

# CHARLOTTE



## ANNUAL TOWN REPORT TOWN OF CHARLOTTE

**JULY 1, 2014 – JUNE 30, 2015**

**Please bring this Town Report with you to  
Town Meeting  
March 1, 2016**

**40 YEARS WITH THE TOWN IN 2016!**

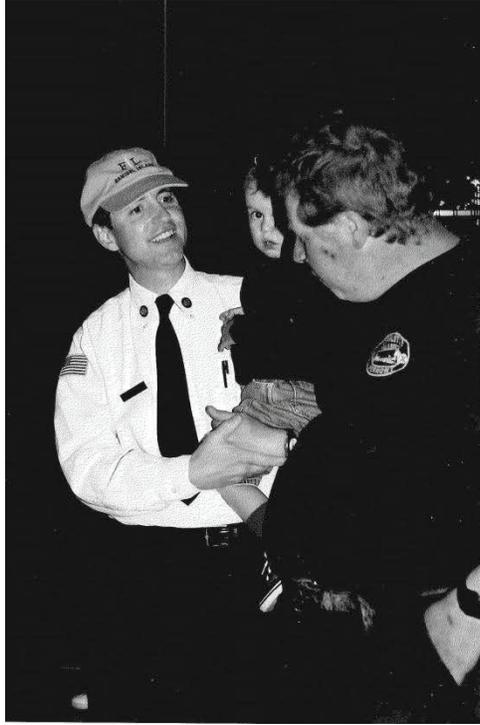


**AND STILL GOING STRONG!**



**THANK YOU, JUNIOR!**

## 20 YEARS AS FIRE DEPARTMENT CHIEF!



**THANK YOU, CHRIS!**

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## CHARLOTTE STATISTICS & INFORMATION

<b>Chartered</b>	<b>June 24, 1762</b>
<b>Population (2010 Census)</b>	<b>3,754</b>
<b>Altitude</b>	<b>100 Feet</b>
<b>Area</b>	<b>32,320 Acres</b>
<b>Registered Voters (January 2015)</b>	<b>3,200</b>
<b>Voted in Last General Election</b>	<b>1,540</b>
<b>Affordable Housing Fund Policy &amp; Procedures</b>	<b>January 24, 2011</b>
<b>Animal Control Ordinance</b>	<b>June 12, 1995</b>
<b>Charlotte Park &amp; Wildlife Ordinance</b>	<b>July 21, 1998</b>
<b>Town Plan</b>	<b>March 5, 2013</b>
<b>Land Use Regulations</b>	<b>November 2, 2010</b>
<b>Motor Vehicle &amp; Traffic Reg. Ordinance</b>	<b>April 14, 2014</b>
<b>Street Name Ordinance</b>	<b>June 2, 1997</b>
<b>Class 2 Highways</b>	<b>31.79 miles</b>
<b>Class 3 Highways</b>	<b>42.45 miles</b>
<b>Class 4 Highways</b>	<b>.20 miles</b>
<b>Legal Trails</b>	<b>.46 miles</b>

**PHOTOS FOR THE TOWN REPORT PROVIDED BY: Don Lockhart, Rik Carlson, Lee Krohn, Robin Reid, Steven Robert & Britney Tenney. FRONT COVER: "Charlotte Honor Roll", provided by: Don Lockhart. JUNIOR'S PAGE: "Snowplow", provided by Rik Carlson. BACK COVER: "Bean Farm Babies", provided by: Britney Tenney**

**APPOINTED TOWN OFFICERS**

**ANIMAL CONTROL OFFICER**

**Cali Griswold**

**CHARLOTTE PARK OVERSIGHT COMMITTEE**

Jessie Bradley                      Vacancy  
Jennifer Cole                      Larry Hamilton  
Mark Dillenbeck                  Susan Smith, Chair  
Dorothy Hill

**CHITTENDEN SOLID WASTE REPRESENTATIVE**

Term expires in 2016 (2 years)

**Abby Foulk**

**COMMUNITY SAFETY COMMUNITY**

Term expires in 2016 (2 years)  
Term expires in 2017 (2 years)  
Term expires in 2016 (2 years)  
Term expires in 2016 (2 years)  
Term expires in 2016 (2 years)  
Term expires in 2017 (2 years)

**Robin Reid  
Chad Clark  
Ed Cafferty  
Greg Smith  
Moe Harvey  
Elisabethe James**

**CONSERVATION COMMISSION**

Term expires in 2019 (4 years)  
Term expires in 2016 (4 years)  
Term expires in 2016 (4 years)  
Term expires in 2017 (4 years)  
Term expires in 2018 (4 years)  
Term expires in 2018 (4 years)  
Term expires in 2017 (4 years)  
Term expires in 2019 (4 years)

**Amos Baehr  
Mel Huff  
Roeluf Boumans, Chair  
Susan Blood  
Mary Van Vleck  
Derk Bergquist  
Annie Geratowski  
Linda Radimer**

**DESIGN REVIEW COMMITTEE**

Term expires in 2018 (3 years)  
Term expires in 2017 (3 years)  
Term expires in 2016 (3 years)

**Robin Pierce  
Robin Coleburn  
Avery Hall**

**EMERGENCY MANAGEMENT COORDINATOR**

Term expires in 2016 (1 year)

**Chris Davis**

**ENERGY COMMITTEE**

Term expires in 2016 (2 years)  
Term expires in 2016 (2 years)  
Term expires in 2016 (2 years)  
Term expires in 2017(2 years)  
Term expires in 2016 (2 years)  
Term expires in 2017 (2 years)  
Term expires in 2016 (1 year)  
Term expires in 2017 (2 years)

**Suzy Hodgson, Chair  
Bill Kallock  
Jennifer Chiodo  
Catherine Hughes  
Rebecca Foster  
David Pill  
Laurel Jaunich  
Chris Sheehan**

**FIRE WARDEN**

Term expires in 2016 (1 year)

**Dick St. George**

**FIRST CONSTABLE**

Term expires in 2017 (2 years)

**Josh Flore**

**GREEN-UP DAY COORDINATOR 2015**

**Joe Gallagher**

**APPOINTED TOWN OFFICERS  
(Continued)**

<b>HEALTH OFFICER</b>	<b>Cali Griswold</b>
<b>DEPUTY HEALTH OFFICER</b> Term expires in 2016	<b>Jeannine McCrumb</b>
<b>REGIONAL PLANNING COMM. REPRESENTATIVE</b> Term expires in 2017 (2 years)	<b>Jim Donovan</b>
<b>ALTERNATE</b> Term expires in 2017 (2 years)	<b>Marty Illick</b>
<b>TRANSPORTATION TECHNICAL ADVISORY COMMITTEE</b> Term expires in 2017 (2 years)	<b>Dean Bloch</b>
<b>PLANNING COMMISSION</b> Term expires in 2019 (4 years) Term expires in 2016 (4 years) Term expires in 2017 (4 years) Term expires in 2018 (4 years) Term expires in 2019 (4 years) Term expires in 2016 (4 years) Term expires in 2018 (4 years)	<b>Jeffrey McDonald-Chair</b> <b>Gerald Bouchard</b> <b>Marty Illick</b> <b>Paul Landler</b> <b>Charlie Pughe</b> <b>Peter Joslin</b> <b>Donna Stearns</b>
<b>RECREATION COMMISSION</b> Term expires in 2016 (3 years) Term expires in 2016 (3 years) Term expires in 2016 (3 years) Term expires in 2018 (3 years) Term expires in 2018 (3 years) Term expires in 2018 (3 years) Term expires in 2017 (3 years) Term expires in 2017 (3 years) Term expires in 2016 (3 years)	<b>Jessie Bradley</b> <b>Craig Reynolds</b> <b>vacant</b> <b>Mark McDermott</b> <b>Bill Fraser-Harris, Chair</b> <b>Greg Smith</b> <b>Judy Hill</b> <b>Jan Schwarz</b> <b>Seth Zimmerman</b>
<b>TOWN SERVICE OFFICER</b> Term expires in 2016 (1 year)	<b>Lucia S. Plante</b>
<b>TRAILS COMMITTEE</b> Term expires in 2017 (2 years) Term expires in 2017 (2 years) Term expires in 2016 (2 years) Term expires in 2016 (2 years) Term expires in 2016 (2 years) Term expires in 2017 (2 years) Term expires in 2016 (2 years) Term expires in 2016 (2 years) Term expires in 2016 (2 years)	<b>Stephany Hasse, Co-Chair</b> <b>Margaret Russell, Co-Chair</b> <b>Jeremy Brault</b> <b>John Limanek,</b> <b>David Ziegelman</b> <b>Laurie Thompson</b> <b>Jorden Blucher</b> <b>Kevin Burget</b> <b>Lisa Barnes</b>

**APPOINTED TOWN OFFICERS  
(Continued)**

**TREE WARDEN**

Term expires in 2016 (1 year)

**Lawrence Hamilton**

**DEPUTY TREE WARDEN**

Term expires in 2016 (1 year)

**Mark Dillenbeck**

**ZONING BOARD OF ADJUSTMENT**

Term expires in 2017 (3 years)

Term expires in 2017 (3 years)

Term expires in 2018 (3 years)

Term expires in 2016 (3 years)

Term expires in 2016 (3 years)

**Jonathan Fisher**

**Matt Zucker**

**Stuart Bennett**

**Frank Tenney, Chair**

**Andrew Swayze, V-Chair**

**APPOINTED STAFF**

**ASSISTANT TOWN CLERK & TREASURER**

**Christina Booher**

**PLANNING & ZONING ADMINISTRATIVE ASSISTANT**

**Britney Tenney**

**RECREATION COORDINATOR**

**Nicole Conley**

**SENIOR CENTER ACTIVITIES DIRECTOR**

**Mary Recchia**

**SENIOR CENTER VOLUNTEER-COORDINATOR**

**Pat Gray**

**TOWN PLANNER/ZONING ADMINISTRATOR**

**Jeannine McCrumb**

**TOWN ADMINISTRATOR**

**Dean Bloch**



**ELECTED TOWN OFFICERS**

**AUDITORS**

Term expires in 2017 (3 years)  
Term expires in 2018 (3 years)  
Term expires in 2016 (3 years)

Jennifer Cole  
Jason Pidgeon  
Peter Trono

**CEMETERY COMMISSIONERS**

Term expires in 2016 (3 years)  
Term expires in 2018 (3 years)  
Term expires in 2016 (1 year)

Jim Dickerson  
Stephen C. Brooks  
Alex Heilmann

**CVU SCHOOL DIRECTORS**

Term expires in 2017 (3 years)  
Term expires in 2016 (3 years)

Lorna Jimerson  
Marilyn K. Richardson

**CCS SCHOOL DIRECTORS**

Term expires in 2017 (3 years)  
Term expires in 2016 (3 years)  
Term expires in 2018 (3 years)  
Term expires in 2016 (2 years)  
Term expires in 2017 (2 years)

Susan Nostrand  
Mark S. McDermott  
Clyde Baldwin  
Kristin C. Wright  
Erik Beal

**CHARLOTTE LIBRARY TRUSTEES**

Term expires in 2019 (5 years)  
Term expires in 2020 (5 years)  
Term expires in 2016 (5 years)  
Term expires in 2017 (5 years)  
Term expires in 2018 (5 years)

Jonathan Silverman  
Danielle Conlon Menk  
Nan Mason  
Dorrice Hammer  
Emily Ferris

**DELINQUENT TAX COLLECTOR**

Term expires in 2016 (1 year)

Mary A. Mead

**LISTERS**

Term expires in 2016 (3 years)  
Term expires in 2018 (3 years)  
Term expires in 2017 (3 years)

Maurice Harvey  
Betsy Tegatz  
Betsi Oliver

**MODERATOR(Town)**

Term expires in 2016 (1 year)

Jerry L. Schwarz

**MODERATOR (School District)**

Term expires in 2016 (1 year)

Jerry L. Schwarz

**ELECTED TOWN OFFICERS**

**ROAD COMMISSIONER**

Term Expires in 2016 (1 year)

Hugh Lewis Jr.

**JUSTICES OF THE PEACE**

Term expires February 1, 2017

Jill Abilock  
Greg Cluff  
Maurice A. Harvey  
Lorna Jimerson  
Michael Krasnow  
Leo LaBerge  
Seth Zimmerman  
Debbie Ramsdell  
Jerry Schwarz  
Carrie Spear  
Ed Stone  
Michael Yantachka

**SELECTBOARD**

Term expires in 2016 (3 years)

Term expires in 2017 (3 years)

Term expires in 2017 (2 years)

Term expires in 2018 (3 years)

Term expires in 2016 (2 years)

Lane Morrison, Chair  
Fritz Tegatz  
Jacob M. Spell  
Carrie A. Spear  
Matthew Krasnow

**TOWN AGENT**

Term expires in 2016 (1 year)

Vacant

**TOWN CLERK**

Term expires in 2018 (3 years)

Mary A. Mead

**TOWN GRAND JUROR**

Term expires in 2016 (1 year)

Vacant

**TOWN TREASURER**

Term expires in 2018 (3 years)

Mary A. Mead

**TRUSTEE OF PUBLIC FUNDS**

Term expires in 2017 (3 year)

Term expires in 2016 (3 years)

Term expires in 2016 (2 years)

Jill Lowery  
Dorrice G. Hammer  
(resigned October 2015)  
Maurice A. Harvey

**STATE AND FEDERAL ELECTED OFFICIALS**

**GOVERNOR PETER SHUMLIN  
LT. GOVERNOR PHIL SCOTT  
1-800-649-6825  
PAVILION OFFICE BUILDING  
109 STATE STREET  
MONTPELIER, VT 05602**

**U.S. REPRESENTATIVE PETER WELCH  
PO Box 1086  
Montpelier, VT 05601**

**U.S. SENATOR BERNARD SANDERS  
bernie@bernie.org 862-1505  
PO Box 391  
Burlington, Vt. 05402**

**U.S. SENATOR PATRICK LEAHY  
senator\_leahy@leahy.senate.gov  
802-229-0569  
PO Box 933  
Montpelier VT 05602**

**STATE SENATORS**

(D/P) Tim Ashe, Burlington	318-0903
tashe@leg.state.vt.us	
(D) Philip Baruth, Burlington	656-3298
pbaruth@leg.state.vt.us	
(D) Virginia Lyons, Williston	863-6129
vlyons@leg.state.vt.us	
(P) David Zuckerman	598-1986
dzuckerman@leg.state.vt.us	
(R) Diane Snelling, Hinesburg	482-4382
dsnelling@leg.state.vt.us	
(D) Michael Sirotkin, South Burlington	
msirotkin@leg.state.vt.us	

**STATE REPRESENTATIVE  
CHITTENDEN 4-1**

**Mike Yantachka  
393 Nature's Way  
Charlotte, Vt. 05445  
myantachka@leg.state.vt.us  
Tel : 425-3960**

**WARNING  
TOWN OF CHARLOTTE  
ANNUAL TOWN MEETING  
2016**

The legal voters of the Town of Charlotte are hereby notified and warned to meet at the Charlotte Central School Multi-Purpose Room in said Town on Tuesday, March 1, 2016 at nine o'clock in the forenoon to act upon any of the following articles not involving voting by Australian Ballot, and to meet at the Charlotte Central School Multi-Purpose Room in said Town on the same date to vote by Australian Ballot to begin at seven o'clock in the forenoon and to close at seven o'clock in the afternoon.

**Article 1:** To hear the reports of the Town officers and to act upon the same.

**Article 2:** Will the Town vote to have Property Taxes payable on or before November 15, 2016 and to have payments made to the Town Treasurer under 32 VSA § 4773?

**Article 3:** Will the Town vote pursuant to 32 VSA §3840 to exempt property owned by the Charlotte Grange 398 located on Spear Street from education and municipal property taxes for a period of five years commencing with FY16-17?

**Article 4:** Will the Town adopt the Selectboard's budget of \$3,013,563 for the fiscal year July 1, 2016 to June 30, 2017 of which an anticipated sum of \$1,618,786 shall be raised by taxes and an anticipated sum of \$1,394,777 will be raised by non-tax revenues?

**Article 5:** Will the Town authorize the Selectboard to allocate annually monies from the General Fund budget to the Conservation Fund in an amount not to exceed two cents on the tax rate?

**Article 6:** Will the Town vote to authorize the Selectboard to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year?

**Article 7:** To transact any other business proper to come before said meeting.

**BY AUSTRALIAN BALLOT**

**Article 8:** To elect Town Officers.

**Article 9:** Shall the Town submit to the General Assembly of the State of Vermont a proposal to adopt a municipal charter which contains the following sections:

- Section 1: Corporate Existence
- Section 2: General Provisions
- Section 3: Adoption of Annual Budget and Budget Related Articles
- Section 4: Separability
- Section 5: Amendment
- Section 6: Effective Date
- Section 7: Sunset

The Charter in its entirety is available for inspection at the Charlotte Town Office during regular office hours, Monday-Friday, 8:00 a.m. to 4:00 p.m. The Charter is also available for review on the Town's website at [www.charlottevt.org](http://www.charlottevt.org).

**Article 10:** Shall the Town vote to amend the 2013 Charlotte Town Plan to add a statement supporting consideration of Village Center Designation ("Town Plan Amendment #1"), pursuant to 24 V.S.A. § 4385, as approved by the Selectboard on January 11, 2016? (Copies of the proposed amendment to the Charlotte Town Plan are available for review at the Town offices and on the Town's website at [www.charlottevt.org](http://www.charlottevt.org).)

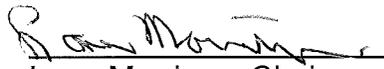
**Article 11:** Shall the Town vote to amend the 2013 Charlotte Town Plan to amend and update the energy sections, Sections 4.8 and 5.10, in Charlotte Today and Charlotte Tomorrow ("Town Plan Amendment #2"), pursuant to 24 V.S.A. § 4385, as approved by the Selectboard on January 11, 2016? (Copies of the proposed amendment to the Charlotte Town Plan are available for review at the Town offices and on the Town's website at [www.charlottevt.org](http://www.charlottevt.org).)

**Article 12:** Shall the Town vote to amend the Town of Charlotte Land Use Regulations to add energy project siting standards in Section 4.20 (new) and Section 5.5 ("Bylaw #1") pursuant to 24 V.S.A. § 4442, as approved by the Selectboard on January 11, 2016? (Copies of the proposed amendment to the Land Use Regulations are available for review at the Town offices and on the Town's website at [www.charlottevt.org](http://www.charlottevt.org).)

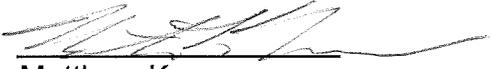
**Article 14:** Shall the Town vote to amend the Town of Charlotte Land Use Regulations to make technical clarifications and corrections ("Bylaw #2") pursuant to 24 V.S.A. § 4442, as approved by the Selectboard on January 11, 2016, but not including any amendments to Section 3.12(A)? (Copies of the proposed amendment to the Land Use Regulations are available for review at the Town offices and on the Town's website at [www.charlottevt.org](http://www.charlottevt.org).)

Dated this 25<sup>th</sup> day of January, 2016 at Charlotte, Vermont.

**Selectboard**

  
Lane Morrison, Chair

  
Fritz Tegatz

  
Matthew Krasnow

  
Carrie Spear

  
Jacob Spell

Received for record this 25<sup>th</sup> day of January, 2016.

 Mary A. Mead, Town Clerk

**INFORMATION REGARDING REGISTRATION AND VOTING**

**Register To Vote:** Your application must be received by 5:00 p.m., Wednesday February 24, 2016 at the Town Clerk's Office. If you never voted in Vermont before and you registered individually by mail, you must provide identification before you can vote a regular ballot: current valid photo I.D., or a utility bill, bank statement, government check, paycheck or other government document showing your name and current address. If you do not provide I.D., you will be offered a provisional ballot.

**Casting a provisional ballot:** If you accept the offer to vote a provisional ballot, you must complete a sworn affidavit on the provisional ballot envelope swearing that you are qualified to vote in Vermont and in the polling place where you are, and that you submitted an application to register to vote before the deadline. You will be given a card explaining how you can find out if your ballot was counted one week after the special meeting by calling the Vermont Secretary of State's Office at 1-800-439-8683.

If your name was dropped from the checklist in error, or has not been added even though you submitted an application before the deadline for applications: Explain the situation to your town clerk or presiding officer and ask that your name be added to the checklist. The town clerk or presiding officer will investigate the situation and then either have you complete a sworn affidavit and then add your name to the checklist or explain why you cannot be added. If the town clerk or presiding officer cannot determine that you are entitled to be added to the checklist on the date of the special meeting, you may appeal to a superior court judge, who will give you a decision on the date of the special meeting OR you may vote a provisional ballot. It is your choice.

**Absentee ballots and early voting:** You can request early absentee ballots at any time during the election year. The latest you can request ballots for this meeting is the close of the town clerk's office (4:00 p.m.) on February 29, 2016. You or a family member can request early ballots in person, in writing or by telephone. An authorized person can request ballots for you in writing.

- Methods of voting early/absentee before the special meeting:
1. Vote in town clerk's office on or before February 29, 2016.
  2. Voter may take the ballots out of the clerk's office for himself/herself and return in same manner as if the ballots were received by mail.
  3. Have ballot mailed to you and return it to clerk's office before the day of the special meeting or to polling place before 7 p.m. on the date of the special meeting.

4. If you are sick or disabled, you may ask the town clerk on or before February 29, 2016, to have two justices of the peace bring a ballot to you at your home.

Any voter who wants assistance for any reason may bring the person of his or her choice into the voting booth to help or may ask for assistance from two election officials. Voters who cannot get from the car into the polling place may have a ballot brought to a car outside the polls by the two election officials.

Any U.S. citizen and resident of a Vermont town or city who submitted an application to register to vote before the deadline is entitled to vote regardless of race or physical ability.

**THE LAW PROHIBITS THE FOLLOWING—DO NOT:**

- Vote more than once per election, either in the same town or in different towns.
- Mislead the board of civil authority about your own or another person's eligibility to vote.
- Socialize in a manner that will disturb other voters inside the polling place. Offer a bribe, threaten, or intimidate a person to vote in a particular manner.
- Hinder or interfere with the progress of a voter going into or from a polling place. Vermont law provides that a person cannot campaign within a polling place, but does NOT specify any number of feet that campaigners need to be away from the polls outside. The presiding officer will set reasonable rules for where campaigners can stand.

The election officials at the polling place are there to serve you. If you have any questions or need assistance while voting, ask your town clerk or any election official for help. If you do not understand something, or you believe a mistake has been made that has not been corrected, or you have a question that cannot be answered to your satisfaction at the polling place, call the Elections Division, Office of the Secretary of State: 1-800-439-VOTE (439-8683) (Accessible by TDD).

If you believe that any of your voting rights have been violated, you may call the Elections Division at 800-439-8683 or (802) 828-2464. You may also file an Administrative Complaint with the Secretary of State's Office, 128 State Street, Montpelier, VT 05633-1101.

If you believe you have witnessed efforts to commit any kind of fraud or corruption in the voting process, you may report this to your local United States Attorney's Office, the County State's Attorney or the Vermont Attorney General.

If you have witnessed actual or attempted acts of discrimination or intimidation in the voting process, you may report this to the Civil Rights Division of the United States Department of Justice at (800) 253-3931.

## Online Voter Registration Information

Vermont Secretary of State Jim Condos has announced the roll-out of the new Elections Management Platform. This platform has three main parts:

- **Elections Management System (EMS)** – includes a new statewide voter checklist and other resources and tools to be used by town and city clerks across Vermont to conduct all of their election related business – from registering voters, to processing absentee ballot requests, to entering election results;
- **New Online Voter Registration Tool** – allows all eligible Vermonters to submit their voter registration application online anytime and anywhere they can access the internet; and
- **New “My Voter Page”** – online resource that allows every registered voter to login and have access to a unique, voter-specific web page where they can request an absentee ballot, track its status, update their voter registration record, find their polling place, view a sample ballot, and much more.

Secretary Condos states, “I am very excited to announce the roll-out of Vermont’s first online voter registration system. One of my primary goals as Vermont’s chief election officer is to increase voter participation. I am confident that our new online voter registration system and the ‘My Voter Page’ tool will increase engagement with the electoral process across the state and make it easier than ever for all eligible Vermonters to participate in our elections.”

The online voter registration page can be found at <http://olvr.sec.state.vt.us> and the My Voter Page login can be found at <http://mvp.sec.state.vt.us>.

**NAMES TO APPEAR ON THE BALLOT**

**MARCH 1, 2016**

AUDITOR (3 years)	PETER TRONO
CCS SCHOOL DIRECTOR (3 years)	MARK MCDERMOTT
CCS SCHOOL DIRECTOR (2 years)	JEFF MARTIN
CEMETERY COMMISSIONER (3 years)	VACANT
CEMETERY COMMISSIONER (1 year)	VACANT
CVU SCHOOL DIRECTOR (3 years)	LYNNNE JAUNICH
DELINQUENT TAX COLLECTOR (1 year)	MARY A. MEAD
LIBRARY TRUSTEE (5 years)	ROBERT SMITH
LIBRARY TRUSTEE (1 year)	NAN MASON
LISTER (3 years)	BRITNEY TENNEY
ROAD COMMISSIONER (1 year)	HUGH LEWIS JR.
SCHOOL DISTRICT MODERATOR (1 year)	JERRY L. SCHWARZ
SELECTBOARD (2 years)	MATTHEW L. KRASNOW

**NAMES TO APPEAR ON THE BALLOT**

**MARCH 1, 2016**

SELECTBOARD

(3 years)

LANE MORRISON

TOWN AGENT

(1 year)

VACANT

TOWN GRAND JUROR

(1 year)

VACANT

TOWN MODERATOR

(1 year)

JERRY L. SCHWARZ

TRUSTEE OF PUBLIC FUNDS

(3 years)

VACANT

TRUSTEE OF PUBLIC FUNDS

(2 years)

MOE HARVEY

**TOWN OF CHARLOTTE**  
**MUNICIPAL CHARTER TO BE VOTED MARCH 1, 2016**

**1. Corporate Existence**

(a) Pursuant to the authority granted by the general assembly of the state of Vermont, there is hereby enacted a charter to govern the organization and operation of local government in the town of Charlotte, Vermont.

(b) The inhabitants of the town of Charlotte, within the geographical limits as now established, shall continue to be a municipal corporation by the name of Charlotte, Vermont.

**2. General Provisions**

(a) General Law application: Except when changed, enlarged or modified by the provisions of this chapter, all provisions of the statutes of the state of Vermont relating to municipalities shall apply to the town of Charlotte.

(b) Powers of the Town:

(1) General: The town of Charlotte shall have all the powers granted to towns and municipal corporations by the constitution and laws of the state of Vermont and this chapter, together with all the implied powers necessary to carry into execution all the powers granted. The town of Charlotte may enact ordinances not inconsistent with the Constitution of the state of Vermont, laws of the state of Vermont, or this chapter, and impose penalties for violation thereof.

(2) The powers and functions conferred upon the town by this charter shall be separate and be in addition to the powers and functions conferred upon the town by laws now in force or hereafter enacted. Nothing in this chapter shall be construed as a limitation upon these previously specified powers and functions.

(3) Limitations: In this charter, any mention of a particular power shall not be construed to restrict the powers and functions conferred on the town of Charlotte, the selectboard of the town, or its elected or appointed officers by general or special enactment of state statutes or regulations in force or effect or hereafter enacted, and the powers and functions conferred by this chapter shall be cumulative and in addition to the provisions of the general or special enactment unless this chapter otherwise provides.

### **3. Adoption of Annual Budget and Budget-Related Articles**

(a) The town shall vote the budget amount for the town and budget-related articles at the floor meeting of the annual meeting, which vote(s) shall not become effective until the voters approve such budget and related articles by Australian ballot vote conducted in the manner set forth below.

(b) The selectboard shall set a date for and warn a special meeting to vote on the budget and budget-related articles by Australian ballot. The date of the vote shall be at least twenty (20) days following the posting of the warning.

(c) If a budget voted on by Australian ballot is rejected, the selectboard shall prepare a revised budget. It shall establish a date for the vote on the revised budget, and shall take appropriate steps to warn a public informational meeting on the budget and the vote. The date of the public informational meeting shall be at least five days following the public notice. The date of the vote shall be at least seven days following the public notice. The vote on the revised budget shall be by Australian ballot and shall take place in the same locations that the first vote was taken. The budget shall be established if a majority of all votes cast are in favor. If the revised budget is rejected, the selectboard shall repeat the procedure in this subsection until a budget is adopted.

(d) If a budget-related article voted on by Australian ballot is rejected, the selectboard may, but shall not be required to prepare a revised budget-related article and take appropriate steps to warn a public informational meeting on the budget-related article and the vote. If the selectboard does proceed with a vote on a revised budget-related article, the date of the public informational meeting shall be at least five days following the public notice. The date of the vote shall be at least seven days following the public notice. The vote on the revised budget-related article shall be by Australian ballot and shall take place in the same locations that the first vote was taken. The budget-related article shall be established if a majority of all votes cast are in favor. If the revised budget-related article is rejected, the selectboard may repeat the procedure in this subsection.

(e) The term budget-related article shall mean an article that proposes to raise funds by imposing a tax on property in the town grand list but excludes an article that seeks approval to incur indebtedness to fund public improvements and acquisition of capital assets as such terms are defined in the Vermont general laws

applicable to municipal corporations.

#### **4. Separability**

If any provision of this charter is held invalid, the other provisions of the charter shall not be affected thereby. If the application of the charter or any of its provisions to any person or circumstances is held invalid, the application of this charter and its provision to other persons or circumstances shall not be affected thereby.

#### **5. Amendment**

Amendment of this charter shall be as provided by Vermont law.

#### **6. Effective Date**

This charter shall take effect on passage by the legislature.

#### **7. Sunset**

Absent action to repeal or modify this Section 7, this charter shall expire, terminate and have no further force and effect four years from the date of passage by the legislature. |

**ABSTRACT OF THE ANNUAL TOWN MEETING  
MARCH 3, 2015**

**SELECTBOARD MEMBERS:** Lane Morrison (Chair), Eleanor Russell, Matt Krasnow, Fritz Tegatz & Charles Russell

**MODERATOR:** Jerry Schwarz

Jerry Schwarz called the meeting to order at 9:00AM in the Charlotte Central School Multi-Purpose Room. The polls were open from 7AM until 7PM.

- ARTICLE 1:** Reports of the Town Officers were accepted by voice vote.
- ARTICLE 2:** Article was passed by voice vote to have property taxes paid on or before November 16, 2015 and to have payments made to the Town Treasurer under 32 VSA Sec. 4773.
- ARTICLE 3:** The Selectboard budget of \$3,459,425 for fiscal year July 1, 2015 to June 30, 2016 of which an anticipated sum of \$1,570,941 will be raised by taxes and an anticipated sum of \$1,888,484 will be raised by non-tax revenues was passed by voice vote.
- ARTICLE 4:** Article to create a reserve fund pursuant to 24 VSA Sec. 2804(a) for the purpose of providing funds for capital highway, bridge and highway drainage projects costing greater than \$5,000 passed by voice vote.
- ARTICLE 5:** Article to authorize the Selectboard to deposit \$72,500 from the Highway Fund and any unexpended monies in the Bridge Reconstruction account into the Highway Capital Reserve Fund passed by voice vote.
- ARTICLE 6:** **Advisory** article to authorize the Selectboard to explore the adoption of a legislative charter that would allow the Town to vote its budget by Australian Ballot at a subsequent date as soon as legally permissible after the voters have bound the Selectboard at the annual Town Meeting to any desired changes to the proposed budget passed by paper ballot, 124 yes to 51 no.
- ARTICLE 7:** **Advisory** article to advise the governor and the legislative assembly to fully fund the Community High School of Vermont at its current 2015 level and that all Community High School of Vermont campuses remain open passed by voice vote.

Meeting adjourned at 12:53 PM. The full text of the minutes is available in the Town Clerk's Office.

