

## GASB – 34

### WHAT IS IT AND WHY SHOULD I CARE?

#### WHAT IS IT?

In the last year lots of talk in municipal financial circles has swirled around the subject of GASB-34. GASB is the acronym for the Governmental Accounting Standards Board, an association of financial managers, governmental units, certified public accountants and others who establish standards for governmental accounting. Any local government undertaking a professional audit of its books should follow these standards. GASB is not a regulatory agency of the federal or any state government, rather it is more akin to a professional standard setting association for self-regulation of its members. GASB Statement 34, *Basic Financial*

*Statements-And Management's Discussion and Analysis-For State and Local Governments* is referred to in shorthand as GASB 34.

In Statement 34, GASB established new standards for annual financial reports of state and local governments (as well as public school districts, public benefit corporations and authorities, public employee retirement systems, public utilities, public hospitals and public colleges and universities). According to GASB, the statement was developed to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions, such as selectboards, trustees or councilors; staff; members of commissions; investors; creditors

and the public in general. Using GASB 34 principles is expected to also make it easier to compare data and financial health from one community to another. The tricky part will be getting there - how to address new requirements for quantifying fixed assets and infrastructure (such as roads), deciding what to track and who should complete the different jobs.

#### WHY SHOULD I CARE?

The bottom line with GASB 34 is that there is no *law* that requires municipalities or states to use the new accounting practices, and in fact there is some controversy about whether or not certain states will adopt GASB 34. **But don't stop reading yet!**

If your municipality uses a certified public accountant (CPA) for its year-end audit, the CPA will need to conduct a GASB 34 compliance audit, and if financial statements are not GASB 34 compliant then the auditor will issue an adverse opinion (which might raise some eyebrows among your constituents). If your town expects to bond for projects, the town's financial statements may need to be GASB 34 compliant. If your town does not expect to bond for projects, then GASB 34 would not be an enormous

*(Continued on next page)*

### TOWN OF ST. JOHNSBURY IS HEART HEALTHY



*The sun shone on the Town of St. Johnsbury on June 1 for its first annual Heart Healthy Luncheon. Working with Heidi Joyce, VLCT Health and Safety Coordinator, Town Manager Michael Welch invited town employees for a one-mile stroll around downtown, followed by a healthy lunch of barbecued chicken, salad, and dessert (fat-free of course). Thirty-five employees participated (over one-half of full-time employees). Each received a "Heart Healthy Worker" brochure and a t-shirt from VLCT. The selectboard even joined in by attending and assisting Manager/Chef Welch at the grill.*

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# VLCT NEWS

A PUBLICATION OF THE VERMONT LEAGUE OF CITIES & TOWNS

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## GASB 34 -

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issue for you. The selectboard should probably spend some time considering whether bonding for projects is or is not in their future.

GASB 34 standards are phased in. If dollars in revenues are equal to or greater than \$100,000,000 then the phase-in date is June 30, 2002. In Vermont that means that Burlington will be the first municipality to complete all the work entailed to come into compliance with GASB 34. We can all watch them! If dollars in revenues are greater than or equal to \$10,000,000 then the phase-in date is June 30, 2003. And if dollars in revenues are less than \$10,000,000, the phase-in date is June 30, 2004.

### DETAILS, DETAILS

If your town is going to undertake the effort to make its financial records and audits GASB 34 compliant, reporting for all departments will be affected. Very briefly, major areas that will require changes are as follows:

- 1) A new section entitled, *Management's Discussion and Analysis* will need to be added. The municipality's key financial personnel would provide a general discussion of the most relevant information contained in the financial statement. This information would be subject to review by outside auditors.
- 2) Government-wide financial statements would need to be issued. The government-wide statement would enable readers to focus on the government as a single economic entity and provide a basis for comparison with other governments.
- 3) Fund Financial Statements would continue to be required but would focus only on major funds. Capital assets and debt would be incorporated into the government-wide statements.
- 4) Footnote disclosures would be increased significantly in both number and content required. Included among the new disclosures is a policy for capitalizing assets, a policy for allocating indirect expenses, and a policy for the use of restricted and unrestricted assets.
- 5) Reporting of *all* the municipality's capital assets, including the calculation of depreciation expense for assets of all funds, is required. In addition, assets

relating to the municipality's infrastructure (read roads, buildings, public lands) would be reported and assessed in the financial statements.

- 6) Budgetary comparison schedules would be expanded to include both the original budget as passed by the legislative body, as well as the final budget that includes changes authorized during the year.

### WHAT TO DO, WHAT TO DO?

Complying with GASB 34 is not going to be an easy exercise. The City of Burlington has already been working for over a year to put their books in order for the June 30, 2002 deadline. Mike Gilbar, VLCT Director of Administrative Services, is convening a workgroup that includes representation from the Vermont Government Finance Officers Association (VGFOA); Vermont School Boards Association; Vermont Association of School Business Officials (VASBO); the state Department of Education; and the state Auditor's Office to develop ways they might collaborate in providing education and assistance to municipal and school officials stepping into the world of GASB 34. We will certainly keep municipal officials updated on the group's progress.

For those interested, there is a guidebook put out by GASB, entitled the *Guide To Implementation of GASB Statement 34 on Basic Financial Statements- and Management's Discussion and Analysis - for State and Local Governments, Questions and Answers*. It is not a small book. The book may be ordered from the GASB Order Department, 401 Merritt 7, P.O. Box 5116, Norwalk, CT 06856-5116; 800/748-0659; gasbpubs@gasb.org. For more information, go to the GASB website at www.gasb.org.

- Karen Horn, VLCT Director of Membership and Legislative Services, with assistance from John Stewart, City of Burlington

## CORRECTION

In last month's VLCT News we incorrectly identified Killington Town Clerk Judith Hansen as the President of the Vermont Municipal Clerks and Treasurers' Association. Ms. Hansen is instead Co-chair of VMCTA's Legislative Committee. Linda Spence, Manchester Town Clerk, is currently VMCTA President. Our apologies to both women!



