MAKING GRANTS WORK FOR YOUR MUNICIPALITY

Over one hundred eager municipal officials recently attended an informative VLCT Municipal Assistance Center workshop on grant writing and funding opportunities.

Fred Schmidt, Director of the Center for Rural Development at the University of Vermont, began the day with a discussion focused on essential skills for government grant writers. He likened the grant writing process to that of an airplane taking flight. There are many steps involved in the process, each one dependent on the other for success. Schmidt broke the process down into five steps: research, assembling an effective team, setting timelines and deadlines, devising a budget, and preparing the grant.

RESEARCH

This is the time to evaluate your organization, the funding organization, and search for any pertinent background information. Schmidt suggested looking through previously written grants. These can be an excellent source of general and demographic information about your organization. Along with finding this background information, remember to research.

(Continued on Page Two)

LOCAL GOVERNMENT DAY 2004

The VLCT/VMCTA Local Government Day in the Legislature on February 12 brought 210 municipal officials, employees and volunteers to the State House to weigh in on legislation important to their towns, cities and villages. In addition, 24 Project Citizen students attended as part of VLCT’s effort to introduce middle school students to local government. Pictured above (l. to r.) are Project Citizen Director Bill Haines, student Joanna Labejiza, Rochester Selectboard member Heather Masterton, and student Ashley Kolesnik. (Photo courtesy of Mary O. Davis)
and evaluate your expenses and determine what the grant can and cannot cover.

ASSEMBLE A TEAM

Behind every successful grant is a competent team. After conducting all necessary research, the next step is to assemble an effective work group. Schmidt recommended including a writer, a budget person, an administrator, and a “quartermaster,” to keep everyone in line and everything running on schedule. He also emphasized remembering all the people who will be affected by the grant, not just the immediate grant team. Outside assistance can be beneficial in gathering ideas and information, and the grant can affect many members of an organization in variety of ways.

TIMEFRAME AND SCHEDULE

Schmidt spoke next of devising a timeframe and schedule. He emphasized the importance of checking all deadlines, and then working backwards to decide a starting point. Schmidt’s rule of thumb is to anticipate how much time the process will take, and add an additional one-third. Declare a starting date and make your ideas a reality.

STREAMLINING FEDERAL GRANTS

Over the last few months, the federal government has radically altered the process for federal grant applications. The new system, Grants.gov, simplifies grant management and creates a centralized, on-line process to find and apply for over 900 grant programs from the 26 federal grant-making agencies - grants worth $360 billion annually!

Grants.gov provides local governments with a single, secure source for grant program information and applications. The new system, Grants.gov, simplifies grant management and creates a centralized, on-line process to find and apply for over 900 grant programs from the 26 federal grant-making agencies - grants worth $360 billion annually!

Grants.gov provides local governments with a single, secure source for finding federal grant opportunities and applying for them on-line. It promises to simplify the application process and reduce paperwork.

All federal agencies are now required to post competitive grant opportunities to the site. Grants.gov is the common face for federal grant-making agencies - grants worth $360 billion annually!

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The “ideal” and “real” merge, at long last, when your municipality receives the grant funding. The work is not over. Schmidt lists the following grant administration tasks as essential to the continuing success of the grant:

- Set realistic goals.
- Decide on annual and quarterly benchmarks.
- Write thank you notes to all that helped during the grant writing process.
- Develop programming to evaluate progress and success.
- Build in time for mid-course corrections.

CONCLUSION

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- Tara Fischer, VLCT Research and Information Assistant

(Continued on Page Fourteen)
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How this issue will play out in Vermont is unclear, and will be until the United States Supreme Court or the Second Court of Appeals has an opportunity to opine on the issue. Until then, municipalities must take care to ensure that all decisions regarding telecommunications facilities comply with the TCA or be ready to pay out significant monetary awards to parties aggrieved by their decisions.

Federal Court Rules Civil Rights Damages Available to Applicants Wrongfully Denied Permit For Telecommunication Facility

Members of Vermont’s zoning boards of appeal, development review boards, and other public boards created to review the siting of telecommunication facilities should be aware of a recent decision of the United States Court of Appeals for the Ninth Circuit Court, which granted § 1983 remedies to an aggrieved plaintiff for violations of the Telecommunications Act of 1996 (TCA). Abrams v. City of Rancho Palos Verdes, CV-00-09071-SVW (Jan. 15, 2004). Although the case is not binding in Vermont, it is important because it demonstrates that federal courts may apply additional damages, in addition to the remedies provided for by the TCA, against municipalities for alleged violations of the TCA.

This case arose when the plaintiff, a licensed amateur radio operator and provider of commercial, mobile radio services, sued the City of Rancho Palos Verdes, California, alleging that the City had violated his rights under the TCA when it denied his conditional use permit application to use an antenna on his property for commercial purposes. The plaintiff invoked § 1983 and sought declaratory relief, injunctive relief, damages, attorney fees, and costs. The Ninth Circuit Court of Appeals ruled in favor of the plaintiff and held that § 1983 remedies are available for violations of the TCA.

