

VLCT NEWS

A PUBLICATION OF THE VERMONT LEAGUE OF CITIES & TOWNS

SERVING AND STRENGTHENING VERMONT LOCAL GOVERNMENTS

September 2002

HOW TO ACHIEVE EFFECTIVE BUDGETING

The budget is the primary tool local governments use to make decisions about service priorities and fiscal policies. The quality of the decisions for allocating scarce resources depends on the quality of the process employed. By adopting best practices in budgeting, an organization can improve decision-making and operations while enhancing public accountability.



In budgeting, as in other aspects of local government operations, the organization must adopt a process well suited to its particular circumstances. While some variation is inevitable, there are four commonly recognized best practices or components of effective budgeting:

- Incorporating long-term planning
- Developing clear budget guidelines
- Establishing a link between the budget process, goals and objectives
- Involving and enhancing communication throughout the budget process

Incorporating long-term planning into the annual budget is the first component of effective budgeting. An annual budget should reflect the municipality's plan for the future. Before the annual budget process begins, a careful financial status analysis should be completed. This analysis, based on financial forecasts, should include an assessment of the

current, near, and long-term financial outlook of the organization. This financial status serves as the framework within which the budget is developed by determining the level of services that can be sustained now and in the future.

A budget process involves multiple departments, decision-makers and stakeholders. **Clear budget guidelines** are crucial to ensure that the process is completed in a timely and effective manner, and to enhance department involvement in the budget process. The guidelines should be developed annually, based on the financial outlook of the organization, and should identify financial constraints, provide policy direction, and identify assumptions for departments to use in compiling budget requests.

Another key to successful budgeting is to **incorporate departmental goals and objectives into the budget process**. Goals should be general statements describing a desired state. Objectives should represent time-defined and quantifiable statements of what is to be accomplished. Improvements in organizational efficiency can best be attained when a system of mutually understood goals and objectives is in place and when policies are established to achieve those goals and objectives. These policies drive the resource allocation decisions made during the budget

(Continued on Page)

CHANGES COMING TO VLCT LAW CENTER

We hope that most local officials have read our alert, mailed earlier this month and on our web site, regarding the VLCT Municipal Law Center. We are sorry to announce that effective September 30, both **Jon Groveman** (Law Center Director) and **Sue Ritter** (Staff Attorney) will be moving on to other jobs. Jon is taking the position of Executive Director of the Water Resources Board, where he will quickly be immersed in issues that have plagued local officials such as stormwater management, stream alterations, wastewater management, basin planning and all other issues that involve permits for use or discharge to the waters of the state. Sue is returning to private practice in Middlebury

with her former firm of English, Carroll and Ritter, where she will still be involved in the practice of municipal law. If you have the opportunity before they leave, wish them well!

On a temporary basis, VLCT has limited the days that members may call the Law Center for legal advice to Monday, Tuesday and Thursday. This will give Jon and Sue the time they desperately need to complete planning and details for workshops throughout the fall as well as finishing up handbooks that will be available to local officials. To help out in the interim, VLCT has hired **Libby Turner**, the former Law

(Continued on Page Five)

INSIDE THIS ISSUE...

Exec. Director's Column	2
Legal Corner	4
Ask the League	6
Ag. Vehicles & Local Roads . . .	7
Group Services Comm. Ctr. . . .	8
Tech Check	11
GASB 34 Guide	12
Classifieds	15
Calendar	16



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Katherine B. Roe, Editor, VLCT News

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FROM THE EXECUTIVE DIRECTOR -

(Steve Jeffrey returned to the office earlier this month after a three-month sabbatical. Steve has worked for VLCT for 24 years. As he relates below, he enjoyed the chance to recharge his batteries over the summer.)

This summer, the Board of Directors, staff and members of the Vermont League of Cities and Towns gave me the best learning opportunity of my professional career – the chance to participate in the Senior Executives in State and Local Government Program at the John F. Kennedy School Of Government, Harvard University.

For three weeks, I was able to immerse myself in learning about government, politics, organizational management, communication, and leadership. Many times I was reminded of things that I had long since forgotten or lost touch with. The experience gave me new ways to look at old problems and provided me with the ability to step away from the daily challenges and take a longer view at why and how we do things in our public organizations.

In addition to the traditional degree programs, the Kennedy School has developed over 20 executive training programs targeted for mid-career professionals in a variety of governments and areas of expertise. The Senior Executives in State and Local Government Program has been offered for more than a quarter century. A number of Vermonters have availed themselves of the program including former Governor Madeleine Kunin, Montpelier Finance and Administration Director (and former VLCT staffer) Jana Bagwell, former

Housing and Community Affairs Commissioner (and former VLCT staffer) Karen Meyer and Vermont School Superintendents' Association Director Jeff Francis.

The biographies of my faculty and 72 fellow students were fascinating. They hailed from 32 states and six foreign countries - and all kinds of state and local governments. We had the majority leader of a state House of Representatives, other state legislators, several state agency commissioners, mayors from North Carolina, Ireland and Australia, lots of police and fire chiefs and other city department heads, city council members and municipal managers from Massachusetts, Denmark and China. We also had several directors from public sector advocacy groups that deal with state and local governments. We had people who had masters and law degrees and at least one who reported her only post-secondary education as "several degrees from the college of life called hard knocks." It was a wonderful cross section of people of different ages, ethnic backgrounds and gender. Though we all had different opinions of the roles of government, we shared a passion for serving people through public service. We became a real community, which became an important part of the learning process.

The members of the faculty were of the highest caliber. I admit going into the course a bit jaded and wondering whether the aura of Harvard was indeed deserved, but that doubt was soon erased. The eight faculty taught a total of 48 classes over the three-week course and I learned tremendous amounts from each one of them. Each instructor used different methods to teach us. They all had an impressive list of academic and "real-world" accomplishments. The curriculum centered on the following themes:

- Art of Negotiation
- Authority and Learning
- Leadership
- Organizational Management
- Persuasion
- Political Management
- Political Philosophy
- Public Value
- Spirituality in the Workplace

Not one of our classes was delivered in the traditional lecture format that I experienced during my last academic experience. The most common method used was the case study approach. Instead of lecturing from readings in

(Continued on Page Ten)

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LEGAL CORNER

Summarizing recent court decisions of municipal interest

STATE DETERMINATION OF AGGREGATE FAIR MARKET VALUE

KILLINGTON PROPERTY TAX COURT DECISION COULD HAVE STATEWIDE CONSEQUENCES

On September 3, 2002, Rutland Superior Court Judge William Cohen issued a decision in a case in which the town of Killington challenged the state's method for determining the aggregate fair market value of property in Killington for the purpose of establishing the statewide property tax for the town as required by Act 60. Using strong language, the judge ruled "this case leads to the inescapable conclusion that the State's methodology used in

determine what the town's obligation for education taxes will be in the coming year. The state sent the notice to all towns in January of 1998 for the grand list for April 1, 1997. All towns have received these notices every January for the preceding April grand list. Section 5408 of Title 32 allows a town to petition for a redetermination of the state-determined values within 30 days of receipt of the notice. Appeals from any redetermination decision of the Director of Property Valuation and Review can go to the state Valuation Appeal Board and then to the superior court of the county in which the

- minus 15%; and
- 21%, or 909 deviated more than plus/minus 20%."