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## STREAM ALTERATION PERMIT; DE NOVO VS. ON THE RECORD REVIEW

### TOWN LOSES RIGHT TO REBUILD DAM

This case involves a dam on the Wells River that was built in 1803, had been repaired or rebuilt twice and was destroyed by ice and high water in January 1998. *Town of Groton v. ANR*, Vt. Entry Order No. 2000-428 (Apr. 19, 2001).

In 1996 the Town of Groton applied for a stream alteration permit from the Vermont Agency of Natural Resources (ANR) in order to repair and replace the dam. The application was incomplete and the Town was unable to submit a completed application until February 1998, by which time the dam had been destroyed by ice and high water. After it was destroyed, the fish habitat in the river improved and now provides high quality habitat for several breeds of fish.

The Secretary of ANR denied the permit. On appeal to the Water Resources Board, it was upheld based on criterion 10 V.S.A. § 1023 (a)(2) which says that a proposed stream alteration must be denied if it will "significantly damage fish life." Groton appealed to Superior Court, which upheld the Board's decision. It then appealed to the

Supreme Court on two grounds.

First, the Town argued, it should have been allowed to present evidence that the water impounded by the dam was useful for fire fighting. The Board had a duty, the Town said, to consider the public interest and welfare benefits of having water available for that use. The Supreme Court rejected that argument, saying that public safety was

1998 to the way it would exist after the new proposed dam was in place.

Analysis (1) would have shown that the fish life would be no worse off with the new dam than it was with the old one (and the Town would win). But, analysis (2) would show that the fish were better off now (no dam) than they had been with a dam, therefore the proposed replacement of the

*There are a couple of lessons here. First, water quality and good fish habitat have been recognized as important by the Legislature. And, second, it is important to take notice when a statute spells out criteria that must be used in making a judgment.*

not one of the criteria set out in 10 V.S.A. § 1023, therefore the information was not persuasive.

Second, the Town said, when the Board considered "the proposed change" to be made in the stream flow, it should have analyzed (1) the change from the old dam to the new, proposed dam and not (2) the change from the time after the dam washed out in January

dam would significantly damage fish life (and the Town loses).

This case hinges on the definition of "the proposed change." Since the dam was gone at the time the application was completed, the river was in its natural state. "The proposed change" is to replace the dam and

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### WELCOME

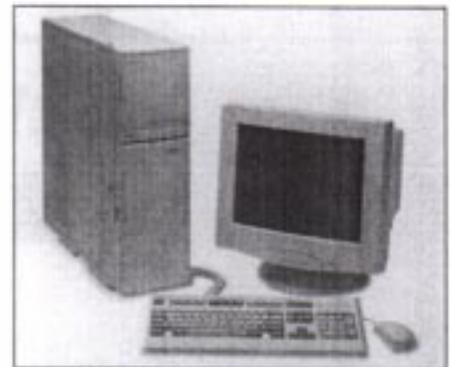
The VLCT Law Center recently welcomed its summer intern, **Brian Monaghan**. Brian is a third year law student at the Vermont Law School and will be assisting Libby Turner, Gail Lawson and Jon Groveman in the Law Center through mid-August.

Brian is already becoming familiar with the most common municipal law questions as he was immediately put to work on the Law Center's 800 line. He will also be working on several research assignments.

Brian is from Manhasset, New York (by way of Central Vermont) and has special interests in environmental and municipal law. Welcome Brian!

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## LEGAL CORNER -

(Continued from previous page)

there is evidence that replacing it will probably have a negative impact on fish life. Therefore, the Board was correct in denying the permit, based on the statutory criteria.

There are a couple of lessons here. First, water quality and good fish habitat have been recognized as important by the legislature. And, second, it is important to take notice when a statute spells out criteria that must be used in making a judgment.

### DRB MINUTES INADEQUATE

#### *De Novo Review Required by Environmental Court*

In the next case, *In Re Dunnett*, Vt. No. 98-314 (May 4, 2001), the Court discussed appeals done by de novo review versus on-the-record review. The owner of a ski shop, Kenneth Tofferi, applied to the Village of Ludlow for a conditional-use permit in order

to do some renovations. Later he also applied for a variance. Both were granted and an abutter, George Dunnett, appealed to the Environmental Court. In a de novo hearing, the Environmental Court approved the conditional use but denied the variance. Both parties appealed that decision to the Supreme Court.

Tofferi pointed out that the Village Trustees had created a Development Review Board (DRB) and resolved that it should be governed by the Municipal Administrative Procedure Act (MAPA). That would entitle the DRB to expect an on-the-record review of appeals of its decisions by the Environmental Court. Therefore, Tofferi said, his case should not have been heard in a de novo proceeding.

The Supreme Court noted that 24 V.S.A. § 1205(c) of MAPA requires that "the proceeding be recorded." The DRB's practice was merely to keep minutes of its proceedings and not to audio- or videotape them. However, if minutes were sufficient, recent amendments to the statutes requiring "an adequate record" and that meetings "be recorded" would have been unnecessary because boards have always kept minutes. If

minutes would suffice, any and all hearings would qualify for on-the-record review by the courts. In addition to the statutes, Vermont Rules of Civil Procedure 74 (d), which governs these appeals, says that a record shall include "a transcript of any oral proceedings," which means a verbatim record of the original hearing. Therefore, the Environmental Court acted properly in hearing the matter de novo.

Finally, the Court discussed the denial of the variance, which was based on the fact that Tofferi cannot claim that he meets the criterion of not being able to make any "reasonable use of the property." 24 V.S.A. § 4468 (a)(2). The Court pointed out that Tofferi is currently making reasonable use of it. However, the Court noted that the lot could be made better use of, and commented that "it appears that the Village's zoning regulations for the district at issue may be at odds with the goal of focusing development there." The cure for that situation, said the Court, is to reconsider the bylaws themselves and not to grant variances either piecemeal or wholesale.

