

BROOKLINE 2018

A · N · N · U · A · L R · E · P · O · R · T



B R O O K L I N E , V E R M O N T 0 5 3 4 5

Contents

<p>Town General InformationInside Cover</p> <p>Warning for 2019 Brookline Town Meeting..... 1</p> <p>Warning for 2019 Brookline School District Meeting..... 2</p> <p>Town Officers Elected 3</p> <p>Town Officers Appointed..... 4</p> <p>Auditors' Report 5</p> <p>2018 Brookline Town Meeting Minutes, March 6, 2018 6</p> <p>Selectboard Report 13</p> <p>Town Operating/Highway Proposed 2020 Budgets..... 15</p>	<p>Town Employees Compensation..... 19</p> <p>Brookline Estimated Tax Rates (2020-2021) 20</p> <p>Brookline Consolidated Balance Sheet FY 2018..... 21</p> <p>Highway Fund Balance Analysis as of June 30, 2018..... 22</p> <p>Meetinghouse & School Building Funds... 23</p> <p>Vital Statistics 2018 24</p> <p>Delinquent Tax Report as of December 31, 2018 24</p> <p>Regulations Governing Dog Ownership..... 25</p>
--	---

Town of Brookline General Information

<p>Town Office.....</p> <p>Selectboard.....</p> <p>Planning Commission</p> <p>West River Modified Union Education District ..</p> <p>Riverside Cemetery</p> <p>Health & Sewage Disposal Ordinance</p> <p>Highway Regulations</p> <p>Landfill.....</p> <p>Fire & Rescue Emergencies</p> <p>Fish & Game License</p>	<p>P.O. Box 403 734 Grassy Brook Road Brookline, Vermont 05345 802-365-4648; FAX: 802-365-4092 Tuesday and Thursday 9:00 A.M. to 2:00 P.M. First Saturday 9:00 A.M. to 12:00 P.M. Or by appointment www.brooklinevt.com</p> <p>First and third Wednesday, 6:30 P.M., Town Office</p> <p>Second Wednesday, 7:00 P.M., Town Office</p> <p>Third Monday, 7:00 P.M., Leland & Gray</p> <p>\$200 per space. Contact Cemetery Commission</p> <p>See Town Clerk</p> <p>See Town Clerk</p> <p>Access permits available at District Scale House</p> <p>9-1-1</p> <p>See Town Clerk or online at http://vtfishandwildlife.com/</p>
---	---

Warning for 2019 Brookline Town Meeting

The legal voters of the Town of Brookline are hereby warned to meet in the Multipurpose Room at the Brookline School building in the said Town of Brookline on Tuesday, the 5th day of March at 9:00 in the forenoon to transact the following business:

- ARTICLE 1. To elect a Moderator.
- ARTICLE 2. To elect a Town Clerk.
- ARTICLE 3. To elect a Town Treasurer.
- ARTICLE 4. To elect a Collector of Delinquent Taxes.
- ARTICLE 5. To elect all other officers required by law.
- ARTICLE 6. Shall the Town accept the Auditors' Report?
- ARTICLE 7. Shall the Town vote to approve the General and Highway Fund expenditures, net of non-tax budgeted revenues, for the town as follows:

Amount to be raised by taxes for General Fund:	\$125,230
Amount to be raised by taxes for Highway Fund:	\$158,270
Total Municipal Taxes to be raised:	\$283,500

- ARTICLE 8. To see what dates the Town will vote to collect taxes?
- ARTICLE 9. Shall the voters appropriate \$6,136.50 to be raised by taxes in continuing support of the following organizations?

Organization	FY 2019 Approved	FY 2020 Requested
American Red Cross.....	\$ 250.00	\$ 250.00
CRT-The Current Ct River Transit	125.00	125.00
Gerda's Equine Rescue	100.00	0.00
Grace Cottage Foundation.....	300.00	300.00
Green-Up Vermont.....	50.00	50.00
Groundworks Collaborative	300.00	300.00
Historical Society of Windham County	250.00	250.00
Leland & Gray Education Foundation	250.00	250.00
Moore Free Library	250.00	280.50
Project Feed the Thousands (designated to Townshend Food Shelf)	100.00	0.00
Senior Solutions	500.00	500.00
SEVCA.....	465.00	465.00
VABVI-VT Assoc. for the Blind	100.00	100.00
Valley Cares, Inc.....	821.00	821.00
Vermont Center for Independent Living.....	80.00	80.00
Visiting Nurse Alliance.....	1,000.00	1,000.00
West River Watershed Alliance (now Southeastern Watershed Alliance) ...	110.00	110.00
Windham County Humane Society.....	500.00	500.00
Women's Freedom Center	500.00	500.00
Youth Services	255.00	255.00
Total All Appropriations Requests To Be Voted	\$6,306.00	\$6,136.50

- ARTICLE 10. Shall the Town vote to collect its current taxes by its Town Treasurer pursuant to 32 V.S.A. § 4791?
- ARTICLE 11. Shall the voters authorize the purchase of a used 2011 TEREX TW-110 Wheeled Excavator in an amount not to exceed \$94,000 to be financed over a period not to exceed 5 years? The loan will be financed through the Vermont Municipal Equipment Loan Fund at a rate of 2% and application must be submitted by April 1, 2019.
- ARTICLE 12. Shall the Town apply the budget surplus from the 2017-2018 budget in the amount of \$3,381 in the following manner?
\$3,381Capital Improvement Reserve
- ARTICLE 13. Shall the voters approve the appropriation of up to \$18,000 for recycling costs for fiscal year 2020?
- ARTICLE 14. Shall the Town vote to change Town Meeting Day to the Monday preceding the first Tuesday in March, pursuant to 17 V.S.A. § 2640(b)?
- ARTICLE 15. Shall the Town vote to apply for a grant from the Vermont Arts Council to fund the adding of insulation and heat to the Brookline Meetinghouse?
- ARTICLE 15. To transact any other business that may legally come before this meeting.

Dated this 16th day of January, 2019
 Dorothy Maggio, Bruce Mello, Gwendolyn Tanza, David Jones and Chris Webb

Warning for 2019 Brookline School District Meeting

The legal voters of the Brookline School District are hereby notified and warned to meet and vote by floor vote at the Brookline School Multipurpose room, on Tuesday, March 5, 2019, at 11 :00 A.M to consider and act upon the following articles:

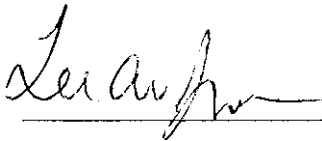
ARTICLE 1. To transact any other non-binding business to properly come before this meeting

Dated at Brookline, Vermont this 21 day of January in the year 2019

Alecia O'Donnell- Chairperson



Sara Webb- Vice Chairperson



LeeAnn Jillson - Member

Town Officers Elected

TITLE	NAME	TERM EXPIRES
Moderator	David Y. Parker, Jr.....	2019
Town Clerk	Guy Tanza.....	2019
Treasurer	Somara Zwick.....	2019
Delinquent Tax Collector.....	Guy Tanza.....	2019
Selectboard.....	Dorothy Maggio elected to 3 yr term.....	2019
	Bruce Mello..... elected to 3 yr term.....	2020
	Gwendolyn Tanza elected to 3 yr term.....	2021
	David Jones..... elected to 2 yr term.....	2019
	Chris Webb..... elected to 1 yr term.....	2019
Listers	Donald Gokey.....	2021
	Sheila Gokey.....	2019
	Marsha Omand.....	2020
Auditors	Heidi Nystrom	2021
	Frank Rucker	2019
	Kendra Brooks	2020
School Directors	Sara Webb	2021
	LeeAnn Jillson.....	2019
	Alecia O'Donnell.....	2019
School District Treasurer	Samantha Bovat	2019
LGHUS School Director.....	Shelby Brimmer	2021
Cemetery Commissioners	Michael W. Winot.....	2022
	Dorothy Maggio	2023
	Doug Wellman.....	2019
	Cynthia Nau	2020
	Howard Osgood.....	2021
First Constable	(Selectboard)	
Second Constable	(Selectboard)	
Trustee of Public Funds.....	Guy Tanza.....	2019
Town Agent.....	Guy Tanza.....	2019
Town Grand Juror	David Y. Parker, Jr.....	2019
Town State Representatives.....	Carolyn Partridge	2021
	Matthew Trieber.....	2021
Justices of the Peace	Cynthia Nau	2021
	Marsha Omand.....	2021
	Richard Omand	2021
	Gwendolyn Tanza	2021
	Guy Tanza.....	2021

