VLCT NEWS

A Publication of the Vermont League of Cities & Towns

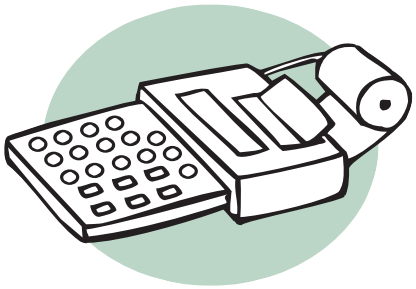
Serving and Strengthening Vermont Local Governments

June 2006

Understanding Your Independent Audit

(*Editor's Note: Several municipalities around the State have recently been in the news as they grapple with fiscal recordkeeping and reporting issues. Staff turnover, confusing records, and unexpected financial shortfalls have posed challenges for these municipalities, challenges that are highlighted by their independent auditor's report at the end of the fiscal year. Below, VLCT's Chief Financial Officer Michael Gilbar offers some guidance for selectboards on how to interpret and use your independent auditor's report at the end of the year.*)

Here's a familiar scenario for selectboard members: your municipal accounting staff and treasurer spend the fiscal year crunching numbers and generating reports that you make a valiant effort to digest and understand. At year-end your independent auditor rolls in and generates an even more baffling set of numbers and



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VLCT Health Trust: A Solid Record of Savings and Flexibility

(Editor's Note: With much fanfare last month, the Legislature and Governor Douglas arrived at a compromise health care reform plan that will offer health care insurance to Vermonters who are currently uninsured. Please watch the VLCT ***2006 Legislative Wrap-up****, due out in early June, for an analysis of this bill and any impact that it might have on municipalities. For those employers who provide health insurance coverage for their employees – most municipalities do – the challenge of providing affordable coverage remains, even after legislative approval of the health care reform plan. For this reason, the VLCT Health Trust thought it a good time to review how the Trust works on behalf of municipalities to obtain the best coverage options, at the least cost.)*

Founded in 1982, the VLCT Health Trust currently provides health insurance services to 295 municipal entities in Vermont (cities, towns, villages, regional and fire districts, etc.). The Trust covers approximately 8,800 municipal employees and dependents, making it one of the largest self-insurance pools in the state.

These numbers reflect the steady growth of the Trust in its 24 years of operation. The premiums it collects have risen from $2.6 million in 1982 to $37.8 million today, due to a growing membership and the ever-increasing cost of health care. The number of plan options the Trust offers through Blue Cross Blue Shield has also grown – from three in 1982 to forty-six today.

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VLCT Board of Directors Profile

John Drury, Administrator, Town of Stowe

A love of aviation led Stowe Town Administrator John Drury into the field of municipal management. If that seems a little far-fetched, you just have to hear him out to realize how a pilot's license led to his current career.

Drury grew up in Stowe – perhaps it was watching the gliders from the Stowe Soaring School plying the skies above him that set him on the course he took. He graduated from Stowe High School and from the Florida Institute of Technology with a BS in airport management. His first job was managing three small county airports in Tampa, Florida, which served as feeder airports for Tampa International.

"Airports are like small cities," Drury commented. "They provide fire and public safety services, have water and sewer needs, and manage real estate, including hotels. I worked for political bodies, managed and instructed staff, and responded to citizens calling in." It does sound very familiar, doesn't it?

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Katherine B. Roe, Editor, ***VLCT News***

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VLCT to Address Local Government Financial Management Challenges

Vermont cities and towns of every size are facing mounting challenges managing their taxpayers' finances, as witnessed by a flurry of recent news articles from around the state. Headlines have included, "Town Financial Practices Criticized," "Town Cuts Utility Deficit in Half," and "City Playing Catch-up on Audits." Citizens are concerned and are attending meetings in droves, asking, "Who is responsible?"

From the Executive Director

So far, there appears to be little evidence of malfeasance, but rather an inability of a growing number of Vermont's elected and appointed municipal financial managers to keep up with the expanding size and complexity of their fiscal operations. According to the most recent figures available from the U.S. Census, in FY02, Vermont local governments took in and paid out over $1.6 ***billion*** in taxpayer and utility user funds. Even though schools spend much of that, the largest share flows through municipal coffers on its way to the school house. Meanwhile, agencies with strange-sounding names such as GASB and FASB establish new accounting standards that reflect higher expectations of custodians of public funds. While a willingness to serve and an honest face may well have been all it took to handle the local government finances once upon a time, those days are long gone. It is only a matter of time before there is a fiscal catastrophe or state "meat cleaver" remedies that may be worse than the problems they are meant to address.

In order to try to head off either of these unpalatable alternatives, the Vermont League of Cities and Towns Board of Directors has created a "Local Government Financial Management Task Force" to consider what actions should be taken to improve the financial management practices of Vermont local government. The Task Force will consider, among other issues:

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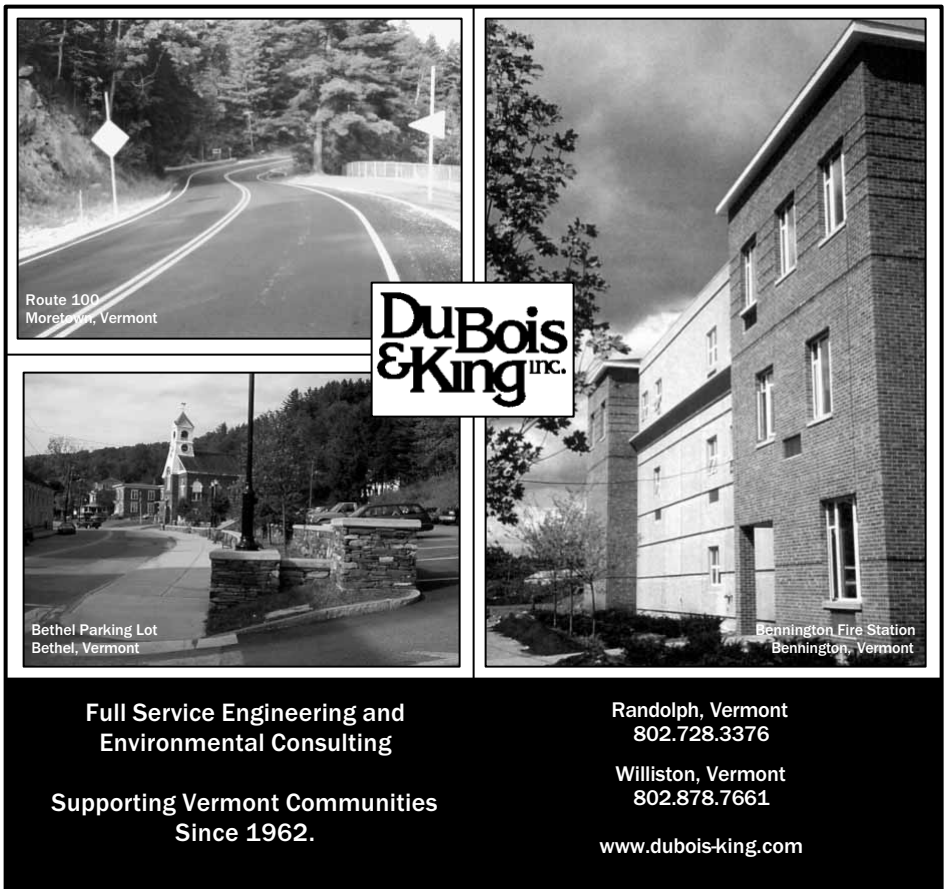