The court based its decision on "the overwhelming evidence in this case," that pointed to the lack of integrity in the state's approach to establishing aggregate fair market value (AFMV). Judge Cohen ordered the state to "redetermine [the Town of] Killington's 1997 AFMV using statistically appropriate methodologies." The court did not order that the state re-determine all 1997 appraisals, because Killington is the only municipality that has appealed the state's action to the Vermont Superior Court even though "the inequities caused by the State's 1997 methodologies had a statewide impact and that as a result, municipalities paid disproportionate taxes." However, the Judge goes on to say that "[t]he court notes that this result does not preclude the Commissioner of Taxes from performing such a statewide redetermination or the Legislature from requiring such a redetermination."

Despite this strong case, the impact on other Vermont municipalities and on the grand lists for years other than 1997 is yet to be determined. Because this is a Superior Court rather than a Vermont Supreme Court decision, it

(Continued on next page)

While the case only affects Killington, and only for its 1997 grand list, by dismissing the state's methodologies for determining AFMV, the decision calls into question the entire appraisal process used to determine all towns' current and future state education property tax obligations, unless substantial changes have been or will be made.

1997 [to determine the State's equalized education property value] were 'about as rational as rolling dice,'" quoting a previous state Supreme Court decision. The decision goes on to state that:

Reliance on such inadequate methodologies to collect a substantial statewide property tax from Vermont's residents cannot be condoned. Not only did those methodologies result in the State's failure to reliably determine the State's equalized education property value as required by 32 V.S.A. 5405(a), but those methodologies resulted in disproportionate and inequitable taxation among Vermont's municipalities in violation of the constitutional requirement of proportional contribution. Accordingly, this court concludes that the State's 1997 methodologies... are arbitrary and capricious, and their use by the commissioner of taxes was an abuse of the discretion granted to the commissioner...."

The case arose from Killington appealing the amount included in the state's notice of fair market value of the town's equalized education property values. The values are used to

municipality is located. Killington is the only town that has pursued this matter this far, at least for the 1997 grand list.

The town and the state both prepared substantial testimony, both hiring expert witnesses to bolster their cases. The court incorporated much of the evidence and arguments in its 53-page decision. The decision reads like a statistics textbook using terminology including coefficients of dispersion, measures of central tendency and stratification methodologies. However, when summing up the impact of the methodological deficiencies used by the state to determine the 1998 education taxes, the court noted that "for 43% of the municipalities, their reappraisals deviated from their state equalized amounts by plus/minus 20%," and "the State over- or under-predicted AFMV by at least \$1 million in 94 of the 107 (88%) municipalities studied," and lastly, that when compared to actual sale prices of 4,403 individual properties actually sold, "the State's equalized value deviated from the actual sale price (fair market value) as follows:

- 65%, or 2,872 deviated more than plus/minus 5%;
- 43%, or 1,898 deviated more than plus/minus 10%;
- 30%, or 1,333 deviated more than plus/

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LEGAL CORNER -

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does not set statewide precedence. It is unclear at this time whether the case will be appealed.

While the case only affects Killington, and only for its 1997 grand list, by dismissing the state's methodologies for determining AFMV, the decision calls into question the entire appraisal process used to determine all towns' current and future state education property tax obligations, unless substantial changes have been or will be made. Since the 1997 value was

set, the state did order an evaluation of the state's equalization study, referred to as the Almy Report, which was presented to the state in July of 1999. The Report listed 20 recommendations for changes to the 1997 methodologies, only some of which have been implemented. The question remains as to whether fully implementing the Almy Report recommendations or the limited changes actually implemented by the state have rectified the problems identified in the Killington decision enough to make the current methodologies used by the state for years since 1997 not "arbitrary

and capricious" and more "rational than rolling dice."

The court also made sure that its decision was not a condemnation of all of Act 60: "Nothing in this decision addresses the wisdom behind Act 60, rather, this decision is focused solely on the sufficiency of the methodologies used by the State in the 1997 equalization study to implement Act 60."

- Steve Jeffrey, VLCT Executive Director, and Jon Groveman, Director, VLCT Municipal Law Center

YOUR MUNICIPALITY'S EQUALIZED EDUCATION PROPERTY VALUE

While VLCT waits to see if this case is appealed, we encourage all town officials to carefully review the notice you will receive from Property Valuation and Review indicating your town's equalized education property value and consider appealing the value the state sets. You should receive this notice no later than January 1, 2003. Whether your town is a sending or receiving town, this piece of data has a larger tax consequence for your taxpayers than almost any other action save the adoption of the school budget. For those 21% of the towns where the values are as much as 20% plus or minus the actual value, here are some examples of the tax consequences for your taxpayers:

Actual house value	School tax at 100% FMV and average \$1.66 rate	School tax in town where state value is 20% too high	School tax in town where state value is 20% too low	Difference between high and low tax homeowners of the same value home could pay
\$75,000	\$1,245	\$1,494	\$996	\$498
\$100,000	\$1,666	\$1,992	\$1,328	\$664
\$150,000	\$2,490	\$2,988	\$1,992	\$996

VLCT's advice is to consult your town attorney when you receive this information to discuss the legal options for challenging the state's determination.

LAW CENTER CHANGES -

(Continued from Page One)

Center Staff Attorney, to assist with inquiries two days a week. VLCT has also hired **Brian Monaghan**, a former Law Center intern, for six months as the interim Law Center Staff Attorney (see VLCT Staff News and Notes elsewhere in this issue). The position was offered for only six months in response to the opinion expressed by the Board at the August meeting that final decisions regarding Law Center staffing not be made until VLCT decides whether to restructure it. The other consideration was to give the new Law Center director, if one is hired, a voice in who is the staff attorney on a permanent basis.

