

VLCT NEWS

A PUBLICATION OF THE VERMONT LEAGUE OF CITIES & TOWNS

SERVING AND STRENGTHENING VERMONT LOCAL GOVERNMENTS

March 2003

VLCT LAUNCHES MUNICIPAL ASSISTANCE CENTER

VLCT is pleased to announce the creation of new vehicle for serving and strengthening Vermont local government: the Municipal Assistance Center (MAC).

The VLCT Municipal Assistance Center is the new name for the former VLCT Municipal Law Center. The Municipal Assistance Center will continue to offer the following legal services that we have provided through the Law Center since 1989:

- **Legal counsel to VLCT members (resuming five days/wk. on May 1).**



Training, like last month's popular Moderators Workshop, shown above, will continue to be a focus of the new Municipal Assistance Center.

- **Model and sample ordinances, charters, and policies.**
- **Review of proposed town ordinances and policies.**
- **Submission of *amicus curiae* briefs.**
- **Education and trainings on current issues in municipal law.**

In addition, the Municipal Assistance Center will now offer the following services to local officials:

- **Consulting services such as meeting facilitation, personnel recruitment, mediation, financial services, and general management assistance.**
- **Expanded focus on training and education.**
- **Onsite workshops customized to an individual town's needs.**
- **Expanded use of VLCT website for dissemination of information to members.**
- **Comprehensive municipal training calendar.**
- **Facilitate creation of a Municipal Training Council to develop a comprehensive education plan.**

(Continued on Page Ten)

VLCT BOARD PROFILE

AL WILKINSON, ALDERMAN, CITY OF RUTLAND

Some people seem unfazed by great responsibility. New VLCT Board member Al Wilkinson is one of them. He genially describes his position with the Central Vermont Public Service Corporation (Director of Transmission and Distribution Operations) as the person with "overall responsibility" for the electric company's poles and wires, and, therefore, its service reliability. In other words, when a customer's power goes out, the buck ultimately stops at Wilkinson's desk. No problem!

If pressed, Wilkinson would probably give full credit to his staff for good service, while taking full blame for any problems. He just seems to be that kind of a guy. "I started with CVPS 34 years ago in a union position and worked my way up into management," he noted. The experience has given him, he says, the ability to see both sides of the worker-management picture.

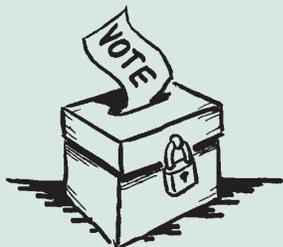
This ability helped him greatly when he began his public service career in 1990 as a Rutland City School Commissioner. "When I first got on the school board, the unions and the

(Continued on Page Thirteen)

CONGRATULATIONS, AND THANK YOU

As VLCT Executive Director Steven Jeffrey observes in his column on Page Two, the busy time of Town Meeting is over, and the day-to-day work of local government now resumes.

VLCT offers congratulations to all local officials who won their elections earlier this month, both new and returning. To those who chose not to run again, thank you for your service, which for many of you probably encompassed years of your lives. To all,



thank you for taking up the important work of running our local governments.

VLCT is here to help you do your job. In 2002, we proudly reached 100 percent membership of all the cities and towns in Vermont; please take advantage of your membership, give us a call and put us to work!

Inside this issue you will find several resources to get you started. A series of inserts outline VLCT's services, and a

(Continued on Page Five)

INSIDE THIS ISSUE...

Executive Director's Column ..	2
Legal Corner	4
Executive Sessions	5
Ask the League	6
ADA and Curb Ramps	7
Group Services Comm. Center ..	8
Tech Check	11
GASB 34 Guide	12
Classified	15
Calendar	16



VLCT NEWS

A PUBLICATION OF THE VERMONT LEAGUE OF CITIES & TOWNS

89 Main Street, Suite 4
Montpelier, VT 05602-2948
Tel.: (802) 229-9111 • Fax: (802) 229-2211
E-mail: info@vlct.org
Web: www.vlct.org

VLCT Board

William Shepeluk, President
Manager, Waterbury
Gail Fallar, Vice-president
Clerk/Treasurer, Tinnmouth
Peter Clavelle, Past President
Mayor, Burlington
Steven E. Jeffrey, Secretary

James Condos
City Councilor, South Burlington
Nicholas Ecker-Racz
Selectperson, Glover
William Fraser
Manager, Montpelier
Sandra Grenier
Clerk/Treasurer, St. Johnsbury
Charles Lusk
Selectperson, Stowe
William Perkins
Selectperson, Middlebury
Mary Peterson
Selectperson, Williston
Susan Spaulding
Manager, Chester
Al Wilkinson
Aldersperson, Rutland
Stephen Willbanks
Selectperson, Strafford

VLCT Staff*

Steven E. Jeffrey
Executive Director
Karen B. Horn
Director, Legislative and Membership Services
David Sichel
Director, Group Services
B. Michael Gilbar
Director, Administrative Services
*Partial List

Katherine B. Roe, Editor, VLCT News

The VLCT News is published monthly by the Vermont League of Cities and Towns, a non-profit, nonpartisan organization founded in 1967 to serve the needs and interests of Vermont municipalities. The VLCT News is distributed to all VLCT member towns. Additional subscriptions are available for \$25 to VLCT members (\$60, non-members), plus sales tax if applicable. Please contact VLCT for subscription and advertising information.

LOOKING FOR LOCAL LEADERSHIP IN ALL THE RIGHT PLACES

RUMINATIONS ON TOWN MEETING AND CIVIC ENGAGEMENT

Town meeting has now come and gone. The media attention to Vermont's very visible expression of "civic engagement" has played out on television screens across the state. Now, we resume the real day-to-day work of serving our communities.

We have bid farewell to those local officials who have chosen to end at least this portion of their service to their community and welcomed

FROM THE EXECUTIVE DIRECTOR

those who have now eagerly or reluctantly (perhaps a bit of both) assumed the mantle of taking care of their community and leading it forward to the challenges of tomorrow. In many communities, this is also the time that notices appear in the local newspaper seeking volunteers to serve in all those unheralded local offices, and in those offices for which no one ran. Sooner or later, someone steps up to the plate and assumes the duties.

Governor Douglas, in his inaugural speech, committed himself to carrying the Vermont tradition of "civic virtue." One way that he carries out his civic duty (from the Latin for serving your city) was to return to his town and to take up the gavel of Town Moderator for the 19th year in a row. His contribution as moderator, beyond his official government "day job" responsibility, symbolizes the extra effort we all should make to serve our communities, whether in or out of government. Many hands make light work and the small size of Vermont communities makes it easier and, at the same time, more essential that we all contribute.

Also looking back at Town Meeting, we add up the requests for funding the town was asked to make on behalf of community groups. Voters will sometimes grumble over investments in these organizations, whether they be by line items in the town budget or a petitioned article asking the town taxpayers for \$250 for the Retired Senior Volunteer Program. Towns may also be asked to contribute in other ways such as providing municipal facilities in which to provide activities. However, when we measure the cost-benefit of these contributions to the services provided, we find that we have created

a much richer community.

Our town governments operate and provide services to our communities, but our communities are comprised of so much more than an official government structure. The quasi-governmental and private, non-profit agencies and community groups that serve our community, and in which our citizens serve, are an important and underappreciated part of the services from which we benefit. They also provide much of the glue that binds people together in our communities. People serving the volunteer fire department, library board, parent-teacher organization or teen center, to name just a few, provide essential services that are vital to maintaining a healthy community. They may not be as visible as the selectboard or planning commission, but the lives of individuals touched by these services are priceless. If these organizations ceased to exist, town governments would be overrun with demands for new services and staff to provide them.

To lead or to be a leader is usually perceived as getting other people to do things. Sometimes, it is simply being willing to take your turn and fill a void, whether it be running for election to the selectboard or taking charge of a rambunctious Cub Scout troop. In tribute to our local leaders, I leave you with a quote from William James, the 19th century psychologist and philosopher:

"The nation blessed above all nations is she in whom the civic genius of the people does the saving day by day, by acts without external picturesqueness."

