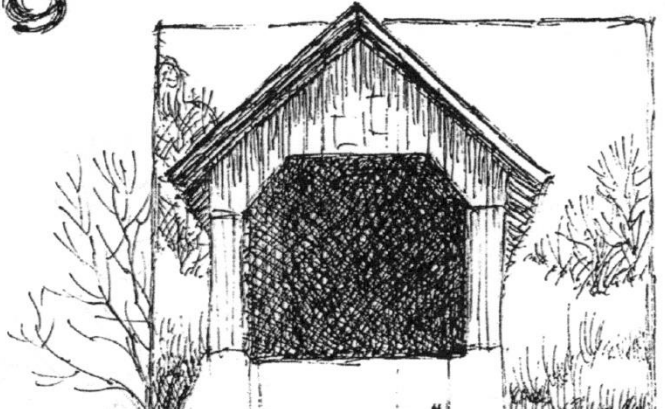
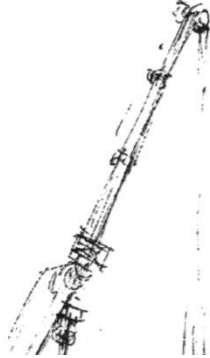
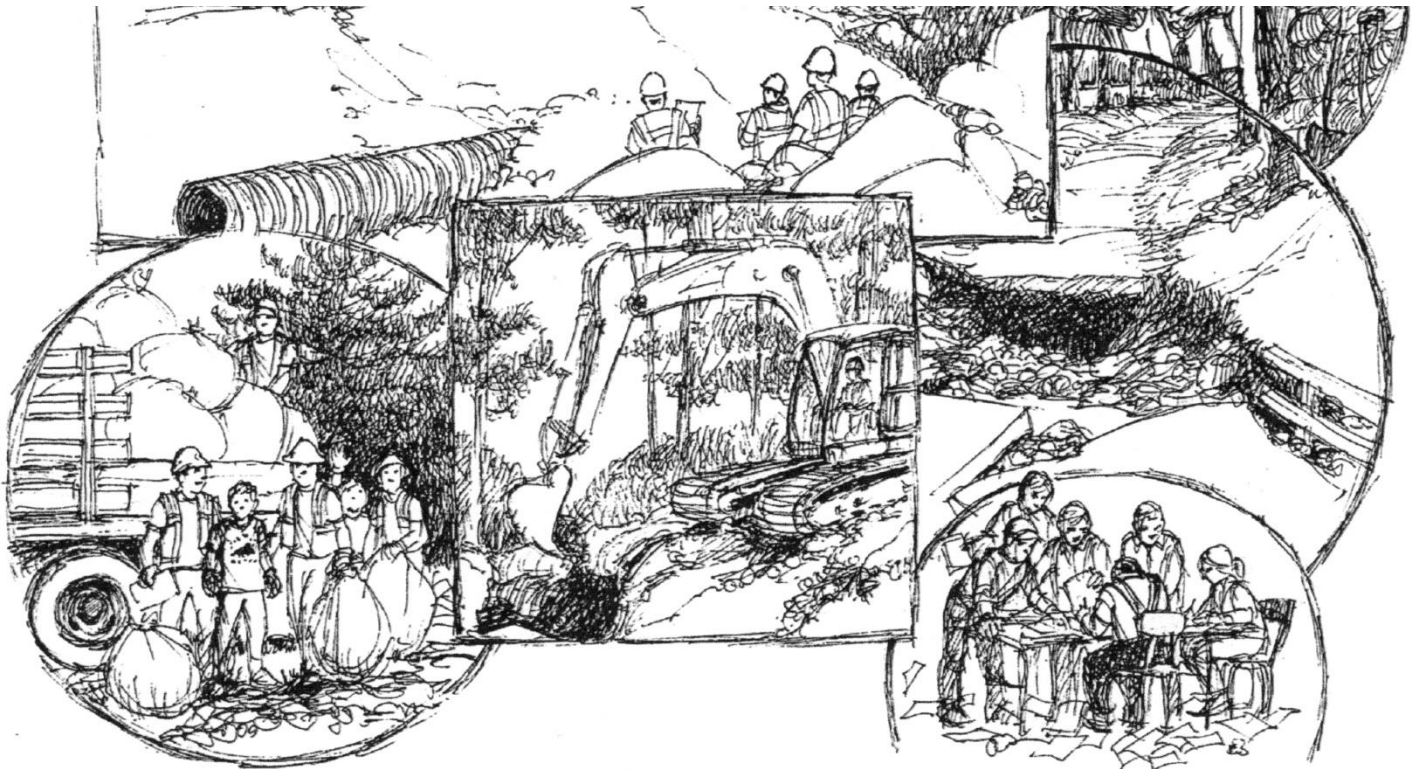