If you have legal questions on a Wednesday or Friday, when the Law Center staff is not available, you may be able to rely on the following resources for assistance:

- **Tax Questions** – State Department of Property Valuation & Review (828-5863)
- **Election Questions** – Secretary of State's Office (828-2464 or 800/439-8683 (in

Vermont))

- **Zoning Questions** – Call Your Regional Planning Commission or Town Attorney. VLCT can refer you to an attorney.
- **General Municipal Law** – Your Town Attorney. Again, we can provide a referral.

Should none of the above resources work for you, please keep in mind that you may call on Monday, Tuesday and Thursday.

VLCT is taking the opportunity presented by these staff changes to assess the direction of the Law Center and its priorities in service delivery to members. For at least a year now, it has been apparent that demand for services from the VLCT Municipal Law Center is increasing significantly. Most particularly, questions from individual members are growing by leaps and bounds. VLCT is committed to providing valuable and quality services to its members. How that occurs and which services take priority must be addressed, however, or the staff of the Law Center will be overwhelmed and we

will continue to lose excellent staff.

As part of that effort, you should have recently received yet another survey! Please take the time to respond when you receive it. We need your input if we are to serve you well!

The survey is due back in the VLCT offices by October 11.

We anticipate that staffing, direction, funding questions and methods for managing workloads will be in place in the next two to three months based upon your survey responses. Should you have comments about the Law Center itself, please contact Karen Horn, Director, Membership & Legislative Services (khorn@vlct.org, tel. 800/649-7915). In the meantime, welcome back to Libby Turner and Brian Monaghan, thank you to Gail Lawson for persevering through yet another Law Center staffing change and, most of all, thank you for your understanding!

- Karen Horn, Director, VLCT Membership and Legislative Services



ASK THE LEAGUE

PRESENTING EVIDENCE TO THE ZBA

Who has the right to present evidence before a local zoning board? Is it limited to "interested persons," as defined in 24 V.S.A. § 4464, or can other people present evidence?

In contrast to an opinion published in the June 2002 edition of *Opinions*, issued by the Vermont Secretary of State's Office, -VLCT believes that the field of people who can present evidence at local board hearings is broader than simply "interested persons."

The field of potential presenters begins with "interested persons." According to Vermont law, "An interested person may appeal any decision or act taken, by the administrative officer, in any municipality by filing a notice of appeal with the secretary of the board of adjustment of that municipality or with the clerk of that municipality if no such secretary has been elected." 24 V.S.A. § 4464 (a). The statute goes on to define "interested person," as a broad sphere of local people who may or may not have a direct interest in the case: "a person owning title to property, or a municipality or a solid waste management district empowered to condemn it or an interest in it, affected by a bylaw who alleges that such regulation imposes on such property unreasonable or inappropriate

restrictions of present or potential use under the particular circumstances of the case." 24 V.S.A. § 4464 (b) (1).

Also included are "the municipality in which the plan or a bylaw of which is at issue in an appeal brought under this chapter or any municipality which adjoins such municipality;" "a person owning or occupying property in the immediate neighborhood" of a property which is the subject of any decision or act taken under this chapter; and "any ten persons owning real property within a municipality." 24 V.S.A. § 4464 (b) (2), (3), (4) (Emphasis added).

The statutes are clear that only an interested person may *initiate* the appeal. However, there is no statutory limit on who may *participate* in the appeal. It is VLCT's position that the zoning board of appeals, development review board or planning commission, when acting in a

quasi-judicial capacity (holding a hearing), has the discretion to allow any person to present evidence. The board's sole focus should be on ensuring due process by running an orderly hearing and by giving weight during its deliberations to only relevant and credible evidence.

Please keep in mind that if your town has adopted Vermont's Municipal Administrative Procedure Act (MAPA), the pool of potential presenters is far more limited. In such cases, only those "interested persons," as defined by 24 V.S.A. § 4464 (b), may present evidence. 24 V.S.A. § 1201 (4). Thus, it is clear that if your municipality has not adopted MAPA, there is discretion with regard to who may present evidence at local zoning and planning hearings.

- Brian Monaghan, VLCT Interim Staff Attorney

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EFFECTIVE BUDGETING -

(Continued from Page One)

process.

Finally, the budget process should *involve and enhance communication with stakeholders* including citizens and the governing body. Opportunities should be sought to enhance input throughout the budget process. In addition, the budget document itself should serve as a communication tool. Effective budget documents include a summary that identifies major service level changes or shifts in priorities, major financial factors impacting the budget, and provides multi-year financial summary information.

Municipalities can improve their decision-

making by implementing a high-quality budget process. Through the provision of better information and long-term planning, communities can enhance operations by aligning resources with service priorities, goals and objectives. Public accountability is enhanced by involving citizens in the process through effective communication of resource allocation.

- Stacy Anderson, Consulting Manager, Virchow Krause & Company, LLP

(Reprinted with permission from Virchow Krause & Company's newsletter, **Municipal Lines**. Virchow, Krause & Company is a certified public accounting and consulting firm that specializes in public sector services. It can be reached at virchowkrause.com.)

TASK FORCE STUDIES AGRICULTURAL VEHICLES AND LOCAL ROADS

On September 4, 2002 the first meeting of the Agricultural Vehicles Task Force was convened at the Department of Agriculture. The task force was created as part of Act 139 of the 2002 Legislative Session and is comprised of one Vermont selectboard member, a VLCT representative and representatives from the trucking and agricultural industries, and the Departments of Motor Vehicles and Agriculture.

The task force is charged with recommending "efficient use of resources for municipalities and the state to upgrade and modernize road infrastructure to support the needs of Vermont agriculture." To that end, the task force will meet several more times throughout the fall, and will submit its recommendations to the legislature on or before January 15, 2003.

Act 139 also produced some significant changes in Vermont's motor vehicle laws by eliminating the term "implement of husbandry" which had provided certain agricultural vehicles with a blanket exemption from state registration requirements and local highway weight limits. This exemption was problematic for local officials seeking to regulate large agricultural service vehicles on local roads.

Under the new law, agricultural trucks and service vehicles that move beyond the confines of the farm are required to be registered and inspected, but are exempt from local weight restrictions up to 60,000 lbs. Most towns require an overweight permit for any vehicle over 24,000 lbs. Agricultural vehicles are not exempt from local posting requirements.