Other brief points made in this case:

- how to calculate parking spaces needed per square feet of business space;
- pre-existing, non-conforming structures are just that and they cannot be forced to become conforming; they can only be kept from becoming **more** non-conforming; and
- roof lines may be raised and reconstruction and enlargement may be allowed if they conform to the building requirements of the district.

- Libby Turner, VLCT Staff Attorney

## TREASURERS NOTE - NEW IRS W-9 FORMS

Those municipalities using W-9 forms (Request for Taxpayer Identification Number and Certification) should be aware that after June 30, 2001 a new form will be in effect with a revised date of December 2000 on it. According to the federal Internal Revenue Service, the major change to the form is that under Part III, Certification, a payee must now certify that he or she is a U.S. person (including a U.S. resident alien).

## DON'T FORGET US...

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# ASK THE LEAGUE

## THE TAX RATE; NAMING HIGHWAYS; QUORUMS; CRIMINAL RECORD CHECKS

### **How do we calculate the tax rate?**

The basic task is to raise enough tax dollars through taxes on the grand list to pay the combined expenses of the town and schools for the year. For example, if the total combined budgeted amount is \$5,000,000 and the anticipated income from other sources (highway aid, grants, trust funds, interest, etc) is \$1,000,000, then your taxes must raise the remaining \$4,000,000.

An unknown at this point is what the Legislature will do with Act 60. Assuming that there is no change in Act 60, a factor in the tax rate will be whether your town is a receiving or sending town. If you are a receiving town, then the amount of money you will receive goes under "anticipated income." If you are a sending town, then the amount you will send is an expense.

The tax rate "shall be assessed on the grand list returned to the town clerk's office in May of [this] year." 32 V.S.A. § 4602. The grand list provides the total assessed value of the property in town. To arrive at the tax rate, divide the total amount of tax revenue needed (\$4,000,000) by the total grand list (for example \$1,936,042).

$$\frac{\$4,000,000}{\$1,936,042} = \$2.07.$$

Thus, a property owner will be taxed

\$2.07 per \$100 worth of property. A property valued at \$80,000 will be taxed  $\$2.07 \times \$800 = \$1,656$ . This total can be broken down into the separate taxes for school and town on the tax bill and for informational purposes.

### **What procedure is required when the selectboard names or renames highways?**

There are three separate statutes which give the municipal legislative body the authority to name and re-name roads and to number and re-number lots. 24 V.S.A. §§ 2291(16) & 4421; 19 V.S.A. § 304(17). The only process mentioned is "after a public hearing" in section 4421. Since that is a part of 24 V.S.A. Chapter 117, the board should follow the process for public hearings spelled out in 24 V.S.A. § 4447. The requirements in that section include a 15-day notice period with both published and posted notice. Such notice shall include the date, place and purpose of the hearing.

Interestingly, 10 V.S.A. § 152 gives the state Board of Libraries the authority to "name roads and geographic locations [such as] mountains, streams, lakes and ponds upon petition...." When the Board of Libraries receives such a petition it must give notice to the town where the road is located and shall "give preference to ... names characteristic to

Vermont and its traditions and local place names where long usage has made them appropriate and useful." 10 V.S.A. §§ 153-154.

For further discussion of the interaction among these statutes see the September 1996 issue of the *VLCT News*, p. 12.

### **Our planning commission warned a public hearing on re-adoption of the town plan. There were only three members present (not a quorum). Was that a valid hearing?**

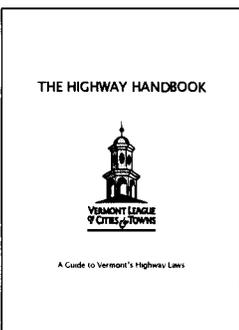
No. The planning commission is a "public body" under 1 V.S.A. § 310(3). A majority of a public body must be present in order to take any action, including the act of convening a meeting. 1 V.S.A. § 172.

If you consider the purpose of the hearing, which is to give the public an opportunity to hear and to be heard, it certainly does not meet the purpose if the planning commission members are not there to hear and discuss the public's comments.

### **Can municipalities get criminal record checks on employees or prospective employees?**

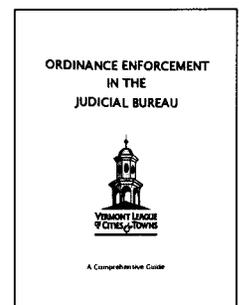
Criminal record checks are available, but only under certain circumstances. If the town has an applicant for either a paid or

*(Continued on next page)*



### **VLCT ANNOUNCES TWO NEW MUNICIPAL LAW CENTER HANDBOOKS:**

**The Highway Handbook** is a complete guide to Vermont's highway laws and a comprehensive resource guide for municipal officials. **Ordinance Enforcement in the Judicial Bureau** is newly revised and designed to assist municipalities in all aspects of their enforcement authority through the Judicial Bureau.



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# RISK MANAGEMENT NOTES



A monthly column by the VLCT Property and Casualty Intermunicipal Fund (PACIF)

## VLCT PACIF MEMBER PREVAILS IN COURT

Following a two-day trial last month, a US District Court jury found in favor of two PACIF member police officers accused of using excessive force to take a man into custody. A jury of eight individuals found that neither officer was liable for any wrongdoing while making an arrest in August 1997.

These are the types of verdicts that the PACIF claims department finds extremely rewarding and gratifying. It is true that 90% of all litigation is usually settled long before it sees the inside of a courtroom, however, some cases have to be heard in a court of law. Unfortunately, decisions and large settlements *against* municipal officials are often the only ones reported in the media; on the occasion of this victory we would like to share with you a little background about how VLCT PACIF evaluates and manages litigation filed against its members.

When a lawsuit is filed against a PACIF member, there are many factors that are considered before the decision to try a case in court is made. Things such as:

- Is there any exposure to a large verdict against our member?
- Is there any truth to the allegations?
- Are the witnesses credible?
- What are the facts of the case?