PROVIDING SOLUTIONS SINCE 1911

- ▲ Wastewater Management
- ▲ Water Supply ▲ Civil Engineering
- ▲ Solid Waste Management
- ▲ Hazardous Waste

Tighe & Bond

25 Village Square
PO Box 621
Bellows Falls, VT 05101
802-463-2200 Fax: 802-463-1188
www.tighebond.com



put our experience to work for you

Our Government Banking Division serves those public entities providing valuable services to citizens and taxpayers in the Northeast. We offer deposit, investment and loan products and unparalleled service in everything we do.

All of our Relationship Managers have direct experience in governmental affairs and banking. This knowledge, combined with local decision-making and the power to personally deliver virtually any banking request you may have, produces results for the citizens and taxpayers you serve.

If you would like to work with a bank that puts your business first, call us today to schedule an appointment.

Banknorth Vermont



Jeanie Kelly



Anita Marchessault

(802) 371-1618

(802) 786-4139

BanknorthVT.com



Gene Arnold



Dennis O'Neil



Nicole Dumais



Ted Scoutas



Beth Bartlett



Marge Barker



Connie Brennan



Arleen Girard



Wanda Oczechowski



Shelley Quinn



Paul Marel



John Quartararo



Richard Ranaghan

Bank deposits FDIC insured.
A division of Banknorth, N.A.





UTILITY PROPERTY TAX APPEAL

SUPERIOR COURT HOLDS FOR ROCKINGHAM IN TAX APPEAL

A recent Superior Court decision in a hard-fought tax appeal came down strongly in favor of the town. The decision, which received a great deal of media attention, involved a large industrial taxpayer, USGen New England, Inc., a subsidiary of PG&E Corporation. The case was closely watched by towns involved in tax disputes over utility property, and the decision provides municipalities with some insight into the issues that arise when a major income-generating taxpayer challenges a local appraisal. The case began when USGen New England

- depending on the date on which those projections are made.
- The decision highlights the importance of going to court with strong expert witnesses; here the trial court accepted the testimony of the Town's witnesses and rejected the testimony of USGen's witnesses.
- The decision rejected the taxpayer's version of projected expenses, which would offset revenues and reduce the total value of the asset, holding that the expense estimates by the Town's witnesses were more credible.
- Rockingham's resolve to engage in complex and prolonged litigation against a taxpayer

- The allocation of value between Rockingham and another town in which part of the generating plant is located. The Court accepted the determination of the Rockingham listers and rejected the experts' allocations.
- The taxpayer claimed that a portion of the value of the plant should be allocated away from Bellows Falls to other generators up the river, since these were operated to maximize the value of the Bellows Falls plant. This argument, which could be applied to other types of utility and industrial properties, was examined and rejected by the Court.

The case was closely watched by towns involved in tax disputes over utility property, and the decision provides municipalities with some insight into the issues that arise when a major income-generating taxpayer challenges a local appraisal.

Laurie Rowell, Chair of the Rockingham Board of Listers, can be reached at 802/463-1229; a copy of the decision and additional information may be obtained by e-mailing or calling Richard Saudek or David Grayck, the lawyers who represented Rockingham in the case, at rsaudek@cbs-law.com or 802/223-4000.

- Richard Saudek, Esq.

(Editor's Note: As a superior court case, this decision applies only to municipalities within Windham County. VLCT will be watching this case carefully and will follow its progress in the VLCT News if it is appealed to the Vermont Supreme Court.)

Inc. appealed to the Windham Superior Court the Town of Rockingham's valuation for tax purposes of a hydroelectric generation station in Bellows Falls. (Bellows Falls is a village within Rockingham.) In late January, after a long and complex trial, a decision was entered in the case, in which Judge John Wesley agreed with the Town's valuation of \$90,377,000 and rejected USGen's valuation of \$33,351,000.

The trial and resulting decision showcased expert witness testimony on property valuation of hydroelectric generating plants. Several aspects of the case and the decision are of interest to towns in valuing utility and other industrial and commercial property:

- The analyses of value presented by both the Town and the taxpayer were based on projected income and expenses, using the "discounted cash flow" method, as opposed to original cost less depreciation or comparable sales.
- The decision emphasized the importance of using the exact date of valuation (in this case, April 1, 2001) in determining reasonable expectations of future revenues. This was particularly critical in an economically volatile market such as wholesale energy, in which projections undergo large fluctuations,

with very substantial resources turned out to be of great benefit to the Town, which relies on the hydro station to generate about 30% of its tax revenues. If the Town had lost the case, it would have had to refund millions of dollars and replace those funds by unacceptable increases in its tax rates.

The decision also dealt with issues that occasionally arise in tax cases, including:

MUNICIPAL SERVICES

MunicipalSvcs.com

- TV Inspection
- Vac Svcs
- Pipe/Basin Cleaning
- Pipe Pigging
- Trenchless Repairs
- Pipe Wraps
- Flow Meters
- Smoke Testing
- Root Control



Email: Mark@MunicipalSvcs.com

1-518/747-8079 • 1-518/746-1795 Fax



FOR THE NEW GOVERNMENT BOARD MEMBER

EXECUTIVE SESSIONS – WHAT YOU NEED TO KNOW

Municipal board members are generally aware that all work they do must be conducted in the open, for the public to see. The Vermont Constitution states, "That all power being originally inherent in and co[n]sequently derived from the people, therefore, all officers of government, whether legislative or executive, are their trustees and servants; and at all times, in a legal way, accountable to them." Vermont Constitution, Ch. I, Art. 6.

That said, there are times when a town selectboard or a village board of trustees has the legal right to close a meeting to the public and discuss town matters in private. *It is important to realize that there are only a few reasons that a municipal board can use as the basis for going into executive session.* Don't be afraid to look in the green books to see exactly what the law says about this issue. The relevant law is brief: 1 V.S.A. § 313 (executive sessions) only comprises two pages of information!

The first thing to take note of is the requirement for a two-thirds vote. 1 V.S.A. § 313 (a). Additionally, **the board must state the reason for going into executive session;** it is not sufficient to say, "to discuss a contract." A more appropriate reason would be, "to discuss a potential contract to purchase real estate for a town wastewater system." On occasion, callers have contacted the Law Center about an upcoming executive session, which is not warned or open to the public. The law does not allow for this – an executive session is permitted only if necessary during the course of a warned meeting. The community must be apprised of the fact that a public meeting will be taking place, where issues may be discussed that could spur the board to vote to go into executive session. In fact, the law is specific enough that it states, "Such vote shall be taken in the course of an open meeting and the result of the vote recorded in the minutes." *Id.*

Also, **the law specifically prohibits municipal boards from taking formal or binding action in an executive session, except for securing real estate options** (because the town could be placed at a negotiating disadvantage by making this information public). *Id.* A board may use the executive session for discussion purposes; if any action is to be taken as a result of the executive session, that action must come afterwards, at the open meeting, or at the next board meeting.

Some of the specific instances when a municipal body can go into executive session include the appointment or evaluation of public officers or employees, negotiation of labor or real estate contracts, and a "clear and imminent peril to public safety." 1 V.S.A. § (a) (5).

The important point to take with you is this: executive sessions should be used sparingly. They are not to be used to escape the public scrutiny that comes with sitting on a municipal board, even though swimming in a small fishbowl can be trying at times. (Knowing that a reporter is coming *is not* a reason to use executive session.) The Open Meeting Law has granted municipal boards a shield, albeit a small one, to escape the public eye, but only in very specific circumstances. Take a look at the law and you'll see those circumstances are few.

- Brian Monaghan, VLCT Staff Attorney

CONGRATULATIONS -

(Continued from Page One)

special introductory article (see left) discusses one of the basics of local government – open meetings versus closed, "executive" sessions. Another helpful resource for new officials is VLCT's annual Workshop for Newly Elected Officials. Please see the Calendar in this issue for more details on this workshop.

Throughout the year, our publications, workshops and research and information services can help orient you to your new responsibilities. Many of our member municipalities also participate in our Group Services property and casualty, health and unemployment insurance programs; staff from its Member Relations Department are always available to meet with you and review these insurance services. Finally, our legislative staff would appreciate hearing from you as you learn more about state laws and regulations and develop your ideas on how to make them work better.