**BY AUSTRALIAN BALLOT (MARCH 3, 2015)  
ARTICLE TO ELECT TOWN OFFICERS**

AUDITOR (3 YEARS)	JASON PIDGEON
TOWN & SCHOOL MODERATOR (1 YEAR)	JERRY SCHWARZ
SELECTMAN (2 YEARS)	JACOB M. SPELL
SELECTMAN (3 YEARS)	CARRIE A. SPEAR
DELINQUENT TAX COLLECTOR (1 YEAR)	MARY A. MEAD

CEMETERY COMMISSIONER (3 YEARS)	STEPHEN BROOKS	
ROAD COMMISSIONER (1 YEAR)	HUGH LEWIS JR.	
LISTER (3 YEARS)	BETSY R. TEGATZ	
TRUSTEE OF PUBLIC FUNDS (3 YEARS)	VACANCY	
TOWN GRAND JUROR (1 YEAR)	VACANCY	
TOWN AGENT (1 YEAR)	VACANCY	
CCS SCHOOL DIRECTOR (3 YEARS)	CLYDE E. BALDWIN	
CCS SCHOOL DIRECTOR (2 YEARS)	ERIK BEAL	
CHARLOTTE LIBRARY TRUSTEE (5 YEARS)	DANIELLE CONLON MENK	
TOWN CLERK (3 YEARS)	MARY A. MEAD	
TOWN TREASURER (3 YEARS)	MARY A. MEAD	
<b>3/3/2015 CCS BUDGET (\$7,595,996)</b>	<b>IN FAVOR – 548</b>	<b>AGAINST- 595</b>
<b>4/13/2015 CCS BUDGET RE-VOTE (7,570,996)</b>	<b>IN FAVOR – 473</b>	<b>AGAINST- 462</b>
<b>ARTICLE VI : CCS appropriation not to exceed \$409,000 for building improvements</b>	<b>IN FAVOR – 700</b>	<b>AGAINST - 437</b>



Town of Charlotte  
REVENUES

Account Descriptions	Apprvd 14-15	Actual 14-15	Apprvd 15-16	YTD 15-16	Budget 16-17	Change
				As of 1/5/15		
<b>Muni. Tax Revenue</b>	<b>1,503,521</b>	<b>1,557,163</b>	<b>1,368,058</b>		<b>1,618,786</b>	<b>250,728</b>
<b>Retained Educ. Tax</b>	<b>-</b>	<b>28,932</b>	<b>28,000</b>		<b>28,000</b>	<b>-</b>
Del. Tax Interest	20,000	59,984	12,000	3,035	20,000	8,000
Del. Tax Penalty	20,000	20,494	10,000	10,714	10,000	-
<b>Total Int. &amp; Penalty</b>	<b>40,000</b>	<b>80,478</b>	<b>22,000</b>	<b>13,749</b>	<b>30,000</b>	<b>8,000</b>
<b>Thompson's Pt. Rent</b>	<b>815,000</b>	<b>812,027</b>	<b>828,000</b>	<b>1,667</b>	<b>820,000</b>	<b>(8,000)</b>
<b>T.Point Delinqt. Rent</b>				<b>31</b>		
<b>Railroad Tax</b>	<b>200</b>	<b>171</b>	<b>180</b>	<b>-</b>	<b>180</b>	<b>-</b>
<b>Barber Cemetery</b>	<b>150</b>	<b>133</b>	<b>125</b>	<b>192</b>	<b>200</b>	<b>75</b>
Vault Fees	9,000	7,818	8,500	3,921	9,500	1,000
Recording Fees	60,000	37,712	45,000	20,605	38,000	(7,000)
Dog Licenses	2,500	3,673	2,500	(40)	3,600	1,100
Miscellaneous	300	142	100	5	150	50
<b>Total Town Clerk</b>	<b>71,800</b>	<b>49,345</b>	<b>56,100</b>	<b>24,491</b>	<b>51,250</b>	<b>(4,850)</b>
Board of Adjustment	2,500	4,720	2,700	4,740	3,200	500
Building Permits	18,000	17,080	23,000	12,390	22,500	(500)
Subdivision App.	12,000	14,820	13,000	3,640	13,700	700
Miscellaneous	100	72	100	53	100	-
Septic Application	9,000	9,380	10,000	5,740	10,600	600
Cert. Of Compliance	2,000	3,600	2,400	2,175	2,600	200
Cert. Of Occupancy	1,200	3,000	1,900	900	2,400	500
Highway Access	800	600	900	300	800	(100)
<b>Total Plan.&amp; Zoning</b>	<b>45,600</b>	<b>53,272</b>	<b>54,000</b>	<b>29,938</b>	<b>55,900</b>	<b>1,900</b>
<b>Ag. Leases</b>	<b>3,660</b>	<b>3,660</b>	<b>3,630</b>	<b>3,660</b>	<b>3,660</b>	<b>30</b>
<b>Beach Fees</b>	<b>9,000</b>	<b>13,457</b>	<b>9,500</b>	<b>9,080</b>	<b>10,500</b>	<b>1,000</b>
<b>Current Use</b>	<b>58,525</b>	<b>79,754</b>	<b>77,252</b>	<b>77,003</b>	<b>68,950</b>	<b>(8,302)</b>
<b>Pilot Payment</b>	<b>20,000</b>	<b>20,399</b>	<b>19,000</b>	<b>20,673</b>	<b>17,000</b>	<b>(2,000)</b>
<b>Highways-State Aid</b>	<b>195,570</b>	<b>195,317</b>	<b>195,570</b>	<b>97,559</b>	<b>195,317</b>	<b>(253)</b>
<b>Highway Grant</b>	<b>30,000</b>	<b>99,449</b>	<b>-</b>	<b>31,876</b>	<b>-</b>	
<b>Bridge Grant</b>	<b>-</b>	<b>-</b>	<b>370,625</b>	<b>-</b>	<b>-</b>	<b>(370,625)</b>
<b>Court Fines</b>	<b>10,500</b>	<b>6,551</b>	<b>10,500</b>	<b>3,524</b>	<b>11,500</b>	<b>1,000</b>
<b>Interest Income</b>	<b>750</b>	<b>218</b>	<b>200</b>	<b>134</b>	<b>200</b>	<b>-</b>
<b>Miscellaneous Inc.</b>	<b>500</b>	<b>6,088</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>Recreation Programs</b>	<b>65,628</b>	<b>59,280</b>	<b>79,927</b>	<b>19,164</b>	<b>63,620</b>	<b>(16,307)</b>
<b>Rec. Miscellaneous</b>		<b>1,500</b>	<b>-</b>	<b>888</b>	<b>-</b>	<b>-</b>
<b>Senior Ctr. Programs</b>	<b>27,000</b>	<b>25,491</b>	<b>22,000</b>	<b>11,878</b>	<b>22,000</b>	<b>-</b>
<b>Sen.Ctr. Bldg. Rental</b>		<b>1,600</b>	<b>2,000</b>	<b>400</b>	<b>1,000</b>	<b>(1,000)</b>
<b>Library Misc. Revenue</b>				<b>129</b>	<b>-</b>	
<b>Reappraisal Fund Xfer</b>	<b>15,000</b>	<b>15,000</b>	<b>25,000</b>	<b>-</b>	<b>15,000</b>	<b>(10,000)</b>
<b>Highway Fund Transfer</b>	<b>77,500</b>		<b>84,375</b>	<b>-</b>		<b>(84,375)</b>
<b>Surplus Applied</b>	<b>125,000</b>		<b>203,140</b>			<b>(203,140)</b>
<b>Revenues (Non Tax)</b>	<b>1,611,383</b>	<b>1,552,122</b>	<b>1,888,484</b>	<b>346,506</b>	<b>1,394,777</b>	<b>(493,707)</b>
<b>TOTAL REVENUES</b>	<b>3,114,904</b>	<b>3,109,285</b>	<b>3,459,682</b>	<b>346,506</b>	<b>3,013,563</b>	<b>(446,119)</b>

Town of Charlotte Budget  
EXPENSES

Account Description	Apprvd 14-15	Actual 14-15	Apprvd 15-16	YTD 15-16	Budget 16-17	Change
				As of 1/5/15		
<b>Selectboard:</b>						
Salaries	9,000	9,000	9,000	4,500	9,000	-
Minute Taker	3,500	3,890	3,500	2,176	4,500	1,000
Town Administrator	59,885	61,282	62,234	34,014	64,438	2,204
Legal Expense	35,000	24,011	30,000	15,305	30,000	-
Unanticipated Expense	5,000	13,450	10,000	475	-	(10,000)
Membership					200	200
Mileage					200	200
Town Party	3,000	3,098	2,600	100	-	(2,600)
Volunteer Recognition	6,500	6,248	6,500	1,485	3,500	(3,000)
Advertising	750	1,429	1,000	358	1,000	-
Seminars	300	570	300	30	500	200
<b>Selectboard Total</b>	<b>122,935</b>	<b>122,976</b>	<b>125,134</b>	<b>58,443</b>	<b>113,338</b>	<b>(11,796)</b>
<b>Town Clerk:</b>						
Clerk/Treasurer Salary	62,916	63,564	63,253	35,328	64,522	1,269
Assistant Clerk/Treasurer	36,917	40,326	34,965	19,662	36,982	2,017
Vacation Salary	-	-	-	-	-	-
Mileage	200	-	100	-	100	-
Telephone	2,000	1,967	2,100	1,014	2,100	-
Equipment	-	-	-	-	-	-
Seminars/Training	500	300	500	255	500	-
Supplies	4,800	3,546	4,500	1,391	3,800	(700)
Memberships	-	110	125	55	125	-
Service Contracts	4,600	8,117	4,700	3,396	4,300	(400)
<b>Town Clerk Total</b>	<b>111,933</b>	<b>117,930</b>	<b>110,243</b>	<b>61,100</b>	<b>112,429</b>	<b>2,186</b>
<b>Treasurer:</b>						
Supplies	1,000	785	800	460	800	-
Software	-	-	1,800	1,795	-	(1,800)
Audit Expense	17,000	13,369	17,000	15,193	16,000	(1,000)
<b>Treasurer Total</b>	<b>18,000</b>	<b>14,154</b>	<b>19,600</b>	<b>17,448</b>	<b>16,800</b>	<b>(2,800)</b>
<b>Elections:</b>						
Elections	3,500	4,617	500	-	3,100	2,600
Town Meeting	2,300	2,439	2,000	-	3,500	1,500
Town Report	4,400	4,433	4,600	-	5,000	400
<b>Elections Total</b>	<b>10,200</b>	<b>11,489</b>	<b>7,100</b>	<b>-</b>	<b>11,600</b>	<b>4,500</b>
<b>Planning and Zoning</b>						
Town Planner/Zon. Adm. Sal.	48,558	48,967	48,984	26,768	-	(48,984)
Zoning Administrator	-	-	-	-	29,705	29,705
Town Planner	-	-	-	-	38,126	38,126
Administrative Assistant	37,092	30,287	29,775	17,921	15,340	(14,435)
Minute Taker	3,000	2,090	2,500	1,476	2,500	-
Legal	2,000	5,190	2,500	3,746	3,600	1,100
Miscellaneous	100	62	100	52	100	-
Mileage	600	215	500	166	500	-
Telephone	800	792	800	407	800	-
Advertising	1,500	1,322	1,500	947	1,500	-
Equipment	100	-	250	-	-	(250)
Seminars/Meetings	500	325	300	-	300	-
Computer	2,000	-	500	-	500	-
Supplies	1,500	733	950	411	900	(50)
Memberships	320	348	300	196	300	-
Engineering-Septic Review	7,000	7,592	6,500	6,422	7,000	500
Copier	2,750	3,559	2,750	1,356	2,800	50

Town of Charlotte Budget  
EXPENSES

Account Description	Apprvd 14-15	Actual 14-15	Apprvd 15-16	YTD 15-16	Budget 16-17	Change
Planning Consultants	5,000	1,549	5,000	770	2,500	(2,500)
Mapping/Training	500	-	500	63	250	(250)
Town Plan/Land Use Regs	5,000	-	2,500	-	750	(1,750)
Village Planning	-	-	-	-	-	-
Tech.Review (billed to applicants)	-	-	-	-	-	-
<b>P&amp;Z Total</b>	<b>118,320</b>	<b>103,030</b>	<b>106,209</b>	<b>60,700</b>	<b>107,471</b>	<b>1,262</b>
<b>Constable</b>						
Constable Salary	1,000	822	1,000	-	1,000	-
Halloween lights	-	-	800	815	815	15
<b>Constable Total</b>	<b>1,000</b>	<b>822</b>	<b>1,800</b>	<b>815</b>	<b>1,815</b>	<b>15</b>
<b>Lister:</b>						
Lister Chair Salary	16,406	18,292	21,667	11,490	22,480	813
Lister Salary	7,458	8,053	9,984	4,527	8,637	(1,347)
Lister Salary	2,237	247	1,930	334	1,500	(430)
Appraiser	25,000	25,000	30,000	15,000	25,000	(5,000)
Miscellaneous	-	-	-	-	-	-
Mileage	200	30	200	-	50	(150)
Telephone	1,700	1,735	1,700	873	1,735	35
Advertising	-	-	-	-	-	-
Seminars	350	285	455	-	350	(105)
Computer Software	200	215	200	-	215	15
Supplies	1,600	288	1,250	89	500	(750)
Memberships	100	50	50	50	50	-
MS Service Contract	232	239	239	239	239	-
Mapping Contract	2,000	2,200	2,700	2,500	3,650	950
Furniture/Equipment	-	375	-	-	-	-
<b>Lister Total</b>	<b>57,483</b>	<b>57,009</b>	<b>70,375</b>	<b>35,102</b>	<b>64,406</b>	<b>(5,969)</b>
<b>Delinquent Taxes:</b>						
Salary	5,610	5,610	5,610	2,805	6,000	390
Legal	-	-	-	513	600	600
<b>Del. Taxes Total</b>	<b>5,610</b>	<b>5,610</b>	<b>5,610</b>	<b>3,318</b>	<b>6,600</b>	<b>990</b>
<b>Employee Benefits:</b>						
Social Security	29,671	28,749	31,403	16,410	32,900	1,497
Health Insurance	110,000	118,325	121,000	65,511	130,000	9,000
Retirement	17,215	17,506	18,861	9,267	22,400	3,539
Unemployment	980	758	748	465	610	(138)
Medicare Expense	6,940	6,727	7,344	3,843	7,700	356
Dental Insurance	11,768	10,611	13,242	5,351	9,100	(4,142)
EyeMed Vision	1,385	1,040	994	356	900	(94)
<b>Emp. Benefits Total</b>	<b>177,959</b>	<b>183,716</b>	<b>193,592</b>	<b>101,203</b>	<b>203,610</b>	<b>10,018</b>
<b>Highway:</b>						
Miscellaneous	4,000	-	4,000	280	1,000	(3,000)
Retreatment	235,000	300,272	235,000	265,068	235,000	-
Winter Plow/Sand	200,000	247,553	200,000	77,237	225,000	25,000
Gravel Road Maint.	243,250	173,093	243,250	59,320	200,250	(43,000)
Ditching	70,000	24,044	70,000	22,510	50,000	(20,000)
Brush/Tree Remove	45,000	49,743	45,000	21,643	75,000	30,000
Culverts	40,000	56,548	40,000	23,535	40,000	-
Mowing Roadsides	30,000	18,015	30,000	28,855	40,000	10,000
Sweeping	4,000	4,980	4,000	-	5,000	1,000
Cold Patch	4,000	3,684	4,000	2,175	4,000	-
Bridge/Guardrail Repair	3,000	3,505	3,000	10,600	5,000	2,000
Road Signs	11,000	16,086	11,000	3,743	15,000	4,000

Town of Charlotte Budget  
EXPENSES

Account Description	Apprvd 14-15	Actual 14-15	Apprvd 15-16	YTD 15-16	Budget 16-17	Change
Town Garage	-	-	-	-	-	-
Covered Bridge	10,000	2,135	12,000	880	5,000	(7,000)
Bike Lane Maintenance	2,000	1,155	2,000	-	3,000	1,000
Gravel Road Upgrade	-	-	-	-	-	-
<b>Highway Total</b>	<b>901,250</b>	<b>900,813</b>	<b>903,250</b>	<b>515,845</b>	<b>903,250</b>	<b>-</b>
<b>Bridge Reconstruction</b>						
Bridge Reconstruction	77,500	-	455,000	-	-	(455,000)
<b>Bridge Reconstruction Total</b>	<b>77,500</b>	<b>-</b>	<b>455,000</b>	<b>-</b>	<b>-</b>	<b>(455,000)</b>
<b>Transfer Highway Reserve</b>						
Transfer Highway Reserve	-	67,194	-	-	-	-
<b>Transfer H'way Reserve Total</b>		<b>67,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Town Lands:</b>						
Landfill Monitor	5,500	6,649	6,200	-	6,200	-
Land Maintenance	20,000	15,129	23,350	8,687	-	(23,350)
Cemetery Maintenance	9,000	9,000	9,000	9,211	10,000	1,000
Park Security	5,600	5,643	5,600	3,015	6,000	400
Park Maintenance	14,450	13,106	13,950	7,264	13,950	-
Village Mowing	-	-	-	-	4,700	4,700
Lake Field/Beach Mowing	-	-	-	-	4,500	-
Ballpark (Berry Farm)	10,000	9,730	10,000	5,322	10,000	-
School Fields and Gym	8,000	7,685	8,000	4,402	8,000	-
Trail Maintenance	-	-	-	-	2,150	2,150
Brush-hogging	-	-	-	-	2,200	2,200
Thompsons Pt Trash	600	165	600	325	500	(100)
Village Wastewtr. Sys. Maint.	-	-	1,200	-	500	(700)
Invasives Plant Management	1,000	663	950	-	-	(950)
Winter plowing	-	-	150	-	-	(150)
<b>Town Lands Total</b>	<b>74,150</b>	<b>67,769</b>	<b>79,000</b>	<b>38,227</b>	<b>68,700</b>	<b>(10,300)</b>
<b>Library:</b>						
Library Director	45,440	47,450	49,192	26,880	51,043	1,851
Library Assistants	29,482	30,907	34,341	16,492	36,234	1,893
Youth Librarian	23,561	25,300	26,224	15,333	27,206	982
Technical Librarian	19,571	20,163	19,687	11,790	25,480	5,793
Custodial Services	3,000	2,985	3,000	1,985	5,200	2,200
Postage/Misc.	1,000	1,304	813	357	785	(28)
Telecommunication	2,000	2,024	2,000	1,026	2,120	120
Supplies	3,200	3,217	3,200	1,573	2,800	(400)
Professional Development	2,000	1,141	1,600	1,297	1,600	-
Association Dues	225	225	225	-	300	75
Acquisitions	11,000	11,187	10,800	7,608	10,800	-
Programs	2,000	2,377	1,700	507	1,700	-
Energy	8,000	6,062	8,700	1,427	6,000	(2,700)
Maintenance	6,250	5,870	6,000	1,396	5,000	(1,000)
Technology Resources	3,000	3,082	1,200	775	1,200	-
Computer Equipment	3,000	3,150	3,000	1,089	3,000	-
<b>Library Total</b>	<b>162,729</b>	<b>166,445</b>	<b>171,682</b>	<b>89,535</b>	<b>180,468</b>	<b>8,786</b>
<b>Donations:</b>						
Lewis Creek Association	600	600	600	600	600	-
Visiting Nurses	9,092	9,092	9,092	4,546	9,092	-
CVAA	1,600	1,600	1,600	-	1,600	-
Women Helping BW	500	450	500	-	500	-
VT Ctr for Independent Living	200	200	200	200	200	-
HOPE Works	1,000	1,000	1,000	-	500	(500)

Town of Charlotte Budget  
EXPENSES

Account Description	Apprvd 14-15	Actual 14-15	Apprvd 15-16	YTD 15-16	Budget 16-17	Change
Vt. Assoc. Blind	250	250	250	-	250	-
Howard Human Svs.	900	900	900	-	900	-
Chittenden Food Shelf	200	200	200	-	200	-
COTS	500	500	750	-	500	(250)
Special Investigations	7,094	7,094	7,094	-	5,789	(1,305)
American Red Cross	1,000	1,000	1,000	-	1,000	-
Vt Rural Fire Protection	100	100	100	100	100	-
Child Care Resources	-	-	750	-	250	(500)
Front Porch Forum				200	200	200
Charlotte News				500	500	500
Lund					500	500
<b>Donations Total</b>	<b>23,036</b>	<b>22,986</b>	<b>24,036</b>	<b>6,146</b>	<b>22,681</b>	<b>(1,355)</b>
<b>Recreation:</b>						
Beach Coordinator	-	-	-	-	-	-
Beach Salaries	9,000	8,610	8,500	6,290	9,000	500
Beach Miscellaneous	500	439	900	37	-	(900)
Beach Maintenance	3,500	1,893	3,800	633	3,800	-
Beach Telephone	200	-	-	-	-	-
Beach Supplies	-	-	-	-	500	-
Beach Trash	450	95	200	108	150	(50)
Beach Electricity	300	496	300	92	350	50
Tennis Courts	-	-	100	-	-	(100)
Skate Rink Maint.	600	760	800	325	800	-
Skate Rink Electricity	450	539	500	103	600	100
Docks - In and Out	4,000	5,201	4,000	2,473	5,000	1,000
Mileage					200	200
Membership/Seminars					250	250
Rec Program Coordinator	22,823	24,897	25,546	11,550	30,857	5,311
Rec Program Expense	47,798	36,454	58,594	20,112	39,625	(18,969)
<b>Recreation Total</b>	<b>89,621</b>	<b>79,383</b>	<b>103,240</b>	<b>41,722</b>	<b>91,132</b>	<b>(12,108)</b>
<b>Conservation:</b>						
Operating Expense	4,900	2,900	3,474	-	-	(3,474)
Water Quality Stewardship					2,700	
Mapping					300	
Charlotte Invasives					1,000	
Data Entry, Ground-proofing					750	
Education and Outreach					600	
Web Development					500	
Green-Up Day	300	229	300	-	300	-
CVCA & AVCC	200	-	50	-	50	-
<b>Conservation Total</b>	<b>5,400</b>	<b>3,129</b>	<b>3,824</b>	<b>-</b>	<b>6,200</b>	<b>2,376</b>
<b>Town Hall:</b>						
Maintenance	12,000	7,529	10,000	5,549	10,000	-
Miscellaneous	-	-	-	-	-	-
Postage	6,500	6,218	6,000	2,348	7,000	1,000
Alarm/Phone	-	-	-	-	-	-
Equipment	3,200	3,164	3,700	-	2,500	(1,200)
Supplies	3,600	1,866	2,000	888	1,300	(700)
Trash Removal-Town Hall	1,200	1,549	1,200	731	1,600	400
Northshore Rd-trash	-	-	-	-	-	-
Deer Point Rd-trash	-	-	-	-	-	-
Utilities	4,300	4,187	4,300	2,012	4,600	300
Fuel Oil	4,500	3,305	4,000	528	3,500	(500)
Computer Service	3,500	5,993	4,550	802	6,000	1,450
<b>Town Hall Total</b>	<b>38,800</b>	<b>33,811</b>	<b>35,750</b>	<b>12,858</b>	<b>36,500</b>	<b>750</b>

Town of Charlotte Budget  
EXPENSES

Account Description	Apprvd 14-15	Actual 14-15	Apprvd 15-16	YTD 15-16	Budget 16-17	Change
<b>Senior Center:</b>						
Maintenance	7,000	6,990	7,000	2,785	7,000	-
Snow-plowing	1,500	3,388	1,500	-	2,500	1,000
Custodial Sevices	6,500	6,270	6,500	2,430	6,700	200
Miscellaneous	300	245	300	-	300	-
Postage	500	637	500	343	550	50
Telecommunications	1,800	1,762	1,800	898	1,800	-
Supplies	750	1,113	750	540	800	50
Trash	900	1,000	1,025	456	1,050	25
Energy	8,500	6,372	7,500	2,233	7,000	(500)
Activities Director	24,868	28,815	30,663	17,307	31,755	1,092
Volunteer Coordinator	10,500	11,420	11,279	4,415	10,702	(577)
Program Expenses	22,000	21,367	22,000	11,167	22,000	-
<b>Senior Center Total</b>	<b>85,118</b>	<b>89,379</b>	<b>90,817</b>	<b>42,575</b>	<b>92,157</b>	<b>1,340</b>
<b>Miscellaneous:</b>						
Trash Clean-Up				561		
Insurance	47,000	41,153	41,200	-	50,000	8,800
Flea Market Electricity	300	307	275	130	375	100
Street Light Electricity	1,500	1,468	1,300	656	1,575	275
Museum Electricity	300	334	275	146	300	25
Health Officer/Deputy HO	-	325	1,300	650	1,300	-
Canine Control Officer	2,000	2,000	2,600	1,300	3,000	400
Dogs - Miscellaneous	2,000	1,588	2,000	801	1,300	(700)
Miscellaneous	-	125	-	-	-	-
Trails Committee	1,000	649	1,000	633	1,000	-
Traffic Enforcement	70,000	29,541	30,000	6,492	30,000	-
Charlotte Land Trust	7,500	2,109	5,500	-	5,000	(500)
Tax Anticipation Notes	-	-	-	-	-	-
Energy Committee	6,600	6,691	4,915	224	4,500	(415)
Affdbble Housing Committee	-	-	-	-	-	-
Tree Warden	1,000	897	1,000	410	1,200	200
<b>Miscellaneous Total</b>	<b>139,200</b>	<b>87,186</b>	<b>91,365</b>	<b>12,003</b>	<b>99,550</b>	<b>8,185</b>
<b>Government Tax/Dues</b>						
VLCT Dues	4,854	4,854	4,992	4,992	5,079	87
CCRPC	11,708	11,708	11,259	11,259	11,179	(80)
County Tax	42,138	40,511	40,908	-	44,037	3,129
CCMPO	-	-	-	-	-	-
Lake Champlain Chamber	-	-	-	-	-	-
<b>Gov. Tax/Dues Total</b>	<b>58,700</b>	<b>57,073</b>	<b>57,159</b>	<b>16,251</b>	<b>60,295</b>	<b>3,136</b>
<b>Transfers to Other Funds</b>						
Recreation Reserve Fund	-	-	1,500	1,500	1,000	(500)
Highway Capital Reserve Fund	-	-	-	-	20,000	20,000
Affordable Housing Res. Fund	-	-	-	-	-	-
Conservation Reserve Fund	90,000	90,000	90,000	90,000	50,000	(40,000)
Fire & Rescue Reserve Fund	180,000	180,000	100,000	100,000	181,346	81,346
Improvement/Repair Res. Fund	50,000	50,000	51,000	51,000	-	(51,000)
Trails Reserve Fund	5,000	5,000	5,000	5,000	5,000	-
<b>Total Transfers</b>	<b>325,000</b>	<b>325,000</b>	<b>247,500</b>	<b>247,500</b>	<b>257,346</b>	<b>9,846</b>
<b>CVFRS Appropriation</b>	<b>510,960</b>	<b>510,960</b>	<b>557,139</b>	<b>324,998</b>	<b>557,215</b>	<b>76</b>
<b>Tax Appeal Adjustments</b>						
<b>EXPENSE TOTAL</b>	<b>3,114,904</b>	<b>3,027,865</b>	<b>3,459,425</b>	<b>1,685,789</b>	<b>3,013,563</b>	<b>(445,863)</b>
<b>Revenues (Non Tax)</b>	<b>1,611,383</b>	<b>1,552,122</b>	<b>1,888,484</b>	<b>346,506</b>	<b>1,394,777</b>	<b>(493,707)</b>

Town of Charlotte Budget  
EXPENSES

Account Description	Apprvd 14-15	Actual 14-15	Apprvd 15-16	YTD 15-16	Budget 16-17	Change
Expenses minus Revenues	1,503,521	1,475,743	1,570,941	1,339,283	1,618,786	47,844
Surplus/Deficit		81,418				
Dollars to Raise	1,503,521	1,557,161	1,570,941	1,339,283	1,618,786	47,844
Grandlist	9,504,758	9,504,758	9,505,916	9,568,557	9,090,129	(415,787)
Tax Rate	\$0.1582		\$0.1653		\$0.1781	\$0.0128

# Charlotte Fire & Rescue Services

## FY-17 Proposed Budget

Attached is the proposed CVFRS budget for FY-17. CVFRS employed a zero-based budgeting process this year and presents a level-funded budget for next year. The significant changes within this budget are the result of anticipated savings in benefits and insurance lines offset by increases to the payroll line. Based on the hiring model we plan to employ we will require only two full time EMS positions resulting in a reduction of the costs for employee benefits. The continued loss of volunteers from Rescue, however, requires increased *per diem* coverage and increased payroll above FY-16. The insurance savings are due to a renegotiated price from the existing vendor.

Included in your packet are the following documents related to the FY-17 Budget:

**Management Financial Report** – This is a functional summary aligned with the audited financial statements which includes FY-15 Actuals, FY-16 Approved Budget and FY-17 Proposed Budget.

**Operating Budget for FY-17** – This is the line item detail and includes FY-15 Approved Budget and Actuals, FY-16 Approved Budget and FY-17 Proposed Budget.

**Consolidated Budget for FY-17** – This consolidated report details the revenue and expenses budgeted for all funds and a consolidated total for the organization.

**Capital Reserve Fund Projection** – There change to the FY-17 proposed capital plan is an updated cost of the replacement bunker gear based on actual current costs. Future years have been modified based on anticipated costs and useful life estimates.

**CVFRS Projects List** – This report details capital items to be purchased from Special Funds as approved by CVFRS Membership.