TOWN OF
Shrewsbury Vermont
ANNUAL REPORT
2019



REPLACEMENT MATERIAL



After the 2019 Town of Shrewsbury Annual Report had been printed and mailed it was brought to our attention that the incorrect version of the financial statements on pages 24 – 28 of the report was used.

The statements contained in this booklet are the correct version and should replace the respective pages in the Annual Report.

*Submitted by: Richard Biziak
Chair, Shrewsbury Board of Auditors*

Town of Shrewsbury
STATEMENT OF REVENUES-GENERAL AND ROADS
BUDGETED AND ACTUAL
Year ended December 31, 2019

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
REVENUES				
TAXES:				
Current Property Taxes	720,868		554,860	
Delinquent Tax	111,271		104,688	
Property Tax Receipts-Other			462	
Less: Warned Items	(158,642)		(158,542)	
Current Property Taxes for General & Roads	673,497	501,505	501,469	299,763
Federal in Lieu of Taxes	11,743	11,743	12,002	12,002
State In Lieu of Taxes	32,297	31,816	34,637	34,637
Land Use Taxes	65,536	63,000	62,057	61,755
Railroad Tax	479	479	480	480
Total Other Tax Receipts	110,055	107,038	109,175	108,874
ROADS:				
Paving Grant	-	-	-	-
FEMA/State Reimbursement, T.S. Irene	16,776	-	291,834	
Cold River Rd. Relocation Premitigation Grant	13,220	469,822	373,160	
Lottery Rd. Culvert Grant	-	131,400	129,272	
Cold River Rd. Flooding Grant	51,562			
Better Roads Grant: Road Inventory			3,989	
Better Roads Grant: Cold River Road				40,000
Mitchell Rd. Flooding, Grant in Aid			13,600	-
Proceeds from Sale of Equipment	-		-	
State Aid to Roads	131,818	131,818	132,998	132,998
Services Rendered - Roads	3,294		-	
Weight Permits	245		265	
Total Road Receipts	216,916	733,040	945,118	172,998
OTHER RECEIPTS:				
Act 60 Funds	6,783		6,745	
Dog Licenses	478	470	401	400
Insurance Reimbursement - Workmen's Comp	122			
Interest Income	3,339	1,400	4,575	1,400
Leased Land	30	30	30	30
Lister Education Grant			450	
Liquor Licenses	415	300	485	400
Misc. income, Misc. fees	341	300	131	125
Recycling	171	100	163	150
Restoration Fees	804		4,316	

Continued

Town of Shrewsbury
STATEMENT OF REVENUES-GENERAL AND ROADS
BUDGETED AND ACTUAL
Year ended December 31, 2019

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
<u>REVENUES</u>				
OTHER RECEIPTS: Continued				
School Tax Reconciliation-previous year	29,632		16,385	
Transfer Station Punch Cards	17,505	17,000	16,562	17,000
Zoning Permits/DRB Hearing Fees/Subdivision Permits	1,619	1,000	2,311	1,600
Local Hazard Mitigation Plan Update Grant				7,613
Total Other Receipts	61,238	20,600	52,554	28,718
 TOTAL REVENUE	 1,061,706	 1,362,183	 1,608,316	 610,352
 Cash Beginning Balance	 157,195	 122,563	 122,563	 520,974
Available Receivables less Payables		14,924	-	(4,082)
Cash Available for Expenses	1,218,901	1,499,670	1,730,879	1,127,244

Town of Shrewsbury
GENERAL EXPENSES-BUDGETED AND ACTUAL
Year ended December 31, 2019