When you are done with this issue, please circulate it to officials and staff who may not have received a copy. (One copy of the *VLCT News* is mailed to the clerk, treasurer, mayor, manager, zoning administrator, administrative assistant and selectboard/city council/village trustees in each member municipality.) The *VLCT News* is also located on the VLCT web site, www.vlct.org. Additional hard-copy subscriptions are available for a fee.

Give us a call if we can be of assistance, or if you just want to introduce yourself. Drop by our Montpelier office anytime. Our toll-free telephone number is 800/649-7915. Our general e-mail address is info@vlct.org. Individual staff members can be reached at firstname.lastname@vlct.org. We look forward to hearing from you.

- Katherine Roe, VLCT Communications Coordinator

DOING DOUBLE DUTY

In the spirit of Town Meeting, an informal, post meeting poll of the VLCT staff found the following staff members serving their local governments:

Pat Boyle, (Administrative Asst./Claims Associate) School Board Chair, Twinfield Union School and Board of Civil Authority, Plainfield

Darlene Bresett, (Claims Supervisor) Collector & Clerk, Websterville Fire District #3

Karen Horn, (Director, Legislative and Membership Services) School Board, Moretown

Steve Jeffrey, (Executive Director) Moderator, Northfield

Katherine Roe, (Communications Coordinator) Library Trustee and Board of Adjustment, Brookfield

ATLANTIC DETROIT DIESEL-ALLISON

*Serving Vermont
& The Northeast*

Featuring – **Detroit Diesel
Engines**

**Allison World
Transmissions**

Factory Authorized Distributor

- Diesel Engines:
11 HP - 3500 HP
- Rental Gen Sets
and Load Banks
- Exchange Engines
- Generator Systems
- Atlantic DDA
Saugetron
Remanufactured
Transmissions
- Carrier Transcold
Authorized Service
Warranty Center
- Filters, Batteries
& More

*Expert Sales • Genuine Parts
Factory Trained Service Technicians*



802-865-4672

Albany, NY: 518-452-0000 • Saugerties, NY: 845-247-8045
Ronkonkoma, NY: 631-981-5800
Middletown, CT: 860-632-0218 • Noank, CT: 860-536-6726
Lodi, NJ • Piscataway, NJ • Brielle, NJ



ASK THE LEAGUE

CHOOSING NOT TO ELECT LISTERS; TAX COLLECTOR DIES IN OFFICE

Is it possible for a town to change from a board of listers to an independent property tax appraiser to appraise properties for the town grand list?

No. A town must have three listers, one of whom is elected each year for staggered three-year terms. 17 V.S.A. § 2646 (5). At annual or special town meetings, a town may vote to elect two additional listers for terms of one year each. 17 V.S.A. § 2650 (a). The only requirement to serve as a lister is that a person be a legally qualified voter of the town.

This question is becoming more common from towns where it may be difficult to find people who are willing and qualified to serve as property tax appraisers. While recent changes in state law make it possible to eliminate the office of auditor and replace the auditors with public accountants, there is no such legislation for the office of lister. It is VLCT's opinion that towns must continue to elect (or if the office becomes vacant, appoint) listers from among the legally qualified voters of the town.

Note that the listers may hire outside experts to assist in complex appraisals or areas where they believe assistance is needed in making appraisals, so long as either the selectboard or the voters of the town approve. 32 V.S.A. § 4041. Note also that in order to perform appraisals for towns, the appraiser must be approved by the director of the Division of Property Valuation and Review. 32 V.S.A. § 4052.

- Brian Monaghan, Esq., VLCT Staff Attorney

Taxes on a property in town have been delinquent for about five years. Our town has a delinquent tax collector who was recently appointed after the prior delinquent tax collector passed away. If a delinquent tax collector dies in office, to whom are the penalties and interest due when the delinquent tax payments are finally made?

Assuming that your delinquent tax collector is compensated with the eight percent penalty, the real question is whether that eight percent goes to the person who was collector over the last five years (while the taxes were delinquent) or to the current collector (who actually collected and processed the payment).

VLCT believes that the tax collector who actually collects the money has the right to keep the eight percent penalty as his or her compensation. This is partly based on statutory language; for example, "[T]he collector shall be allowed to charge and collect . . . a commission of eight percent . . ." 32 V.S.A. § 1671 (2). VLCT interprets this to mean that the person who collects the money collects the commis-

Another statute, 32 V.S.A. § 4671, clearly states that when a delinquent tax collector leaves office (by death or otherwise), they or their executor shall hand over the delinquent tax bills and any tax money already collected. Those tax bills are then audited and re-issued to the "new collector" who becomes responsible for them. The time of the audit is the obvious dividing line for accounting purposes. When the eight percent is collected later it should go to the new collector.

Finally, as a practical matter, there is no good way to pro-rate the amounts that would go to the "old collector," versus the "new collector." Additionally, there is no statutory authority for such an arrangement.

- Libby Turner, Esq., VLCT Staff Attorney

Through Northeast Delta Dental, the Vermont League of Cities & Towns offers dental plans designed to meet the needs of your municipality.

Call Delta Dental Plan of Vermont
135 College Street
Burlington, VT 05401-8384
at 800-329-2011
for more information.

 **DELTA DENTAL**[®]
Northeast Delta Dental
www.nedelta.com





THE ADA AND TRANSPORTATION PROJECTS

MAKING CURB RAMPS SAFE

Since the passage of the Americans with Disabilities Act (ADA) in 1990, developers, municipalities, states and the federal government have all been responsible for ensuring that public and private facilities are accessible to everyone. Shortly after the ADA passed, guidelines were developed to help people who design facilities achieve the goals of the ADA. These guidelines are contained in the ADA Accessibility Guidance (ADAAG), released in 1991. Public entities are responsible for ensuring that facilities constructed in public rights of way (e.g. sidewalks, curb ramps and crosswalks) comply with ADAAG.

One of the more significant changes required by ADAAG was the incorporation of curb ramps into sidewalks to aid wheelchair users and others with mobility impairments. In the early 1990s, the Vermont Agency of Transportation (VTrans) developed and implemented a transition plan to comply with ADAAG by installing curb ramps as part of all new construction projects and retrofitting existing sidewalks with curb ramps.

A more subtle, yet equally important, provision of ADAAG is the requirement for detectable warnings where sidewalks meet a roadway. The purpose of detectable warnings is

to provide a tactile cue to people with visual impairments that they are about to enter an area with motor vehicle traffic. The requirement for the use of detectable warnings was part of the original guidance in ADAAG, but their use on curb ramps was suspended in 1994 because of controversy over the specified design. The detectable warning design consists of a feature called truncated domes, which are a series of small, raised circular dots arranged in a pattern at the base of a curb ramp.

In Vermont, while the suspension was in place, the VTrans practice, and that of many municipalities, was to use an exposed aggregate finish on curb ramps. While this was done with the best intentions, research found that pedestrians with visual impairments do not reliably detect grooves, ridges or exposed aggregate surfaces. VTrans is now in the process of implementing a plan to incorporate truncated domes into all projects that are funded with federal and state transportation dollars.

The VTrans plan involves several steps:

1. Revise existing standard drawing for curb ramps to include truncated domes.
2. Modify existing standard specification for sidewalks.
3. Provide training to VTrans engineers, consultants, municipalities and others.
4. Proposed phase-in date: truncated domes to be used on all federal and state aid projects that go out to bid after January 1, 2004.

There are many different ways to create truncated domes and VTrans is researching which products will likely work best in Vermont. An initial analysis shows that the cost of installing domes is comparable to the cost of creating an exposed aggregate ramp.

There are still many details to be worked out as Vermont implements this requirement of ADAAG. However, it is clear that all public facilities should be accessible to everyone, regardless of ability. As with anything new, there will be many questions and skeptics, but after a few years of experience, the installation of truncated domes will be standard practice. This will be the case on VTrans projects after January 1, 2004.

For additional information on truncated domes and other provisions of ADAAG, visit www.access-board.gov or contact Jon Kaplan, tel., 802/828-0059; e-mail, jon.kaplan@state.vt.us.