The 60,000-pound exemption is set to expire on July 1, 2003; one of the task force's duties will be to recommend a process that helps both towns and farmers.

For more information on Act 139, see VLCT's 2002 Legislative Wrap-up (<http://www.vlct.org/pdf/legwrap2002.pdf>) or see the Department of Agriculture's September 15, 2002 issue of *Agriview* (<http://www.state.vt.us/agric/Agriview/Agriview091502.pdf>) for an article on the Act.

- Dominic Cloud, VLCT Senior Associate, Legislative and Information Services

A BUDGET TIMELINE

Squeezing the lofty goals of the accompanying article into the reality of local budget writing is the worthwhile challenge that faces local officials every day. To help you, Manchester Manager Jeff Wilson shares below his town's schedule for budget preparation. Manchester is on a July 1 fiscal year; towns that are on a calendar fiscal year, or who have a different town meeting date, may need to adjust it to suit their needs.

April	Capital Improvement Program (CIP) memo to Department Heads.
May	Deadline for departmental capital requests.
June	Town Manager develops CIP proposal and submits same to Selectboard.
July	Selectboard holds public hearing on CIP.
August	Selectboard approves CIP.
October	Annual budget memo to Department Heads.
November	Deadline for departmental budget requests. Town Manager meets with Department Heads.
December	Town Manager develops budget proposal and submits it to Selectboard. Selectboard holds budget hearing. Selectboard approves budget.
January	Selectboard warns Town Meeting.
February	Selectboard's budget proposal mailed to voters.
March	Town Meeting approves budget.

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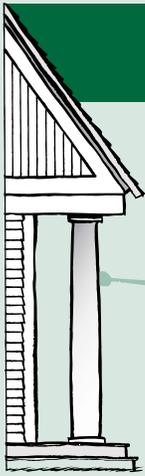
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ATTENTION PACIF MEMBERS

RENEWAL SEASON IS HERE

Renewal season is fast upon us! Please watch your mail in early October for your 2003 PACIF renewal packet. This year it will be arriving in a large manila envelope, as a copy of the 2001 financial audit will be included for your perusal. Your renewals are due back in early November, so please help us by completing the information requested and returning the paperwork to us promptly!

WORKERS' COMPENSATION AUDITS ALMOST DONE

Our staff is in the process of completing Workers' Compensation audits for the 2001 calendar year. If you have not already received your refund or invoice, it will be in the mail to you soon!

WELCOME NEW PACIF MEMBERS

Town of Clarendon
 Brandon Fire District #2
 Town of Plainfield
 Windham County Natural Resources Conservation District

A BRAND NEW TRUCK



The North Troy Village Fire Department recently took delivery of its new 2003 International Pumper. From left to right, proud members of the Department Lt. Richard Wells, Jr., 2nd Capt. Bill Farley, Asst. Chief Dave Allen, and Chief Mike Santaw, Sr. show off the truck. The day it was delivered, it was put into use to extinguish a brush fire. We wish them many safe and successful journeys in their new truck!



SAY YES TO SAFETY

HOW TO THINK POSITIVELY ABOUT SAFETY

Positive thinking about safety involves a combination of attitudes and objectives. It means believing that your actions count, can prevent accidents, and preserve your own safety and the safety of your co-workers. It also means knowing the difference between safe and unsafe actions and being determined to choose only safe actions.

Here are some expressions of positive thinking about safety:



- I am responsible for my safety, health and well-being at work, on the road, and at home.
- I am my brother's/sister's keeper in the matter of safety on the job.
- I can prevent accidents when I do my part to ensure safety in my department and throughout the organization.
- There is always a best—and safest—way to do any job, and that is the way I am going to do my job.
- It makes sense to follow work rules and practices designed to promote my safety and health and that of my co-workers.
- Before starting any job, I will check carefully to be sure there are no hidden hazards that require special protective measures.
- When Personal Protective Equipment (PPE) is called for, I will wear it, and when special procedures are required, I will follow them.

In the ongoing battle against accidents and injuries, one of your most powerful weapons is positive thinking about safety.

Upcoming Dates

SEPTEMBER 26, 2002 VLCT PACIF AND UNEMPLOYMENT TRUST ANNUAL MEETINGS

The VLCT Property & Casualty Intermunicipal Fund and the VLCT Unemployment Insurance Trust will hold a combined annual business meeting on Thursday, September 26, Town Fair Day, at 9 a.m. in the Northstar I Ballroom of the Killington Grand Hotel. This joint presentation will give attendees the chance to learn more about both of these Group Services insurance trusts. This format also serves to save a little time so you won't miss out on other VLCT Town Fair programs and activities.

NOVEMBER 15, 2002 HEALTH TRUST ANNUAL MEETING

Lake Morey Inn, Fairlee, Vermont.



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

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EXECUTIVE DIRECTOR -

(Continued from Page Two)

a textbook, most of our readings (averaging over 100 pages a night) consisted of case studies. Instead of talking conceptually about what it takes in political management to create an "authorizing environment" (e.g., the conditions necessary for the thing that you want to happen to actually happen), we studied William Kelly's leadership of the Job Corps during the transition from the Johnson administration to the Nixon administration. Instead of talking about the conflicting political values of Thomas Jefferson and Alexander Hamilton (basically democratic process vs. efficient and effective delivery of governmental services) in the abstract, we debated the strategy that a county commissioner should use in the situation of having a school building condemned by the state but the voters have turned down a bond

outcomes that would depend on whether you "won" or "lost," and we spent parts of several days negotiating a deal to create this seaport. We also spent our first Saturday in a day-long Outward Bound program on an island in Boston Harbor in a nor'easter with the temperature hovering around 50 degrees.

The last learning method used was the most uncomfortable and challenging for students more used to a structured learning process (yours truly included). The Program refers to it as "reflective learning." It was used mainly in the sessions on leadership, and really forced the students as a group to deal with the painful parts of leadership. The tactics are hard to describe, but the topics included differentiating between using authority and exercising leadership, the dangers of leadership, and the fact that rarely are there real "leaders," only people who will, on occasion, perform individual acts of leadership.

paragraph what I learned during my experience, but that's what everyone always wants, so I will try. I reconnected with the underlying reasons why I entered public service and why the process of governing is so important. The connection between what the framers of our constitution(s) envisioned and what we do today was reinforced. My strong bias for governing least is governing best was severely tested. I crystallized my understanding that the act of governing is similar to being suspended in the air being pulled in every direction by ropes connected to different interests and power centers, yet always still subject to some potentially overriding forces similar to the law of gravity. I learned (once again) to more carefully consider the perspectives of others involved in problems and decisions, and learned to always question my own assumptions and biases. I took away a lot of tips on the art of persuasion. I learned lots of things that "leadership" is not, the differences between authority and leadership, and that exercising leadership is even harder than defining it.