Section 1983 was enacted on April 20, 1871 as part of the Civil Rights Act of 1871 and provides individuals with a civil remedy for violations of federal law. Section 1983 provides “[E]very person who, under color of any statute, ordinance, regulation, custom, or usage…subjects, or causes to be subjected, any citizen of the United States…to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress….” 42 U.S.C. § 1983.

To obtain remedies pursuant to § 1983, a plaintiff must first establish entitlement to a federal statutory “right.” Once a plaintiff meets this burden, a rebuttable presumption arises that the plaintiff is entitled to § 1983 remedies. In the present case, the court held that there is no question that the TCA grants enforceable statutory rights and that the plaintiff had established a rebuttable presumption he was entitled to § 1983 remedies. The burden then shifted to the defendant City to rebut the presumption by proving that Congress, either expressly or implicitly, intended to foreclose § 1983 remedies for violations of the TCA. Because there is no language in the TCA expressly stating that § 1983 remedies are not available, the court looked to whether Congress implicitly intended to foreclose § 1983 remedies for violations of the TCA. The Ninth Circuit Court of Appeals ruled in favor of the plaintiff and held that § 1983 remedies are available for violations of the TCA.

The TCA was, among other things, enacted to encourage the rapid deployment of new telecommunications technologies. To achieve this goal, the TCA requires that state and local governments support any denial of “a request to place, construct, or modify personal wireless service facilities…in writing…[with] substantial evidence contained in a written record.” 47 U.S.C. § 332(c)(7)(B)(iii). The TCA also provides that “[A]ny person adversely affected by any final action or failure to act by a State or local government or any instrumentalities thereof that is inconsistent [with the TCA] may, within 30 days after such action or failure to act, commence an action in any court of competent jurisdiction.” Aside from the procedural rights provided above, the TCA does not specifically provide for any types of remedies such as damages, injunctions, attorney’s fees, or costs.

Based on its interpretation of the above-referenced provision, the United States Court of

(Can be continued on next page)
The significance of the Ninth Circuit’s decision cannot be understated, even here in the Second Circuit. The economic impact on municipalities may very well be significant if plaintiffs are entitled to § 1983 remedies for violations of the TCA. Section 1983 remedies include monetary damages, punitive damages, attorney’s fees, and costs. How this issue will play out in Vermont is unclear, and will be until the United States Supreme Court or the Second Court of Appeals has an opportunity to opine on the issue. Until then, municipalities must take care to ensure that all decisions regarding telecommunications facilities comply with the TCA or be ready to pay out significant monetary awards to parties aggrieved by their decisions.

- Julie Fothergill, Attorney, VLCT Municipal Assistance Center

“REVERSE” AGE DISCRIMINATION

The U.S. Supreme Court has determined that younger workers are not entitled to protection from discrimination under the Age Discrimination in Employment Act (ADEA) of 1967. In contrast, older workers are protected under the Act, which prohibits favoring the young over the old.

In General Dynamics Land Systems, Inc. v. Dennis Cline et al., 540 U.S. ___ (2004), the Court refused to protect younger workers who sued General Dynamics after a collective bargaining agreement eliminated the company’s obligation to provide health benefits to subsequently retired employees, except as to then-current workers at least 50 years old. Cline and the other respondents were less than 50 years old and would not receive health benefits after retirement, yet they were more than 40 years old and thus entitled to the protections of the ADEA.

It is important to provide a general overview of the ADEA. Municipalities are considered to be “employers” under the Act, and thus, are required to comply with its provisions. 29 U.S.C. § 630 (b) (2). The Act makes it unlawful to, among other things, fail or refuse to hire, or to discharge, any individual or otherwise discriminate against any individual with respect to all terms, conditions, and privileges of employment on the basis of age; to classify employees in any way which would deprive or tend to deprive any individual of employment opportunities or otherwise adversely affect his or her employment status because of age; or to advertise indicating any preference, limitation, specification, or discrimination based on age. 29 U.S.C. § 623.

The main issue in the case is whether protection from age discrimination extends to younger workers. It is clear under the ADEA and subsequent court decisions that older workers, in particular those older than 40 (29 U.S.C. § 631 (a)), are entitled to protection from discrimination because of their age. Because the language of the statute uses the unmodified word “age,” and also prohibits discrimination against workers older than 40, it is not entirely clear whether younger workers are entitled to protection where an employer explicitly favors an older worker over a younger worker. Taking up the question, the Court began an exercise in statutory construction, coupled with an examination of what Justice Souter, writing for the majority, called the “social history” of age discrimination. This examination, in the majority’s view, revealed that age discrimination in the United States is something most commonly leveled against the older portions of society, while our nation has come to embrace the “youth culture.” Justice Souter wrote, “One commonplace conception of American society in recent decades is its character as a ‘youth culture,’ and in a world where younger is better, talk about discrimination because of age is naturally understood to refer to discrimination against the older.” General Dynamics at 8. Because of this preference for youth in American society, it is the older worker who Congress intended to protect in the Act. “The enemy of 40 is 30, not 50,” according to Justice Souter. Id.