- Jon Kaplan, Assistant Bicycle and Pedestrian Coordinator, VTrans

TRIVIAL PURSUIT

Well, we stumped you last month with this question: In July of this year in the 1800s, a political party was organized in Montpelier, making Vermont the second state to organize. What year was it, which party was organized, and what was the town and state that beat Vermont to the punch? And for extra credit, who was the first governor elected from that party, what year and where was he from?

The answer is: Montpelier organized the Republican Party in 1854. Originally scheduled for July 4th, and instead meeting on July 13th, the delegates thereby lost to the Town of Jackson, Michigan the distinction of becoming the first national convention. That same year, Stephen Royce of Tinmouth became Vermont's first Republican governor.

Here's one that should be a little easier:

The very first social security check ever issued was in 1940 for a Vermont woman who eventually lived to be over 100 years old. What was her name and what town was she from?

Contact us with your answer: VLCT, 89 Main Street, Ste. 4, Montpelier, VT 05602; 800/649-7915; fax, 802/229-2211, e-mail, kroec@vlct.org.



★ Complete wastewater and drinking water treatment chemicals

★ Swimming pool chemicals

★ Delivery anywhere in Vermont

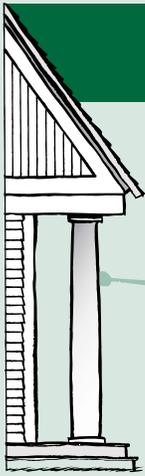
**CALL 1-800-649-5952
TOLL FREE**

P.O. BOX 613 • ROUTE 4 EAST • RUTLAND, VERMONT 05701
(802) 775-5952

Giddings Manufacturing Co., Inc Municipal & Contractors Supplies and Equipment

- > Corrugated Metal Pipe, Fittings and Custom Drainage Products
- > Standard MUTCD Highway Signs, 911 and ADA Signage
- > Hancor HDPE Pipe, Drainage products and Terrafiber Filtration and Stabilization Materials.
- > Kubota Tractors and Implements
- > Woods Mowers and Landscape Equipment
- > York Rakes and Brooms
- > Torwel Material Spreaders
- > Whelen Engineering Warning Lighting
- > Sign Post and Related Sign Products

1426 US ROUTE 7 PITTSFORD, VERMONT
(802) 483-2292/483-6464 FAX (802) 483-2122
email: giddings@vermontel.net
www.giddingsonline.com



VLCT STAFF GROWS AGAIN

VLCT welcomed **Vicky Abare** to our staff last month, in the new position of Group Services Assistant.

Vicky came to VLCT from the Vermont Mutual Insurance Company in Montpelier, where she was an assistant underwriter for almost ten years. She previously worked for the Commercial Union Insurance Company and the New Hampshire Insurance Company, both located in Montpelier.

Vicky replaced **Terri McAdams**, who moved to the Claims Department January 1. She has hit the ground running, working with VLCT PACIF members to produce their vehicle insurance cards, update property listings and issue certificates of coverage. Vicky looks forward to working with our members to keep our underwriting records accurate and up to date.

Vicky lives in Plainfield with her husband, Tyler. Welcome aboard Vicky!



Vicky Abare

Upcoming Dates

GROUP SERVICES DAY

The Second Annual Group Services Day will be held on **Thursday, June 5, 2003** at the Stoweflake Resort, Stowe, Vermont. Mark your calendars!

CUTS

(COMMUNICATIONS UNDER TEN SENTENCES)

HEALTH TRUST MEMBERS

Do you know what happens to your employees' and dependents' health insurance coverage once they turn age 65? We want to give you a heads up on how their insurance coverage will work. There are some decisions your municipality may have to make regarding this topic. For more information, please call Niki White in our Member Relations Department at 1-800-649-7915. We will help you sort through the paperwork!

WELCOME TO VLCT PACIF

Town of Berkshire
Town of Cabot

ATTENTION, NEW OFFICIALS

VLCT Group Services Member Relations Department staff is available to meet with new local officials at your offices at a time convenient to you to review our services. Just fill out and return the insert in this issue. We'll be in touch!

IN THE MAIL

Beginning next month, the VLCT PACIF and VLCT Health Trust Employee Assistance Program, Invest EAP, will be sending a new newsletter out to our members. The *EAP Messenger* joins the *Take Heart* newsletter, which is already mailed to VLCT Health Trust members. We hope you find both publications helpful.

BEFORE YOU CLIMB

ARE YOU PREPARED TO USE A LADDER SAFELY?

Selection. Stepladders are freestanding and their four feet rest on the ground. Among other things, stepladders can be safely used for reaching items on a high shelf, changing a lightbulb, or painting. They're safest if they are 12 feet or less in length.

Straight ladders are generally heavier and are called for when the work to be done is at a higher level, as in painting upper floors of a building or when you must step from the ladder to a surface such as a roof. Straight ladders have two feet on the ground and lean against a vertical surface, like a wall, the edge of a roof, or a tree. When using straight ladders you should always follow the manufacturer's directions.

Inspection. All ladders should be inspected regularly - and before each use - for defects such as weak or wobbly construction, damaged or missing rungs and rails, or dirt, oil, or sticky substances on steps or rungs. Defective or damaged ladders should never be

used, but tagged and promptly removed from service.

Set Up. A stepladder should never be used as a straight ladder by leaning it against a support. It should be fully opened, with the spreader securely locked. Its feet should rest on a firm, flat surface.

Straight or extension ladders should be set up so that the distance from the base to the wall is *one-fourth of the distance to the point of support*. This is *not* the same distance as the length of the ladder, since the ladder should extend about three feet past the supporting point. The ladder should lean against something solid and unmovable. If the ladder is positioned in front of a door that opens toward it, the door must be locked, blocked open, or guarded by another worker.

If you have any questions about ladder safety or any other workplace safety issue, please contact VLCT Risk Management Services at 800/649-7915.



REPORT FROM THE FIELD:

RUTLAND CITY POLICE WORK WITH VLCT TO PROMOTE HEALTH AND SAFETY

When VLCT Health and Safety Promotion staff began working with the Rutland City Police Department in July 2001, we didn't know how successful our joint efforts would be. Almost two years later, we are pleased to report that a comprehensive set of health and safety programs is in place at the Department, and the results are good!



Our first step in 2001 was to meet with management to come up with a plan to involve all employees and the union in the program design. A Health and Safety

Committee was formed to develop a physical fitness program. An all-employee meeting was scheduled. Participants filled out individual interest surveys and health questionnaires. This information was used to target our efforts to the needs expressed by the Department's employees.

Based on the results, the following programs were set up:

- back injury prevention and office ergonomics, including roll-call stretching
- nutrition education

- weight loss program
- health screening, including cholesterol, blood pressure, glucose, triglycerides, and body fat percentage
- individual workout room instruction
- smoking cessation
- EAP/stress management/chair massage
- physical fitness testing

The results are very positive. Workers' compensation claims and sick leave decreased, there were slight improvements on the fitness tests, lipid profiles improved in many cases, some participants lost weight and decreased blood pressure.

VLCT continues to work collaboratively with the Rutland City Police Department and is encouraged by their efforts. The Department has strong support and leadership from top management, including Chief Tony Bossi and Captain Scott Tucker, which is evidenced by these results. "The only challenge," said Captain Tucker, "is to keep the programs fresh and interesting." To this



end, in June the Department is planning a walk and noontime concert in Rutland's Depot Park in celebration of National Employee Health and Fitness Day.



Later in the summer it will offer a wellness evening, with a picnic planned from 5-8 p.m. at the city pool. All city employees are invited to both events.

The National League of Cities and National Law Enforcement Organization are currently exploring voluntary fitness and wellness programs, like this one, for law enforcement personnel. We're proud to say that the City of Rutland is leading the way.

Other member cities and towns have also adopted this comprehensive health and safety approach. We are eager to work with others. When members adopt a health and safety culture, all members of the pool benefit. For help in enhancing your health and safety efforts, give us a call, 800/649-7915.

- Heidi Joyce, VLCT Senior Health Promotion Consultant

VLCT Property and Casualty Intermunicipal Fund, Inc. (VLCT-PACIF)

A Group Services Program...