Town Officers Appointed

TITLE	NAME	TERM EXPIRES
Assistant Town Clerk.....	Gwendolyn Tanza	2019
Assistant Treasurer	Sara Wiswall	2019
	Guy Tanza.....	2019
	Marie F. Tattersall.....	2019
Road Commissioner	Guy Tanza.....	2019
Highway Supervisor	Mark Bills	2019
Health Officer.....	Dorothy Maggio	12/31/2019
Assistant Health Officer.....	Gwendolyn Tanza	12/31/2019
Forest Fire Warden.....	Lester D. Rink.....	2019
Deputy Forest Fire Warden	Michael W. Winot.....	2019
Surveyor of Wood & Lumber.....	Lester D. Rink.....	2019
Tree Warden.....	Mark Bills	2019
Windham Regional Commissioners	Cynthia Nau	2019
	Guy Tanza.....	2019
Pound Keeper.....	Windham County Humane Society.....	2019
Animal Control Officer	Dorothy Maggio	2019
Historical Society.....	Cynthia Nau	2019
	Doug Wellman.....	2019
	Jack Greene.....	2019
Emergency Mgmt Coordinators	Mike Fontaine.....	2019
	Michael W. Winot.....	2019
Rescue, Inc.....	Jorda Daigneault	2019
Town 911 Coordinator	Guy Tanza.....	2019
SEVCA.....	Vacant.....	2019
WSWMD (Landfill)	David Jones.....	2019
Planning Commission	Barbara Bourne	2022
	Charlie Ezequelle	2020
	Tom Kavet, Chairman	2019
	Vacant.....	2019
	Vacant.....	2021
Brookline Meetinghouse Committee.....	Lee Anne Parker.....	2019
	Kerry Bourne.....	2019
	Mark Bills	2019
	Vacant.....	2019
	Vacant.....	2019
	Vacant.....	2019

Auditors' Report

This auditors' report is provided in connection with our audit of the financial statements of the Town of Brookline, which comprise the respective financial position of the governmental funds as of June 30, 2018, and the respective changes in financial position for the year then ended. In our opinion the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles.

We have followed auditing procedures as recommended by the Vermont League of Cities and Towns and as required by Vermont Law. Our opinion included the following considerations:

The financial statements include all properly classified funds and other financial information of the Town and all component units required by generally accepted accounting principles. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

Expenses have been appropriately classified and allocated to functions and programs in the financial statements. We have reconciled salary expenses reported in the statements to the IRS 941 report, and confirmed tax deposits have been remitted on time.

Revenues are appropriately classified within general revenues and contributions to restricted funds.

All bank accounts have been reconciled to the Town's general ledger accounting system, and inter-fund activity balances have been appropriately classified, reported, and reconciled.

We are in agreement with the adjusting journal entries that the Treasurer proposed, and confirmed that they have been posted to the general ledger.

We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that are currently pending.

To comply with Generally Accepted Accounting Principles that apply to Government Wide Activities and the Statement of Net Position, the Auditors have asked the Treasurer to provide a statement of fixed assets with related information on depreciation, book value, and long term debt. We expect to have this information available in the near term and will include it in next year's Town Report.

In our opinion the Treasurer has suitable skill, knowledge, and experience to maintain and administer the accounting and related fiduciary functions of the Town. The Town is very fortunate to have the capable administrative services of our elected Treasurer and Clerk.

Respectfully submitted by elected auditors:
Heidi Nystrom, Kendra Brooks and Frank Rucker
January 30, 2019

Our Brookline e-mail list includes more than one hundred people. This is one of the ways in which we communicate news and announcements of local interest to our community. If you would like to be added to the list, please e-mail Julie Lavorgna at julielavorgna@gmail.com. (And, please, if your e-mail address has changed, let Julie know.)

2018 Brookline Town Meeting Minutes, March 6, 2018

At 9:00 A.M. On a bright and seasonably cool late winter morning, Moderator David Y. Parker, Jr. calls the meeting to order. Moderator Parker alludes to the fact that 9 A.M. is the earliest he can recall a town meeting starting. (Note: At a selectboard meeting on Nov. 1, 2017, there was a unanimous vote to start the annual town meeting at 9 A.M. with the hope of more participation, and voters who could only take a half day off from their job would have the opportunity to participate in all matters before having to leave for work.) Moderator Parker reads the preamble to the meeting.

Article 1. To Elect a Moderator

Marsha Omand nominates David Y. Parker, Jr. No other nominations. David Y. Parker, Jr. elected Moderator.

Moderator Parker announces it would be appropriate to entertain a motion to suspend the rules of the town meeting so that Vermont State Representatives Carolyn Partridge and Matt Trieber may speak. A motion is made by Gary Lavorgna and seconded by Guy Tanza to suspend the rules of Town Meeting. All in favor. Motion passed.

TOWN MEETING SUSPENDED

Representative Partridge opens the conversation by pointing out there is a newsletter located on the information table in the back of the meeting room with all their contact information and what they have been working on during the last session. Both Representatives Carolyn and Matt make short presentations on what is going on in Montpelier and expressed their goals for this legislative session. They both address their concerns in regard to Federal funding in Vermont. Matt who serves on the State Appropriation Committee discusses budget issues, while Carolyn, who serves as chairwomen of the House Agriculture & Forest Products Committee, addresses her concerns on a number of agriculture issues. Matt also mentions that they have left an unclaimed property report on the back table which lists some of Brookline residents who are owed money by the State Treasurer's office. These funds are the result of folks who may have made overpayments or have refunds, etc. and they are required by state statute to be deposited in the State Treasurer's office for claiming. They hold a short question and answer period. Paul Martocci asks "are taxes going down?" Both Carolyn and Matt reply that there is ongoing tax reform talks in the Ways & Means Committee. It is an evolving situation with many thoughts of how to raise money for education funding, other than using property values. Richard Omand questions the way land use taxes are determined. His feeling is land use tax should be applied to residents and not to out-of-towners. Carolyn explains the land use tax program and how it benefits state residents holding down uncontrolled development and maintains large segments of land for recreational as well as agriculture and forestry use. Lyndall Boal thanks the representatives for their hard work and common sense approach to matters, such as gun control legislation. Bruce Mello expresses the fact that most people do not understand the education tax system and there is a disconnect between Montpelier and the people. His suggestion is for those who are really concerned they should attend meetings both at Leland & Gray and NewBrook schools to understand and make known their desires and thoughts. Margaret Carusona asks what effects the new Federal tax laws will have on Vermont taxes. Matt does his best to explain a difficult situation which is being addressed by the Ways & Means Committee. He explains there is a total bipartisan support to reach decisions regarding the Federal tax reform issue. Archie Clark takes this time to thank the representatives and the Appropriations Committee in Montpelier for the almost half million dollars in grants that our town has received in the past three years for highway projects. In conclusion, both Representatives Carolyn Partridge and Matt Trieber thank the audience for their time and depart for other speaking engagements.

2018 Brookline Town Meeting Minutes (cont'd)

Moderator Parker then goes over some housekeeping rules and asks that everyone sign the attendance sheet that is being circulated around the room. He mentions the fact that there is a sign-up sheet for Julie Lavorgna's ListServ e-mails as well as a few surveys for our town residents and reminds everyone again about the West River Valley Union School District Members At Large Vote that is now going on at the Town Office.

TOWN MEETING RESUMED

Article 2. To elect a Town Clerk.

Sherry Greene nominates Guy Tanza. There are no further nominations. A floor vote is called. All in favor. Guy Tanza elected Town Clerk

Article 3. To elect a Town Treasurer.

Bruce Mello nominates Somara Zwick. There are no further nominations. A floor vote is called. All in favor. Somara Zwick is elected Town Treasurer.

Article 4. To elect a Collector of Delinquent Taxes.

Sherry Greene nominates Guy Tanza. There are no further nominations. A floor vote is called. All in favor. Guy Tanza elected Collector of Delinquent Taxes.

Article 5. To elect all other officers required by law

There are two Selectboard seats available

Selectboard – 3 year term

Currently held by Gwendolyn Tanza. Sherry Greene nominates Gwen Tanza. There are no further nominations. A floor vote is called for. All in favor. Gwendolyn Tanza elected to a three year term

Selectboard – One year term currently held by Chris Webb who was appointed to a one year term.

Bruce Mello nominates Chris Webb. There are no further nominations. A floor vote is called. All in favor. Chris Webb elected to a one year term.