In a society such as ours, where litigation is so prevalent, being right is not the only factor in determining how far to defend a case. The PACIF claim department takes it's duty to defend our members very seriously and we are all cognizant of the fact that we not only have responsibilities to the member being sued but also to the rest of the municipalities in the PACIF program as well. This is a fact that is also understood by the attorneys that we (PACIF) hire to defend any lawsuits against our members.

Whether litigation is with or without basis, one thing is for certain: it will continue to be filed against municipal officials, police

officers in particular. A police officer once told me that during his initial training at the Police Academy, he and his classmates were informed that they should expect to be sued at some point during their career. Essentially, police officers can expect to be sued for just doing their jobs. This is a situation that no

worker would like to have hanging over his or her head every day. When most police officers are asked about this, they say that, unfortunately, it is just part of the job.

This is why when a case does go to trial and we win a defendant's verdict (our side prevails) it is truly reason to celebrate. It is also a time to reflect on how tough a job police officers as well as all other municipal officials have serving their respective communities in Vermont.

- Patrick Williams, VLCT Deputy Director, Group Services

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# STEVENS ADVANCED DRIVER'S TRAINING PROGRAM 2001

## ANOTHER GREAT TURNOUT

The recently completed Stevens Advanced Drivers Training School saw another week of full classes and satisfied students.

Seventy-five people participated in the course that was held at the Knapp Airport in Berlin, Vermont from May 15 through May 19.



*VLCT PACIF recently offered its popular driver training program for member police, fire and rescue drivers. Don't be daunted by the amount of black rubber on the road in the above photograph - sign up for the August session and learn how to drive more safely!*

The students participating represented 16 different municipalities. Each day-long session involved training in the proper use of anti-lock brakes; emergency lane changes, backing drills, potential pitfalls of tailgating as well as the difference between driving a car and a sport utility vehicle. One student proclaimed after completing the class that "everyone who has a driver's license should be required to attend this school."

The next session of the Stevens Advanced Drivers Training School will take place from August 13 through 17 at the Hartness Airport in Springfield, Vermont. If you are interested in participating in the August session, or if you would like more information, please call VLCT Risk Management Services at 800/649-7915 and ask for Maureen Turbitt.

### VLCT STAFF OFFERING EAP ORIENTATIONS

Has your town signed up yet for the brief, free orientation to the new Employee Assistance Program (EAP) offered by VLCT PACIF and the VLCT Health Trust? VLCT staff members are available to come to your municipality to explain the programs offered by Invest EAP. The orientation sessions take only 15 minutes to one-half hour. Please call Heidi Joyce, VLCT Health and Safety Coordinator, to schedule an appointment at 800/649-7915 or e-mail, [hjoyce@vlct.org](mailto:hjoyce@vlct.org).

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# IMPROVING YOUR COMMUNITY FOR PEDESTRIANS AND BICYCLISTS

Providing a good municipal environment for walking and bicycling has become increasingly important in recent years. Reasons to provide safe, attractive places for people to bike and walk are many, and include efforts to curb sprawl and encourage downtown revitalization, steeply rising gas prices, increasing obesity among children and adults and more congested roads. Additionally, bicycle tourism can bring significant economic benefit to the state.

Vermonters recognize the worth of better bicycle and pedestrian access, as evidenced by many Town Plans and public opinion surveys. However, local governments and citizens are often unsure about the steps to take to implement a project. Staff at the Vermont Agency of Transportation (VTrans) would like to help, by outlining below the two main potential funding sources available through the Agency for bicycle and/or pedestrian projects.

Though they do have their differences, the **Transportation Enhancements (TE)** program and the **Bicycle and Pedestrian (B&P)** program both include federal funding, require 10%-20% in local matching funds and rely on the same local planning process prior to application (see sidebar). Over the past few years, the B&P program has funded a variety of projects that have been constructed or are in the design process. These include seven rail-trails (conversion of inactive rail corridors to multi-use paths), 21 multi-use path projects that are independent of roadways, 15 sidewalk projects and three on-road bike projects (signs, pavement markings, etc.).

However, given the large backlog in need for bicycle and pedestrian improvements, it is unreasonable to expect that they will all be funded through a VTrans program. State statutes do not preclude a municipality from

*(Continued on next page)*

## TIPS FOR A SUCCESSFUL BICYCLE AND PEDESTRIAN PLANNING PROCESS

First, and most importantly, conduct as much of the process as possible in a public forum, so that if a project results, it has broad support and participation from the community. Also:

- Identify and gain public consensus on what the specific local issues and concerns are.
- Avoid the mistake of immediately jumping to the step of identifying a solution before a clear definition of problems or goals has been established.
- Define a geographic area of concern such as a downtown, neighborhood or specific roadway corridor.
- Identify where people are coming from and going to (residential areas, schools, shopping, services, etc.).
- Identify what obstacles exist that keep people from bicycling or walking to reach destinations (lack of continuous facility, high traffic speed, no way to cross the street, etc.).

The result of this process will be what VTrans calls a "Purpose and Need" statement that documents why a project is needed. From there you will need to:

- Identify improvements that help to overcome the obstacles that exist and meet the mobility needs of the community.
- Prioritize among the list of potential improvements so that the most important project gets worked on first.
- Determine how the improvements will be implemented, including identification of funding sources.

The result of this process will be a specific project, such as a sidewalk, separated multi-use path or on-road bicycle improvement. Finally, note that the Conceptual Alignment Analysis mentioned in the accompanying article expands on the steps identified above.