Meeting Vermont's Municipal Insurance and Risk Management Needs



Coverages Include:

- Comprehensive General Liability
- Property • Auto Liability
- Auto Physical Damage
- Workers' Compensation
- Boiler & Machinery
- Law Enforcement Liability
- Specialized Coverages
- Public Officials' Liability
- Employment Practices Liability
- Public Officials' Bonds



Advantages:

- Financial Benefits
- Risk Management
- Loss Prevention
- Local Control
- Education



89 Main Street, Suite 4,
Montpelier, VT 05602
1-800-649-7915
802-229-9111
Fax: 802-229-2211



MUNICIPAL ASSISTANCE -

(Continued from Page One)

Dominic Cloud, former VLCT Senior Legislative Associate, will lead the new Center. Dominic has a Master's in Public Administration from Syracuse University's Maxwell School and eight years of experience in project management, training and education, and local and state government. Prior to joining the League in 2001, he worked for the Government Performance Project and the Vermont Youth Conservation Corps.

We are also pleased to announce the hiring of an additional Staff Attorney for the Center. **Julie Fothergill** will join the League in April after spending four years as an attorney with the City of Boston. While in Boston Julie wore many hats and gained extensive experience in public safety inspections, planning and zoning, media relations, and (of course) Boston politics. Julie is presently finishing her LL.M. degree at Vermont Law School and obtained her J.D. from Suffolk University Law School in Boston.

The Municipal Assistance Center will also benefit from the considerable talents of **Brian Monaghan, Esq.** and **Gail Lawson**. As many members will recall, Brian joined the League in the fall of 2002 as a Staff Attorney after interning at the League while completing his J.D. at Vermont Law School. Gail Lawson has been an Associate with the League since 1995 and worked as a planner for the Town of Williston for eight years prior.

The League is very excited about the potential presented by the new Municipal Assistance Center. Center Manager, Dominic Cloud commented, "We've assembled a great staff for the new Center, with diverse backgrounds and strengths."

Cloud further explained, "Our plan is to continue to provide topnotch service to our members via legal advice and development of resources that all towns can use. At the same time we hope to increase our ability to respond to some of the non-legal needs of our members, such as conflict resolution and meeting facilitation. Finally, we expect to increase our emphasis on training and education for all local officials."

There were several factors driving the restructuring. One was a survey of VLCT members and how they used the former Law Center. (See "Law Center Survey Results" in the November 2002 *VLCT News*.) The survey confirmed how vital the legal and educational services of VLCT are to municipal government, and demonstrated the need for new services such as an additional staff attorney, an expanded Web focus and additional workshops.

Another factor was the Municipal Training Needs Assessment recently completed by Vermont Technical College and funded in large part by the Vermont Local Roads Program. (See "Municipal Training Needs Defined" in the January 2003 *VLCT News*.) This assessment identified "interpreting legal documents" as the top training need of all local officials. In addition, one of the chief recommendations of the consultants was to create a Municipal Training Council to improve the coordination and delivery of training and education services for local officials. This will be a major initiative of the Municipal Assistance Center in the next fiscal year.

Finally, as an organization whose specialty is Vermont local government, the League has for many years contracted with towns and partner organizations to provide technical assistance to

municipalities. As local government has grown more complex, the need for consulting services has increased as well. By consolidating the consulting services under the Municipal Assistance Center, VLCT will be able to market these services more consistently and deliver them cost effectively.

For the Municipal Assistance Center, the year ahead will be a dynamic time. Staff look forward to continuing the tradition of providing excellent service to our members and hope that the new center will be a critical vehicle for helping the League accomplish our mission: to serve and strengthen Vermont local governments.

For more information on the transition, or to discuss VLCT's consulting services, please contact Dominic Cloud at dcloud@vlct.org or call 800/649-7915.

you wanna make something of it?



When you have an important project to plan and design, you want to work with a reliable, experienced professional. Anyone else is a risk you can't afford.

Dufresne-Henry offers comprehensive services in the fields of *engineering, planning, landscape architecture and environmental science*. We have nearly a half century of experience in these disciplines and serve your region from a network of 15 offices throughout the United States.

It's your project.

Make something of it.

Give us a call at 802-886-2261, e-mail us at dh@dufresne-henry.com, or log on to our Web site at www.dufresne-henry.com. Want to talk to someone local? Contact the Dufresne-Henry office nearest to you.

Make something of it



engineers . planners . landscape architects . environmental scientists

Boston, MA . Westford, MA . Greenfield, MA . South Burlington, VT . Montpelier, VT . North Springfield, VT . Saratoga Springs, NY . Rochester, NY . Newburgh, NY . Pawling, NY . Portland, ME . Presque Isle, ME . Manchester, NH . Port Charlotte, FL . Sarasota, FL



Tech Check



SOME CREATIVE MUNICIPAL USES OF MICROSOFT ACCESS

TOWN OF HUNTINGTON

Juli Lax, Town Clerk, Huntington, has created some nifty Access applications to process and maintain dog licenses, voter checklists and property tax collections. She made use of the switchboard form feature to create user-friendly menus and developed input forms as well as her own standard reports.

Dog Licenses. This application maintains dog, owner, and rabies vaccination (for the dog, not the owner) information, allowing you to edit existing data, as well as add new dogs and owners. The reports that Juli created with the application include a dog report by owner, dog

report by tag, fee totals by date (total tags issued, with total state and town fees generated) and fee details by date (issue date, state fee and town fee). You can also print a single license or all licenses at once. It's a very simple and practical use of the database management and reporting functionality of Access.

Voter Checklist. Maintaining voters is another function that Access can manage quite nicely with some proper customization. Juli has created a simple database that edits and adds voters, keeping track of names, mailing and physical addresses, if the oath was taken, birth information, approvals and approval date as well

as removal date and reason for removal. The application includes reports for active and inactive voter checklists, election participation and absentee voters. She also created a new voter labels report to print out mailing labels.

Taxes. A bit more daunting was the task of creating a tax program that would generate bills as well as the appropriate reporting for tax collection. This application allows you to generate all tax bills, or a single tax bill, as well as apply payments against them and print receipts. Other reports include a Grand List, payment history, daily tax totals, tax summary by date, and tax detail for posting.

TOWN OF RICHMOND

Capital Assets Database. Ron Rodjenski, Town Administrator, Richmond, used an intern from Johnson State College to take inventory of the town's capital assets as part of an alternative technologies project. The database includes detailed information about each asset as well as date of purchase, historical cost, replacement value, and the expected life. Information about buildings also includes construction type, area, number of floors and when the building was constructed. This database will help Richmond comply with the new reporting guidelines set by GASB 34.

TRAINING OPPORTUNITY

These are a small sample of what municipal officials have done with one Microsoft application. With a little training and some good old-fashioned Yankee ingenuity, you can develop software tools that will make you more efficient and productive. VLCT's contractual arrangement with KnowledgeWave allows members to take desktop application training at 56% of the regular cost for a full-day, hands-on class. You can take different levels of Windows, Word, Excel, Access, Publisher or PowerPoint for \$99 a class, either in South Burlington, or Montpelier. For more information and class schedules, contact Mark Barton at 802/658-9804, or e-mail him at mbarton@knowledgewave.com. You can also visit the KnowledgeWave website at www.knowledgewave.com.