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Brief updates on Vermont's changing legal and regulatory environments

Legal and Regulatory Notes

Adequate Delinquent Tax Payer Notice

United States Supreme Court Addresses Due Process and Tax Sale Notice

The due process clause of the 14th Amendment is a touchstone of municipal law. The clause prohibits local and state government from taking property without due process of law. At a bare minimum, due process encompases an individual's right to be adequately notified of proceedings involving him or her, and the opportunity to be heard at these proceedings. In the case *Jones v. Flowers*, ___ U.S. ___ (April 26, 2006), the United States Supreme Court addressed the concept of due process in the context of the sale of property for collection of delinquent property taxes. The facts of the case are as follows:

In the early 1990s, Arkansas resident Gary Jones got divorced. Pursuant to his divorce decree, Mr. Jones continued to pay the mortgage on the family home though he did not reside there. In addition to his mortgage payment, Mr. Jones was required to make a monthly state property tax escrow payment to the bank. He made his mortgage and tax escrow payments diligently until his mortgage was paid off, but Mr. Jones apparently didn't realize that once the mortgage was paid, he was obligated to pay his property taxes directly to the state.

When Mr. Jones's property taxes went delinquent, the state tax collector sent a certified letter - addressed to him at the family home - stating that, unless he redeemed the property, it would be subject to tax sale in two years. Nobody was home to sign for the letter and it was returned to the tax collector. Two years later, the tax collector published a notice of sale in a local newspaper. Immediately before the sale, the tax collector sent Mr. Jones another certified letter, which was also returned unclaimed.

The state proceeded with a tax sale. After the house was sold, the new owner served an eviction notice on the person living in the house - who just happened to be Mr. Jones's daughter. She forwarded the letter to Mr. Jones, who then brought suit against the new owner and the state in an attempt to get the house back. Mr. Jones alleged that the tax commissioner's failure to provide adequate notice resulted in the taking of his property without due process of law in violation of the 14th Amendment of the United States Constitution.

Mr. Jones lost at the Arkansas trial court level and again at the Arkansas Supreme Court, but the U.S. Supreme Court decided in favor of Mr. Jones, holding that "[w]hen a mailed notice of a tax sale is returned unclaimed, the state must take additional reasonable steps to provide notice to the property owner before selling his property, if it is practical to do so." Because the Arkansas tax collector had failed to take these additional reasonable steps, the U.S. Supreme Court reversed the lower courts' decisions.

In Vermont, the collector of delinquent taxes must take several steps to inform a taxpayer and other interested persons of an impending tax sale:

- **File in Clerk's Office.** The collector of delinquent taxes must file in the town clerk's office a copy of the warrant, a description of the land, and a statement that he or she will proceed with a tax sale to collect the unpaid taxes. 32 V.S.A. § 5252 (1).
- **Advertise Sale.** The collector of delinquent taxes must advertise the sale for three weeks in a newspaper of general circulation in the community. The last publication must be at least 10 days prior to the sale. 32 V.S.A. § 5252 (2). The form of the advertisement is found in 32 V.S.A. § 5253.

... the U.S. Supreme Court decided in favor of Mr. Jones, holding that "[w]hen a mailed notice of a tax sale is returned unclaimed, the state must take additional reasonable steps to provide notice to the property owner before selling his property, if it is practical to do so."

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Legal/Reg. Notes -

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- **Notice to Taxpayer.** The collector of delinquent taxes must notify the delinquent taxpayer of the sale in writing, by registered mail, return receipt requested. The notice is sent to the property owner's last known address, and must include the time, date and place of the sale. The notice must be sent at least 10 days prior to the sale (and 20 days prior to the sale for taxpayers who are nonresidents of the town). 32 V.S.A. § 5252 (3).
- **Notice to Mortgagees and Lien Holders.** The collector of delinquent taxes must notify all mortgagees or lien holders of the tax sale proceedings by registered mail, return receipt requested, at least 10 (resident) or 20 (nonresident) days prior to the sale. 32 V.S.A. § 5252 (4).
- **Post Notice in Public Place.** The collector of delinquent taxes must post a notice of the tax sale in at least one public place in the municipality (generally the clerk's office). 32 V.S.A. § 5253 (5). The required form of the notice is set out in 32 V.S.A. § 5253 and is provided in Appendix 18.

It is not the delinquent tax collector's responsibility to ensure that the delinquent taxpayer actually receives the notice and, while a taxpayer's refusal to accept the certified mail will not prevent the collector of delinquent taxes from proceeding with the tax sale, in light of the *Jones* decision, Vermont's delinquent tax collectors should be sure that, whenever possible, the taxpayer receives actual notice of the sale.

Considering the holding in *Jones*, VLCT recommends the following additional steps:

- **Regular Mail.** At the same time the notice is sent by registered mail, delinquent tax collectors should send a copy of the notice, addressed to the property owner, in an unmarked envelope by regular first class mail to the property owner's last known address.
- **Regular Mail Addressed to Occupant.** If the registered mail notice is returned as unclaimed, send another copy of the notice addressed to "occupant," in an unmarked envelope by regular first class mail. This notice should be sent to the owner's last known address and to the property address, if they differ.
- **Posting Notice on the Front Door.** At the same time the third copy of the notice is sent to "occupant," post a copy of the tax sale notice on the front door of the property or some other readily visible location on the property. Of course, this should be done in such a way as to ensure that the peace will not be breached and that your safety will not be jeopardized.

In all instances, the collector of delinquent taxes should keep a good record of the efforts undertaken to notify the taxpayer of a sale. While these additional steps cannot guarantee that the taxpayer will receive actual notice of a tax sale, they will help demonstrate that the delinquent tax collector afforded the taxpayer due process by taking reasonable additional steps to notify the taxpayer of the impending tax sale.

- Jim Barlow, Staff Attorney, VLCT Municipal Assistance Center

Medicaid Change

The Vermont Agency of Human Services, Department of Disabilities, Aging, and Independent Living, recently notified municipal clerks that, as of July 1, they might see an increase in requests for copies of birth certificates. This is because of the recently passed, federal Deficit Reduction Act. The Act will require proof of citizenship and proof of identity for everyone receiving Medicaid-paid services or applying for Medicaid coverage, according to Joan Senecal, Deputy Commissioner, Department of Disabilities, Aging, and Independent Living. As one of the ways that individuals can prove their citizenship is with a birth certificate, Senecal wants all city and town clerks to be aware of the new requirement.

The requirement starts on July 1, 2006 for new applicants and at the time of their Medicaid-eligibility review for current beneficiaries.