*The Beebe Spur Recreation Path is a 3.8 mile multi-use path that parallels Lake Memphremagog in Newport and Derby. It was completed in 1999 and funded through the VTrans Bicycle and Pedestrian program. Photo by Bruce Burgess.*



## BIKES AND PEDESTRIANS -

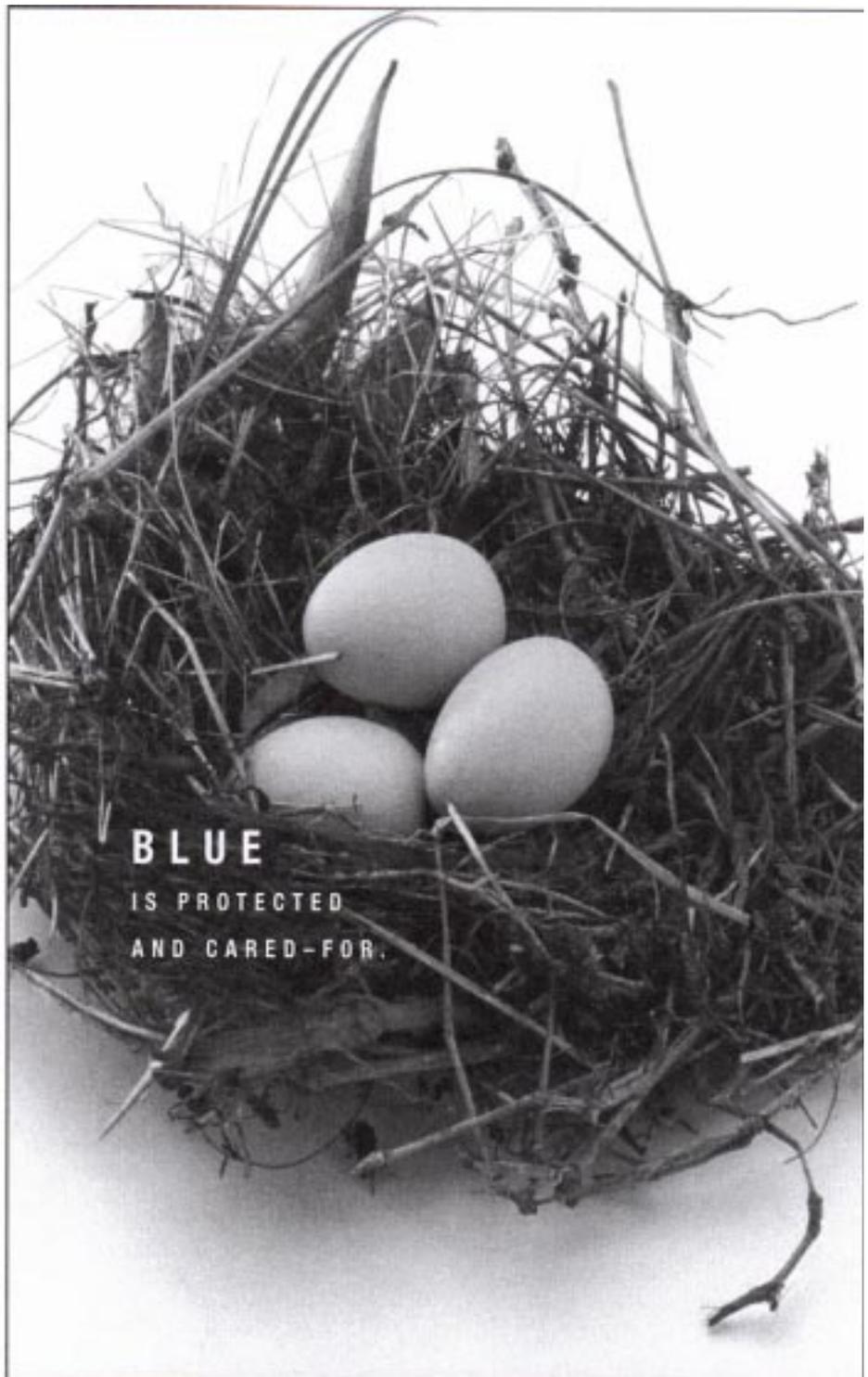
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making bicycle and pedestrian improvements using its own general transportation funds, including the annual state aid to town highways that it receives annually from the State. A common means for making bike/ped improvements (especially sidewalks) is to do so in conjunction with another project such as a road re-construction or a water/sewer project. Opportunities for this type of project "piggy-backing" should not be overlooked. Another avenue for implementation is for development regulations to require that commercial and residential development include provisions for bicyclists and pedestrians. As mentioned before, many communities do choose to apply to VTrans for either TE or B&P funding. An important note is that neither program intends to fund routine maintenance of existing facilities.

In the case of B&P funding, one of the application requirements is that a Conceptual Alignment Analysis (CAA), or feasibility study, be completed for the project. The CAA documents the project purpose and need, identifies alternatives with pros and cons of each, documents constraints such as right-of-way, natural resources, historic resources, utility impacts, and provides preliminary cost estimates for construction and additional engineering that will be required. Although not required by the TE program, this type of study allows a community to put together a strong application. In 2000, VTrans provided funding to 15 communities to conduct this type of study and expects to do so again in the future. Municipalities might fund this type of study themselves or work in partnership with their Regional Planning Commission or the Municipal Planning Organization to do the work.

In the case of TE projects, and for most B&P projects, the local sponsor will manage the project including hiring engineers, ensuring that all required permits are secured, overseeing plans development, getting the project out to bid, following the project through construction and processing all invoices. The benefit of funding a bike/ped project through VTrans is that either 80% (TE) or 90% (B&P) of the total cost is paid by federal and state funds. The B&P program has a goal of two-four years from the time a project is selected until it is constructed.

