense which, if prorated, would reduce expenditures to 88.8% of the annual budget.

As of May 31, 2020, the Solid Waste Disposal Fund revenues and expenditures are 82.25% and 87.91% of their annual budgets, respectively. May refuse bag revenue, curbside collection costs and tipping fees will not be recorded until June.

The loan report indicates that as of May 31, 2020 the Town had \$4,193,278 in outstanding loans issued through the Town's various loan programs. One loan is in default and fully reserved. In light of the Covid-19 pandemic, the Town is deferring principal and interest on all current performing loans.

The program income report indicates that the Town has \$405,070 in available funds for additional grants and loans as of May 31, 2020.

As of May 31, 2020, the grant report contains information on 30 active grants and 6 grants in the application process.

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Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
General Fund

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grantmgr

Account	Budget	Actual	% of Budget
01-5 Revenues			
01-5-2010 Town Manager			
01-5-2010-135.00 Donations	0.00	0.00	0.00%
01-5-2010-160.00 MM - Investment Income	100,000.00	90,247.91	90.25%
01-5-2010-166.00 In Lieu of Taxes	160,000.00	178,630.59	111.64%
01-5-2010-450.00 Permits/Mileage Payments	2,500.00	5,140.38	205.62%
Total Town Manager	262,500.00	274,018.88	104.39%
01-5-2015 Taxes			
01-5-2015-250.00 Current Taxes	14,721,497.00	14,772,191.51	100.34%
01-5-2015-250.01 DID Property Taxes	80,000.00	79,687.11	99.61%
01-5-2015-256.00 Meals, Alcohol and Rooms	420,000.00	303,295.37	72.21%
01-5-2015-257.00 Sales Tax	630,000.00	620,814.58	98.54%
01-5-2015-260.00 Interest	60,000.00	65,305.60	108.84%
01-5-2015-265.00 Penalty	55,000.00	65,439.58	118.98%
01-5-2015-270.00 Collection Charges	20,000.00	14,258.42	71.29%
Total Taxes	15,986,497.00	15,920,992.17	99.59%
01-5-2020 Finance Department			
01-5-2020-136.00 Business Licenses	50,000.00	45,359.90	90.72%
01-5-2020-216.01 Reimbursements/Insurance	0.00	663.73	100.00%
01-5-2020-361.10 Interest on Receivables	0.00	184.53	100.00%
01-5-2020-450.00 Miscellaneous Income	0.00	0.01	100.00%
Total Finance Department	50,000.00	46,208.17	92.42%
01-5-2029 Attorney			
01-5-2029-205.00 Litigation Reimbursement	0.00	0.00	0.00%
Total Attorney	0.00	0.00	0.00%
01-5-2030 Town Clerk			
01-5-2030-130.00 Liquor & Tobacco License	9,500.00	9,305.00	97.95%
01-5-2030-135.00 Dog License Revenue	21,000.00	14,714.00	70.07%
01-5-2030-140.00 Town Clerk Fees	105,000.00	108,525.56	103.36%
01-5-2030-160.00 Town Clerk Misc Income	0.00	894.95	100.00%
Total Town Clerk	135,500.00	133,439.51	98.48%
01-5-2040 Listers			
01-5-2040-265.00 Personal Property Fines	1,800.00	-300.00	-16.67%
01-5-2040-450.00 Listers Office Misc	0.00	202.60	100.00%
Total Listers	1,800.00	-97.40	-5.41%
01-5-2050 General Services			
01-5-2050-216.00 Reimbursements	0.00	0.00	0.00%
Total General Services	0.00	0.00	0.00%

Account	Budget	Actual	% of Budget
01-5-2070 Risk Management			
01-5-2070-216.01 Insurance Payments	0.00	0.00	0.00%
01-5-2070-216.02 Restitution	0.00	525.00	100.00%
Total Risk Management	0.00	525.00	100.00%
01-5-2090 Planning			
01-5-2090-180.00 ZBA & Planning Commission	0.00	155.12	100.00%
01-5-2090-290.00 Planning Permit Fees	50,000.00	23,386.40	46.77%
01-5-2090-293.00 Planning Fines	0.00	2.00	100.00%
01-5-2090-450.00 Planning Misc Revenue	0.00	47.00	100.00%
Total Planning	50,000.00	23,590.52	47.18%
01-5-2260 Benefits			
01-5-2260-033.00 Employee Contributions	0.00	0.00	0.00%
01-5-2260-450.00 Miscellaneous Revenue	0.00	1,000.00	100.00%
Total Benefits	0.00	1,000.00	100.00%
01-5-2800 Library Revenue			
01-5-2800-120.00 Library Copier Revenue	6,500.00	4,210.25	64.77%
01-5-2800-135.00 Library Donations	0.00	0.00	0.00%
01-5-2800-216.00 Reimbursements	800.00	1,552.00	194.00%
01-5-2800-360.00 Library Fines	0.00	197.00	100.00%
01-5-2800-370.00 Non-Resident Fees	15,000.00	11,446.00	76.31%
01-5-2800-375.00 Gift Books & Replacement	4,000.00	1,307.53	32.69%
01-5-2800-390.00 Library Postage Revenue	0.00	42.50	100.00%
01-5-2800-396.00 Audio Visual Rental	0.00	0.00	0.00%
01-5-2800-450.00 Miscellaneous Income	5,000.00	1,338.22	26.76%
Total Library Revenue	31,300.00	20,093.50	64.20%
01-5-3500 Fire			
01-5-3500-135.00 Donations - Fire Dept	0.00	0.00	0.00%
01-5-3500-200.00 Tower Rent	6,000.00	6,020.80	100.35%
01-5-3500-216.01 Insurance Proceeds	0.00	8,120.00	100.00%
01-5-3500-450.00 Fire Dept - Banner	11,000.00	6,750.00	61.36%
01-5-3500-450.03 Rental Housing Fees	56,250.00	21,300.00	37.87%
01-5-3500-455.00 Fire Outside Revenue	10,000.00	6,523.16	65.23%
Total Fire	83,250.00	48,713.96	58.52%
01-5-5000 Municipal Center			
01-5-5000-200.00 Municipal Center Rental	20,000.00	16,587.05	82.94%
01-5-5000-216.00 Reimbursements	0.00	300.00	100.00%
Total Municipal Center	20,000.00	16,887.05	84.44%

Account	Budget	Actual	Actual % of Budget
01-5-5500 Police			
01-5-5500-110.00 Town Ordinance	20,000.00	11,785.57	58.93%
01-5-5500-115.00 Bicycle Registration	20.00	13.00	65.00%
01-5-5500-120.00 Police Dept Copy Charges	750.00	532.20	70.96%
01-5-5500-125.00 Contract Buyouts	0.00	6,300.00	100.00%
01-5-5500-135.00 Police Dept Donations	0.00	0.00	0.00%
01-5-5500-200.00 Rental Income	27,467.00	25,168.00	91.63%
01-5-5500-200.01 Up-Fit Reimbursement	11,269.00	10,329.77	91.67%
01-5-5500-216.01 Reimbursements/Insurance	0.00	0.00	0.00%
01-5-5500-220.00 False Alarm Fees	3,000.00	3,809.75	126.99%
01-5-5500-450.00 Miscellaneous Revenue	2,000.00	1,328.00	66.40%
01-5-5500-452.00 Police Outside Revenue	20,000.00	0.00	0.00%
01-5-5500-455.00 Animal Control	1,000.00	690.00	69.00%
01-5-5500-500.00 Rescue Inc Dispatch Fees	48,020.00	44,018.37	91.67%
Total Police	133,526.00	103,974.66	77.87%
01-5-6 Public Works			
01-5-6015-216.01 Insurance/Reimbursements	0.00	16,798.25	100.00%
01-5-6015-450.00 Miscellaneous Revenue	0.00	0.00	0.00%
01-5-6015-452.00 Public Works Outside Reve	0.00	0.00	0.00%
01-5-6020-230.00 Gasoline Sales	0.00	0.00	0.00%
Total Public Works	0.00	16,798.25	100.00%
01-5-7000 Regional			
01-5-7000-280.00 Railroad Revenue Sharing	5,000.00	5,108.19	102.16%
01-5-7000-290.00 State Road Construction	230,000.00	235,647.08	102.46%
01-5-7000-292.00 State Current Use Payment	160,000.00	187,080.00	116.93%
01-5-7000-450.00 Overweight Permits	0.00	265.00	100.00%
Total Regional	395,000.00	428,100.27	108.36%
01-5-7100 Parks and Recreation			
01-5-7100-216.01 Reimbursements	0.00	1,341.70	100.00%
01-5-7100-400.00 Basketball	5,500.00	5,275.00	95.91%
01-5-7100-410.00 Softball Field Rental	25,000.00	955.00	3.82%
01-5-7100-415.00 Swimming Pool	21,000.00	11,908.55	56.71%
01-5-7100-420.00 Snack Bar	1,500.00	2,239.00	149.27%
01-5-7100-425.00 Kiwanis Shelter	3,500.00	1,725.00	49.29%
01-5-7100-430.00 Skating Rink Revenue	120,000.00	112,212.36	93.51%
01-5-7100-435.00 Gibson-Aiken Center	6,200.00	5,348.70	86.27%
01-5-7100-440.00 Day Camp	21,000.00	12,980.00	61.81%
01-5-7100-445.00 Facilities Use Fees	4,000.00	4,696.25	117.41%
01-5-7100-450.00 Misc Facilities Rentals	16,000.00	9,286.25	58.04%
01-5-7100-450.01 Cemetery Plots	3,000.00	650.00	21.67%
01-5-7100-455.00 Sr Program Donations	0.00	4,354.45	100.00%
01-5-7100-500.00 Non-Resident Fees	25,000.00	14,610.00	58.44%
Total Parks and Recreation	251,700.00	187,582.26	74.53%

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
General Fund

Account	Budget	Actual	Actual % of Budget
01-5-8000 Intergovernmental			
Total Intergovernmental	0.00	0.00	0.00%
01-5-9000 Fund Balance			
01-5-9000-900.00 Use of Fund Balance	337,119.00	0.00	0.00%
Total Fund Balance	337,119.00	0.00	0.00%
01-5-9999 Transfers			
01-5-9999-905.00 Transfer Rec Self Support	0.00	0.00	0.00%
01-5-9999-905.10 Transfer Skate Rink Imp	0.00	0.00	0.00%
01-5-9999-906.03 Transfer Utility Fund	290,000.00	265,837.00	91.67%
01-5-9999-906.06 Transfer Parking Fund	40,000.00	36,666.63	91.67%
Total Transfers	330,000.00	302,503.63	91.67%
Total Revenues	18,068,192.00	17,524,330.43	96.99%
Total Revenues	18,068,192.00	17,524,330.43	96.99%
01-6 Expenses			
01-6-20 General Government			
01-6-2010 Town Manager			
01-6-2010-001.00 Department Head Salary	105,060.00	94,769.62	90.21%
01-6-2010-005.00 Staff Salaries	184,691.00	168,749.71	91.37%
01-6-2010-005.16 Vacation BB - Retire Pay	8,800.00	8,963.63	101.86%
01-6-2010-060.00 Equipment	300.00	0.00	0.00%
01-6-2010-124.00 Training	500.00	152.90	30.58%
01-6-2010-126.00 Conferences/Memberships	1,000.00	346.24	34.62%
01-6-2010-450.00 Postage Expense	1,000.00	169.15	16.92%
01-6-2010-500.00 Office Supplies	1,000.00	1,425.23	142.52%
01-6-2010-753.00 Transportation	5,000.00	5,270.25	105.41%
Total Town Manager	307,351.00	279,846.73	91.05%
01-6-2020 Finance			
01-6-2020-001.00 Department Head Salary	79,840.00	55,006.53	68.90%
01-6-2020-005.00 Staff Salaries	237,177.00	215,679.43	90.94%
01-6-2020-005.16 Vacation BB - Retire Pay	6,500.00	6,781.33	104.33%
01-6-2020-060.00 Equipment	500.00	0.00	0.00%
01-6-2020-124.00 Training	1,500.00	85.00	5.67%
01-6-2020-126.00 Conferences/Memberships	1,000.00	70.00	7.00%
01-6-2020-140.00 Office Equipment Maint	1,200.00	0.00	0.00%
01-6-2020-141.00 Computer Supplies	600.00	90.00	15.00%
01-6-2020-142.00 KRONOS & NEMRC	15,000.00	15,326.72	102.18%
01-6-2020-165.00 Tax Bills	1,000.00	0.00	0.00%
01-6-2020-173.00 Finance Consultant Fees	0.00	12,362.00	100.00%

Account	Budget	Actual	% of Budget
01-6-2020-216.00 Reimbursable Expense	0.00	0.00	0.00%
01-6-2020-218.00 Bank Service Charges	1,000.00	23.93	2.39%
01-6-2020-450.00 Postage Expense	8,500.00	8,019.05	94.34%
01-6-2020-500.00 Office Supplies	4,000.00	2,924.41	73.11%
Total Finance	357,817.00	316,368.40	88.42%
01-6-2029 Attorney			
01-6-2029-116.00 Contracted Legal Services	108,200.00	90,348.29	83.50%
01-6-2029-126.00 Conferences/Memberships	1,000.00	0.00	0.00%
01-6-2029-205.00 Litigation Expenses	5,000.00	765.75	15.32%
Total Attorney	114,200.00	91,114.04	79.78%
01-6-2030 Town Clerk			
01-6-2030-001.00 Department Head Salary	67,005.00	61,092.00	91.18%
01-6-2030-005.00 Staff Salaries	66,331.00	62,246.22	93.84%
01-6-2030-005.16 Vacation BB - Retire Pay	0.00	0.00	0.00%
01-6-2030-008.00 Election Salaries	4,500.00	4,830.81	107.35%
01-6-2030-126.00 Conferences/Memberships	1,800.00	625.87	34.77%
01-6-2030-153.00 Records Restoration	6,000.00	5,975.00	99.58%
01-6-2030-154.00 Computer - Land Records	16,000.00	8,998.47	56.24%
01-6-2030-190.00 Election Expense	12,000.00	6,394.60	53.29%
01-6-2030-400.00 Copier Expense	1,100.00	854.47	77.68%
01-6-2030-450.00 Postage Expense	2,300.00	2,410.55	104.81%
01-6-2030-500.00 Office Supplies	4,000.00	3,085.61	77.14%
01-6-2030-650.00 Equipment Maintenance	300.00	0.00	0.00%
Total Town Clerk	181,336.00	156,513.60	86.31%
01-6-2040 Listers			
01-6-2040-001.00 Department Head Salary	63,788.00	57,552.12	90.22%
01-6-2040-005.00 Staff Salaries	74,545.00	58,659.81	78.69%
01-6-2040-005.16 Vacation BB - Retire Pay	0.00	0.00	0.00%
01-6-2040-023.00 Board Salaries	1,950.00	1,950.00	100.00%
01-6-2040-060.00 Equipment Purchases	1,750.00	0.00	0.00%
01-6-2040-116.00 Professional Services	5,000.00	290.00	5.80%
01-6-2040-124.00 Training	1,200.00	330.96	27.58%
01-6-2040-126.00 Conferences/Memberships	1,000.00	523.29	52.33%
01-6-2040-168.00 Tax Map Maintenance	2,600.00	1,350.00	51.92%
01-6-2040-425.00 Annual Software Fees	4,600.00	5,078.64	110.41%
01-6-2040-450.00 Postage Expense	1,500.00	1,009.25	67.28%
01-6-2040-500.00 Office Supplies	950.00	1,223.63	128.80%
01-6-2040-650.00 Equipment Maintenance Fee	1,200.00	1,110.51	92.54%
01-6-2040-753.00 Transportation	1,500.00	337.79	22.52%
Total Listers	161,583.00	129,416.00	80.09%
01-6-2050 General Services			
01-6-2050-023.00 Board Salaries	17,000.00	17,000.00	100.00%