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Questions asked by VLCT members and answered by the League's legal and research staff

Ask The League

Reemployment Rights for Military; Minutes and Decisions; Lister Property Visits

What are our obligations to employees who are serving in the National Guard?

The federal Uniformed Services Employment and Reemployment Rights Act (USERRA) provides reemployment rights to employees who are called up to perform military service. Reemployment rights and benefits are required under federal law if:

- advanced written or oral notice is provided to the employer;
- the cumulative length of absence does not exceed five years; and
- the employee submits an application for reemployment in accordance with the Act. 38 U.S.C. § 4312(c).

Similarly, under state law, employees must be granted leave with or without pay for military service, and, if still qualified to perform the duties, must be reinstated with the same "status, pay, and seniority, including seniority that accrued during the period of absence." 21 V.S.A. § 491. Such protections are in addition to any protections afforded by the family and medical leave laws and other state and federal laws.

- Dominic Cloud, Director, VLCT Municipal Assistance Center

Do we have to publish the minutes of the development review board meeting within five days of the meeting? What if the board hasn't issued its decision yet?

The Open Meeting law requires you to keep minutes whenever a quorum of the body has convened to discuss the business of the body and to make those minutes available within five days. 1 V.S.A. § 310. Similarly, the development review procedures found in Chapter 117 of Title 24 require minutes that "show the vote of each member upon each question." 24 V.S.A. § 4461. However, both the Open Meeting law and Chapter 117 exempt from such requirements "the deliberations of any public body in connection with a quasi judicial proceeding" and "deliberative sessions." The best practice is to formally open and close the hearing on each application and provide minutes for the hearing within five days. After the close of the hearing, the board would then hold a deliberative session (either in public or in private) and issue a written decision, which speaks for the board. This prevents the problem of publishing minutes before the board has issued a written decision.

Difficulties arise when the board does not formally close the hearing, makes decisions as part of its regular meeting and allows the minutes to serve as the decision. In such instances, we believe the law requires you to keep minutes of the entire proceeding, and make those minutes available within five days.

- Dominic Cloud, Director, VLCT Municipal Assistance Center

Do listers need an owner's permission before entering property to conduct an appraisal?

(Continued on next page)

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Ask The League -

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Listers do not need permission unless they have been put on notice by the owner (in person communication, letter, telephone call or sign or placard reading "No Trespassing") that their entry onto the property would not be permitted. Still, as a matter of common courtesy, listers should always obtain an owner's consent prior to examining property for appraisal purposes. After all, who of us would like to come home from work only to find strangers with clipboards poking around our yards?

If a property owner refuses to grant permission, the listers can apply to superior court for a search warrant or, easier still, simply assess the property as accurately as possible from whichever information can be gathered by viewing the property from the town highway right of way, and wait. The most likely result will be that this appraisal will be on the high side and the owner will file a grievance with the Board of Listers. At the hearing, the Board may again request that a site visit be allowed. The owner may again refuse, but must bear in mind when doing so that it is he or she, not the town, who retains the burden of persuasion on appeal. This means that he or she must provide sufficient evidence to overcome the presumption that the law has placed in favor of the listers' assessed value. Failure to do so means the town prevails. If he or she introduces credible evidence (such as comparables, market studies or another appraisal) revealing a higher than fair market value appraisal, then the burden is met. Still, the burden of persuasion remains. The Board may still deny his or her appeal on the basis that, without being able to conduct a site visit, it was not sufficiently persuaded that the initial appraisal was inaccurate.

The next step in the appeal process would be to the Board of Civil Authority, where site visits are mandatory. Under the law, "(e)ach property, the appraisal of which is being appealed, shall be inspected by a committee of not less than three members of the board who shall report to the board within 30 days from the hearing on the appeal ..." 32 V.S.A. § 4404(c). If the owner continues to refuse permission, his or her appeal must be deemed withdrawn. Eventually, a property owner must allow a site visit to successfully challenge a town's appraisal; otherwise the appeal is dismissed and the appraisal stands.

- Garrett Baxter, Senior Associate, VLCT Municipal Assistance Center

Finance Task Force -

(Continued from Page Two)

- what changes, if any, are necessary in Vermont state law;
- what "best practices" can be identified and shared;
- what technology and/or systems can be developed to better equip local officials to perform their functions;
- what expert advice might be developed and made available;
- what training and information pieces would best assist local practitioners; and
- whether a certification program is possible and of assistance.

VLCT will look to the following groups and organizations to provide Task Force participants:

- Vermont Municipal Clerks and Treasurers Association
- Vermont Government Finance Officers Association
- Vermont Town and City Management Association
- State Auditor's Office
- State Treasurer's Office
- Private vendors offering local financial software and assistance
- Certified public accountants with local government auditing experience
- Attorneys with local government clients and experience

We hope to form the Task Force in June and convene its meetings over the summer and fall. If you would like to submit your name to the VLCT Board of Directors President for consideration as a member of the Task Force, please let me know.

The results of the Task Force's work will hopefully be used to develop legislative proposals and focus the VLCT Municipal Assistance Center's activities in this area. It could also result in new products and services being made available to town officials via VLCT or other organizations or businesses. Please watch the *VLCT News* for updates on the Task Force's work.

- Steven Jeffrey, VLCT Executive Director

VERMONT STATE INFRASTRUCTURE BANK (SIB) LOAN FUNDS ARE AVAILABLE

The Vermont State Infrastructure Bank (SIB) is a low-interest loan program operated by the Vermont Economic Development Authority (VEDA) and the Vermont Agency of Transportation (VTrans).

ELIGIBLE BORROWERS include:

- Municipalities;
- Regional Development Corporations; and
- Certain Private Sector Companies.

ELIGIBLE PROJECTS must be transportation-related and enhance economic opportunity and help create jobs, such as:

- Road Construction or Reconstruction;
- Certain Facilities Related to Rail Transit; and
- Bridges and Intermodal Facilities.

Funds are also available to help eligible groups and individuals purchase 7-15 passenger commuter vans.

To learn more, contact VEDA. 802.828.5627. www.veda.org.

VLCT Health Trust -

(Continued from Page One)

The Health Trust is governed by a five-member Board of Directors; each member is a municipal official or employee. The Board takes very seriously its responsibility to deliver needed services at the best possible price.

"We constantly ask ourselves," Health Trust Board President William Shepeluk said, "whether or not we are adding value for our members. If ever the answer were no, we would immediately change our business plan, or cease to exist. It is that simple."

How does the Trust "add value" for its municipal members, especially in an atmosphere of escalating health care costs? "We have worked hard over the years to offer more health and prescription drug plan options, so that municipalities are able to choose the one that best meets their needs and budget," Shepeluk said. "Flexibility and choice are key to making cost-effective decisions, and we back up all our offerings with excellent service and coverage." The Trust instituted a wellness program that now involves a large number of its member municipalities. (See "Health Trust's Leader Program Starts with a Bang" in the May 2006 *VLCT News* and "Winter Olympics Pedometer Challenge" in this issue.) The Trust's ancillary programs – its prescription drug mail order option, health savings account plans, Section 125 plans, and employee assistance program – as well as its other insurance offerings – dental, life, disability, and long-term care – all combine to offer choice, flexibility, and savings to its members in their employee benefit programs.