*(Continued on Page 13)*



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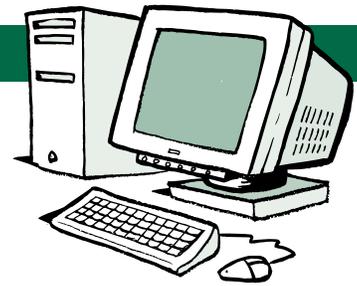


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# Tech Check



## BUDGETING WITH EXCEL

### IMPORTING AND LINKING

Excel is a great tool for pulling together and presenting both simple and complex budgets. Various functions within the software allow you to import data from other sources, automatically total rows, columns or selected cells, perform almost any type of calculation you need, link worksheets or files, create graphs, and add narrative or comments. You can create user-friendly workbooks for each employee with budgeting responsibility and, when they have completed their budgets, link them to a master workbook that summarizes the data in a format that is ready to present to your board or council and taxpayers. This article will show you a way to import data from your accounting application and link workbooks as well as worksheets. But don't let it constrain you - there are hundreds of ways to design a budget process and presentation that fits your municipality's needs!

A note of caution: complex links can get confusing. Try to keep your process simple and your links easy to locate. Color code linked cells and input cells, and lock all cells that shouldn't be changed by the user.

#### IMPORTING DATA FROM YOUR ACCOUNTING APPLICATION

Excel will import a variety of file formats including text files, Lotus files, Quattro and dBase. If you click on File and Open (or click on the File Open icon on your tool bar), the dialogue box will contain a File Type pull-down that lists all the formats available for import. Many accounting applications will allow you to export data either through a report generator or as a standard menu item. If you are unsure of the process, contact your vendor for help. Let them know that you wish to export data from the application into Excel and give them the file formats you have available in the dialogue box.

Prior to exporting your accounting data, you'll need to know what fields you want for

your budget. For this example we will use the prior year actuals, current-year budget, and current year-to-date actuals. So, for the calendar year 2002 budget, you will need for all revenue and expenditure accounts the field containing the year-end totals in 2000, the field containing your current budget, and the field containing your year-to-date totals. If you have the names of these three fields and can limit the export to just revenue and expenditure accounts, you should be able to export the data into one of the file formats Excel can recognize.

With some applications, you may not have the ability to export data in any fashion other than printing a report to a file. Printing to a file creates a text file of the report complete with page headers and footers. You can delete all the headers and footers using Microsoft Notepad or Wordpad before importing into Excel, or you can delete them after you import into Excel (the option I would choose).

To import the file into Excel, you simply click on File and Open, and in the dialogue box click on the correct path or folder in the Look-In pull-down, then in the File Type pull-down choose the correct file format. You should see your file listed in the window. Select the file and click Open.

An Import Wizard dialogue box should appear and will vary depending on the file type you are importing. In the case of a report printed to a text file, you should have an option in the first box to start the import at a row of your choice. The first several rows of the report will be visible on the screen with numbered rows. Choose the row where either your column titles begin or where the data begins if you have no column titles. Click on Next when you have finished choosing your options for this first box. Step through each import box choosing the import options you need. In the final box will be a Finish button to click to begin

importing the data into your worksheet.

Name this worksheet by right clicking on the tab at the bottom of the worksheet labeled "Sheet1." A menu will appear with the option "Rename." Click on Rename and call it "Import." You now have the data needed to begin developing your budget.

#### LINKING WORKSHEETS AND WORKBOOKS

Worksheet links are easy and a great way to pull together summarized data quickly without changing your detailed worksheets. You can create a worksheet that shows summary data from another detailed worksheet by referencing a total in the detailed worksheet from your summary worksheet (see below). In the cell in Sheet2 where you wish to insert a total from your detail, either type the "=" sign or click on "=" in your task bar above the worksheet. You can then click on the worksheet tab Sheet1 containing the total you want to access and click on the cell you want. Hit your Enter key and you now have a link to the total you need. When you change your line items in

*(Continued on next page)*



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## BUDGETING -

(Continued from previous page)

Sheet1, the totals in Sheet2 change as well. (See illustration below.) Note the link formula in the cell: =Sheet1!C11. It is referencing cell C11 in the worksheet named Sheet1.

Linking workbooks works the same way. You open both workbooks, click or type the "=" sign in the cell in which you wish to place the total from your detail workbook, then link to the detail workbook by clicking on Window in the menu bar and clicking on the workbook containing the total you need. You then click on the total cell and hit your enter key. Any change in the detail line items will change both workbooks. If you open the workbook with the links without the other workbook being opened, a message box will appear asking you if you would like to update the link. Answering "Yes" will update

your totals from the detail, matching the totals in the two workbooks. (This is assuming you had made prior changes without updating the summary workbook.) If you answer "no," the workbook will not be updated.

Again note the cell with the link formula: =Workbook1.xls!C11. It is referencing cell C11 in the workbook named Workbook1.xls.

These are only a couple of tools in Excel that can be useful in your budget preparation process. Automating the process will save you time and, if done properly, can avoid costly errors. E-mail me with questions about this article or about other Excel tips and tools at mgilbar@vlct.org. You may also e-mail your own tips to share with other readers.

- Michael Gilbar, VLCT Director of Administrative Services

SHEET1				
ACCT	OBJ_DESC	FY00ACT	FY01BUDG	FY01YTD
01-144-110	FULL TIME SERVICES	84,319	84,878	38,241
01-144-390	PROFESSIONAL SERVICES	2,922	4,700	3,025
01-144-560	DUES AND MEMBERSHIP FEES	175	240	130
01-144-610	TECHNICAL SUPPLIES	609	250	23
01-144-670	BOOKS AND SUBSCRIPTIONS	556	620	-
01-144-810	EDUCATION	997	1,350	314
01-144-820	AUTO ALLOWANCE	1,251	1,450	465
01-760-390	REVALUATION SUPPORT	6,045	19,500	4,169
<b>Totals</b>		<b>96,874</b>	<b>112,988</b>	<b>46,367</b>

SHEET2			
TOTAL COSTS ASSESSING	FY00ACT	FY01BUDG	FY01YTD
	96,874	112,988	46,367

## BIKES AND PEDESTRIANS -

(Continued from Page 11)

It is very important with any bike/ped improvement that a core group of local citizens remain committed to making the improvements happen. Because these projects are often retrofitted to the existing system, they will encounter various challenges as they are implemented. Persistence at the local level is key to making sure that projects make it all the way through the process and past the inevitable roadblocks.