Listers

A three year term currently held by Donald Gokey. Marsha Omand nominates Donald Gokey. There are no further nominations. A floor vote is called for. All in favor. Donald Gokey elected to a three year term.

Auditors

Three year term currently held by Heidi Nystrom. Guy Tanza nominates Heidi Nystrom. There are no further nominations. A floor vote is called for. All in favor. Heidi Nystrom elected to a three year term

Cemetery Commissioners

A five year term currently held by Dorothy Maggio. Chris Webb nominates Dorothy Maggio. There are no further nominations. A floor vote is called for. All in favor. Dorothy Maggio elected to a five year term

2018 Brookline Town Meeting Minutes (cont'd)

First Constable & Second Constable

In the past the selectboard has been responsible for these positions and it was asked that the audience show support for this decision. A motion is made by Guy Tanza and seconded to have the Selectboard maintain the responsibility of the Constable positions. A floor vote is called for. All in favor.

The constables' positions will remain the responsibility of the selectboard.

Trustee of Public Funds

Sherry Greene nominates Guy Tanza. There are no further nominations. A floor vote is called for. All in favor. Guy Tanza elected.

Town Agent

Sherry Greene nominates Guy Tanza. There are no further nominations. A floor vote is called for. All in favor. Guy Tanza elected as Town Agent.

Town Grand Juror

Guy Tanza nominates David Y. Parker, Jr. There are no further nominations. A floor vote is called for. All in favor. David Y. Parker, Jr. elected as Town Grand Juror.

Article 6. Shall the Town accept the Auditor's Report?

Archie Clark makes a motion to accept the Auditor's Report and seconded by Gary Lavorgna. No discussion.

A Floor vote to accept the Auditors Report is called for. All in favor.

Auditor's Report accepted.

Article 7. Shall the town vote to approve the General and Highway Fund expenditures, net of non-tax budgeted revenues, for the town as follows:

Amount to be raised by taxes for the General Fund:	\$143,005
Amount to be raised by taxes for Highway Fund:	\$158,512
Total Municipal Taxes to be raised:	\$301,517

Gary Lavorgna moves the motion and it is seconded by Samantha Bovat.

Discussion: Sally Fegley mentions that since moving here 30 years ago the town has gone from one of the lowest taxed towns to one of the highest taxed towns and is not sure if this is all because of state taxes or has the town been spending more money recently and is concerned about the future. Somara Zwick, Town Treasurer, points out that town spending (municipal taxes) has been lower this year than last. She also states that there are reasons for a slight raise in taxes in past years. For instance, town employees have not had substantial raises in more than seven years, the town had legal fees due to a four year property tax assessment issue requiring Vermont Supreme Court appearances and United States Supreme Court requests. Guy Tanza, Town Clerk, adds that a small town cost more to run than a larger town. We have a smaller population to spread cost around. We still require a Town Clerk, Treasurer, Listers, Selectboard, etc. requiring compensation. For years our town has been below state levels and just recently gave raises close to state levels for a town of our size. We are one of a very few towns that have minimal benefits to its employees. Gary Lavorgna also mentions that our town is extremely careful in spending as he watches Selectboard meetings and reads minutes associated with those meetings. Selectboard member Dot Maggio states the town in the past has had excessive legal bills in a tax assessment issue and feels we are over that problem and furthermore the town has budgeted funds to help offset budget deficits in the future. Discussion is closed and a vote is called for.

All in favor, Article 7 approved.

2018 Brookline Town Meeting Minutes (cont'd)

Article 8. To see what dates the town will vote to collect taxes?

Moderator Parker reminds folks that the current dates are August 15th, November 15th, February 15th, and May 15th. Margaret Carusona make a motion to keep current dates for tax collection and it is seconded by Sherry Greene. Discussion: Margaret Carusona speaks to the fact that four payments seems to work for most folks. No further discussion. A vote is called for.

All in favor to keep current dates for the collection of town taxes.

Article 9. Shall the town voters appropriate \$6, 206.00 to be raised by taxes in continuing support of the following organizations?

<u>Organization</u>	<u>FY 2018 Approved</u>	<u>FY 2019 Requested</u>
American Red Cross.....	\$ 250.00	\$ 250.00
CRT-The Current Ct River Transit.....	250.00	125.00
Grace Cottage Foundation.....	300.00.....	300.00
Green-Up Vermont	50.00.....	50.00
Groundworks Collaborative (Formerly Brattleboro Drop In Center & Morningside Shelter)	300.00.....	300.00
Historical Society of Windham County.....	250.00.....	250.00
Leland & Gray Education Foundation.....	250.00.....	250.00
Moore Free Library.....	225.00.....	250.00
Project Feed the Thousands (For Townshend Food Bank).....	100.00.....	100.00
Senior Solutions.....	500.00.....	500.00
SEVCA.....	465.00.....	465.00
VABVI-VT Assoc. for the Blind	100.00.....	100.00
Valley Cares, Inc.....	821.00.....	821.00
Vermont Center for Independent Living.....	80.00.....	80.00
Visiting Nurse Alliance.....	1,000.00.....	1,000.00
West River Watershed Alliance.....	110.00.....	110.00
Windham County Humane Society.....	500.00.....	500.00
Women's Freedom Center.....	500.00.....	500.00
Youth Services.....	<u>255.00.....</u>	<u>255.00</u>
Total All Appropriations Requests to Be Voted.....	\$6,306.00.....	\$6,206.00

The motion is moved and seconded by Gary Lavorgna. Discussion: Lyndall Boal request the amount for the Grace Cottage Foundation be raised to \$500 and thinks the \$300 is less than it should be. Dot Maggio explains that the procedure for appropriations has a cutoff date and Grace Cottage did not meet that deadline with an adjustment to the \$300 figure they originally requested. There is further debate. Lyndall offers an amendment to increase the Grace Cottage appropriation to \$500 and it is seconded. There is a discussion. A number of folks are concerned about our tax dollars and how they are being spent and a number of folks offer their opinions on how the Foundation may receive gifts by concerned residents as an option. A vote is called for the amendment to raise the appropriation to Grace Cottage Foundation to \$500 and it is defeated.

Back to the original Article 9. A discussion is requested and hearing none Moderator Parker asked for a vote. Article 9 is approved in the amount of \$6,206.00.

2018 Brookline Town Meeting Minutes (cont'd)

Article 10. Shall the voters appropriate \$100.00 to be raised by taxes in support of Gerda's Equine Rescue?

Dot Maggio moves the motion and it is seconded by Sherry Greene. A discussion is called for. Samantha Bovat ask the expected question as to why this is listed as a separate article. It is explained by Dot Maggio of the Selectboard, that when the town receives a new appropriation request that is not on the list in prior years the town offers the voters the chance to approve it separately. Dot goes on to explain that when the town has an issue with small pets, the town can handle those complaints. But the town also has to deal with larger animal complaints such as horses, of which they have received in the past year. Gerda's Equine Rescue has been extremely supportive of the town's needs for this type of service and saved the town quite a bit of money in legal fees. So when this appropriation request was received the Selectboard felt it was in the town's best interest to add this article for voter approval. A number of views are offered in support of this request. Discussion is closed and a vote is called for.

All in favor. Article 10 is approved.

Article 11. Shall the voters of the Town of Brookline vote to collect its current taxes by its Town Treasurer pursuant to 32 V.S.A. § 4791?

The motion is moved by Sherry Greene and seconded by Gary Lavorgna
No discussion. All in Favor Article 11 passed

Article 12. Shall the town apply the budget surplus from the 2016-2017 budget in the amount of \$5,456 in the following manner?

- \$2,000 Audit Reserve**
- \$2,500 Tax Abatement Reserve**
- \$956 Capital Improvement Reserve**

Moved by Gary Lavorgna and seconded by Guy Tanza

Discussion: Selectboard Chair Dot Maggio and Town Treasurer Somara Zwick discuss the advantages and estimated cost of a town audit. Their thinking is to spread the approximate cost of an audit over a period of time rather than a large cost in one year. Somara goes on to say that our town auditors do a good job but it would be in the town's best interest to have a full time firm do a total audit. In regard to the tax abatement reserve, Dot addresses the fact the town has had a tax abatement for the Cutts family (who suffered a horrific loss of life and property during a house fire this past December) and the town will have to make up that loss of tax revenue this next budget season. As for the capital improvement reserve, the amount of \$956 could be used for a number of things i.e. a generator or window air conditioner. Archie Clark makes a comment thinking that the audit fund is important enough to have all the surplus put in that reserve. Treasurer Zwick makes note of the importance of having funds available in the manner the article reads. Discussion is closed and a vote is called for.