This decision, while an important clarification of the impacts of the ADEA, doesn’t really change the playing field for Vermont municipal employers. It cannot be stressed enough that discriminatory hiring, retaliation, or firing, for whatever reason, won’t be tolerated in the courts. Employees should be retained, disciplined, or terminated for their ability to do the job, or, for their inability – Never because of immutable characteristics such as age. This decision does affirm an employer’s ability to take certain actions based on an employee’s age. For example, the employer could determine that benefits will only be continued for a definite class of workers after they retire, and that definite class can be based on a characteristic such as age. Such a classification could not terminate benefits for workers simply because they are getting older, but it could provide a threshold at which employees will no longer be entitled to receive that benefit, such as an age cutoff. Please consult with town counsel before making any employment-related decisions, particularly those based on age classifications.

- Brian Monaghan, Attorney, VLCT Municipal Assistance Center

Appeals for the Ninth Circuit Court ruled that the TCA does not contain a “comprehensive remedial scheme” that “closes the door on § 1983 liability.” The court ruled the plaintiff was entitled to damages under § 1983, explaining that although the TCA “provides for a private right of action by allowing aggrieved plaintiffs the right to bring an action in any court of competent jurisdiction, and before the [Federal Communications] Commission....” it does not provide any remedy beyond those procedural rights. Abrams v. City of Rancho Palos Verdes, CV-09071-SVW (Jan. 15, 2004). Therefore, the court concluded that Congress did not intend to foreclose § 1983 remedies, especially where the TCA contains no remedies at all.

The Second Circuit Court of Appeals, the decisions of which are binding in Vermont, has not yet had an opportunity to address this issue. However, the federal courts that have addressed it are not in agreement. For instance, the Third Circuit Court of Appeals has ruled the TCA contains no remedies at all. The Second Circuit Court, because the TCA’s short statute of limitations, expedited conclusion of the court concluded that Congress did not intend to foreclose § 1983 remedies, especially where the TCA contains no remedies at all.

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Can the town, through an ordinance, prohibit the operation of snowmobiles on town highways that are not maintained during the snow season?

No. According to Vermont law, a municipality “shall have the power to adopt ordinances ... for the purposes of regulating the time, manner, and location of operation of snowmobiles within their limits provided such ordinances do not controvert the provisions of this subchapter.” 23 V.S.A. § 3210. One of these provisions explicitly states that snowmobile usage may not be prohibited if the highway is not being maintained and plowed for motor vehicle use during the snow season. 23 V.S.A. § 3206(b). Therefore, if a municipality does not maintain and plow a municipal highway, typically a Class IV, during the snow season, then it is not authorized to prohibit snowmobile usage on this town highway. A municipality must first begin to maintain and plow the road, and only then will it be authorized to prohibit snowmobile usage.

However, a municipality may regulate the time or manner of usage on a Class IV highway, or any other highway within its jurisdiction.

For example, a town could set hours of operation. Although, state law has predetermined hours of operation for some, if the public highway is on the statewide snowmobile trails system or on a public right-of-way, snowmobiles may not be operated after 11:00 p.m. and before 6:00 a.m. 23 V.S.A. § 3206(b)(20). A municipality may also set a speed limit for snowmobile use on the highway, as long as the limit is not greater than 50 m.p.h., the maximum speed limit for snowmobile use on public highways. 23 V.S.A. §§ 1007, 3206(b)(17)(D).

- Beth Willhite, Intern, VLCT Municipal Assistance Center

Must the town deduct federal income taxes from an elected official’s pay?

Yes. There are many misconceptions about payroll for elected officials. Much of this confusion stems from the fact that elected officials are technically not “employees” of the town, because they are elected by the voters, and cannot be fired. However, the federal Internal Revenue Service (IRS) has made it clear that for tax purposes, elected officials must be considered to be employees, and as such, must have federal income taxes deducted from their pay. See IRS Publication 15, Circular E, Employers’ Tax Guide (2004).

Additionally, under the IRS rules, while tax exempt organizations such as local governments don’t have to pay income taxes themselves, they must withhold federal income taxes from elected and appointed officials’ pay. There are two narrow exceptions to this rule: 1) If an employee is paid less than $100 during a calendar year, his or her wages are not subject to social security and Medicare taxes. 2) If an employee is paid less than $50 in a calendar quarter, his or her wages are not subject to federal unemployment tax for the quarter. IRS Publication 15-A, Supplemental Employers’ Tax Guide (2004). Elected officials are not “independent contractors,” and as such, must have income taxes taken out of their pay.

- Brian Monaghan, Attorney, VLCT Municipal Assistance Center

What is the division of responsibility between the selectboard and town manager?

When we hear the term “town manager,” we tend to think of the individuals who occupy (Continued on next page)
those offices and lose sight of the fact that the term “town manager” describes a form of government that is codified in 24 V.S.A. Chapter 37. In selecting this form of government, voters have decided to vest the “general supervision of the affairs of the town” with one individual who, as the “administrative head of all departments ... shall be responsible for the efficient administration” of the town. Thus the role of the manager can be succinctly summarized as “to run the town.”