- Mike Gilbar, VLCT Director of Administrative Services

LAW OFFICE OF
GARDNER FULTON & WAUGH P.L.L.C.
A PROFESSIONAL LIMITED LIABILITY COMPANY

A FULL SERVICE MUNICIPAL LAW PRACTICE
 IS PLEASED TO ANNOUNCE THAT

EVERETT J. MARDER†

HAS RELOCATED HIS LEGAL PRACTICE TO THE UPPER VALLEY
 AND HAS BECOME ASSOCIATED WITH THE FIRM

MR. MARDER WILL CONCENTRATE HIS PRACTICE IN THE AREAS OF
 MUNICIPAL AND LABOR LAW TO CITIES AND TOWNS IN VERMONT,
 MR. MARDER PREVIOUSLY SERVED AS MUNICIPAL COUNSEL TO 20
 MASSACHUSETTS CITIES AND TOWNS, AND AS LABOR COUNSEL* TO
 MORE THAN 100 MASSACHUSETTS MUNICIPALITIES

78 BANK STREET
 LEBANON, NEW HAMPSHIRE 03766-1727

TELEPHONE (603) 448-2221
 FACSIMILE (603) 448-5949

G&F.LAW@GARDNER-FULTON.COM

* ALTERNATIVE DISPUTE RESOLUTION • COLLECTIVE BARGAINING
 EMPLOYEE DISCIPLINE • EMPLOYEE RELATIONS • EMPLOYEE BENEFITS
 UNION ACTIVITIES • GRIEVANCE ARBITRATION • INTEREST ARBITRATION
 MEDIATION • FACT FINDING • HEARINGS • INVESTIGATIONS

†LICENSED IN VERMONT AND MASSACHUSETTS



GASB 34 COMPLIANCE GUIDE

FINANCIAL REPORTING, PART 2

BASIC FINANCIAL STATEMENTS

There are two basic types of financial statements that GASB 34 requires. The first is the **Government-Wide Financial Statements**, including a Statement of Net Assets and a Statement of Activities. These are new to GASB and are intended to provide activity-based reporting, separated into governmental-type activities and business-type activities. In order to produce them, you need to convert your governmental activities from your fund financials to a full accrual basis of accounting. If you use an independent auditor to generate financials, he or she can assist you in making the conversion.

The second type is the **Fund Financial Statements**. These are organized by fund, and the format of the statements for each fund depends on each fund's individual measurement focus. Governmental funds use a Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances. Proprietary and Fiduciary funds both use a Statement of Net Assets. For operating statements, the Proprietary funds use a Statement of Revenues, Expenses, and Changes in Net Assets, while the Fiduciary funds use a Statement of Changes in Net Assets. Proprietary Funds also require a Statement of Cash Flows, showing cash received and disbursed for various types of activities.

You also now have the option to include your Budgetary Comparison with the Fund Financial Statements instead of with your Required Supplementary Information. If you look at your audit reports, you'll see that the budgetary basis statements comparing budget to actual are in the back of the report (as RSI) rather than up front with your basic financials.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The **Statement of Net Assets** reports what the town owes and what it owns for its Governmental Activities, Business-Type Activities and the combined total of both. It lists each type of asset in order of liquidity with Cash, the most liquid, at the top, and Capital Assets, the least liquid, at the bottom. Liabilities are then listed in order of maturity or the need to free up cash to meet all obligations. Accounts Payable, those accounts that are due within the shortest term, are at the top, and Noncurrent Portion of Long-Term Debt, the balance of debt remaining after the current year's payments are subtracted, will be at the

bottom.

At the end of the Statement is the breakdown of Net Assets (Assets minus Liabilities). It consists of:

Invested in Capital Assets, Net of Related Debt— This is the depreciated value of your Capital Assets less all associated debt.

Restricted— Balances that are subject to restrictions beyond the municipality's control, such as federal grants or highway funds.

Unrestricted— Everything else!

This format is an *Assets - Liabilities = Net Assets* approach, showing Net Assets as the difference between what you have of value and how much of that value is taken up by your creditors. You may also choose to use the traditional Balance Sheet format of *Assets = Liabilities + Net Assets*, where your total assets are shown to be in balance with the total of your liabilities and net assets, placing the emphasis on the total value of all assets and how that value is distributed between creditors and your own equity. GASB 34 favors the use of the first approach with your Statement of Net Assets.

So the Statement of Net Assets is really just another version of the Balance Sheet, however, there are a couple of important differences. First, it uses a full accrual basis of accounting; capital assets and long-term debt are reported in your governmental activities. This is not the case with your governmental funds reported in the Fund Financial Statements; these use the modified accrual basis, with a current financial resources measurement focus.

Second, the Statement of Net Assets reports only your governmental and business-type activities. Fiduciary funds are reported in the Fund Financial Statements only, since the municipality is only an agent or trustee and does not use the funds for its own operations.

The **Statement of Activities** details the activities for both Governmental (General, Public Safety, Public Works, etc.) and Business-Type (Water and Wastewater, etc.) activities. The first column in the statement lists the type of activity, and the second column the expenses. The next three columns show the program revenues and are broken down into Charges for Services, Operating Grants and Contributions, and Capital Grants and Contributions. Two columns follow that show the Net (Expense) Revenue and Changes in Net Assets, one for Governmental and the second for Business-Type Activities (the expense column minus the

revenue columns for the appropriate activity). The last column shows the total net for both activity types.

This section of the statement calculates the difference between costs and non-tax revenue that is directly related to those costs. With Governmental Activities, the net should generally be a negative number since tax and investment revenue haven't yet been applied. This gives the reader an idea of how much each governmental activity is subsidized by tax dollars.

Business-Type Activities, if sustained by user fees, should show a surplus or be close to breaking even. In cases where a part of the costs are tax-subsidized, that amount will show as a negative number.

The final section of this statement applies tax revenue, investment income, and other revenues and transfers not directly allocated to any particular activity. When this revenue is added to the total of Net (Expense) Revenue from the various activities for both Governmental and Business-Type Activities columns, and the results added to prior year totals, you get your year-end Net Assets totals. These totals should match the year-end Net Assets in your Statement of Net Assets.

FUND FINANCIAL STATEMENTS

I can only provide a brief summary of the changes here, due to the length and complexity of the explanation for the various types of funds. If you are familiar with fund accounting and GAAP, pre-GASB 34 practice will not change substantially. For those of you who are unfamiliar with fund accounting principles, these particular statements will be very similar to what your independent auditors have

(Continued on next page)

The H.L. Turner Group Inc.

Contact: James Bouchard
Chief Civil Engineer

www.hlturner.com

800-305-2289



Architects • Engineers
Building Scientists
Construction Consultants



GASB 34-

(Continued from previous page)

generated for your financial statements in the past. Balance Sheets and Statements of Revenues, Expenditures, and Changes in Fund Balances will remain the same except for the revisions discussed below.

- Funds in your statements are reported by major fund type. (See last paragraph of last month's article for explanation.)
- You have the option to include your Budgetary Basis Statements here instead of with your Required Supplementary Information (RSI).
- Proprietary and Fiduciary Funds report using a Net Assets format, rather than the traditional Fund Equity.
- Permanent Funds, a new type of fund introduced with GASB 34, are funds where only the income can be used for government purposes (such as cemetery funds used for perpetual care). Before GASB 34, these were reported as Fiduciary Funds and should now be treated as governmental funds, in both the Fund Financial Statements and the Government-Wide Financial Statements.
- The Balance Sheet must be reconciled to the Statement of Net Assets for governmental funds, showing the adjustments necessary to convert from a current financial resources measurement focus to an economic resources measurement focus.
- The Statement of Revenues, Expenditures and Changes in Fund Balances must be reconciled to the Statement of Activities for governmental funds, showing the adjustments necessary to convert from a current financial resources measurement focus to an economic resources measurement focus.

NOTES TO FINANCIAL STATEMENTS

In order to provide a clear picture of your municipality's financial position, it is necessary

to report certain detailed information that is outside the scope of the financial statements. The notes in your independent audit are an example of such disclosures and there are about four-dozen of these (not all of which apply to every local government) with only a few resulting from GASB 34 changes. Here are four changes that you should be aware of and may need to provide information for:

- **Summary of Significant Accounting Policies** – This includes a description of the Government-Wide financials, the measurement focus and basis of accounting being used, policy for capitalization of assets and estimating useful lives, and the policy for allocating indirect expenses to the Statement of Activities.
- **Capital Assets** – A schedule should be provided of major categories of capital assets that include the beginning and year-end balances, acquisitions, dispositions and the current depreciation expense.
- **Long-Term Liabilities** – A schedule should be provided of all long-term debt and other liabilities (including bonds, notes, loans, compensated absences, claims and judgments) that includes the beginning and year-end balances, increases and decreases, portions due within one year of the statement date and which governmental funds have been used in prior years to liquidate other long-term liabilities.
- **Reconciliation between Governmental Funds Statements and Government-Wide Statements** – This is a simple columnar reconciliation of the total Governmental Funds Statement to the Statement of Net Assets by adjusting long-term revenues/expenses, capital-related items, and long-term debt transactions from the appropriate asset, liability or net assets.