The ayes have it and Article 12 is approved as read.

Article 13. Shall the town vote to change Town Meeting Day to the Saturday preceding the first Tuesday in March, pursuant to 17 V.S.A. § 2640(b) ?

The motion is moved and seconded by Guy Tanza

Discussion: A number of reasons and scenarios are brought to the floor including possibly an evening meeting. Bruce Mello speaks to the fact that this was an idea thought of in hopes of getting more participation at town meeting. Discussion is closed. A vote is called for. The vote seems to be very close, both for the approval and opposition of Article 13. Moderator Parker decides to "divide the house" by having those in favor of approval stand on one side of the room and those apposed of article 13 stand on the other side of the room. After the counting it has been determined that the voters have not approved article 13 and it is defeated.

2018 Brookline Town Meeting Minutes (cont'd)

Article 14. To transact any other business that may legally come before this meeting.

Moderator Parker reminds the voters that these are non-binding issues.

The issue of changing town meeting day is discussed at length. Both time and day are considered. Gary Lavorgna thanks the Selectboard, Treasurer, Town Clerk, Delinquent Tax Collector, Archie Clark and Mark Bills for their combined efforts in running our town and keeping our highways safe. Selectboard member Dave Jones thanks Gary & Julie Lavorgna for their community work. Sherry Greene reiterates the need to fill school board vacancies. Dot Maggio speaks of the need to fix up our town cemeteries and the fact the town has set aside some monies to achieve that goal. Bruce Mello and Somara Zwick review the Brookline Meetinghouse fund balance and future goals for the development of this project. At this point Moderator Parker ask for a motion to adjourn this portion of the town meeting and start the School District meeting. A motion is made by Dot Maggio and seconded by Sherry Greene to adjourn the town meeting. A vote is taken. All in favor.

The town meeting is adjourned at 11:05 A.M.

2018 School District Meeting is called to order by Moderator David Parker, Jr.

Moderator Parker reads the preamble to the meeting.

Article I: To elect a moderator for a one year term.

David Parker, Jr. is nominated by Guy Tanza. There are no further nominations. A floor vote is called for. All in favor.

David Parker, Jr. elected as Moderator for a one year term.

Moderator Parker announces it would be appropriate to entertain a motion to suspend the rules of the Brookline School District Meeting to allow NewBrook School principal Scotty Tabachnick to address the audience. A motion is made by Gary Lavorgna and seconded by Sherry Greene. A vote is called for. All in favor.

BROOKLINE SCHOOL DISTRICT MEETING SUSPENDED

Principal Tabachnick is invited to speak. He thanks the town for the support shown this past year and shares some good news of what has been going on at NewBrook Elementary School. He speaks of a new curriculum being implemented and the fact the school has received a grant for 911 compliance with a new phone system installed. Principal Tabachnick goes on to explain how pleased he is with the student farm to school program and how the students are learning about local products, local economy and how they affect everyone. At this point he thanks the energy committee for all their hard work in bringing solar energy to the school. The 4 acre solar array behind the school will soon be up and running saving the community money and the fact we will be using less fossil fuels is a plus. He mentions that while the school kitchen was never intended/equipped to serve the number of students they now serve, after some modifications and a new chef, they have been able to accomplish the raising number of students requiring this nutrition. While school safety has been on the front pages of our newspapers recently, Mr. Tabachnick speaks of the fact that WCSU School Superintendent Bill Anton and longtime friend Robert Evans, a long time state police officer and now working for the Agency of Education (AOE), have been reviewing school safety prior to the latest news stories. As for staff, he alludes to the fact that long time and well respected School Librarian Cynthia Nau will be retiring after this year and a search for her replacement has been started. At this point he stops for a moment to reflect and personally thank Ms. Nau for her ongoing commitment and hard work through the many years of service to our community. The audience gives her a well-deserved round of applause. (Note: Ms. Nau is not present, as she is working on the election going on at this time in the town office.) In closing Mr. Tabachnick feels the school is in good shape but there is always the need for improvement. He thanks the audience for their time and has a brief question and answer period.

2018 Brookline Town Meeting Minutes (cont'd)

BROOKLINE SCHOOL DISTRICT MEETING RESUMES

Article II: To elect all Brookline School District Officers as required by law for the ensuing year.

Brookline School District Director 3 year term (ending 2021)

Currently held by Sherry Greene who is not running again.

Sara Webb is nominated by Chris Webb. No further nominations. A vote is called for. All in favor.

Sara Webb elected.

Brookline School District Treasurer 1 year term (ending 2019)

Currently held by Samantha Bovat.

Samantha Bovat nominated by Guy Tanza. No further nominations. A vote is called for. All in favor.

Samantha Bovat elected.

Leland & Gray School District Director 3 year term (ending 2021)

Currently held by Lyndall Boal who is not running again.

Shelby Brimmer nominated. No further nominations. A vote is called for. All in favor.

Shelby Brimmer elected.

Article III: To compensate the Directors and Treasurer of the Brookline School District \$200 each.

Moved by Dot Maggio. Seconded by Gary Lavorgna. Discussion called for. Hearing none a vote is called for.

All in favor. Article III approved.

Article IV: To authorize the School Directors to accept any donations of land, gifts, or monies for school use.

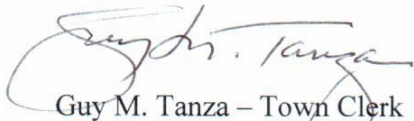
Moved by Gary Lavorgna. Seconded by Sherry Greene. Discussion called for. Hearing none a vote is called for.

All in favor. Article IV approved.

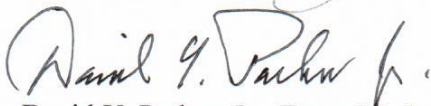
Article V: To transact any other business that may legally come before the meeting.

Sherry Greene reminds voters of the voting going on at the town office for at large members to the West River Valley Modified School District. Sherry also mentions the fact the new "super" school board is currently working on a visionary statement and reiterates a statement made by Bruce Mello earlier to get involved. Samantha Bovat offers information on where one should look for meeting schedules. Moderator Parker thanks Sherry Greene for all she has done as a member of the school board. Bruce Mello takes this opportunity to remind everyone of the hard work done for the Solar Array at NewBrook School and the ramifications of finally being finished. There being no further business to discuss, Moderator Parker asks for a motion to adjourn. Seconded by Somara Zwick. Meeting adjourned 12:15 P.M.

Respectfully Submitted,



Guy M. Tanza – Town Clerk



David Y. Parker, Jr.- Town Moderator

Selectboard Report

The members of the Brookline Selectboard continued to serve this community with their dedication, advice, expertise, and commitment to be fiscally responsible in how your tax dollars are spent. Unforeseen legal expenses caused a deficit to develop a couple years ago, but I am pleased to say that for the past two years, we have been able to level fund our budget and still have a small surplus left behind.

Each line item in the budget is reviewed carefully. The Board understands the need to provide services that directly impact our residents, such as road maintenance, brush clearing, and recycling. We also note the need to support local service providers, such as Senior Solutions, the Grace Cottage Foundation, the Visiting Nurse Alliance, and the Windham County Humane Society. While we wish we could appropriate more money for those requesting donations, Selectboard members again looked to have a level budget for you to vote on during this year's Town Meeting.

This year, you will find an article to vote on the purchase of a wheeled excavator for the town. Guy Tanza, our newly appointed Road Commissioner, and Mark Bills, our Road Supervisor, brought the Selectboard a cost-savings opportunity that could be realized via the purchase of this versatile piece of machinery. Maybe you saw it in action this summer when we rented it to complete over-the-rail mowing, culvert clearing, and ditch cleaning around town. In the case of a storm emergency, a piece of equipment that can travel on wheels would be quite valuable to the community.

Another project taking shape will serve the community for many years. Former Road Commissioner Archie Clark has been instrumental in securing a grant and submitting plans to construct a new salt and sand shed building at the town yard. A representative of the Windham Regional Commission will be acting as the town's project manager and will be consulting with Mr. Tanza (as Road Commissioner) and the Selectboard as the project gets started. The new sheds will be sited for easy access and better storage.