I want to thank the VLCT Board of Directors and the members for this opportunity, and the VLCT staff who stayed behind and held down the fort in my absence.

(Steve wrapped up his sabbatical by attending a UVM course on the Civil War in July, and the annual National League of Cities State League Directors meeting in August. He also was able to spend some time with his parents, wife and daughters, one a senior at Yale and one a high school senior. We welcome him back, recharged and refreshed.)

It is difficult for me to sum up in one paragraph what I learned during my experience, but ... I will try. I reconnected with the underlying reasons why I entered public service and why the process of governing is so important. The connection between what the framers of our constitution(s) envisioned and what we do today was reinforced. My strong bias for governing least is governing best was severely tested. I crystallized my understanding that the act of governing is similar to being suspended in the air being pulled in every direction by ropes connected to different interests and power centers, yet always still subject to some potentially overriding forces similar to the law of gravity.

vote for replacing it. Think of John Houseman in the movie and television series "The Paper Chase" and you get an idea of the amount of student activity that took place during class.

The second major learning process we used was simulations and role-playing, what the Program referred to as "experiential exercises." One example was a situation where one student played a developer of a major seaport with other students playing the Governor, a federal agency staff person, the Longshoremen Union president, an environmental group leader and the representative of the association of the other small seaports. Each had different strengths and

Regardless of the learning techniques used, we arrived at answers not from the statements of the professors but the responses of the students to the leading and challenging questions posed by the faculty and premises posed by other students. Mainly, the faculty refereed the debate and steered us to identifying the lessons to learn by ourselves. They sometimes provoked us to the point of very heated debates during which some students actually stormed out (they all came back). It was difficult at the time to realize that it was all part of a very polished package of learning.

It is difficult for me to sum up in one

SEPTEMBER'S TRIVIAL PURSUIT

Congratulations to **Kenneth McCann, Administrative Assistant, Northfield**, for being the first to correctly guess that former Vermonter Hubert Prior Vallee ("Rudy" Vallee) was born in Island Pond and was a singer. We had a large response to this one - thanks all!

Here's this month's trival pursuit:

Name the three Vermont towns that were the last to receive electricity. What year was it?

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Tech Check

PREVENTING AN IT DISASTER IN THE MUNICIPAL OFFICE

Whether we like it or not, more and more of Vermont's municipal government is entering the electronic realm. This phenomenon began with the first e-mail sent from a town office, and it has branched out into grand list databases, town websites, digitized land records, online dog license information, public meeting minutes, and on and on. Most technology being integrated into Vermont's municipal government has been very useful. This has largely been a step-by-step, town-by-town process of municipal officers exploring new applications and tools that help them do their jobs, while being able to serve more people in more ways and maybe save a little more time.

Nevertheless, as much as new information technologies may aid us, people in municipal and state government have started asking questions about how we can manage this "brave new world" properly. As town officers use more information technology (IT) and create more electronic records and information, we must address issues of security, integrity, and accessibility. This article discusses five of the issues that need to be addressed in the town office, and it comes with a disclaimer: don't torture yourself by trying to digest or address these issues all at once. Most towns have very few resources for IT and may have to address these issues bit-by-bit, but the more we talk about them, the more of a possibility they become.

How many of these issues have you addressed in your municipal office?

DATA MIGRATION

Data migration is a term used to describe what happens when one form of digital media becomes obsolete and another takes its place. Remember eight-track tapes? Now we have compact discs and MP3s. Some of us keep town data and records on CDs, too. They're all the rage right now, but how long will that last? How much of the work in your town office depends on the fact that the media you keep records on will last and be readable forever?

Well, it won't. Media change, and the machines that read them change too. Experts recommend that we move our information to the latest media types every two to four years and that we budget 20 percent of initial IT expenses for these operations. That might seem absurd to some people now, but we have to find a way to make it a possibility.

POWER-SURGES

If your computer and/or server suddenly loses power or receives a burst of too much electricity, all of the information you have in there could be lost or damaged. A computer stores data on a magnetic disk, and the effects of unmanaged electricity can wipe the whole thing clean. Does your town office have surge protectors, or better yet, uninterruptible power sources (UPSs) for your computer hardware?

PASSWORDS

This one may seem like a no-brainer, but as a town officer you likely have access to sensitive information, and you can't be too safe. Here are

some tips for a good office-wide password policy:

- Do not choose an obvious password—for instance your first or last name, the name of anyone close to you, birthdays, or other significant dates.
- Do not use the same letter more than once in any password. That would make it easier to crack.
- Utilize your full alphanumeric options—use letters and numbers AND symbols like "&" if possible.
- Use long passwords—at least 8 characters long. This makes them harder to crack.
- Do not write your password down and leave it on or in your desk or anywhere else in the office.
- Change all office passwords regularly (monthly or quarterly, depending on sensitivity of resources).

(Continued on next page)

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GASB 34 GUIDE FOR VERMONT TOWNS

PART 4: USING THE MODIFIED APPROACH TO TRACKING AND REPORTING INFRASTRUCTURE

In Part 3 of this series, we noted that GASB 34 allows you to choose the Modified Approach option to avoid having to calculate depreciation for infrastructure. This method requires an assessment of the condition of your infrastructure with condition levels being set by a board-adopted policy. In order to use the Modified Approach, you must:

- Maintain an up-to-date inventory of your infrastructure networks and subsystems of networks. (See Part 3 for an explanation of networks and subsystems.)
- Assess the condition of your infrastructure networks and subsystems in a consistent and replicable way. A uniform assessment process should be in place that allows anyone performing the assessments to come up with the same results; results should be summarized using a measurement scale.
- Project the annual budget amount needed to keep the infrastructure maintained at that level.
- Document that your infrastructure is being maintained at or above the level established by your policy.

ESTABLISHING A POLICY

There are two parts to a conditional assessment policy that must be established in order to give you the guidance you need in “grading” your infrastructure. First, you must come up with a measurement scale. In a GASB 34 Statement example, the following condition

index is used: Good or Better Condition is 70-100; Fair Condition is 50-69; and Substandard Condition is below 50. There should be a consistent documented process for assigning a “grade” to each network or subsystem. The Vermont Local Roads Program, the Federal Agency of Transportation and the Vermont Agency of Transportation are valuable resources for providing guidance in establishing a measurement system.