More information on the general disclosures can be found in the resources listed below.

- Michael Gilbar, Director, VLCT Administrative Services

WILKINSON -

(Continued from Page One)

board hated each other," he recalled. Wilkinson and his fellow board members worked hard to get beyond the animosity, and did succeed – something that he is very proud of. His advice to municipal boards that deal with unions is "be fair and reasonable to the employees while still keeping the goals of your position in mind. Don't forget that a union contract is not really just a union contract – it is an agreement between two sides."

Wilkinson ran for the school board after several years of active participation in the parent-teacher organization of his daughters' school. School board service was the first in a veritable flood of public service duties for him in the 1990s. The Chamber of Commerce, the Rutland Economic Development Corporation, the Rutland County United Way, the Small Claims Court Volunteer Mediator Program and the Rutland Rotary all benefited from his time and talents. Then there was chairing the school board's Building Committee, which oversaw the construction of the new Rutland High School – on time and on budget.

Obviously not daunted by this long list of responsibilities, or yet satisfied with his accomplishments, Wilkinson accepted appointment to the Rutland City Council in late 2001, to fill a vacancy. He thinks the variety of experiences he brings to the Council – from the school board, business community and civic organizations – helps him to guide the City. "I enjoy dealing with different kinds of issues," he said, adding, "I think my experiences will be beneficial to the City."

As a member of the VLCT Board of Directors, Wilkinson would like to "explore other viewpoints and work on partnerships that benefit all of our members' interests." He would also like to raise Southern Vermont's profile in Montpelier. "I feel," he said, "that many times Southern Vermont gets left out of the loop." Wilkinson would also like to help raise the level of public awareness of VLCT – what the League does and how it serves the public's interest. "They don't know that we exist," he commented.

All that said, Wilkinson notes that he is not a "cause person." He definitely sees the cup half full, and just looks around for improvements that can be made to top it off. He is pretty excited right now by a few projects in Rutland, namely the new rail station and planning for a possible regional recreation center. The rail station is a collaborative effort with Rutland Town, as the existing rail freight yard in the City

(Continued on next page)

RESOURCES

- *GASB Statement 37 – Basic Financial Statements and Management's Discussion and Analysis* (2001) by the Governmental Accounting Standards Board, available through GASB. Tel., 800/748-0659 or visit on-line at <http://www.gasb.org>.
- *GASB Statement 38 – Certain Financial Statement Note Disclosures* (2001) by the Governmental Accounting Standards Board, available through GASB. Tel., 800/748-0659 or visit on-line at <http://www.gasb.org>.
- *Guide to Implementation of GASB Statement 34* (both 1998 and 2000 editions) by the Governmental Accounting Standards Board, available through GASB. Tel., 800/748-0659 or visit on-line at <http://www.gasb.org>.



WILKINSON -

(Continued from previous page)

will be moved to the Town to make way for the new, more pedestrian-friendly rail station. The City will also be taking down a nearby parking deck to make room for 13,000 square feet of new retail space.



Al Wilkinson

The possibility of a new, regional recreation center promises much better facilities than any one of the surrounding towns, or even the City itself, can provide, Wilkinson believes. "We need to combine for quality," he said.

The joining of disparate interests toward a common goal would seem to be a hallmark of Wilkinson's public service career, and a large part of his management style as well. He's pleased that the Rutland City Council currently enjoys a good working relationship with the school board and City Hall. (The latter is particularly important, as Wilkinson is Rutland Mayor John Cassarino's brother-in-law!) Within the Council, he feels that the board members are also working well together. "We have a common goal," he said, "even though we may have different ways to get there."

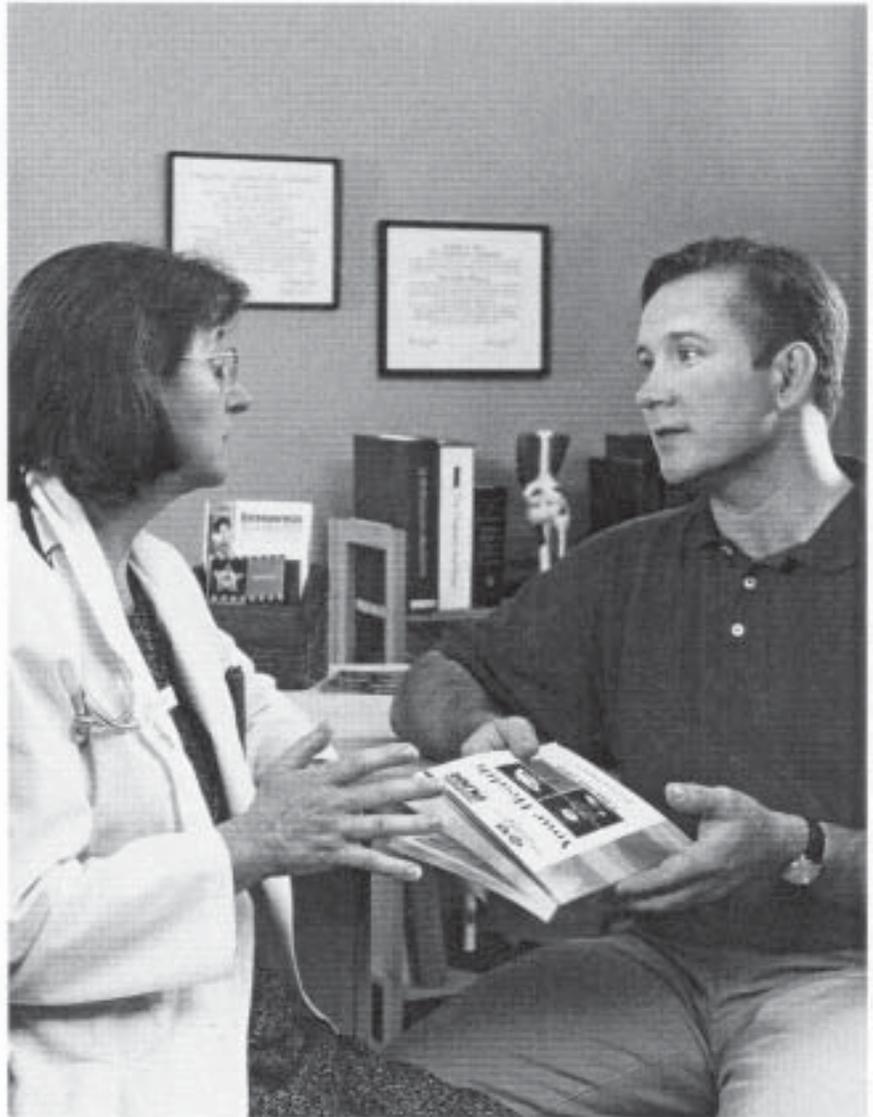
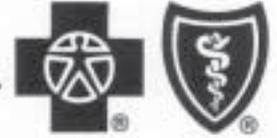
Would Wilkinson have any free time to spend at Rutland's new recreation center, if it comes to fruition? The answer is, unbelievably, yes. But he might not spend it there, unless classes in woodworking or boating were offered. He recently made the kitchen cabinets for his and his wife Anna's home, and he likes to carve animals, wood spirits and spoons from Vermont's hardwoods.

Wilkinson grew up in Rutland and graduated from the College of St. Joseph with a B.S. in Business Administration. He and Anna raised their two daughters in the City, and Anna has worked as an administrative assistant in the Rutland City schools for the past 20 years. "Anna knows everyone from 3rd grade to age 40," Wilkinson said with a smile.

Welcome to the VLCT Board, Al!

*-Katherine Roe, VLCT Communications
Coordinator*

the signs of a healthier vermont.



When a patient has the knowledge to ask his doctor the right questions

...when health support and information are just a phone call or click away, these are the signs of a healthier Vermont. Blue Cross and Blue Shield of Vermont's *Your Health Program* provides subscribers with state-of-the-art tools including a handbook, website and 24-hour, nurse-staffed phone line, to help them make informed decisions about their health. For information about Blue Cross and Blue Shield of Vermont coverage, call 800-255-4550 or visit us at www.bcbsvt.com.