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
<u>GENERAL EXPENSES</u>				
TRANSFER STATION				
Tipping Fees	9,642	10,000	8,839	10,000
Hauling	7,113	7,175	6,350	7,000
Salary-Transfer Station Attendants	20,410	20,818	19,609	20,009
Salary- Transfer Station Administrator	890	908	903	921
Payroll Expenses	1,629	1,662	1,600	1,632
Maintenance	99	3,000	36	3,000
Solid Waste Dues	4,488	4,500	4,753	4,800
Equipment/Facilities	-	1,000	450	1,000
Household Hazardous Waste Disposal	1,062	1,062	884	1,000
Supplies	282	500	477	500
Workers Compensation	2,541	2,880	3,357	2,334
Solid Waste Closing Implementation Plan	-	636	-	2,000
Electric	1,033	1,100	1,220	1,200
Phone			204	720
Electronics Recycling	304	500	1,458	1,500
Total Transfer Station	49,493	55,741	50,140	57,616

Continued

Town of Shrewsbury
GENERAL EXPENSES-BUDGETED AND ACTUAL
Year ended December 31, 2019

	ACTUAL 2018	BUDGET 2019	ACTUAL 2019	BUDGET 2020
<u>GENERAL EXPENSES (Continued)</u>				
TOWN OFFICERS EXPENSE				
Planning Commission Expense	-	500	-	1,000
Emergency Management	-	500	306	10,000
Building/Property Insurance	4,205	3,024	3,025	3,258
Public Officials Liability Insurance	1,819	1,564	1,563	1,134
Emp. Practices Liability Insurance	1,502	1,276	1,276	1,319
Workers Compensation	282	320	371	258
Office Heat/Electric	7,971	4,500	3,840	4,500
Training/Education	80	600	900	900
Postage	1,619	1,750	1,400	1,750
Supplies & Equipment	2,842	4,000	4,016	4,000
Elections	781	200	234	700
Software	1,548	1,600	2,109	1,800
Selectboard Salary	3,000	3,000	3,000	3,000
Other Town Officers Salary	56,846	61,283	58,905	71,630
Payroll Expenses	5,575	5,738	6,331	7,610
Retirement	845	1,155	1,602	1,602
Office Communications	3,169	3,000	3,174	3,200
Mileage Reimbursement	-	90	399	100
Building Maintenance/Repair	2,601	15,900	2,198	17,980
Warnings	538	600	239	500
Town Report	1,983	2,280	2,013	2,455
Total Town Officers Expense	97,209	112,880	96,903	138,696
LISTERS				
Lister Salaries	13,392	19,000	18,463	24,000
Payroll Expenses	1,139	1,454	1,412	1,836
Supplies	1,769	1,900	224	1,900
Upgrade Parcel Mapping	1,275	1,275	1,275	1,275
Tax Appeal Legal/Consulting Fees	4,778	1,500	523	6,000
Training & Training Mileage	540	550	854	550
Total Listers Expense	22,893	25,679	22,752	35,561
OTHER DISBURSEMENTS				
Animal Damage and Control	376	500	128	500
Conservation Commission	561	1,250	1,246	1,250
County Court Tax	11,452	11,801	11,606	13,165
Garage Bond Principal and Interest Payment	27,609	28,325	26,813	27,410
Interest Expense	4,207	100	-	-

Continued

Town of Shrewsbury
GENERAL EXPENSES-BUDGETED AND ACTUAL
Year ended December 31, 2019

	<u>ACTUAL</u> <u>2018</u>	<u>BUDGET</u> <u>2019</u>	<u>ACTUAL</u> <u>2019</u>	<u>BUDGET</u> <u>2020</u>
<u>GENERAL EXPENSES</u>				
OTHER DISBURSEMENTS (Continued)				
Law Enforcement	-	1,000	-	1,000
Legal Fees	-	2,000	-	2,000
Rutland Regional Planning Commission Dues	975	975	975	975
Town Events	240	500	290	500
Vermont League of Cities & Towns Dues	2,230	2,230	2,287	2,287
Miscellaneous	4,954	-	119	-
Total Other Disbursements	52,605	48,681	43,464	49,087
TOTAL GENERAL EXPENSES	222,199	242,981	213,258	280,960