Managers are hired for their judgment, training, and experience; they are typically generalists with a knack for managing both people and projects. State law reserves both general and specific powers for the manager in 24 V.S.A. § 1236. Among them are to perform and execute all duties not committed to another officer in the town and school district; serve as the general purchasing agent of the town; supervise and manage all town buildings; serve as the road commissioner; do all the accounting for the town (and school if requested by the school board); and to have charge and control of the police and fire departments. In short, the manager is in charge of the day-to-day operations and is charged with executing the policy choices of the selectboard or voters, and requirements of state law.

In a town with a manager form of government, the selectboard fills more of a legislative and deliberative function, leaving the management to the manager. With the hiring of a town manager, the selectboard can focus on the policy issues in town. Chief among its responsibilities is identifying unmet needs, adopting ordinances and policies, charting the future of the town, ensuring that the town will have sufficient revenues to offset its expenses, and evaluating the town manager. Most town managers provide their selectboards with the information and analysis needed to make decisions. The selectboard by majority vote can remove the town manager at any time for cause. 24 V.S.A. § 1233.

In sum, the relationship between the selectboard and the manager is best compared to that of a corporate board of directors and the chief executive officer. The directors establish policy, but entrust everyday operations to the executive.

- Dominic Cloud, Manager, VLCT Municipal Assistance Center

VLCT MAC ON THE ROAD

Call VLCT MAC today for an on-site training customized to fit your Town’s needs. Topics offered include:

- Welcome Aboard: An Orientation for New Selectboard Members
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- Conducting Effective Meetings and Hearings
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Call 800/649-7915 or e-mail info@vlct.org for pricing and availability information.

Lisa Mancuso, Grafton Administrative Assistant, is back from her one-month break from acing almost every VLCT Trivia question! Lisa was the first, and only (come on, readers, keep trying!) one to answer last month’s question. Lisa quickly replied that Justin Morgan (1747-1798), of Randolph, was a composer, as well the owner of the famous horse Figure. “Amanda” is perhaps Morgan’s most famous composition. Figure, who outlived his owner, was renamed Justin Morgan and is now famous as the founding sire of the Morgan horse breed.

Here is the March Trivia question:

What town changed its name to Monroe for a short period of time, what year was it changed and what year was it changed back to its original name?

Contact us with your answer: VLCT, 89 Main Street, Suite 4, Montpelier, VT 05602, tel. 800/649-7915, fax, 802/229-2211, e-mail, kroe@vlct.org.
ATTENTION HEALTH TRUST MEMBERS

Age 65 and Health Insurance

Do you know what happens to your employees’ and their 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 our Member Relations Department at 800/649-7915. We will help you sort through the paperwork!

2004 Health Trust Survey

Thank you for your responses to our 2004 Health Survey! As of March 8, 2004, we had received 185 surveys. For those of you who have not responded yet, please do so at your earliest convenience. As health care rates continue to rise, staff receive numerous inquiries from our member towns to see what other towns of similar size or towns located in the same county are doing. If you need an additional copy of the survey, please call Member Relations at 800/649-7915. Thank you!

Health Trust Members - Help us to help you! Fill out and send in your 2004 Health Trust Survey today.

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Are you doing the smart thing and practicing safe housekeeping on the job? Take the following quiz and find out. Sharpen your pencils and circle T for True or F for False.

1. Keeping your work area neat, clean, and orderly may improve productivity, but it doesn't affect your safety. T F
2. The best place to store flammable liquids is on open shelves so that they get plenty of ventilation. T F
3. If you see a tripping hazard, you should tell your co-workers about it. T F
4. Fire is a potential hazard of poor housekeeping. T F
5. You should put all your tools and materials away at the end of your shift. T F
6. Chemical containers should be closed when not in use. T F
7. VOSHA has no requirements or regulations related to housekeeping. T F
8. You should keep machines and power tools from building up dust or grease because it makes a good impression. T F
9. Waste liquids that contain hazardous chemicals should be disposed of by washing them down the drain with plenty of water to dilute the chemicals. T F
10. Your workspace should be straightened up and cleaned once a week. T F

Answers:
(1) False. Good housekeeping plays an important role in preventing accidents.
(2) False. Store flammable liquids in a designated fireproof storage area.
(3) False. If you see a hazard, remove or repair it immediately. If you can't eliminate it yourself, place a barrier around it and put up a warning sign. Then report the problem to your supervisor.
(4) True.
(5) False. Put tools and materials in their proper storage place as soon as you are finished using them.
(6) True.
(7) False. OSHA covers housekeeping in several regulations.
(8) False. A buildup of dust or grease could cause machines and equipment to overheat, which could start a fire.
(9) False. Hazardous waste should never be disposed of this way. See the MSDS for proper disposal procedures.
(10) False. Do it every day.

For more information about VLCT Group Services’ health and safety programs, contact Brian FitzPatrick, Manager, Safety and Health Promotion, at 800/649-7915 or bfitzpatrick@vlct.org.
Choosing the Right Grant for your Municipality

Before grant writing can begin, your municipality must first determine which grant is most applicable to your project. Pay careful attention to eligibility requirements for each individual grant and, before embarking on the grant writing process, take time to develop your project by choosing clear goals, objectives, partners, and expected outcomes. A successful grant proposal is one that is well prepared, thoughtfully planned, and concisely packaged.