While 2018 had minimal new pavement laid down, the large culvert on Grassy Brook Road was replaced and paved over in October. Mr. Clark had secured the large grant for this much-needed repair. Had this project been pushed to another year, we risked seeing the roadway collapse due to water erosion. The road was closed longer than expected, but the project was successful and the road is safe for traffic. Early in 2019, another mile of roadway will have cracked pavement resealed to lengthen the road's lifespan.

Last spring, the Selectboard passed an updated traffic ordinance. Chris Webb researched and successfully saw this much-needed update to completion. Putney Mountain Road and Ellen Ware Road were officially marked with 25 m.p.h. limits after required traffic surveys were completed. The new traffic ordinance can be found on the town's website: www.brooklinevt.com.

In February, the Selectboard updated the dog ordinance and created an ordinance to protect our roads due to truck traffic as it relates to logging. Logging is an important industry in Vermont, but heavy equipment can cause wear and tear on our public rights-of-way. Additionally, Brookline now has a social media policy to provide guidance on how to properly manage the town's online presence. In addition to appearing on FACTV-8, the Selectboard's meetings now appear on YouTube, so the new policy helps bring us into the twenty-first century. Lastly on the ordinance and policy front, the recycling policy was updated to prohibit commercial use of the town's recycling dumpsters at the intersection of Hill and Grassy Brook roads.

When the waste management district ceased to provide recycling services, many towns removed recycling bins. Brookline voted to maintain a recycling program in town. David Jones has been closely monitoring recycling costs. Recycled materials have been devalued in recent years, but the cost to remove and replace the bins remains a constant. As the bins fill up, Town Clerk Guy Tanza and Selectboard member Gwen Tanza monitor the pick-ups and drop-offs and rake clean the area around the bins. The recycling area is meant for residential use by Brookliners only, but we have no way to enforce the rules. Thus, we have seen disregard for the rules. When people dump mattresses, televisions, furniture, and household trash into or near the bins, it causes concern. We welcome suggestions from concerned community members about how to handle recycling. Due to a change in expense, we have chosen to remove funding for recycling from the annual budget and offer the community a chance to re-evaluate our program at Town Meeting and vote to fund it separately this year.

2018 saw Brookline update and approve a new Town Plan for a five-year cycle. We thank Chairman Tom Kavet and the Planning Commission for the diligent work they put forth while preparing this document. The town held hearings as necessitated by the process and the final plan is posted on the website.

Your Selectboard has been very busy working with many state and federal agencies applying for grants, meeting regulatory requirements, and holding

Selectboard Report (Cont'd)

accountable the many vendors that service the town. None of this could be done without the constant and clear communication that exists between the Board and the town office staff. Guy Tanza wears many hats, as does Gwen, who is also the Assistant Town Clerk, deputy Town Health Officer, and a member of this Board. Our treasurer, Somara Zwick, continues to oversee our budget, spending, billing, and payroll. Somara has been working closely with Sara Wiswall, who joined the staff in August, and Marie Tattersall.

Since Brookline owns five buildings, you can imagine the extra work that comes with this responsibility. As mentioned earlier, the town yard will be improved with the new salt and sand shed. The Brookline Historical Society, which takes care of the Round Schoolhouse, had tree work done to protect the building. Additionally, there was an insect infestation which was fixed under their purview. The Tanzas reorganized and cleaned up the Town Office's basement and we are so proud of the precision of record keeping they do upstairs.

The Brookline Meetinghouse still sits majestically on its spot of land on Grassy Brook Road. With the steeple, roof, and window projects completed during the past couple years, we need to consider additional work on the building. With much research done by Selectman Bruce Mello, the town will have an opportunity to vote on a motion at Town Meeting potentially to move forward with a grant application to pursue heating and insulation of the Meetinghouse. Bruce also sees the need to attack the mold and mildew that grows when the building is closed up. The Meetinghouse Committee has seen several people leave in recent years and we know that Kerry Bourne, Lee Anne Parker, and Mark Bills would welcome additional help. Among projects to consider are necessary upgrades such as ADA-compliant ramps, handrails, painting, and bathroom and kitchen improvements.

The final building the town maintains is the Brookline School building that is leased for daycare use. As landlords of the building, the Selectboard helps ensure that the building meets the codes required to allow a school to operate there. Owning and leasing this building is not a profit-making venture. The monies collected in rent are reinvested into the building. Bruce Mello has invested countless hours planning repairs and working with the specialists who keep this building operating. Scott Bovat has been very helpful in getting plumbing issues under control. Bruce, David Jones, and Mark Bills have a lot to be proud of when you look at the improvements made inside and out.

The Cemetery Commissioners are working on re-mapping the faded Riverside Cemetery documents

and the five ancient cemeteries have never looked better. Brush removal and repairs will continue at each cemetery.

During last year's Town Meeting, citizens discussed how to increase the attendance at the 2019 Town Meeting. Initial thoughts on holding the meeting on Monday evening were well received. Some concerns about proper lighting for a late-winter evening meeting were presented among other logistical issues. The Selectboard had put forth a plan to move Town Meeting to Saturday in 2019, which was voted down. Due to Act 46 district consolidation, the school board portion of the meeting will be eliminated, which will shorten the length of the annual Town Meeting. This year, citizens at Town Meeting will be able to decide if Town Meeting shall move to the Monday prior to the regular Tuesday for Town Meeting. The voters can only decide the day and the Selectboard will then be able to set the time for evening hours should a change of day be successful.

We encourage residents to step up and share your ideas and suggestions on topics such as this. Brookline has several committees that are seeking new members or that have current vacancies available. If you are interested in joining an appointed committee such as the Planning Commission, Historical Society, or Meetinghouse committee, please see your newly elected Selectboard members upon completion of the formal Town Meeting program. The Selectboard reorganization meeting is the day after Town Meeting and you would be appointed to your term in that meeting.

The Selectboard itself will see two departures this year. It has been my pleasure to have been your Selectboard Chairperson. I have enjoyed serving the residents of Brookline for these past five years and I plan on continuing my involvement in town by continuing on as your Town Health Officer, Animal Control Officer, Cemetery Commissioner, local emergency operations planner, and cheerleader for all things Brookline. I also wish to thank Chris Webb as he finishes up his second term as Selectman and has chosen to step down rather than run again. David Jones, who has been Vice Chair of the Board, has a term ending this year, as well, but is interested in being re-elected. I do hope that there are residents interested in being elected to this Board. You can make a big difference. You just have to raise your hand on March 5th and volunteer to be considered as a candidate. You will never be bored!

Respectfully,

Dot Maggio, Chair

David Jones, Bruce Mello, Gwen Tanza, Chris Webb

Town Operating/Highway Proposed 2019 Budget

REVENUE & EXPENDITURES REPORT PROPOSED FY2020 BUDGET	FY2018 ADOPTED BUDGET	FY2018 ACTUAL	FY2019 ADOPTED BUDGET (7/1/18-6/30/19)	FY2020 PROPOSED BUDGET -	Budget Increase (Decrease)
TOWN OPERATIONS - see notes *					
TOWN OPERATING REVENUES					
* Current Taxes (Adopted Budgets, Actual, Proposed Budget) `	\$ 165,282	\$ 142,269	\$ 143,005	125,230	(17,775)
* Current Tax Revenue for Appropriations	6,306	\$ 6,306	6,306	6,137	(170)
Education Tax Accrual Adjustment - Prior & Current yr net	-	\$ (2,305)	-	0	-
Delinquent Taxes	-	\$ 21,936	-	0	-
Penalties	1,000	\$ 2,254	1,000	1,500	500
Interest on Taxes	1,000	\$ 3,525	1,000	1,100	100
Current Use (Hold Harmless Payments)	7,800	\$ 11,502	8,000	13,050	5,050
State Per Parcel Payments	300	\$ 341	300	300	-
USA-Deconte Funds - Forest Svc Rev Sharing	100	\$ 117	100	100	-
Civil Fines	-	\$ 48	-	0	-
Listers Education Grants (Restricted)	-	\$ -	-	0	-
Clerk Fees (80% Recording + other fees)(see footnotes)	4,800	\$ 3,016	4,500	3,500	(1,000)
Dog License Fees & Fines	560	\$ 984	500	500	-
Fishing Hunting License	-	\$ 15	-	0	-
Copies	900	\$ 1,039	900	900	-
Marriage/Civil Union	30	\$ 60	30	30	-
Birth and Death Certificates	-	\$ -	-	0	-
Records Restoration Revenue(20% Recording Fees) (see footnotes)	1,200	\$ 739	1,125	825	(300)
Animal Impound Revenues	-	\$ 695	-	0	-
Reimbursements - (Education District Election Costs, Other)	-	\$ 77	-	0	-
Interest On Investments (Money Mkt Interest)	10	\$ 14	10	10	-
TOTAL TOWN OPERATING REVENUES	189,288	\$ 192,632	166,776	153,182	(13,595)
TOWN OPERATING EXPENDITURES					
Selectboard	6,550	6,550	6,550	6,550	-
Road Commissioner	-	-	500	500	-
Town Clerk	21,560	22,416	21,560	21,560	-
Treasurer/Tax Collector	5,925	5,634	5,900	5,900	-
Delinquent Tax Collector	3,600	2,192	3,600	3,600	-
Listers	4,400	2,581	4,400	3,000	(1,400)
Auditors	1,100	338	1,100	800	(300)
Health Officer	-	-	-	0	-
Assistant Town Clerk	6,240	6,630	6,240	6,500	260
Assistant Town Clerk - Records Restoration	-	1,200	-	1,100	1,100
Listers-Reappraisal	-	-	-	0	-