The savings realized by Health Trust members over the years have been substantial. While rate increases have been a persistent challenge for the Trust and its members, they do lag behind the rate of medical inflation. Since 1990, the average Health Trust rate increase has been 10.09 percent per year. However, the Blue Cross Blue Shield medical inflation trend averaged 16.0 percent per year over the same time period. The cumulative rate increase for the Health Trust since 1995 was 298.73 percent, while the cumulative increase in the Blue Cross Blue Shield medical inflation trend was 509.16 percent. In simple terms, this means Trust members would be paying 70 percent more for their health insurance today if not for the Trust. It is also important to note that rate credits, or decreases, have happened in the past, though not nearly often enough!

Managing the costs of providing quality health care to employees is a constant challenge to all Health Trust members. With that in mind, VLCT Member Relations staff members offer another "value added" service to members by assisting them to choose the most cost effective and optimal plan options for their employees. In addition to these consultative services, staff can provide members with a cost analysis that compares existing plan options to new plan options. Various scenarios can also be prepared for members to use when they are weighing different plan changes or options. Staff members are also available for on-site employee or selectboard training sessions or, when necessary, one-on-one employee assistance. The Member Relations staff are dedicated to providing high level customer service to members and assisting both municipal officials and employees to make informed benefit decisions and choices.

Looking ahead, the Health Trust is constantly exploring ways to continue its record of saving its members' money, while offering excellent service and extensive coverage options. "We know," Shepeluk said, "that each year selectboards, city councils, mayors, and managers around the state face hard questions from voters about what they are doing to hold the line on employee benefits costs. We want to provide them with good answers for their constituents and citizens." In recent years, "good answers" have included changing plan options, implementing new health savings accounts, or joining the Trust's new Leader program.

"Each of these options could yield savings for our members," Shepeluk said, "but in the very complicated area of health care, we do proceed carefully." He continued, "Our members have taken on the financial responsibility of providing health care insurance, so that they may attract and retain high-quality employees. For our part, we do our best to provide our members with coverage that meets their needs and their budget."

If you would like to provide feedback to the members of the Health Trust Board of Directors, please feel free to contact them. Current members are: **William Shepeluk**, President, Manager, Town of Waterbury; **Lawrence Yandow**, Vice-president, Trustee, Essex Junction Village; **Joel Cope**, Treasurer, Administrative Assistant, Brighton; **Mike Welch**, Manager, St. Johnsbury; and **Carl Rogers**, Alternate, Manager, Barre Town.

Brian FitzPatrick, **Dave Sichel**, and **Larry Smith**, of the VLCT staff are also available to discuss Health Trust issues. All can be reached at firstinitiallastname@vlct.org.

- Katherine Roe, VLCT Communications Coordinator

Health Trust Milestones

1982	Health Trust Founded.
1985	Moves business from Connecticut General to Blue Cross Blue Shield.
1991	Launches new managed care "Freedom Plan."
1993	Jointly funds, with VLCT PACIF, the hiring of a Wellness Coordinator.
1994	Adopts prescription drug card program and makes it mandatory for all members.
1999	Launches Section 125 cafeteria plan program.
2001	Sponsors new life, disability, and long-term care programs. Jointly funds with VLCT PACIF an employee assistance program for all members.
2002	Begins offering three-tier prescription drug plans.
2005	Offers new high deductible/health savings account plan option.
2006	Launches Leader program to offer financial incentives for members who engage in comprehensive wellness and health promotion activities.

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John Drury -

(Continued from Page One)

Drury's career has since taken him up and down the Eastern seaboard. From his first job, he moved onto Tampa International Airport as the General Aviation Manager. Next, Vermont lured him back to manage four of the State's ten airports – Rutland, Springfield, Bennington, and Middlebury – for then Commissioner of Transportation Patrick Garahan. A stint working for the New Bedford, Massachusetts mayor and city council to manage that City's airport was followed by managing three airports in Naples, Florida.

John Drury

Four years ago, his family ties pulled him back to Vermont. "My Dad went into a nursing home just as the Stowe administrator job opened up," Drury said. "I didn't want to be in Florida for my Dad's last year." Having always worked closely with town and county administration, Drury was interested in trying his hand at it, so that he could grow professionally and diversify his skills.

Diversify has turned out to be a key word for him. When asked what the biggest difference between managing an airport and managing a town has been, he quickly replied, "Being a jack-of-all-trades is more prevalent in town administration than in airport administration."

Another big difference is in the area of revenues. "Airports are big revenue producers because of the fees they collect," Drury said, adding, "Property taxes are not an issue for them, whereas towns are very dependent upon property taxes."

Taking these differences in stride, Drury has found managing the Town of Stowe very fulfilling. He enjoys seeing projects from the idea stage through to their completion. "There is nothing like looking at a completed sewer plant that you oversaw from start to finish, or a new sidewalk that has opened a whole new area of the village to pedestrians," he commented. The people part of managing a community also appeals to Drury. "I like to find win-win solutions in controversial situations and to build consensus with the citizens and the board," he said. "I enjoy taking complicated subject matters and paring them down for the board, citizens, and the news media … without talking above or below them."

Working with his employees is also a bright spot for Drury. Motivating them toward excellence, and helping them to have some fun while they are helping the public is important to him. "After all," he said, "if you can't have fun, you really should find something else to do!"

As a VLCT board member, Drury is taking a wait-and-see attitude before he begins to focus on a specific action or issue. "My first thing will be to listen and learn, to spend time getting in touch with the pace and the pulse of VLCT," he said. A big believer in continuing education for local officials, he would like to see VLCT continue to offer strong educational programs, especially at Town Fair. He also sees a role for himself in future VLCT efforts to shape legislation, especially in the area of Act 68 and improving funding options for municipalities.

In fact, lessening Stowe's dependency on the property tax is one of four looming challenges Drury sees in the Town's future. The others are managing growth, managing the cost of delivering services, and providing for affordable housing, which he breaks down into subsidized housing and "attainable" housing – housing that is affordable for the average working person.

"Blending the environmental and recreational appetites that citizens have will be a challenge for us over the next ten years," Drury said. "We need to provide good stewardship of these environmental and recreational resources." The centerpiece of Stowe's recreational amenities, the Mt. Mansfield Ski Area, recently embarked on an ambitious expansion plan. Stowe also recently completed a new town plan, one that Drury hopes will allow the ski area and the town to complement each other's efforts.

"Managing growth is about identifying what you want to be when you grow up," Drury said. He mentioned that Stowe's new town plan is a little different from most town plans in that it is more action oriented – it actually assigns tasks to different town departments and committees. Maintaining a vibrant village, and not forgetting the Town's past, by continuing to preserve farm and forestland, are two Town priorities.