To get you started, here is a resource list of state grants presented at the VLCT MAC grants workshop:

**Community Development Block Grants.** Vermont Dept. of Housing and Community Affairs. Fund a variety of community development projects, such as affordable housing, economic development, community public facilities, public services, planning and feasibility studies, handicapped accessibility, and many others.

**Municipal Planning Grants.** Vermont Dept. of Housing and Community Affairs. Fund technical assistance for town planning, implementation of plans and ordinances, encouragement of citizen participation and education, and innovative demonstrations of planning projects. Planning grants have been awarded for projects such as rewriting town plans, updating zoning bylaws, and GIS updates.

**Community Facility and Rural Business Enterprise Grants.** USDA Rural Development. Facility Grants can be used to assist rural communities to develop or improve essential public community facilities. Rural Business Enterprise Grants are used for technical assistance and construction, expansion and equipment for small and emerging businesses. Also available from USDA: Water and Waste Loans and Grants for major improvements to tanks, sources, and treatment facilities; Pre-Development Planning Grants fund small scale improvement for water and sewer projects; Emergency Community Water Assistance Grants for repairs in small towns; and Solid Waste Management Grants fund technical assistance for reducing waste, promoting recycling, improving planning and management of waste sites or to reduce or eliminate water pollution.

**Water and Waste Water Programs and Planning Advances.** Vermont Agency of Natural Resources. Funds available for small community wastewater evaluations with active community involvement.

**Economic Development Administration Funds.** Northern Vermont Economic Development Council. Provides credit financing for ventures that contribute to economic and community development. It seeks investments that increase employment, stabilize cyclical industries, improve wage scales and strengthen industrial sectors.

**Downtown and Village Center Programs.** Vermont Dept. of Housing and Community Affairs. Provides technical assistance and training to communities and helps them develop skills and strategies for downtown revitalization efforts.

**Historic Preservation Grants for Local Communities.** Vermont Dept. of Historic Preservation. Funds to help preserve and repair buildings that will promote the public’s awareness and appreciation of Vermont’s cultural heritage.

**Enhancement Grants.** Vermont Agency of Transportation. A freestanding enhancement program and environmental enhancements to traditional transportation projects.

**Preservation Grants.** Preservation Trust of Vermont. Grants available for the rehabilitation of historic buildings.

**Vermont’s Land & Water Conservation Fund.** Vermont Dept. of Forests, Parks and Recreation. Funds acquisition of land for outdoor recreation and open space purposes and development or rehabilitation of outdoor recreation areas and facilities.

**Vermont’s Recreation Trails Grant Program.** Vermont Dept. of Forests, Parks and Recreation. Funds construction, education and publications, and planning of trail projects in Vermont.

**Vermont Urban and Community Forestry Program.** Vermont Dept. of Forests, Parks and Recreation. Funds planning, education, and planting and maintenance of trees.

**Vermont Watershed Grants.** Vermont Dept. of Fish and Wildlife. Grants are available for local and regional water-related projects in Vermont.

**Homeland Security Grants.** Vermont Dept. of Homeland Security. Funds projects dealing with planning, training, exercises,
Here’s a quick way to track your capital assets using an Excel workbook. This first part shows you how to set it up with formulas to calculate depreciation, accumulated depreciation, and net value. In next month’s VLCT News, we will discuss how you can summarize the data into a schedule in preparation for your year-end financial statements.

First, let’s set up the worksheet columns. We’ll label them as follows:

A = Date Acquired, B = Date Disposed, C = Type, D = Item, E = Cost, F = Life, G = Salvage Value, H = Annual Depreciation, I = Current Year Depreciation, J = Accumulated Depreciation, K = Net Value, L = Disposal/Sale Amount, M = Net Gain or Loss (see graphic below).

Next, you’ll need two cells in Row 1 named “Fiscal Year Beginning” and “Period Ending” in order to set the parameters for the depreciation calculations. In Row 1, Column A, type “Fiscal Year Beginning” and enter your fiscal year start date in Row 1, Column B. With your cursor on Row 1, Column B, click on the Name Box just above the far left top of the “A” heading of Column A. It will show a “B1” in the box. Click in the box and overwrite the “B1” with the name “FYBegin,” then hit your enter key. That cell is now named “FYBegin.” Repeat the process in Row 1, Columns C and D with the label “Period Ending” and naming Row 1, Column D, “PeriodEnd.” You’ll enter either month-end or year-end in that cell, depending on when you want to book your depreciation.

Columns A through G and Column L are your data entry cells. Enter the date you acquired the asset in Column A, the type or category of asset in Column C (i.e. Building, Land, Improvements, Vehicles, Equipment, Furniture), and a more detailed description of the item in Column D. The original cost of the asset goes in Column E and the expected life of the asset (in years) in Column F. In Column G, enter the salvage value, if any. Disposal of assets will be discussed in Part 2.