The second part of your policy is setting a level that must be met in order to adequately maintain and preserve your infrastructure assets. An example of a policy for your bridges would be to maintain at least 85% of them in Good or Better condition (70-100). You should establish a satisfactory level for each category of infrastructure. See sidebar for a list of networks and subsystems.

GUIDE TO THE GASB GUIDE

- Part 1, Overview, June 2002 *VLCT News*
- Part 2, Tracking and Reporting Capital Assets, July 2002 *VLCT News*
- Part 3, Tracking and Reporting Infrastructure, August 2002 *VLCT News*
- Part 4, Using the Modified Approach to Tracking and Reporting Infrastructure, this issue
- Part 5, Financial Reports, I&II, February and March 2003 *VLCT News*
- Part 6, Management’s Discussion and Analysis, April 2003 *VLCT News*.

INVENTORY MAINTENANCE

Your inventory should include the asset’s network category, subsystem category if appropriate, description, location if appropriate, date of new acquisitions, renovations, constructions or other improvements, quantity (number of miles, linear feet, number of structures, etc.), value, and conditional assessment.

Inventory maintenance may be done using a spreadsheet application such as Excel, Quattro or Lotus, a database application such as Access, Paradox or FileMaker. The Federal DOT or Vermont AOT can provide useful guidance in

(Continued on next page)

TECH CHECK-

(Continued from previous page)

ANTI-VIRUS SOFTWARE

Entire books have been written about the malicious things viruses, backdoors, and “trojan horses” can do. This article doesn’t have time to list them all, but we will say that you should have a good anti-virus program on your computer (such as one from Symantec/Norton or McAfee). This program should be updated regularly and scheduled to scan your computer on a daily basis. It also pays to treat unsolicited e-mails with a healthy dose of caution. And if you have a server or a computer online all the time, ask an IT geek what a “firewall” is.

BACK-UPS

The four previous issues address preventative measures, but Murphy’s Law applies to municipal office technology as much as anything else. You should find a way to back up your information and records to a separate computer, server, floppy, tape, or CD on a regular basis. That way, you know you can always recover data that may be lost, stolen, or damaged. It also pays to keep some back-up materials in a

separate place from your computer or server. The same fire that destroys your office will destroy any back-ups located within. The town vault is a good idea for back-ups, but do you know how hot it will get in there during a fire? Do you know the melting point of a floppy disc?

Kudos to any town office that has successfully addressed all of the issues listed above. You have a good head start on the rest of the state. Please share your success stories with other municipal officers, and please stay aware of new issues that may pop up. It doesn’t end here.

What can your town do to help declare victory over these issues?

- Appoint one person in the office who keeps track of disaster management and trains everyone else.
- Create a protocol that can give guidance to everyone in the office.
- Find a way for multiple town departments to share the resources and responsibilities of keeping your electronic data safe.

- Contract services from private IT vendors, but be on the lookout for the best interests of your town before you sign any contracts.

Finally, stay aware of the statewide dialogue on electronic records management. With representation from municipal officers, UVM, VLCT, VMCTA, and the Secretary of State’s Office, the Electronic Records Management Working Group has put together a Municipal IT Disaster Management Plan to help you address the above issues in your town office. The plan will be available at VLCT’s Town Fair on September 26 and a workshop is being offered at the Municipal Officers’ Management Seminars in October. (See Calendar section in this issue for dates and locations.) For more information, call Chip Sawyer at the UVM Center for Rural Studies (656-3021) and check out the website at <http://crs.uvm.edu/municipal/erm>.

- Chip Sawyer, Project Manager, Center for Rural Studies, University of Vermont



GASB 34 -

(Continued from previous page)

condition assessment and measurement scales. The Vermont Local Roads Program has two applications that can track your infrastructure: RSMS (Road Surface Management System), and the Minor Structures Program. The Town of Richmond has used a Johnson State College intern to develop an Access database that tracks inventory for all capital assets including infrastructure. All of these resources are listed below with contact information.

The valuation of your infrastructure can be done using a combination of documents, judgment and research. Invoices or town records that may have recorded costs of projects are the most accurate source. If you need to estimate costs, talk to your public works staff or town engineer for reasonable estimates and document how they came up with the estimate. Other sources for estimation purposes are listed in the resource section below.

CONDITIONAL ASSESSMENT

At least every three years, you should assess each category of infrastructure using the measurement scale established in your policy. Your highway superintendent, road foreman or town engineer should be able to provide these assessments.

Once you've determined the condition of all your infrastructure networks and subsystems, you calculate what percentage is in each of your assessment categories, i.e. percentage of the total that is in Good or Better condition, Fair condition, and Substandard condition. For reporting purposes, you will need to know the conditional assessment of each category of infrastructure asset, and determine if each category meets policy requirements.