Town Operating/Highway Proposed 2019 Budget (cont'd)

REVENUE & EXPENDITURES REPORT PROPOSED FY2020 BUDGET	FY2018 ADOPTED BUDGET	FY2018 ACTUAL	FY2019 ADOPTED BUDGET (7/1/18-6/30/19)	FY2020 PROPOSED BUDGET -	Budget Increase (Decrease)
Election Officials	200	695	200	400	200
Assistant Treasurer	8,140	7,806	8,300	8,300	-
Selectboard Clerk	1,500	1,095	1,875	1,875	-
Animal Control Officer	-	-	500	500	-
Payroll Taxes - General Fund (Wages times \$.0765)	4,530	4,356	4,645	4,635	(11)
Payroll Service Fees	1,200	1,234	1,200	1,200	-
Supplies & Postage - Town Operations	4,000	4,186	4,000	4,500	500
Supplies & Postage - Town Report Expense	1,500	1,008	1,200	1,200	-
Supplies & Postage - Planning Commission Expense	4,500	69	500	100	(400)
Abatements	-	2,161	-	2,500	2,500
Legal Notices	800	620	800	600	(200)
Seminars & Mileage	1,500	936	1,500	1,500	-
Town Office-Electric	1,100	1,066	950	1,100	150
Brookline Church Building-Electric	250	343	250	250	-
Town Office-Telephone	1,500	1,527	1,500	1,750	250
Town Office-Fuel	2,500	1,779	2,500	2,500	-
Brookline Church Building-Fuel	50	-	50	60	10
Computer Services-Maintenance/Support	900	1,695	1,200	900	(300)
Fire Alarm (<i>budget note: got pd in May 2017- -</i>)	300	-	490	400	(90)
Legal Services	5,000	1,452	3,500	3,000	(500)
Rescue Services	14,734	14,734	15,174	15,328	154
Fire Department Services - (Annual Request)	9,000	9,000	9,000	9,000	-
Fire Department Services - (Mutual Aid dues)	9,258	9,508	9,415	9,679	264
Copies (Per copy charge over contract allowance)	400	137	400	150	(250)
Copier Lease Contract	1,350	1,350	1,350	1,350	-
Town Property Maintenance	800	1,260	800	1,200	400
Trash Removal	800	280	600	600	-
Dues-VLCT	1,535	1,612	1,612	1,656	44
Dues-WRC: estimated	1,179	1,179	1,196	1,200	4
NEMRC Software-license & support	2,000	2,795	2,100	2,200	100
WSWMD Landfill Fees (per WSWMD rep)	6,120	5,898	4,613	3,643	(970)
* Recycling Costs	11,000	11,062	12,000	0	(12,000)
Law Enforcement	3,600	2,773	3,600	510	(3,090)
Insurance/Bonds (Includes Historic Town Bldgs)	5,600	4,805	5,900	6,000	100
Old Cemeterys-Lawn mntc	300	610	2,000	2,000	-
County Tax	5,400	5,410	5,400	5,400	-
Animal Impound Expense	250	300	250	300	50
Fire permits/other misc	50	-	50	50	-
TOTAL TOWN OPERATING EXPENSE (Before Appropriations)	162,221	152,282	\$ 160,470	147,045	(13,425)
SEE SEPARATE LIST OF APPROPS					
Appropriations (Proposed amounts voted separately)	6,306	6,306	\$ 6,306	6,137	\$ (170)

Town Operating/Highway Proposed 2019 Budget (cont'd)

REVENUE & EXPENDITURES REPORT PROPOSED FY2020 BUDGET	FY2018 ADOPTED BUDGET	FY2018 ACTUAL	FY2019 ADOPTED BUDGET (7/1/18-6/30/19)	FY2020 PROPOSED BUDGET -	Budget Increase (Decrease)
TOTAL TOWN OPERATING EXPENDITURES	\$ 168,527	158,588	\$ 166,776	153,182	\$ (13,595)
* TOWN OPERATING SURPLUS (DEFICIT) See notes	\$ 20,761	\$ 34,044	\$ -	0	
* NOTES TOWN OPERATING REVENUES AND EXPENDITURES					
- All amounts rounded to the nearest \$1					
- Clerk Fees/Records Restoration fees: Statute mandates that 20 percent of total recording fees are reserved for Town Records Restoration.					
- Cash expenditure for Elementary and High School Taxes FY2018					
Elementary Education Taxes Paid		\$ 568,822			
Leland & Gray High School Taxes Paid		439,728			
Total Education Taxes Paid by Brookline		\$ 1,008,550			
- Recycling Expenses moved to Special Article					
HIGHWAY OPERATIONS - see notes **					
HIGHWAY OPERATING REVENUES					
Current Taxes	156,701	156,701	158,512	158,269	(243)
State Aid	38,000	38,410	38,000	38,000	-
Permits Revenue	100	115	100	50	(50)
Interest on Investments	250	215	200	100	(100)
TOTAL HIGHWAY OPERATION REVENUES	195,051	195,441	\$ 196,812	196,419	\$ (393)
HIGHWAY OPERATING EXPENDITURES					
Summer Salaries and Mileage (including emergency, special work, etc)	15,500	18,169	17,230	17,230	-
Summer Payroll Tax Exp	1,186	1,129	1,318	1,318	-
** Summer Contract Services and Equipment Rental	37,000	38,088	39,000	39,000	-
Summer Hwy Material	21,000	43,182	21,000	21,000	-
Winter Salaries and Mileage	800	1,701	800	800	-
Winter Payroll Taxes	61	130	61	61	-
Winter Contract Svcs/Equipment	33,000	41,778	33,000	33,000	-
Winter Materials	21,000	17,771	21,000	21,000	-
Town Shed-Electric	450	741	450	450	-
Town Shed Maintenance	1,000	-	1,000	1,000	-
Seminars - Hwy Employees	200	-	200	200	-
Insurance-Highway	4,200	3,560	4,200	4,200	-
Town Equipmnt Fuel\Parts\Mntce	4,000	1,563	4,000	4,000	-
Road signs	1,800	-	1,800	1,800	-
Culverts	4,500	10,269	4,500	4,500	-
Paving Retreatment/Lines	30,000	144,493	30,000	30,000	-
Bridge Maintenance	5,000	-	3,000	3,000	-
TOTAL HIGHWAY OPERATION EXPENDITURES	180,697	322,574	\$ 182,559	182,559	\$ -
HIGHWAY FINANCING EXPENDITURES					
** Bond Principal Repayment	10,000	10,000.00	10,000	10,000	-
** Bond interest	4,354	4,490.43	4,253	3,860	(393)
TOTAL HIGHWAY FUND EXPENDITURES INCLUDING FINANCING, Excluding any specially warned articles	\$ 195,051	337,064	\$ 196,812	196,419	\$ (393)

Town Operating/Highway Proposed 2019 Budget (cont'd)

REVENUE & EXPENDITURES REPORT PROPOSED FY2020 BUDGET	FY2018 ADOPTED BUDGET	FY2018 ACTUAL	FY2019 ADOPTED BUDGET (7/1/18-6/30/19)	FY2020 PROPOSED BUDGET -	Budget Increase (Decrease)
FINANCING, Excluding any specially warned articles	\$ 0	\$ (141,623)	-	0	

**** NOTES TO FY2017 HIGHWAY REVENUES AND EXPENDITURES**

- Culvert & Paving Grant Revenues and Expenditures

Grant Revenues:

Better Back Roads Grant Receivable - Received in FY2019	5,300.00	
Total Current Year Grant Revenues not included in FY2018		5,300.00

Grant Expenditures:

Better Back Roads Grants - Expenses paid in FY2018	<u>8,634</u>	
Total Cash Expense in FY2018		<u>8,633.76</u>
Net expense after grant		<u><u>3,333.76</u></u>

- Summer Contract Services (non-grant) - Detail of expenditures

Equipment rental - road maintenance	\$ 29,087
Mowing Equipment rental	<u>2,950</u>
Total	<u><u>\$ 32,037</u></u>

- Bond Principal and Interest

The Town of Brookline issued a General Obligation Bond in the amount of \$200,000 dated December 1, 2010 in order to fund bridge replacement(s). Principal in the amount of \$10,000 is paid annually; interest expense is paid twice yearly. The repayment schedule requires payment on November 15 and May 15 of each year through the year 2030. The unpaid principal balance of the bond as of June 30, 2018 was \$130,000 and accruable interest thru 2030 was \$26,898, excluding effect of any Federal sequestration additions.