Column H, Annual Depreciation, is a simple formula dividing the cost minus salvage value by the life of the asset. Column K is also a simple calculation, subtracting your accumulated depreciation from your original cost. Column H, Row 3 looks like this:

\[=\frac{(E3-G3)}{F3}\]

And Column K, Row 3 looks like this:

\[=E3-J3\]

Column M, to calculate the net gain or loss on the disposal or sale of an asset, subtracts the net value from the disposal amount, if there is a disposal date in Column B:

\[=\text{IF}(B3>0, L3-K3, 0)\]

Okay, now for the more difficult formulas. First, we’ll tackle the one for current year depreciation. Here’s what you’re going to type into Column I, row 3:

\[=\text{IF}(B3>0, \text{ROUND}\left(\frac{B3-\text{FYBegin}}{30.43}\right)\times\frac{H3}{12}, \text{IF}(\text{PeriodEnd-} \text{FYBegin}<\text{PeriodEnd-} A3)\times\text{ROUND}\left(\frac{(\text{PeriodEnd-FYBegin})}{30.43}\right)\times\frac{H3}{12}, \text{IF}((\text{PeriodEnd-A3})<12, \text{ROUND}\left(\frac{(\text{PeriodEnd-A3})}{30.43}\right)\times\frac{H3}{12})))\]

The formula performs a couple of tests. First, it checks to see if there is a disposal date and, if so, calculates the number of days (converted to months) between the disposal date and the beginning of the fiscal year. The result is multiplied by the monthly depreciation rate (annual depreciation divided by 12).

If there is no disposal date, the formula tests whether or not the annual depreciation needs to be prorated because the asset was acquired and used for only a partial year. It checks to see if the acquisition date was within the current fiscal year by comparing the number of days

(Continued on next page)
between the period end date and the fiscal year beginning date, with the number of days between period end and the date of acquisition. If the acquisition date was during the current fiscal year (that is, the number of days between period end and the start of the fiscal year is less than the number of days between period end and the acquisition date), the formula then tests whether or not the number of days (converted to months) is less than 12 months. The result is multiplied by the monthly depreciation rate or the full annual depreciation is shown if you’ve had the asset for 12 months.

To do the conversion of days to months, I used a factor of 30.43 days as a month (averaging the number of days per month over the course of a full year). If the acquisition date was prior to the current fiscal year, the full year of depreciation is charged (original cost less salvage divided by the life of the asset). Acquisition dates are rounded off to the nearest month by the depreciation formulas.

The formula for accumulated depreciation in Column J, Row 3 is as follows:

\[ =IF(B3>0,ROUND((B3-A3)/30.43,0)*H3/12,IF(ROUND((PeriodEnd-A3)/30.43,0)*H3/12-E3-G3,ROUND((PeriodEnd-A3)/30.43,0)*H3/12,E3-G3)) \]

This formula begins with the disposal date test, as with the current depreciation formula, then tests if the capital asset has been fully depreciated. This is done by multiplying the total months between your period end and the date of acquisition by the monthly depreciation rate (annual divided by 12) and determining if it is less than the original cost less salvage value. If it is indeed less, then that calculation shows as the accumulated depreciation amount.

Otherwise the amount shown will be the original cost less salvage value.

The graphic shows an example of this worksheet. If you’re confused about the formulas, just type them in the way they’re shown and copy them down to the rows below. If you copy the information and numbers shown in the graphic in Columns A through G, and L, the formulas you’ve set up should result in the same numbers you see there in the columns with the formulas.

If you have any questions or need more detailed explanation of the formulas, contact Mike Gilbar at mgilbar@vlct.org or 800/649-7915.

-Michael Gilbar, Director, VLCT Administrative Services

**THE RIGHT GRANT - (Continued from Page Ten)**

and equipment, law enforcement prevention, and citizen corps programs.

Additional opportunities:

**Vermont Agency of Human Services.**
Child Care Services Division. Grants are available to communities, including mini-grants, community grants, tobacco grants, Vermont Children’s Trust Fund, Success by Six, and Safe and Drug-Free Schools and Communities.

**Vermont Agency of Agriculture, Food, and Markets** offers grants to help with the purchase price of a milk vending machine or a milk cooler.

**Vermont Agency of Human Services,** Social and Rehabilitative Services. Grants available for equipment and facility improvement along with training, accreditation, credentialing, and education, and providing a lead safe environment for children.

**Vermont Agency of Natural Resources.**
Dept. of Environmental Conservation’s Waste Management Division. Grants for food composting programs and Solid Waste Management Grants;

**Farm and Residential Underground Heating Oil Tank Removal Grant.**
The Petroleum Cleanup Fund (PCF) offers grants to farm and residential tank owners towards the removal, replacement, or upgrade of underground heating oil tanks.

Here are some additional state, federal, and foundation grant resources:

**STATE GRANTS**

- [http://www.vpic.info/fundingsources](http://www.vpic.info/fundingsources). Vermont Planning Information Center (VPIC) is a good resource broken down by category with a brief description of each individual grant.

- [http://www.acrpc.org/pages/activities/grants/state.htm](http://www.acrpc.org/pages/activities/grants/state.htm). The Addison County Regional Planning Commission’s Web site comes complete with examples of activities previously funded, award amounts, matching funds necessary, and due dates.