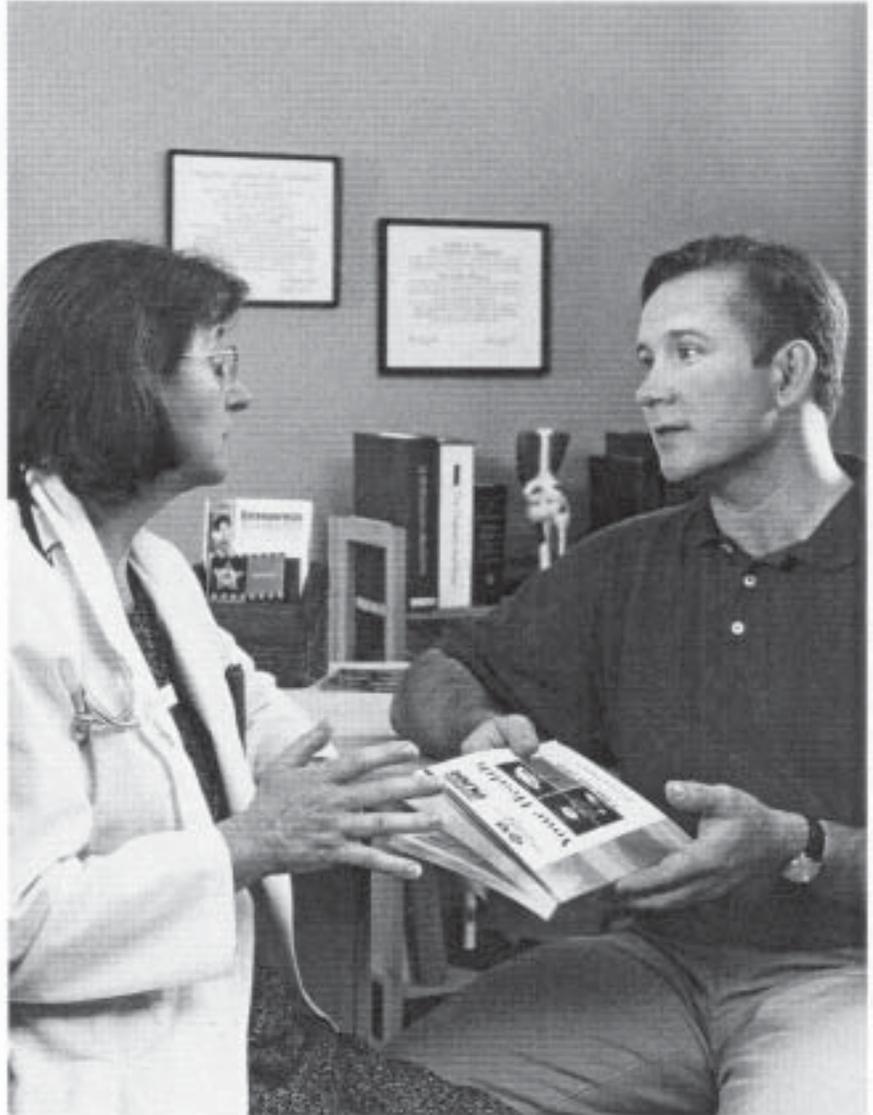
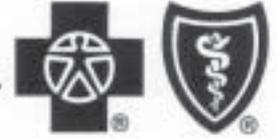
For example, if 85% of your Bridges category must be in Good or Better condition (assuming you are using the 70-100 index) and there are four bridges, all four will have to have a grade of between 70 and 100 to meet the policy requirements. If just one bridge is below 70, you only have 75% that meet the level required (3 bridges out of 4, or 75%).

BUDGET ESTIMATION

For each category of infrastructure you must also estimate what it will cost for the next year to maintain the asset in its current condition or better. You are essentially projecting what you would budget for a maintenance program that will ensure that the condition of your infrastructure will remain satisfactory. What would you budget annually for paving to keep all your

(Continued on next page)

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GASB 34-

(Continued from Previous Page)

roads in their current condition? How much should you budget to ensure that your streetlights are operational? What annual amount is necessary to keep your bridges safe and functional?

At the end of each year, you will compare what was actually spent to what was budgeted to determine if you are meeting your financial obligations in preserving the condition of the infrastructure assets. This analysis is disclosed in your financial statements as part of the schedules necessary to document your assessments.

We should note here that the maintenance costs discussed above are actual expenses for your current year and should not be added to the value of the infrastructure. Any costs that will improve the asset (additions, renovations, construction), rather than just preserve it, should be capitalized (added to the value).

DOCUMENTATION

There are two tables that must be included in your financial statements as RSI (Required Supplementary Information). The first is a three-year analysis of the Condition Ratings by category:

% in Good or Better Condition

	2002	2001	2000
Roads Class I	93.2%	91.5%	92.0%
Roads Class II	85.2%	81.6%	84.3%
Bridges	87.2%	84.5%	86.8%
Roads & Bridges	87.0%	85.5%	87.3%

This analysis should be done for all condition levels, in this case, Fair Condition and Substandard Conditions as well.

The second table is a Comparison of Needed-to-Actual Maintenance/Preservation Schedule that shows the budgeted and actual expenditures for each category over a five-year period:

Comparison of Needed-to-Actual Maintenance

	2002	2001	2000	1999	1998
<i>Roads, Class I:</i>					
Budget	2,480	2,452	2,570	2,201	2,245
Actual	2,600	2,520	2,422	2,299	2,171
<i>Roads, Class II:</i>					
Budget	1,490	1,505	1,525	1,418	1,275
Actual	1,550	1,525	1,485	1,328	1,386
etc....					

These schedules will need to be provided to your auditors as part of your financial reporting at the end of your fiscal year.

RESOURCES

- *GASB Statement 34* (1999) by the Governmental Accounting Standards Board, available through GASB. Phone 800/748-0659 or visit online at <http://www.gasb.org>.
- *GASB Statement 34 Capital Assets & Depreciation Guidance* (2001) available online at <http://www.lla.state.la.us/gasb34/capas.pdf>.
- *Governmental Accounting, Auditing and Financial Reporting (GAAFR)* (2001) by Government Finance Officers Association, available through GFOA. Phone 312/977-9700 or visit online at <http://www.gfoa.org>.
- *Guide to Implementation of GASB Statement 34* (2000) by the Governmental Accounting Standards Board, available through GASB. Phone 800/748-0659 or visit online at <http://www.gasb.org>.
- *Vermont Local Roads inventory software: RSMS (Road Surface Management System); Minor Structures Program.* Phone 800/462-6555.
- *Online valuation deflator (allows you to put in a current value and "deflate" it back to get prior year valuations:*
www.jsc.nasa.gov/bu2/inflateGDP.html

- Mike Gilbar, Director, VLCT Administrative Services

(Please contact Mike at mgilbar@vlct.org or 800/649-7915 with any questions.)

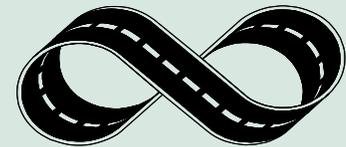
POSSIBLE NETWORKS AND SUBSYSTEMS CATEGORIES

ROADS

- Class I
- Class II
- Class III
- Class IV
- Trails

BRIDGES

- Drainage Systems
- Water Systems
 - Treatment Lines
- Sewer Systems
 - Treatment Lines
- Lighting Systems
- Dams



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Fire Truck. The Town of Richmond Fire Department offers a 1984 Maxim Pumper on a 1985 International Chassis - DT466. Hale Single Stage 1250 gpm pump. Chassis, pump and tires in excellent condition. Suction hose and ladders go with truck. Tank holds 1,000 gallons of water - tank needs work. May be seen at Richmond Fire Station, 357 East Main Street, US Route 2, Richmond, VT 05477 (Interstate 89, Exit 11). Can e-mail pictures if interested. Contact: Chief Thomas Levesque, tel. 802/434-2002; e-mail tlevesque@chittendeneast.k12.vt.us.