Account	Budget	Actual	% of Budget
01-6-2050-023.01 BCA Salaries	700.00	0.00	0.00%
01-6-2050-023.02 IT Salaries	7,800.00	4,980.00	63.85%
01-6-2050-120.00 Personell Mgmt Expense	20,000.00	25,454.27	127.27%
01-6-2050-121.00 Employee Recognition	0.00	1,937.60	100.00%
01-6-2050-126.00 Conferences/Memberships	20,000.00	22,057.54	110.29%
01-6-2050-140.00 Computer Equipment Maint	60,000.00	55,035.00	91.73%
01-6-2050-141.00 Software Licenses	10,000.00	14,622.55	146.23%
01-6-2050-164.00 Tax Sale Properties Exp	0.00	0.00	0.00%
01-6-2050-170.00 Printing & Public Notices	12,000.00	16,725.64	139.38%
01-6-2050-173.00 Professional Services	0.00	75.00	100.00%
01-6-2050-173.01 Admiistrative Services	13,000.00	9,724.46	74.80%
01-6-2050-173.02 Technical Services	13,000.00	4,776.00	36.74%
01-6-2050-175.00 Town Report	3,250.00	4,620.65	142.17%
01-6-2050-203.00 GIS Mapping	19,000.00	15,060.44	79.27%
01-6-2050-216.00 Reimbursable Expense	0.00	0.00	0.00%
01-6-2050-220.00 Auditing	20,000.00	12,725.00	63.63%
01-6-2050-350.00 Telephone	17,000.00	14,070.09	82.77%
01-6-2050-450.00 Postage Expense	2,000.00	4,843.93	242.20%
01-6-2050-500.00 Office Supplies	1,500.00	848.90	56.59%
01-6-2050-875.01 Tax Abatements	15,000.00	6,178.68	41.19%
01-6-2050-875.02 Interest Abatements	1,000.00	529.07	52.91%
01-6-2050-875.03 Penalty Abatements	1,000.00	165.66	16.57%
01-6-2050-875.04 Other Abatements	0.00	0.00	0.00%
01-6-2050-900.00 Miscellaneous	0.00	0.00	0.00%
Total General Services	253,250.00	231,430.48	91.38%
01-6-2070 Risk Management			
01-6-2070-035.00 Worker's Compensation	655,000.00	594,818.92	90.81%
01-6-2070-105.00 General Liability	160,000.00	158,657.00	99.16%
01-6-2070-213.00 Occupational Health	20,000.00	2,689.00	13.45%
01-6-2070-216.00 Insurance Deductible	10,000.00	5,129.48	51.29%
Total Risk Management	845,000.00	751,294.40	90.09%
01-6-2090 Planning			
01-6-2090-001.00 Department Head Salary	71,596.00	65,038.12	90.84%
01-6-2090-005.00 Staff Salaries	83,170.00	92,180.99	110.83%
01-6-2090-005.16 Vacation BB - Retire Pay	0.00	0.00	0.00%
01-6-2090-060.00 Equipment	800.00	295.00	36.88%
01-6-2090-124.00 Training	2,000.00	571.12	28.56%
01-6-2090-126.00 Conferences/Memberships	2,000.00	1,310.27	65.51%
01-6-2090-141.00 Computer Supplies	2,000.00	974.20	48.71%
01-6-2090-170.00 Legal Notices	2,000.00	850.99	42.55%
01-6-2090-173.00 Professional Services	30,000.00	18,819.70	62.73%
01-6-2090-173.01 Zoning Consultant	0.00	0.00	0.00%
01-6-2090-173.02 Sustainability Program	0.00	0.00	0.00%
01-6-2090-400.00 Document Production	2,000.00	216.76	10.84%
01-6-2090-450.00 Postage Expense	1,200.00	651.40	54.28%
01-6-2090-500.00 Office Supplies	1,000.00	898.86	89.89%

Account	Budget	Actual	% of Budget
01-6-2090-650.00 Equipment Maintenance	1,500.00	450.00	30.00%
01-6-2090-753.00 Transportation	1,400.00	699.27	49.95%
01-6-2090-800.00 Miscellaneous Expenses	500.00	412.82	82.56%
01-6-2090-999.06 MPG Parking Study Match	0.00	0.00	0.00%
Total Planning	201,166.00	183,369.50	91.15%
Total General Government	2,421,703.00	2,149,353.15	88.75%
01-6-2260 Benefits			
01-6-2260-005.00 Salary Increases	0.00	0.00	0.00%
01-6-2260-009.00 Vacation Accrual	30,000.00	0.00	0.00%
01-6-2260-030.00 Social Security	550,000.00	510,577.08	92.83%
01-6-2260-032.00 Employee Retirement	558,500.00	515,450.22	92.29%
01-6-2260-033.00 Health Insurance	1,616,086.00	1,504,220.87	93.08%
01-6-2260-033.01 Life Insurance	31,500.00	26,017.80	82.60%
01-6-2260-033.02 Opt-Out & HSA Payments	200,000.00	158,500.00	79.25%
01-6-2260-033.03 HRA Expense	279,125.00	176,743.27	63.32%
01-6-2260-033.04 HRA Administration	10,000.00	9,846.50	98.47%
01-6-2260-034.00 Unemployment Compensation	10,000.00	829.74	8.30%
01-6-2260-035.00 Dependent Care Administra	1,500.00	144.00	9.60%
Total Benefits	3,286,711.00	2,902,329.48	88.30%
01-6-2271 Bonds/Notes			
01-6-2271-340.00 Bond Principal	803,500.00	803,333.33	99.98%
01-6-2271-341.07 Note Principal	208,000.00	208,000.00	100.00%
01-6-2271-345.00 Bond Interest	318,700.00	318,693.18	100.00%
01-6-2271-345.01 Note Interest	14,200.00	14,192.66	99.95%
01-6-2271-345.02 Accrued Interest	0.00	0.00	0.00%
01-6-2271-345.03 Lease Expense	126,925.00	126,920.18	100.00%
Total Bonds/Notes	1,471,325.00	1,471,139.35	99.99%
01-6-2280 Human Services			
01-6-2280-998.00 Phoenix House Rise	0.00	0.00	0.00%
01-6-2280-998.01 Senior Solutions	3,000.00	3,000.00	100.00%
01-6-2280-998.02 Brattleboro Senior Meals	7,000.00	7,000.00	100.00%
01-6-2280-998.03 Youth Services	10,000.00	10,000.00	100.00%
01-6-2280-998.04 Museum & Art Center	0.00	0.00	0.00%
01-6-2280-998.05 Windham Child Care Assoc	0.00	0.00	0.00%
01-6-2280-998.06 Morningside House	0.00	0.00	0.00%
01-6-2280-998.07 Women's Freedom Center	12,370.00	12,370.00	100.00%
01-6-2280-998.08 Brattleboro Area Hospice	1,825.00	1,825.00	100.00%
01-6-2280-998.09 VNA & Hospice of VT & NH	12,200.00	12,200.00	100.00%
01-6-2280-998.10 Green Mountain RSVP	700.00	700.00	100.00%
01-6-2280-998.11 Vt Center for Ind Living	1,600.00	1,600.00	100.00%
01-6-2280-998.12 Drop-In Center	0.00	0.00	0.00%
01-6-2280-998.13 Aids Project of So. Vt.	2,000.00	2,000.00	100.00%
01-6-2280-998.14 SEVCA	12,000.00	12,000.00	100.00%

Town of Brattleboro General Ledger
Current Yr Fd: 11 - Budget Status Report
General Fund

Account	Budget	Actual	Actual % of Budget
01-6-2280-998.15 The Gathering Place	4,000.00	4,000.00	100.00%
01-6-2280-998.16 Boys & Girls Club	17,275.00	17,275.00	100.00%
01-6-2280-998.20 Vt Assoc for the Blind	0.00	0.00	0.00%
01-6-2280-998.22 HCRS	7,725.00	7,725.00	100.00%
01-6-2280-998.23 Summer Lunch Program	7,500.00	7,500.00	100.00%
01-6-2280-998.24 Kidsplayce	4,000.00	4,000.00	100.00%
01-6-2280-998.25 Climate Protection	0.00	0.00	0.00%
01-6-2280-998.32 Turning Point	17,375.00	17,375.00	100.00%
01-6-2280-998.33 VT Adult Learning	0.00	0.00	0.00%
01-6-2280-998.35 American Red Cross	3,950.00	3,950.00	100.00%
01-6-2280-998.36 Family Garden	2,500.00	2,500.00	100.00%
01-6-2280-998.37 Prevent Child Abuse	0.00	0.00	0.00%
01-6-2280-998.39 Windham Co. Safe Place	2,500.00	2,500.00	100.00%
01-6-2280-998.40 Meeting Waters YMCA	7,500.00	7,500.00	100.00%
01-6-2280-998.41 Groundworks Colaborative	20,000.00	20,000.00	100.00%
01-6-2280-998.42 Vermont Wilderness School	0.00	0.00	0.00%
01-6-2280-998.43 Out in the Open	6,625.00	6,625.00	100.00%
01-6-2280-998.44 Big Brothers Big Sisters	7,500.00	7,500.00	100.00%
01-6-2280-998.45 Bratt Centre for Children	5,000.00	5,000.00	100.00%
01-6-2280-998.46 The Root	0.00	0.00	0.00%
01-6-2280-998.47 Vermont Family Network	2,150.00	2,150.00	100.00%
01-6-2280-998.48 Positive Community	6,300.00	6,300.00	100.00%
01-6-2280-998.49 W.C. Humane Society	1,000.00	1,000.00	100.00%
01-6-2280-998.50 Bratt Community Justice	0.00	0.00	0.00%
01-6-2280-998.99 Unallocated	0.00	0.00	0.00%
Total Human Services	185,595.00	185,595.00	100.00%
01-6-2290 Auxilliary Services			
01-6-2290-236.00 Street Lights	140,000.00	106,081.57	75.77%
01-6-2290-241.00 Public Sanitation	0.00	6,510.94	100.00%
01-6-2290-375.00 Civil Defense	2,500.00	0.00	0.00%
01-6-2290-390.00 Local Bus Service	50,000.00	50,000.00	100.00%
01-6-2290-997.01 Ambulance Service	250,000.00	232,432.64	92.97%
01-6-2290-998.04 Museum & Art Center	7,000.00	7,000.00	100.00%
01-6-2290-998.08 BCTV	5,000.00	5,000.00	100.00%
01-6-2290-998.25 Climate Protection	100,000.00	893.79	0.89%
01-6-2290-998.26 West River Watershed	1,000.00	1,000.00	100.00%
01-6-2290-998.48 Green Up Day	300.00	300.00	100.00%
01-6-2290-998.49 Business Promotion	42,119.00	42,119.00	100.00%
01-6-2290-998.50 Arts Promotion	15,000.00	15,000.00	100.00%
Total Auxilliary Services	612,919.00	466,337.94	76.08%
01-6-2800 Library			
01-6-2800-001.00 Department Head Salary	75,981.00	68,690.75	90.41%
01-6-2800-005.00 Staff Salaries	388,602.00	361,321.78	92.98%
01-6-2800-005.01 Custodian	0.00	0.00	0.00%
01-6-2800-005.16 Vacation BB - Retire Pay	3,000.00	3,108.80	103.63%
01-6-2800-060.00 Office Equipment	4,000.00	3,500.53	87.51%

Account	Budget	Actual	% of Budget
01-6-2800-124.00 Training	0.00	0.00	0.00%
01-6-2800-126.00 Conferences/Memberships	0.00	0.00	0.00%
01-6-2800-128.00 Lost Book Refund Pmt Fees	0.00	0.00	0.00%
01-6-2800-140.00 Computer Equipment Maint	15,300.00	10,680.99	69.81%
01-6-2800-141.00 Computer Supplies	3,600.00	2,764.10	76.78%
01-6-2800-152.00 Book & Non-Print Supplies	4,000.00	4,911.75	122.79%
01-6-2800-173.00 Professional Services	400.00	52.50	13.13%
01-6-2800-173.01 Bindery Services	0.00	0.00	0.00%
01-6-2800-216.00 Reimbursable Expense	800.00	1,552.00	194.00%
01-6-2800-230.00 Fuel Expense	12,000.00	9,376.15	78.13%
01-6-2800-235.00 Electric	25,425.00	13,537.71	53.25%
01-6-2800-240.00 Utilities	2,000.00	1,702.14	85.11%
01-6-2800-250.00 Building Equip & Maint	17,000.00	7,717.72	45.40%
01-6-2800-255.00 Maintenance Supplies	3,500.00	2,358.62	67.39%
01-6-2800-350.00 Telephone	2,500.00	1,727.91	69.12%
01-6-2800-450.00 Postage Expense	2,500.00	3,503.55	140.14%
01-6-2800-500.00 Office Supplies	3,500.00	2,527.33	72.21%
01-6-2800-501.00 Books - General	5,000.00	5,000.00	100.00%
01-6-2800-502.00 Reference Sources	18,000.00	13,349.07	74.16%
01-6-2800-505.00 Juvenile Books	7,500.00	5,612.97	74.84%
01-6-2800-510.00 Young Adult Sources	1,500.00	1,478.08	98.54%
01-6-2800-515.00 Replacement Books	1,500.00	1,499.40	99.96%
01-6-2800-520.00 Periodicals & Newspapers	7,200.00	7,200.00	100.00%
01-6-2800-530.00 Non-Print Materials/Adult	3,500.00	2,859.77	81.71%
01-6-2800-532.00 Non-Print Mat./Children	3,800.00	3,585.92	94.37%
01-6-2800-551.01 Special Programs/Adult	0.00	0.00	0.00%
01-6-2800-552.00 Special Programs/Children	0.00	0.00	0.00%
01-6-2800-650.00 Equipment Maintenance	1,500.00	873.89	58.26%
Total Library	613,608.00	540,493.43	88.08%
01-6-3500 Fire			
01-6-3500-001.00 Department Head Salary	87,281.00	78,543.12	89.99%
01-6-3500-005.00 Staff Salaries	1,337,988.00	1,181,542.56	88.31%
01-6-3500-005.05 Retroactive Pay	0.00	0.00	0.00%
01-6-3500-005.16 Vacation BB - Retire Pay	10,250.00	8,203.48	80.03%
01-6-3500-006.00 Incentive Pay	56,415.00	48,597.57	86.14%
01-6-3500-010.00 Overtime	100,000.00	85,259.83	85.26%
01-6-3500-010.01 Fire Outside Overtime	5,000.00	2,333.90	46.68%
01-6-3500-010.02 Banner Outside Overtime	6,200.00	4,763.06	76.82%
01-6-3500-010.03 Rental Housing Overtime	50,000.00	4,243.67	8.49%
01-6-3500-015.00 Holiday Pay	48,216.00	41,026.72	85.09%
01-6-3500-020.00 Auxiliary Staff	8,000.00	2,169.00	27.11%
01-6-3500-025.00 Clerical	36,470.00	34,691.15	95.12%
01-6-3500-060.00 Equipment	17,500.00	12,960.09	74.06%
01-6-3500-124.00 Training	8,000.00	3,395.47	42.44%
01-6-3500-126.00 Conferences/Memberships	5,250.00	3,681.84	70.13%
01-6-3500-216.00 Reimbursable Expense	0.00	8,427.93	100.00%
01-6-3500-230.02 Propane	29,000.00	19,586.00	67.54%
01-6-3500-231.00 Gasoline	6,000.00	6,020.09	100.33%