The town of Brookline owes so much to the many volunteers who have given of themselves over the years. If you are interested in participating in any of the local groups, serving on a board, or helping out at events, please attend meetings, contact the groups directly, or talk with the Town Clerk.

Town Employees Compensation

TOWN EMPLOYEE COMPENSATION - Cash Basis 07/01/17 - 06/30/18

AUDITORS

BROOKS, KENDRA	\$	75.00
NYSTROM, HEIDI	\$	184.38
RUCKER, FRANK	\$	78.13
TOTAL	\$	337.51

LISTERS

GOKEY, DONALD	\$	-
GOKEY, SHEILA	\$	837.50
OMAND, MARSHA	\$	1,286.25
TOTAL	\$	2,123.75

SELECTBOARD

JONES, JAMES	\$	1,200.00
MAGGIO, DOROTHY	\$	1,750.00
MELLO, BRUCE	\$	1,200.00
TANZA, GWEN	\$	1,200.00
WEBB, CHRISTIAN	\$	1,200.00
TOTAL	\$	6,550.00

CLERK OF THE SELECTBOARD

BARUS, PETER	\$	1,020.00
SIROIS, LOUISE	\$	75.00
TOTAL	\$	1,095.00

ELECTION OFFICIALS

TANZA, GUY	\$	395.00
TANZA, GWEN	\$	300.00
TOTAL	\$	695.00

TOWN CLERK

TANZA, GUY	\$	22,317.52
TOTAL	\$	22,317.52

ASSISTANT TOWN CLERK

TANZA, GWEN	\$	6,570.00
TOTAL	\$	6,570.00

ASSISTANT TOWN CLERK RECORDS RESTORATION

TANZA, GWEN	\$	1,260.00
TOTAL	\$	1,260.00

DELINQUENT TAX COLLECTOR

TANZA, GUY	\$	2,291.01
TOTAL	\$	2,291.01

TREASURER-TAX COLLECTOR

ZWICK, SOMARA	\$	5,771.99
TOTAL	\$	5,771.99

ASSISTANT TREASURER

SIROIS, LOUISE	\$	6,360.00
TANZA, GUY	\$	1,204.75
TATTERSALL, MARIE	\$	360.50
TOTAL	\$	7,925.25

HIGHWAY

BILLS, EVERETT A	\$	3,833.50
BILLS, EVERETT MARK	\$	13,289.25
TOTAL	\$	17,122.75

Brookline Estimated Tax Rates (2019-2020)

	Proposed Budget FY/2020	Proposed Rates FY2020	Adopted Rates FY2019	Adopted Rates FY2018	FY19 - FY20 Increase (decrease)
Municipal Grand List (as billed FY18-19 Grand List) FY20 estimated	\$ 703,377		\$ 708,967	\$ 708,040	
<u>Operations To Be Voted - Proposed FY 2019 Budget</u>					
Town office operations (General fund)	125,230	0.1780	0.2017	0.1883	(0.0237)
Highway fund operations	158,269	0.2250	0.2236	0.2210	0.0014
Total annual operations taxes to be warned & voted	\$ 283,500	0.4031	0.4253	0.4093	\$ (0.0222)
<u>Special Articles to be voted - FY2019 (FY 18 shown for Adopted)</u>					
Gen. Fd - Appropriations	\$ 6,137	0.0087	0.0088	0.0537	(0.0001)
Gen Fd - New Appropriation Requests	-	0.0000	0.0001	0.0000	(0.0001)
Subtotal - All Appropriations to be Voted/Voted	6,137	0.0087	0.0089	0.0537	(0.0002)
Recycling Services	18,000	-	-	-	-
Total FY19 Special articles - Town Op & Highway to be voted	24,137	0.0087	0.0089	0.0537	(0.0002)
Total Municipal taxes to be voted	307,636	0.4374	0.4342	0.4630	0.0032
Total Municipal taxes to be raised before local exemption	\$ 307,636	0.4374	0.4342	0.4630	0.0032
<u>Local Exemption(s)</u>					
Veterans (6000 x TBD)(Education)(not-voted)estimated rate (60,000 x .01 x res. Tax rate in 2019 + 10%) (2 exemptions)	1,252	0.0018	0.0008	0.0008	0.0007
TOTAL MUNICIPAL TAXES/RATE to be raised	308,888	0.4391	0.4350	0.4638	0.0041
	-	0.0000	0.0000	0.0000	-
TOTAL MUNICIPAL TAXES/RATE to be raised	\$ 308,888	\$ 0.4409	\$ 0.4350	\$ 0.4638	\$ 0.0039

Brookline Consolidated Balance Sheet FY 2018

Town of Brookline Consolidated Balance Sheet For the Year Ended June 30, 2018

	Historical -										Total
	General Fund	Highway	Brookline Meetinghouse	Loan/Rehab	Schoolhouse	Reappraisal	School Building	Community Fund	Cemetery		
Assets											
Cash held in Separate Bank Accounts	3,821	116,453							4,227		124,501
Cash held in Money Market - Multi Funds	6,547		20,614	938	5,402	31,296	6,050	2,869			73,715
Town Office Cash Drawer	32										32
Due From Other Funds	17,436										17,436
Municipal Revenues Receivable											-
State Grants/Federal Revenue Receivable			46								46
Fundraising Revenues Receivable											-
Delinquent Education Taxes Receivable	1,650										1,650
Total Assets	29,485	116,453	20,660	938	5,402	31,296	6,050	2,869	4,227		217,380
Liabilities											
Accounts Payable & Accrued Expenses	10,371	2,538									12,909
License fees payable to State	60										60
Property Tax Overpayments Payable	215										215
Due to Other Funds		17,346							90		17,436
Total Liabilities	10,646	19,883							90		30,619
Fund Balances											
Unreserved/Unrestricted Funds	3,381	-		938				2,869			7,188
Reserved/Restricted Funds	15,459	96,570	20,660		5,402	31,296	6,050		4,137		179,573
Total Fund Balances	18,839	96,570	20,660	938	5,402	31,296	6,050	2,869	4,137		186,761
Total Liability and Fund Balances	29,485	116,453	20,660	938	5,402	31,296	6,050	2,869	4,227		217,380
Fund Percentage of Consolidated Total	14%	54%	10%	0%	2%	14%	3%	1%	2%		100%
Fund Balances as of June 30, 2017	(15,280)	238,193	24,488	6,685	4,856	28,373	4,157	2,867	4,762		299,101
Plus Annual Revenues	192,707	195,441	18,186	3	546	2,923	15,455	2	5		425,268
Less Annual Expenses	(158,588)	(337,064)	(22,014)	(5,750)	-	-	(13,562)	-	(630)		(537,608)
Fund Balances as of June 30, 2018	18,839	96,570	20,660	938	5,402	31,296	6,050	2,869	4,137		186,761

Notes to Balance Sheet:

- All amounts are rounded to the nearest \$1.00
- Interest income earned on Money Market account - Multi funds is allocated to each fund based on its pro-rata share of monthly balance
- Reserved and/or Restricted fund amounts in the General Fund are for restoration of records, state funds received for listers education and reserves established by town vote: Audit, Abatements, Capital
- Reserved and/or Restricted fund amounts in the Highway Fund includes bond revenues received for bridge reconstruction and special amounts voted by town for paving/retreatment, bridges/culverts, equipment, and other expense as voted. All Highway Funds are restricted to use of Highway operations. See additional report of Highway Fund Detail
- Community Group funds are available for community projects. Application for funds are reviewed by Selectboard
- All Brookline Meeting House (BMH) funds are reserved for BMH only. A donor restricted gift of \$1,000 for kitchen improvement is included in the fund balance as of year end.
- All Cemetery Funds are restricted to that fund. A donor restricted gift of \$1,000 is included in the fund balance as of year end.
- All other Town Funds allocated are reserved for use in respective fund as specified either by State law/rule or by Selectboard/Town vote.