Making sure that bicycling and walking are safe, attractive transportation alternatives in Vermont communities is important to maintaining the quality of life in small villages, the good air quality that is enjoyed by all, improving the health of the public, and ensuring a balanced transportation system that offers real choices for accomplishing daily activities.

Both the Bicycle and Pedestrian Program and the Transportation Enhancements program are in the Local Transportation Facilities (LTF) section of the Project Development Division of VTrans. The B&P Program is staffed by Amy Bell (828-5799, amy.bell@state.vt.us) and Jon Kaplan (828-0059, jon.kaplan@state.vt.us). Questions about the Transportation Enhancements program should be directed to Lani Ravin (828-3885, lani.ravin@state.vt.us) or Curtis Johnson (828-0583, curtis.johnson@state.vt.us). The mailing address is VTrans, National Life Building, Drawer 33, Montpelier, VT 05633.

- Jon Kaplan, Vermont Agency of Transportation

## AWARD OPPORTUNITIES

### FIRST, THE DEADLINES...

#### 2001 PRESERVATION AWARDS

Nominations must be postmarked by **October 10, 2001** for the Preservation Trust of Vermont's 2001 Preservation Awards. Municipalities are eligible for these awards; eligible activities include preservation or adaptive reuse of a historic property; educational and public information materials and programs; and programming at historic properties. For more information contact the Preservation Trust at 802/658-6647 or [www.ptvermont.org](http://www.ptvermont.org).

#### 2001 VERMONT GOVERNOR'S AWARDS FOR ENVIRONMENTAL EXCELLENCE

Applications and nominations are due **July 31, 2001** for the Governor's Environmental Excellence Awards. This program rewards municipalities and others that are using innovative approaches that reduce or eliminate the generation of pollutants and wastes at their source. For more information contact the state Agency of Natural Resources at 802/241-3628 or <http://www.anr.state.vt.us/dec/ead/eadhome/govaward.htm>.

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# Classifieds

## HELP WANTED

### Assistant Wastewater Treatment Plant Operator.

The Village of Johnson is requesting applications for an Assistant Wastewater Treatment Plant Operator. Applicants should have or be capable of obtaining a grade two domestic wastewater certificate. Duties include but are not limited to assisting with the operation of our 1995 Sequential Batch Reactor Plant. Includes laboratory work and operation of our composting facility. Position requires weekends and on-call duty. High school graduate required, technical school degree a plus. Wages commensurate with education and/or experience. Resumes with three references will be received at the Village of Johnson Clerk's Office, P.O. Box 383, Johnson, VT 05656 until July 6, 2001.

**Library Director.** The Town of Colchester, Vermont is seeking a Library Director. For more information, visit [www.Colchestervt.org](http://www.Colchestervt.org). Send resume and cover letter to M. Devino, Trustee, 898 Main Street, Colchester, VT 05446. EOE.

**Director of Planning & Zoning.** The Town of Shelburne, Vermont is seeking a Director of Planning and Zoning. Reporting to the Town Manager, this is a position overseeing all aspects of the department and town planning functions. This position provides staff support to the Planning Commission, Historic Preservation and Review Commission, Neighborhood Paths Committee and the Natural Resources and Conservation Committee. A bachelor's degree in planning or related field with at least four years' experience is required. A master's degree is preferred. Excellent communication and interpersonal skills are essential. Excellent PC skills including word processing are needed. This position requires a multifaceted person to become involved in infrastructure, recreation, ordinances and other aspects of municipal government. The Town offers an excellent team-oriented work environment. Submit resume, including salary requirement, to: Paul W. Bohne III, Town Manager, Town of Shelburne, P.O. Box 88, Shelburne,

VT 05482. EOE.

**Town Planner.** Colchester, Vermont (pop. 17,000) is located in northwestern Vermont on the shores of Lake Champlain with commercial, industrial, residential, agricultural and recreational land uses. As the fourth largest and among the fastest growing towns in Vermont, and with 30 miles of lakefront and much open space, the Town presents its planner with significant challenges and rewards. The planner supports the planning commission. Candidates must demonstrate skill in current and long-range planning; development review; bylaw development and implementation and GIS. A four-year degree in community planning or similar field and four-plus years related experience required. Very competitive compensation and benefit package. Position open until filled. Send resume and cover letter to Human Resources, P.O. Box 55, Colchester, VT 05446. EOE. See [www.colchestervt.org](http://www.colchestervt.org).

**Transportation Manager.** Marble Valley Regional Transit District (MVRTD) in Rutland, Vermont is seeking candidates for the position of Transportation Manager. MVRTD is a non-profit municipality that has been providing transportation services to Rutland County for 25 years. Degree in Public Administration or government preferred but not required. Bachelor's degree from a four-year college or university or equivalent education and experience; excellent communication and interpersonal skills; ability to effectively manage multi-task environment; strong computer and analytical skills. Salary commensurate with experience. Excellent benefit programs. Apply with cover letter and resume to Minga Dana, Business Manager, MVRTD, 158 Spruce Street, Rutland, VT 05701 by July 12, 2001. EOE.

**Roadside Mowing.** The Town of Braintree is accepting bids for roadside mowing, 2 passes, ca. 52 miles of town roads. Must be completed by late August before school reopens. Proof of self-insurance required. Respond to Selectboard; Town Office; 932 Vt. Rte.12-A; Braintree, VT 05060.

## FOR SALE

**Fuji Microfilm Reader Printer.** The Town of Essex, Vermont has for sale a universal microfilm reader printer for maximum 11"x17" size use. Can be utilized for many microforms such as microfiche, roll film and aperture cards. Purchased in 1984. Best offer. Contact Dawn Francis at 802/878-1341.