Account	Budget	Actual	Actual % of Budget
01-6-3500-231.01 Diesel	13,000.00	9,643.99	74.18%
01-6-3500-235.00 Electric	21,600.00	20,871.41	96.63%
01-6-3500-240.00 Utilities	12,500.00	12,415.32	99.32%
01-6-3500-250.00 Building Repairs	6,000.00	9,260.96	154.35%
01-6-3500-350.00 Telephone	9,750.00	9,516.21	97.60%
01-6-3500-450.00 Postage Expense	600.00	560.83	93.47%
01-6-3500-500.00 Office Supplies	10,500.00	6,920.87	65.91%
01-6-3500-550.00 Operating Supplies	12,500.00	18,169.04	145.35%
01-6-3500-590.00 Clothing	30,000.00	27,495.13	91.65%
01-6-3500-635.00 Fire Prevention	650.00	234.60	36.09%
01-6-3500-650.01 Fire Alarm Repair	18,500.00	9,613.73	51.97%
01-6-3500-650.02 Equipment Maintenance	6,000.00	5,194.36	86.57%
01-6-3500-705.01 Vehicle Maintenance	45,000.00	30,848.00	68.55%
01-6-3500-999.00 Transfers	0.00	0.00	0.00%
Total Fire	1,998,170.00	1,706,189.93	85.39%
01-6-4500 Facilities Maintenance			
01-6-4500-005.00 Staff Salaries	127,297.00	116,198.62	91.28%
01-6-4500-005.16 Vacation buy back	0.00	0.00	0.00%
01-6-4500-010.00 Overtime	10,000.00	12,013.29	120.13%
01-6-4500-590.00 Clothing	0.00	1,125.00	100.00%
01-6-4500-705.00 Automotive Maintenance	700.00	10.00	1.43%
Total Facilities Maintenance	137,997.00	129,346.91	93.73%
01-6-5000 Municipal Center			
01-6-5000-060.00 Equipment	3,000.00	625.62	20.85%
01-6-5000-216.00 Reimbursable Expense	0.00	0.00	0.00%
01-6-5000-230.00 Fuel Expense	25,960.00	24,083.03	92.77%
01-6-5000-235.00 Electric	25,200.00	13,424.06	53.27%
01-6-5000-240.00 Utilities	4,500.00	4,322.36	96.05%
01-6-5000-250.00 Building Repairs	15,000.00	10,267.42	68.45%
01-6-5000-255.00 Maintenance Supplies	6,000.00	4,791.04	79.85%
01-6-5000-260.00 Maintenance Contracts	10,200.00	4,417.93	43.31%
01-6-5000-263.00 Grounds Maintenance	1,500.00	954.93	63.66%
01-6-5000-590.00 Clothing	0.00	0.00	0.00%
01-6-5000-705.00 Automotive Maintenance	0.00	0.00	0.00%
Total Municipal Center	91,360.00	62,886.39	68.83%
01-6-55 Police			
01-6-5500 Police Department			
01-6-5500-001.00 Department Head Salary	97,981.00	88,658.62	90.49%
01-6-5500-005.00 Staff Salaries	1,449,792.00	1,224,239.61	84.44%
01-6-5500-005.16 Vacation BB - Retire Pay	8,500.00	1,772.55	20.85%
01-6-5500-006.00 Educ/Special Incentive	29,360.00	36,435.52	124.10%
01-6-5500-010.00 Overtime	125,000.00	134,244.15	107.40%
01-6-5500-010.01 Police Outside Overtime	20,000.00	102.81	0.51%
01-6-5500-015.00 Holiday Pay	30,127.00	26,250.48	87.13%

Account	Budget	Actual	% of Budget
01-6-5500-020.00 Auxiliary Staff	3,000.00	600.00	20.00%
01-6-5500-025.00 Clerical	108,595.00	102,555.82	94.44%
01-6-5500-060.00 Equipment	8,000.00	1,490.46	18.63%
01-6-5500-116.00 Poundkeeper	10,000.00	6,725.27	67.25%
01-6-5500-124.00 Training	25,000.00	20,308.19	81.23%
01-6-5500-126.00 Conferences/Memberships	4,200.00	3,667.85	87.33%
01-6-5500-141.00 Computer Supplies	10,500.00	2,210.81	21.06%
01-6-5500-173.00 Professional Services	0.00	1,950.00	100.00%
01-6-5500-173.01 Project Care	0.00	0.00	0.00%
01-6-5500-216.00 Reimbursements/Insurance	0.00	0.00	0.00%
01-6-5500-230.00 Heating Fuel	21,500.00	17,492.78	81.36%
01-6-5500-231.00 Gasoline	35,000.00	25,915.41	74.04%
01-6-5500-231.01 Diesel	0.00	209.48	100.00%
01-6-5500-235.00 Electric	23,130.00	18,958.55	81.97%
01-6-5500-240.00 Utilities	5,400.00	4,282.56	79.31%
01-6-5500-250.00 Building Maintenance	10,000.00	10,654.30	106.54%
01-6-5500-255.00 Maintenance Supplies	3,500.00	1,344.62	38.42%
01-6-5500-263.00 Grounds Maintenance	12,000.00	12,877.50	107.31%
01-6-5500-350.00 Telephone	25,000.00	20,625.10	82.50%
01-6-5500-350.01 VIBRS/VLETS	20,000.00	11,861.50	59.31%
01-6-5500-355.00 Office Furniture	1,000.00	0.00	0.00%
01-6-5500-400.00 Copier Expense	6,000.00	3,513.11	58.55%
01-6-5500-450.00 Postage Expense	2,000.00	692.94	34.65%
01-6-5500-500.00 Office Supplies	6,120.00	5,951.58	97.25%
01-6-5500-501.00 Books/Reference	200.00	228.80	114.40%
01-6-5500-550.00 Operating Supplies	10,700.00	6,082.26	56.84%
01-6-5500-590.00 Clothing	23,000.00	16,544.63	71.93%
01-6-5500-650.00 Equipment Maintenance	17,000.00	15,613.42	91.84%
01-6-5500-700.00 Automotive Equipment	1,000.00	1,191.92	119.19%
01-6-5500-705.00 Automotive Maintenance	20,000.00	19,146.02	95.73%
01-6-5500-710.00 Prisoner Expense	3,500.00	3,304.87	94.42%
01-6-5500-722.00 Crime Prevention	2,000.00	702.19	35.11%
01-6-5500-753.00 Transportation	4,000.00	1,562.44	39.06%
Total Police Department	2,182,103.00	1,849,968.12	84.78%
01-6-5510 Police Dispatch			
01-6-5510-001.00 Chief Dispatcher	50,739.00	46,132.17	90.92%
01-6-5510-005.00 Staff Salaries	364,974.00	282,005.47	77.27%
01-6-5510-005.16 Vacation Buy	3,500.00	2,824.80	80.71%
01-6-5510-006.00 Educational Incentive	7,968.00	7,351.87	92.27%
01-6-5510-010.00 Overtime	80,600.00	115,570.91	143.39%
01-6-5510-015.00 Holiday Pay	7,837.00	5,917.52	75.51%
01-6-5510-060.00 Equipment	4,000.00	2,688.47	67.21%
01-6-5510-124.00 Training	3,500.00	374.05	10.69%
01-6-5510-350.00 Telephone	600.00	240.00	40.00%
01-6-5510-500.00 Office Supplies	500.00	444.73	88.95%
01-6-5510-550.00 Operating Supplies	1,750.00	1,443.19	82.47%
01-6-5510-590.00 Uniforms	200.00	0.00	0.00%
01-6-5510-650.00 Equipment Maintenance	1,500.00	1,440.00	96.00%

Account	Budget	Actual	% of Budget
Total Police Dispatch	527,660.00	466,433.18	88.40%
Total Police	2,709,773.00	2,316,401.30	85.48%
01-6-60 Public Works			
01-6-6015 Public Works Admin			
01-6-6015-001.00 Department Head Salary	47,749.00	42,617.25	89.25%
01-6-6015-005.00 Staff Salaries	636,551.00	588,767.24	92.49%
01-6-6015-005.03 Mechanics Staff Salaries	162,021.00	129,892.82	80.17%
01-6-6015-005.16 Vacation BB - Retire Pay	1,000.00	970.80	97.08%
01-6-6015-010.00 Overtime	92,000.00	79,204.95	86.09%
01-6-6015-013.00 Holiday/Weekend Pay	16,221.00	15,748.56	97.09%
01-6-6015-022.00 Seasonal Help	0.00	0.00	0.00%
01-6-6015-025.00 Clerical	49,805.00	41,199.44	82.72%
01-6-6015-126.00 Conferances/Memberships	3,000.00	973.24	32.44%
01-6-6015-173.00 Professional Services	10,000.00	9,080.57	90.81%
01-6-6015-202.00 Equip Rental - Outside	17,000.00	23,957.50	140.93%
01-6-6015-216.00 Reimbursable Expense	0.00	4,223.00	100.00%
01-6-6015-350.00 Telephone	5,400.00	5,712.38	105.78%
01-6-6015-400.00 Copier Expense	800.00	626.84	78.36%
01-6-6015-450.00 Postage Expense	300.00	71.69	23.90%
01-6-6015-500.00 Office Supplies	3,900.00	2,350.49	60.27%
01-6-6015-590.00 Clothing	6,000.00	6,000.00	100.00%
01-6-6015-595.00 Safety Equipment	6,000.00	6,962.06	116.03%
01-6-6015-900.00 Grant Repayment-BarrowsRd	0.00	0.00	0.00%
Total Public Works Admin	1,057,747.00	958,358.83	90.60%
01-6-6016 Public Works Bridges			
01-6-6016-550.00 Painting & Repair	10,000.00	8,214.57	82.15%
Total Public Works Bridges	10,000.00	8,214.57	82.15%
01-6-6017 Public Works Drainage			
01-6-6017-060.00 Stormwater Upgrades	0.00	0.00	0.00%
01-6-6017-173.00 Engineering	0.00	0.00	0.00%
01-6-6017-205.00 Permits and Compliance	0.00	33,519.20	100.00%
01-6-6017-550.00 Pipes	10,000.00	7,198.64	71.99%
01-6-6017-550.01 Grates & Risers	4,500.00	4,317.70	95.95%
01-6-6017-550.02 Other Materials	10,000.00	5,476.79	54.77%
Total Public Works Drainage	24,500.00	50,512.33	206.17%
01-6-6018 Public Works Equipment			
01-6-6018-550.00 Parts	98,000.00	96,000.43	97.96%
01-6-6018-550.01 Tires & Accessories	12,000.00	12,002.51	100.02%
01-6-6018-550.02 Small Tools	6,500.00	4,700.11	72.31%
Total Public Works Equipment	116,500.00	112,703.05	96.74%

Account	Budget	Actual	% of Budget
01-6-6020 Public Works Gas & Oil			
01-6-6020-230.00 Gasoline Pump Maintenance	0.00	0.00	0.00%
01-6-6020-231.00 Gasoline	8,000.00	4,903.44	61.29%
01-6-6020-231.01 Diesel	80,000.00	63,265.30	79.08%
01-6-6020-650.00 Lube & Oil	7,500.00	8,099.14	107.99%
Total Public Works Gas & Oil	95,500.00	76,267.88	79.86%
01-6-6022 Public Works Summer Roads			
01-6-6022-550.00 Chloride	26,000.00	23,650.49	90.96%
01-6-6022-550.01 Hot Mix	32,000.00	26,739.44	83.56%
01-6-6022-550.02 Cold Patch	1,000.00	1,949.90	194.99%
01-6-6022-550.03 Gravel	32,000.00	30,138.45	94.18%
01-6-6022-550.04 Guard Rails	10,000.00	4,800.00	48.00%
Total Public Works Summer Roads	101,000.00	87,278.28	86.41%
01-6-6023 Public Works Sidewalks			
01-6-6023-660.01 Sidewalk Repairs	25,000.00	11,454.26	45.82%
Total Public Works Sidewalks	25,000.00	11,454.26	45.82%
01-6-6024 Public Works Streets Misc			
01-6-6024-550.00 Retaining Walls & Rails	15,000.00	182.81	1.22%
01-6-6024-550.01 Signs & Street Markings	12,500.00	9,519.24	76.15%
01-6-6024-550.02 Broom Material	3,000.00	0.00	0.00%
01-6-6024-750.00 Traffic Safety	10,000.00	7,477.98	74.78%
01-6-6024-751.00 Line Striping	27,000.00	19,579.11	72.52%
01-6-6024-754.00 Tree Removal	10,000.00	6,750.00	67.50%
01-6-6024-754.01 Tree Care	2,000.00	937.50	46.88%
Total Public Works Streets Misc	79,500.00	44,446.64	55.91%
01-6-6026 Public Works Winter Roads			
01-6-6026-550.00 Salt	120,000.00	124,501.48	103.75%
01-6-6026-550.02 Sand	29,000.00	38,009.00	131.07%
01-6-6026-550.04 Chains & Blades	15,600.00	19,833.64	127.14%
01-6-6026-650.00 Equipment Maintenance	21,000.00	20,883.98	99.45%
Total Public Works Winter Roads	185,600.00	203,228.10	109.50%
01-6-6027 Public Works Yard Expense			
01-6-6027-230.00 Fuel Expense	12,000.00	13,554.49	112.95%
01-6-6027-235.00 Electric	10,170.00	7,205.26	70.85%
01-6-6027-240.00 Utilities	5,700.00	7,050.56	123.69%
01-6-6027-250.00 Building Repairs	15,000.00	29,680.05	197.87%
01-6-6027-255.00 Maintenance Supplies	1,000.00	757.24	75.72%
01-6-6027-257.00 Refuse Charges	900.00	913.54	101.50%
Total Public Works Yard Expense	44,770.00	59,161.14	132.14%

Account	Budget	Actual	% of Budget
01-6-6028 Public Works Traffic Lght			
01-6-6028-235.00 Electric	3,800.00	3,587.43	94.41%
01-6-6028-260.01 Contractual Repairs	1,000.00	1,725.00	172.50%
01-6-6028-550.00 Parts	2,000.00	3,416.00	170.80%
Total Public Works Traffic Lght	6,800.00	8,728.43	128.36%
Total Public Works			
	1,746,917.00	1,620,353.51	92.76%
01-6-7000 Regional			
01-6-7000-101.00 Windham Regional	27,500.00	27,276.45	99.19%
01-6-7000-150.00 County Tax	85,000.00	83,159.00	97.83%
Total Regional	112,500.00	110,435.45	98.16%
01-6-71 Parks and Recreation			
01-6-7115 Recreation Administration			
01-6-7115-001.00 Department Head Salary	74,332.00	67,948.87	91.41%
01-6-7115-005.00 Staff Salaries	71,151.00	66,175.04	93.01%
01-6-7115-005.16 Vacation BB - Retire Pay	7,500.00	3,498.95	46.65%
01-6-7115-010.00 Overtime	3,900.00	2,433.02	62.39%
01-6-7115-025.00 Clerical	32,757.00	31,870.62	97.29%
01-6-7115-126.00 Conferences/Memberships	800.00	800.00	100.00%
01-6-7115-216.00 Insurable Expense	0.00	393.00	100.00%
01-6-7115-350.00 Telephone	7,000.00	4,621.64	66.02%
01-6-7115-450.00 Postage Expense	900.00	385.55	42.84%
01-6-7115-500.00 Office Supplies	3,800.00	3,736.92	98.34%
01-6-7115-753.00 Transportation	1,500.00	383.61	25.57%
Total Recreation Administration	203,640.00	182,247.22	89.49%
01-6-7130 Gibson-Aiken Center			
01-6-7130-005.00 Staff Salaries	0.00	39.77	100.00%
01-6-7130-005.16 Vacation BB - Retire Pay	0.00	0.00	0.00%
01-6-7130-230.00 Fuel Expense	18,700.00	16,964.05	90.72%
01-6-7130-235.00 Electric	18,900.00	11,286.56	59.72%
01-6-7130-240.00 Utilities	4,975.00	4,447.36	89.39%
01-6-7130-250.00 Building Repairs	13,000.00	14,871.69	114.40%
01-6-7130-255.00 Maintenance Supplies	4,000.00	3,603.34	90.08%
01-6-7130-260.00 Maintenance Contracts	0.00	25.00	100.00%
Total Gibson-Aiken Center	59,575.00	51,237.77	86.01%
01-6-7131 Parks			
01-6-7131-005.00 Staff Salaries	168,508.00	157,948.35	93.73%
01-6-7131-005.16 Vacation BB - Retire Pay	716.00	0.00	0.00%
01-6-7131-010.00 Overtime	9,500.00	13,617.96	143.35%
01-6-7131-013.00 Holiday/Weekend Pay	7,695.00	5,041.05	65.51%