(Continued on Page Eighteen)

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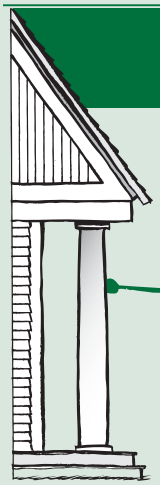

WINTER OLYMPICS PEDOMETER CHALLENGE CONCLUDES

During the Winter Olympic Games held in Torino, Italy, 67 VLCT member municipalities (including over 800 employees and family members) started an eight-week pedometer challenge with the goal of MOOVING more during the winter months. The Winter Olympics inspired us as we recorded our steps on the Olympic rings, choosing our own bronze, silver or gold level.

Congratulations and thanks to all participants for your hard work and dedication to this program and your health, and to the coordinators who kept the momentum going.

Participants who completed the eight-week challenge, submitted step records each week, and filled out an evaluation by May 1 received a Certificate of Completion and a Nalgene water bottle. Coordinators received a fleece vest.

Municipalities were asked to self-nominate themselves for various awards. The following were presented with a framed map of this year's challenge.

CONGRATULATIONS!

- Bennington Free Library, Most Enthusiasm
- Town of Dover, Fewest Participants Dropping Out (0)
- Town of Essex, Had the Most Fun
- Town of Hartford, Overcoming Obstacles Award
- Town of Killington, Most Improved
- Town & Village of Lyndon, Most Improved
- City of Montpelier, Most Improved
- Town of Randolph, Most Improved
- City of Rutland Police Department, Had the Most Fun
- VT State Housing Authority, Greatest Percentage of Participants Submitting Steps
- Town of Wilmington, Fewest Dropouts
- Windham Solid Waste Management District, Greatest Percentage of Employees Starting and Finishing (100%)

There was a three-way tie for the chair massage. The Towns of Norwich, Charleston, and Vershire won a chair massage for all participants for the greatest percentage of participants finishing the program, handing in steps, filling out evaluations by May 1, and trivia questions points.

Summer and fall are also great times to get out, MOOVE and enjoy this beautiful state. Have a wonderful time. You can look forward to the next challenge in February.

- Heidi Joyce, VLCT Senior Health Promotion Consultant

CUTS

(COMMUNICATIONS UNDER TEN SENTENCES)

REMINDER TO ALL VLCT HEALTH TRUST MEMBERS

This is a reminder to all Health Trust members that July 1, 2006 begins open enrollment for Blue Cross and Blue Shield health insurance coverage. On July 1, employees who were not previously enrolled in the group health coverage may join, and currently enrolled employees may add dependents to their coverage. Note that employees may not switch plans at this time. Plan switches or changes are only allowed at the plan anniversary, or January 1, of each year.

Please submit group enrollment forms as soon as possible for the July 1, 2006 through August 1, 2006 open enrollment period. If you have questions or require assistance, feel free to contact VLCT Member Relations staff at 800/649-7915.

NORTHEAST DELTA DENTAL FISCAL YEAR 2007 RENEWAL

There is excellent news once again regarding dental insurance rates for FY 2007. Dental insurance rates for the period July 1, 2006 to June 30, 2007 will increase by 3.13 percent, well below the Vermont statewide increase trend of 6.5 percent. VLCT's Delta Dental rates in 2005 went up by 2.6 percent. Our rates in 2004 went up by 4.27 percent, and in 2003 they went up by 8.0 percent.

VLCT Health Trust members continue to benefit from our agreement with Northeast Delta Dental. This unique agreement caps rate increases at dental care cost trend plus 0.5%. This year, our rate increase was well below trend, so this clause did not come into play. When it comes to dental insurance for Vermont municipalities, Delta Dental has clearly been the right choice for VLCT, especially since we continue to enjoy some of the highest quality, cost-effective dental benefit programs available.

This is a reminder that, with the July 1, 2006 renewal, groups may choose to switch dental benefit plans or employees who were not previously enrolled with a participating group's dental plan may now join or add dependents. Enrollment forms should be submitted starting in June for a July 1, 2006 effective date. Please call VLCT's Member Relations staff at 800/649-7915 for questions and assistance or for more information about the program.

IMPROVED ADMINISTRATION OF FEDERAL ELECTIONS GRANTS

If you applied for a grant for funds from this program, which is administered by the Secretary of State's Office, you should be aware that the State will require a Certificate of Insurance before you accept the grant. Minimum coverages in the following areas must be in effect in the municipality accepting the grant: workers' compensation, general liability and property damage, and automotive liability. VLCT PACIF members should contact Vicky Abare (vabare@vlct.org) or Tina Feeney (tfeeney@vlct.org) to obtain their Certificate, or request one online at http://groupservices.vlct.org/online_forms/?pg=coireq. Grant notifications for the program will be made by the Secretary of State's Office on June 12, 2006.

PROTECT YOURSELF FROM BUG-BORNE DISEASE

Lyme Disease is caused by bites from infected ticks.

Symptoms: bull's-eye rash, flu-like symptoms such as fever, lymph node swelling, stiff neck, fatigue, headaches, migrating joint aches, or muscle aches.

Precautions:

- Wear light-colored clothes to see ticks more easily.
- Wear long sleeves; tuck pant legs into socks or boots in tick-infested areas.
- Wear high boots or closed shoes that cover your feet completely.
- Wear a hat and use tick repellants, but not on your face.
- Shower after being outdoors. Wash and dry your clothes at high temperature.
- Examine your body for ticks after working or playing outside.
- Remove any attached ticks promptly with fine-tipped tweezers.

West Nile Virus is caused by mosquito bites.

Mild symptoms: fever, headache, and body aches, occasionally with a skin rash on the trunk of the body and swollen lymph glands.

Severe symptoms: high fever, neck stiffness, stupor, disorientation, coma, tremors, convulsions, muscle weakness, and paralysis.

Prevention:

- Apply insect repellent with DEET to exposed skin.
- Spray clothing with repellents containing DEET or permethrin.
- Wear long sleeves, long pants, and socks.
- Be extra careful at dusk and dawn when mosquitoes are most active.

For more information about the safety and wellness resources available from the VLCT Safety and Health Promotion Program, please contact Shawna McNamara at smcnamara@vlct.org, or call 800/649-7915.

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First Municipal Census Survey Data Available

Good news! Data is now available from the *2006 Municipal Census*. The *Census*, which was sent out to municipalities last fall, collected data from Vermont municipalities in the areas of **municipal operations**, **positions and boards**, **cooperation, voting practices, ordinances and planning, finance, professional services, water and sewer rates, and fees**. The data allows VLCT to effectively and efficiently respond to inquiries from members who are seeking information about how other municipalities conduct their business. It also gives VLCT the information it needs to inform and educate the public, Legislature, state officials, media, and others about local government. This year, the *Census* achieved a 74 percent response rate, for which we extend a big thank you to our members!

In a departure from the past, the information collected by this year's *Census* will be published in a new format on the VLCT Web site. We will be publishing the data as we compile it – the first available information is from the municipal water and sewer rate information. Please watch for it to appear on the VLCT Web site under Member Services, Municipal Assistance Center (http://www.vlct.org/law.cfm) in late May, with the title *2006 Vermont Municipal Water and Sewer Rate Information*.