**Charlotte Fire and Rescue Services, Inc**  
**Budget Overview: Operating Budget - FY17**  
 July 2016 - June 2017

	FY15 Approved Budget	FY15 Approved Actual	FY16 Approved Budget	FY17 Proposed Budget	Inc (Dec) over prior year	% change
<b>Income</b>						
<b>40000 Income</b>						
40003 Donations		500			0	
40004 Patient Billing	108,000	102,748	105,000	105,000	0	
40005 Intercept Billing		5,300	5,400	5,400	0	
40007 Town Appropriation	510,960	510,960	557,139	557,215	76	0.01%
40010 Misc. Income	15,000	15,101			0	
<b>Total Income</b>	<b>\$ 633,960</b>	<b>\$ 634,609</b>	<b>\$ 667,539</b>	<b>\$ 667,615</b>	<b>\$ 76</b>	<b>0.01%</b>
<b>Expenses</b>						
<b>50000 EXPENSES</b>						
<b>51000 CORPORATE</b>						
<b>51001 Utilities</b>						
51001-1 Electric		7,039	6,000	7,000	1,000	16.67%
51001-2 Fuel Oil		6,512	6,700	6,700	0	
51001-3 Water		2,116	2,250	2,250	0	
51002 Telephone		5,505	4,400	4,400	0	
<b>Total 51001 Utilities</b>	<b>17,500</b>	<b>21,172</b>	<b>19,350</b>	<b>20,350</b>	<b>1,000</b>	<b>5.17%</b>
51003 Building Maintenance	12,000	17,091	12,000	12,000	0	
51004 Administration	23,500	26,131	26,715	34,775	8,060	30.17%
51005 Insurance	31,000	13,914	12,000	9,600	-2,400	-20.00%
51006 Dues & Subscriptions	1,500	1,695	444	444	0	
51011 Building / Office Equipment		3,425	1,820	1,820	0	
51014 Building & Office Supplies	3,000	2,806	3,000	3,000	0	
51015 Public Safety Education	500	1,077	250	250	0	
51016 Physical Exam / Innoculations	2,000		1,000	1,000	0	
51017 Workers Comp	29,000	1,027	1,000	1,000	0	
51019 Membership Incentives	25,000	25,000	25,000	25,000	0	
51024 Professional Services		820	600	600	0	
51020 Audit Fees		8,400	8,100	8,100	0	
51022 Legal Fees			500	500	0	
<b>Total 51024 Professional Services</b>	<b>10,000</b>	<b>9,220</b>	<b>9,200</b>	<b>9,200</b>	<b>0</b>	
51030 Misc Expenses		1,216				
51052 Bank Charges		2,150	2,000	2,000	0	
<b>Total 51000 CORPORATE</b>	<b>\$ 155,000</b>	<b>\$ 125,924</b>	<b>\$ 113,779</b>	<b>\$ 120,439</b>	<b>\$ 6,660</b>	<b>5.85%</b>

**Charlotte Fire and Rescue Services, Inc**  
**Budget Overview: Operating Budget - FY17**  
 July 2016 - June 2017

	FY15 Approved Budget	FY15 Approved Actual	FY16 Approved Budget	FY17 Proposed Budget	Inc (Dec) over prior year	% change
<b>52000 FIRE</b>						
52001 Fire Equipment	7,500	12,117	7,500	7,500	0	0.00%
52002 Fire Equipment Maintenance	3,000	4,539	3,000	3,000	0	0.00%
52003 NFPA / ISO Testing	1,500	2,469	1,500	1,500	0	
52004 Foam / Chemicals	3,000		3,000	3,500	500	16.67%
52005 Fire Training	7,000	9,623	7,000	8,500	1,500	21.43%
52006 Auxillary Support	800	841	800	800	0	
52007 Hose / Fittings	4,000	2,167	4,000	5,000	1,000	25.00%
52008 Dry Hydrants	3,500		3,500	2,000	-1,500	-42.86%
52009 Airpack Maintenance	2,500	7,820	2,500	2,500	0	0.00%
52010 Radio - Fire	3,000	1,031	3,000	3,000	0	0.00%
52011 Protective Clothing / Uniforms	11,000	11,942	8,000	8,000	0	
52017 Workers Comp Premium - FIRE		11,273	11,500	12,500	1,000	8.70%
52025 Fire Warden	100	100	100	100	0	
52101 Fire Payroll & P/R taxes	63,200	57,590	55,000	52,400	-2,600	-4.73%
52102 Fire Benefits			8,200	7,000	-1,200	-14.63%
52305 Insurance - Fire		14,991	16,800	13,400	-3,400	-20.24%
52306 Dues & Subscriptions - Fire		500	2,036	2,036	0	
52307 Dispatching - Fire	5,175	4,815	5,175	5,175	0	
52309 Apparatus Fuel - Fire	5,525	5,311	5,775	5,775	0	
52310 Apparatus - Fire	13,500	16,175	13,500	13,500	0	
<b>Total 52000 FIRE</b>	<b>\$ 134,300</b>	<b>\$ 163,304</b>	<b>\$ 161,886</b>	<b>\$ 157,186</b>	<b>\$ (4,700)</b>	<b>-2.90%</b>
<b>53000 RESCUE</b>						
53001 Rescue Equipment	3,000	2,108	3,000	2,500	-500	-16.67%
53002 Rescue Equipment Maintenance	2,000	135	2,000	1,500	-500	-25.00%
53003 Medical Supplies / Oxygen	11,250	11,118	11,250	11,250	0	
53005 Rescue Training	5,000	1,783	5,000	2,500	-2,500	-50.00%
53011 Protective Clothing / Uniforms	4,000	1,943	4,000	3,000	-1,000	-25.00%
53017 Workers Comp Premium - RESCUE		24,192	27,000	28,000	1,000	3.70%
53020 Intercept Fees to Other Agencies		225			0	
53101 EMT Payroll Expenses	273,000	267,129	258,000	267,760	9,760	3.78%
53102 EMT Benefits	22,470	8,891	28,054	20,335	-7,719	-27.51%
53103 EMT Payroll Taxes		23,308	21,200	21,925	725	3.42%
53201 Patient Billing Service Fee	8,640	9,027	8,400	8,400	0	
53305 Insurance - Rescue		3,920	5,700	4,550	-1,150	-20.18%
53306 Dues & Subscriptions - Rescue			2,720	2,720	0	
53307 Dispatching - Rescue	6,325	7,042	6,325	6,325	0	
53309 Apparatus Fuel - Rescue	4,475	4,368	4,725	4,725	0	
53310 Apparatus - Rescue	4,500	4,382	4,500	4,500	0	
<b>Total 53000 RESCUE</b>	<b>\$ 344,660</b>	<b>\$ 369,571</b>	<b>\$ 391,874</b>	<b>\$ 389,990</b>	<b>\$ (1,884)</b>	<b>-0.48%</b>
<b>Total Expenses</b>	<b>\$ 633,960</b>	<b>\$ 658,799</b>	<b>\$ 667,539</b>	<b>\$ 667,615</b>	<b>\$ 76</b>	<b>0.01%</b>
<b>Net Income</b>	<b>\$ 0</b>	<b>\$ (24,190)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

Tuesday, Nov 17, 2015 09:52:50 AM PST GMT-5 - Cash Basis

Charlotte Fire and Rescue Services, Inc  
 FY-17 CONSOLIDATED BUDGET  
 July 2016 - June 2017

	BARROWS FUND	FIRE FUND	RESCUE FUND	TOWER FUND	X OPERATING ACCOUNT	TOTAL
<b>Income</b>						
40000 Income						\$0.00
40001 Trust Income	28,482.00					\$28,482.00
40002 Tower Income				28,656.00		\$28,656.00
40003 Donations		1,000.00	500.00			\$1,500.00
40004 Patient Billing					105,000.00	\$105,000.00
40005 Intercept Billing					5,400.00	\$5,400.00
40007 Town Appropriation					557,215.00	\$557,215.00
40009 Interest Income	125.00		2.00			\$127.00
<b>Total 40000 Income</b>	<b>28,607.00</b>	<b>1,000.00</b>	<b>502.00</b>	<b>28,656.00</b>	<b>667,615.00</b>	<b>\$726,380.00</b>
<b>Total Income</b>	<b>\$28,607.00</b>	<b>\$1,000.00</b>	<b>\$502.00</b>	<b>\$28,656.00</b>	<b>\$667,615.00</b>	<b>\$726,380.00</b>
<b>Gross Profit</b>	<b>\$28,607.00</b>	<b>\$1,000.00</b>	<b>\$502.00</b>	<b>\$28,656.00</b>	<b>\$667,615.00</b>	<b>\$726,380.00</b>
<b>Expenses</b>						
50000 EXPENSES						\$0.00
51000 CORPORATE						\$0.00
51001 Utilities						\$0.00
51001-1 Electric					7,000.00	\$7,000.00
51001-2 Fuel Oil					6,700.00	\$6,700.00
51001-3 Water					2,250.00	\$2,250.00
51002 Telephone					4,400.00	\$4,400.00
<b>Total 51001 Utilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,350.00</b>	<b>\$20,350.00</b>
51003 Building Maintenance					12,000.00	\$12,000.00
51004 Administration					34,775.00	\$34,775.00
51005 Insurance					9,600.00	\$9,600.00
51006 Dues & Subscriptions					444.00	\$444.00
51011 Building / Office Equipment					1,820.00	\$1,820.00
51014 Building & Office Supplies					3,000.00	\$3,000.00
51015 Public Safety Education					250.00	\$250.00
51016 Physical Exam / Innoculations					1,000.00	\$1,000.00
51017 Workers Comp					1,000.00	\$1,000.00
51019 Membership Incentives					25,000.00	\$25,000.00
51024 Professional Services					600.00	\$600.00
51020 Audit Fees					8,100.00	\$8,100.00
51022 Legal Fees					500.00	\$500.00
<b>Total 51024 Professional Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,200.00</b>	<b>\$9,200.00</b>
51030 Miscellaneous		125.00	125.00			\$250.00
51033 Misc - Annual Banquet		1,500.00				\$1,500.00
51050 Vermont UBI Taxes				3,000.00		\$3,000.00
51051 Taxes - Federal				3,800.00		\$3,800.00
51052 Bank Charges	24.00	24.00	24.00	24.00	2,000.00	\$2,096.00
<b>Total 51000 CORPORATE</b>	<b>24.00</b>	<b>1,649.00</b>	<b>149.00</b>	<b>6,824.00</b>	<b>120,439.00</b>	<b>\$129,085.00</b>
52000 FIRE						\$0.00
52001 Fire Equipment					10,500.00	\$10,500.00
52002 Fire Equipment Maintenance					7,500.00	\$7,500.00
52003 NFPA / ISO Testing					1,500.00	\$1,500.00
52004 Foam / Chemicals					3,500.00	\$3,500.00
52005 Fire Training					8,500.00	\$8,500.00
52006 Auxillary Support					800.00	\$800.00
52007 Hose / Fittings					5,000.00	\$5,000.00
52011 Protective Clothing / Uniforms					8,000.00	\$8,000.00
52017 Workers Comp Premium - FIRE					12,500.00	\$12,500.00
52025 Fire Warden					100.00	\$100.00
52101 Fire Payroll & P/R taxes					52,400.00	\$52,400.00
52102 Fire Benefits					7,000.00	\$7,000.00
52305 Insurance - Fire					13,400.00	\$13,400.00
52306 Dues & Subscriptions - Fire					2,036.00	\$2,036.00
52307 Dispatching - Fire					5,175.00	\$5,175.00
52309 Apparatus Fuel - Fire					5,775.00	\$5,775.00
52310 Apparatus - Fire					13,500.00	\$13,500.00
<b>Total 52000 FIRE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>157,186.00</b>	<b>\$157,186.00</b>
53000 RESCUE						\$0.00
53001 Rescue Equipment					2,500.00	\$2,500.00
53002 Rescue Equipment Maintenance					1,500.00	\$1,500.00
53003 Medical Supplies / Oxygen					11,250.00	\$11,250.00
53005 Rescue Training					2,500.00	\$2,500.00
53011 Protective Clothing / Uniforms					3,000.00	\$3,000.00
53017 Workers Comp Premium - RESCUE					28,000.00	\$28,000.00
53101 EMT Payroll Expenses					267,760.00	\$267,760.00
53102 EMT Benefits					20,335.00	\$20,335.00
53103 EMT Payroll Taxes					21,925.00	\$21,925.00
53201 Patient Billing Service Fee					8,400.00	\$8,400.00
53305 Insurance - Rescue					4,550.00	\$4,550.00
53306 Dues & Subscriptions - Rescue					2,720.00	\$2,720.00
53307 Dispatching - Rescue					6,325.00	\$6,325.00
53309 Apparatus Fuel - Rescue					4,725.00	\$4,725.00
53310 Apparatus - Rescue					4,500.00	\$4,500.00
<b>Total 53000 RESCUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>389,990.00</b>	<b>\$389,990.00</b>
<b>Total 50000 EXPENSES</b>	<b>24.00</b>	<b>1,649.00</b>	<b>149.00</b>	<b>6,824.00</b>	<b>667,615.00</b>	<b>\$676,261.00</b>
<b>Total Expenses</b>	<b>\$24.00</b>	<b>\$1,649.00</b>	<b>\$149.00</b>	<b>\$6,824.00</b>	<b>\$667,615.00</b>	<b>\$676,261.00</b>
<b>Net Operating Income</b>	<b>\$28,583.00</b>	<b>\$ -649.00</b>	<b>\$353.00</b>	<b>\$21,832.00</b>	<b>\$0.00</b>	<b>\$50,119.00</b>
<b>Net Income</b>	<b>\$28,583.00</b>	<b>\$ -649.00</b>	<b>\$353.00</b>	<b>\$21,832.00</b>	<b>\$0.00</b>	<b>\$50,119.00</b>

Wednesday, Dec 09, 2015 08:55:15 AM PST GMT-5 - Cash Basis

Charlotte Fire and Rescue Services, Inc  
Management Financial Report - FY17  
July 1, 2016 - June 30, 2017

	FY 15 Actual	FY 16 Approved Budget	FY 17 Proposed Budget	Inc / (Dec) FY17/FY16	% Inc / (Dec) FY17/FY16
40004 Patient Billing	102,748	105,000	105,000		
40005 Intercept Billing	5,300	5,400	5,400		
40007 Town Appropriation	510,960	557,139	557,215	76	0.01%
40010 Misc Income	15,601				
40015 Program Services Income					
<b>Total Income</b>	<b>\$ 634,609</b>	<b>\$ 667,539</b>	<b>\$ 667,615</b>	<b>76</b>	<b>0.01%</b>

FUNCTIONAL EXPENSE CATEGORIES

1	Salary Wages & Member Incentives	399,158	385,915	401,860	15945	4.13%
2	Benefits & Taxes	8,891	36,254	27,335	(8919)	-24.60%
4	Apparatus Fuel	9,679	10,500	10,500	0	0.00%
5	Apparatus	20,557	18,000	18,000	0	
6	Bank Charge & other fees	2,150	2,000	2,000	0	
7	Building Maintenance	17,091	12,000	12,000	0	
8	Contracted Services	22,050	20,800	20,800	0	
9	Dues & Subscriptions	4,664	6,700	6,700	0	
10	Equipment	33,342	26,820	26,820	0	0.00%
11	Insurance	69,317	74,000	69,050	(4950)	-6.69%
12	Other expenses	2,293	4,750	3,250	(1500)	-31.58%
13	Professional fees	9,220	9,200	9,200	0	
14	Protective clothing	13,885	12,000	11,000	(1000)	-8.33%
15	Special event expenses	0	0	0	0	
16	Supplies	13,924	17,250	17,750	500	2.90%
17	Telephone	5,505	4,400	4,400	0	
18	Training	11,406	12,000	11,000	(1000)	-8.33%
19	Utilities	15,667	14,950	15,950	1000	6.69%

<b>Total Expenses</b>	<b>\$ 658,799</b>	<b>\$ 667,539</b>	<b>\$ 667,615</b>	<b>76</b>	<b>0.01%</b>
<b>Net Operating Income</b>	<b>\$ (24,190)</b>	<b>\$ -</b>	<b>\$ -</b>		



## ESTIMATED 2016-2017 TAX RATE MUNICIPAL & EDUCATION

<b>MUNICIPAL GRANDLIST 2016 (est.)</b>	9,090,129	<u>Estimated Tax Rates</u>
<b>TOWN BUDGET (proposed)</b>		
General Fund	3,013,563	
Less Revenue (Non Tax)	(1,394,777)	
<b>TOTAL DOLLARS TO RAISE FOR GENERAL FUND</b>	1,618,786	0.1781
<b>LOCAL AGREEMENT TAX RATE</b>		
Friendship Lodge	182,200	
Charlotte Grange	160,000	
TOTAL GRAND LIST VALUE	342,200	
EDUCATION TAXES TO RAISE	5,140.19	
Homestead Veterans Exemptions	150,000	
EDUCATION TAXES TO RAISE	2,301.45	
<b>TOTAL EDUCATION TAXES TO RAISE</b>	7,441.64	
<b>LOCAL AGREEMENT TAX RATE</b>		0.0008
<b>TOTAL MUNICIPAL TAX RATE</b>		0.1789
<b>STATE EDUCATION TAX RATES</b>		
Homestead Education Tax Rate (estimated)	1.5343	
CCS = 1.0215; CVU = .5128		
Non-Residential Property Base Rate	1.5380	
Adjusted by Common Level of Appraisal of 102.39%	1.5021	
<b>TOTAL HOMESTEAD TAX RATE (EDUCATION &amp; MUNICIPAL)</b>		\$1.7132
<b>TOTAL NON-RESIDENTIAL TAX RATE (EDUCATION &amp; MUNICIPAL)</b>		\$1.6810

2015-2016 total tax rates are 1.6584 (Homestead) and 1.6048 (Non-Residential)  
 CCS, CVU and Non-Res. Estimated tax rates were provided by Chittenden South Supervisory District

## TAX RATE HISTORY

YEAR	TAX RATES				GRANDLIST	TAXES ASSESSED
	CCS	CVU	TOWN	TOTAL		
85-86	0.95	0.66	0.29	1.90	1,256,097	2,341,144
86-87	1.06	0.67	0.26	1.99	1,313,709	2,614,280
87-88	1.24	0.58	0.28	2.10	1,389,851	2,911,745
88-89	1.28	0.59	0.34	2.21	1,495,059	3,300,763
89-90	0.73	0.3	0.18	1.21	3,026,019	3,648,306
90-91	0.79	0.36	0.16	1.31	3,117,338	4,070,752
91-92	0.84	0.37	0.21	1.42	3,205,049	4,523,265
92-93	0.84	0.39	0.22	1.45	3,243,950	4,703,461
93-94	0.91	0.41	0.22	1.54	3,288,303	5,054,699
94-95	0.95	0.4	0.24	1.59	3,321,569	5,281,254
95-96	0.96	0.43	0.18	1.57	3,377,313	5,295,377
96-97	1.05	0.42	0.13	1.60	3,274,295	5,222,085
97-98	1.08	0.43	0.14	1.65	3,347,199	5,522,878
98-99	1.20*	.50+	0.29	1.99	3,390,294	6,746,685
99-00	1.41*	.24+	0.21	1.86	3,679,224	6,891,249
00-01	1.09*	.79+	0.23	2.11	3,706,771	7,823,254
01-02	1.08*	88+	0.27	2.15	3,803,101	8,176,147
02-03	1.14	0.93	0.25	2.32	3,919,071	9,091,709
03-04	1.28	1.06	0.25	2.59	3,999,585	10,358,925
04-05	1.3824 R		0.20	1.5824	6,292,433	9,822,676
	1.3019 NR		0.20	1.5019		
05-06	1.5493 R		0.2237	1.773	6,407,873	11,131,251
	1.4181 NR		0.2237	1.6418		
06-07	1.5876 R		0.2279	1.8155	6,546,136	11,733,437
	1.4885 NR		0.2279	1.7164		
07-08	1.5755 R		0.2112	1.7862	6,747,218	12,005,363
	1.5390 NR		0.2112	1.7502		
08-09	1.2535 R		0.1855	1.4398	9,123,865	13,134,548
	1.2489 NR		0.1885	1.4352		
09-10	1.3124 R		0.1592	1.4716	9,279,330	13,738,935
	1.3386 NR		0.1592	1.4978		
10-11	1.3436 R		0.1820	1.5256	9,263,019	14,197,942
	1.3468 NR		0.1820	1.5288		
11-12	1.3707 R		0.1663	1.5164	9,322,678	14,198,919
	1.3501 NR		0.1663	1.537		
12-13	1.3691 R		0.1121	1.4812	9,413,013	13,932,250
	1.3613 NR		0.1121	1.4732		
13-14	1.460 R		0.1670	1.6270	9,426,058	15,188,915
	1.405 NR		0.1670	1.5720		
14-15	1.5161 R		0.1590	1.6751	9,504,758	15,670,875
	1.4375 NR		0.1590	1.5965		
15-16	1.5145 R		0.1439	1.6584	9,560,151	15,676,994
	1.4609 NR		0.1439	1.6048		

R-Homestead tax rate

NR-Non-residential tax rate

## 2015-2016 TAX RATE (Approved) MUNICIPAL & EDUCATION

<b>MUNICIPAL GRANDLIST 2015</b>	<b>9,560,151</b>	
<b>TOWN BUDGET</b>		
General Fund (FY16)	3,459,425	
Less Revenue (FY16)	(1,888,484)	
<b>TOTAL GENERAL FUND</b>	<b>1,570,941</b>	<b>0.1643</b>
Less Surplus (FY15)	(203,140)	
<b>TOTAL DOLLARS TO RAISE FOR THE GENERAL FUND</b>	<b>1,367,801</b>	<b>0.1431</b>
<b>LOCAL AGREEMENT TAX RATE</b>		
Friendship Lodge	182,200	
Charlotte Grange	160,000	
<b>TOTAL</b>	<b>342,200</b>	
	<b>4,999.20</b>	
Homestead Veterans Exemptions	180,000	
	<b>2,726.10</b>	
<b>TOTAL EDUCATION TAXES TO RAISE</b>	<b>\$7,725.30</b>	
<b>Local Agreement Tax Rate</b>		<b>0.0008</b>
<b>TOTAL MUNICIPAL TAX RATE</b>		<b>0.1439</b>
<b>STATE EDUCATION TAX RATES</b>		
<i>Non-Residential Property Base Rate - see 32 VSA 5402</i>	<b>1.4609</b>	
Homestead Education Tax Rate	<b>1.5145</b>	
<b>TOTAL HOMESTEAD TAX RATE (EDUCATION &amp; MUNICIPAL)</b>		<b>\$1.6584</b>
<b>TOTAL NON-RESIDENTIAL TAX RATE (EDUCATION &amp; MUNICIPAL)</b>		<b>\$1.6048</b>

2014-2015 tax rates are 1.6751 (Homestead) and 1.5965 (Non-Residential)

**Homestead Education Tax Rate Calculation**

**Fiscal Year 2016**

The Homestead Education Tax Rate is based in part on the education spending per equalized pupil of all the pupils residing in your town. Many town districts are also members of union school districts. Each town and union school district will have a tax rate based on its spending per pupil. For towns with multiple school districts, the tax rate is a combination of those rates as shown below.

Base homestead tax rate	\$0.99	
Base spending amount	\$9,459	
Excess spending threshold	\$17,103	
Average statewide education spending per equalized pupil	\$14,412	Actual Homestead Tax Rate
Common level of appraisal for Charlotte	105.07%	

**A. Equalized homestead tax rate for Charlotte from town school district**



1. Education spending per equalized pupil	\$15,746.38	
2. Net offsets for excess spending calculation	\$623.39	
3. Amount over excess spending threshold if any	\$0	
4. Education spending per equalized pupil plus any excess for tax rate		\$15,746.38
5. District spending as a percent of base spending amount	166.47%	
6. District equalized tax rate equals line 5 times base rate		\$1.6481
7. Percent of equalized pupils at town school district	65.13%	
8. Equalized tax rate from school district		<b>\$1.0734</b>
9. Actual tax rate attributable to district	( $\$1.0734 / \text{CLA: } 105.07\%$ )	<b>\$1.0216</b>

**B. Equalized homestead tax rate for Charlotte from Champlain Valley UHSD #15**

10. Education spending per equalized pupil	\$14,190.72	
11. Net offsets for excess spending calculation	\$812.48	
12. Amount over excess spending threshold if any	\$0	
13. Education spending per equalized pupil plus any excess for tax rate		\$14,190.72
14. District spending as a percent of base spending amount	150.02%	
15. District equalized tax rate equals line 14 times base rate		\$1.4852
16. Percent of equalized pupils at union school district	34.87%	
17. Equalized tax rate from school district		<b>\$0.5179</b>
18. Actual tax rate attributable to district	( $\$0.5179 / \text{CLA: } 105.07\%$ )	<b>\$0.4929</b>

Sum of equalized tax rates from school districts **\$1.5913**

**Sum of actual tax rates from school districts:** Homestead Tax Rate  
 You should see this rate on your tax bill.  $\Rightarrow$  **\$1.5145**

**Non-Residential Education Tax Rate Calculation**

Base Non-Residential Tax Rate / CLA

Base NR Rate:	CLA:	<u>Non-Residential Tax Rate</u>
\$1.535	/ 105.07%	You should see this rate on your tax bill. $\Rightarrow$ <b>\$1.4609</b>

# Selectboard Report

## Fiscal year 2014 – 2015

In March of 2015 two new candidates were elected to the Selectboard, Carrie Spear and Jacob Spell. Lane was elected Chairperson for the upcoming year at the first meeting of the new Board. The year was filled with the usual diverse activities that included creating new financial policies to comply with the recommendations of the contracted auditors and completing bridge reconstruction.

**Employee Changes:** Kristen Hartley resigned as Recreation Coordinator to seek new challenging career opportunities after dedicating many years enhancing programs and expanding community participation. After interviewing several well qualified candidates, the Town was pleased to welcome Nicole Conley to the position of Recreation Coordinator. Having grown up in Hinesburg, Nicole developed a solid foundation working as Athletic Activities Planner at Champlain College and Assistant Director of Athletics at Vaughn College in New York City. Also this year Pat Gray, Volunteer Coordinator at the Senior Center, and Britney Tenney, Planning and Zoning Administrative Assistant, resigned having served the community well in their capacities.

**Annual Performance Appraisal/Feedback review launched:** In accordance with our updated personnel policy, the Selectboard created an employee self-evaluation questionnaire that was provided to all Town Hall employees. After the completion of the employee questionnaire, supervisors offered feedback, and this was followed up with different members of the Selectboard meeting with both the employee and supervisor to provide a second level of feedback. This offered an opportunity to improve relationships within the Town Hall staff, create goals, and expectations for all. For the Library and Senior Center employees, their respective Boards used a similar system to conduct this annual review.

**Selectboard meetings now available via VCAM:** In October VCAM (Vermont Community Access Media) began video/audio recording regularly scheduled Selectboard meetings to be aired on cable TV, Comcast Channel 17, and can be streamed on [vermontcam.org](http://vermontcam.org). This is a free community service offered by VCAM to provide opportunities for the public to watch firsthand the discussion at twice monthly Selectboard meetings. Also there are audio recordings and meeting minutes available for the public that are available on the Town's website at [www.charlotttevt.org](http://www.charlotttevt.org).

**Financial Policies:** Resulting from the December 2014 audit by Sullivan, Powers & Co, our contracted CPA, the Selectboard and the Town Clerk/Treasurer followed their recommendation to update and create policies for the purpose of standardized internal controls and procedures. The largest undertaking was to create a Purchasing Policy to develop a process for purchasing goods and services, while promoting efficiency, consistency, fairness, accountability, confidence and transparency. This policy was approved and we now have a bidding system to obtain competitive bidding to achieve the best price and value for Town purchases.

Other policies updated and approved included: Fund Balance Policy; Accounting, and Auditing and Financial Reporting Policy; Fraud Policy; Expense Reimbursement Policy; Salary Administration Policy; and Town Clerk / Treasurer Procedures.

**Storage of loaded propane rail tank cars on Town rail siding:** The Vermont Rail System has recently been storing propane tank cars on train tracks located on the west side of Town. Our emergency

Management Director, concerned citizens, and the Selectboard are actively engaged with the responsible authorities to minimize risks to the community.

**CVFRS:** There is a new spirit of cooperation between Fire and Rescue this year. Now a number of personnel train with both Fire and Rescue with the result being greater teamwork and a “bigger bang for the buck” for the taxpayers.

The CVFRS Corporate Board has effectively led the process of improving efficiency and implementing new policies and controls. The evolution of the Rescue staff from largely volunteer to predominantly paid staff is essentially complete allowing for a level budget and more time to spend on making things run better.

The Town is grateful for the 20 years of Chris Davis’s service as Chief of the Charlotte Volunteer Fire Department. Thank you for protecting us over the years and being a superb spokesperson and representative for the Fire Dept. We welcome Dick St. George as the new chief bringing 21 years of experience to various Charlotte Fire Dept. assignments.

**Police Service:** It has been a financially prudent practice to contract for police services which we have done for the last several years. We completed our first year in 2015 with a contract for 8.5 hours per week of coverage from the Vermont State Police. Policing activities seems adequate for the Town, therefore, the Selectboard renewed the contract starting July 2015 for a second year. The level of traffic violations on our roads has been relatively consistent during past years.

**Facilities upgrades:** The library’s new standing seam roof was completed this year on budget for a cost of \$91,240. During construction, while the roof was uncovered, the ceiling insulation was improved. This work accomplished several of the energy savings recommendation from the Energy Audit Committee. The exterior and interior of the Town Hall painting was completed this year and the building looks clean and fresh.

Work on the Town Green, after many years of planning and permitting, was upgraded to reduce the wetness that has been experienced after heavy rain falls. A curtain drain was added on the west side of the library and the north side of the Town Hall to collect water runoff from roofs. Also additional top soil was added to modify the grade for proper water flow to the adjacent culverts. While the ground was being graded, the opportunity was taken to move the WWII Town monument from the school to the area in front of the Town Hall

**Bridges:** The Carpenter Road bridge deck was replaced and widened at the west side, making the approach from the west better. This was completed under budget and ahead of schedule.

The Seguin, or upper Lewis Creek Bridge, is structurally deficient from bug/rot damage and previous incorrect repairs. The engineering and design work has been completed by the State. Hopefully the grant is approved this Legislative session and construction bidding can start this summer (2016).

The only other bridge work to be completed is some minor cosmetic work to the Spear Street Bridge which will be completed this summer of 2016 subject to receiving acceptable bids.

**Town Plan and Town Use Amendments:** As recommended by the Planning Commission, two amendments to the Town Plan and four amendments to the Land Use Regulations were considered. The Selectboard is placing four of these amendments on the warning for Town Meeting, 2016 as Articles

10, 11, 12 and 14, which will be voted by Australian ballot. These amendments allow for the consideration of Village Center Designations, updating of siting standards for energy projects, and technical clarifications.

**Town Charter:** At the Town Meeting in March 2016, Article 9, by Australian ballot, will consider adopting a Town Charter. The Charter would have voters at Town Meeting annually discuss the Town budget presented by the Selectboard and make amendments from the floor as has been done in past years. The floor vote would not become effective until the voters approve the budget and related articles by Australian ballot vote to be conducted no earlier than 20 days following the Town Meeting, to be warned and voted in early April. The purpose of this charter is to maximize voter participation in the adoption of the Town budget. This would be a new approach in the State of Vermont on how our town budgets are adopted. The charter has a sunset clause allowing it to terminate after three years unless the voters vote to continue it.

**Town Budget:** In the proposed budget, both expenses and revenues are substantially lower than the FY16 budget; expenses by \$445,863 and revenues by 493,707. Nevertheless, due in part to a lower estimated grand list, the tax rate is estimated to increase from the FY16 budget tax rate (\$0.1653) by \$0.0128 to \$0.1781.

Among the increases in expenses are: 1) health insurance by \$ 9,000 in part due to an increase of staffing hours and 2) worker's compensation (included in the Insurance line under Miscellaneous) by \$8,800 due to more strict enforcement by the VT Department of Labor and new policies of the Vermont League of Cities and Towns, the town's insurer.

The two largest components of the municipal budget, the allocation to Charlotte Volunteer Fire & Rescue Services (CVFRS) and the Highway budget, have both come in flat this year. We are appreciative of the CVFRS Board's efforts to bring costs to the same prior year level, and hope that the stability represented by this year's budget reflects a long-term trend. The Highway budget has been revised by the Road Commissioner to enable the line items to more closely reflect expected actual expense levels, however the total Highway budget did not change—and, in fact, it has not changed significantly since 2008, due to the careful management of the Road Commissioner, Hugh Lewis, Jr.

The proposed budget includes a reduction in the allocation to the Conservation Fund by \$40,000; the current balance of the fund appears to be sufficient for anticipated near-term conservation projects. We appreciate the information provided by the Charlotte Land Trust regarding its prospective projects, allowing for the reduction in this year's allocation.

The proposed allocation to the Fire and Rescue Capital Reserve Fund was increased this year by \$81,346, to \$181,346, which represents approximately \$0.02 on the estimated grand list. The proposed increase is due to the expected replacement of several vehicles (tanker, ambulance and two pumpers) over the next eight years. The Selectboard has analyzed several financing options, and it appears that a hybrid of financing through the Capital Reserve Fund and bonds does the best job of meeting the multiple goals of providing sufficient funding for necessary equipment, spreading the burden of paying for the equipment, and contributing to a stable tax rate.

A major factor in the tax rate this year is the expected decrease in the grand list by approximately 5%. As the Selectboard was developing the budget (with the assistance of the town's many boards and

committees), the exact amount of the change to the grand list was not known, and in fact it won't be known until later in the spring. The estimated municipal tax rate was calculated using a 5% decrease of the grand list. This resulted in an estimated tax rate of \$0.1781, which is up from FY16's budgeted tax rate by about 1 ¼ cents. The actual FY17 tax rate will be set in August—the grand list will be known at that point, and it is possible a budget surplus from the current year may allow for a reduction from the estimated tax rate.

The Selectboard would also like to take this opportunity to thank Mary Mead and Dean Bloch for their assistance with the constant revisions during the budget process and assuring it agreed with NEMRC, the Treasurer's financial management system that the Town uses.

**Volunteers:** We have many volunteers on Boards, Commission, CVFRS, and elected officials that keep our Town facilities and grounds a show place for fellow tax payers and visitors. Our emergency response teams are the best trained and on duty to handle calls 24 hours a day every day. Thank you all for your dedication.

Lane Morrison, Chairperson

Fritz Tegatz, Member,

Matt Krasnow, Member

Carrie Spear, Member

Jacob Spell, Member

## TOWN CLERK & TREASURER

The Clerk's office is open **Monday through Friday from 8AM to 4PM**. The Town Clerk's Office is responsible for providing a number of services including receiving, recording & indexing land record documents & vital statistics, voter registration, preparing and officiating elections including Town Meeting, issuance of certified copies of birth, death and marriage certificates, and the issuance of civil marriage licenses and dog licenses.

Our office also processes liquor licenses, caterer's permits & hunting/ fishing licenses. Posting land requires landowners to complete an application at our office annually for \$5. Green Mountain Passports are available at our office for \$2.00 if you are 62 or older or a veteran with disabilities allowing free admission to state sponsored public events, exhibits, concerts, museums, state parks, historical sites and lands. We process vehicle registration renewals for \$3.00 and have forms for new vehicle registration, accident reports, lost licenses, driver's manuals, town maps, town reports and state tax booklets to name a few. We offer notary service and faxing at no charge.