Account	Budget	Actual	% of Budget
01-6-7131-022.00 Seasonal Employees	24,000.00	14,613.50	60.89%
01-6-7131-060.00 Equipment	7,000.00	7,362.91	105.18%
01-6-7131-116.00 Contractual Repairs	800.00	986.05	123.26%
01-6-7131-124.00 Training	600.00	315.00	52.50%
01-6-7131-230.02 Propane	4,800.00	3,582.59	74.64%
01-6-7131-231.00 Gasoline	6,500.00	3,044.45	46.84%
01-6-7131-235.00 Electric	21,600.00	7,593.95	35.16%
01-6-7131-240.00 Utilities	5,000.00	5,474.83	109.50%
01-6-7131-250.00 Building Repairs	9,500.00	6,850.80	72.11%
01-6-7131-255.00 Maintenance Supplies	1,400.00	1,120.43	80.03%
01-6-7131-257.00 Refuse/Landfill	300.00	456.56	152.19%
01-6-7131-263.00 Grounds Maintenance	21,500.00	18,350.84	85.35%
01-6-7131-550.00 Equipment Parts	4,200.00	4,308.31	102.58%
01-6-7131-550.01 Tires	1,000.00	0.00	0.00%
01-6-7131-590.00 Clothing	1,300.00	1,516.68	116.67%
01-6-7131-595.00 Safety Equipment	1,400.00	1,130.82	80.77%
01-6-7131-650.00 Lube & Oil	1,100.00	431.48	39.23%
01-6-7131-754.00 Lawn and Tree Care	6,000.00	5,672.00	94.53%
01-6-7131-900.00 Miscellaneous	2,700.00	1,661.69	61.54%
Total Parks	307,119.00	261,080.25	85.01%
01-6-7132 Cemetery Maintenance			
01-6-7132-116.00 Contractual Repairs	24,000.00	22,827.21	95.11%
01-6-7132-754.00 Lawn & Tree Care	3,000.00	400.00	13.33%
Total Cemetery Maintenance	27,000.00	23,227.21	86.03%
01-6-7140 Gibson Aiken Programs			
01-6-7140-005.00 Staff Salaries	9,000.00	6,869.50	76.33%
Total Gibson Aiken Programs	9,000.00	6,869.50	76.33%
01-6-7141 Senior Center			
01-6-7141-260.00 Building Maint Contract	1,800.00	1,460.14	81.12%
01-6-7141-550.00 Operating Supplies	2,400.00	2,483.12	103.46%
Total Senior Center	4,200.00	3,943.26	93.89%
01-6-7143 Skating Rink			
01-6-7143-005.00 Staff Salaries	11,500.00	10,641.22	92.53%
01-6-7143-230.00 Fuel Expense	0.00	0.00	0.00%
01-6-7143-230.02 Propane	22,000.00	17,923.85	81.47%
01-6-7143-235.00 Electric	28,000.00	26,092.23	93.19%
01-6-7143-240.00 Utilities	6,000.00	9,028.04	150.47%
01-6-7143-250.00 Building Repairs	7,500.00	7,502.55	100.03%
01-6-7143-550.00 Operating Supplies	11,500.00	16,175.03	140.65%
Total Skating Rink	86,500.00	87,362.92	101.00%

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
General Fund

Account	Budget	Actual	Actual % of Budget
01-6-7144 Day Camp			
01-6-7144-005.00 Staff Salaries	35,350.00	30,412.17	86.03%
Total Day Camp	35,350.00	30,412.17	86.03%
01-6-7145 Pool			
01-6-7145-005.00 Staff Salaries	37,000.00	27,232.59	73.60%
01-6-7145-235.00 Electric	6,030.00	2,756.33	45.71%
01-6-7145-240.00 Utilities	7,000.00	6,372.56	91.04%
01-6-7145-250.00 Building Repairs	1,500.00	2,128.00	141.87%
01-6-7145-550.00 Operating Supplies	10,700.00	6,902.42	64.51%
Total Pool	62,230.00	45,391.90	72.94%
Total Parks and Recreation	794,614.00	691,772.20	87.06%
01-6-8000 Downtown Association			
01-6-8000-996.99 Downtown Alliance	80,000.00	80,000.00	100.00%
Total Downtown Association	80,000.00	80,000.00	100.00%
01-6-9999 Transfers			
01-6-9999-999.00 Transfer to Capital Fund	1,295,000.00	1,187,083.37	91.67%
01-6-9999-999.01 Transfer to Grant Fund	0.00	0.00	0.00%
01-6-9999-999.03 Transfer to Solid Waste	510,000.00	467,500.00	91.67%
01-6-9999-999.04 Transfer Skatepark Fund	0.00	0.00	0.00%
Total Transfers	1,805,000.00	1,654,583.37	91.67%
Total Expenses	18,068,192.00	16,087,217.41	89.04%
Total Expenditures	18,068,192.00	16,087,217.41	89.04%
Total General Fund	0.00	1,437,113.02	
Total All Funds	0.00	1,437,113.02	

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
Utilities Fund

Account	Budget	Actual	% of Budget
03-5 Revenues			
03-5-20 General Revenue			
03-5-2010-392.00 Sale of Fixed Asset	0.00	16,000.00	100.00%
03-5-2010-450.00 Miscellaneous Income	0.00	0.00	0.00%
03-5-2020-160.00 MM - Interest Income	40,000.00	54,755.57	136.89%
03-5-2020-160.01 Interest RZED Bonds	0.00	0.00	0.00%
03-5-2020-160.06 Interest From Parking	6,620.00	6,607.13	99.81%
Total General Revenue	46,620.00	77,362.70	165.94%
03-5-6600 Water			
03-5-6600-112.00 Water Rents	2,035,300.00	1,516,570.46	74.51%
03-5-6600-112.03 Water Connection Fee	5,000.00	9,184.10	183.68%
03-5-6600-217.00 Watershed Tree Removal	0.00	0.00	0.00%
Total Water	2,040,300.00	1,525,754.56	74.78%
03-5-6700 Sewer			
03-5-6700-112.05 Sewer Rents	3,457,250.00	2,489,984.66	72.02%
03-5-6700-115.00 Interest & Penalties	40,000.00	62,565.55	156.41%
03-5-6700-145.00 Scrap Metal & Tower Rent	0.00	3,378.98	100.00%
03-5-6700-157.00 Sewer Connection Fees	5,000.00	9,184.10	183.68%
03-5-6700-158.00 Sewage Disposal Revenue	275,000.00	280,107.68	101.86%
03-5-6700-225.00 Jobbing	30,000.00	16,342.20	54.47%
Total Sewer	3,807,250.00	2,861,563.17	75.16%
03-5-6750 WWTP			
03-5-6750-160.01 Interest Income RF3-163	69,230.00	765,230.25	1,105.34%
03-5-6750-160.02 Loan Subsidies	0.00	0.00	0.00%
03-5-6750-160.03 AOT & BGS Grant	0.00	0.00	0.00%
03-5-6750-160.06 Efficiency Vermont Grant	0.00	6,450.00	100.00%
03-5-6750-305.00 Welcome Center Jobbing	0.00	2,275.00	100.00%
Total WWTP	69,230.00	773,955.25	1,117.95%
03-5-6860 Administration			
03-5-6860-115.00 TriPark Bond Revenue	223,277.00	223,276.47	100.00%
03-5-6860-216.00 Reimbursement	0.00	1,064.77	100.00%
03-5-6860-290.00 Utilities Application Fee	0.00	105.00	100.00%
Total Administration	223,277.00	224,446.24	100.52%
Total Revenues	6,186,677.00	5,463,081.92	88.30%
Total Revenues	6,186,677.00	5,463,081.92	88.30%
03-6 Expenses			

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
Utilities Fund

Account	Budget	Actual	Actual % of Budget
03-6-6664 Pleasant Valley Expense			
03-6-6664-230.00 Generator Fuel	4,000.00	2,135.64	53.39%
03-6-6664-230.01 Fuel Expense - PV	13,000.00	12,475.74	95.97%
03-6-6664-235.00 Pump Stations Electric	36,000.00	30,420.03	84.50%
03-6-6664-235.01 Electric - PV	42,000.00	33,257.57	79.18%
03-6-6664-250.00 Building Repairs	500.00	0.00	0.00%
03-6-6664-253.00 Watershed Maintenance	20,000.00	19,275.00	96.38%
03-6-6664-313.00 Sludge Removal - PV	32,000.00	21,500.00	67.19%
03-6-6664-550.01 Chemicals - PV	40,000.00	41,468.15	103.67%
03-6-6664-650.00 Equipment Maintenance	10,000.00	6,891.00	68.91%
03-6-6664-650.01 Maintenance & Supplies PV	35,000.00	28,868.23	82.48%
Total Pleasant Valley Expense	232,500.00	196,291.36	84.43%
03-6-6665 Wells Expense			
03-6-6665-109.00 Labs & Testing	1,000.00	0.00	0.00%
03-6-6665-230.00 Fuel Expense - Wells	7,000.00	5,444.06	77.77%
03-6-6665-235.00 Electric - Wells	21,000.00	16,134.38	76.83%
03-6-6665-250.00 Building Repairs	2,500.00	0.00	0.00%
03-6-6665-550.00 Chemicals - Wells	4,800.00	2,411.16	50.23%
03-6-6665-650.00 Maintenance & Supplies	25,000.00	29,851.89	119.41%
Total Wells Expense	61,300.00	53,841.49	87.83%
03-6-6666 Water Dist & Storage			
03-6-6666-005.00 Staff Salaries	356,525.00	367,533.85	103.09%
03-6-6666-005.16 Vacation BB - Retire Pay	2,500.00	4,216.00	168.64%
03-6-6666-010.00 Overtime-Distribution	44,000.00	54,571.89	124.03%
03-6-6666-010.01 Emergency Repair Overtime	5,100.00	0.00	0.00%
03-6-6666-012.00 Flushing Overtime	23,500.00	22,036.48	93.77%
03-6-6666-013.00 Holiday & Weekend Pay	18,500.00	15,230.60	82.33%
03-6-6666-022.00 Seasonal Employees	22,000.00	0.00	0.00%
03-6-6666-030.00 Social Security	36,000.00	29,694.71	82.49%
03-6-6666-032.00 Employee Retirement	26,000.00	22,841.59	87.85%
03-6-6666-033.00 Health Insurance	90,000.00	87,558.63	97.29%
03-6-6666-033.02 Opt-Out HSA	12,250.00	10,875.00	88.78%
03-6-6666-033.03 HRA Expense	14,000.00	14,704.93	105.04%
03-6-6666-033.04 HRA Administration	900.00	297.00	33.00%
03-6-6666-034.00 Unemployment Compensation	0.00	76.56	100.00%
03-6-6666-035.00 Worker's Compensation	38,250.00	39,093.55	102.21%
03-6-6666-102.00 Real Estate Rights	1,250.00	1,250.00	100.00%
03-6-6666-106.00 Gravel and Asphalt	16,000.00	10,878.13	67.99%
03-6-6666-110.00 Pipe Replacement & Repair	25,000.00	27,972.36	111.89%
03-6-6666-111.00 Hydrant & Meter Parts	25,000.00	21,294.02	85.18%
03-6-6666-116.00 Contract Maintenance	4,000.00	2,115.00	52.88%
03-6-6666-550.00 Tools & Equipment	8,000.00	6,487.89	81.10%
Total Water Dist & Storage	768,775.00	738,728.19	96.09%
03-6-6750 WWTB			

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
Utilities Fund

Account	Budget	Actual	Actual % of Budget
03-6-6750-005.00 Staff Salaries	275,150.00	242,517.19	88.14%
03-6-6750-005.16 Vacation BB/retire	2,500.00	1,978.40	79.14%
03-6-6750-010.00 Overtime	27,000.00	24,418.82	90.44%
03-6-6750-013.00 Holiday & Weekend Pay	12,500.00	10,173.73	81.39%
03-6-6750-030.00 Social Security	24,000.00	24,391.09	101.63%
03-6-6750-032.00 Employee Retirement	18,000.00	16,901.66	93.90%
03-6-6750-033.00 Health Insurance	77,000.00	69,930.48	90.82%
03-6-6750-033.02 Opt-Out HSA	6,750.00	6,750.00	100.00%
03-6-6750-033.03 HRA Expense	12,000.00	7,512.51	62.60%
03-6-6750-033.04 HRA Administration	700.00	247.50	35.36%
03-6-6750-035.00 Workers Compensation	24,250.00	25,931.55	106.93%
03-6-6750-124.00 Training	6,000.00	1,425.00	23.75%
03-6-6750-230.00 Fuel Expense	58,000.00	78,720.96	135.73%
03-6-6750-231.00 Gasoline	2,000.00	1,359.12	67.96%
03-6-6750-231.01 Diesel	1,000.00	1,473.49	147.35%
03-6-6750-235.00 Electric	109,000.00	78,557.22	72.07%
03-6-6750-250.00 Building Repairs	2,500.00	4,271.76	170.87%
03-6-6750-255.00 Odor Control	60,000.00	42,215.88	70.36%
03-6-6750-257.00 Refuse Charges	15,000.00	15,217.00	101.45%
03-6-6750-305.00 Welcome Center Jobbing	0.00	1,132.00	100.00%
03-6-6750-313.00 Sludge Removal	120,000.00	128,275.98	106.90%
03-6-6750-500.00 Office Supplies	1,800.00	1,585.90	88.11%
03-6-6750-500.01 Lab Supplies	8,000.00	6,470.69	80.88%
03-6-6750-550.00 Tires & Accessories	1,000.00	136.00	13.60%
03-6-6750-550.01 Chemicals	70,000.00	36,944.20	52.78%
03-6-6750-590.00 Clothing	1,700.00	1,875.00	110.29%
03-6-6750-595.00 Safety Equipment	1,500.00	1,791.67	119.44%
03-6-6750-650.00 Lube & Oil	1,000.00	4,207.20	420.72%
03-6-6750-650.01 Equipment Maintenance	65,000.00	79,875.17	122.88%
03-6-6750-705.00 Auto Maintenance	2,000.00	645.57	32.28%
03-6-6750-752.00 Permits and Testing	32,000.00	26,207.03	81.90%
Total WWTP	1,037,350.00	943,139.77	90.92%
03-6-6755 Pump Stations			
03-6-6755-230.00 Fuel Expense	10,000.00	0.00	0.00%
03-6-6755-235.00 Electric	45,000.00	11,869.55	26.38%
03-6-6755-250.00 Building Repairs	2,500.00	30.00	1.20%
03-6-6755-255.00 Odor Control	10,000.00	8,257.49	82.57%
03-6-6755-550.01 Chemicals	0.00	0.00	0.00%
03-6-6755-650.01 Equipment Maintenance	20,000.00	3,061.65	15.31%
Total Pump Stations	87,500.00	23,218.69	26.54%
03-6-6757 Sewer Mains			
03-6-6757-005.00 Staff Salaries	128,900.00	67,104.25	52.06%
03-6-6757-005.16 Vacation Buy Back	2,500.00	5,399.85	215.99%
03-6-6757-010.00 Overtime-Sewer	7,400.00	10,485.47	141.70%
03-6-6757-010.01 Emergency Repair Overtime	4,300.00	0.00	0.00%
03-6-6757-010.02 Emergency Clean Overtime	2,700.00	0.00	0.00%