- [http://crs.uvm.edu/municipal/#grants](http://crs.uvm.edu/municipal/#grants). The Center for Rural Studies at the University of Vermont offers links to Vermont funds, federal funds, and general grant information.

**FEDERAL GRANTS**

- [http://www.cfda.gov](http://www.cfda.gov). The Catalog of Federal Domestic Assistance offers a comprehensive list of grants, organized by subject and agency. In addition, there are helpful tips on how to apply for assistance and information on writing grants.

- [www.grants.gov](http://www.grants.gov). Grants.gov has updates and offers one-stop shopping for federal grants. The Find Grant Opportunities feature provides the ability to search for federal government-wide grant opportunities and to receive notification of future grant opportunities.


**FOUNDATION GRANTS**


Specific research would need to be done to find out the types of projects funded, the amount of awards, eligibility requirements, and deadlines.

- [www.vermontcf.org](http://www.vermontcf.org). The Vermont Community Foundation is a useful site to research existing foundations and their grant requirements.

The League publishes new grant-related information and information as it becomes available in the VLCT News. Limited grant information can also be obtained by calling the VLCT Municipal Assistance Center.
VLCT ReviseS State and Local Permitting Brochure

VLCT recently revised and reissued “Before You Pound that Nail,” a brochure describing the state and local land use permits that may be required for land development projects.

The brochure contains a brief description of many of the required permits, and is designed to help builders, land owners, developers, etc. understand which permits might apply to their projects. “Before You Pound that Nail” should be consulted early in the building or renovating process, to avoid the problems that typically arise when permit requirements are discovered ‘after the fact.’ Extensive contact information for state land use officials is also included in the brochure.

Towns will want to have a stack of these brochures on the counter in their town offices. Realtors, real estate and land use attorneys, and others will also want to have copies of “Before You Pound that Nail” on hand as well, for themselves and for their clients.

The brochures are available at $10 per 50, plus sales tax where applicable. To order, call VLCT at 800/649-7915 or visit www.vlct.org and click on Bookstore under Member Services.

Affordable Housing Update Released

The Vermont Housing Council and the Vermont Housing Awareness Campaign recently released the 2004 update of its annual report, “Between a Rock and a Hard Place: Housing and Wages in Vermont.”

The report tracks the gap between Vermont’s housing costs and Vermonters’ incomes. According to the 2004 update, “that gap continues to grow, and many Vermonters are still having a tough time finding housing they can afford.”

A significant finding this year is that the median price of a home in Vermont jumped nearly 54 percent between 1996 and 2003, from $97,500 to $150,000.

For a copy of the full report, visit www.housingawareness.org/facts.htm.
STREAMLINE -

(Continued from Page Two)

local governments to directly communicate with the Grants.gov system. Grants.gov will also begin to expand its uses to add progress reporting.

HERE’S HOW IT WORKS

A grant seeker visits the Grants.gov Web site to search for grant opportunities. Once a match is found, the organization downloads the grant application package, completes it off-line, and then submits it through the Grants.gov site. The application is time-stamped and the appropriate federal agency has immediate access to it.

HOW TO BEGIN

Local governments can begin searching for grant opportunities for which they would like to apply and begin completing the application immediately. A series of additional “Prepare to Apply” steps must be finished in advance of submitting a grant application through Grants.gov. These steps are described in detail on the site. Generally:

- Grant applicant organizations need to be registered with the Central Contractor Registry (CCR) before being able to submit a grant application through Grants.gov.
- When an organization registers with the CCR, it is required to designate an E-Business Point of Contact (E-BIZ POC). The E-BIZ POC is the sole authority of the organization capable of designating, or revoking, an individual’s ability to submit grant applications on behalf of his or her organization via Grants.gov. The CCR also houses organizational information that Grants.gov uses to verify applicant organization identity.

SECURITY

In order to safeguard the security of electronic information, Grants.gov utilizes E-Authentication, the federal program that ensures secure transactions. These are one-time requirements that facilitate the validity and security of the grant application for all.

If you have questions about this new federal government service, go to www.grants.gov and click on the “Customer Support.”

- Frank Shafroth, Adjunct Professor, Public Policy, George Mason University

Mr. Shafroth is also a columnist for State Tax Notes and Federal Liaison for Arlington County, Virginia. Previously, he was Director of Policy and Federal Relations at the National League of Cities. The VLCT News extends its thanks to Mr. Shafroth for sharing this information.

BOND BANK APPLICATIONS DUE MAY 1

The Vermont Municipal Bond Bank is accepting applications from city, town, village, school, union school, county, water/sewer district, fire district, solid waste district, library district, and transportation authority borrowers for its prospective offering in July, 2004. The final due date is May 1, 2004 but early applications are appreciated.

To request more information or to request an application, please call Nancy Gonneville at the Bond Bank, 802/227-2717, or e-mail bondagency@tre.state.vt.com.