State law and town ordinances require residents to annually register dogs at the Town Clerk's office (or by mail) between **January 1<sup>st</sup>** and **April 1<sup>st</sup>** (a late fee applies after April 1<sup>st</sup>). The cost is **\$9.00** for spayed and neutered dogs or **\$13.00** for intact males and females. A current rabies certificate is necessary for licensing. Registering your dog(s) each year ensures your animals are vaccinated; protecting your dog, family and neighbors. In addition, the registered dog's numbered tag assists us in quickly reuniting a lost dog and owner. Your dog's first rabies vaccination is good for one year then good for three years thereafter. A \$25 fine will be charged for unregistered dogs.

Hunting & Fishing licenses are still available at the clerk's office, although the processing is completely electronic. We enter all of your information on the computer and then print off a paper license with all of the "tags" you purchased. Payment to the town is the same, by check or cash. The other option is to go onto the Vt. Fish & Wildlife site and enter all of the information yourself, pay with a credit card and print off your own license at home.

We do not have same day voter registration-yet. If you are not a registered voter in Charlotte, you have until the Wednesday before an election to apply. New this year is the ability to register to vote online yourself by going to <https://olvr.sec.state.vt.us>. If you have registered to vote through the D.M.V. or another entity other than our office and have not received confirmation of that application, call us to verify you are on the checklist. Seventeen-year olds who will turn 18 on or before the date of a November Presidential Election are permitted to vote in the Presidential Primary and August Primary prior to that General Election. Seventeen-year-olds may only vote the presidential primary ballot, they may not vote in the local elections.

The most important date to remember is **November 15<sup>th</sup>** when taxes are due. We collect taxes once a year, but you are welcome to pay installments throughout the year, which will be credited to your tax bill when we mail bills in August. For those residents who escrow taxes, we **do not** send tax bills to your mortgage company. Be sure your mortgage company has a copy of your tax bill and/or call us **before** taxes are due to verify that your mortgage company has paid the proper amount of taxes due. Tax bills are generated off the grand list, which is posted each year as of April 1<sup>st</sup>. The owner of record as of April 1<sup>st</sup> is sent the tax bill. Between April 1<sup>st</sup> and the August mailing there are many transfers of property. We will review the list of new owners and try to send a duplicate bill to those taxpayers so previous and current owners receive a tax bill. However, it is up to you as the new owner, to make certain we have a current address to send tax bills. If you don't receive a bill, you should contact us. **Taxes are due whether you receive a bill or not.** As of November 16<sup>th</sup>, any unpaid portion of your taxes will be assessed an 8% penalty and 1% interest which can be a significant amount.

Mary A. Mead, Clerk/Treasurer

Christina Booher, Asst. Clerk/Treasurer

## BIRTHS 2015

<u>DATE</u>	<u>NAME</u>	<u>PARENTS</u>
January 11, 2015	Ellery Elizabeth Brennan Keech	Amy Brennan Keech Colin Thomas Keech
February 5, 2015	Cooper James Marrier	Vicki Sue Marrier James Richard Marrier II
March 9, 2015	Keighan Timothy Franklin	Amanda Alexandria Franklin Devin Robert Franklin
March 17, 2015	James Robert Johnson	Louise Gabrielle Johnson Scott William Johnson
April 24, 2015	Jiro James Horikawa	Nelia Lechthaler Horikwa Marin Horikawa
June 2, 2015	Alexander John Wannop	Sarah Blake Wannop Robert John Wannop
June 17, 2015	Matthew Donald Morgan	Vicki Marie Morgan Donald Ray Morgan Jr.
June 19, 2015	Levi Gibson Curler	Genia May Curler Robert Walter Curler
June 20, 2015	Maverick Kassabian Dunbar	Debra Kassabian Michael Rice Dunbar
July 10, 2015	Hudson Jeffrey Kruger	Rebecca Sarah Kruger Jeffrey Steven Kruger
July 24, 2015	Benjamin David Ringler	Sarah Rose Ringler Matthew Ian Ringler
August 10, 2015	Rio Maronkirk Walker	Carmen Maron Walker Matthew Joseph Walker
August 16, 2015	Audrey Rose Nesbitt	Spryng Marie Chapdelaine Christopher Allen Nesbitt
August 17, 2015	Sebastian William Adelbern	Christina Aubrey Wagner Forest William Donaj-Keys
September 11, 2015	Mackenzie Christine Owen	Kate Brush Owen David Nathan Owen
September 30, 2015	Olivia Nancy Rushford	Sara Jean Rushford Kris Michael Rushford
October 25, 2015	Charlotte Nova Rohrer	Kelley Lynn Rohrer Christopher N. Rohrer
November 1, 2015	Ryan David LaBerge	Amanda Johnson LaBerge Scott Eric LaBerge

## BIRTHS 2015

<b><u>DATE</u></b>	<b><u>NAME</u></b>	<b><u>PARENTS</u></b>
November 9, 2015	Thon Chol	Bol Gai Malimu Chol Dhour
December 1, 2015	Isla Marie Ewins	George Donald Ewins Jr. Marie-Michelle Gaudreau
December 1, 2015	Remington J. G. Brassard	Jeffrey Joseph Leduc Teilya Michele Brunet
December 3, 2015	Hendrix Rappi Campbell	Nicholas James Campbell Caitlyn Cassidy Campbell
December 10, 2015	Holden Charles Bouteiller	Charles Gene Bouteiller Jr. Kelly Lee Alper Bouteiller
December 24, 2015	Juniper Jayne Slabaugh	Brittany Jayne Slabaugh Drew Richard Slabaugh

## CIVIL MARRIAGES 2015

<u>DATE</u>	<u>NAMES</u>	<u>RESIDENCE</u>
January 1, 2015	Karen Martinsen Fleming Derek Walter Heidelmeier	Vermont Vermont
February 15, 2015	Jeffrey Peter Helgesen Dianna Rene Campbell	Vermont Vermont
March 15, 2015	Kimberly Anne Downs Thomas Aubrey Davis	Vermont Vermont
March 28, 2015	Susan Josephine Ainsworth Ronald Kevin O'Brien	Vermont Vermont
May 1, 2015	Bryan William Kemp Ashley Maria Thibault	Vermont Vermont
June 2, 2015	Alicia Eure Richard Joseph Scheuerman	Vermont Vermont
June 7, 2015	Amanda Diehl Breazeale Benjamin Clay Lee	Vermont Vermont
June 13, 2015	Bryan Clayton Dix Audra Elizabeth Socinski	New Jersey New Jersey
July 4, 2015	Katharine Ann Robb Rahul Balvant Ganatra	Massachusetts Massachusetts
July 11, 2015	Audrey Lauren Forthofer Douglas Gregory Brisee	Connecticut Connecticut
July 17, 2015	Jayna DelGeorge Brandon Jon Gordon	New York New York
July 18, 2015	Meghan Ann Small Asha Mills Zimmerman	Rhode Island Rhode Island
July 29, 2015	Kara Louise Russell Marvin Amilcar Ramirez	Vermont Vermont
August 1, 2015	Phoebe Bewick Dwight Adrien Costantino Bellezza	New York New York
August 8, 2015	Dimitry Nikolayevitch Kremmentsov Arianna Eleanor Bailey	Vermont Vermont
August 15, 2015	Johanna Sarah Aube Michael Edward Ingalls Jr.	Vermont Vermont
August 15, 2015	William Alan Short Katherine Margaret Jordan	New York Florida
August 21, 2015	John Alexander Beal Alexa Mary Wolfmuller Mucklow	Vermont Vermont

## CIVIL MARRIAGES 2015

<u>DATE</u>	<u>NAMES</u>	<u>RESIDENCE</u>
August 22, 2015	Julia Kirsten Schofield Sean Martin Fleming	Vermont Vermont
August 22, 2015	Scott William Dalgliesh Sarah Ann Hackett	Massachusetts Massachusetts
August 24, 2015	Amanda Brooke Dysart George Anthony Gonzalez	New York Maryland
August 29, 2015	Heather Lynn Deal Ryan Andrew McCrea	Vermont Vermont
August 29, 2015	Max Makepeace Horbar Kasey Leigh Aubin	Vermont Vermont
September 6, 2015	Gaelen Elizabeth Palmer Zachary Peder Tellefsen	Florida Florida
September 7, 2015	Angelica De Rozario Richard Wilbur Sprayregen	Vermont Vermont
September 12, 2015	Samantha Pedder Bininger Drew Christopher Wade	Connecticut Connecticut
October 3, 2015	Chad Allen McLean Anne Dyer Geratowski	Vermont Vermont
October 11, 2015	Amy Ann Del Bianco Dennis George Dunckley	New York New York
December 12, 2015	Elvira Golding Peter D. Aube	Vermont Vermont

## JUSTICES OF THE PEACE 2015

<u>NAME</u>	<u>ADDRESS</u>	<u>PHONE</u>
Jill Abilock	2087 Ferry Rd	Charlotte 238-0883
Gregory Cluff	1745 Dorset Street	Charlotte 425-3094
Maurice A. Harvey	PO Box 402	Charlotte 425-4811
Lorna Jimerson	221 Roscoe Road	Charlotte 425-2497
Mike Krasnow	356 Half Mile Rd	Charlotte 425-3997
Leo LaBerge	PO Box 23	Charlotte 425-4656
Debbie Ramsdell	3 Common Way	Charlotte 425-2027
Jerry Schwarz	2958 Mt Philo Rd	Charlotte 425-2354
Carrie Spear	2954 Mt Philo Rd	Charlotte 425-3404
Ed Stone	138 Wildwood West	Charlotte 425-3277
Michael Yantachka	393 Nature's Way	Charlotte 425-3960
Seth Zimmerman	168 Patton Woods	Charlotte 425-2595

## DEATHS 2015

<u>DATE</u>	<u>NAME</u>	<u>AGE</u>
January 26, 2015	Christopher C. White	54
February 13, 2015	Harry C. Gatos	93
March 14, 2015	Neil Francis Raymond	96
March 25, 2015	Joseph Michael Baker III	46
April 3, 2015	Lois W. Hayman	87
April 12, 2015	Barbara H. Anderson	82
April 15, 2015	Arline Mae Lewis	85
June 17, 2015	Kenneth Earl Najarian	60
June 26, 2015	Susan Kay Fox	50
July 13, 2015	Michael Ole Hansen	41
August 5, 2015	David Allan Scheuer	64
August 17, 2015	Derick Leroy Benoit	21
August 23, 2015	Mary Lee Mclsaac	52
September 6, 2015	Tony Sylvester Smiel	28
September 13, 2015	Margaret A. West	92
October 9, 2015	Paul Joslin Ferdinand	83
October 10, 2015	Helen Morris Vavrick	90
November 20, 2015	Eleanor M. Cusson	82
December 29, 2015	Donald Quirk Jacques	82



**WAGES PAID TO TOWN EMPLOYEES  
7/1/2014-6/30/2015**

<b>EMPLOYEE</b>	<b>SALARY/HOURLY (as adjusted 1/13/2015)</b>	<b>ANNUAL WAGE</b>	<b>POSITION</b>
Aube, Amanda	11.29/hr.	3,655	Library Assistant
Aube, Amanda	15.23/hr.	2,975	Library Custodian
Balaban, Sharron	17.75/hr	12,607	Asst Clerk/Treasurer
Bloch, Dean T.	Salary	59,606	Town Administrator
Booher, Christina	16.68/hr	26,105	Asst Clerk/Treasurer
Boyd, Mary J.	Salary	5,492	Park/Beach Security
Cheney, Mary	15.00/hr.	3,176	Library Assistant
Cole, Jennifer	15.50/hr.	8,459	Library Assistant
Comai, Benjamin	9.98/hr.	1,195	Beach Attendant
Conley, Nicole	19.30/hr	733	Rec Director
Cynewski, Delanie	9.00/hr	918	Beach Attendant
Edwards, Georgia	15.00/hr.	7,727	Library Assistant
Flore, Joshua	17.00-30.00/hr.	822	Constable
Gallagher, Thomas	8.75/hr.	2,181	Beach Attendant
Gray, Patricia	14.35hr.	11,142	Volunteer Coordinator
Griswold, Cali	Salary	2,000	Animal Control Officer
Griswold, Cali	Salary	325	Health Officer
Hartley, Kristin	22.16/hr	23,551	Recreation Director
Harvey, Maurice	18.47/hr.	247	Lister
Hyams, Madison	10.22/hr.	1,996	Beach Attendant
Kahn, Susanna I.	18.84/hr.	19,540	Library Assistant
Krasnow, Matthew	Salary	1,625	Selectman
McCrum, Jeannine	Salary	47,648	Planning/Zoning
Mead, Mary A.	Salary	61,861	Town Clerk/Treas.
Mead, Mary A.	Salary	5,610	Delinq. Tax Collector
Morrison, Lane	Salary	2,500	Selectman
Mount-Finette, Ezra	9.25/hr.	678	Beach Attendant
Oliver, Elizabeth	15.88/hr.	7,683	Lister
Recchia, Mary	20.96/hr	28,010	Senior Center Coord.
Robinson, Cynthia	12.74/hr.	6,896	Library Assistant
Russell, Charles	Salary	1,083	Selectman
Russell, Eleanor	Salary	1,083	Selectman
Sloan, Cheryl	16.88/hr.	24,544	Library Assistant
Spear, Carrie	Salary	542	Selectman
Spell, Jacob	Salary	542	Selectman
Tegatz, Betsy	18.80/hr.	17,656	Lister
Tegatz, Fritz	Salary	1,625	Selectman
Tegatz, Richard	9.98/hr	267	Beach Attendant
Tenney, Britney	16.24/hr.	29,403	P&Z Admin. Asst.
Townsend, Savannah	9.98/hr	464	Beach Attendant
Woodruff, Margaret D.	Salary	46,125	Librarian
<b>TOTAL SALARIES</b>		<b>\$480,297</b>	

**DELINQUENT TAXES**

**YEAR ENDING JUNE 30, 2015**

<b>2011</b>	Philippe, H.	\$10,784.15
<b>2012</b>	Philippe, H.	\$11,593.66
<b>2013</b>	Davis, S.	\$2,954.04
	Philippe, H.	\$4,866.10
<b>2014</b>	Aube, P.	\$3,914.95
	Chappelle, J.	\$3,109.41
	Davis, S.	\$2,600.10
	Harrington, J.	\$1,309.41
	Hensley, G.	\$1,813.35
	Hinsdale, C.	\$879.09 <b>P</b>
	Jipner, V.	\$7,124.64
	JJZ Realty	\$2,602.00
	Philippe, H.	\$12,937.85
	Stearns, C.	\$4,695.92 <b>P</b>
	Tenney, T.	\$2,717.76
	Thomas, D.	\$799.01
	Vutz, P.	\$30,775.79
<b>Total Outstanding June 30, 2015</b>		<b>\$105,477.23</b>
<b>Total Outstanding June 30, 2014</b>		<b>\$224,332.06</b>

**DELINQUENT TAX POLICY**

All tax payments received after November 15(postmarks are accepted) are delinquent. Within approximately 10 days of November 16, each delinquent taxpayer will be sent a notice of taxes due which will include a one-time penalty of 8% and 1% interest for the first month. Interest accrues on the unpaid tax at a rate of 1% the next two months and 1.5% each month thereafter.

**P denotes paid by December 31, 2015**

Mary A. Mead, Delinquent Tax Collector

Town of Charlotte  
Trustees of Public Funds

Distribution to Beneficiaries  
FY 2014-2015

	Grandview Cemetery Trust (Page Trust)	CCS Library	Breezy Point	Peterson Trust	Barber Cemetery	TOTAL
Eaton Vance Stock Fund	\$1,139.05					\$1,139.05
MFS Government Securities A	\$368.26					\$368.26
Mass Investors Growth A	\$920.19					\$920.19
Mass Investors Trust A	\$1,016.98					\$1,016.98
Vanguard Wellington Fund	\$390.20					\$390.20
DWS (Scudder) Growth & Income Fund	\$1,792.89					\$1,792.89
USAA Income Fund (MAS)	62.4%	8.4%	5.0%	17.8%	6.4%	
	\$103.21	\$13.89	\$8.27	\$29.44	\$10.59	\$165.40
Mass Investors Trust- CCS		\$1,509.63				
Mass Investors Trust- Peterson				\$1,128.40		
M.I.T – Barber Cemetery					\$181.46	
<b>TOTAL INCOME</b>		\$1,523.52				
Total to Dispersed in 2015	\$5,730.78	\$2,689.63			\$192.05	\$8,612.46

Town of Charlotte  
Trustees of Public Funds  
Asset Value- June 30, 2014  
FY 2014-2015

	Grandview Cemetery Trust (Page Trust)	# of Shares	Grandview Cemetery/ Page Trust	CCS Library	Breezy Point	Peterson Trust	Barber Cemetery	Total
Eaton Vance Stock Fund	\$18.46	5122.294	\$94,557.54					\$94,557.54
MFS Government Securities A	\$10.05	2031.747	\$20,419.05					\$20,419.05
Mass Investors Growth A	\$24.82	6190.946	\$153,659.27					\$153,659.27
Mass Investors Trust A	\$29.10	5470.91	\$159,203.48					\$159,203.48
CCS Library	\$29.71	183.878		\$5,463.01				\$5,463.01
Peterson Fund	\$29.71	137.78				\$4,093.44		\$4,093.44
Barber Cemetery	\$29.71	22.744					\$675.72	\$675.72
Vanguard	\$38.80	392.562	\$15,231.41					\$15,231.41
USAA	\$12.98	409.745	\$3318.74	\$446.74	\$265.92	\$946.70	\$340.38	\$5,318.49
Deutsche Asset	\$25.40	1932.684	\$49,090.17					\$49,090.17
<b>TOTAL INCOME</b>								<b>\$507,711.58</b>

## Board of Listers Annual Report 2015

### Town Wide Re-Appraisal And Building Permits

We are completing our town wide re-appraisal for 2016. The appraisers from NEMRC have been reviewing all properties in town and analyzing sales data. The change of appraisals will be published and mailed to every property owner in late spring. We will have both pre-hearings and grievances shortly thereafter. Information regarding these proceedings will be posted on the town website once we determine the schedule. As in other years, if you have taken out a building permit, you can expect a visit from either the assessor or a Lister. We will conduct a site visit to measure any improvements and determine the value of the permitted action.

### CLA / COD

The 2016 State Equalization Study has been completed and the results indicate that Charlotte has a Common Level of Appraisal (CLA) of 102.39 and a Coefficient of Dispersion (COD) 12.01. The CLA is a measure of the ratio between assessed value and sale price of properties that have sold in Charlotte. The COD measures the uniformity between different property classes, such as residential, open land and farm properties.

### Current Use

There are 172 parcels in the Current Use program. We completed the “Easy Out” State program (7/1/2015 through 10/1/2015) which allowed property owners to withdraw all or partial land from Current Use without a penalty. For more information regarding Current Use, you can log onto the state website at <http://tax.vermont.gov/property-owners/current-use>

After serving several terms, Maurice Harvey has decided to step down from his position as Lister. We want to thank him for his many years of service. Moe’s knowledge and experience was very valuable and his generous assistance was much appreciated by his fellow Listers. Britney Tenney was appointed to fill the position. We look forward to working with Britney and know her job experience will be extremely helpful. We hope you will give her your vote on Town Meeting Day.

Respectfully Submitted,

The Charlotte Board of Listers

Betsy Tegatz  
Betsi Oliver  
Britney Tenney

## Planning & Zoning Office Report

In 2015, the Planning & Zoning Office issued 61 zoning permits, 28 wastewater & potable water supply permits, 21 certificates of occupancy, and 47 certificates of compliance. The office also staffs the Planning Commission and Zoning Board of Adjustment, manages the E911 system in Charlotte, and assists with Health Officer related duties.

Britney Tenney, the Zoning Board Clerk and Administrative Assistant to both the Planning & Zoning Office and the Town Administrator, will be leaving her position at the end of the year. We wish her well and thank her for her hard work this last year. She will be sorely missed and hard to replace.

The office wishes to remind property owners to plan ahead when considering development related projects. Zoning permits can take up to 6 weeks to become fully effective and other land use permits may be required depending on the nature of the project. Questions can be directed to the Planning & Zoning Office at 425-3533.

Zoning Permits Issued				
Permit #	Parcel #	Property Owner	Project Description	Effective Date
15-07-JM	00037-2725	TPVZ Partnership c/o Van Zandt	Alteration	2/5/2015
15-13-JM	00002-3245	Tower Corp of America	New Antennae	2/5/2015
15-18-JM	00061-0260	Frost	Change in use	2/20/2015
15-20-JM	00002-0283	Holmes	Alteration	2/20/2015
15-21-JM	00007-0287	Carr / Fraser	Alteration	3/6/2015
15-27-JM	00234-0226	Wannop	Addition	4/7/2015
15-28-JM	00020-1654	Residents Trust	Addition	4/7/2015
15-29-JM	00014-1447	Thibault	Accessory Apt.	4/10/2015
15-31-JM	00239-0139	Jones	Alteration	4/10/2015
15-34-JM	00063-0475	Gellis	Pool	4/10/2015
15-37-JM	00013-2617	Woytowich / Houston	Addition	4/21/2015
15-38-JM	00002-2227	Shays	New dwelling	4/21/2015
15-42-JM	00081-0104	Liebert	Addition	6/1/2015
15-58-JM	00038-1020	Howson	Accessory Bldg	6/5/2015
15-48-JM	00004-0718	Miskell	Home Occupation II	5/15/2015
15-51-JM	00114-0087	Dunn	Alteration	5/14/2015
15-52-JM	00004-2346	Sabin	Alteration	6/5/2015
15-53-JM	00027-3377	Longe	Pool	6/5/2015
15-54-JM	00022-0749	White	Alteration	6/5/2015
15-55-JM	00042-0291	Pizzagalli	Pool	6/5/2015
15-59-JM	00014-0200	Lussier	New Dwelling	6/23/2015
15-61-JM	00003-3165	Deale	Porch/Deck	6/18/2015
15-64-JM	00019-0564	Donaldson	Pool	6/30/2015
15-65-JM	00333-0005	Lachapelle	Porch/Deck	7/21/2015
15-66-JM	00013-0015	Russell	Accessory Apt.	7/21/2015
15-70-JM	00017-0515	Hergenrother Construction	New dwelling	7/21/2015

Permit #	Parcel #	Property Owner	Project Description	Effective Date
15-77-JM	00002-7101	Cullen	Garage	8/15/2015
15-83-JM	00009-5320	Smith	New dwelling	8/14/2015
15-79-JM	00345-0125	Womer / Durante	New dwelling	8/11/2015
15-80-JM	00061-1670	Cleveland	Garage	8/11/2015
15-82-JM	00024-0600	Humstone	Camp renovation	8/26/2015
13-34-R	00009-3048	Cole	Permit extension	8/15/2015
15-85-JM	00004-4221	Peck	Garage	8/24/2015
15-88-JM	00013-2617	Woytowich	Deck	9/3/2015
13-39-R	00061-0687	Pilla	Permit extension	9/2/2015
15-90-JM	00004-2922	Moore Family Trust	Addition	9/11/2015
15-92-JM	00012-0909	Titus	Addition	9/11/2015
15-93-JM	00021-0985	Hausmann	Alteration	9/15/2015
15-95-JM	00100-1046	Edgewater Center LLC	Temporary structure	9/11/2015
15-96-JM	00049-0283	Faulkner	Addition	9/14/2015
15-97-JM	00031-1092	Crouch	Alteration	10/8/2015
15-99-JM	00027-3377	Longe	Porch/Deck	9/18/2015
15-100-JM	00027-4047	Voll	Pool	9/18/2015
15-101-JM	00058-0350	Finney	Alteration	9/28/2015
15-103-JM	00014-0211	Lussier	Porch/Deck	9/24/2015
15-104-JM	00236-0139	Snow Revocable Trust	Addition / Garage	10/8/2015
15-105-JM	00024-0690	Curtis	New outdoor stairs	10/15/2015
15-106-JM	00118-0322	Grayson / Keppel	Alteration	10/9/2015
15-107-JM	00013-1627	Rohrbaugh	Addition	10/8/2015
15-110-JM	00017-0487	Berino	Addition	10/19/2015
13-52-R	00004-1921	Donahue	Replacement dwelling	10/16/2015
15-112-JM	00027-6048	Snead Trustee	Alteration	10/26/2015
15-115-JM	00322-0062	Tenney	Replacement dwelling	11/18/2015
15-116-JM	00090-0955	Macik	New dwelling	11/2/2015
15-118-JM	00013-0435	Aube	New dwelling	11/6/2015
15-119-JM	00306-0576	Kehr	Accessory Bldg	11/4/2015
15-120-JM	00032-0212	Valade	Alteration	11/6/2015
15-127-JM	00034-0719	Winton	Addition	11/30/2015
15-128-JM	00024-0800	Stetson	Camp renovation	12/19/2015
15-129-JM	00004-3260	Gaujac	Accessory structure	12/10/2015

## Planning Commission's Report for Annual Report 2015

The Planning Commission reviewed 25 development applications during 2015:

	2010	2011	2012	2013	2014	2015
Sketch Plan Reviews	19	14	15	15	10	11
Minor Subdivisions	5	4	5	9	8	3
Preliminary Hearing-Major Sub.	2	1	0	0	1	0
Final Hearing-Major Sub.	5	1	1	0	1	0
Subdivision Amendments	7	3	7	1	2	5
Boundary Adjustments	0	2	0	3	4	3
Site Plan Reviews	2	0	0	0	1	1
Renewable Energy Projects*						2
Building Lots Created	22	8	6	11	8	3
Affordable lots/dwellings created	11	0	0	0	0	0

\*The Commission does not have jurisdiction over these projects; however, they do provide a forum for project discussion among the applicant and neighbors prior to submittal of an application to the Public Service Board.

The Planning Commission lost three long-term members this year as Paul Landler and Donna Stearns stepped down and Linda Radimer moved over to the Conservation Commission. Charlie Pughe was appointed to a four-year term and Jeff McDonald and Peter Joslin were reelected as Chair and Vice-Chair, respectively.

In addition to their development review duties as summarized above, the Planning Commission continued work on the comprehensive plan update and in May, the Commission focused on amendments to the Town Plan and Land Use Regulations, some of which were put forth by the Charlotte Community Development Group. The Commission held six work sessions throughout the summer and early fall and forwarded the proposed amendments to the Selectboard in early December. The amendments are on track for consideration at Town Meeting 2016.

The proposed Town Plan amendments are as follows:

1. Add statement to Land Use Section supporting consideration of Village Center Designation.
2. Amend / Update Energy Section (Today and Tomorrow)

The proposed Land Use Regulation amendments are as follows:

1. Addition of energy project siting standards
2. Technical clarifications or corrections to various provisions in the Regulations (housekeeping)
3. Conditional uses - consideration for changing uses in Village Commercial and Commercial / Light Industrial districts from conditional use to permitted; also involves changes to dimensional standards
4. Two-family dwellings and density - consideration to allow two-family dwellings as permitted uses under adaptive reuse in village districts (village residential and village commercial) and as conditional uses under adaptive reuse of existing structures in the rural and shoreland districts. Density requirements for single-family and two-family dwellings would be the same and would be per underlying district.

The Commission will be refocusing their efforts on the comprehensive plan update with hopes of having it ready for consideration in November of 2016. The Commission will also be working with the Selectboard on town requirements stemming from the passage of the Vermont Clean Water Act in 2015 and will begin reviewing the Land Use Regulations for potential improvements.

Planning Commission members are Jeff McDonald, Chair; Peter Joslin, Vice Chair; Gerald Bouchard, Marty Illick, and Charlie Pughe. The Planning and Zoning Office is staffed by Jeannine McCrumb, Town Planner/Zoning Administrator/Deputy Health Officer. Minutes are taken by Kathryn Furr.

## Zoning Board of Adjustment

The Zoning Board of Adjustment (ZBA) is the town's deliberative body with the responsibility of reviewing requests for conditional residential commercial property zoning uses, variances and appeals.

The ZBA is made up of five citizen volunteers. The board is presented with formal requests which are filed with the Town of Charlotte, and reviews requests against Charlotte's land use regulations. Public meetings are held to discuss the requests and allow interested parties to contribute opinions. The ZBA's meeting schedule and matters considered are distributed publicly by postings on Town bulletin boards and in the local newspapers.

In 2015 the ZBA reviewed thirteen applications for consideration, a busier year than usual. The matters considered by the ZBA (see list below) ranged from home additions and/or expansions, review of permissions for commercial properties, and conditional uses of residential and commercial properties. It is the ZBA's responsibility to solicit all of these views and support dialogue to ensure all points are heard prior to making its decisions.

In 2015 the ZBA added a new member, Stuart Bennet. ZBA member Douglas Webster left the board in 2015 after multiple years of service. In 2016 the ZBA will also lose the services of Britney Tenney as ZBA Clerk, who will be advancing her career. Both will be missed and the ZBA thanks both Doug and Britney for their good service.

<b>Date Paid</b>	<b>Hearing Date</b>	<b>Request</b>	<b>Application #</b>	<b>Property Owner</b>	<b>Location</b>
01/05/2015	02/04/2015	Conditional Use for an expansion of a nonconforming structure	ZBA-15-01	Carr/Fraser	287 Church Hill Rd
04/23/2015	05/20/2015	Appeal	ZBA-15-02	Destigter	2579 Lake Rd
06/15/2015	07/08/2015	Conditional Use-Thompson's Point	ZBA-15-03	Humstone	600 N. Shore Rd
08/10/2015	09/09/2015	Conditional Use-Thompson's Point	ZBA-15-04	Curtis	690 N. Shore Rd
08/20/2015	09/30/2015	Conditional Use for an expansion of a nonconforming structure	ZBA-15-05	Valade	212 Wings Point
08/18/2015	10/14/2015	Conditional Use- Adaptive Reuse-event barn	ZBA-15-06	Edgewater Center LLC	1046 Ethan Allen Hwy
08/28/2015	9/30/2015	Conditional Use- Accessory Dwelling	ZBA-15-07	Coyle	529 Church Hill Rd
08/28/2015	9/30/2015	Conditional Use for an expansion of a nonconforming structure	ZBA-15-08	Tiller	362 Holmes Rd
09/24/2015	11/04/2016	Appeal	ZBA-15-09	Wolverton	3082 Greenbush Rd
10/01/2015	10/28/2015	Conditional Use for an expansion of a nonconforming structure	ZBA-15-10	Abbott	719 Hills Point Rd
10/07/2015	11/24/2015	Conditional Use-Thompson's Point	ZBA-15-11	Stetson	800 N. Shore Rd
11/02/2015	11/24/2015	Conditional Use- retaining wall	ZBA-15-12	Barnes	210 Holmes Rd
11/06/2105	12/09/2015	Conditional Use-Thompson's Point	ZBA-15-13	Illick	2668 Thompson's Point Rd

Applications for ZBA review as well as formal decisions of the ZBA are available for public review on the town website: [www.charlottevt.org](http://www.charlottevt.org).

Zoning Board of Adjustment: Frank Tenney, Chair; Andrew Swayze, Vice Chair, Jonathan Fisher, Stuart Bennett & Mathew Zucker.

## 2015 ANNUAL REPORT - CHARLOTTE CONSERVATION COMMISSION

2015 has been a year of rebuilding for the Charlotte Conservation Commission. In July, with seven of our nine seats filled, we held an orientation retreat to become familiar with each other and the role of the commission. Linda Hamilton, a former commission chair, provided structure and institutional context for this retreat. Two more members have joined our ranks since then, bringing us to full strength. Internally, we are developing our communication and management skills, becoming familiar with open meeting requirements and defining roles of officers.

We continue to familiarize ourselves with the natural assets and conservation needs of Charlotte. At the same time, we recognize that many groups and individuals, both in Charlotte and in adjacent towns, participate in conservation-related activities, and that we can explore these activities for possible synergy.

The spread of invasive plants and animals is a concern in Charlotte that the CCC has responded to in the past. The commission is developing a town-wide strategy for sharing information about and coordinating efforts to control invasives on town-owned land, and when invited, on privately held lands. This strategy will include using an application of the data-collection and mapping tool iNaturalist that the commission has adopted.

Members of the commission have created a town project, "Charlotte Conservation Map," on the iNaturalist website, a crowdsourcing site that allows residents to post information about the flora and fauna they've seen. Neighbors who have trail cameras can add valuable data by documenting how animals move around town at night. Because iNaturalist projects can be initiated by individual landholders or land managers who can then feed entries into other projects, we believe we are establishing a web of citizen scientists who will connect us to town, area, and statewide conservation efforts.