**Stainless Steel Sander.** The Town of Wallingford has for sale a Downeaster, 1.5 yard, all hydraulic, stainless steel sander. Very good condition - hardly used. Purchased in 1999. Asking \$3,000 or best offer. Contact David Morris at 802/446-2472 for more information.

## VLCT NEWS CLASSIFIED ADVERTISING POLICY

The *VLCT News* welcomes classified advertisements from municipal entities, public agencies, businesses and individuals. This service is free for VLCT members (regular, contributing and associate); the non-member rate is \$37.00 per ad. Ads are generally limited to 150 words and are accepted in the following categories: Articles for Sale, Help Wanted, Situations Wanted and Services.

The *VLCT News* is published every month and usually reaches readers by the third week of the month. Ads are also placed on the VLCT web site as soon as they are received.

The copy deadline for advertisements is the first Friday of the month for that month's issue. However, space is occasionally available for late additions. Please feel free to check with the editor for availability.

For more information on classified and display advertising in the *VLCT News*, please contact Katherine Roe, Editor, *VLCT News*, 89 Main Street, Suite 4, Montpelier, VT 05602, tel. 800/649-7915, fax 802/229-2211, e-mail [kroe@vlct.org](mailto:kroe@vlct.org).



# PROJECT CITIZEN RECOGNIZES FIRST STUDENT PORTFOLIOS

Seventh and eighth grade students from four central Vermont schools tackled a wide range of public problems in the recent VLCT-sponsored Project Citizen government portfolio contest.

Held in May at the State House in Montpelier, the contest provided a glimpse into what is on students' minds these days. Portfolio topics included student lunches, clearcutting, racism, recycling, student councils, a teen center, reintroducing wolves to Vermont, sports offerings and traffic around the schools. Not surprisingly, the adults under the golden dome have also debated some of these topics in legislative sessions past.

Winner of the contest was a group of eighth grade students from Twinfield Union School, serving Plainfield and Marshfield. Their project portfolio, "Community Skate Park in Plainfield," was declared best overall presentation, and will go on to the Project Citizen Finals in July in San Antonio, Texas.

Project Citizen was introduced to the area last fall in a seminar for teachers sponsored by VLCT and We the People...Project Citizen. (See "VLCT Co-sponsors Teachers' Seminar" in the October 2000 *VLCT News*.) In the Project Citizen program, students work together to identify a public problem and then develop a portfolio displaying their work. The portfolio explains the problem,

documents it by reporting on student investigations, suggests a solution and provides an action plan to implement the solution.

Project Citizen strives to promote competent and responsible participation in local and state government. It is funded in part by the federal Department of Education and is administered nationally by the Center for Civic Education and the National Conference of State Legislators. Locally, Bill Haines, a retired Montpelier High School teacher and Worcester selectboard member, is working with VLCT to bring the program into Vermont schools. For more information about Project Citizen, contact Bill at 802/229-9303 or Karen Horn, VLCT Director of Membership and Legislative Services, at 800/649-7915, e-mail, khorn@vlct.org.

- *Katherine Roe, VLCT Communications Coordinator*

## Calendar

### 2001-2002 VLCT MUNICIPAL LAW CENTER WORKSHOPS AND EVENTS

<i>Thursday</i>	<i>September 6</i>	<i>2001</i>	<b>Health Officers Workshop</b> , Suzanna's Restaurant, LaGue Inn, Berlin
<i>Wednesday</i>	<i>September 12</i>	<i>2001</i>	<b>Planning &amp; Zoning Workshop</b> , VIT Sites throughout Vermont TBA
<i>Thursday</i>	<i>September 27</i>	<i>2001</i>	<b>VLCT Town Fair</b> , Killington Grand Hotel, Killington, Vermont
<i>Thursday</i>	<i>October 18</i>	<i>2001</i>	<b>Workshop on Obtaining Grants</b> , Steakhouse Restaurant, Berlin
<i>Thursday</i>	<i>November 8</i>	<i>2001</i>	<b>Special Topics in Planning and Zoning</b> , Suzanna's Restaurant, LaGue Inn, Berlin
<i>Thursday</i>	<i>November 29</i>	<i>2001</i>	<b>Municipal Ordinances - Adoption to Enforcement</b> , Holiday Inn, Waterbury
<i>Wednesday</i>	<i>December 12</i>	<i>2001</i>	<b>Planning &amp; Zoning Workshop</b> , VIT Sites throughout Vermont TBA
<i>Thursday</i>	<i>January 17</i>	<i>2002</i>	<b>The Legal Aspects of Property Taxes - Assessment to Abatement &amp; Appeals</b> , Suzanna's Restaurant, LaGue Inn, Berlin
<i>Wednesday</i>	<i>February 13</i>	<i>2002</i>	<b>Local Government Day in the Legislature</b> , Capitol Plaza Hotel, Montpelier
<i>Thursday</i>	<i>February 21</i>	<i>2002</i>	<b>Moderators Workshop</b> , Suzanna's Restaurant, LaGue Inn, Berlin
<i>Wednesday</i>	<i>March 20</i>	<i>2002</i>	<b>Planning &amp; Zoning Workshop</b> , VIT Sites throughout Vermont TBA
<i>Thursday</i>	<i>May 9</i>	<i>2002</i>	<b>Town Clerks</b> , Vermont Technical College, Old Dorm Lounge, Randolph
<i>Thursday</i>	<i>May 23</i>	<i>2002</i>	<b>Training for Municipal Legislative Bodies (Selectboards, City Councils &amp; Village Trustees)</b> , Capitol Plaza Hotel, Montpelier
<i>Thursday</i>	<i>June 6</i>	<i>2002</i>	<b>Attorneys' Forum</b> , Location TBA
<i>Wednesday</i>	<i>June 12</i>	<i>2002</i>	<b>Planning &amp; Zoning Workshop</b> , VIT Sites throughout Vermont TBA

For more information, to confirm dates and locations, or to register:  
Please call VLCT at 800/649-7915 or 802/229-9111.



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