

Municipal Finance Survey

Organization Name: ("Pleasant Town" not "Town of Pleasant")

Respondent Name

Primary Respondent Position Title

- | | | |
|--|---------------------------------------|---|
| <input type="radio"/> Finance Officer/Director | <input type="radio"/> Clerk/Treasurer | <input type="radio"/> Treasurer |
| <input type="radio"/> Manager | <input type="radio"/> Administrator | <input type="radio"/> Legislative Body Member |
| <input type="radio"/> Assistant Treasurer | <input type="radio"/> Bookkeeper | <input type="radio"/> Accountant |
| <input type="radio"/> Business Manager | | |
| <input type="radio"/> Other (Please specify) | | |

General Finance

Has your municipality adopted Generally Accepted Accounting Principles (GAAP)?

- ☐ Yes ☐ No
-

When did you adopt GAAP?

- ☐ Within the last year ☐ In the last 2-5 years ☐ 6 years or more
-

What is the primary type of general ledger system you use?

- ☐ Manual (physical ledger) ☐ Excel/Google Sheets/Etc. ☐ NEMRC
☐ Quicken ☐ Quickbooks
☐ Other (Please specify)

Additional Comments

What payroll system does your municipality use?

- ☐ NEMRC ☐ Excel/Spreadsheet ☐ Workday
☐ ADP ☐ PayData
☐ Other (Please specify)

Has your municipality adopted any of the following financial policies? Select all that apply.

- | | | |
|---|--|--|
| <input type="checkbox"/> Accounting & Financial Reporting | <input type="checkbox"/> Auditing | <input type="checkbox"/> Cash Receipts |
| <input type="checkbox"/> Petty Cash | <input type="checkbox"/> Purchasing | <input type="checkbox"/> Investment |
| <input type="checkbox"/> Investment Trustee of Public Funds | <input type="checkbox"/> Enterprise Funds | <input type="checkbox"/> Economic development |
| <input type="checkbox"/> Fraud | <input type="checkbox"/> Fund Balance | <input type="checkbox"/> Balanced Budget |
| <input type="checkbox"/> Credit Card | <input type="checkbox"/> Debt Management | <input type="checkbox"/> Capital Programs/Budget |
| <input type="checkbox"/> Delinquent Tax | <input type="checkbox"/> Grants Management | |
| <input type="checkbox"/> Other (Please specify) | | |

Any additional comments?

Does your purchasing/procurement policy include a section that addresses conflicts of interest?

- ☐ Yes ☐ No

Has your municipality adopted internal financial controls?

- ☐ Yes ☐ No

Have you had to cut funding for a municipal service in the past year due to a lack of revenue?

- ☐ Yes ☐ No

What service(s)?

How does your municipality handle unassigned fund balances during fiscal year?

☐ Legislative body reassigns

☐ Hold until year end

☐ Other (Please specify)

How does your municipality handle unassigned fund balances at the end of the fiscal year?

☐ Reduce taxes

☐ Legislative body reassigns

☐ Carries forward (general fund)

☐ Other (Please specify)

Has your municipality adopted a Capital Program/Capital Improvement Plan (CIP)?

☐ Yes

☐ No

When was the most recent plan adopted? (Year)

Do you have a trustee of public funds to oversee public money?

☐ Yes

☐ No

How many public trust funds do you have?

- | | | |
|--|-------------------------|-------------------------|
| <input type="radio"/> 1 | <input type="radio"/> 2 | <input type="radio"/> 3 |
| <input type="radio"/> 4 | <input type="radio"/> 5 | <input type="radio"/> 6 |
| <input type="radio"/> 7 | <input type="radio"/> 8 | <input type="radio"/> 9 |
| <input type="radio"/> 10 | | |
| <input type="radio"/> Other (Please specify) | | |

What is the total value of funds held in trust?

How many voter-approved reserve funds do you have?

- | | | |
|--|-------------------------|-------------------------|
| <input type="radio"/> 1 | <input type="radio"/> 2 | <input type="radio"/> 3 |
| <input type="radio"/> 4 | <input type="radio"/> 5 | <input type="radio"/> 6 |
| <input type="radio"/> 7 | <input type="radio"/> 8 | <input type="radio"/> 9 |
| <input type="radio"/> 10 | | |
| <input type="radio"/> Other (Please specify) | | |

What is the total value of those reserve funds?