The education and outreach group is planning ways to provide opportunities to engage with wildlife and learn about their habitats. They will develop links on our website to "photo essays" that provide detailed illustrations of topics such as forest fragmentation and identifying and controlling invasive species. They also plan to offer child-friendly events such as slideshows about popular animals and winter tracking for families. Townspeople are welcome to join the education and outreach group.

CCC members are acting as liaisons to other Charlotte committees to look for synergy and collaboration regarding conservation. We have also been attending statewide conservation events. Two members attended a state-sponsored workshop in Craftsbury on iNaturalist and invasive species. Three members attended a Vermont Association of Conservation Commissions summit in Randolph. Four members attended a meeting on development issues in Hinesburg, and another four members attended the Charlotte Land Trust gathering at the Old Lantern.

The commission's current members are, Mary Van Vleck, Annie Geratowski, Derk Bergquist, Roel Boumans, Susan Blood, Linda Radimer, Amos Baehr, Meg Berlin, and Mel Huff. Contact information is on the town website. The Conservation Commission's regular meetings are held at 7 p.m. at the Town Hall on the fourth Tuesday of the month. All townspeople are invited to attend.

## Charlotte Park and Wildlife Refuge 2015 Report

The Charlotte Park and Wildlife Refuge is a combination of a beautiful park with trails through woods, wetlands, and fields with views unsurpassed in Vermont, and a 290 acre wildlife protection area that is home to bobcat, birds, butterflies and bees. The property includes about 100 acres of farm land.

The Park Oversight Committee oversees the maintenance and management of the Park. This includes mowing and brush-hogging, tree removal and tree planting, road and trail maintenance, sign and bench replacement, and control of invasive plants. It also includes coordinating volunteer work, developing educational materials and activities, monitoring wildlife, and improving management practices by seeking the advice of experts.

Several areas of the Park have been improved to make the conditions better for wildlife. A 13 acre farm field near the top of the Park was not mowed until August 1<sup>st</sup>, allowing Bobolinks and other birds to nest. The pasture on the northern edge of the Park is now a wildlife meadow. The field of asters, milkweed, goldenrods and grasses is being "patch cut" to provide winter food and cover for birds and small mammals, and to leave plants for butterflies to lay their eggs. A beaver wintered in the lower Holmes Brook. The results of tree harvesting could be seen close to the trail, and a small dam and lodge were built. The beaver survived the winter, but did not remain at the site during the summer.

Invasive plant control is a year-round effort. During the winter, honeysuckle and buckthorn are cut as conditions allow. Last winter, Church Hill Landscapes removed a very dense section along the northwestern edge of Turkey Lane Woods. In spring, volunteers dug patches of garlic mustard and the U. S. Fish and Wildlife Service released Galerucella beetles to control purple loosestrife. During the summer, wild parsnip was pulled, mowed and hand-cut in an effort to keep the plant from spreading. The Town received a permit from VTTrans to do our own roadside mowing along Route 7. This meant we could mow at the optimum time to control the plant. Late summer and fall are best for brush and tree clearing. Each year, the Park Committee chooses two or more project areas. The work, done with contractors and volunteers, includes removal of invasive plants, tree pruning and thinning, and clean-up of old fences.

A Charlotte group called "Ahead of the Storm" has been working to find sites to demonstrate erosion control to improve lake water quality. Civil Engineers, Jessica Louisos and Brian Cote visited the Park in October and will provide recommendations for improvement at two sites.

The Charlotte Selectboard renewed the Park agricultural lease with Nordic Holsteins, LLC for another five years. Over the past 5 years, all fields have been converted to hay, helping to protect soils and conserve grassland bird habitat. Riparian buffers have been established to prevent storm water runoff. The leaseholder's nutrient management complies with U.S. Dept. of Agriculture requirements.

The Park Committee participated at Charlotte Zoning Board hearings regarding the proposed use of the Varney Farm property for an event venue. This property is adjacent to the Park and contains an access easement for Town use. There are several potential adverse impacts on the Park, and the Committee has worked to assure that Town interests are protected.

Other Park activities included Green-Up Day clean-up around the Thorp Barn, Game of Logging courses taught by Northeast Woodland Training, and a tour of invasive plant management areas, organized by Green Works. Volunteers contributed more than 300 hours of labor. Two new trees were donated, one planted in memory of Arline Lewis, and the other honoring the service of Tree Warden, Larry Hamilton.

Over 800 people signed in at the Greenbush Road parking area between May and November this year. Appreciative visitors from Charlotte, many surrounding towns and as far away as Australia used the Park to bird watch, run, walk, picnic and enjoy the magnificent views. Many wrote suggestions and complimented the work being done to improve the trails and eliminate invasives.

Long-time Committee member, Bob Hyams, resigned in May after moving from Charlotte.

The Park Oversight Committee appreciates all those who have contributed to the care of the Park in 2015!

Park Committee Members: Jessie Bradley, Jenny Cole, Mark Dillenbeck, Larry Hamilton, Dorothy Hill, Matt Krasnow, Sue Smith

The Charlotte Historical Society had a table at the Charlotte Town Party on Saturday, June 11, 2015. Representing the society at our table were David Perrin and Dan Cole. Even though this year's event was sparsely attended, those who came were privileged to see David's musket, a fowler made by early Charlotte settler John Hill (or Hills as he is sometimes known), dated about 1800, thus making Hills one of the earliest firearms craftsmen known to be active in our state.

Our first summer program, co-sponsored by the Charlotte Library, was town resident Randy Archer, who presented an interesting program on August 4 about gold, gold panning, and the Vermont gold rush of 1885. Archer has prospected in many states and brought samples of gold he has panned. One of the exhibits furnished by our historical society was a handmade vest worn by Alfred Byington, who struck it rich in the gold fields of California. Byington exchanged his gold for \$20 double eagles from the new San Francisco mint, which he then sewed into his vest to avoid any noise. Under his clothing, he transported a fortune safely back to Vermont. The outlines of the gold pieces are still visible. Archer brought a period gold Liberty Head Double Eagle to demonstrate that the outlines were from the minted coins.

On September 6, the historical society and the library teamed up again to present a program about Vermont forest archeology, with U.S. Forest Service Archeologist and Ranger Tim Watkins. He discussed the history of the Green Mountain National Forest and its Heritage Resources Program. He spoke about early settlements of both the Abenaki and early Americans, and mysterious cairns that have been found.

Dan Cole gave a presentation to the University of Vermont's Osher Lifelong Learning Institute in St. Albans on October 7. He spoke on medicine and medical practices of the Civil War era. One of the attendees brought part of his extensive collection of period medicine bottles, which was a great addition.

Dan was also asked to organize a Veterans Day Program for the Senior Center. The program included the new Charlotte Fire Department Color Guard, with veterans/presenters Tom Larson, Carol Blanshine, Bob Chutter, and Jess Harrington, (who participated in the wreath laying). Four students from Charlotte Central School, Peter Hyams, Isabel Cohen, Ethan Lisle, and Jalen Murphy, recited the Gettysburg Address and the World War I poem "In Flanders Fields." We acknowledge with appreciation the work of the students and their teachers, and the support of Lead-Principal Barbara Anne Komons-Montrol. Shirley Bean gave the conclusion, speaking about the many veterans in her family and the impact it has had. Following the program, Shirley Bean and Tom Larson presented a wreath at the newly-relocated World War II monument on our town green.

Charlotte Historical Society member Kathleen McKinley Harris is on the publication committee for the Chittenden County Historical Society, which recently published a book entitled *Ambition & Grit, The Life of Truman Naramore, Civil War Veteran and Entrepreneur*, by Williston's Richard H. Allen. Naramore was a Charlotte resident who enlisted in the First Vermont Cavalry, ending up in Andersonville Prison.

Late in the fall, neighbors noticed bricks on the museum roof and called the Town Clerk's office, and they in turn notified us. The chimney is breaking down; but due to the time of the year our contractor felt it best to cover it in plastic and repair it when the weather warms up in 2016.

Our year ended with our annual Christmas party, which was held on Sunday, December 6, and was well-attended. It included a short program by Scout Leader Seth Zimmerman and the Boy Scouts.

Respectfully submitted,

Daniel T. Cole, President

## THE HISTORIC QUINLAN SCHOOLHOUSE, 2015

In tune with the schoolhouse clock on the wall – tick tock, tick tock – the little Historic Quinlan Schoolhouse continues to move along. The building comes alive on town occasions, and responds to special requests as they arise. As the only existing one room schoolhouse open to the public, the Quinlan Schoolhouse serves as a tangible reminder of Charlotte’s past, and it sparks historical interest in young and old when they experience the trip back in time that happens during a visit. That opportunity always happens on Town Party day, on Halloween night, and on the annual Holiday Party day in December.”

At the **Town Party**, 2015, children and their parents created pencil holders, adhering historical photos of the schoolhouse to recycled tea containers. **Halloween night** brought more than 300 trick or treaters to the schoolhouse – goblins delighted in the spooky room that greeted them! **Holiday spirit** was lively as more guests than ever flocked to the Open House on December 6<sup>th</sup>, sharing comradery, cookies, dried apples, cider and stories of Charlotte from yesteryear. Children became engrossed in the “pomander project.” What’s a pomander? A very old craft of creating a natural room scent by inserting cloves into an orange. The orange – with its clove design – will eventually harden, and can continue to provide its scent for years. Children were intent on creating their own special patterns! Please come visit YOUR Charlotte Historic Quinlan Schoolhouse at the next opportunity! And now – just a few 2015 “snapshots”!



*We are grateful for the continued loyalty of Charlotters who contribute to the Historic Quinlan Schoolhouse, since donations represent the major means of ongoing support for projects and events. To become a member or renew your membership, please send your tax deductible contribution of \$10.00 or more to: Friends of the Quinlan Schoolhouse, PO Box 119, Charlotte, VT 05445. Thank you! The Charlotte Quinlan Schoolboard: Bob Chutter, President; Shirley Bean, Jenny Cole; Aileen Chutter, Susan Horsford, Treasurer; Don Lockhart, Vice-President; Betty Ann Lockhart, Secretary; Wendy Roth.*

## Charlotte Land Trust

In 2015, the Charlotte Land Trust continued several conservation projects and helped with two closings on conservation land. The projects continue a trend of diversity of resources to be protected and the geographic distribution of projects throughout Charlotte.

The two projects that closed in 2015 are a good example of the extra benefits of conservation, beyond the primary purpose of land protection. The first, on which CLT and the Town's Conservation Fund were key contributors, conserved farmland in East Charlotte that was then acquired, at its agricultural value, by an established farmer. In the second, again with CLT contributing funds to help complete the project, an already conserved farm was transferred to a young farm family. In both instances the conservation process enhanced the viability of existing and new farms.

This past year CLT continued to strengthen the procedures and policies by which we run the organization. Several policies were initiated or updated as we move through an organizational assessment checklist that we developed a few years ago. We continue to participate in a national easement defense insurance fund, as recommended by national conservation guidelines. Our stewardship program focused refining records and the markings for easement boundaries.

Outreach and education are some of our favorite activities. In addition to our yearly participation at the Town Party we also co-hosted, with Audubon Vermont, a bird banding demonstration and walk at a conserved property. In November we held an event celebrating the 20<sup>th</sup> anniversary of CLT's incorporation, with nationally recognized environmentalist Bill McKibben as our speaker. The event was a huge success, with over 200 in attendance.

Toward the end of 2015 we began efforts toward the reauthorization of the Charlotte Conservation Fund, to be voted on at Town Meeting 2016. The Fund has been a very successful investment for Charlotte and CLT encourages reauthorization for another ten-year cycle.

At the close of 2015, board member Laura Crandall resigned. Laura has been a tremendous asset for CLT, contributing much time and expertise. She will be missed and we greatly appreciate all that she brought to CLT during her tenure.

### The Charlotte Land Trust Board:

Laura Crandall  
Kate Lampton  
David Pill  
Mary Volk

Frances Foster  
Jane Lawlis  
Jessie Price  
David Watts

Marty Illick  
Edd Merritt  
Lindsay Longe



## The Charlotte Senior Center

The Charlotte Senior Center continues to be the successful hub for senior (and not so senior) residents of our community. A wide range of activities engages the 400 to 500 participants who walk through our doors each week. The Center is open from 9 a.m. to 4 p.m. Monday through Friday with scheduled activities and on Sunday afternoons for board or card games. At other times on weekends and weekday evenings the Center can be reserved for public meetings or rented for private gatherings.

A key component of the Senior Center's continuing success is the hands-on involvement of many volunteers, without whose work the center could not operate as it does. The Center depends on hosts to greet and direct participants, cooking crews to prepare the delicious lunches on Mondays and Wednesdays, the Halloween treat makers, those who plan, set up, cook and serve Thanksgiving and Christmas dinners, those who maintain our lovely garden areas, those who prepare and present special lectures, those who staff events such as the plant sale, the summer barbeque, the Red Cross blood drives—the list is almost endless. This year the Center celebrated the efforts of over 100 volunteers at our annual volunteer dinner.

Classes and activities, detailed in the programs distributed quarterly in *The Charlotte News* and the *Shelburne News*, change from time to time; new ideas are always welcome. Current offerings include strength maintenance, art group, Pilates, memoir writing, tai chi, drawing and painting classes, French and Spanish conversation, mah jong, chair and gentle yoga, poetry reading, bridge, play reading and more. Outdoor activities include walking, hiking, bird watching, tubing and kayaking as well as boating on Lake Champlain with Al and Nancy Martin.

Mary Recchia, our very capable Activities Director, plans and arranges classes, speakers and special events, and prepares the quarterly newspaper inserts. She was joined last year by Pat Gray who ably coordinated our many volunteers.

The Senior Center Board has been working on expanding the Center's entry for better access. This addition, undertaken by the Friends of the Charlotte Senior Center, will be under way next summer and completed before fall 2016.

Check the town's website, [charlottevt.org](http://charlottevt.org), for more information on the Center or call the Center at 425-6345. For rental information contact Carl Herzog at 425-2620. We strongly encourage folks of any age to participate in the many activities offered here and to join our crew of volunteers. Drop in during the day to visit, read the newspaper, enjoy a cup of coffee, meet others and find out for yourselves what's happening at your Senior Center.

Respectfully submitted,  
*The Charlotte Senior Center Board of Directors*

## Recreation Commission

Responsible for overseeing and managing all aspects of town recreation our volunteer corps of nine just can't get enough fun. The beach continues to be our biggest responsibility, challenge and asset. We continue to look for ways to offer this gorgeous location to our residents with increased facilities, parties, events and activities like pickleball, disc golf, volleyball, and tennis. The beach is now on the lake Champlain Paddlers Trail and is host to the Cross Lake Swim.

Charlotte is a huge destination for cyclists and we monitor many major bicycle events trying to facilitate a safe and fun filled outcome. The awesome lighted rink at CCS had a super year last year. Entirely volunteer managed it now has a Facebook page for condition and event updates. We had a change in Recreation Coordinators, losing the energetic Kristin and hiring super-qualified Nicole who already has a plan to expand the recreation offerings and institute some needed controls and accountability. A big thank you to Jessie Bradley who retired from the commission after many years of service

The recreation department saw many new and old faces from the soccer field to the basketball court. The soccer, basketball, and lacrosse seasons were such a success and could not have been possible without the amazing volunteer coaches. The soccer jamboree had beautiful weather for a change, bringing in hundreds of people to compete in friendly soccer matches. We were pleased to have other non-athletic programs for our town. Driver's education is always popular! Afterschool music lessons continue to bring returning faces because of the enthusiastic instructors. We said good bye to our former recreation coordinator, Kristin, who helped pave the way for many adult fitness programs such as boot camp, mat pilates, and trail walks. The department looks forward to providing additional adult programs while maintaining the existing ones. The summer seemed to pass quickly but ended with a bang of hot weather into September. From soccer camps to gardening school, kids from all ages joined in for the many available activities that the town had to offer. As we look forward to 2016, our goal is to increase youth and adult programming while building our community involvement. We continue our community outreach through Front Porch Forum, the Press, Facebook and links on the town website.

Bill Fraser-Harris, Recreation Commission Chair

## Trails Budget for 2016/2017

The Trails Committee had a very good year. Progress on the Charlotte Town Link Trail continues and many Charlotters are out enjoying the Trail. The Co-Housing section is being used by many, including young families on bikes.

It is with great anticipation that we watch the Route 7 upgrade and the preparations for the pedestrian underpass which are slated for next summer. This will connect two completed sections of the Trail: The Melissa and Trevor Mack Trail and the Co-Housing Trail. The last section needed to get to Mount Philo is the portion on State Park Road.

Our biggest news of the year is the recent announcement of a VTRANS grant for \$50,000 to plan and scope State Park Rd and the portion of the Trail from Co-Housing to the West Village. We also worked with the Vermont Land Trust to finalize the Trails on the Burns property.

The Trails annual budget of \$1000 continues to be consistent and adequate for our maintenance needs. For the fiscal year 2014/2015 we spent:

- one time brush hog:\$210
- signage wood and materials:\$111
- Postage for development mailing:\$163
- development materials:\$185
- lumber for trails bench:\$300

Total:\$969

So far this fiscal year we have spent \$42 on signage and \$455 on an engineering study.

The development mailing will likely cost similar to last year. We will not be buying material for benches this year. We should be spending more on signage. If we were to have a professional make the signs and kiosks as advised by the Champlain Byways plan, our budget would need to be much higher. For now, a Trails member has been graciously making signs in critical areas. We do get requests for signages that we have been unable to provide.

We continue to request money for matching funds and for Trail construction. We are having quite a bit of success with the \$5,000 matching funds we currently receive from the town. Most of the grants we apply for require 10-20% town matching. This most recent large VTRANS grant is our third grant received so far and with each new grant the Link Trail is more usable and a greater asset to the town.

We are making slow steady progress. The Trails Committee does get frequent inquiries about when the Link Trail will be complete, about when a child will be able to ride safely to the west Village or to the beach. We will continue to make slow progress, and if the Town decides that safe off road pedestrian travel is a high enough priority to set aside real funding for this project, then the Link Trail would be available for use much sooner. We request a minimum of \$5,000 a year from the town, which many grants require. We would be able to make more steady progress if our funding was higher while we are in construction phase.

We will also continue our end of the year development mailing, and have targeted the completion of underpass construction to start our second phase of concerted fundraising efforts.

Margaret Russell and Stephany Hasse, Trails Committee Co-Chairs

**Lewis Excavating, LLC**  
**Hugh "Jr" Lewis**  
**1863 Ferry Road**  
**Charlotte, Vermont 05445-9403**  
**Office (802) 425-2223**  
**Pager 351-3691**  
**lewisexcavating@gmavt.net**

**ROAD COMMISSIONER REPORT ~ July 1, 2014 - June 30, 2015**

S.D. Ireland paved approximately 4 miles. The roads paved were Hinesburg Rd (from Spear St intersection to just pass "Tree Works - shop), Dorset St (from Shelburne Line to Carpenter Rd), Mt Philo Rd (Pease Mountain Rd to Stockbridge Rd), parts of Greenbush Rd (from south of the train underpass to the top of the hill – ½ mile and south from the Old Lantern to just south of Charlotte Village Winery) and finally the Thompson's Point Rd railroad approach was fixed and paved ½ mile west of the crossing. We were awarded 2 grants, one for paving of \$154,000 of which we did not use all of and we were able to carry it forward into fiscal 2015-16 and a culvert grant which we used for replacing the culvert on Greenbush Rd by Cattail Rd.

We continue to put gravel on our dirt roads to build up the crown to shed water, ditching and culvert replacement as needed. We mow the roadsides before the poison parsnip goes to seed as to prevent spreading of this invasive plant. Brush cutting continued throughout the year to improve visibility and to improve ditching.

**"THANK YOU"** to Fred, Gary and Ron for all your hard work throughout the year.

The road crew appreciates your patience while we work on town roads.

Hugh "Jr" Lewis  
Road Commissioner

## Charlotte Energy Committee 2015

Throughout a large part of the year, Charlotte's Energy Committee worked on the energy section of the Town's comprehensive town update. Since energy issues, at both the regional and local levels, particularly climate change impacts and energy siting, have risen in importance since the last town plan update, this energy section required a lot of time and effort by all Committee members. Moreover, the draft was scrutinized by Charlotte's Planning Commission, the Select Board, and interested Charlotters and underwent numerous drafts in response. The current draft energy section covers key planning considerations, energy policies, and strategies in the context of the State's Comprehensive Energy Plan. Some important goals for the Town of Charlotte are working towards zero net energy by 2050 and aiming for 25% of Charlotte residences to have undertaken audits and energy efficiency steps by 2020.

In January 2015, Kathy Blume, founder of Vermontivate, presented the latest version of Vermontivate, a fun and inspiring team-based game to engage local communities and families in tackling climate change. Student member Laurel Jaunich considered how the CVU Environmental Action Club could take this on.

In February, the Energy Committee applied for and won a Schips grant to coordinate with Charlotte's Food Shelf to create an "Energy Shelf." The project's purpose is to help Charlotters of limited means weatherize their homes to reduce drafts, keep warm, and improve heat affordability. With the guidance of the Food Shelf staff and volunteers, several families were identified and a team of Energy Committee members visited the first home to help weatherstrip, seal leaky doors and windows and replace showerheads with energy efficient low flow ones. In addition, wool blankets were distributed to needy Charlotters during the extended brutally cold winter.

In April, the Select Board appointed a new Energy Committee member Chris Sheehan. Chris's interests and expertise in education will help the Committee in its mission to "promote energy education and awareness."

In September, 2015, Brian Otley of Green Mountain Power, presented an update of GMP's new programs (e.g., E-home program) to reduce fossil fuel usage and increase energy efficiency.

In October, long-standing Committee member Jennifer Chiodo, who helped spearhead Charlotte's Energy Committee from its inception, moved to Hinesburg and hence stepped down from her Committee member role.

In December 2015, the Energy Committee continued with the Energy Shelf project and visited a couple more homes to not only help weatherize but also to provide helpful hints on saving energy and saving money over time.

**Committee Members:** Jennifer Chiodo (until October 2015) , Rebecca Foster, Suzy Hodgson, Catherine Hughes, Bill Kallock, David Pill, Chris Sheehan (new member as of April 2015). Student member: Laurel Jaunich Planning Commission Liaison: Gerald Bouchard, Board Liaison: Mathew Krasnow.

## 2015 Tree Warden Report

Larry Hamilton continued as volunteer Tree Warden and Mark Dillenbeck as Deputy Tree Warden. In February, Susan Smith of Lake Road was appointed as a second Deputy Tree Warden, -- a much needed addition to the TreeTeam. All three are also active members of the **Charlotte Park and Wildlife Refuge Oversight Committee**, which includes some hands-on work time. To assist in monitoring and pruning planted roadside trees, **volunteers** Roger Richmond of Spear Street and Vince Crockenberg of Thompson's Point Road have performed many much-appreciated hours of time and muscle.

Storm lake damage at **Thompson's Point** resulted in several requests (and needs) to cut trees in the Shoreland Seasonal Home District, and along the Shoreland District due to the high water and waves, --all of which require prior approval by the Tree Warden or the Zoning Administrator. Mark handles the bulk of the requests for help or advice on tree cutting/pruning at Thompsons Point. The new **State Shoreland Law** which includes control over tree cutting on the entire Town's shoreland has resulted in increased cooperative work with the Town Zoning Administrator and Planner by the Tree Team. Larry continues to work cooperatively with Road Commissioner Lewis on **right-of-way matters** involving hazard trees and public safety.

A generous outpouring of donations for **tree planting** came from the Tree Warden's 90<sup>th</sup> birthday celebration. To cap it off, William Rutter again made a \$5000 grant. These permit us to continue the roadside tree restoration project. 28 more trees were planted this year.

**Arbor Day** was proclaimed by the Selectboard for May 1, and as is custom, Charlotte Central School organized a celebration. Larry joined Charlie Proutt of Horsford Nursery, who provided two trees, equipment, mulch, and fertilizer. These were fruit trees in keeping with the school's support of local food use. This brings the school's "forest" to 42 trees, thanks to this dedicated man. All trees planted to date were pruned by the Tree Team this year.

At Town Party, a short ceremony honoring all trees was organized by Annemie Curlin and held around the **Town's Millenium Tree**, a bur oak planted in the year 2000.

A distressing and unfortunate situation developed on **East Thompson's Point Road** with 24 trees that had been planted in 2008 at the request of Robert Mack under the Tree Fund's Roadside Shadetree Restoration program. After injuring most of these by cultivating too close in 2011, in spring 2015 further injury was inflicted, and in spite of a signed agreement to maintain and protect the trees, Robert Mack insisted that they be removed from the edge of his property. A citation and fine on Robert Mack was recommended to the Selectboard. After a series of complicated negotiations and some acrimony, 12 of these were relocated along the Thompson's Point Road at the Corley property and 7 moved to Ferry Road at the Lewis property. Mack has elected to retain 5 trees for which he will be charged at cost.

**Outreach educational articles** published by Larry in *the Charlotte News* :

*No, this is not about the many direct value of trees.*

*Charlotte woodpiles (and the piler's) personalities.*

*Grow roots in your community: plant a memorial tree (Charlotte Citizen.)*

*Charlotte as forest guardian of Lake Champlain.*

*Do you have your own special tree?*

*Who's to blame? Porcupine? Squirrels? The dreaded DED?*

*Celebrate the life of "special" tree at Town Party.*

*A lament for the Old Lantern elms.*

*Honoring/talking to trees.*

*Notes from the Tree Warden: 1. Acorns galore. --2. Tree Volunteers.*

*Unter der/den linden.*

*Fall, 2015 tree planting activity.*

*Broad arrows, stump fences, a university and peace---what's the red thread?*

*Larry Hamilton, Tree Warden with Mark Dillenbeck and Susan Smith, Deputy Tree Wardens*



The Charlotte Library enjoyed another year of successful programs, fascinating book conversations, and intriguing additions to our collections. Our accomplishments included increasing accessibility to the library's (and other state library) collections, providing more opportunities to engage in knowledge, creativity, and discourse, and serving as a cornerstone of the community. Some program highlights include our 4<sup>th</sup> year of Classical Connections, featuring Treasure Island; a Mushroom Cultivation Workshop; the 5<sup>th</sup> and most successful year of our Library/Transition Town Garden; and the Adopt-a-Maker project that debuted at the Champlain Mini-Maker Faire in October.

Below is a thumbnail of the numbers included in the latest report to the Vermont Department of Libraries.

#### **COLLECTION**

Books in Collection: 13,389; Audiobooks in Collection: 1434; DVDs: in Collection: 954.

**CIRCULATION:** 46,248 (FY2014: 44,813)

#### **VISITS & USE**

Weekly Visits: 27,456 (FY 2014: 21,268)

Weekly Computer/Wi-fi use: 6344

Meetings Etc.: 104

**BORROWERS:** Adult Borrowers: 2064; Juvenile Borrowers: 446; TOTAL BORROWERS: 2510 (FY2014: 2347)

#### **PROGRAMS**

Number: 171 programs (Adult: 73; Young Adult: 20; Children: 78) (FY2014: 134)

Total Attendance: 2134 (Adult: 602; Young Adult: 323; Children: 1209) (FY2014: 1869)

In addition to these statistics, we have also seen an increase in the readers advisory and technical advice queries. These two areas are newly accounted for and we are excited to see a rise in them.

Staff achievements include Cheryl Sloan's appointment as Vice-President of the Friends of Dorothy Canfield Fisher Award Board and Margaret Woodruff's election as Vice-President of the Vermont Library Association. The Charlotte Library was featured as a Makerspace spotlight at the Vermont Libraries Friends & Trustees Conference and also in the New England Library Association Conference "Ignite Sessions."

The library was fortunate to receive a number of grants for programs and for library development. Thanks to the Champlain Mini-Maker Faire and UTC Technologies for the Adopt-a-Maker grant, to the Department of Libraries for a Digital Economy Project Grant and a Summer Reading Performance Grant, and generous community donors who made programs possible.

We are grateful to the community volunteers who donate their time and energy to keep the library running smoothly. The volunteer corps works 35 hours each week, at a financial value of \$39,876; the value of their assistance to the library staff and patrons is incalculable!

Respectfully submitted,

The Charlotte Library Board of Trustees

Emily Ferris, Chair (2018)

Dorrice Hammer (2017, retired 2016)

Nan Mason (2016)

Danielle Conlon Menk (2020)

Jonathan Silverman (2019)

**Charlotte Volunteer Fire and Rescue Services, Inc.**  
**Report to the Town of Charlotte**

***Introduction***

Charlotte Fire and Rescue Services, Inc. (CVFRS) is an independent, not-for-profit corporation whose mission is to provide fire protection, rescue and emergency medical services to the Town of Charlotte and surrounding communities as requested. The corporation is run by its volunteer members and governed by a Board of Directors elected by the members from the volunteer body and from the community at large. The public safety mission of the corporation is pursued through the operations of its two agencies, Charlotte Volunteer Fire Department and Charlotte Volunteer Rescue Squad. The annual operational report of each agency follows later in this report.

Since its founding in 1950 CVFRS has received the majority of its funding through the generous support of the Town of Charlotte. In addition, private gifts over the years have enabled the corporation to have additional, non-public revenues to support its operations. These so-called "special" funds significantly enhance the ability of CVFRS to perform its public safety mission and reduce the costs of operation to the Town of Charlotte. Descriptions of these funds and their recent usage follow later in this report.

***Challenges***

As in past years, our primary concern remains the recruitment, training and retention of a core group of volunteer responders. In addition to this on-going effort to sustain volunteer levels we have found it increasingly challenging to manage a roster of paid rescue members to cover all ambulance shifts. Although volunteerism levels are declining nationwide our experience this past year has been mixed. CVFD (Fire) has managed to attract at least as many new volunteers as have left through normal attrition. CVRS (Rescue) has been less fortunate and has seen a significant net decline in volunteers through medical leaves and normal attrition. Attracting new volunteer rescue members has proven difficult in Charlotte, and indeed, throughout the state of Vermont.

Volunteer organizations such as CVFRS also face a growing challenge from the increasing complexity of our financial, regulatory and human resource requirements. As an organization we have begun to question how long our part-time volunteer leadership structure can keep pace with increasing numbers of paid staff and ever greater regulatory and financial reporting demands.

***Going Forward***

We continue to make progress in many areas of internal and financial control. We have strengthened our board by reaching out more broadly to the community for membership. We have adopted new policies for the organization including a new procurement policy. We have continued the evolution of our accounting and reporting systems to provide more useful and consistent information in a more tightly controlled environment

The level of internal cooperation and cross training within CVFRS and with neighboring departments is higher than ever. As a result both our volunteer and paid staff are better trained and more highly motivated to respond to our shared mission of providing emergency services to the Charlotte community.

Respectfully submitted,  
John R. Snow  
Corporate President

## FY-15 Charlotte Volunteer Fire Department Annual Report

The volunteers of the Charlotte Fire Department responded to 209 emergency calls in FY-15, an increase of 37% and a record number for our Department for a second year in a row. 17% were for fires of all types, 16% were motor vehicle accidents, and 31% were fire and carbon monoxide alarm activations. Most of the fire and CO alarm activation calls could be prevented with annual maintenance of the alarm systems.

### FY 2015 Emergency Responses: 209

Motor Vehicle Accidents 33	Mutual Aid to other Towns 55
Structure Fires 14	Water/Ice Rescues 7
Vehicle Fires 3	Medical Assist 21
Grass/Brush Fires 5	Fire Alarms 42
Chimney Fires 5	Carbon Monoxide Alarms 22
Other Fires 9	Public Assistance 9
Power Lines Down 9	Smoke/odor in building 5
Electrical/Furnace Problem 4	Hazardous Materials 6

Operating Smoke and Carbon Monoxide detectors are required in all residences and they have saved lives in Charlotte. Please change the batteries and test these detectors at least annually and replace them if they are older than 7 years.

Twenty-three active members spent approximately 1,100 hours responding to these emergency calls. In addition they spent another approximate 2,700 hours training days, evenings and on weekends. This time commitment can be taxing on individuals and their families and we are sincerely grateful for the commitment that all of our members make. The Department supplemented weekly training with specialized courses including rope rescue, vehicle extrication, ice and water rescue, and search and rescue. Two members traveled to Maine to receive certificates to train others in water and swift water rescue techniques. The Department was fortunate to be able to participate in several live fire trainings along with other area Fire Departments so that we all benefitted from this invaluable opportunity. We responded to seven emergencies on Lake Champlain and because the Point Bay Marina generously donates dock space for our 21 foot boat our response time is minimized.