**BlueCross BlueShield
of Vermont**

Blue Cross and Blue Shield of Vermont is an independent licensee of the Blue Cross and Blue Shield Association.



Classifieds

HELP WANTED

Administrative Officer. The Town of Brookfield Planning Commission seeks an administrative officer to implement the town's zoning bylaws. Experience in administering and enforcing zoning bylaws preferred. People with other relevant experience or skills also are encouraged to apply. We estimate that the position will average four to eight hours a week, with 30± applications per year for development permits, response to public inquiry on the bylaws, and a quarterly meeting with the Commission. Resumes, references, and salary requirements can be submitted by mail to Aaron Adler, Town of Brookfield, Planning Commission, P.O. Box 463, Brookfield, VT 05036 or electronically to brookfield_plan_com@yahoo.com. Questions can be submitted to the same e-mail. Copies of the town plan and development and subdivision bylaws are available from the Town Clerk at 802/276-3352.

City Assessor. The City of South Burlington, Vermont is seeking a City Assessor. Responsibilities include all activities related to the valuation and assessment of all real property within the City, including property inspections and appraisals, continual market evaluation, defending assessment before boards and courts of appeals, and preparation of the City's Grand List of Values. This position will notify taxpayers of changes to property values, tax abatement programs and submit required reporting to state authorities. This position requires a high degree of professional standards, a college degree, and minimum of five years' experience in municipal property valuation or related real estate appraisal experience. Salary range \$40,128-54,047 with excellent benefits. Equal Opportunity Employer. Please send resume and qualifications by **March 26, 2003** to: Denis P. Gravelin, Assistant City Manager, City of South Burlington, 575 Dorset Street, S. Burlington, VT 05403.

Assistant Town Manager/Human Resources Administrator. The Town of Brattleboro, Vermont is recruiting for the position of Assistant Town Manager / Human Resources Administrator. Brattleboro (population 12,000) is located in the scenic Connecticut River Valley at the

confluence of the West and Connecticut Rivers and features an active and historic downtown. This is a comprehensive position that provides management assistance to the Town Manager and Selectboard. Specific duties include managing programs to recruit, retain, and develop personnel; managing labor relations, employee benefit and compensation programs; managing town performance planning and appraisal system; and providing general assistance to the Town Manager in the development and implementation of town budgets, policies, and programs. Candidates should have working knowledge of public administration and municipal government, ability to direct and coordinate activities of others, and strong communication skills. Master's Degree in Management, Public Administration, or closely related field, and town residency preferred. The hiring range is \$48,000-\$55,000 and includes an excellent benefits package. A full job description may be viewed at www.vlct.org under VLCT News Classifieds. Please send a cover letter and resume in confidence to dsolomon@vlct.org, or to ATM/HR Search, VLCT, 89 Main Street, Suite 4, Montpelier, VT 05602. Review of resumes will begin on Monday, **April 21, 2003**. EOE.

FOR SALE

1996 Komatsu 180 Wheel Loader (2¼

yd.), low hours, clean, tight and dry. Michelin radial tires (90%), six-cylinder, turbo Cummins (B) series, 120 horsepower, E-ROPS cab. \$114,000 new, now 1/3 price of new at \$38,000, or rent. 11-foot power angle plow available. Will be off rent from State of Vermont about May 1, full service and ready to go. Exceptional. **Alamo Ditch Bank Mower** (1999). 5' rotary head. Extends 4'. Rear mount so it does not tie up tractor for other chores. Complete service by BETCO, Dec. 2001. Not used since. ½ price of new includes some spare parts. Only \$4,000, or rent. Call March Construction, Joe, 802/254-5561.

1985 Ford Econoline Cube Van. Bid Opportunity. Automatic, 8-cylinder, 460 cubic inch engine, 64,577 miles. For information, call the Town of Essex Public Works Dept. at 802/878-1344. Bids will be opened on Thursday, 4/3/03 at 1:30 p.m.

Trailer-mounted Sectional Sewer Rodder. 1998 Sreco HM Series Flexible Rodder for sale by bidding process. This unit is in like-new condition with approximately 25 hours of operation. For more information and to be included on the bidders' list contact James Jutras, Village of Essex Junction, 2 Lincoln Street, Essex Junction, VT 05452-3685; tel., 802/ 878-6943; e-mail, ejctwtf@sover.net.

RESOURCE ROUNDUP

VERMONT STATE INFRASTRUCTURE BANK LOANS

The Vermont State Infrastructure Bank (SIB) has more than \$1,400,000 available for loans to municipal and private sector borrowers. SIB's interest rate to municipalities is 2.5 percent fixed at closing. Eligible projects include: construction, reconstruction, resurfacing, rehabilitation of highways, roads and bridges as well as highway safety improvement projects. For more information, contact Steven Greenfield, tel., 802/828-5459; e-mail, sgreenfield@veda.org.

ENVIRONMENTAL FACT SHEETS

The Local Government Environmental Assistance Network (LGEAN), in partnership with the Air & Waste Management Association, the Solid Waste Association of North America, and the Water Environment Federation, has developed three new fact sheets aimed at raising awareness about local government environmental liability as it relates to air quality, solid waste management, and wastewater treatment. The fact sheets – *Air Quality: What is the Local Government Responsibility?*; *Solid Waste Management: Environmental Risks and Liabilities for Local Governments*; and *Wastewater Treatment: Sources of Potential Environmental Liability for Local Governments* – describe the major federal statutes that affect local governments and identify the potential for local government liabilities. Electronic copies of the fact sheets are available online at <http://www.lgean.org/html/whatsnew.cfm?id=537>.



89 Main Street, Suite 4
Montpelier, VT 05602-2948

PRSR T STD
U.S. Postage
PAID
Montpelier, VT
Permit No. 358

Calendar

Town Officers' Educational Conferences. April 3, Lyndon State College, Lyndon; April 15, Lake Morey Inn, Fairlee; April 21, St. Michael's College, Colchester; April 24, Howard Dean Educational Center, Springfield; and April 29, 2003, Rutland. Watch for registration materials to arrive in the mail in late winter. For more information, contact Mary Peabody, UVM Extension Specialist, tel. 802/223-2389 or e-mail, mary.peabody@uvm.edu.

Workshop for Newly Elected Local Officials. Thursday, April 10, 2003, Vermont Interactive Television sites around Vermont. Sponsored by the VLCT Municipal Assistance Center, this annual evening workshop introduces new local officials to the basic laws and practices governing municipal activities. Please watch your mail and the VLCT web site (www.vlct.org) for more information, or contact Jessica Hill, VLCT Conference

Coordinator, tel. 800/649-7915, e-mail, jhill@vlct.org.

Vermont GIS EXPO. Thursday, April 10, 2003, Capitol Plaza Hotel and Conference Center, Montpelier. This seventh annual Geographic Information System expo will bring together GIS professionals from all sectors to share knowledge, skills, new technology and data, and it's free! Visit the VT GIS web site to learn more about the EXPO 2003 at <http://www.vcgi.org/expo>.

Climate Solutions for the Northeast: A Conference on Implementing the Regional Climate Change Action Plan. Sunday, May 11 – Tuesday, May 13, 2003, Hilton Hartford Hotel, Hartford, Connecticut. Hosted by Clean Air – Cool Planet, a New England non-profit, this conference will provide an opportunity for local government officials to learn about the Northeast Climate Change Action Plan, and how it benefits residents and municipal

budgets. Effective strategies for reducing greenhouse gases will be shared with participants. For conference information or information on the Cities for Climate Protection Campaign, contact Ned Raynolds, 603/422-6464, e-mail, nraynolds@cleanair-coolplanet.org, or visit www.cleanair-coolplanet.org.

Meeting Financial Challenges. Sunday, May 18 – Wednesday, May 21, 2003, New York, New York. The 97th Annual Conference of the Government Finance Officers Association offers an extensive program of educational workshops, as well as many tours and events to take advantage of its New York City location. For more information contact GFOA at 312/977-9700, or register online at www.gfoa.org.

Association of Public Treasurers Annual Conference. Sunday, August 10 – Wednesday, August 13, 2003, Washington, DC. For information see www.aptusc.org.