MUNICIPAL SERVICES

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Email: Mark@MunicipalSvcs.com

1-518/747-8079 • 1-518/746-1795 Fax
HELP WANTED

Associate, VLCT Municipal Assistance Center. VLCT seeks an Associate in its Municipal Assistance Center. A key staff member in the center, the Associate provides local government officials with technical assistance, educational workshops, and timely information about their roles, responsibilities, and statutory authority. Primary duties include responding to telephone inquiries from local governments; writing monthly articles on municipal governance; developing model ordinances; and delivering educational workshops. Bachelor’s degree and two years experience in state/local government preferred. Hiring range: $26,000-$33,000 DOQ. Excellent benefits package. Position is available until filled. EOE.

Zoning Administrator. The Town of Manchester, Vt., seeks a competent, dedicated individual to serve as Zoning Administrator. Responsibilities of this “front line” position include considerable interaction with the public; research and advice to individuals, boards, and other Town departments; analysis and review of zoning and sign applications; inspection of properties; and enforcement of bylaws. Desirable qualifications include a degree in land use planning or a related field, demonstrated experience in land use-related issues, knowledge and understanding of Vermont land use law, and a demonstrated competence and ability to work effectively with diverse persons on sensitive and controversial issues, understand community goals and policies and implement them through the development review process, and work in an efficient, self-directed manner within a supportive team environment. Rate of pay DOQ, and includes an excellent fringe benefit package. Please submit a cover letter, resume, and other supporting materials demonstrating relevant experience and interest to Lee Krohn, Planning Director, Town of Manchester, 6039 Main Street, Manchester Center, VT 05255. Questions? Call Lee Krohn at 802/362-4824, or email vtplannr@sover.net. Position is available until filled.

Administrative Assistant. VLCT seeks an Administrative Assistant to work within the marketing and customer service team of its insurance trust division. Position provides administrative support (such as mailings, taking board minutes, file maintenance, etc.) and handles inquiries from member municipalities. High school degree and excellent communication skills required; experience with MS Office preferred. This position provides variety and the opportunity to assist Vermont’s municipalities. VLCT offers an exceptional benefits package; hiring salary mid to high 20’s DOQ. Please send cover letter and resume to Human Resources, VLCT, 89 Main Street, Suite 4, Montpelier, VT 05602 or smiller@town.milton.vt.us. Open until filled. EOE.

Planner. The St. Albans, Vt. Town Planning Commission is seeking applicants for the full-time professional position of Planner for the Town of St. Albans. The position of Planner is responsible for working in the development and implementation of various planning, zoning and economic development initiatives. This position involves a variety of tasks, which require technical analysis, sound decision-making capabilities as well as the capability to provide staff support to the Planning Commission, Development Review Board, Selectboard, developers and the public. Broad knowledge of municipal comprehensive planning, zoning bylaws, federal and state planning law, growth management, transportation planning is essential. Position offers benefits and a salary commensurate with experience and knowledge. To apply for this position, send a letter of interest and a resume by March 31, 2004 to: Office of the Town Administrator, P.O. Box 37, St. Albans Bay, VT 05481.
Let’s Communicate Tour. March 16, 2004, Lyndonville; March 17, West Rutland; March 19, Highgate; March 30, Hartford; April 1, Shelburne; April 3, Berlin; and April 8, Dover. VLCT-sponsored regional workshops let you pick the location closest to you. Come and meet with League staff and find out more about our services!

Personnel #2: A Field Guide to Personnel Law. Wednesday, April 7, 2004, Suzanna’s Restaurant, Berlin. Sponsored by the VLCT Municipal Assistance Center. Should this employee be exempt or non-exempt? Hourly or salaried? Which officials are employees and which are “officers?” This workshop will consider these questions and others in light of the Fair Labor Standards Act (FLSA) and other state and federal laws.

Dig Safe in Vermont. Wednesday, April 7, 2004, The Pavilion Building, Montpelier. Sponsored by the Vermont Department of Public Service, Dig Safe System, Inc. and the Common Ground Alliance, this free, morning seminar will address public safety and the reduction of damage to underground facilities such as water, power, gas and communication systems. State and federal requirements, operational best practices, and procedures to protect your underground facilities will be reviewed. Please pre-register by contacting Audrey Lindgren at the Dept. of Public Service (802/828-4047, e-mail, audrey.lindgren@state.vt.us).

Town Officers Educational Conferences. April 8, 2004, Lyndon; April 13, South Burlington; April 20, Fairlee; April 28, Rutland; and May 4, Dover. Watch your mail for registration forms for this annual local officials’ training. For more information, contact mary.peabody@uvm.edu.

Legal Aspects of Property Taxes. Thursday, April 22, 2004, Capitol Plaza Hotel, Montpelier. Sponsored by the VLCT Municipal Assistance Center. This highly popular workshop will examine the legal issues and process requirements for assessing property, hearing appeals of assessments, and issuing a decision.

Municipal Attorneys’ Forum. Thursday, May 6, 2004, Capitol Plaza Hotel, Montpelier. Sponsored by the VLCT Municipal Assistance Center. This forum provides an opportunity for municipal attorneys across the state to gather and discuss the most pressing issues in municipal law.

Vermont Municipal E-government Conference. Tuesday, May 18, 2004, Howard Dean Education Center, Springfield; Lyndon State College, Lyndon; and UVM, Burlington. Sponsored by VLCT and UVM Center for Rural Studies. Mark your calendar for this important conference!