In FY-15 we welcomed four new members Tom Cosinuke, Skip Lucia, Cathrine Richards, and Fritz Tegatz. Bryan LaBarge took a leave to join the Vermont Air National Guard as a firefighter and we expect him to return in March, and Kevin Lambert was hired by the Brattleboro Fire Department. Senior Firefighter Rob Mullin, our fulltime weekday firefighter and EMT, has taken on much of the responsibilities of maintaining the equipment and apparatus, and insuring our members are properly trained. Rob has also completed equipment inventories, checked all of our dry hydrants, set up a new management software that allows our department to file required State and Federal reports, track member training hours, calls, equipment inventory and the maintenance history for the equipment and apparatus. Rob's research led to the Department implementing a cell phone based dispatching service called Active911 to augment our radio dispatch system. Active911 provides up to date information on the type and location of a call, it maps the route for responders, and provides real time updates of who is responding to the call. Thanks to Rob's efforts our Dispatch Center in Shelburne became one of the few locations in Vermont that is using this system. Rob and Dick St. George submitted several grant funding requests to replace our aging self-contained breathing apparatus (SCBA) and radio equipment. We received \$26,942 in radio equipment grant funding but were denied the SCBA funding this year. \$19,573 from CVFRS Special funds were used to purchase vehicle rescue equipment and shelving for the Heavy Rescue Truck, and \$1,521 added operator protection canvas and a remote spotlight for the boat.

We are thankful for the work that Fire Department Auxiliary members Rita St. George, Dawn St. George, Jennifer Bora, and Denise Therrien do all year for Fire and Rescue at special functions such as the Town Party, Halloween, Santa's visit, and at weekend training classes. I also wish to thank our Corporate Administrator Patrice Machavern who does an amazing job helping with organization, financial reporting, special funds accounting, inventories, audit preparation, and basically anything related to keeping the organization operating smoothly. Engineer Mike Gill continues to perform essential maintenance and repairs to keep the Fire and Rescue vehicles running in top condition and this organization is very fortunate to benefit from Mike's expertise and experience.

Anyone interested in learning more about how they might assist with the Fire Department's operation is encouraged to contact us or stop by the Station. You can stop by the station most weekdays between 8 and 4 to meet Rob, or we meet every Wednesday evening at the Station at 6:30 pm. The station number is 425-3111, or check us out on Facebook.

Respectfully submitted,

Christopher W. Davis, Fire Chief

#### 2014-15 Fire Department Active Members

##### **OFFICERS:**

Chief	Chris Davis	425-6515
Assist. Chief	Dick St. George	922-4994
Captain	Devin St. George	
1 <sup>st</sup> Lieutenant	Jon Davis	
2 <sup>nd</sup> Lieutenant	Chris Mack	
3 <sup>rd</sup> Lieutenant	Bryan LaBarge	
Senior Firefighter	Rob Mullin	
Secretary	Joe Congdon	
Engineer	Mike Gill	
Special Fund Treasurer	Kevin Lambert	

##### **MEMBERS:**

Philip Bothwell	Andrew Dickerson
Mike Cook	Brianna Hanlon
Tom Cosinuke	Andrew Haigney
Trevor Denton	Skip Lucia
Cathrine Richards	Dustin St. George
John Snow	Fritz Tegatz
Zach Trono	

##### **Fire Dept. Auxiliary Members:**

Rita St. George, Dawn St. George, Jennifer Bora, Denise Therrien.

**Dial 911** for an **EMERGENCY only**. For **burn permits** please call **985-8051** between 7:30 am and 5 pm. You must call for a permit **BEFORE** you burn, **only** brush, leaves, unpainted and untreated wood are allowed to be burned, and the fire out before dark. Please call even for **camp fires** to prevent a passer-by from calling it in as a fire.





# CHARLOTTE *Proudly Serving Since 1950* FIRE & RESCUE



## Report to the Town of Charlotte

### **CVFRS Non-public "Special" Funds**

A brief description of each special fund and its last fiscal year summary follow. During the fiscal year ending June 30, 2015, significant purchases from these funds include: additional dome cameras to enhance station security, AMKUS Cutter and para-struts for extrications as identified on project list, lockers for rescue members, portable radio headsets and portables to enhance communication en-route to scene, Federal and VT UBI taxes.

### **CVFRS (Pease Mountain) Tower Fund**

CVFRS, Inc. owns a radio tower located on Pease Mountain in Charlotte. This fund was established in the late 1990's to receive lease payments made by a cellular phone company (presently Verizon Wireless) who leases antenna and equipment space on the Pease Mountain tower and site. Historically CVFRS has used the income in this account to cover the cost of our radio equipment repairs and upgrades, as well as covering the costs associated with owning and maintaining the 199 foot tall tower erected in 1986. We continue to believe that a significant reserve should be held in this fund in the event the tower which is now over 27 years old needs to have major repairs. We are assessing the anticipated lifespan of this tower and the expected replacement or decommissioning costs.

#### *CVFRS Pease Mountain Tower Account Summary 7/1/14 – 6/30/15*

#### Revenue

Verizon Lease Payments	\$28,240
Grant Income	26,942
Misc. Income	1,530
Interest	<u>471</u>
	\$57,183

#### Expenses

Communication Enhancements	\$26,942
Installation of Repeater	10,215
Headsets for Engine 1	6,216
Portable Radios	4,500
Antenna	3,625
Taxes	8,336
Licensing Fees	652
Bank Charges & Postage	<u>70</u>
	\$60,556

Net Income / (Loss)	(\$ 3,373)
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**Harriet U. Barrows Trust**

In 2001, former Charlotte resident Harriet Barrows passed away and generously left CVFRS a trust in memory of her husband, Maynard O. Barrows, a past Chief of the Fire Department. This Trust provides that CVFRS receive income from the Trust to use as needed to improve and sustain the Fire Department and Rescue Squad operations. The income from this Trust is held in a separate fund and the membership votes on specific purchases. Equipment for the fire and rescue vehicles, portions of the water rescue boat, improvements to the station are examples of how the income from this Trust is expended.

*Harriet U. Barrows Trust Account Summary 7/1/14 – 6/30/15*

Revenue

Trust income	\$ 22,613
Other Income / Sale of PPE	10,300
Interest	<u>97</u>
	\$ 33,010

Expenses

Para-Struts	\$ 11,266
Building Improvements: Lighting / Security	3,515
Transfer to Operating Account	2,865
Fabricate & Install sliding shelves	1,775
Amkus Cutters & Blades	6,550
Bank Charges	<u>12</u>
	\$ 25,983

Net Income / (Loss)	\$ 7,027
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**Rescue Squad "Special Fund"**

This fund contains donated funds and the proceeds from fundraising activities. The members of the Rescue Squad vote to spend these funds on equipment and items that support the operation of the organization and enhance the volunteer experience.

*Rescue Squad "Special" Fund Summary 7/1/14 – 6/30/15*

Revenue

Donations	\$ 1,100
Interest Earned	<u>8</u>
Total Income	\$ 1,108

Expenses

Lockers and bedding for crew	\$ 1,711
Fire & Ice Expenses	2,136
Member Training	552
Halloween Candy	392
Misc. Expenses	125
Bank charges	<u>12</u>
Total Expenses	\$ 4,928

Net Income / (Loss) (\$3,820)

**Fire Department "Special" Fund**

This fund contains donated funds and the proceeds from fundraising activities. The members of the Fire Department vote to spend these funds on equipment and items that support the operation of the organization and enhance the volunteer experience.

*Fire Department "Special" Fund Summary 7/1/14 – 6/30/15*

Revenue

Town Day Receipts	\$ 1,336
Donations	1,990
Fire & Ice Receipts	910
Program Services	<u>1,773</u>
	\$ 6,009

Expenses

Fire & Ice Expenses	\$ 3,478
Stitches Afloat Helmsman Enclosure	992
Members Ts, Sweatshirts, Hats	708
HID Go Light for Boat	629
Town Party Expenses	426
Halloween Candy	165
Tags for Amkus	84
Bank Charges	<u>8</u>
	\$ 6,490

Net Income / (Loss) (\$ 481)



## **Lewis Creek Association 2015 Program Highlights**

The LCA board was thrilled that Marty Illick our Executive Director received the Governor's Environmental Excellence Award at a July ceremony in Montpelier. These annual awards are given to recognize the efforts and actions of Vermonters who conserve and protect natural resources, prevent pollution and promote environmental sustainability. Marty has not only been a strong advocate for water quality but also for developing strategies to foster greater collaboration between state staff and local citizens. Her passion for clean water, citizen engagement and science based policies continues to inspire the board and provide the leadership we need to continue our programs. We are also pleased Susan Moegenburg an ecologist and resident of Shelburne agreed to join the board. Susan has been co leading stream monitoring work of the South Chittenden River Watch since 2004.

We welcome anyone interested in our programs to join in and assist with special projects and board activities. Please visit our library at [lewiscreek.org](http://lewiscreek.org) and learn about daily activities on Facebook.

This year your contributions helped leverage grants from the Lake Champlain Basin Program and VT Agency of Natural Resources for education, restoration and conservation projects in our watersheds that drain to the mid portion of Lake Champlain.

We continue to work with our partners to educate residents to improve the health of land and water resources in two counties and seven towns. Our partner groups include state and local governments, LaPlatte Watershed Partnership, Lake Iroquois Association, South Chittenden Riverwatch, Addison County Riverwatch Collaborative, Vermont Family Forests, state and local land trusts and conservancies, and two new regional groups -Watersheds United Vermont and the Vermont Water Monitoring Council.

With many thanks from the LCA Board of Directors and Staff:

Louis duPont, Chris Runcie - Starksboro  
Peter Erb, Andrea Morgante - Hinesburg  
Thomas Newcomb, Susan Moegenburg- Shelburne  
Mollie Wills, Tai Dinnan - Communications

Judy Elson- Ferrisburgh  
Chris Slesar- Monkton  
Stevie Spencer- Administration  
Marty Illick- Executive Director

## **LCA Program Highlights** (\$100,000 annual budget)

### Restoration and Conservation

Successful fundraising of \$120,000 provided the needed matching funds to allow the Town of Monkton to construct VT's first two amphibian and wildlife underpasses in Monkton Vermont.

Year 7 -Thorp Kimball Invasive European Frogbit Plant Control. 210 volunteer hrs removed 4.75 tons – Charlotte.

Year 4- LaPlatte Invasive European Frogbit Plant Control. 140 volunteer hrs removed 2.1 tons – Shelburne.

Year 1- LaPlatte, Lewis, Thorp and Kimball Invasive Yellow Iris Survey and Control – Ferrisburgh, Charlotte, Shelburne.

Assisting Charlotte with its emerging wetland restoration and invasive common reed (*Phragmites australis*) control project.

### Planning and Data Collection

Provided administrative support for Addison County River Watch Collaborative, South Chittenden River Watch and the Hinesburg Silver Street Storm Water Rain Garden.

Monitoring recently installed agricultural and forestry water quality improvement projects in the Pond Brook valley in Monkton (VT ANR and USDA funded).

Completed annual water quality sampling for the Lewis, LaPlatte, McCabe's, Thorp and Kimball streams.

Participating in the development of the VT Lake Champlain TMDL Implementation and LaPlatte Basin Plans.

### Education and Outreach

Initiated the grassroots "Ahead of the Storm" (AOTS) program to promote optimal green stormwater infrastructure demonstration projects throughout our watershed towns.

Maintained the LCA website and Facebook page.

Preparing watershed health report cards for LaPlatte watershed towns of Shelburne, Hinesburg and Charlotte.

Shared water quality data and river assessment results with landowners, towns, state, legislators and others.

Promoting cost effective and strategic clean water governance policies and management plans.

## **FY2015 ANNUAL REPORT TOWN of CHARLOTTE**

The Chittenden County Regional Planning Commission (CCRPC) is a cooperative regional forum for the development of policies, plans and programs that address regional issues and opportunities in Chittenden County. Its vision is to be a pre-eminent, integrated regional organization that plans for healthy, vibrant communities, economic development, and efficient transportation of people and goods while improving the region's livability. The CCRPC serves as the region's federally designated metropolitan planning organization (MPO) and is responsible to all citizens of the region to ensure the implementation of the best regional and transportation plan for Chittenden County. The CCRPC also provides technical and planning assistance to its member municipalities and the Vermont Agency of Transportation (VTrans).

The CCRPC is governed by a 29-member board consisting of one representative from each of the County's 19 municipalities; transportation representatives from VTrans, Chittenden County Transportation Authority (CCTA), Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the Burlington International Airport (BIA) and a rail industry representative; and, at-large members representing the interests of agriculture; environmental conservation; business; and housing/socio-economic. The legislative body of each Chittenden County municipality selects its own representative and alternate. The full Commission selects the at-large representatives.

The CCRPC appreciates the opportunity to work with its municipal members to plan appropriately for the region's future to protect the special quality of life that is shared throughout Chittenden County. In FY15, the CCRPC invested about \$5 million in regional land use, transportation, emergency management, energy, natural resources, public engagement, training, and technical assistance. The program leverages \$4.7 million in Federal and State investment with \$245,000 in municipal dues and another \$300,000 in local match for specific projects—a **9:1 return on investment**.

Town of Charlotte representatives to the CCRPC Board and other committees in FY15 were:

- CCRPC representative – Jim Donovan
- CCRPC alternate – Marty Illick
- Transportation Advisory Committee (TAC) – Dean Bloch
- Planning Advisory Committee (PAC) – Jeannine McCrumb

Specific activities the CCRPC is engaged in with the Town of Charlotte, as well as some of CCRPC's regional activities, are discussed in the following sections.

## 2015 Report of the Elected Town Auditors

The Town of Charlotte Audit Report for the fiscal year ending June 30, 2015 was prepared by Sullivan Powers & Company of Montpelier, Vermont. A draft was reviewed by the Selectboard, Town Treasurers, and elected Town Auditors in November 2015, and the final version appears in this Town Report. This year, the *Schedule of Deficiencies in Internal Control and Other Recommendations* identified no deficiencies in internal control that would be considered to be material weaknesses. Other deficiencies noted in the schedule have been resolved during the course of the audit fieldwork or by the adoption of financial policies by the Selectboard since June. The remaining recommendations will be considered and addressed by modifying procedures and improving documentation.

The Town Auditors met several times during 2015, reviewing documents and policies related to the Town's financial matters, and providing recommendations to the Selectboard. Meeting agendas and minutes are posted on the Town of Charlotte web site at [www.charlottevt.org](http://www.charlottevt.org) and are available at the Town Clerk's Office.

Since Town Meeting Day, the Selectboard, Town Treasurer and Assistant Treasurer, and the Town Auditors continued work on drafting financial policies. The Town's Purchasing Policy was approved by the Selectboard in June. The Policy required a Sole Sources and Preferred Vendors List, and this was approved in July. Later in the year, the Selectboard approved the Fund Balance Policy; Accounting, Auditing and Financial Reporting Policy; and Policy on Fraud and Deceitful Acts. Policies are posted on the Town web site.

One of the recommendations of the Independent Auditor was the development of a procedures manual for the Town accounting processes. Assistant Treasurer, Christina Booher has compiled a notebook of procedures. In the future, the Town Auditors will assist with placing the procedures in a standard format.

The Town Auditors reviewed Town transactions monthly, either during "work sessions" or independently. A Reconciliation Review Worksheet is completed with each review. Looking at the receipts and expenditures has provided the Town Auditors the opportunity to become familiar with the work of the Town's departments, commissions and committees—and to identify transactions or activities needing clarification or follow-up.

Again this year, the Audit Report will provide a statement of all taxes raised by the Town, and how State Education Taxes are allocated.

Charlotte Town Auditors: Jenny Cole (Chair), Jason Pidgeon (Secretary), Peter Trono

**Sullivan, Powers & Co., P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

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Fred Duplessis, CPA  
Richard J. Brigham, CPA  
Chad A. Hewitt, CPA  
Wendy C. Gilwee, CPA  
VT Lic. #92-000180

December 3, 2015

Selectboard  
Town of Charlotte, Vermont  
P.O. Box 119  
Charlotte, Vermont 05445

We have audited the financial statements of the Town of Charlotte, Vermont as of and for the year ended June 30, 2015 and have issued our report thereon dated December 3, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the Town of Charlotte, Vermont's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Charlotte, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Charlotte, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed as follows, we identified certain deficiencies in internal control that we consider to be significant deficiencies

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town of Charlotte, Vermont's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

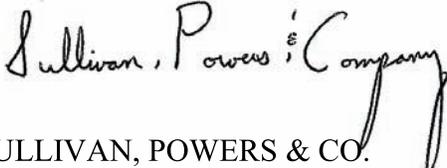
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations as Items 2015-1 through 2015-3 to be significant deficiencies.

We have also noted other matters during our audit as indicated in the accompanying Schedule of Deficiencies in Internal Control and Other Recommendations that are opportunities for strengthening internal control and operating efficiency. We have discussed the recommendations with the staff during the course of fieldwork and some of the recommendations may have already been implemented.

This communication is intended solely for the information and use of management, the Selectboard, and others within the Town of Charlotte, Vermont, and is not intended to be, and should not be, used by anyone other than these specified parties. If you would like to discuss any of the recommendations further, please feel free to contact us.

We would like to take this opportunity to thank the staff of the Town of Charlotte, Vermont for their assistance and cooperativeness throughout our audit. It has been a pleasure working with you.

Respectfully submitted,



SULLIVAN, POWERS & CO.  
Certified Public Accountants

TOWN OF CHARLOTTE, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2015

Deficiencies in Internal Control:

Material Weaknesses:

None noted.

Significant Deficiencies:

2015-1 Authorization of General Journal Entries

*Criteria:*

Internal controls should be in place that requires appropriate officials to authorize and review all adjustments to the books of original entry.

*Condition:*

The Town does not have a policy in place to require authorization or review of adjustments to the books of original entry.

*Cause:*

Unknown.

*Effect:*

This deficiency in the internal control structure could allow other working control policies to be circumvented.

*Recommendation:*

We recommend that the Town enact a policy that requires appropriate officials to authorize and review all general journal entries so as not to circumvent the original approval process.

2015-2 Wastewater Unbilled Revenue

*Criteria:*

Internal controls should be in place to ensure that the unbilled wastewater revenue is recorded properly at year end.

TOWN OF CHARLOTTE, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2015

*Condition:*

The Town bills for wastewater usage once per year in April for the usage in the prior year. This billing crosses fiscal years and should be allocated accordingly. The Town did not adjust the unbilled wastewater revenue account to allocate the billing properly across fiscal years.

*Cause:*

Unknown.

*Effect:*

The Town's unbilled wastewater revenue account balance was incorrect.

*Recommendation:*

We recommend the Town implement controls to ensure that an estimated receivable for wastewater usage is recorded in the current fiscal year that has not yet been billed.

2015-3 Netting Revenues and Expenditures

*Criteria:*

Revenue should not be netted with the expenditures in order to conform with generally accepted accounting principles.

*Condition:*

The Town netted a paving grant with the related expenditures account during the year. This nets out the revenue and expenditures as if they did not exist and results in the understatement of both revenue and expenditures.

*Cause:*

The Town was not aware that this practice is not in accordance with generally accepted accounting principles.

*Effect:*

This will result in understatement of revenue and expenditures.

*Recommendation:*

We recommend that the Town not net revenue and expenditures to ensure revenue and expenditures are not understated.

TOWN OF CHARLOTTE, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2015

Other Recommendations:

Fraud Risk Assessment

The Town has not performed a fraud risk assessment. A fraud risk assessment is important because it identifies the Town's vulnerabilities to fraudulent activities and whether those vulnerabilities could result in material misstatement of the financial statements. The fraud risk assessment would also identify processes, controls, and other procedures used to mitigate the identified fraud risks.

We recommend the Town perform a fraud risk assessment to reduce the possibility of fraudulent activities.

Cash Register

The Town does not use a cash register. A cash register serves as a good control over cash. Cash should be reconciled to the register tape as the daily receipts are being deposited.

We recommend that the Town consider the purchase of a cash register so better control over cash can be achieved.

Investment and Banking Policy

The Town does not have a formal investment and banking policy. This policy is extremely important in establishing and maintaining cash management in accordance with Selectboard directives. This policy should include general guidance for the Treasurer in the areas of bank selection, types of investments and policies for minimizing the risk of losses.

We recommend that the Selectboard and the Treasurer work together to establish guidelines for the Treasurer in the areas of cash management and investing.

Documentation of Internal Control System

A solid understanding of internal control is essential to a well run organization. An organization must continually assess their internal control systems to evaluate financial health, ensure accurate financial reporting and comply with laws and regulations. As part of this process, management should formally document its control systems.

This will provide management with an understanding of the systems related to financial reporting and the controls over relevant assertions related to all significant accounts, disclosures in the financial statements, antifraud programs and controls over selection and application of accounting policies.

TOWN OF CHARLOTTE, VERMONT  
SCHEDULE OF DEFICIENCIES IN INTERNAL CONTROL  
AND OTHER RECOMMENDATIONS  
JUNE 30, 2015

We recommend that the Town document the internal control process. This should break out the internal control process into the following five areas:

1. Control Environment – Sets the tone of an organization and is the foundation for all other components.
2. Risk Assessment – Identification and analysis of relevant risks to achieve its objectives, forming a basis for how risks should be managed.
3. Control Activities – The policies and procedures that help ensure management directives are carried out.
4. Information and Communication – The identification, capture and exchange of information in a form and timeframe that enables people to carry out their responsibilities.
5. Monitoring – The process that assesses the quality of internal control performance over time.

Budgeting for Unanticipated Expenses

The Town budgets a separate line item for unanticipated expenses. These unanticipated expenses should be recorded by their type and/or purpose and in the appropriate departments.

We recommend that the Town not charge any amounts to the unanticipated expenses line item.

**TOWN OF CHARLOTTE, VERMONT**

**AUDIT REPORT**

**JUNE 30, 2015**

TOWN OF CHARLOTTE, VERMONT  
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## Independent Auditor's Report

Selectboard  
Town of Charlotte, Vermont  
P.O. Box 119  
Charlotte, VT 05445

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Charlotte, Vermont, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Charlotte, Vermont's basic financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Charlotte, Vermont, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Change in Accounting Principle***

As described in Note I.F. to the financial statements, effective June 30, 2015, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 68, “Financial Reporting for Pension Plans” – an amendment of GASB Statement No. 27. As a result of this required change in accounting principle, the Town recorded a \$25,699 reduction in beginning net position of the Governmental Activities. Our opinion is not modified with respect to this matter.

### ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 4 through 8, the budgetary comparison information on Schedule 1, the Schedule of Proportionate Share of the Net Pension Liability on Schedule 2 and the Schedule of Contributions on Schedule 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

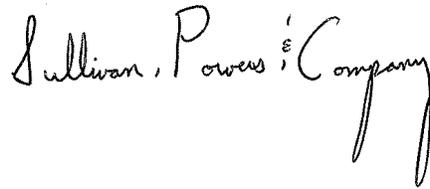
### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Charlotte, Vermont’s basic financial statements. The combining fund financial statements and the schedule of taxes raised are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

***Other Reporting Required by “Government Auditing Standards”***

In accordance with “Government Auditing Standards”, we have also issued our report dated December 3, 2015 on our consideration of the Town of Charlotte, Vermont’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Auditing Standards” in considering the Town of Charlotte, Vermont’s internal control over financial reporting and compliance.

December 3, 2015  
Montpelier, Vermont  
VT Lic. #92-000180

A handwritten signature in black ink that reads "Sullivan, Powers & Company". The signature is written in a cursive style with a large, stylized initial 'S' and a long, sweeping tail on the 'y'.

TOWN OF CHARLOTTE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015

The Town of Charlotte (the "Town") herein sets forth an overview and analysis of its financial operations for the fiscal years ending June 30, 2015 and 2014.

***Financial Highlights***

- Assets exceeded liabilities on June 30, 2015 by \$9,307,476 (*net position*). Of this amount, \$1,197,733 (*unrestricted net position*) may be used by the various funds of the Town to meet the Town's ongoing obligations.
- The Town's total governmental activities net position increased by \$341,140.
- Fund Balances of Governmental Funds increased by \$294,631 up to a total of \$1,520,970 in fiscal year 2015. The General Fund had a total fund balance of \$389,178 of which \$381,648 was unassigned.

***Overview of the Town's Financial Statements:***

The annual financial report consists of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Town of Charlotte's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town of Charlotte's assets and liabilities with the difference between the two reported as net position.

The *statement of activities* presents information showing how the Town's net position changed during the past fiscal year. The *statement of activities* is on the full accrual basis (i.e. all changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows) whereas the *statement of revenues, expenditures and changes in fund balances - governmental funds* is on the modified accrual basis (i.e. revenue is recognized when it becomes measurable and available as net current position and expenditures are recognized when the related liability is incurred). Thus in the *statement of activities*, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The major governmental activities of the Town of Charlotte include general government, highways and bridges, and public safety. The government-wide financial statements can be found in Exhibits A and B of this report. The business-type activity of the Town is the wastewater operation on Thompson's Point, which is accounted for in the proprietary fund statements.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town has three types of funds: governmental funds, a proprietary fund and fiduciary funds. The proprietary fund of the Town is an enterprise fund (business activities). This covers our Thompson's Point wastewater department. Fund financial statements can be found in Exhibits C through J.

TOWN OF CHARLOTTE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015

**Notes to the financial statements.** The notes provide additional information that is necessary for an understanding of the information in the government-wide and fund financial statements. The notes to the financial statements follow the basic financial statements in this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This supplementary information includes the General Fund budget/actual reports and combining statements for various funds. The supplementary information can be found immediately following the notes to the financial statements.

Table 1  
Net Position

	Governmental Activities		Business-type Activities		Total	
	FY2015	FY2014	FY2015	FY2014	FY2015	FY2014
Current and Other Assets	\$ 1,828,456	\$ 1,497,756	\$ 226,154	\$ 186,963	\$ 2,054,610	\$ 1,684,719
Capital Assets	6,788,938	6,687,672	988,341	1,018,341	7,777,279	7,706,013
Total Assets	<u>8,617,394</u>	<u>8,185,428</u>	<u>1,214,495</u>	<u>1,205,304</u>	<u>9,831,889</u>	<u>9,390,732</u>
Deferred Outflows of Resources	<u>19,046</u>	<u>15,157</u>	<u>0</u>	<u>0</u>	<u>19,046</u>	<u>15,157</u>
Current Liabilities	223,106	89,575	51	75,000	223,157	164,575
Long-term Liabilities	<u>277,683</u>	<u>347,524</u>	<u>0</u>	<u>0</u>	<u>277,683</u>	<u>347,524</u>
Total Liabilities	<u>500,789</u>	<u>437,099</u>	<u>51</u>	<u>75,000</u>	<u>500,840</u>	<u>512,099</u>
Deferred Inflows of Resources	<u>42,619</u>	<u>11,594</u>	<u>0</u>	<u>0</u>	<u>42,619</u>	<u>11,594</u>
Net Investment in Capital Assets	6,788,938	6,687,672	988,341	943,341	7,777,279	7,631,013
Restricted	332,464	440,566	0	0	332,464	440,566
Unrestricted	<u>971,630</u>	<u>623,654</u>	<u>226,103</u>	<u>186,963</u>	<u>1,197,733</u>	<u>810,617</u>
Total Net Position	<u>\$ 8,093,032</u>	<u>\$ 7,751,892</u>	<u>\$ 1,214,444</u>	<u>\$ 1,130,304</u>	<u>\$ 9,307,476</u>	<u>\$ 8,882,196</u>

As indicated above, assets exceeded liabilities by \$9,307,476 at the end of fiscal year 2015. Assets exceeded liabilities by \$8,882,196 at the end of fiscal year 2014.

The largest portion of the Town's net position is in its investment in capital assets (83.6% = \$7,777,279). These assets are used to provide services to its citizens (e.g. land, buildings, equipment, and infrastructure). Therefore these assets are not available for future spending. A portion (3.6% = \$332,464) of the Town's net position is subject to restrictions on how it may be used (e.g. highway maintenance, trails, etc.). The remaining balance is an unrestricted net position (12.8% = \$1,197,733) may be used to meet the government's ongoing obligations to citizens and creditors. Some of the amounts included in unrestricted net position have been assigned by management for particular purposes (e.g. capital projects).

**Governmental activities.** Governmental activities increased the Town's net position by \$341,140 in FY15.

TOWN OF CHARLOTTE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015

Table 2  
Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	FY2015	FY2014	FY2015	FY2014	FY2015	FY2014
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,038,326	\$ 1,049,454	\$ 261,592	\$ 187,884	\$ 1,299,918	\$ 1,237,338
Operating Grants and Contributions	380,269	379,998	0	0	380,269	379,998
Capital Grants and Contributions	173,724	119,003	0	0	173,724	119,003
General Revenues:						
Property Taxes	1,476,095	1,598,567	0	0	1,476,095	1,598,567
Penalties and Interest on Delinquent Taxes	80,478	28,564	0	0	80,478	28,564
General State Grants	100,324	76,300	0	0	100,324	76,300
Unrestricted Investment Earnings	308	289	12	13	320	302
VELCO Property Tax Settlement	32,783	0	0	0	32,783	0
Other Revenues	8,913	1,514	0	0	8,913	1,514
<b>Total Revenues</b>	<b>3,291,220</b>	<b>3,253,689</b>	<b>261,604</b>	<b>187,897</b>	<b>3,552,824</b>	<b>3,441,586</b>
Expenses:						
General Government	799,651	852,915	0	0	799,651	852,915
Public Safety	540,501	715,633	0	0	540,501	715,633
Highways and Streets	935,688	889,559	0	0	935,688	889,559
Culture and Recreation	442,489	345,604	0	0	442,489	345,604
Community Development	220,972	156,444	0	0	220,972	156,444
Interest on Long-term Debt	10,779	14,330	0	0	10,779	14,330
Wastewater	0	0	177,464	153,835	177,464	153,835
<b>Total Expenses</b>	<b>2,950,080</b>	<b>2,974,485</b>	<b>177,464</b>	<b>153,835</b>	<b>3,127,544</b>	<b>3,128,320</b>
Special item:						
Transfer of Capital Assets to Charlotte Fire and Rescue Services, Inc.	0	(667,386)	0	0	0	(667,386)
<b>Increase/(Decrease) in Net Position</b>	<b>\$ 341,140</b>	<b>\$ (388,182)</b>	<b>\$ 84,140</b>	<b>\$ 34,062</b>	<b>\$ 425,280</b>	<b>\$ (354,120)</b>

***Financial Analysis of Major Governmental Funds***

**The General Fund**

The General Fund balance increased \$83,355 from \$305,823 at the end of fiscal year 2014 to \$389,178 at the end of fiscal year 2015.

A budget surplus of \$206,416 was generated in the General Fund during fiscal year 2015. The total revenues budgeted were \$2,989,904. The actual revenues collected were \$3,219,568, which was \$229,664 more than budgeted. The Selectboard anticipated applying \$125,000 of the surplus from the prior year cumulative fund balance to meet expenses, which would have resulted in a planned deficit of \$125,000. However, the resulting surplus of \$81,416 meant that a budget surplus of \$206,416 was generated during FY15. This was due in large part to the collection of delinquent property taxes via "tax sales". The Town also received a paving grant and a grant to replace a large culvert that weren't anticipated in the budget.

A total of \$3,114,904 was budgeted for expenses of which \$3,138,152 was actually spent. Budgeted expenses that were underspent include traffic enforcement (\$40,459), the planning and zoning department (\$15,289) the recreation program (\$11,334) and Selectboard legal expenses (\$10,237).

TOWN OF CHARLOTTE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015

In the highway expense budget a total of \$900,814 was spent, \$436 less than the budget of \$901,250. Some line items were underspent and some were overspent. Retreatment and winter plowing/sanding were over by \$65,272 and \$47,553, respectively, while gravel road maintenance and ditching were under by \$70,157 and \$45,956, respectively. \$195,317 of Class II Highway State Aid was received during the year, helping to offset some of these expenses.

**The Highway Reserve Fund**

The Highway Reserve Fund ended fiscal year 2015 with a cumulative surplus of \$135,115. The prior year cumulative surplus was \$217,902 resulting in a current year loss of \$82,787. This decrease was primarily due to two transfers of \$77,500 and \$72,500 approved at Town Meeting, 2014 and Town Meeting, 2015, respectively, to be used for bridge reconstruction projects.