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
Utilities Fund

Account	Budget	Actual	Actual % of Budget
03-6-6757-013.00 Holiday & Weekend Pay	5,800.00	3,734.09	64.38%
03-6-6757-030.00 Social Security	11,500.00	5,788.48	50.33%
03-6-6757-032.00 Employee Retirement	8,700.00	7,377.36	84.80%
03-6-6757-033.00 Health Insurance	47,000.00	32,912.22	70.03%
03-6-6757-033.02 Opt-Out HSA	3,750.00	3,750.00	100.00%
03-6-6757-033.03 HRA Expense	7,400.00	379.49	5.13%
03-6-6757-033.04 HRA Administration	400.00	148.50	37.13%
03-6-6757-035.00 Workers Compensation	0.00	0.00	0.00%
03-6-6757-110.00 Pipe Replacement & Repair	9,000.00	7,027.34	78.08%
03-6-6757-112.00 Manhole Replace & Repair	7,500.00	7,027.78	93.70%
03-6-6757-116.00 Contract Maintenance	15,000.00	11,027.36	73.52%
03-6-6757-550.00 Tools & Equipment	7,000.00	7,138.92	101.98%
Total Sewer Mains	268,850.00	169,301.11	62.97%
03-6-6860 Administration			
03-6-6860-001.00 Department Head Salary	47,750.00	43,217.25	90.51%
03-6-6860-002.00 Superintendent Salary	34,450.00	31,742.89	92.14%
03-6-6860-005.00 Staff Salaries	56,000.00	56,132.97	100.24%
03-6-6860-005.16 Vacation BB - Retire Pay	0.00	0.00	0.00%
03-6-6860-009.01 Salary Adjustments	0.00	0.00	0.00%
03-6-6860-026.00 Covid-19 Wages	0.00	0.00	0.00%
03-6-6860-030.00 Social Security	10,500.00	8,023.99	76.42%
03-6-6860-032.00 Employee Retirement	7,900.00	12,623.57	159.79%
03-6-6860-033.00 Health Insurance	30,000.00	30,549.06	101.83%
03-6-6860-033.01 Life Insurance	4,500.00	3,439.46	76.43%
03-6-6860-033.02 Opt-Out HSA	3,000.00	3,375.00	112.50%
03-6-6860-033.03 HRA Expense	4,700.00	686.36	14.60%
03-6-6860-033.04 HRA Admin Fee	300.00	99.00	33.00%
03-6-6860-035.00 Worker's Compensation	0.00	0.00	0.00%
03-6-6860-060.00 Equipment	1,500.00	720.00	48.00%
03-6-6860-105.00 Liability Insurance	50,000.00	49,066.00	98.13%
03-6-6860-109.00 Telephones and Radios	5,000.00	4,437.76	88.76%
03-6-6860-124.00 Training	15,000.00	7,109.74	47.40%
03-6-6860-143.00 Computer Service Contract	4,500.00	1,702.00	37.82%
03-6-6860-150.00 Property Taxes	9,000.00	8,852.69	98.36%
03-6-6860-173.00 Professional Services	25,000.00	27,841.26	111.37%
03-6-6860-196.00 Covid-19 Expenses	0.00	0.00	0.00%
03-6-6860-205.00 Legal Expenses	0.00	0.00	0.00%
03-6-6860-216.00 Reimbursable Expenses	0.00	0.00	0.00%
03-6-6860-220.00 Auditing	6,500.00	4,675.00	71.92%
03-6-6860-342.01 Depreciation - Sewer	1,825,000.00	1,655,482.23	90.71%
03-6-6860-342.02 Depreciation - Water	675,000.00	622,033.93	92.15%
03-6-6860-350.00 Telephone	6,500.00	4,338.46	66.75%
03-6-6860-400.00 Copier Expense	1,800.00	1,570.01	87.22%
03-6-6860-450.00 Postage Expense	8,000.00	8,436.55	105.46%
03-6-6860-500.00 Office Supplies	5,500.00	5,692.41	103.50%
03-6-6860-590.00 Clothing	3,500.00	4,276.00	122.17%
03-6-6860-595.00 Safety Equipment	6,000.00	4,116.02	68.60%
03-6-6860-752.00 Permits and Testing	35,000.00	49,115.81	140.33%

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
Utilities Fund

Account	Budget	Actual	% of Budget
Total Administration	2,881,900.00	2,649,355.42	91.93%
03-6-6862 Equipment Maintenance			
03-6-6862-231.00 Gasoline	12,000.00	10,427.47	86.90%
03-6-6862-231.01 Diesel	9,000.00	5,575.88	61.95%
03-6-6862-550.00 Parts & Repairs	22,000.00	23,275.86	105.80%
03-6-6862-550.01 Tires & Accessories	3,000.00	1,580.95	52.70%
03-6-6862-650.00 Lube & Oil	3,000.00	3,473.21	115.77%
Total Equipment Maintenance	49,000.00	44,333.37	90.48%
03-6-6868 Jobbing			
03-6-6868-005.00 Staff Salaries	0.00	0.00	0.00%
Total Jobbing	0.00	0.00	0.00%
03-6-6961 Debt Service			
03-6-6961-345.00 Bond Interest	530,500.00	489,745.54	92.32%
03-6-6961-345.01 Lease Interest	0.00	0.00	0.00%
Total Debt Service	530,500.00	489,745.54	92.32%
03-6-9999 Transfers			
03-6-9999-999.00 Transfer Out	290,000.00	265,837.00	91.67%
03-6-9999-999.01 Transfer Parking	0.00	0.00	0.00%
Total Transfers	290,000.00	265,837.00	91.67%
Total Expenses	6,207,675.00	5,573,791.94	89.79%
Total Expenditures	6,207,675.00	5,573,791.94	89.79%
Total Utilities Fund	-20,998.00	-110,710.02	
Total All Funds	-20,998.00	-110,710.02	

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
Parking Fund

Account	Budget	Actual	Actual % of Budget
06-5 Revenue			
06-5-2020-160.00 MM - Interest Income	2,000.00	3,623.34	181.17%
06-5-2020-160.01 Bond Interest	29,850.00	35,482.65	118.87%
06-5-5500-216.00 Reimbursements	0.00	0.00	0.00%
06-5-5500-216.01 Insurance Proceeds	0.00	0.00	0.00%
06-5-5500-334.00 Grant Revenue	0.00	0.00	0.00%
06-5-5500-350.00 Parking Meter Revenue	445,000.00	362,848.62	81.54%
06-5-5500-350.01 Meter Income-Smart Card	0.00	-429.50	100.00%
06-5-5500-355.00 Parking Boot Income	10,000.00	3,680.00	36.80%
06-5-5500-360.00 Parking Fines	160,000.00	85,979.59	53.74%
06-5-5500-365.00 Hood Rentals	5,000.00	8,493.00	169.86%
06-5-5500-370.00 Permit Stickers	160,000.00	114,791.10	71.74%
06-5-5500-375.00 BTC Rental Space Revenue	104,500.00	81,310.20	77.81%
06-5-5500-392.00 Sale of Fixed Assets	0.00	0.00	0.00%
06-5-5500-425.00 Miscellaneous Revenue	0.00	5.00	100.00%
06-5-9999-999.01 Transfer Utilities	0.00	0.00	0.00%
Total Revenue	916,350.00	695,784.00	75.93%
Total Revenues	916,350.00	695,784.00	75.93%

06-6 Expenditures			
06-6-5521-005.00 Staff Salaries	155,000.00	120,035.87	77.44%
06-6-5521-005.16 Vacation BB - Retire Pay	0.00	0.00	0.00%
06-6-5521-009.01 Salary Adjustments	0.00	0.00	0.00%
06-6-5521-010.00 Overtime	5,000.00	1,663.44	33.27%
06-6-5521-010.06 DPW Lot Maintenance	8,000.00	12,460.93	155.76%
06-6-5521-026.00 Covid-19 Wages	0.00	0.00	0.00%
06-6-5521-030.00 Social Security	12,900.00	10,481.51	81.25%
06-6-5521-031.00 Health Insurance	77,000.00	48,341.18	62.78%
06-6-5521-031.03 HRA Expense	12,700.00	9,984.03	78.61%
06-6-5521-032.00 Employee Retirement	8,900.00	9,053.58	101.73%
06-6-5521-033.01 Life Insurance	600.00	552.16	92.03%
06-6-5521-033.02 Opt-Out & HSA Payments	6,000.00	5,250.00	87.50%
06-6-5521-033.04 HRA Administration	810.00	192.50	23.77%
06-6-5521-035.00 Worker's Compensation	10,000.00	9,715.00	97.15%
06-6-5521-105.00 Liability Insurance	8,300.00	7,560.00	91.08%
06-6-5521-143.00 Computer Maintenance	12,000.00	13,670.93	113.92%
06-6-5521-173.00 Professional Services	0.00	875.00	100.00%
06-6-5521-173.01 Towing	500.00	0.00	0.00%
06-6-5521-174.00 Marketing	1,000.00	0.00	0.00%
06-6-5521-196.00 Covid-19 Expenses	0.00	0.00	0.00%
06-6-5521-216.00 Reimbursable Expense	0.00	0.00	0.00%
06-6-5521-216.01 Insurance Deductible	0.00	0.00	0.00%
06-6-5521-218.00 Bank Service Charges	2,500.00	0.00	0.00%
06-6-5521-218.01 Parking Meter Fees	27,000.00	23,996.89	88.88%
06-6-5521-220.00 Auditing	5,000.00	3,597.00	71.94%
06-6-5521-230.01 Wood Pellets	12,000.00	9,526.40	79.39%
06-6-5521-231.00 Gasoline	175.00	348.99	199.42%

Town of Brattleboro General Ledger
Current Yr Pd: 11 - Budget Status Report
Parking Fund

Account	Budget	Actual	% of Budget
06-6-5521-235.00 Electric	19,200.00	16,130.76	84.01%
06-6-5521-240.00 Utilities	1,900.00	1,736.40	91.39%
06-6-5521-250.00 Building Maintenance	18,000.00	15,978.22	88.77%
06-6-5521-255.00 Maintenance Supplies	3,000.00	1,054.66	35.16%
06-6-5521-260.00 Maintenance Contracts	7,000.00	3,250.09	46.43%
06-6-5521-342.00 Depreciation	280,000.00	254,405.65	90.86%
06-6-5521-345.01 Utilities Fund Interest	6,620.00	6,607.13	99.81%
06-6-5521-350.00 Communications	2,500.00	1,727.12	69.08%
06-6-5521-450.00 Postage	4,000.00	2,168.65	54.22%
06-6-5521-500.00 Office Supplies	2,000.00	766.63	38.33%
06-6-5521-550.00 Operating Supplies	15,000.00	27,519.69	183.46%
06-6-5521-590.00 Uniforms	2,000.00	1,472.93	73.65%
06-6-5521-660.00 Parking Lot Maintenance	10,000.00	10,582.59	105.83%
06-6-5521-660.01 Snow Removal	95,000.00	89,726.25	94.45%
06-6-5521-705.00 Vehicle Maintenance	500.00	226.00	45.20%
06-6-5540-345.00 Bond Interest	0.00	5,644.00	100.00%
06-6-9999-999.00 Transfer Out	40,000.00	36,666.63	91.67%
Total Expenditures	872,105.00	762,968.81	87.49%
Total Expenditures	872,105.00	762,968.81	87.49%
Total Parking Fund	44,245.00	-67,184.81	
Total All Funds	44,245.00	-67,184.81	

Monthly Loan Report to the Selectboard

May 2020

DISASTER RELIEF- 35	Origination Date	Deferred Until	Loan Principal	6/30/2019 Balance	FY 2020 New Loans	FY 2020 Principal Pyts	FY 2020 Interest	FY 2020 Penalties	Current Balance	Pymt Status
			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	

RENTAL HOUSING-40	Origination Date	Deferred Until	Loan Principal	6/30/2019 Balance	FY 2020 New Loans	FY 2020 Principal Pyts	FY 2020 Interest	FY 2020 Penalties	Current Balance	Pymt Status
DANIEL	04/15/10	Active	\$ 24,000.00	\$ 170.00		\$ 170.00	\$ -	\$ -	\$ 0.00	Paid
SHAW	06/23/14	Active	\$ 25,000.00	\$ 672.17		\$ 672.17	\$ -	\$ -	\$ -	Paid
			\$ 49,000.00	\$ 842.17		\$ 842.17	\$ -	\$ -	\$ 0.00	

SBAP - 41	Origination Date	Deferred Until	Loan Principal	6/30/2019 Balance	FY 2020 New Loans	FY 2020 Principal Pyts	FY 2020 Interest	FY 2020 Penalties	Current Balance	Pymt Status
DUO RESTAURANT	07/28/14	Active	\$ 40,000.00	\$ 11,404.80		\$ 11,404.80	\$ 157.61	\$ -	\$ -	Paid
CULTURAL INTRIGUE	10/07/16	Active	\$ 70,000.00	\$ 67,836.81		\$ -	\$ -	\$ -	\$ -	Bankruptcy Discharged
IRONWOOD BRAND	10/24/16	Active	\$ 25,000.00	\$ -		\$ -	\$ -	\$ -	\$ -	REFI
21 O'BRYAN DRIVE	10/31/16	Active	\$ 45,000.00	\$ -		\$ -	\$ -	\$ -	\$ -	REFI
IRONWOOD BRAND	04/26/19	Active	\$ 42,000.00	\$ 41,398.13		\$ 3,384.56	\$ 1,088.60	\$ -	\$ 38,033.57	Current
TRUE NORTH GRANOLA	11/21/16	Active	\$ 34,000.00	\$ 16,405.26		\$ 3,729.19	\$ 332.06	\$ -	\$ 12,676.07	Defer
HERMIT THRUSH BREW	03/22/17	Active	\$ 70,000.00	\$ 46,365.59		\$ 10,835.84	\$ 917.84	\$ 63.28	\$ 35,893.03	Defer
PETER HAVENS 2	03/27/17	Active	\$ 70,000.00	\$ 50,801.97		\$ 8,060.14	\$ 1,278.26	\$ -	\$ 42,751.83	Defer
WHETSTONE STATION	04/26/17	Active	\$ 70,000.00	\$ 56,318.85		\$ 8,700.69	\$ 1,660.65	\$ -	\$ 47,618.26	Current
NECCA	01/22/18	Active	\$ 50,000.00	\$ 43,957.87		\$ 4,979.09	\$ 1,017.76	\$ -	\$ 38,978.84	Defer
ORTHEAST PROCESSING	08/28/19	Active	\$ 70,000.00	\$ -	\$ 70,000.00	\$ 4,827.79	\$ 1,021.79	\$ -	\$ 65,472.21	Defer
RGE J. BROOKS FLORIST	08/28/19	Active	\$ 45,000.00	\$ -	\$ 45,000.00	\$ 1,201.15	\$ 385.17	\$ 187.72	\$ 43,798.85	Defer
DUO VT LLC	01/13/20	Active	\$ 27,000.00	\$ -	\$ 27,000.00	\$ -	\$ 67.60	\$ -	\$ 27,000.00	Defer
			\$ 658,000.00	\$ 334,489.28	\$ 142,000.00	\$ 56,493.09	\$ 7,785.24	\$ 225.00	\$ 352,222.66	

RLF Other - 41	Origination Date	Deferred Until	Loan Principal	6/30/2019 Balance	FY 2020 New Loans	FY 2020 Principal Pyts	FY 2020 Interest	FY 2020 Penalties	Current Balance	Pymt Status
TONTINE & CANAL	02/14/08	02/14/38	\$ 185,100.00	\$ 185,100.00					\$ 185,100.00	Deferred
AW RICHARDS	07/23/09	Active	\$ 48,000.00	\$ 34,428.27		\$ 1,142.88	\$ -	\$ -	\$ 33,285.39	Deferred
LESLIE PROP	05/22/86	Overdue	\$ 225,000.00	\$ 242,170.26					\$ 242,170.26	Default
WILDER #2	01/24/06	01/24/26	\$ 40,000.00	\$ 40,000.00					\$ 40,000.00	Deferred
BROOKS HOUSE	07/08/13	07/08/23	\$ 150,000.00	\$ 150,000.00			\$ 3,375.00	\$ -	\$ 150,000.00	Deferred
			\$ 648,100.00	\$ 651,698.53	\$ -	\$ 1,142.88	\$ 3,375.00	\$ -	\$ 650,555.65	

VCDP 1st GEN ACTIVE - 5	Origination Date	Deferred Until	Loan Principal	6/30/2019 Balance	FY 2020 New Loans	FY 2020 Principal Pyts	FY 2020 Interest	FY 2020 Penalties	Current Balance	Pymt Status
			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	

VCDP 1st GEN DEFERRED	Origination Date	Deferred Until	Loan Principal	6/30/2019 Balance	FY 2020 New Loans	FY 2020 Principal Pyts	FY 2020 Interest	FY 2020 Penalties	Current Balance	Pymt Status
WILDER #1	01/24/06	01/24/36	\$ 200,000.00	\$ 200,000.00		none	none	none	\$ 200,000.00	Deferred
WILDER #3	08/24/05	08/24/35	\$ 175,000.00	\$ 175,000.00		none	none	none	\$ 175,000.00	Deferred
BIRGE WORDEN #1	02/09/07	02/01/37	\$ 50,000.00	\$ 50,000.00		none	none	none	\$ 50,000.00	Deferred
BIRGE WORDEN #2	01/23/08	02/01/38	\$ 50,000.00	\$ 50,000.00		none	none	none	\$ 50,000.00	Deferred
ESTEYVILLE	02/09/07	02/01/37	\$ 642,000.00	\$ 642,000.00		none	none	none	\$ 642,000.00	Deferred
WESTERN AVENUE	07/18/02	07/17/22	\$ 150,000.00	\$ 150,000.00		none	none	none	\$ 150,000.00	Deferred
WESTGATE #1	07/18/02	07/18/32	\$ 308,633.00	\$ 308,633.00		none	none	none	\$ 308,633.00	Deferred
WESTGATE #2	07/18/02	07/18/32	\$ 125,000.00	\$ 125,000.00		none	none	none	\$ 125,000.00	Deferred
WESTGATE BOND	07/18/02	07/18/32	\$ 170,867.00	\$ 170,867.00		none	none	none	\$ 170,867.00	Deferred
AW RICHARDS VCDP	07/16/09	07/16/39	\$ 480,000.00	\$ 480,000.00		none	none	none	\$ 480,000.00	Deferred
PE III HOUSING	04/19/16	04/19/46	\$ 419,000.00	\$ 419,000.00		none	none	none	\$ 419,000.00	Deferred
GREAT RIVER TERRACE	09/25/17	09/25/47	\$ 420,000.00	\$ 420,000.00		none	none	none	\$ 420,000.00	Deferred
			\$ 3,190,500.00	\$ 3,190,500.00	\$ -				\$ 3,190,500.00	