FOR SALE OR RENT

1999 John Deere 5510 Tractor with 1999 Alamo ditch-bank mower. Oversize tire option, weights, strobe light. Set up for loader. 4-WD. 735 hours total time. 500-hr service done by dealer. All tractor has

done is mowing. Stored under cover. Package \$26,000. Serviced, full check-over, ready to mow. No disappointments. **1998 New Holland 3010 Tractor**, 2-WD, 578 hours, 500-hr service done by dealer. With 1998 H.D. bush hog rotary mower. Like new, stored under cover, \$14,000. **1996 Komatsu 180 Wheel Loader** (2¼-yd). Low hours, clean and sharp, 4 new Michelin radial tires. Top maintained always. Not a pit machine, loaded stockpiled materials. \$45,000 (new, \$114,000). **John Deere 2350 Diesel Tractor** with motor trim over-the-rail mower. ROPS with roof, strobe lights, Plexiglas shields. Good, clean unit. Works excellent. \$16,000 or rent. **Hitachi Track Excavator**, 120-2, long carriage. Thumb, pilot controls. Not overwide for transport. good tractor, ready to go. \$36,000 or rent. Call March Construction (Joe), 802-245-5561.

HELP WANTED

Wastewater Operator. The Town of Shelburne has an operator position available at its sewage treatment facility. The successful candidate must possess a high school diploma, possess or obtain a CDL with tanker endorsement within six months, possess or be able to obtain a Grade I Wastewater Certification within two years, be able to excel in a team-oriented, quality-driven, detail-oriented environment and be able to communicate well with other staff and the general public. This position will be weighted toward system maintenance with demonstrated knowledge and ability in mechanical and electrical fields. Starting pay is \$14.48 per hour. Excellent benefits. Apply to Shelburne Town Manager, 5420 Shelburne Rd., P.O. Box 88, Shelburne, VT 05482. EOE

Zoning Administrator. Town of Wallingford. Part-time position. Send fax or letter of interest to: Town of Wallingford, P.O. Box 327, Wallingford, VT 05773. Fax: 802/446-3174.

Superintendent of Public Works. Administrative position to provide for the overall management, direction and control of all the public works functions of the Town of Brandon to include highway, wastewater, solid waste, cemetery, building and grounds

and to perform related work as required. Applicants for this position must have a bachelor's degree in civil engineering or a related field and not less than five years experience in one or more areas of public works and/or within civil engineering, preferable municipal experience. Must be able to get or possess a valid Vermont driver's license and have no offenses that would prohibit or restrict insurability. Excellent salary (mid to high 50's), benefits. Please submit letter of interest with resume to Michael Balch, Town Manager, 49 Center Street Brandon Vermont 05733. EOE.

Accounting Services Manager. The Town of Middlebury seeks applications for the position of Accounting Services Manager. Upon the retirement of the current incumbent, who has held the position for 32 years, the Accounting Services Manager will oversee all aspects of the computerized general ledger accounting system, accounts payable, accounts receivable and utility billing. The successful candidate will also supervise two employees in the Accounting Department and be responsible for the coordination of special projects. This position requires a bachelor's degree in finance/accounting, business administration, or a closely related field, and a minimum of three years related work experience. Knowledge of computerized accounting (preferably fund accounting) and the ability to work well with others is required. Competitive wage and comprehensive benefit package offered. Complete job description and application may be obtained from the Personnel Director at the Municipal Building, 94 Main Street, Middlebury, Vermont, by calling 388-8107, or on the web at: www.middlebury.govoffice.com. Ideally, candidates should submit applications as soon as possible, but applications will be accepted until the position is filled. EOE.

Wastewater Operator. The Town of Putney is accepting applications for the position of Chief Operator of the Putney Wastewater Treatment Facility. Vermont Grade 2 certification required. For a complete job description and an employment application, please contract the Putney Town Manager at 802/387-5862. EOE.

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Calendar

59th Annual Governor's Conference on Recreation. Tuesday, October 1, 2002, Capitol Plaza Hotel, Montpelier. "Parks and Recreation: Creating Successful Work Teams" is the theme of this year's recreation conference. Educational workshops are planned for recreation board members and volunteers; students; programmers; administrative assistants; administrators; park, trail, and greenway personnel; and other recreation professionals. For more information, contact Stephanie Quaranta, tel. 476-0257, or the Vermont Recreation and Parks Association office, tel. 878-2077.

2002-3 Planning and Zoning Workshop Series. Session I, Tuesday, October 8, 2002, Vermont Interactive Television Sites around Vermont. The 2002-3 Planning and Zoning Series, sponsored by the VLCT Municipal Law Center and Vermont's Regional Planning Commissions, starts on October 8 with an evening session on "The

Permitting Process & Enforcement." For more information, or to register, call Jessica Hill, VLCT Conference Coordinator, at 800/649-7915, or e-mail jhill@vlct.org.

UVM Municipal Officers Management Seminars. Thursday, October 10, Johnson State College, Johnson; Wednesday, October 15, Lake Morey Resort, Fairlee; Thursday, October 23, Rutland Holiday Inn, Rutland; and Tuesday, October 29, 2002, Mt. Snow, Dover. To register, call the UVM Extension Service, Berlin Office, tel. 223-2389.

Workshop for Town Treasurers and Auditors. Thursday, October 17, 2002. Capitol Plaza Hotel, Montpelier. Sponsored by the VLCT Municipal Law Center, this workshop offers sessions on the roles and responsibilities of the treasurer and auditor; municipal fund accounting; accounting for school finances; and preparing the town report. For more information, or to register, call Jessica Hill, VLCT Conference

Coordinator, at 800/649-7915, or e-mail jhill@vlct.org. You may also register on-line at <http://www.vlct.org/calendar/index.cfm>.

VTCMA Fall Conference. Thursday and Friday, October 17-18, 2002, Lake Morey Resort, Fairlee. The Vermont Town and City Managers Association's fall conference features workshops on employment law and dispute resolution skills, and a roundtable discussion. For more information, or to register, call Jessica Hill, VLCT Conference Coordinator, at 800/649-7915, or e-mail jhill@vlct.org.

Vermont Planners Association Annual Meeting. Friday, October 25, 2002. Lilac Inn, Brandon. VPA's annual meeting will feature new legislation on septic systems and stormwater, as well as annual awards. For more information, or to register, call Jessica Hill, VLCT Conference Coordinator, at 800/649-7915, or e-mail jhill@vlct.org.