Highway Fund Balance Analysis as of June 30, 2018

Highway Fund Balance analysis as of June 30, 2018 (Showing Two Year Analysis)

	Paving/ Retreatmt	Highway Equipment	Grader Repair/Replac ement	Bridges & Culverts	Bond Principal and Interest	Undesignated Highway	Total Highway Fund
2017 Revenues:							
Unrestricted Revenues - Budgeted by Line item	28,000	4,000	1,590	9,500		94,867	137,957
Grant Revenues - State Highway Aid	38,440						38,440
Grant Revenues - AOT Paving Grant	175,000						175,000
Grant Revenues - Better Back Roads	26,650				14,724		26,650
Bond Principal and Interest Budgeted	-				14,724		14,724
Total Revenues	\$ 268,090	\$ 4,000	\$ 1,590	\$ 9,500	\$ 14,724	\$ 94,867.47	\$ 392,771
Less:							
2017 Cash Expenditures	-257,836	-832		-40,378	-14,724	-157,328	-471,098
Balance as of 6/30/2017	\$ 146,106	\$ 38,599	\$ 5,520	\$ 72,877	\$ -	\$ (24,909)	\$ 238,192
Plus:							
2018 Revenues:							
Unrestricted Revenues - Budgeted by Line item	30,000	4,000	1,200	9,500		97,797.23	142,497
Grant Revenues - State Highway Aid	38,410						38,410
Bond Principal and Interest Budgeted					14,534		14,534
Total Revenues	\$ 68,410	\$ 4,000	\$ 1,200	\$ 9,500	\$ 14,534	\$ 97,797.23	\$ 195,442
Less:							
2018 Cash Expenditures	-144,493	-1,563		-10,269	-14,534	-166,204	-337,063
Subtotal Balance as of 6/30/2018	\$ 70,023	\$ 41,035	\$ 6,720	\$ 72,108	\$ -	\$ (93,315)	\$ 96,570
Pro-rata allocation of Undesignated net deficit in fund	\$ (34,411.22)	\$ (20,165.80)	\$ (3,302.40)	\$ (35,435.98)	\$ -	\$ 93,315	\$ -
Balance as of 6/30/2018 after Allocation	\$ 35,612	\$ 20,869	\$ 3,418	\$ 36,672	\$ -	\$ -	\$ 96,570

2017 Revenues:
 Unrestricted Revenues - Budgeted by Line item
 Grant Revenues - State Highway Aid
 Grant Revenues - AOT Paving Grant
 Grant Revenues - Better Back Roads
 Bond Principal and Interest Budgeted

Less:
 2017 Cash Expenditures
Balance as of 6/30/2017

Plus:
 2018 Revenues:
 Unrestricted Revenues - Budgeted by Line item
 Grant Revenues - State Highway Aid
 Bond Principal and Interest Budgeted

Total Revenues
 Less:
 2018 Cash Expenditures
Subtotal Balance as of 6/30/2018
 Pro-rata allocation of Undesignated net deficit in fund
Balance as of 6/30/2018 after Allocation

- all amounts rounded to nearest \$1
 - A Better Roads Grant awarded during the year in the amount of \$5,300 was not received within 60 days of year end so could not be reported as revenue in Fiscal Year 2018
 - Grader usage hours are now being recorded and an amount of the Highway fund balance is designated for future repair and/or replacement when required; these are designated but not reserved.

2018 Meetinghouse & School Building Funds

Brookline Meetinghouse Fund - Revenue and Expenditures as of June 30, 2018

FISCAL YEAR REVENUES - Cash Basis

Donations - Undesignated		\$ 4,100.92
Donations - Windows Restoration		
Foundation Grants		7,955.00
Rehab Fund - Town Voted match		5,750.00
Net Fundraising Revenues:		
Fundraising Sales	\$ 365.00	
Fundraising Expenditures	<u>0</u>	365
Interest earned		<u>15.43</u>
TOTAL REVENUE		\$ 18,186

FISCAL YEAR EXPENDITURES

Building Maintenance		220
Structural Restoration:		21,794
TOTAL EXPENDITURES		\$ 22,014
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (3,827)

Brookline Elementary School Building Fund - Revenue And Expenditures as of June 30, 2018

FISCAL YEAR REVENUES

Rental Revenues - SLDC		\$ 15,450
Interest earned		<u>5</u>
TOTAL REVENUE		\$ 15,455

FISCAL YEAR EXPENDITURES

Repairs and Maintenance		8,589
Water Testing		1,230
Fire Alarm Maintenance, includes 1 Phone line		912
Legal notice/Advertisement		142
Building Insurance		1,961
Town Employee Labor Costs		<u>727</u>
TOTAL EXPENDITURES		\$ 13,562
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 1,893

Vital Records

BIRTHS/ADOPTIONS

DATE	NAME OF CHILD	SEX	PARENTS
February 2, 2018.....	Amelia Artemisia Languerand Garcia	F	Brandi Languerand Garcia Joshua Salinas Garcia
August 16, 2018.....	Aiden Calhoun Otis Nystrom	M	Daniela Chantal Arena Nystrom Jamie Scott Nystrom
August 21, 2018.....	Tanner Anthony Morse	M	Colby Virginia White Taylor Anthony Morse

MARRIAGES

DATE	BRIDE	GROOM	PLACE
July 2, 2018.....	Leslie Solvejg Zucker	Benjamin August Homola.....	Dummerston, VT
August 9, 2018.....	Lara Idabelle Darrow.....	Zachary Tilden Holmes.....	Newfane, VT

DEATHS

DATE	NAME	AGE
February 8, 2018.....	David Richard Flood, Sr.....	84

Delinquent Tax Report as of December 31, 2018

The Town of Brookline is very pleased to report that there are no delinquent taxes as of December 31, 2018.

Regulations Governing Dog Ownership

All dogs or wolf-hybrids six (6) months or older must be licensed by April 1, 2019.

Fees are as follows:

<u>Before April 1, 2019</u>	<u>After April 1, 2019</u>
Spayed/Neutered or wolf-hybrid.....9.00	Spayed/Neutered or wolf-hybrid..... 11.00
Unneutered dog or wolf-hybrid 13.00	Unneutered dog or wolf-hybrid 17.00

These fees include \$5.00 that is sent to the State: \$1.00 goes to the State Rabies Program and \$4.00 goes to the States Spay/Neutering Program.

For any dog not licensed by May 30, 2019 the owner will be charged a \$50.00 fine per animal, according to the Brookline Dog Ordinance. A copy of the ordinance is on file at the Town Office.

Dogs or wolf-hybrids over 3 months of age shall be vaccinated against rabies. The initial vaccination shall be valid for 12 months. Within 9-12 months of the initial vaccination the animal shall receive a booster that will be valid for 36 months. A copy of the rabies certificate will be given to the Town Clerk upon licensing the animal.

There will be a Rabies Clinic at the NewBrook Fire Department, Route 30, Newfane, VT, on (Date to Be Determined) from 10:00 a.m. to 1:00 p.m. All animals must be either on a leash or in a cage.

The following is a summary of the fees collected in 2018 by the Town of Brookline.

	<u>Qty</u>	<u>Town</u>	<u>State</u>	<u>Late Fees</u>	<u>Total</u>
Spayed	60	240.00	300.00	8.00	548.00
Neutered	45	180.00	224.00	8.00	412.00
Male	12	96.00	60.00	0.00	156.00
Female	10	80.00	50.00	0.00	130.00
<hr/>					
Total	127	\$596.00	\$634.00	\$16.00	\$1,246.00

RABIES ALERT

Rabies is a disease that can kill animals and people.

- Vermont law requires rabies shots for all CATS and DOGS
- Rabies shots help protect pets and pet owners from rabies.
- Enjoy wildlife from a safe distance. Remember, rabid animals have been found in all Vermont counties.

Questions?

Call the Vermont Rabies Hotline: 1.800.472.2437

Town of Brookline
P.O. Box 403
734 Grassy Brook Road
Brookline, Vermont 05345