**Other Funds**

The Town has the following reserve funds at June 30, 2015:

Highway Reserve Fund	\$ 135,115
Conservation Fund	463,020
Fire & Rescue Capital Fund	139,343
Non-Major Government Funds	<u>394,314</u>
Total Other Funds	<u>\$1,131,792</u>

**Restricted Net Position and Reserved Fund Balances**

The restricted net position was \$332,464 on June 30, 2015. These funds are reserved for specific future expenses, such as highway maintenance, trails and other purposes determined by trust or grant agreements.

The unassigned fund balance of the Governmental Funds was \$381,648 on June 30, 2015. These funds are available to address planned or unexpected expenses in the General Fund.

**Capital Assets**

Governmental Capital Assets increased \$101,266 net of accumulated depreciation to a total of \$6,788,938 as of June 30, 2015. This was primarily the result of paving projects (\$359,500) and three projects in-progress at the end of the year: Carpenter Road Bridge, Seguin Covered Bridge and the Library Roof.

**Long-term Debt**

At the end of the current year, the Town had total long-term debt outstanding of \$300,000. This amount represents bonded debt backed by the full faith and credit of the Town.

TOWN OF CHARLOTTE, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2015

Table 3  
Outstanding Debt at Year-End

	Governmental Activities		Business-type Activities		Total	
	FY2015	FY2014	FY2015	FY2014	FY2015	FY2014
Bonds Payable	\$ 300,000	\$ 345,000	\$ 0	\$ 75,000	\$ 300,000	\$ 420,000

The Town's total debt decreased by \$120,000 during the year, reflecting repayments of principal. The bond that funded the construction of the Thompson's Point wastewater system has been paid off.

Bonds are issued through the Vermont Municipal Bond Bank. The Town issues no bonded debt on its own behalf and does not maintain its own credit rating.

Additional information on the Town's long-term debt can be found in Note IV. G. in the notes to financial statements.

***Economic Factors and Next Year's Budget and Rates***

The following factors were considered in the development of budgets for FY16:

The Town approved a general fund budget for fiscal year 2016 in the amount of \$3,459,425. This represents an increase of \$344,521 (11%) from the approved budget for the prior fiscal year.

The following factors will influence budgets in future fiscal year:

The Selectboard will be attempting to keep the municipal budget flat in the coming fiscal year.

This financial report is designed to provide a general overview of the Town of Charlotte, Vermont's financial condition. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Town Administrator or the Town Treasurer, P.O. Box 119, Charlotte, Vermont 05445.

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF NET POSITION  
JUNE 30, 2015

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 1,709,749	\$ 161,111	\$ 1,870,860
Receivables	118,800	64,950	183,750
Internal Balances	(93)	93	0
Capital Assets:			
Land	1,827,100	0	1,827,100
Construction in Progress	113,553	0	113,553
Other Capital Assets, (Net of Accumulated Depreciation)	4,848,285	988,341	5,836,626
Total Assets	8,617,394	1,214,495	9,831,889
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	19,046	0	19,046
Total Deferred Outflows of Resources	19,046	0	19,046
<u>LIABILITIES</u>			
Accounts Payable	32,406	0	32,406
Accrued Payroll and Benefits Payable	13,986	0	13,986
Unearned Revenue	0	51	51
Accrued Interest Payable	681	0	681
Tax Sale Overpayments	136,033	0	136,033
Noncurrent Liabilities:			
Due Within One Year	40,000	0	40,000
Due in More than One Year	277,683	0	277,683
Total Liabilities	500,789	51	500,840
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	9,551	0	9,551
Deferred Inflows of Resources Related to the Town's Participation in VMERS	33,068	0	33,068
Total Deferred Inflows of Resources	42,619	0	42,619
<u>NET POSITION</u>			
Net Investment in Capital Assets	6,788,938	988,341	7,777,279
Restricted For:			
Highways and Streets	283,237	0	283,237
Other Purposes	49,227	0	49,227
Unrestricted	971,630	226,103	1,197,733
Total Net Position	\$ 8,093,032	\$ 1,214,444	\$ 9,307,476

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Functions/Programs:</b>							
<b>Primary Government:</b>							
<b>Governmental Activities:</b>							
General Government	\$ 799,651	\$ 922,584	\$ 22,824	\$ 0	\$ 145,757	\$ 0	\$ 145,757
Public Safety	540,501	6,551	0	0	(533,950)	0	(533,950)
Highways and Streets	935,688	600	195,317	147,829	(591,942)	0	(591,942)
Culture and Recreation	442,489	108,591	9,149	25,895	(298,854)	0	(298,854)
Community Development	220,972	0	152,979	0	(67,993)	0	(67,993)
Interest on Long-term Debt	10,779	0	0	0	(10,779)	0	(10,779)
<b>Total Governmental Activities</b>	<b>2,950,080</b>	<b>1,038,326</b>	<b>380,269</b>	<b>173,724</b>	<b>(1,357,761)</b>	<b>0</b>	<b>(1,357,761)</b>
<b>Business-type Activities:</b>							
Wastewater	177,464	261,592	0	0	0	84,128	84,128
<b>Total Business-type Activities</b>	<b>177,464</b>	<b>261,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,128</b>	<b>84,128</b>
<b>Total Primary Government</b>	<b>\$ 3,127,544</b>	<b>\$ 1,299,918</b>	<b>\$ 380,269</b>	<b>\$ 173,724</b>	<b>(1,357,761)</b>	<b>84,128</b>	<b>(1,273,633)</b>
<b>General Revenues:</b>							
Property Taxes					1,476,095	0	1,476,095
Penalties and Interest on Delinquent Taxes					80,478	0	80,478
General State Grants					100,324	0	100,324
Unrestricted Investment Earnings					308	12	320
VELCO Property Tax Settlement					32,783	0	32,783
Other Revenues					8,913	0	8,913
<b>Total General Revenues</b>					<b>1,698,901</b>	<b>12</b>	<b>1,698,913</b>
<b>Change in Net Position</b>					<b>341,140</b>	<b>84,140</b>	<b>425,280</b>
<b>Net Position - July 1, 2014, As Restated</b>					<b>7,751,892</b>	<b>1,130,304</b>	<b>8,882,196</b>
<b>Net Position - June 30, 2015</b>					<b>\$ 8,093,032</b>	<b>\$ 1,214,444</b>	<b>\$ 9,307,476</b>

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2015

	General Fund	Highway Reserve Fund	Conservation Fund	Fire & Rescue Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 1,703,249	\$ 0	\$ 0	\$ 0	\$ 6,500	\$ 1,709,749
Receivables	114,874	0	0	0	3,926	118,800
Due from Other Funds	<u>0</u>	<u>135,115</u>	<u>463,020</u>	<u>139,343</u>	<u>387,814</u>	<u>1,125,292</u>
Total Assets	<u>\$ 1,818,123</u>	<u>\$ 135,115</u>	<u>\$ 463,020</u>	<u>\$ 139,343</u>	<u>\$ 398,240</u>	<u>\$ 2,953,841</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 32,406	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,406
Accrued Payroll and Benefits Payable	13,986	0	0	0	0	13,986
Due to Other Funds	1,125,385	0	0	0	0	1,125,385
Tax Sale Overpayments	<u>136,033</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>136,033</u>
Total Liabilities	<u>1,307,810</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,307,810</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Prepaid Property Taxes	9,551	0	0	0	0	9,551
Unavailable Property Taxes, Penalties and Interest	105,000	0	0	0	0	105,000
Unavailable Grants	0	0	0	0	3,926	3,926
Unavailable Fees	<u>6,584</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,584</u>
Total Deferred Inflows of Resources	<u>121,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,926</u>	<u>125,061</u>
<u>FUND BALANCES</u>						
Restricted	0	135,115	0	0	193,423	328,538
Committed	0	0	0	0	144,584	144,584
Assigned	7,530	0	463,020	139,343	56,307	666,200
Unassigned	<u>381,648</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>381,648</u>
Total Fund Balances	<u>389,178</u>	<u>135,115</u>	<u>463,020</u>	<u>139,343</u>	<u>394,314</u>	<u>1,520,970</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,818,123</u>	<u>\$ 135,115</u>	<u>\$ 463,020</u>	<u>\$ 139,343</u>	<u>\$ 398,240</u>	
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:						
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.						6,788,938
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.						115,510
Long-Term and Accrued Liabilities, Including Bonds Payable and the Net Pension Liability, are not Due or Payable in the Current Period and, Therefore, are not Reported in the Funds						(318,364)
Deferred Outflows and Inflows of Resources related to the Town's Participation in VMERS are applicable to Future Periods and, therefore, are not Reported in the Funds.						<u>(14,022)</u>
Net Position of Governmental Activities						<u>\$ 8,093,032</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Highway Reserve Fund	Conservation Fund	Fire & Rescue Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:						
Property Taxes	\$ 1,586,095	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,586,095
Penalties and Interest on Delinquent Taxes	80,478	0	0	0	0	80,478
Intergovernmental	396,665	0	0	0	211,639	608,304
Charges for Services	915,515	0	0	0	0	915,515
Permits, Licenses and Fees	102,617	0	0	0	8,763	111,380
Fines and Forfeits	6,551	0	0	0	0	6,551
Investment Income	219	19	40	9	21	308
Donations	1,633	0	0	0	20,759	22,392
VELCO Property Tax Settlement	32,783	0	0	0	0	32,783
Other	4,513	0	0	4,400	0	8,913
<b>Total Revenues</b>	<b>3,127,069</b>	<b>19</b>	<b>40</b>	<b>4,409</b>	<b>241,182</b>	<b>3,372,719</b>
Expenditures:						
General Government	782,037	0	0	0	4,879	786,916
Public Safety	540,501	0	0	0	0	540,501
Highways and Streets	591,643	0	0	0	2,389	594,032
Culture and Recreation	410,385	0	0	0	15,370	425,755
Community Development	0	0	60,000	0	160,972	220,972
Capital Outlay:						
Highways and Streets	309,171	0	0	0	28,174	337,345
Culture and Recreation	0	0	0	0	116,013	116,013
Debt Service:						
Principal	0	0	0	45,000	0	45,000
Interest	0	0	0	11,554	0	11,554
<b>Total Expenditures</b>	<b>2,633,737</b>	<b>0</b>	<b>60,000</b>	<b>56,554</b>	<b>327,797</b>	<b>3,078,088</b>
Excess/(Deficiency) of Revenues Over Expenditures	493,332	19	(59,960)	(52,145)	(86,615)	294,631
Other Financing Sources/(Uses):						
Transfers In	92,500	67,194	90,000	180,000	237,783	667,477
Transfers Out	(502,477)	(150,000)	0	0	(15,000)	(667,477)
<b>Total Other Financing Sources/(Uses)</b>	<b>(409,977)</b>	<b>(82,806)</b>	<b>90,000</b>	<b>180,000</b>	<b>222,783</b>	<b>0</b>
Net Change in Fund Balances	83,355	(82,787)	30,040	127,855	136,168	294,631
Fund Balances - July 1, 2014	305,823	217,902	432,980	11,488	258,146	1,226,339
Fund Balances - June 30, 2015	<u>\$ 389,178</u>	<u>\$ 135,115</u>	<u>\$ 463,020</u>	<u>\$ 139,343</u>	<u>\$ 394,314</u>	<u>\$ 1,520,970</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
 RECONCILIATION OF THE STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES OF  
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2015

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total government funds (Exhibit D)	\$	294,631
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$453,358) is allocated over their estimated useful lives and reported as depreciation expense (\$371,787). This is the amount by which capital outlays exceeded depreciation in the current period.		81,571
The effect of donations of capital assets is to increase net position. The State of Vermont is currently constructing a bridge for the Town.		19,695
The issuance of long-term debt (\$0) (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$45,000) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		45,000
Governmental funds report employer pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		954
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(101,194)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		483
Change in net position of governmental activities (Exhibit B)	\$	341,140

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF FUND NET POSITION  
PROPRIETARY FUND  
JUNE 30, 2015

	<u>Wastewater Fund</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 161,111
Receivables	64,950
Due from Other Funds	<u>93</u>
Total Current Assets	<u>226,154</u>
Noncurrent Assets:	
Distribution and Collection Systems	1,500,000
Less: Accumulated Depreciation	<u>(511,659)</u>
Total Noncurrent Assets	<u>988,341</u>
Total Assets	<u>\$ 1,214,495</u>
<u>LIABILITIES</u>	
Current Liabilities:	
Unearned Revenue	\$ <u>51</u>
Total Current Liabilities	<u>51</u>
Noncurrent Liabilities:	
Total Liabilities	<u>51</u>
<u>NET POSITION</u>	
Net Investment in Capital Assets	988,341
Unrestricted	<u>226,103</u>
Total Net Position	<u>1,214,444</u>
Total Liabilities and Net Position	<u>\$ 1,214,495</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
PROPRIETARY FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Wastewater Fund</u>
Operating Revenues:	
Charges for Services	\$ <u>261,592</u>
Total Operating Revenues	<u>261,592</u>
Operating Expenses:	
Contract Services	80,313
Utilities	1,593
Repairs and Maintenance	51,799
Materials and Supplies	8,200
Fees and Permits	988
Testing Fees	4,571
Depreciation	<u>30,000</u>
Total Operating Expenses	<u>177,464</u>
Operating Income	<u>84,128</u>
Non-Operating Revenues:	
Investment Income	<u>12</u>
Total Non-Operating Revenues	<u>12</u>
Change in Net Position	84,140
Net Position - July 1, 2014	<u>1,130,304</u>
Net Position - June 30, 2015	<u>\$ 1,214,444</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Wastewater Fund</u>
Cash Flows From Operating Activities:	
Receipts from Customers and Users	\$ 239,997
Payments for Goods and Services	<u>(147,464)</u>
Net Cash Provided by Operating Activities	<u>92,533</u>
Cash Flows From Noncapital Financing Activities:	
Decrease/(Increase) in Due from Other Funds	<u>(3)</u>
Net Cash Provided/(Used) by Noncapital Financing Activities	<u>(3)</u>
Cash Flows From Capital and Related Financing Activities:	
Principal Paid on:	
General Obligation Bonds Payable	<u>(75,000)</u>
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>(75,000)</u>
Cash Flows From Investing Activities:	
Receipt of Interest & Dividends	<u>12</u>
Net Cash Provided by Investing Activities	<u>12</u>
Net Increase in Cash	17,542
Cash - July 1, 2014	<u>143,569</u>
Cash - June 30, 2015	<u>\$ 161,111</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	\$ 84,128
Depreciation	30,000
(Increase)/Decrease in Receivables	(21,646)
Increase/(Decrease) in Unearned Revenue	<u>51</u>
Net Cash Provided by Operating Activities	<u>\$ 92,533</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 JUNE 30, 2015

	<u>Private-Purpose Trust Funds</u>
 <u>ASSETS</u>	
Cash	\$ 10,597
Investments	<u>507,501</u>
Total Assets	<u>\$ 518,098</u>
 <u>LIABILITIES AND NET POSITION</u>	
Liabilities:	\$ <u>0</u>
Net Position:	
Restricted:	
Held in Trust for Individuals and Organizations	<u>518,098</u>
Total Liabilities and Net Position	<u>\$ 518,098</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

	Private-Purpose Trust Funds
Additions:	
Investment Income	\$ 14,610
Donations	80
Total Additions	14,690
Deductions:	0
Change in Net Position	14,690
Net Position - July 1, 2014	503,408
Net Position - June 30, 2015	\$ 518,098

The accompanying notes are an integral part of this financial statement.

TOWN OF CHARLOTTE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015

The Town of Charlotte, Vermont, (herein the "Town") operates under a Selectboard form of government and provides the following services: public safety, highways and streets, health and social services, culture and recreation, community/economic development, public improvements, planning and zoning, wastewater and general administrative services.

## **I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted by the Town of Charlotte, Vermont (the "Town") conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

### **A. The Financial Reporting Entity**

This report includes all of the activity of the Town of Charlotte, Vermont. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Town.

### **B. Basis of Presentation**

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole and present a longer-term view of the Town's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town and present a shorter-term view of how operations were financed and what remains available for future spending.

TOWN OF CHARLOTTE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of activities between funds. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities and for each segment of the Town's business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular program or function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Town reports on the following major governmental funds:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

Highway Reserve Fund – The fund accounts for the highway capital expenditures of the Town.

Conservation Fund – This fund accounts for the resources used for land preservation.

Fire & Rescue Capital Fund – This fund accounts for the fire and rescue capital expenditures of the Town.

The Town reports on the following major enterprise fund:

Wastewater Fund – This fund accounts for the operations of the Wastewater Department.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

TOWN OF CHARLOTTE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015

Additionally, the Town reports the following fund type:

Private-Purpose Trust Funds – These funds are used to report trust arrangements under which resources are to be used for the benefit of individuals. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

**C. Measurement Focus**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Equity (i.e., total net position) is segregated into net investment in capital assets; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally reported on their balance sheets. Their reported fund balances (net current position) are considered a measure of available spendable resources, and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

**D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

TOWN OF CHARLOTTE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all revenues reported in governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt, acquisitions under capital leases and sales of capital assets are reported as other financing sources.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Town’s policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

#### **E. Use of Estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows and inflows of resources and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **F. New Pronouncement – Pension Plans**

Effective June 30, 2015, the Town implemented GASB Statement No. 68, “Financial Reporting for Pension Plans” – an amendment of GASB Statement No. 27. GASB Statement No. 68 requires the reporting of the proportionate share of the net pension liability related to the Town’s participation in the Vermont Municipal Employees’ Retirement System (VMERS) as well as additional disclosures and required supplemental information.

#### **G. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity**

##### **1. Cash**

Cash balances of most Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments of ninety (90) days or less to be cash equivalents.

TOWN OF CHARLOTTE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015

Excess cash of individual funds are shown as due from other funds and excess withdrawals are shown as due to other funds.

## **2. Investments**

The Town invests in investments as allowed by State Statute. Investments with readily determinable fair values are reported at their fair values on the balance sheet. Unrealized gains and losses are included in revenue.

## **3. Receivables**

Receivables are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

## **4. Internal Balances**

Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as “advances from/to other funds”. All other outstanding balances between funds are reported as “due from/to other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

## **5. Pensions**

For purposes of measuring the proportionate share of the net pension liability and the related deferred outflows/inflows of resources and pension expense, information about the fiduciary net position of the Vermont Municipal Employees’ Retirement System (VMERS) plan and additions to/deductions from the VMERS’ fiduciary net position have been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## **6. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, “deferred outflows of resources”, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The Town has one type which arises under the accrual basis of accounting that qualifies for reporting in this category. The governmental activities reports deferred outflows of resources from one source; deferred outflows related to the Town’s participation in the Vermont Employees Retirement System. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

TOWN OF CHARLOTTE, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2015

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, “deferred inflows of resources”, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has four types of items which arise under the modified accrual basis of accounting and two types which arise under the accrual basis of accounting that qualify for reporting in this category. The governmental activities reports deferred inflows of resources from two sources; prepaid property taxes and deferred inflows related to the Town’s participation in the Vermont Employees Retirement System. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related. The governmental funds reports deferred inflows of resources from four sources; prepaid property taxes, unavailable property taxes, penalties and interest, unavailable grants and unavailable fees. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

**7. Capital Assets**

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. Interest incurred during the construction phase for proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of any interest earned on the invested proceeds during the same period. Interest is not capitalized during the construction phase of capital assets used in governmental activities. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets’ lives are not capitalized. Infrastructure assets are reported starting with fiscal year ended June 30, 2004. The Town has elected to not report major general infrastructure assets retroactively.

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Estimated Service Life
Land	\$ 1,000	Not Depreciated
Buildings and Building Improvements	\$ 20,000	10-75 Years
Vehicles and Equipment	\$ 5,000	3-25 Years
Infrastructure	\$ 20,000	20-75 Years
Distribution and Collection Systems	\$ 20,000	20-75 Years

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

TOWN OF CHARLOTTE, VERMONT  
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**8. Compensated Absences**

It is the Town's policy to permit employees to accumulate earned but unused leave time. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide and proprietary fund financial statements. The liability for unused compensated absences is not reported in the governmental fund financial statements. Payments for unused compensated absences are recorded as expenditures in the year they are paid.

**9. Long-term Liabilities**

Long-term liabilities include bonds and notes payable and other obligations such as compensated absences and the Town's net pension liability. Long-term liabilities are reported in the government-wide and proprietary fund financial statements. Governmental fund financial statements do not include any long-term liabilities as those statements use the current financial resources measurement focus and only include current liabilities on their balance sheets.

**10. Fund Equity**

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide and proprietary fund financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental fund financial statements are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

**II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND  
AND GOVERNMENT-WIDE STATEMENTS**

Governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, whereas government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report expenditures (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

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Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds from the sale of capital assets as other financing sources, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report proceeds of long-term debt as other financing sources and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities, respectively.

Pension-related differences arise because governmental funds report the current year's required employer contributions as current period expenditures, whereas government-wide statements report those transactions as deferred outflows of resources. In addition the accrual for the Town's proportionate share of the net pension liability is recorded in the government-wide financial statements along with the related deferred inflows and outflows of resources.

### **III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

#### **A. Budgetary Information**

The budget is approved at the annual Town Meeting in March. Budget changes within a department, which do not change the total expenditures, require approval of the Selectboard. Any budget changes which change total expenditures requires voter approval. There were no budget amendments during the year. The budget presented herein is for the Town's "General Fund" only and does not include the HRA Fund activity that is included with the General Fund.

#### **B. Budgeted Deficit**

The Town budgeted a current year's deficiency in the General Fund of \$125,000 in order to utilize a portion of the previous year's surplus. This is reflected as a budgeted deficiency of revenues over expenditures on Schedule 1.

#### **C. Restatement of Net Position**

Effective June 30, 2015, the Town implemented GASB Statement No. 68, "Financial Reporting for Pension Plans" – An amendment of GASB Statement No. 27. GASB Statement No. 68 requires the reporting of the proportionate share of the net pension liability related to the Town's participation in the Vermont Municipal Employees' Retirement System (VMERS) as well as additional disclosures and required supplemental information.

As a result of adopting this new accounting principle, beginning net position of the Governmental Activities was reduced by \$25,699 resulting from the proportionate share of the net pension liability of \$40,856 at June 30, 2014 net of the deferred outflows of resources of \$15,157 of required contributions made during fiscal year 2014. The Governmental Activities net position has been restated from \$7,777,591 to \$7,751,892.

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**IV. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

The Town's cash and investments as of June 30, 2015 consisted of the following:

Cash:	
Deposits with Financial Institutions	\$1,874,250
Deposits with Investment Company	7,107
Cash on Hand	<u>100</u>
Total Cash	1,881,457
Investments:	
Mutual Funds – Mixed Holdings	<u>507,501</u>
Total Cash and Investments	<u>\$2,388,958</u>

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Town does not have any policy to limit the exposure to custodial credit risk. The mutual funds are in the name of the Town and are not exposed to custodial credit risk. The following table shows the custodial credit risk of the Town's deposits.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC/SIPC Insured	\$ 257,107	\$ 257,107
Uninsured, Collateralized by U.S. Government Securities Held by the Bank in the Bank's Name for the Benefit of the Town	<u>1,624,250</u>	<u>1,711,631</u>
Total	<u>\$1,881,357</u>	<u>\$1,968,738</u>

The difference between the book and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

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The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$1,874,250
Cash – Deposits with Investment Company	<u>7,107</u>
Total	<u>\$1,881,357</u>

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have any policy to limit the exposure to interest rate risk. The Town’s mutual funds are open-ended and, therefore, are also exempt from interest rate risk disclosure.

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town does not have any policy to limit the exposure to credit risk. The Town’s mutual funds are exempt from the credit risk disclosure.

**Concentration of Credit Risk**

Concentration of credit risk is the risk that a large percentage of the Town’s investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. There are no investments in any one issuer, other than mutual funds, that represent more than 5% of total investments.

**B. Receivables**

Receivables as of June 30, 2015, as reported in the statement of net position, are as follows:

	Governmental Activities	Business-type Activities	Total
Delinquent Taxes Receivable	\$ 91,221	\$ 0	\$ 91,221
Penalties and Interest Receivable	14,256	0	14,256
Grants Receivable	3,926	0	3,926
Accounts Receivable	9,397	0	9,397
Billed Services	0	950	950
Unbilled Services	0	64,000	64,000
	<u>0</u>	<u>64,000</u>	<u>64,000</u>
	<u>\$ 118,800</u>	<u>\$ 64,950</u>	<u>\$ 183,750</u>

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**C. Capital Assets**

Capital asset activity for the year ended June 30, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,827,100	\$ 0	\$ 0	\$ 1,827,100
Construction in Progress	0	113,553	0	113,553
Total Capital Assets, Not Being Depreciated	1,827,100	113,553	0	1,940,653
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	1,199,388	0	0	1,199,388
Vehicles and Equipment	9,950	0	0	9,950
Infrastructure	5,349,622	359,500	0	5,709,122
Distribution and Collection Systems	146,693	0	0	146,693
Totals	6,705,653	359,500	0	7,065,153
Less Accumulated Depreciation for:				
Buildings and Building Improvements	347,128	26,258	0	373,386
Vehicles and Equipment	3,486	498	0	3,984
Infrastructure	1,461,100	341,656	0	1,802,756
Distribution and Collection Systems	33,367	3,375	0	36,742
Totals	1,845,081	371,787	0	2,216,868
Total Capital Assets, Being Depreciated	4,860,572	(12,287)	0	4,848,285
Governmental Activities Capital Assets, Net	\$ 6,687,672	\$ 101,266	\$ 0	\$ 6,788,938
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type Activities</b>				
Capital Assets, Being Depreciated:				
Distribution and Collection Systems	\$ 1,500,000	\$ 0	\$ 0	\$ 1,500,000
Totals	1,500,000	0	0	1,500,000
Less Accumulated Depreciation for:				
Distribution and Collection Systems	481,659	30,000	0	511,659
Totals	481,659	30,000	0	511,659
Total Capital Assets, Being Depreciated	1,018,341	(30,000)	0	988,341
Business-type Activities Capital Assets, Net	\$ 1,018,341	\$ (30,000)	\$ 0	\$ 988,341

Depreciation was charged as follows:

<b>Governmental Activities:</b> General Government                   \$ 13,934 Highways and Streets               341,656 Culture and Recreation <u>16,197</u>  Total Depreciation Expense - Governmental Activities           \$ <u>371,787</u>		<b>Business-type Activities:</b> Wastewater                               \$ <u>30,000</u>  Total Depreciation Expense - Business-type Activities           \$ <u>30,000</u>
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**D. Interfund Balances and Activity**

The composition of interfund balances as of June 30, 2015 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 1,125,385
Highway Reserve Fund	135,115	0
Conservation Fund	463,020	0
Fire & Rescue Capital Fund	139,343	0
Non-Major Governmental Funds	387,814	0
Wastewater Fund	93	0
Total	<u>\$ 1,125,385</u>	<u>\$ 1,125,385</u>

Interfund transfers during the year ended June 30, 2015 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	HRA Fund	\$ 45,000	* Appropriation
General Fund	Highway Reserve Fund	67,194	Transfer Highway Surplus
General Fund	Conservation Fund	90,000	Appropriation
General Fund	Fire & Rescue Capital Fund	180,000	Appropriation
General Fund	Repairs and Improvements Fund	50,000	Appropriation
General Fund	Trails Reserve Fund	5,000	Appropriation
General Fund	Bridge Reconstruction Fund	77,500	Fund Capital Projects
General Fund	Repairs and Improvements Fund	32,783	Fund Capital Projects
Highway Reserve Fund	General Fund	77,500	Fund Capital Projects
Highway Reserve Fund	Bridge Reconstruction Fund	72,500	Fund Capital Projects
Reappraisal Fund	General Fund	15,000	Reappraisal Reimbursement
Total		<u>\$ 712,477</u>	

\* The transfer from the General Fund to the HRA Fund is netted within the General Fund as this fund is consolidated within the General Fund to comply with GASB Statement No. 54.

**E. Deferred Outflows of Resources**

Deferred outflows of resources in the Governmental Activities consists of \$1,539 resulting from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$17,507 of required employer pension contributions made subsequent to the measurement date for a total of \$19,046, as further described in Note V.A.

**F. Deferred Inflows of Resources**

Deferred inflows of resources in the Governmental Activities consists of \$9,551 of prepaid property taxes and \$33,068 resulting from the difference between the projected and actual investment earnings related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS), as further described in Note V.A. Total deferred inflows of resources in the Governmental Activities is \$42,619.

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Deferred inflows of resources in the General Fund consists of \$105,000 of delinquent property taxes, penalties and interest on those taxes and \$6,584 of Thompson's Point rent not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$9,551 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$121,135.

Deferred inflows of resources in the Non-Major Governmental Funds consists of \$3,926 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

**G. Long-term Liabilities**

The Town issues general obligation bonds to provide resources for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds have been issued for both general governmental and proprietary activities. Bonds are reported in governmental activities if the debt is expected to be repaid from general governmental revenues and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the Town. New bonds generally are issued as 10 to 20 year bonds.

The State of Vermont offers a number of no-interest revolving loan programs to utilize for predetermined purposes. The Town has borrowed money from the Vermont Special Environmental Revolving Fund for wastewater projects.

The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries. The accrual for the Town's share of the net pension liability is recorded in the government-wide financial statements.

Long-term debt outstanding as of June 30, 2015 was as follows:

Governmental Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Fire and Rescue Pumper, Principal Payments Ranging from \$20,000 to \$25,000 Payable on December 1 Annually, Average Interest Rate of 4.928% Payable on June 1 and December 1, Due December, 2024	\$225,000	\$ 0	\$25,000	\$200,000

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Fire and Rescue Building, Principal Payments of \$20,000 Payable on December 1 Annually, Interest Ranging from 5.225% to 5.415% Payable June 1 and December 1, Due December, 2019	\$ <u>120,000</u>	\$ <u>0</u>	\$ <u>20,000</u>	\$ <u>100,000</u>
Total Governmental Activities	\$ <u>345,000</u>	\$ <u>0</u>	\$ <u>45,000</u>	\$ <u>300,000</u>

Business-type Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, State of Vermont Special Environmental Revolving Fund, Wastewater Improvements, Principal Payments of \$75,000 Payable December 1 Annually, 0% Interest, Due and Paid December, 2014	\$ <u>75,000</u>	\$ <u>0</u>	\$ <u>75,000</u>	\$ <u>0</u>
Total Business-type Activities	\$ <u>75,000</u>	\$ <u>0</u>	\$ <u>75,000</u>	\$ <u>0</u>

Changes in long-term liabilities during the year were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
General Obligation Bonds Payable	\$ 345,000	\$ 0	\$ 45,000	\$ 300,000	\$ 40,000
Compensated Absences	6,668	292	0	6,960	0
Net Pension Liability	<u>40,856</u>	<u>0</u>	<u>30,133</u>	<u>10,723</u>	<u>0</u>
Total Governmental Activities Long-term Liabilities	\$ <u>392,524</u>	\$ <u>292</u>	\$ <u>75,133</u>	\$ <u>317,683</u>	\$ <u>40,000</u>
<b>Business-type Activities</b>					
General Obligation Bonds Payable	\$ <u>75,000</u>	\$ <u>0</u>	\$ <u>75,000</u>	\$ <u>0</u>	\$ <u>0</u>
Total Business-type Activities Long-term Liabilities	\$ <u>75,000</u>	\$ <u>0</u>	\$ <u>75,000</u>	\$ <u>0</u>	\$ <u>0</u>

Compensated absences are paid by the applicable fund where the employee is charged.

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Debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2016	\$ 40,000	\$ 10,552	\$ 0	\$ 0
2017	40,000	7,599	0	0
2018	40,000	5,834	0	0
2019	40,000	5,900	0	0
2020	40,000	4,571	0	0
2021-2025	100,000	4,808	0	0
2026-2030	<u>0</u>	<u>(4,434)</u>	<u>0</u>	<u>0</u>
Total	\$ <u>300,000</u>	\$ <u>34,830</u>	\$ <u>0</u>	\$ <u>0</u>

The Town refinanced the Fire and Rescue Building bond. The savings is being applied to interest payments and will result in a refund of interest when the bond is paid off.

**H. Fund Balances**

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard’s intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Town does not have any stabilization arrangements.