The purpose of the *2006 Vermont Municipal Water and Sewer Rate Information* is to provide local governments with statewide water and sewer information from comparable municipalities. This information is frequently requested and we hope this document will be a great reference tool.

We plan to publish the *2006 Vermont Municipal Zoning Fee & Practice Information* in early June. This document will include all planning and zoning related questions from the *2006 Municipal Census* survey as well as a comparison of various planning and zoning fees from around the state.

To obtain an electronic copy of this material, please e-mail info@vlct.org.

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Transportation Enhancement Grants Now Available

Three Million Available for Municipalities and Nonprofits

The Vermont Agency of Transportation (VTrans) will award about $3 million in transportation enhancement grants in 2007.

Applications are now available. Municipalities, nonprofits, and state and federal agencies are eligible to apply. Projects must have a strong transportation connection, but cannot be roadway projects or maintenance activities. Grants will range from $10,000 to $300,000, and require a 20 percent match.

Last year's awards included $248,000 for sidewalks in Shaftsbury, $190,000 for rehabilitation of a covered bridge in Marshfield, and $153,000 for a covered pedestrian walkway in St. Albans.

Federal rules limit the grants to 12 broad enhancement categories that enhance Vermont's transportation system. They are:

- Bicycle and pedestrian facilities.
- Bicycle and pedestrian safety and education activities.
- Purchase of scenic easements or historic sites.
- Historic or scenic highway programs including visitor centers, landscaping and scenic beautification.
- Landscaping and scenic beautification.
- Historic preservation.
- Rehabilitation of historic transportation facilities.
- Preservation of abandoned railway corridors.
- Control and removal of outdoor advertising.
- Archeological planning.
- Environmental mitigation of highway run-off and vehicle-caused wildlife mortality.
- Establishment of transportation museums.

Examples of eligible activities are public sidewalks and bicycle paths, public school bicycle safety "rodeos," purchase of an easement to protect an important scenic roadside vista, planting trees to beautify a street, rehabilitating an historic building into a tourist welcome center, rehabilitating an historic bridge or railroad station, doing archeology to evaluate the best location for a bike path, re-vegetating a roadside stream bank to stop erosion, rebuilding a municipal salt shed to avoid polluting a stream, constructing an underpass to allow wildlife to cross a road, and rehabilitating an historic railroad engine as a permanent transportation exhibit.

To qualify for a grant, applicants must submit a letter of intent to VTrans by June 2. Actual applications are due August 18. Applicants are also required to attend a training workshop on either June 19 or June 20. Applications and instructions can be obtained by contacting Sandy Aja at 802/828-2544 or by visiting http://www.aot.state.vt.us/progdev/Sections/LTF/Enhancements%20Program/EnhancementsHomePage.htm.

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Independent Audit -

(Continued from Page One)

a narrative that make you wonder what possessed you to run for the selectboard in the first place.

First, I should tell you up front that municipal finance is not just a matter of keeping and balancing the town's checkbook. Hundreds, if not thousands, of transactions go through the town books each year, including complex payroll and benefits payments. It takes someone with pretty solid accounting experience or training to successfully manage the numerous processes required to come up with a balanced set of books. Poor internal controls and careless bookkeeping practices can result in inaccurate reporting and create the perfect opportunity for fraud. Following generally accepted accounting practices set by the Government Accounting Standards Board (GASB) is a way to ensure that transactions are more accurately booked and reported, though fraud can still occur under the best circumstances if the perpetrator is determined and wily enough.

So what do the independent auditors you hire actually do? First, they take a look at the accounting processes and principles used by the town, along with its internal controls. These are the procedures you have in place to ensure that your records are accurate, comply with all legal requirements (statutory and otherwise), and are as fraud-proof as possible. Next, they do their field tests by taking transactions from your trial balance (the listing of all of your account balances including revenues, expenses, assets and liabilities) and tracking down the source documents to be sure that everything was processed properly and recorded correctly. They essentially start with your trial balance and work backwards through the process to the beginning of the transaction. If you have poor internal controls and do not follow generally accepted accounting principles (GAAP), they will choose many more transactions to test, assuming that there is an increased chance for error or fraud. New standards resulting from the Enron fiasco have introduced a degree of unpredictability into the auditing process, making testing more random and unpredictable in order to ensure that unscrupulous employees aren't able to "work the system" to avoid detection.

The result of all this testing is to determine if the financial statements are free of "material misstatement." In other words, the auditors will offer an opinion on whether or not the financial statements fairly represent the true financial condition of the town. This opinion is generally found in the first couple of pages of the independent auditor's report, before the financial statements. This section of the report will also indicate if the town is in or out of compliance with GAAP as defined by GASB. If you are not in compliance there is the chance that your financial statements could contain material errors. Selectboards should read the audit carefully and should always have the independent auditor present his or her findings at a regular board meeting.

In addition to this report, a management letter is provided that will report any material weaknesses in the accounting system. These are things the auditor considers important enough to be addressed and corrected. Examples would be inadequate documentation of payments being processed or bank accounts not being reconciled. Other reportable conditions that are not deemed to be material are also listed in the management letter and may include items such as lack of an approval process for journal entries or inadequate documentation of accounting processes.

Besides the report indicating compliance with GASB and the management letter, your audit contains the management's discussion and analysis (MD&A), financial statements (two sets now with the advent of GASB 34), and notes to the financials.

- The MD&A, which is also new with GASB 34, is a narrative that summarizes the financials in plain English.
- The financial statements consist of the *government-wide statements* that show the "economic" resources of the town, including capital assets and long-term debt for government funds, and the *fund statements*, which are pretty much what you've seen in the past, with capital assets and long-term debt only in your enterprise funds. Of course, there are other differences in the statements, but the major difference is the effect of reporting capital and debt.
- After the financials you will find the notes and disclosures that provide the detail behind the numbers.

What should selectboards look for in all of these materials? First, read the pages at the beginning to determine the auditor's opinion. If you are out of compliance, you should develop a plan to come into compliance. Though the immediate consequences of being out of compliance are mainly political, you may find later on that if bond rating agencies become less lenient, institutions that provide debt financing could require compliance. Also, federal and state agencies providing grant funding may tighten their guidelines and towns could lose grant monies. Finally, from an accountability standpoint, it is simply good practice to handle finances in a professional manner, following reasonable uniform standards.

Read the MD&A carefully to get an overview of the financial position and operations and take a look at both sets of financial statements. You will notice the net assets in the government funds in the government-wide statements and the fund balance of the government funds in the fund statements are different if you're complying with GASB 34. Your net assets for your government funds include capital assets, less related debt and delinquent taxes that were still outstanding sixty days after the close of the fiscal year of the audit. Your fund balance does not include these things. For budgeting purposes you should use your undesignated fund balance from the government funds in the fund statements. Look at this number to determine if you have a surplus or deficit.