Has your municipality created a special fund to invest in climate mitigation for any of the following purpose(s)? Select all that apply.

- ☐ Buy outs ☐ Climate infrastructure ☐ Large culverts
☐ Land conservation
☐ Other (Please specify)

Any additional comments?

If there is a legislative body member authorized to sign orders to the treasurer on behalf of the board, outside of a regularly warned meeting (time sensitive financial docs, ex. payroll), who is it?

- ☐ Chair ☐ Vice-Chair ☐ Secretary
☐ Other Legislative Body Member ☐ N/A
☐ Other legislative body member

Do you provide any online payment options for services?

- ☐ Yes ☐ No

Which services? Check all that apply.

- ☐ Water ☐ Sewer ☐ Permits
☐ Fees ☐ Electric ☐ Taxes
☐ Programs (Rec, etc.)
☐ Other (Please specify)

What software systems do you use for these services?

Water

Sewer

Electric

Permits

Tax

Fees

Programs (Rec,
Etc.)

Other

Competitive Grants

A competitive grant is one that the municipality identifies for a specific purpose and for which it submits a formal application, along with many other applicants, with the hope of receiving an award. It is typically a one-time, single award, that the municipality should not expect to receive again, unless it were to apply again in a separate application process.

Does your municipality have a documented grants process? [When grants should be submitted, by whom, and detailing a communication and approval process?

☐

Yes

☐

No

Any additional comments?

Did your municipality apply for any competitive grants during the last fiscal year?

☐

Yes

☐

No

If you didn't apply for any competitive grants in the last budget year, why not? Select all that apply.

- | | | |
|---|---|---|
| <input type="checkbox"/> No volunteers | <input type="checkbox"/> No staff or board time to research grant opportunities | <input type="checkbox"/> No staff or board time to draft applications |
| <input type="checkbox"/> No staff or board knowledge to identify or apply | <input type="checkbox"/> Lack of project planning assistance | <input type="checkbox"/> Contract services too expensive |
| <input type="checkbox"/> No available funds for grant match | <input type="checkbox"/> No active projects | |
| <input type="checkbox"/> Other (Please specify) | | |

Any additional comments?

How many competitive grants applications did your municipality submit in the last three years? Leave fields blank if you didn't submit any applications.

State

2021

2022

2023

Federal

2021

2022

2023

Nonprofit

2021

2022

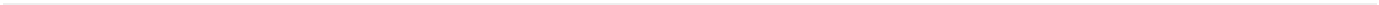
2023

Foundation

2021

2022

2023



Of those submitted, how many competitive grants requests were awarded in the last three years? Enter 0 if none were awarded.

State

2021

2022

2023

Federal

2021

2022

2023

Nonprofit

2021

2022

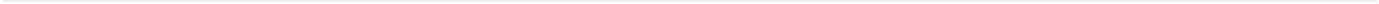
2023

Foundation

2021

2022

2023



What was the total value of competitive grants (dollar amount) your municipality was awarded in the last three years?

State

2021

2022

2023

Federal

2021

2022

2023

Nonprofit

2021

2022

2023

Foundation

2021

2022

2023

Who researches and writes your grant applications? Check all that apply.

- ☐ Regional Planning Commission ☐ Volunteer(s) ☐ Consultant/private firm
- ☐ Local nonprofit
- ☐ Elected/Appointed Official
(Specify position title)

If you hired a consultant/private firm for grant research or writing services, how did you find them? Highlight all that apply.

- ☐ Advertisement ☐ Craigslist ☐ Online search
- ☐ Job Board ☐ Listserv (ex. Muninet) ☐ Word of mouth
- ☐ Sales call/contact
- ☐ Other (Please specify)

Consultant or firm name?

What positions perform the grant management work for your municipality?
(compliance with grant requirements, documentation, tracking against
budget, reporting, etc.) Select all that apply.