TOTALS OF ALL LOANS	Loan Principal	6/30/2019 Balance	FY 2020 New Loans	FY 2020 Principal Pyts	FY 2020 Interest	FY 2020 Penalties	Current Balance
	\$ 4,545,600.00	\$ 4,177,629.98	\$ 142,000.00	\$ 58,478.14	\$ 11,160.24	\$ 225.00	\$ 4,193,278.31

ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS	Balance	Balance
	\$ 310,007.08	\$ 67,836.81

MONTHLY MASTER GRANT LIST TO SELECTBOARD

May-20

GRANT NAME	FUNDER/ GRANTOR	PURPOSE	END DATE	GRANT AWARDED	MATCH REQUIRED	TOTAL	AVAILABLE BALANCE	EXPENDED TO DATE	TOTAL REVENUE REC'D
PLANNING									
Quails Hill	VT DEC	Renewal of stormwater permit	Extended	\$ 158,000.00	\$ -	\$ 158,000.00	\$ 87,637.93	\$ 70,362.07	\$ 158,000.00
Brownfields	EPA	Assess brownfield sites	9/30/2019	\$ 275,000.00	\$ -	\$ 275,000.00	\$ 74,787.47	\$ 200,212.53	\$ 185,787.53
Tri-Park PG	VCDP	Master Plan	6/30/2020	\$ 30,000.00	\$ 50,500.00	\$ 80,500.00	\$ 1,296.93	\$ 79,203.07	\$ 66,243.44
Downtown Design	VCDP	Planning Grant	5/31/2020	\$ 22,000.00	\$ 18,100.00	\$ 40,100.00	\$ (526.36)	\$ 40,626.36	\$ 15,400.00
2019 Tiny Grant	AVCC	Assist Conservation Comm	5/4/2020	\$ 600.00	\$ -	\$ 600.00	\$ 143.46	\$ 456.54	\$ 600.00
Route 9 Bike Lane	VT AOT	Scoping Study	1/12/2022	\$ 32,000.00	\$ 8,000.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -
				\$ 594,200.00		\$ 594,200.00			
2020 Tiny Grant	AVCC	Trail loop Riverstone Preserve		\$ 480.00		\$ 480.00			

GRANT NAME	FUNDER/ GRANTOR	PURPOSE	END DATE	GRANT AWARDED	MATCH REQUIRED	TOTAL	AVAILABLE BALANCE	EXPENDED TO DATE	TOTAL REVENUE REC'D
LIBRARY									
Loan Courier	VT DOL	Interlibrary courier services	9/30/2019	\$ 292.50	\$ -	\$ 292.50	\$ -	\$ 292.50	\$ 292.50
Loan Courier	VT DOL	Interlibrary courier services	9/30/2020	\$ 390.00	\$ -	\$ 390.00	\$ 390.00	\$ -	\$ 390.00
Dunham-Mason	VCF	Archivist for local history	7/16/2020	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
Crosby-Gannett	VCF	Archivist for local history	7/16/2020	\$ 990.00	\$ -	\$ 990.00	\$ -	\$ 990.00	\$ 990.00
				\$ 1,972.50		\$ 1,972.50			

GRANT NAME	FUNDER/ GRANTOR	PURPOSE	END DATE	GRANT AWARDED	MATCH REQUIRED	TOTAL	AVAILABLE BALANCE	EXPENDED TO DATE	TOTAL REVENUE REC'D
FIRE DEPARTMENT									
Technical Rescue MPD	DPS	Purchase 2 MPDs	8/31/2020	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00

GRANT NAME	FUNDER/ GRANTOR	PURPOSE	END DATE	GRANT AWARDED	MATCH REQUIRED	TOTAL	AVAILABLE BALANCE	EXPENDED TO DATE	TOTAL REVENUE REC'D
POLICE DEPARTMENT									
BPV - 2018	BJA	Purchase bulletproof vests	8/31/2020	\$ 1,598.00	\$ 1,598.00	\$ 3,196.00	\$ -	\$ 3,196.00	\$ 3,193.84
BPV - 2019	BJA	Purchase bulletproof vests	8/31/2021	\$ 2,517.16	\$ 2,517.16	\$ 5,034.32	\$ -	\$ 5,034.32	\$ -
Child Advocacy Ctr '19	SOV	Reimb officer assigned SIU	6/30/2019	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 60,000.00
WC Sheriff's Dept	Subgrant	DUI	9/30/2019	\$ 5,298.51	\$ -	\$ 5,298.51	\$ -	\$ 5,298.51	\$ 5,298.48
WC Sheriff's Dept	Subgrant	OP	9/30/2019	\$ 2,654.43	\$ -	\$ 2,654.43	\$ -	\$ 2,654.43	\$ 2,789.59
WC Sheriff's Dept	Subgrant	Equipment	9/30/2019	\$ 2,611.35	\$ -	\$ 2,611.35	\$ -	\$ 2,611.35	\$ 2,611.35
WC Sheriff's Dept	Subgrant	DUI	9/30/2020	\$ 10,400.00	\$ -	\$ 10,400.00	\$ 9,404.22	\$ 995.78	\$ 512.84
WC Sheriff's Dept	Subgrant	OP	9/30/2020	\$ 12,200.00	\$ -	\$ 12,200.00	\$ 9,550.34	\$ 2,649.66	\$ 1,015.51
WC Sheriff's Dept	Subgrant	Equipment	9/30/2020	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 3,570.50	\$ 1,429.50	\$ -
JAG - 2017	BJA	Upgrade IT equipment	9/30/2020	\$ 17,264.00	\$ -	\$ 17,264.00	\$ 6,491.69	\$ 10,772.31	\$ 10,095.15
JAG - 2019	BJA	OT, Equipment, Supplies	9/30/2022	\$ 12,333.00	\$ -	\$ 12,333.00	\$ 12,203.01	\$ 129.99	\$ -
Child Advocacy Ctr '20	SOV	Reimb officer assigned SIU	6/30/2020	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 15,000.00	\$ 45,000.00	\$ 45,000.00
				\$ 195,991.61		\$ 195,991.61			

GRANT NAME	FUNDER/ GRANTOR	PURPOSE	END DATE	GRANT AWARDED	MATCH REQUIRED	TOTAL	AVAILABLE BALANCE	EXPENDED TO DATE	TOTAL REVENUE REC'D
JAG - 2020	BJA	Covid-19 expenses				\$ 39,730.00			

REC & PARKS DEPARTMENT									
Tony Hawk	Tony Hawk	Pay in part for skatepark	On-going	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
Rec Facilities	VT Bldg &	Pay in part for skatepark	N/A	\$ 14,000.00	\$ 14,000.00	\$ 28,000.00	\$ 28,000.00	\$ -	\$ 14,000.00
Crosby-Gannett	VCF	Pay in part for skatepark	12/31/2019	\$ 1,400.00	\$ -	\$ 1,400.00	\$ 1,400.00	\$ -	\$ 1,400.00
Thomas Thompson Tr	TTT	Pay in part for skatepark	8/31/2019	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
Spark! Connecting	VCF	Pay in part for skatepark	12/31/2019	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
Tarrant Foundation	Tarrant	Pay in part for skatepark	N/A	\$ 15,000.00	\$ 15,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 38,395.30
Small & Inspiring	VCF	Pay in part for dogpark	3/30/2017	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
Crosby-Gannett	VCF	Pay in part for dogpark	5/9/2017	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
Dunham-Mason	VCF	Pay in part for dogpark	6/9/2017	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
Rec Facilities-DP	VT Bldg &	Pay in part for dogpark	12/31/2017	\$ 7,200.00	\$ 7,200.00	\$ 14,400.00	\$ 13,626.84	\$ 773.16	\$ 7,200.00
						\$ 99,100.00			

PUBLIC WORKS DEPARTMENT									
Welcome Ctr Pump	AOT/BGS	Replace pump station	6/30/2018	\$ 436,714.56	\$ -	\$ 436,714.56	\$ (494.55)	\$ 437,209.11	\$ 436,714.56
Hinesburg Rd Culvert	VT AOT	Replace culvert	12/31/2020	\$ 69,191.26	\$ 7,687.92	\$ 76,879.18	\$ -	\$ 76,879.18	\$ 76,879.18
Exit 1 Industrial Park	DOC-EDA	Water & ww upgrades	TBD	\$ 440,000.00	\$ 320,000.00	\$ 760,000.00	\$ 760,000.00	\$ -	\$ -
Better Roads	VT AOT	Erosion control		\$ 128,000.00		\$ 1,273,593.74			

TOWN MANAGERS OFFICE									
WWHT	VCDP	SEVT Rehab Loan Fund	12/31/2017	\$ 1,340,000.00	\$ -	\$ 1,340,000.00	\$ -	\$ 1,340,000.00	\$ 1,340,000.00
Bradley House	VCDP	Renovation & expansion	6/30/2019	\$ 499,931.00	\$ 50,000.00	\$ 549,931.00	\$ -	\$ 549,931.00	\$ 549,931.00
WWHT-Support Hse	VCDP	Create supportive housing	6/30/2019	\$ 421,663.00	\$ -	\$ 421,663.00	\$ -	\$ 421,663.00	\$ 421,663.00
WWHT-SS 2016	VCDP	5 County Rehab Loan	12/31/2018	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
WWHT-SS 2019	VCDP	5 County Rehab Loan	12/31/2020	\$ 375,000.00	\$ -	\$ 375,000.00	\$ 375,000.00	\$ -	\$ -
RT 142 Sidewalk	AOT/MAB	Sidewalk/light 142 & Royal		\$ 402,000.00		\$ 3,686,594.00			
Groundworks	VCDP	54/60 South Main Street		\$ 400,000.00					
Red Clover Commons 2	VCDP	18 units		\$ 300,000.00					

JUSTICE CENTER									
Justice Center FY18	VT DOC	Fund Justice Ctr operations	6/30/2018	\$ 637,500.00	\$ -	\$ 637,500.00	\$ (1,281.57)	\$ 638,781.57	\$ 648,355.40
Justice Center FY19	VT DOC	Fund Justice Ctr operations	6/30/2020	\$ 320,000.00	\$ -	\$ 320,000.00	\$ 15,524.99	\$ 304,475.01	\$ 343,856.61
						\$ 957,500.00			

CLOSED

VCDP Program Income and Unrestricted Revenue Report

May 31, 2020

Fiscal Year Beginning Cash on Hand Balance (Due From/Due To 6/30/19)		Beginning Balance 7/1/19	\$	775,495
Disaster Relief Fund 35	35-1-0000-305.00	48,451.44		
RHIP Fund 40	40-1-0000-305.00	69,304.67		
SBAP/RLF Other Fund 41	41-1-0000-305.00	355,902.01		
VCDP1 Fund 57	57-1-0000-305.00	307,836.57		
VCDP 1 Fund 57 Accountis Payable	57-1-0000-700.00	-		
		Beginning Balance 7/1/19	\$	775,495

Receipts Thru May 31 2020				
Disaster Relief Fund 35 Revenue	35-Budget Status	428.08		
RHIP Fund 40 Revenue	40-Budget Status	627.99		
SBAP/RLF Other Fund 41 Revenue	41-Budget Status	14,042.36		
VCDP1 Fund 57 Revenue	57-Budget Status	2,923.96		
Change in RLF Balance - Decrease (Increase)	Schedule 1, below	(83,585.14)		
		Total Receipts thru May 31 2020	\$	(65,563)

Outlays Thru May 31 2020				
Disaster Relief Fund 35 Expenses	35-Budget Status	0.00		
RHIP Fund 40 Expenses	40-Budget Status	0.00		
SBAP/RLF Other Fund 41 Expenses	41-Budget Status	25,000.00		
VCDP1 Fund 57 Expenses/AP	57-Budget Status	0.00		
		Total Outlays thru May 31 2020	\$	25,000

		Ending Balance	\$	684,932
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Obligations				
Apartments in Homes FY2018 Ending Balance	41-6-2097-300.00	16,330.00		
FY 2020 Expenses		0.00		
		16,330.00		
SB 11/15/11 vote \$15,000 for admin expenses	57-6-2106-174.00	13,531.74		
State Hazard Mitigation Admin FY18 EndBal		0.00		
FY 2020 Expenses		0.00		
		13,531.74		
SB Vote 2/5/19, 7/9/19 & 3/17/20 Groundworks	57-6-2106-338.00	250,000.00		
Groundworks Collaborative		0.00		
FY 2020 Expenses		0.00		
		250,000.00		
		Total Obligations	\$	279,862

		Amount Potentially Available (ending balance less obligations)	\$	405,070
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Historical		FY 2018	FY 2019	FY 2020
Beginning Balance less obligations	\$	543,306	\$	555,136
Receipts	\$	392,913	\$	284,359
Outlays	\$	(64,000)	\$	(65,563)
Obligations	\$	93,862	\$	104,862
Ending Balance	\$	461,274	\$	670,633
				\$
				405,070

Schedule 1: Change in RLF Balance (adds payments/payoffs, subtracts new loans)		Loan Report to SB	0.00
DRF FY2019 Ending Principal	Loan Report to SB	842.17	
RHIP FY2019 Ending Principal	Loan Report to SB	334,489.28	
SBAP FY2019 Ending Principal	Loan Report to SB	651,698.53	
VCDP2 FY2019 Ending Principal	Loan Report to SB	(310,007.08)	
Allowance for Uncollectable FY2019	Ending Principal Balance		677,022.90
DRF - Current	Loan Report to SB	0.00	
RHIP - Current	Loan Report to SB	0.00	
SBAP - Current	Loan Report to SB	362,222.66	
VCDP2 - Current	Loan Report to SB	650,555.65	
Allowance for Uncollectable FY2019	41-1-0000-500.00	(242,170.27)	
		Current Principal Balance	760,608.04
		Total Change in RLF	(83,585.14)

Controls				
Fund 35 Due From/To Other Funds	35-1-0000-305.00	48,879.52		
Fund 40 Due From/To Other Funds	40-1-0000-305.00	70,774.83		
Fund 41 Due From/To Other Funds	41-1-0000-305.00	260,517.05		
Fund 57 Due From/To Other Funds	57-1-0000-305.00	304,760.53		
		Total Due From/To Other Funds	684,931.93	
		Difference between control and ending balance	0.00	

TOWN OF BRATTLEBORO
Finance Department
230 Main Street, Suite 208
Brattleboro, VT 05301
Phone (802) 251-8104 • FAX (802) 257-2322

TO: Selectboard
VIA: Peter Elwell, Town Manager
FROM: Andre Jaeger, Finance Director
SUBJECT: Financial Management Questionnaire & Internal Controls Checklist
DATE: May 27, 2020

The State statute (24 V.S.A. § 1571) states that the town treasurer shall annually, on or before June 30, complete and provide to the Selectboard a copy of the document made available by the Auditor of Accounts regarding internal financial controls. Attached is the completed 2020 Financial Management Questionnaire for your acknowledgement, review and signature. There are no changes from the responses provided to you on the 2019 Financial Management Questionnaire.

Also attached is the Municipal Checklist for Internal Control provided by the Town's outside audit firm. This is a more extensive checklist on internal controls which will be reviewed with the auditors during the fiscal year 2020 audit. There are no changes from the responses provided to you on the 2019 Municipal Checklist for Internal Controls. The auditors are requesting a review by the Selectboard and the signature of the Selectboard Chair.