You should also read the notes to the financials. They contain important information about your municipality's accounting practices as well as the detail behind the various accounts such as cash, investments, receivables, prepaid expenses, capital assets, payables, short and long-term debt, and fund balances. The numbers in any of your notes should tie back into your financial statements, so read each note and find the numbers in the financials.

Above all, don't be afraid to ask your independent auditor questions when you are presented with the audit report, or anytime thereafter. That's what the auditor gets paid for and there's not an accountant in the world that doesn't love talking about the intricacies of financial reporting!

It may take a while to understand the audit report, but you will eventually become adept at both analyzing the figures and presenting a clearer picture of your overall finances. This will, in turn, give you more reliable information to make better decisions and will help you avoid those nasty little public spats that make elected officials look like they don't know how to handle taxpayer funds.

- Michael Gilbar, VLCT Chief Financial Officer

(For more information on scheduling an on-site workshop on Understanding Municipal Finances, *please contact the VLCT Municipal Assistance Center.)*

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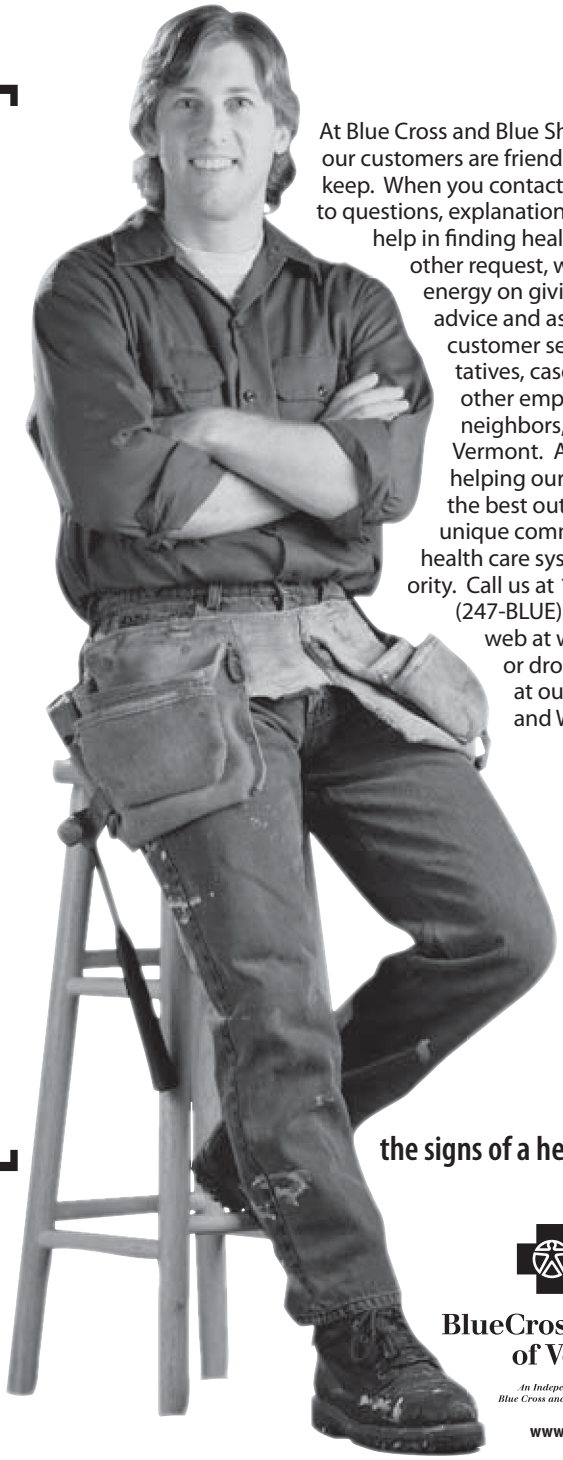

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Classifieds -

(Continued from Page Nineteen)

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For Sale

Various pieces of equipment. To view equipment that the Town of Middlebury has for sale, make an appointment with the Middlebury Public Works, 1020 Route 7 South, Middlebury, VT 05753, tel. 802/388-4045. **1996 Mack RD688S Tandem**, with TENCO side-dump sander body. Body installed new in 2004. Rear trunnion and springs replaced in 2004. Package includes front plow and wing. 77,440 miles, 8,968 hours. Asking $42,000. **1986 Eager Beaver 1.5 ton asphalt roller and 1971 Eager Beaver trailer**. Fair condition. Sold as a package. **1985 MillerMatic 35 Welder**. Working condition. **2000 Ford Crown Victoria,** 158,000 miles. Fair condition. Sold as is. **1984 Econoline trailer**. Needs brakes and deck. As is. **Sweepster Broom**. Fits Cat quick-attach loader. As is. **JCB post-hole drill**. Will fit other backhoes. **Sickle bar mower for John Deere 350,** 3-point hitch. Good condition. **1995 Ford F350,** 72,470 miles, 9-foot Fischer snowplow. As is. **Epoke sidewalk salt/sand buggy**. As is. **Water pumps**: Homelite 3" trash. Runs. Honda 2" centrifugal. Runs. **Chainsaws**: Partner P70. Runs. (2) Stihl 034. Run. **Homelite 14" cut-off saw**. Runs. Bids must be signed by the bidder and include the bidder's name, address and telephone number, bid item(s) and bid(s). Seal bids in an envelope marked "Equipment Bid" and submit no later than **3:00 p.m., June 16, 2006** to the Town Manager's Office, 94 Main Street, Middlebury, VT 05753. The Town reserves the right to waive bid informalities, reject any and all bids, or accept any bid deemed to be in the best interest of the Town of Middlebury. (5-16)

Fire Truck. 1976 Maxim fire truck, 671 Detroit Diesel with 17,237 miles, good chassis (back body is a bit rusty), 1250 GPM Hale pump, 750 steel tank (doesn't leak), 75% rubber. Runs excellent! Submit offer in writing **by June 1, 2006** to: Selectboard, Town of Whitingham, P.O. Box 560, Jacksonville, VT 05342. (4-27)

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John Drury -

(Continued from Page Nine)

On the financial side of town management, Drury is part way through changing the Town's budgeting process from percentage budgeting to zero-based budgeting. "We are building the budget from the bottom up," he said, "by asking questions like how many vehicles do we need, how much mulch, and how many people. In this way, our budget is based on exactly how much we are spending and why, not on a vague percentage increase from last year." As part of the project, Drury has asked his department heads to implement program budgets, and decide how to allocate resources to their different programs.

The whole process has entailed quite a bit of work, Drury acknowledged. He feels it is worth it, because it changes the conversation the Town has with its voters about the budget. He offers the example of a town meeting proposal to cut the budget by ten percent. "You go through the budget program by program and find one that equals that amount. This changes the focus of the citizens from cutting the budget to cutting the service," Drury said. An important result of this process, he added, is that "you do absolutely end up prioritizing your services."

When Drury isn't busy with budgets and town plans, he and his family can be found partaking of all the outdoor recreational activities that Stowe offers – hiking, biking, and downhill and cross country skiing. As young adults, he and his wife were both downhill ski racers. This experience helps them keep up with their four children, who are avid downhill skiers and snow boarders.