Town of Shrewsbury
ROAD EXPENSES-BUDGETED AND ACTUAL
Year Ended December 31, 2019

	<u>ACTUAL</u> <u>2018</u>	<u>BUDGET</u> <u>2019</u>	<u>ACTUAL</u> <u>2019</u>	<u>BUDGET</u> <u>2020</u>
ROAD EXPENSES				
ROADS				
Chloride	4,477	4,200	163	8,400
Flood Expenses	20,069	-	188	
Pre-Mitigation, Cold River Rd. Relocation	12,290	598,579	490,031	
Lottery Rd. Culvert	1,300	154,210	143,636	
Cold River Rd.				48,000
Road Inventory			5,319	
Bridge #37, (Lincoln Hill Culvert)	1			
Gravel	39,308	45,000	48,044	45,000
Salt*	29,540	3,000	32,855	35,000
Winter Sand	60,155	65,000	64,812	70,000
Erosion Control	496	500	415	500
Stormwater Municipal Rds. General Permit	240	2,000	1,350	1,350
Culverts & Bridges	6,737	7,500	6,887	7,500
Tree Removal	-	2,000	-	3,000
Paving*	244,806	16,000	135,738	160,000
Equipment Rental	3,461	4,000	2,424	4,000
Salaries	150,114	160,000	150,153	160,000
Payroll Expenses	12,147	12,240	11,458	12,240

Continued

Town of Shrewsbury
ROAD EXPENSES-BUDGETED AND ACTUAL
Year Ended December 31, 2019

	<u>ACTUAL</u> <u>2018</u>	<u>BUDGET</u> <u>2019</u>	<u>ACTUAL</u> <u>2019</u>	<u>BUDGET</u> <u>2020</u>
ROAD EXPENSES				
ROADS (continued)				
VT State Retirement	6,569	6,600	6,054	6,756
VLCT Workmen's Compensation	9,477	9,457	11,531	11,531
Health Insurance/Dental Insurance	44,262	45,448	46,135	53,719
VLCT Unemployment	398	400	172	272
Training			45	100
Other	445		61	
Total Roads	646,291	1,136,134	1,157,467	627,368
TOWN EQUIPMENT				
Parts & Repairs	23,939	25,000	32,260	30,000
Tires & Repairs	5,049	6,000	5,902	7,000
Fuels & Lubricants	54,270	50,000	46,023	50,000
New Equipment	4,878	14,000	13,560	94,700
Misc. Supplies	388	500	261	500
Signs	1,013	800	74	800
Safety Equipment	622	500	30	500
Total Town Equipment	90,159	96,800	98,110	183,500
TOWN GARAGES				
Equipment	1,383	1,550	1,418	1,550
Heating Fuel	1,432	3,000	2,230	3,000
Maintenance & Supplies	1,770	1,000	617	1,000
Electricity	1,969	2,500	1,956	2,005
Communications	1,998	2,500	3,816	3,800
Buildings & Repair	164	1,500	158	13,000
Property & Casualty Insurance	13,976	11,707	11,707	11,061
Total Town Garages	22,691	23,757	21,902	35,416
TOTAL ROAD EXPENSES	759,141	1,256,691	1,277,479	846,284
TOTAL GENERAL & ROADS EXPENSES	981,340	1,499,672	1,490,737	1,127,244

*There were two typographical errors in the 2018 Town Report:

The 2019 budgeted amount for salt should have been \$30,000 not \$3,000.

The 2019 budgeted amount for paving should have been \$160,000 not \$16,000.

*Town of Shrewsbury
9823 Cold River Road
Shrewsbury, VT 05738*

PRSRT, STD

U.S. Postage
Permit No. 10
PAID
Cuttingsville, VT
05738

Information Meeting

Monday, March 2, 2020

Shrewsbury Community Meeting House

Meeting begins at 6:00 PM

Current Resident
Shrewsbury, Vermont 05738

Australian Ballot

Tuesday, March 3, 2020

Shrewsbury Community Meeting House

10:00 AM - 7:00 PM