Internal Financial Controls Checklist for Municipalities – Cities and Towns
 Document referenced in 24 V.S.A. § 1571(d)

	Yes	No	Don't know	By whom
Are all town account records currently maintained by one individual?		<input checked="" type="checkbox"/>		NEMRC Multiple Users
Do you reconcile bank and ledger balances monthly?	<input checked="" type="checkbox"/>			Staff Accountant
Are checks always written to specified payees and not to cash?	<input checked="" type="checkbox"/>			Treasurer's Office
Does the same individual open the mail and deposit checks?	<input checked="" type="checkbox"/>			Online
Are pre-numbered checks used for all bank accounts?	<input checked="" type="checkbox"/>			
Are unopened bank statements delivered directly to the treasurer as received?	<input checked="" type="checkbox"/>			
Do you always provide a numbered receipt for any cash payment made to the town?	<input checked="" type="checkbox"/>			
Have select board members attended financial trainings?		<input checked="" type="checkbox"/>		
Are bank statements reconciled on a regular basis?	<input checked="" type="checkbox"/>			
Does someone other than the treasurer review bank reconciliations?	<input checked="" type="checkbox"/>			Staff Accountant
Have you deposited town monies anywhere other than a town account?	<input checked="" type="checkbox"/>			
Have you deposited any non-town monies into a town account?	<input checked="" type="checkbox"/>			
Is interest in town accounts apportioned to each account?	<input checked="" type="checkbox"/>			
Have there been any changes in authorized signatures during the fiscal year?	<input checked="" type="checkbox"/>			New Finance Director / Treasurer
Has a signature stamp ever been used for any town account?	<input checked="" type="checkbox"/>			
Has there ever been a theft, or unauthorized use of town funds or equipment?	<input checked="" type="checkbox"/>			Break-in/theft 11/20/2016
Are financial records maintained in a computerized system?	<input checked="" type="checkbox"/>			
Does the town have written policies and procedures for financial operations?	<input checked="" type="checkbox"/>			
Does each town official have copies of these policies and procedures?	<input checked="" type="checkbox"/>			
Have you attended trainings on recordkeeping?	<input checked="" type="checkbox"/>			No elected Auditors
Are checks written by the same individual who approves payments?	<input checked="" type="checkbox"/>			
Are you a participant in any business which does business with the town?	<input checked="" type="checkbox"/>			
Do you maintain separate pages, columns or running balances for each fund?	<input checked="" type="checkbox"/>			
Do elected town auditors attend financial trainings?	<input checked="" type="checkbox"/>			
Are bank accounts and fund balances reconciled on a monthly basis?	<input checked="" type="checkbox"/>			
Does the town loan money to town employees?	<input checked="" type="checkbox"/>			

As a signer below I certify to the best of my knowledge that the answers provided in this self-assessment questionnaire are an accurate representation of the operation of the Town/City of Brethelboro, Vermont.

Preparer: (signature) André Jaeger (printed name): André Jaeger Title: Director of Finance / Treasurer

Received by Select Board (signature): _____ on (date): 6/16/2020

A Municipal Checklist for Internal Control - Part 1, Cash Controls

		Yes	No	Don't Know	Explanation
I.	General Internal Control & Banking				
1	Is a professional (independent) audit done annually?	X			
2	If you have an annual audit was the most recent opinion unqualified?	X			
3	Are Town officials bonded, or covered by liability insurance?	X			
4	Is a budget system used to monitor revenues and expenses?	X			
5	Did the Town remain within budget last year?	X			
6	If the Town did not remain within budget, do you know why not?	X			
7	Does the Selectboard receive monthly financial reports?	X			
8	Do the Selectboard members read and understand the financial reports?		X		
9	Has the Town become aware of any fraud, embezzlement, mismanagement or theft?	X			
10	Do you know to whom you would report an incident or request an investigation of possible fraud or abuse?	X			
11	Do you know what is meant by segregation of duties?	X			
12	Are accounting functions performed by other employees during vacations?	X			
13	Do bank balances agree with ledger balances?	X			
14	Do you know who the signers are for the Town's bank accounts?	X			
15	Does the Selectboard approve transfers between funds or accounts?	X			
16	Does the Town receive regular reports of the cash balances in all accounts?	X			
17	Does the Town use a pooled cash account (one bank account) for most receipts?	X			
18	Does the Town receive monthly cash allocation reports if a pooled cash account is used?	X			
19	Does the Town have a policy to be advised by the bank in the event of an account overdraft?	X			
20	Are school funds raised by taxes transferred timely to the school district (within 20 days)?	X			
II.	Cash and Accounts Receivable				
1	Is the mail processed by someone other than the person who signs checks?	X			
2	Are numbered or sequential receipts issued for cash transactions?		X		
3	Are all receipts recorded in a book or accounting system in a timely manner?	X			
4	Are all receipts turned over to the treasurer daily?		X		
5	Are deposit endorsements stamped on incoming checks when received?	X			
6	Are funds deposited in a prompt manner (at least weekly) ?	X			
7	When funds cannot be deposited daily are funds stored securely?	X			
8	Does the same employee accept funds, document and/or deposit them?	X			
9	Are all funds deposited to accounts owned by the Town ? Any Non-Town funds deposited to Town accounts?	X	X		
10	Do cash receipts tie directly to bank deposits?	X			
11	Do the employees who handle cash also post the activity?	X			
12	Are all receivables recorded in the general ledger?	X			
13	Do taxpayers or ratepayers receive regular statements for outstanding balances due or overpayments?	X			
14	Are penalties applied to delinquent accounts in a timely manner?	X			
15	Does the same employee send out statements and post payments to accounts?	X			

16	Are accounts receivable reconciled to detailed invoices?	X		
17	Are tax receipts reconciled to tax receivables, and tax receivables to the grand list?	X		
18	Do the lister(s) verify the final grand list to which the cash receipts are proved?	X		
		Yes	No	Don't Know Explanation
III	Purchasing, Disbursements & Payroll			
1	Are functions of purchasing, receipt of goods, and payments performed by different people?	X		
2	Does the Town use purchase orders?	X		
3	Is a warrant (orders) created for all disbursements?	X		
4	Is the warrant supported by original invoices?	X	X	N/A
5	Are there records for unpaid invoices or pay orders? (24 VSA 1576)	X		
6	Does the Selectboard approve all expenditures before disbursement?	X		
7	Does the total of checks paid equal the number of orders for each month?	X		
8	Are all disbursements, except petty cash items, paid by check?	X		
9	Are checks pre-numbered?	X		
10	Are check numbers used consecutively?	X		
11	Are checks prepared by a separate person from the signer?	X	X	
12	Do checks require more than one signer for all or certain amounts?	X		
13	If a signature stamp is used is it secure when not in use?	X		
14	Are unused checks controlled?	X		
15	Are voided checks recorded?	X	X	
16	Are checks ever written to CASH?	X		
17	Is petty cash controlled through receipts and regular reconciliation?	X		
18	Are payroll withholdings reconciled to payroll reports?	X		
19	Are accounts payable reconciled to actual invoices?	X	X	
21	Are salary and wage rates approved by the Selectboard?	X		
22	Does the Town accurately accumulate time and record absences of employees?	X		
23	Are withholding taxes remitted timely?	X		
24	Are fees paid to officials disclosed in the town accounting (32 VSA 1672) and reported to IRS?	X		
		Yes	No	Don't Know Explanation
IV	Financial Records & IT			
1	Are detailed cash receipts journals maintained?	X		
2	Are detailed cash disbursements journals maintained?	X		
3	Are general ledger and subsidiary ledgers kept up to date and reconciled monthly?	X		
4	Are all adjusting journal entries approved in writing by management?	X		
5	Are records protected from fire, theft and manipulation?	X		
6	Is computer data backed up daily and source documents retained?	X		
7	Are bank statements reconciled each month within 15 days of the statement date?	X		
8	Is the reconciliation procedure documented?	X		
9	Is interest earned apportioned to each account?	X		
10	Does a public official, other than the preparer, review the reconciliations?	X		Accountant
11	Do the employees who handle cash or prepare checks reconcile the bank statements?	X	X	

12	Are prior outstanding checks and deposits showing as cleared each month?				X	
13	Are school, highway and grant monies in separate accounts in the ledger?				X	

V. Approvals

As a signer below I certify to the best of my knowledge that the answers provided in this self-assessment questionnaire are an accurate representation of the operation of the Town/City of Brattleboro, Vermont.

Prepare: (signature) Andre Jaeger (printed name) Andre Jaeger Title: Finance Director

Selectboard Chair (signature) _____ (printed name) Tim Wessel

Selectboard Chair authorized to sign by the Board approval as shown in the board minutes dated: 6/16/2020

B Municipal Checklist for Internal Control - Part II, Other Controls relating to Cash or Risk

I General Internal Control		Yes	No	Don't Know	Explanation
1	Is insurance reviewed periodically to assure adequacy?	X			
2	Has the Town established a policy regarding unrestricted fund balances?	X			
3	Is internal control the responsibility of management, and specifically the Selectboard?	X			
4	Are specific duties of personnel who handle financial records understood by the Selectboard?	X			
5	Are duties of officials and employees clearly defined?	X			
6	Is confidential or sensitive material maintained separately from other records?	X			
7	Are personnel records maintained for all employees?	X			
8	Is the town in compliance with state statutes regarding incompatible offices?	X			
9	Is there an ethics standard for Town officials regarding conflicts of interest?	X			
10	Does the Town have an employee manual?	X			
11	Are all deposit accounts with balances over the FDIC limit collateralized?	X			
12	Does the Town have an investment policy for bank deposits and other investments?	X			
13	Have there been significant changes in the Town's bank relationship?		X		
II Cash and Accounts Receivable		Yes	No	Don't Know	Explanation
1	Are billing, collection and posting performed by separate employees or departments?		X		
2	Does the Town have a policy regarding uncollectible accounts?	X			
III Purchasing, Disbursements & Payroll		Yes	No	Don't Know	Explanation
1	Does the Town have an approved vendor list?	X			
2	Does the Town have a policy regarding the use of credit cards for purchases?	X			
3	Does the Town have a policy regarding the use of wire transfers?		X		
4	Does the Town have a policy regarding who can approve and execute wire transfers?		X		
6	Are checks produced using an automated financial system?	X			
7	Does the employee who writes checks open the bank statements?		X		
IV Financial Records & IT		Yes	No	Don't Know	Explanation
1	Does the town have a useful and descriptive chart of accounts?	X			
2	Does the Town have an approved accounting policy and/or procedures?	X			
3	Is an accounting system in use that allows recording of financial transactions, viewing data by category, and creation of timely reports to maintain accountability?	X			
4	Is there an off-site back up system for electronic records?	X			
5	Does more than one town official or employee have access to view on-line banking?	X			
6	Are electronic banking transfers done exclusively from an off-network computer?		X		
7	Are computers used by finance personnel accessible remotely?	X			
8	If the Town has borrowed money, were formal agreements prepared and executed?	X			
9	If that Town has notes receivable, were formal agreements prepared and executed?	X			

Approvals

As a signer below I certify to the best of my knowledge that the answers provided in this self-assessment questionnaire are an accurate representation of the operation of the Town/City of Brattleboro, Vermont.

Prepare: (signature) Andre Jaeger (printed name) Andre Jaeger Title: Finance Director

Selectboard Chair (signature) _____ (printed name) Tim Wessel
Selectboard Chair authorized to sign by the Board approval as shown in the board minutes dated: 6/16/2020

MEMORANDUM

To: Selectboard
From: Peter B. Elwell, Town Manager
Re: FY21 Pay Raise for Non-Union Employees
Date: June 10, 2020



RECOMMENDATION

I recommend the Selectboard authorize that all non-union employees receive a 2% salary increase on July 1, 2020.

BACKGROUND INFORMATION

The Town has four collective bargaining agreements with employees. The vast majority of Town employees hold membership in one of the four unions. Pay increases for union employees are provided per the applicable collective bargaining agreements.

The Town has 25 full-time non-union employees (mostly management and supervisors, along with two confidential employees) and 18 part-time non-union employees. Pay increases for non-union employees are determined annually by the Selectboard. As discussed during our FY21 budget meetings in late 2019 and during our non-union pay review in January 2020, I believe it is fair to provide a 2% salary increase to all non-union Town employees this year. Three of the four collective bargaining agreements will provide those employees with a pay increase of 2% on July 1. The other will provide a 3% increase, but that agreement covers the only group of Town employees who have fixed salaries rather than a step-pay system.

Sufficient funds were included in the FY21 Budget to pay for the recommended pay raise. No additional funds are requested.

PBE:

c: Patrick Moreland, Assistant Town Manager
All Department Heads

TOWN OF BRATTLEBORO

Town Manager's Office · 230 Main Street · Brattleboro, VT 05301
(802) 251-8151 Fax (802) 257-2322

June 8, 2020

Memo To: Brattleboro Selectboard
Memo Via: Peter B. Elwell, Town Manager
Memo From: Patrick Moreland, Assistant Town Manager
Re: Communications Union Districts

Recommendation: To request membership in the Deerfield Valley Communication Union District and to appoint a representative and two alternate representatives.

In 2019, the Selectboard considered a range of options that the Town might take to improve the availability of high-speed internet in Brattleboro and directed staff to continue to participate in the feasibility study being undertaken by the Windham Regional Commission for the formation of a CUD to serve interested towns in the Windham Region.

Windham Region Broadband Project

Earlier this year the Windham Regional Commission was awarded a Broadband Innovation Grant (BIG) from the Vermont Department of Public Service (VTDPS). The goal of the grant funded project is to evaluate the feasibility of a CUD to serve Windham Region towns and then, if feasible, to develop the business plan for a CUD to be formed. The project kicked off in February and Assistant Town Manager Patrick Moreland was appointed by the Selectboard to serve as Brattleboro's representative. The effort began with a region-wide survey of internet user needs. The data from this survey effort, which is summarized in the attached report, was a key data set used to determine the feasibility of a future CUD.

The conclusion of the feasibility study is clear. There is sufficient interest among households currently unserved by broadband internet within the potentially interested towns to adequately form a customer base capable of sustaining a CUD in a manner very similar to that of EC Fiber.

The Deerfield Valley CUD

Even before the WRC applied to the VTDPS for grant funds to assess the feasibility of a CUD, an organized group of towns, mostly located in the Deerfield Valley, began to meet and make plans for the formation of a CUD. These meetings have continued and have run parallel with and have benefitted from, the WRC planning project. Confident in the belief that a locally managed CUD was the only way to deliver fiber to the premises (FTTP) to rural Vermont and equally sure that the WRC Broadband project would eventually affirm project feasibility, Marlboro, Halifax, Wilmington, Whitingham and Stratton voted at their Annual Town Meetings on March 3, 2020 to establish a CUD. This action taken by these five towns paved the way for what would become the Deerfield

Valley CUD (DVCUD), which came together at its organizational meeting on April 9, 2020. New members can be added to the CUD by a vote of the membership following a request for admittance by a petitioning Selectboard. At that first meeting the membership of the DVCUD increased by 3 towns, with Readsboro, Stamford and Wardsboro joining the cause. On May 12, Dover and Jamaica became members. It is anticipated that on June 17, 2020 Guilford and Windham will join.

So far, the DVCUD has established a Mission Statement, adopted a Conflict of Interest Policy and Bylaws, appointed officers and other administrative activities. Ann Manwaring of Wilmington is Chair, Steven John of Marlboro is Vice Chair, and David Jones of Halifax is Secretary/Clerk.

"The mission of the Deerfield Valley Communications Union District is to provide affordable, reliable high-speed Internet service which will support economic development and expand educational opportunities within the District.

The District's primary focus is to own and manage a fiber optic network that provides internet speeds in excess of the FCC's minimum definition of broadband, for the foreseeable future. The District's primary geographic focus is areas within member towns that are not served at these speeds. The District seeks to deliver service to businesses and households at prices that are not served at these speeds. The District shall apply prudent management processes to contract for necessary services at the lowest possible cost and minimize long-term dependence on any commercial vendor for any essential capability."

Should Brattleboro Join the DVCUD?