- ☐ Consultant/private firm ☐ Municipal volunteer ☐ Non-municipal volunteer
- ☐ Regional planning commission ☐ Local nonprofit
- ☐ Elected/Appointed officer or Staff Member (enter position title)

Any additional comments?

Taxes

Property Tax Payments

How many property tax installments do you have?

- ☐ 1 ☐ 2 ☐ 3
☐ 4
-

When are payments due? Check all that apply.

- | | | |
|----------------------------------|-----------------------------------|------------------------------------|
| <input type="checkbox"/> January | <input type="checkbox"/> February | <input type="checkbox"/> March |
| <input type="checkbox"/> April | <input type="checkbox"/> May | <input type="checkbox"/> June |
| <input type="checkbox"/> July | <input type="checkbox"/> August | <input type="checkbox"/> September |
| <input type="checkbox"/> October | <input type="checkbox"/> November | <input type="checkbox"/> December |
-

Do you provide a discount for early tax payments?

- ☐ Yes ☐ No

How much?

Allowed payment types. Check all that apply.

- | | | |
|-------------------------------------|---|--------------------------------------|
| <input type="checkbox"/> Cash | <input type="checkbox"/> Personal Check | <input type="checkbox"/> Credit Card |
| <input type="checkbox"/> Debit Card | | |
-

Do you accept postmarked payments, or do you require hand delivery?

- ☐ Postmarked ☐ Hand delivery
-

Did your municipality vote to increase the disabled veteran's tax exemption to an amount greater than the \$10,000 authorized in Vermont statute?

☐ Yes

☐ No

Amount?

Did your municipality receive any property tax grievance applications in FY 2021, 2022, or 2023

☐ Yes

☐ No

Property Tax Assessment Grievances

No. submitted

2023

2022

2021

No. approved

2023

2022

2021

Total amount reduced

2023

2022

2021

Any additional comments?

Did your Board of Civil Authority receive any appeal applications of lister grievance hearing decisions?

☐

Yes

☐

No

Property Tax Assessment Appeals

No. submitted

2023

2022

2021

No. approved

2023

2022

2021

Total amount reduced

2023

2022

2021

Any additional comments?

Delinquent Taxes

What options do you employ for collecting delinquent taxes? Select all that apply.

- | | | |
|--|---|--|
| <input type="checkbox"/> Penalties reduced | <input type="checkbox"/> Penalty waiver | <input type="checkbox"/> Grace period provided |
| <input type="checkbox"/> Graduated payment options | <input type="checkbox"/> Tax Sales | <input type="checkbox"/> Foreclosure |
| <input type="checkbox"/> Distraint | <input type="checkbox"/> Civil Action | |
| <input type="checkbox"/> Other (Please specify) | | |

What was the total amount of delinquent property taxes at the end of your most recent budget year?

Did you hold any tax sales from in FY2021, 2022, or 2023?

- ☐ Yes ☐ No
-

Tax sale information. (FYs 2021-23)

How many?

2023

2022

2021

Total property value (all)

2023

2022

2021

No. Redeemed

2023

2022

2021

Total sale amt

2023

2022

2021

Any additional comments?

Did you receive any requests for abatement of property taxes from FY2021-2023?

☐

Yes

☐

No

Abatement request details:

No. of requests

2023

2022

2021

No. approved

2023

2022

2021

Amount abated

2023

2022

2021

Amount not abated

2023

2022

2021

Any additional comments?

If you received any property tax abatement requests in 2023, how many requests were submitted as a result of the flood emergency?

Has your municipality voted to reduce the statutorily authorized delinquent tax penalty of 8%?

☐ Yes ☐ No

What is the percentage?

Has your municipality voted to collect interest on delinquent taxes?

☐ Yes (Monthly) ☐ Yes (Fraction of month) ☐ No

If yes, what amount?

☐ Less than 1% ☐ 1% ☐ More than 1%

Other Taxes & Fees

Do you collect local option taxes?

☐ Yes ☐ No

Which local option taxes does your municipality collect? Select all that apply.

☐ Rooms ☐ Meals ☐ Sales

If you don't currently collect local option taxes, why not?

☐ Administrative burden too high ☐ No voter interest

☐ Other (Please specify)