Welcome, John, to the VLCT Board!

- Katherine Roe, VLCT Communications Coordinator

Citizen Involvement in Stowe

One of the challenges VLCT members face is drawing in enough volunteers for local committees and boards. In Stowe, Administrator John Drury worked with the selectboard to set up a system of what he calls "horizon committees." Each horizon committee works on an issue that the Board and Drury think is going to be very important to Stowe's future. One, for instance, would meet with the surrounding communities of Waterbury, Jeffersonville, and Morrisville to identify common issues and solutions.

There are five horizon committees because there are five selectboard members in Stowe. Each selectboard member chairs a committee; the rest of the committee is made up of citizen volunteers. Drury believes this structure is key to the committees' success. "Having a selectboard member chair the committee makes the work from the committee have a better chance of success," he commented. Lines of communication are kept open and priorities are mutually agreed upon.

Drury noted that each municipality will have a different approach to increasing citizen involvement, depending upon the kind of municipality it is: affluent, blue collar, retiree, etc. He did offer his opinion that the Internet – e-government – will be an increasingly important way to communicate with and draw citizens into local government.

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Help Wanted

Highway Mechanic. Randolph, Vt. seeks a person to repair and maintain a variety of heavy equipment and motorized vehicles. Candidate must have experience in maintenance of heavy equipment and possess a Commercial Driver's License (CDL). Wages based on experience; excellent benefit package included. For an application, phone the Town offices at 802/728-5433, or send a resume to: Highway Mechanic, Town of Randolph, Drawer B, Randolph, VT 05060. **Applications accepted until position is filled**. The Town of Randolph is an equal opportunity employer. (5-10)

Police Chief. Hartford, Vt. seeks a career-oriented, energetic, assertive, and progressive "can do" professional to lead the Department's "Pursuit of Excellence." Candidate must be intent on achieving national accreditation and significant program expansion within the next 12-18 months. Must have a demonstrated record of success, work with the public, staff, budget administration, program development and promotion, problem-solving and planning skills. Must be able to establish, articulate and implement long-term vision and goals and be committed to providing quality services to take the organization to the next level. The Department has an overall operating budget of $2+ million, with a staff of 23 that delivers a broad spectrum of emergency law enforcement, traffic, and other public safety functions to the community. Minimum requirements include a bachelor's degree from an accredited college or university, preferably in criminal justice or related field (management, etc.), supported by a history of ongoing training, a minimum of 10 years of progressive senior/executive command level experience in municipal law enforcement service in similar/larger organization or equivalent combination of education and experience. Salary, $67,342 to $80,462 DOQ, with a very competitive benefits package. Hartford, (pop. 10,400+), a growing community located in the heart of the picturesque Upper Valley of Vermont/New Hampshire, features unsurpassed quality of country living with ready access to social, cultural and indoor/outdoor recreational opportunities at the crossroads (I-89/I-91) of New England and the northeast. Send a letter of interest and resume **by June 16, 2006** to: Office of Town Manager, Town of Hartford, 171 Bridge Street, White River Junction, VT 05001. Electronic submissions (to hrieseberg@hartford-vt.org) encouraged. Phone Derry Goodwin, Executive Assistant, at 802/295-9353 with any questions. The Town of Hartford is an Equal Opportunity Employer. (5-3)

Zoning Assistant. Stowe, Vt. has an opening for a Zoning Assistant to provide administrative assistance to the zoning director. The job includes a high degree of public interaction and individual responsibility. The ideal candidate will have excellent written and oral communication skills, strong customer service skills, and proficiency with various computer programs, including Microsoft Office. The ability to organize, prioritize and multitask is a must. This is a full-time position, with excellent benefits. (IBEW union membership required.) The pay range is $12.61-$14.45 per hour, depending upon qualifications and experience. For a copy of the job description, go to the Town of Stowe Web site, www.townofstowevt.org. Send a letter of interest and resume to Town of Stowe, Susanne Gann, HR Coordinator, P.O. Box 730, Stowe, VT 05672. **Applications will be accepted until the position is filled, but interviews will begin no later than May 22, 2006**. E.O.E. (5-2)

Water/Wastewater Chief Operator. Milton, Vt. is seeking a qualified Water/Wastewater Chief Operator in the Water/Wastewater Department. Duties include supervising the operation and maintenance of the municipal water and wastewater facilities in order to provide an adequate supply of safe, potable water, as well as a safe and effective wastewater treatment system. Requirements: high school diploma, or equivalency, at a minimum; Bachelor of Science degree in engineering, chemistry, or biology preferred. Previous coursework in the water and/or wastewater field also desirable. The starting hourly rate is $17.55 to $20.43, depending on qualifications and experience. For a detailed job description and employment application, visit the Town of Milton's Web site, http://www.milton.govoffice2.com, and click on Employment Opportunities. Applications also available by contacting Dencie L. Mitchell, Human Resource Coordinator, at dmitchell@town.milton.vt.us, or from the Town Manager's Office, 43 Bombardier Road, Milton, VT 05468-3205.

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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.

The ***VLCT News*** is published eleven times per year and generally reaches readers by the third week of the month. (The August/September issues are combined.) 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 the next 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.

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Calendar

For more information about the following workshops or events, please contact Jessica Hill, VLCT Conference Coordinator, tel., 800/649-7915; e-mail, jhill@vlct.org. Or visit www.vlct.org, select the Calendar, and select a workshop for more information or to register on-line. The on-line registration option is available for VLCT workshops and events only.

Regional Pandemic Summit for Local Responders. Various dates and locations around Vermont in May and June. Sponsored by the Vermont Department of Health. Check the VLCT Web site for registration and contact information.

VtGFOA Spring Workshop and Annual Meeting. Thursday, June 8, 2006, Middlebury Inn, Middlebury. Sponsored by the Vermont Government Finance Officers Association. Registration information can be obtained by calling VLCT.

ACLU Privacy Conference. Tuesday, June 13, 2006, Capitol Plaza, Montpelier. Sponsored by ACLU-Vermont. Registration information and further details can be found on the ACLU Web site, www.acluvt.org, or you may contact the ACLU office at info@acluvt.org or (802) 223-6304 for further information.

School Plant Operation and Maintenance Conference. Thursday and Friday, June 22-23, 2006, Hartford High School, White River Junction. Sponsored by the Vermont School Custodians Association and the Vermont Department of Education. This Conference offers a variety of sessions for building custodians and maintenance personnel, including municipal water systems, energy use, door maintenance and general security threats and more. Municipal custodians and maintenance personnel are welcome to attend. A number of vendors will also display janitorial supplies and equipment. For more information, contact Alvin Ricker at 802/295-2781.

Trivia

Congratulations this month to **Patricia H. Rogers**, Guildhall selectboard member, who correctly, and quickly, answered our May Trivia question. She knew that the oldest Vermont village government in continuous existence is Bellows Falls.

Here is a fun one for June:

What are the four mammals that are protected by Vermont's endangered species law?

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