The conclusion of the WRC Broadband project is that a CUD is feasible today, and that in the long term (this is a marathon and not a sprint), a locally managed CUD is the best path forward to achieving universal FTTP in rural Vermont. We already know that most of Brattleboro (96%) has access to internet service that meets the minimum standard for broadband service as set forth by the Federal Communication Commission (FCC). But that means that there are 4% of households in Brattleboro, mostly out on gravel roads at the edge of town, that do not have access to this standard. While a CUD may take a few years to build out a network and will begin building in wholly unserved communities first, it may still be the best long-term option for remote portions of Brattleboro and surrounding Windham County Towns. The question should really be looked at from the standpoint of, what are the downside risks of joining a CUD? The answer is nothing. Please see the attached memo from Town Attorney Bob Fisher, dated 4/27/20.

The enabling legislation (VSA Title 30, Chapter 82) that created CUDs is very clear on the issue of allowable revenues. Districts cannot accept funds generated by the members' taxing ability, including property taxes or any local option tax revenue. The CUD itself is prohibited from levying taxes or assessing its members in any way. And

finally, the CUD's indebtedness can only be paid from monies held by the district, in effect the risk is borne by the investors and not by participating towns, which is appropriate.

Now that the WRC has demonstrated feasibility in concept, a business plan is in development. The CUD has been formed and new municipalities are coming onboard. Brattleboro has been attending meetings, but our standing has been that of an interested member of the public. We have not had "a seat at the table". Staff has been impressed with the work completed to date by the DVCUD and recommends that Brattleboro seek membership in the Deerfield Valley CUD.

Appoint Representative

The DVCUD has asked towns to designate a representative and at least one and possibly two alternates. Assistant Town Manager Patrick Moreland has been participating in CUD meetings based on the Board's previous direction and is willing to continue. Peter Elwell and Sue Fillion are each open to serving as alternates. The Selectboard is free to choose any representative it sees fit, which could be a member of the Selectboard, an interested community member or other available staff.

Attachments:

Memorandum from Town Attorney Bob Fisher, Dated April 27, 2020

MEMORANDUM

TO: BRATTLEBORO SELECTBOARD
FROM: ROBERT M. FISHER, ESQ.
DATE: APRIL 27, 2020
RE: COMMUNICATION UNION DISTRICT

The Town is considering whether to become a member town in a newly formed Communications Union District (hereinafter "CUD"). Assistant Town Manager, Patrick Moreland, has been attending and monitoring the meetings of the newly formed Deerfield Valley Communications Union District. This new CUD was formed pursuant the vote of several Deerfield Valley towns on Town Meeting Day, 2020. The Deerfield Valley Communications Union District has progressed to developing Bylaws and other governance documents as it organizes. Several additional towns have joined the CUD by vote of their respective Selectboards.

By statute, a CUD is formed by vote of two or more towns to form the communications union district for the "delivery of communications services and the operation of a communications plant, which district shall be a body politic and corporate." 30 VSA section 3051. The statute allows additional towns to be admitted to the district by permission of the CUD Board. To be admitted, the town seeking admission into the CUD must have its selectboard make application to the CUD for admission. The CUD Board then determines the "financial, economic, governance, and operational effects that are likely to occur if such municipality is admitted and thereafter either grant or deny authority for admission of the petitioning municipality." 30 VSA section 3082. If granted admission, the CUD Board proposes terms and conditions "in its sole discretion" that it deems to be "fair, reasonable, and in the best interest of the district." Id.

There are several factors that give municipalities certain legal comfort in joining a new CUD. First, the CUD is prohibited from receiving funds from towns which are raised by property taxes or assessments on town residents. Second, the full faith and credit of the town is not used as collateral for any debt obligations of the CUD. Every issue of the CUD's notes and bonds are payable only out of revenues of the CUD, and are not backed by full faith and credit bonds of its member towns. Third, the CUD does not have the power to levy taxes or assessments upon property within the district or upon its member towns without further authorization from the General Assembly. 30 VSA section 3056.

The CUD is a body politic and has the broad powers granted to it by the enabling legislation. The union district has the authority to build out the municipal communications plan in order to provide these communications services to residents of the CUD who wish to

subscribe for the service. These service subscriptions provide the revenue to the CUD by which the CUD will repay its debt and meet its obligations under any long term contracts.

When a member town wishes to withdraw, the process is the same as it was to be admitted, so in the case of Brattleboro, it would be a vote of the Selectboard. This aspect of the enabling legislation is quite different than other union district such as school districts or solid waste districts where withdrawal is more cumbersome.

Therefore, from a legal point of view, entering into a CUD carries with it little legal risk to the town. The contractual duties imposed in the terms and conditions of the admission to the CUD are the central obligations for the Town, while the financial risk is borne by the users of the communications services.

As always, feel free to contact me with any specific questions.

Respectfully submitted,

Bob Fisher

TOWN OF BRATTLEBORO

Town Manager's Office · 230 Main Street · Brattleboro, VT 05301
(802) 251-8151 Fax (802) 257-2322

May 29, 2020

Memo To: Brattleboro Selectboard
Memo Via: Peter B. Elwell, Town Manager
Memo From: Patrick Moreland, Assistant Town Manager
Memo Re: Municipal Center – Windham & Windsor Housing Trust Partnership

Recommendation: To authorize the Town Manager to sign a Memorandum of Understanding with the Windham & Windsor Housing Trust and to provide a forgivable loan to Windham & Windsor Housing Trust in the not to exceed amount of \$50,000 from program income for a feasibility study of housing and office space at 230 Main Street.

The potential for a new partnership between the Town of Brattleboro and Windham & Windsor Housing Trust (WWHT) for a joint project at the Municipal Center was announced by Town Manager Elwell during his comments at the August 6, 2019 Selectboard meeting. The general plan is to provide for new municipal offices on the first floor, with conference rooms and space for municipal tenants (BCTV & BCJC) in the basement. The upper floors would be rehabilitated into housing. The entire project, including design and construction, would be managed by WWHT.

While a staff level feasibility review has taken place (and shown positive results) it's time to move ahead with a more formal feasibility study that will require a range of professional services, including architecture, engineering, financial and legal. The exact cost of these services is not known, and services such as architecture and engineering will be determined through a bidding process, but staff is confident that a not to exceed sum of \$50,000 is adequate and likely more than will eventually be required. Staff recommends that the Board make the not to exceed sum of \$50,000 available to WWHT as a forgivable loan from Program Income. If we move forward together with this project and eventually "break ground" (which could be as early as the summer of 2022) then WWHT will repay the borrowed sum back to the Town's Revolving Loan Fund. If WWHT, at its sole discretion, determines that the development fails to demonstrate financial and/or architectural feasibility, then the Town will forgive the loan in full. The parties acknowledge that there are many aspects that will determine if a project is feasible or infeasible. Among the numerous factors that WWHT will consider in determining the project feasibility are (but are not limited to) the number of dwelling units possible and their bedroom count, the potential cashflow of the development, the hard construction costs based on these architectural plans, and the permitting feasibility of the development.

In addition to the basic design and space needs of each partner (WWHT and the Town), foundational issues such as ownership need to be carefully considered. As the plan comes together, the Selectboard will be kept informed and will participate in any negotiations during executive session. Once a feasible plan and an ownership structure is tentatively agreed upon between the partners, a thorough public examination of the proposed project will be undertaken, well ahead of the commitment of any additional Town funds.

TOWN OF BRATTLEBORO

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June 9, 2020

Memo To: Brattleboro Selectboard
Memo VIA: Peter B. Elwell, Town Manager
Memo From: Patrick Moreland, Assistant Town Manager
Memo Re: Restart Vermont Loan & Grant Program

Recommendation: To Authorize the Town Manager to execute the Memorandum of Intent with the Vermont Agency of Commerce & Community Development for participation in *Restart Vermont Grant and Loan Program*.

The Agency of Commerce & Community Development is seeking support from Vermont municipalities to participate in a new statewide effort to assist very small businesses struggling from the economic impacts of COVID-19. The Agency sees the locally managed Revolving Loan Funds as a funding source which is available to supplement a statewide small business loan and grant program. The program, which is currently being considered by the Vermont Legislature, is still in development, and several key program elements are becoming clearer, but are subject to change.

The Lending Process

The loan program terms, its process and all application materials will be developed by the Agency and be uniform across the entire State of Vermont. The Agency will rely upon the network of Regional Development Corporations (RDC) to receive and initially process all applications. In our region this role will be played by Brattleboro Development Credit Corporation (BDCC). The loans will be backed by a loan guarantee program to be funded by federal Cares Act and will be administered by the Vermont Community Loan Fund. Loan interest can be subsidized for the lenders.

Lending Terms

Loans are not to exceed \$20,000 will be made available to eligible businesses that have fewer than 5 employees and have annual gross receipts of less than \$1,000,000. The program is being intentionally set up to be an easy process for applicants, but applicants must also meet certain conditions. The business must either have closed or been reduced in its capacity as a result of COVID-19, and there must be a good faith plan to reopen. Loan funds can be used for working capital, payroll, tax payments and other regular business-related costs, and cannot be used for business expansion (unrelated to COVID-19) physical repairs or debt consolidation. Loan terms include a 5-year term at an effective interest rate of 0%. The latest draft of the program requires proprietors to demonstrate credit worthiness and have a credit score of at least 620.

Grant Terms

To be eligible to receive a grant, a business must have been closed for at least 30 days as a result of COVID-19 or have had at least a 40% reduction in gross sales over the same period last year. Applicants must have applied for other available assistance programs such as the Small Business Administration's Paycheck Protection Program. The maximum award that any business might receive is \$25,000 made up of a loan and a grant, with the grant funding amount being the result of a formula.

What Does Participation Mean for Brattleboro?

The MOI provided by the Agency seeks to have each municipality declare its intention of working with the Agency on a small business grant and loan program with details that continue to evolve. Town staff have had extensive communication with Agency staff and know that the available balance in each municipality's RLF is intended to supplement other resources to fund this statewide program.

The Town of Brattleboro has worked closely with the Agency for decades and this partnership has had a dramatic and very positive impact on this community. The Brooks House Redevelopment, the Bradley House, the expansion of G.S. Precision, the replacement of the Green Street retaining wall are all recent examples of projects that likely would not have happened without the Agency's programs. In response to an unprecedented global catastrophe, the Agency is seeking to stand up a program to support any effected small businesses across Vermont, regardless of whether their host town has an available RLF. Staff recommends that we stand together with the Agency and participate with the Restart Vermont Grant and Loan Program.

MEMORANDUM OF INTENT

to

Participate in the Restart Vermont Grant and Loan Program

This agreement is not intended to be a legally binding document. The Intent is to facilitate a recovery process for local businesses across the State of Vermont. It is to express the intent of the municipality in their participation in the Restart Vermont Grant and Loan Program.

Town/City/Village of _____ agrees to work with the Vermont Agency of Commerce and Community Development (ACCD) to facilitate the use of the local revolving loan fund dollars for the purpose of providing loans and grants to local businesses.

These funds will become a part of the "Restart Vermont Loan and Grant Program" that is currently before the Legislature for consideration to be finalized as part of the recently passed Restart Vermont Economic Recovery Package. ACCD will provide grant applications, a review structure and sample loan and grant documentation to municipalities.

The grant and loan application process and administration will be overseen by your Regional Development Corporation or a designated lending agency. You may market the loan and grant program or allow the RDC to do that marketing in your local area. The Regional Development Corporation will receive the applications and provide an initial review. The result of that review will be a recommended list of businesses for the grants and loans. The RDC will send the names and a brief summary of the application for the recommended businesses to the Selectboard or Council, or Committee for their final approval. Upon approval, the RDC and its partner lending organization will coordinate the management of the grant dollars and the loan.

The Municipality is under no obligation to approve the recommended business applicants for either grants or loans.

Agreed to by:

Municipality

Name and Title

Date

TOWN OF BRATTLEBORO
Finance Department
230 Main Street, Suite 208
Brattleboro, VT 05301
Phone (802)251-8104 • FAX (802)257-2322

MEMORANDUM

DATE: June 3, 2020
TO: Brattleboro Selectboard
VIA: Peter B. Elwell, Town Manager
FROM: Kim Ellison, Grants Manager
GRANT: 2020 Covid JAG

For the 6/16/20 Selectboard agenda, please add the following:

The Police Department requests approval to ratify the Town Manager's approval to accept and appropriate a \$39,730.00 2020 Covid JAG from the Office of Justice Programs, BJA FY20 Coronavirus ESF Program awarded to the Town of Brattleboro on 5/26/2020. This grant will pay for COVID related expenses such as OT, supplies and PPE during the past several months before we close out the budget. Due to the time lag between accepting the grant and the funds being made available, it was necessary to sign and return the awarded grant immediately.

Please see the attached GISTD and award letter for additional details.

Request a Motion:

To accept the 2020 Covid JAG Grant and to appropriate \$39,730.00 from the Office of Justice Programs, BJA FY20 Coronavirus ESF Program to pay for COVID related expenses such as OT, supplies and PPE during the past several months before we close out the budget.

TOWN OF BRATTLEBORO
GRANT INFORMATION STATUS TRACKING DOCUMENT (GISTD)

AWARD PHASE

Grant Name: **2020 Covid JAG**

Date funder awarded the grant: **5/26/2020**

Amount awarded: **\$39,730.00**

Required match: **\$n/a**

Sources of match funds, i.e. donations, general funds? **n/a**

Funder's grant number: **2020-VD-BX-0893**

Grant term start date: **1/20/2020**

Grant term end date: **01/31/2022**

Special grant requirements and/or conditions: **listed in grant**

Changes from information listed on pages 1 and 2: **n/a**

Does grant require tracking of staff time? yes no

Are any purchases from the grant considered fixed assets? yes no

If yes, copies of invoices should be forwarded to accountant for recording in fixed assets module.

Reporting frequency to funder (i.e. monthly, quarterly, annually, final): **Quarterly**

What kind of report is required? (i.e. financial, summary of work/project) **Financial**

Person responsible for filing reports with funder: **Chief Michael Fitzgerald**

Does funder require an invoice for payout? yes no

Does funder require a drawdown for payout? yes no

Frequency/dates to send invoice to funder: **Quarterly**

Person responsible for invoicing or drawing down: **Virginia Yager**

Selectboard Recommendations/Comments: _____

Award Accepted & Appropriated Approved yes, or no

Printed Name: _____

Selectboard Member Signature: _____ Date: _____



Office of the Assistant Attorney General

Washington, D.C. 20531

May 26, 2020

Chief Michael Fitzgerald
Town of Brattleboro
230 Main St Ste 208
Brattleboro, VT 05301-2875

Dear Chief Fitzgerald:

On behalf of Attorney General William P. Barr, it is my pleasure to inform you that the Office of Justice Programs (OJP), U.S. Department of Justice (DOJ), has approved the application by Town of Brattleboro for an award under the OJP funding opportunity entitled "BJA FY 20 Coronavirus Emergency Supplemental Funding Program." The approved award amount is \$39,730. These funds are for the project entitled Coronavirus Emergency Supplemental Funding.

The award document, including award conditions, is enclosed. The entire document is to be reviewed carefully before any decision to accept the award. Also, the webpage entitled "Legal Notices: Special circumstances as to particular award conditions" (ojp.gov/funding/Explore/LegalNotices-AwardReqs.htm) is to be consulted prior to an acceptance. Through that "Legal Notices" webpage, OJP sets out -- by funding opportunity -- certain special circumstances that may or will affect the applicability of one or more award requirements. Any such legal notice pertaining to award requirements that is posted through that webpage is incorporated by reference into the award.

Please note that award requirements include not only award conditions, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. Because these requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds), it is vital that all key staff know the award requirements, and receive the award conditions and the assurances and certifications, as well as the application as approved by OJP. (Information on all pertinent award requirements also must be provided to any subrecipient of the award.)

Should Town of Brattleboro accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Please direct questions regarding this award as follows:

- For program questions, contact Patrick Fines, Program Manager at (202) 598-7516; and
- For financial questions, contact the Customer Service Center of OJP's Office of the Chief Financial Officer at (800) 458-0786, or at ask.ocfo@usdoj.gov.

We look forward to working with you.

Sincerely,

Katharine T. Sullivan
Principal Deputy Assistant Attorney General

Encl.