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Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town does not have any minimum fund balance policies.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are restricted as follows:

Major Funds

Highway Reserve Fund:

Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes and State Highway Aid)	<u>\$135,115</u>
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Non-Major Funds

Special Revenue Funds:

Restricted for Scenic Preservation Expenses by Donations (Source of Revenue is Donations)	15,490
Restricted for Community Library Expenses by Donations (Source of Revenue is Donations)	5,356
Restricted for Restoration of Records Expenses by Statute (Source of Revenue is Restoration Fees)	6,110
Restricted for Cemetery Expenses by Donations (Source of Revenue is Donations)	1,144
Restricted for Ski Program Expenses by Agreement (Source of Revenue is Recreation Fees)	8,154
Restricted for Conservation Commission by Donations (Source of Revenue is Donations)	578
Restricted for Tree Planting Expenses by Donations (Source of Revenue is Donations)	2,017
Restricted for Mack Scholarship Expenses by Donations (Source of Revenue is Donations)	<u>2,715</u>
Total Special Revenue Funds	<u>41,564</u>

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Capital Projects Funds:	
Restricted for Thorp Barn Expenditures by Donations (Source of Revenue is Donations)	\$ 7,663
Restricted for Bridge Reconstruction Expenditures by Statute (Source of Revenue is Highway Property Taxes and State Highway Aid)	<u>144,196</u>
Total Capital Projects Funds	<u>151,859</u>
Total Non-Major Funds	<u>193,423</u>
Total Restricted Fund Balances	<u>\$328,538</u>

The fund balances in the following funds are committed as follows:

Non-Major Funds

Special Revenue Funds:	
Committed for Affordable Housing by the Voters	<u>\$144,584</u>
Total Committed Fund Balances	<u>\$144,584</u>

The fund balances in the following funds are assigned as follows:

Major Funds

General Fund:	
Assigned for HRA Expenses	\$ <u>7,530</u>
Conservation Fund:	
Assigned for Land Preservation Expenditures	<u>463,020</u>
Fire & Rescue Capital Fund:	
Assigned for Fire & Rescue Capital Expenditures	<u>139,343</u>

Non-Major Funds

Special Revenue Funds:	
Assigned for Reappraisal Expenses	<u>27,970</u>
Capital Projects Funds:	
Assigned for Repairs and Improvements Expenditures	23,269
Assigned for Trails Expenditures	<u>5,068</u>
Total Capital Projects Funds	<u>28,337</u>
Total Non-Major Funds	<u>56,307</u>
Total Assigned Fund Balances	<u>\$666,200</u>

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**I. Net Position**

The restricted net position of the Town as of June 30, 2015 consisted of the following:

Governmental Activities:

Restricted for Highway Expenditures by Statute	\$283,237
Restricted for Scenic Preservation Expenses by Donations	15,490
Restricted for Community Library Expenses by Donations	5,356
Restricted for Restoration of Records Expenses by Statute	6,110
Restricted for Cemetery Expenses by Donations	1,144
Restricted for Ski Program Expenses by Agreement	8,154
Restricted for Conservation Commission by Donations	578
Restricted for Tree Planting Expenses by Donations	2,017
Restricted for Mack Scholarship Expenses by Donations	2,715
Restricted for Thorp Barn Expenditures by Donations	<u>7,663</u>
Total Governmental Activities	<u>\$332,464</u>

The designated net position of the Town’s Proprietary Fund as of June 30, 2015 consisted of the following:

Wastewater Fund:

Designated for Wastewater Capital Projects	\$ 58,397
Designated for Wastewater Operations	<u>167,706</u>

Total Wastewater Fund/Business-type Activities	<u>\$226,103</u>
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The Governmental Activities Net Investment in Capital Assets does not include the long-term debt for the fire and rescue vehicle and building as the Town does not own these assets and debt payments are made on behalf of Charlotte Fire and Rescue Services, Inc.

**V. OTHER INFORMATION**

**A. PENSION PLAN**

**Defined Benefit Plan**

**Plan Description**

The Vermont Municipal Employees’ Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution’s operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2015, the retirement system consisted of 437 participating employers.

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The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives-one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

As of June 30, 2014, the measurement date selected by the State of Vermont, VMERS was funded at 98.32% and had a plan fiduciary net position of \$534,525,477 and a total pension liability of \$543,652,090 resulting in a net pension liability of \$9,126,613. As of June 30, 2015, the Town's proportionate share of this was .1175% resulting in a liability of \$10,723. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2014, the Town's proportion of .1175% was an increase of 0.0053% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the Town recognized pension expense of \$16,553.

As of June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportional share of contributions	\$ 1,539	\$ 0
Difference between projected and actual earnings on pension plan investments	0	33,068
Town's required employer contribution made subsequent to the measurement date	<u>17,507</u>	<u>0</u>
	<u>\$ 19,046</u>	<u>\$ 33,068</u>

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The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$17,507 will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2016	\$ 6,306
2017	6,306
2018	6,306
2019	6,306
2020	<u>6,305</u>
Total	<u>\$31,529</u>

**Summary of System Provisions**

Membership – Full time employees of participating municipalities. The Town elected coverage under Group B provisions.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group B – Average annual compensation during highest three (3) consecutive years.

Service Retirement Allowance:

Eligibility – Group B – The earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service.

Amount – Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC.

Maximum benefit is 60% of AFC for Group B. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

Eligibility – Age 55 with five (5) years of service for Group B.

Amount – Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Group B members.

Vested Retirement Allowance:

Eligibility – Five (5) years of service.

TOWN OF CHARLOTTE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015

Amount – Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

Disability Retirement Allowance:

Eligibility – Five (5) years of service and disability as determined by Retirement Board.

Amount – Immediate allowance based on AFC and service to date of disability.

Death Benefit:

Eligibility – Death after five (5) years of service.

Amount – For Group B, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability annuity computed as of date of death.

Optional Benefit and Death after Retirement - For Group B, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.

Refund of Contribution - Upon termination, if the member so elects or if no other benefit is payable, the member’s accumulated contributions are refunded.

Post-Retirement Adjustments - Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 3% for Group B.

Member Contributions - Group B – 4.75% effective July 1, 2014 (increased from 4.625%)

Employer Contributions - Group B – 5.375% effective July 1, 2014 (increased from 5.125%)

Retirement Stipend - \$25 per month payable at the option of the Board of Retirees.

**Significant Actuarial Assumptions and Methods**

Interest Rate - A select-and-ultimate interest rate set, specified as follows. The interest rate set is restarted every year.

Year 1: 6.25%	Year 10: 8.50%
Year 2: 6.75%	Year 11: 8.50%
Year 3: 7.00%	Year 12: 8.50%
Year 4: 7.50%	Year 13: 8.50%
Year 5: 7.75%	Year 14: 8.50%
Year 6: 8.25%	Year 15: 8.50%
Year 7: 8.25%	Year 16: 8.75%
Year 8: 8.25%	Year 17 and later: 9.00%
Year 9: 8.50%	

TOWN OF CHARLOTTE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015

Salary increases - 5% per year.

Deaths:

Active participants – 50% of the probabilities in the 1995 Buck Mortality Tables for males and females.

Non-disabled retirees and terminated vested participants – The 1995 Buck Mortality Tables with no set-back for males and one-year set-back for females.

Disabled retirees – RP-2000 Disabled Life Tables.

Beneficiaries – 1995 Buck Mortality Tables for males and females.

Spouse's Age: - Husbands are assumed to be three years older than their wives.

Cost-of-Living Adjustments to Benefits of Terminated Vested and Retired Participants - Assumed to occur at the rate of 1.8% per annum for Group B members.

Actuarial Cost Method - Entry Age Normal - Level Percentage of Pay.

Asset Valuation Method - Invested assets are reported at fair value.

Note – For funding purposes – A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

Inflation- The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% to 3.25% per year.

Long-term Expected Rate of Return:

The long-term expected rate of return on investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

TOWN OF CHARLOTTE, VERMONT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2015

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Equity	31.50%	6.70%
Fixed Income	33.00%	2.94%
Alternatives	15.50%	6.26%
Multi-strategy	20.00%	5.98%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the expected long-term real rates and the expected long-term inflation rate of 3.0%.

Discount Rate - The discount rate used to measure the total pension liability was 8.23%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 8.23 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (7.23%) or one percent higher (9.23%):

<u>1% Decrease (7.23%)</u>	<u>Discount Rate (8.23%)</u>	<u>1% Increase (9.23)</u>
\$90,341	\$10,723	\$(56,073)

**Additional Information**

Additional information regarding the State of Vermont Municipal Employees' Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

TOWN OF CHARLOTTE, VERMONT  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2015

**B. RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Town is also a member of the Vermont League of Cities and Towns Unemployment Insurance Trust. The Unemployment Trust is a nonprofit corporation formed to provide unemployment coverage for Vermont municipalities and is owned by the participating members. The agreement does not permit the Unemployment Trust to make additional assessments to its members.

**C. PROPERTY TAXES**

The Town is responsible for assessing and collecting its own property taxes, as well as education taxes for the State of Vermont. Property taxes are assessed based on property valuations as of April 1, the voter approved budgets and the State education property tax liability. Property taxes are due and payable on November 17 and become delinquent on November 18. The Town assesses an 8% penalty after the November 17 payment. Interest is assessed at one percent (1%) per month for the first three months and one and a half percent (1-1/2%) per month for each month thereafter. Unpaid taxes become an enforceable lien on the property, and such properties are subject to tax sale. The tax rates for 2015 were as follows:

	<u>Residential</u>	<u>Non-Residential</u>
Education	1.5161	1.4375
Local Agreement	0.0008	0.0008
Town	<u>0.1582</u>	<u>0.1582</u>
Total	<u>1.6751</u>	<u>1.5965</u>

**D. CONTINGENT LIABILITIES**

The Town participates in a number of federally assisted and state grant programs that are subject to audits by the grantors or their representatives. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Revenues:</b>			
Property Taxes	\$ 1,503,521	\$ 1,586,095	\$ 82,574
Interest on Delinquent Taxes	20,000	59,984	39,984
Penalty on Delinquent Taxes	20,000	20,494	494
Current Use	58,525	79,754	21,229
PILOT Payment	20,000	20,399	399
Thompson's Point Rent	815,000	812,027	(2,973)
Railroad Tax	200	171	(29)
Barber Cemetery Fund	150	133	(17)
Vault Time Fees	9,000	7,818	(1,182)
Recording Fees	60,000	37,712	(22,288)
Dog Licenses	2,500	3,673	1,173
Hunting and Fishing Licenses	0	46	46
Registration Renewal Fees	0	96	96
Planning and Zoning - Board Adjustments	2,500	4,720	2,220
Planning and Zoning - Building Permits	18,000	17,080	(920)
Planning and Zoning - Subdivision Applications	12,000	14,820	2,820
Planning and Zoning - Miscellaneous Income	100	72	(28)
Septic Applications	9,000	9,380	380
Certificate of Compliance	2,000	3,000	1,000
Certificate of Occupancy	1,200	3,600	2,400
Highway Access Permit	800	600	(200)
Senior Center Programs	27,000	27,091	91
Hockey Donations	0	1,500	1,500
Beach Fees	9,000	13,457	4,457
Recreation Programs	65,628	59,280	(6,348)
Highway State Aid	195,570	195,317	(253)
Court Fines	10,500	6,551	(3,949)
Highway Grant	30,000	99,449	69,449
VLCT Equipment Grant	0	388	388
Energy Committee Grant	0	1,187	1,187
Transfer from Reappraisal Fund	15,000	15,000	0
Agricultural Lease	3,660	3,660	0
Interest Income	750	218	(532)
Miscellaneous	800	4,513	3,713
Velco Property Tax Settlement	0	32,783	32,783
Transfer from Highway Reserve Fund	77,500	77,500	0
<b>Total Revenues</b>	<b>2,989,904</b>	<b>3,219,568</b>	<b>229,664</b>
<b>Expenditures:</b>			
<b>Selectmen:</b>			
Selectmen Salaries	9,000	9,000	0
Minute-Taker Salary	3,500	3,890	(390)
Town Administrator	59,885	61,282	(1,397)
Legal Expense	35,000	24,011	10,989
Unanticipated Expenses	5,000	13,450	(8,450)
Town Party	3,000	3,098	(98)
Volunteer Recognition	6,500	6,248	252
Advertising	750	1,429	(679)
Seminars	300	570	(270)
<b>Total Selectmen</b>	<b>122,935</b>	<b>122,978</b>	<b>(43)</b>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Clerk:			
Clerk Salary	\$ 62,916	\$ 63,564	\$ (648)
Assistant Clerk Salary	36,917	40,326	(3,409)
Mileage	200	0	200
Telephone	2,000	1,967	33
Seminars/Training	500	300	200
Supplies	4,800	3,546	1,254
Memberships	0	110	(110)
Service Contracts	4,600	8,117	(3,517)
Total Town Clerk	<u>111,933</u>	<u>117,930</u>	<u>(5,997)</u>
Treasurer:			
Supplies	1,000	785	215
Audit Expense	17,000	13,369	3,631
Total Treasurer	<u>18,000</u>	<u>14,154</u>	<u>3,846</u>
Elections and Town Meeting:			
Elections	3,500	4,617	(1,117)
Town Meetings	2,300	2,439	(139)
Town Report Expenses	4,400	4,433	(33)
Total Elections and Town Meeting	<u>10,200</u>	<u>11,489</u>	<u>(1,289)</u>
Planning and Zoning:			
Town Planner/Zoning Administrator	48,558	48,967	(409)
Administrative Assistant Salary	37,092	30,287	6,805
Minute-Taker Salary	3,000	2,090	910
Legal	2,000	5,190	(3,190)
Mileage	600	215	385
Telephone	800	792	8
Advertising	1,500	1,322	178
Equipment	100	0	100
Seminars	500	325	175
Computer Upgrade	2,000	0	2,000
Supplies	1,500	733	767
Memberships	320	348	(28)
Engineering	7,000	7,592	(592)
Copier	2,750	3,559	(809)
Planning Consultants	5,000	1,549	3,451
Mapping	500	0	500
Town Plan/Land Use	5,000	0	5,000
Miscellaneous	100	62	38
Total Planning and Zoning	<u>118,320</u>	<u>103,031</u>	<u>15,289</u>
Constable Salary:	<u>1,000</u>	<u>822</u>	<u>178</u>
Delinquent Tax Collector Salary:	<u>5,610</u>	<u>5,610</u>	<u>0</u>

TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Listers:			
Wages	\$ 26,101	\$ 26,591	\$ (490)
Contract Appraiser	25,000	25,000	0
Mileage	200	30	170
Telephone	1,700	1,735	(35)
Seminars	350	285	65
Computer Software	200	215	(15)
Supplies	1,600	288	1,312
Memberships	100	50	50
MS Service Contract	232	239	(7)
Mapping Contract	2,000	2,200	(200)
Furniture/Equipment	0	375	(375)
<b>Total Listers</b>	<b>57,483</b>	<b>57,008</b>	<b>475</b>
Employee Benefits:			
Social Security	29,671	28,749	922
Health Insurance	110,000	118,325	(8,325)
Retirement	17,215	17,506	(291)
Unemployment Compensation	980	758	222
MEDI Expense	6,940	6,727	213
Eyemed Vision Plan	1,385	1,040	345
Delta Dental	11,768	10,611	1,157
<b>Total Employee Benefits</b>	<b>177,959</b>	<b>183,716</b>	<b>(5,757)</b>
Highway:			
Retreatment	235,000	300,272	(65,272)
Winter Plow/Sand/Ice	200,000	247,553	(47,553)
Gravel Roads Maintenance	243,250	173,093	70,157
Ditching	70,000	24,044	45,956
Brush/Tree Removal	45,000	49,743	(4,743)
Culvert Replacement/Repair	40,000	56,549	(16,549)
Roadside Mowing	30,000	18,015	11,985
Sweeping/Shoulders	4,000	4,980	(980)
Cold Patch	4,000	3,684	316
Bridge/Guardrail Repair	3,000	3,505	(505)
Road Signs	11,000	16,086	(5,086)
Covered Bridges	10,000	2,135	7,865
Bike Path Maintenance	2,000	1,155	845
Miscellaneous	4,000	0	4,000
<b>Total Highway</b>	<b>901,250</b>	<b>900,814</b>	<b>436</b>
Town Lands:			
Landfill Monitor	5,500	6,649	(1,149)
Land Maintenance Contract	20,000	15,129	4,871
Cemetery Maintenance	9,000	9,000	0
Park Security	5,600	5,643	(43)
Park Maintenance	14,450	13,106	1,344
Berry Farm Field	10,000	9,730	270
School Fields and Gym	8,000	7,685	315
Thompsons Point Trash	600	165	435
Invasives Plant Management	1,000	663	337
<b>Total Town Lands</b>	<b>74,150</b>	<b>67,770</b>	<b>6,380</b>

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TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Library:</b>			
Library Director	\$ 45,440	\$ 47,450	\$ (2,010)
Library Assistants	29,482	30,907	(1,425)
Youth Librarian	23,561	25,300	(1,739)
Technical Librarian	19,571	20,163	(592)
Custodial Service	3,000	2,985	15
Postage/Miscellaneous	1,000	1,304	(304)
Telecommunications	2,000	2,024	(24)
Supplies	3,200	3,217	(17)
Seminars	2,000	1,141	859
Association Dues	225	225	0
Acquisitions	11,000	11,187	(187)
Special Programs	2,000	2,377	(377)
Energy	8,000	6,062	1,938
Maintenance	6,250	5,870	380
Computer Support	3,000	3,082	(82)
Computer Equipment	3,000	3,150	(150)
<b>Total Library</b>	<b>162,729</b>	<b>166,444</b>	<b>(3,715)</b>
<b>Annual Requests:</b>			
Lewis Creek Association	600	600	0
Visiting Nurses Association	9,092	9,092	0
C.V. Agency on Aging	1,600	1,600	0
Women Help Battered Women	500	450	50
Center/Independent Living	200	200	0
HOPE Works	1,000	1,000	0
Howard Mental Health	900	900	0
Chittenden County Food Shelf	200	200	0
COTS	500	500	0
Vermont Association for Blind	250	250	0
Special Investigations	7,094	7,094	0
American Red Cross	1,000	1,000	0
Vermont Rural Fire Protection	100	100	0
<b>Total Annual Requests</b>	<b>23,036</b>	<b>22,986</b>	<b>50</b>
<b>Recreation:</b>			
Beach Attendant Wages	9,000	8,610	390
Beach Maintenance	3,500	1,893	1,607
Beach Telephone	200	0	200
Beach Garbage Removal	450	95	355
Beach Electricity	300	496	(196)
Docks In and Out	4,000	5,201	(1,201)
Skating Rink	600	760	(160)
Skating Rink Electricity	450	539	(89)
Recreation Program Director	22,823	24,897	(2,074)
Recreation Program Expense	47,798	36,454	11,344
Miscellaneous	500	439	61
<b>Total Recreation</b>	<b>89,621</b>	<b>79,384</b>	<b>10,237</b>
<b>Conservation:</b>			
Conservation Operating Expense	4,900	2,900	2,000
Green-Up Day	300	229	71
CV Conservation Alliance	200	0	200
<b>Total Conservation</b>	<b>5,400</b>	<b>3,129</b>	<b>2,271</b>

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TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>Town Hall:</b>			
Maintenance	\$ 12,000	\$ 7,529	\$ 4,471
Town Postage	6,500	6,218	282
Equipment	3,200	3,164	36
Supplies	3,600	1,866	1,734
Trash Removal	1,200	1,549	(349)
Utilities	4,300	4,187	113
Fuel Oil	4,500	3,305	1,195
Computer Service	3,500	5,993	(2,493)
<b>Total Town Hall</b>	<b>38,800</b>	<b>33,811</b>	<b>4,989</b>
<b>Senior Center:</b>			
Maintenance	7,000	6,990	10
Snow Plowing	1,500	3,388	(1,888)
Custodial Service	6,500	6,270	230
Miscellaneous	300	245	55
Postage	500	637	(137)
Telecommunications	1,800	1,762	38
Supplies	750	1,113	(363)
Trash	900	1,000	(100)
Energy	8,500	6,372	2,128
Director	24,868	28,815	(3,947)
Part-Time Coordinator	10,500	11,420	(920)
Program Expenses	22,000	21,367	633
<b>Total Senior Center</b>	<b>85,118</b>	<b>89,379</b>	<b>(4,261)</b>
<b>Miscellaneous:</b>			
Insurance	47,000	41,153	5,847
Flea Market Electricity	300	307	(7)
Street Lights Electricity	1,500	1,468	32
Museum Electricity	300	334	(34)
Health Officer	0	325	(325)
Animal Control Officer	2,000	2,000	0
Dogs/Miscellaneous	2,000	1,588	412
Miscellaneous Expenses	0	125	(125)
Trails Committee	1,000	649	351
Traffic Enforcement	70,000	29,541	40,459
Charlotte Land Trust	7,500	2,109	5,391
Energy Committee	6,600	6,691	(91)
Tree Warden	1,000	897	103
<b>Total Miscellaneous</b>	<b>139,200</b>	<b>87,187</b>	<b>52,013</b>
<b>Intergovernmental Taxes and Dues:</b>			
VLCT Dues	4,854	4,854	0
CCRPC Dues	11,708	11,708	0
County Tax	42,138	40,511	1,627
<b>Total Intergovernmental Taxes and Dues</b>	<b>58,700</b>	<b>57,073</b>	<b>1,627</b>

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TOWN OF CHARLOTTE, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable/ (Unfavorable)
Transfers:			
Transfer to Highway Reserve Fund	\$ 0	\$ 67,194	\$ (67,194)
Transfer to Conservation Fund	90,000	90,000	0
Transfer to Fire and Rescue Capital Fund	180,000	180,000	0
Transfer to Repairs and Improvements Fund	50,000	50,000	0
Transfer to Trails Reserve Fund	5,000	5,000	0
Transfer to Repairs and Improvements Fund	0	32,783	(32,783)
Transfer to Bridge Reconstruction Fund	<u>77,500</u>	<u>77,500</u>	<u>0</u>
Total Transfers	<u>402,500</u>	<u>502,477</u>	<u>(99,977)</u>
Fire and Rescue Appropriation:	<u>510,960</u>	<u>510,960</u>	<u>0</u>
Total Expenditures	<u>3,114,904</u>	<u>3,138,152</u>	<u>(23,248)</u>
Excess/(Deficiency) of Revenues Over Expenditures	\$ <u>(125,000)</u>	81,416	\$ <u>206,416</u>
Adjustments to Reconcile from the Budgetary Basis of Accounting to the Modified Accrual Basis of Accounting:			
HRA Fund Income		1	
HRA Fund Transfer In		45,000	
HRA Fund Expenses		<u>(43,062)</u>	
Net Change in Fund Balance		83,355	
Fund Balance - July 1, 2014		<u>305,823</u>	
Fund Balance - June 30, 2015		\$ <u><u>389,178</u></u>	

The reconciling items are due to combining one (1) fund, the HRA Fund, with the General Fund in order to comply with GASB Statement No. 54.

TOWN OF CHARLOTTE, VERMONT  
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 JUNE 30, 2015

		2015
Total Plan Net Pension Liability	\$	9,126,613
Town's Proportion of the Net Pension Liability		0.1175%
Town's Proportionate Share of the Net Pension Liability	\$	10,723
Town's Covered Employee Payroll	\$	325,703
Proportionate Share of the Net Pension Liability as a Percentage of Covered - Employee Payroll		3.2923%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		98.32% as of June 30, 2014

**Notes to Schedule**

Benefit Changes: None.

Changes in Assumptions: None.

Fiscal year 2015 was the first year of implementation, therefore, only one year is shown.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
 SCHEDULE OF CONTRIBUTIONS  
 FOR THE YEAR ENDED JUNE 30, 2015

	2015
Contractually Required Contribution (Actuarially Determined)	\$ 17,507
Contributions in Relation to the Actuarially Determined Contributions	17,507
Contribution Excess/(Deficiency)	\$ 0
Covered - Employee Payroll	\$ 325,703
Contributions as a Percentage of Covered - Employee Payroll	5.375%

**Notes to Schedule**

Valuation Date: June 30, 2014

Fiscal year 2015 was the first year of implementation, therefore, only one year is shown.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Total
<u>ASSETS</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Cash	\$ 6,500	\$ 0	\$ 6,500
Receivables	0	3,926	3,926
Due from Other Funds	<u>207,618</u>	<u>180,196</u>	<u>387,814</u>
Total Assets	<u>\$ 214,118</u>	<u>\$ 184,122</u>	<u>\$ 398,240</u>
 <u>LIABILITIES</u>			
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable Grants	<u>0</u>	<u>3,926</u>	<u>3,926</u>
Total Deferred Inflows of Resources	<u>0</u>	<u>3,926</u>	<u>3,926</u>
 <u>FUND BALANCES</u>			
Restricted	41,564	151,859	193,423
Committed	144,584	0	144,584
Assigned	<u>27,970</u>	<u>28,337</u>	<u>56,307</u>
Total Fund Balances	<u>214,118</u>	<u>180,196</u>	<u>394,314</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 214,118</u>	<u>\$ 184,122</u>	<u>\$ 398,240</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Total
Revenues:			
Intergovernmental	\$ 166,880	\$ 44,759	\$ 211,639
Permits, Licenses and Fees	8,763	0	8,763
Investment Income	18	3	21
Donations	14,864	5,895	20,759
	<u>190,525</u>	<u>50,657</u>	<u>241,182</u>
Total Revenues			
Expenditures:			
General Government	4,879	0	4,879
Highways and Streets	0	2,389	2,389
Culture and Recreation	12,336	3,034	15,370
Community Development	160,972	0	160,972
Capital Outlay:			
Highways and Streets	0	28,174	28,174
Culture and Recreation	0	116,013	116,013
	<u>178,187</u>	<u>149,610</u>	<u>327,797</u>
Total Expenditures			
Excess/(Deficiency) of Revenues Over Expenditures	<u>12,338</u>	<u>(98,953)</u>	<u>(86,615)</u>
Other Financing Sources/(Uses):			
Transfers In	0	237,783	237,783
Transfers Out	(15,000)	0	(15,000)
	<u>(15,000)</u>	<u>237,783</u>	<u>222,783</u>
Total Other Financing Sources/(Uses)			
Net Change in Fund Balances	(2,662)	138,830	136,168
Fund Balances - July 1, 2014	<u>216,780</u>	<u>41,366</u>	<u>258,146</u>
Fund Balances - June 30, 2015	<u>\$ 214,118</u>	<u>\$ 180,196</u>	<u>\$ 394,314</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2015

	Scenic Preservation Fund	Community Library Fund	Habitat Grant Fund	Reappraisal Fund	Restoration of Records Fund	Cemetery Fund	Ski Program Fund	Conservation Commission Fund	Tree Fund	Mack Scholarship Fund	Affordable Housing Fund	Total
Cash	\$ 0	\$ 5,356	\$ 0	\$ 0	\$ 0	\$ 1,144	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,500
Due from Other Funds	15,490	0	0	27,970	6,110	0	8,154	578	2,017	2,715	144,584	207,618
Total Assets	\$ 15,490	\$ 5,356	\$ 0	\$ 27,970	\$ 6,110	\$ 1,144	\$ 8,154	\$ 578	\$ 2,017	\$ 2,715	\$ 144,584	\$ 214,118
<b>LIABILITIES AND FUND BALANCES</b>												
Liabilities:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:												
Restricted	15,490	5,356	0	0	6,110	1,144	8,154	578	2,017	2,715	0	41,564
Committed	0	0	0	0	0	0	0	0	0	0	144,584	144,584
Assigned	0	0	0	27,970	0	0	0	0	0	0	0	27,970
Total Fund Balances	15,490	5,356	0	27,970	6,110	1,144	8,154	578	2,017	2,715	144,584	214,118
Total Liabilities and Fund Balances	\$ 15,490	\$ 5,356	\$ 0	\$ 27,970	\$ 6,110	\$ 1,144	\$ 8,154	\$ 578	\$ 2,017	\$ 2,715	\$ 144,584	\$ 214,118

ASSETS

LIABILITIES AND FUND BALANCES

TOWN OF CHARLOTTE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

	Scenic Preservation Fund	Community Library Fund	Habitat Grant Fund	Reappraisal Fund	Restoration of Records Fund	Cemetery Fund	Ski Program Fund	Conservation Commission Fund	Tree Fund	Mack Scholarship Fund	Affordable Housing Fund	Total
<b>Revenues:</b>												
Intergovernmental	\$ 0	\$ 0	\$ 150,264	\$ 16,616	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 166,880
Permits, Licenses and Fees	0	0	0	0	0	0	8,763	0	0	0	0	8,763
Investment Income	1	0	0	2	1	0	0	0	0	1	13	18
Donations	84	7,565	0	0	0	4,000	0	500	2,715	0	0	14,864
<b>Total Revenues</b>	<b>85</b>	<b>7,565</b>	<b>150,264</b>	<b>16,618</b>	<b>1</b>	<b>4,000</b>	<b>8,763</b>	<b>500</b>	<b>2,715</b>	<b>1</b>	<b>13</b>	<b>190,525</b>
<b>Expenditures:</b>												
General Government	0	0	0	250	1,750	2,879	0	0	0	0	0	4,879
Culture and Recreation	0	3,846	0	0	0	0	8,455	0	0	35	0	12,336
Community Development	0	0	150,264	0	0	0	0	0	708	0	10,000	160,972
<b>Total Expenditures</b>	<b>0</b>	<b>3,846</b>	<b>150,264</b>	<b>250</b>	<b>1,750</b>	<b>2,879</b>	<b>8,455</b>	<b>0</b>	<b>708</b>	<b>35</b>	<b>10,000</b>	<b>178,187</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>85</b>	<b>3,719</b>	<b>0</b>	<b>16,368</b>	<b>(1,749)</b>	<b>1,121</b>	<b>308</b>	<b>500</b>	<b>2,007</b>	<b>(34)</b>	<b>(9,987)</b>	<b>12,338</b>
<b>Other Financing Sources/(Uses):</b>												
Transfers Out	0	0	0	(15,000)	0	0	0	0	0	0	0	(15,000)
<b>Total Other Financing Sources/(Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,000)</b>
<b>Net Change in Fund Balances</b>	<b>85</b>	<b>3,719</b>	<b>0</b>	<b>1,368</b>	<b>(1,749)</b>	<b>1,121</b>	<b>308</b>	<b>500</b>	<b>2,007</b>	<b>(34)</b>	<b>(9,987)</b>	<b>(2,662)</b>
<b>Fund Balances - July 1, 2014</b>	<b>15,405</b>	<b>1,637</b>	<b>0</b>	<b>26,602</b>	<b>7,859</b>	<b>23</b>	<b>7,846</b>	<b>78</b>	<b>10</b>	<b>2,749</b>	<b>154,571</b>	<b>216,780</b>
<b>Fund Balances - June 30, 2015</b>	<b>\$ 15,490</b>	<b>\$ 5,356</b>	<b>\$ 0</b>	<b>\$ 27,970</b>	<b>\$ 6,110</b>	<b>\$ 1,144</b>	<b>\$ 8,154</b>	<b>\$ 578</b>	<b>\$ 2,017</b>	<b>\$ 2,715</b>	<b>\$ 144,584</b>	<b>\$ 214,118</b>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
 COMBINING BALANCE SHEET  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2015

	Repairs and Improvements Fund	Trails Reserve Fund	Recreation Capital Fund	Thorp Barn Fund	Bridge Reconstruction Fund	Total
<u>ASSETS</u>						
Receivables	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,926	\$ 3,926
Due from Other Funds	<u>23,269</u>	<u>5,068</u>	<u>0</u>	<u>7,663</u>	<u>144,196</u>	<u>180,196</u>
Total Assets	<u>\$ 23,269</u>	<u>\$ 5,068</u>	<u>\$ 0</u>	<u>\$ 7,663</u>	<u>\$ 148,122</u>	<u>\$ 184,122</u>
<u>LIABILITIES</u>						
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,926</u>	<u>3,926</u>
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,926</u>	<u>3,926</u>
<u>FUND BALANCES</u>						
Restricted	0	0	0	7,663	144,196	151,859
Assigned	<u>23,269</u>	<u>5,068</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,337</u>
Total Fund Balances	<u>23,269</u>	<u>5,068</u>	<u>0</u>	<u>7,663</u>	<u>144,196</u>	<u>180,196</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 23,269</u>	<u>\$ 5,068</u>	<u>\$ 0</u>	<u>\$ 7,663</u>	<u>\$ 148,122</u>	<u>\$ 184,122</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NON-MAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

	Repairs and Improvements Fund	Trails Reserve Fund	Recreation Capital Fund	Thorp Barn Fund	Bridge Reconstruction Fund	Total
<b>Revenues:</b>						
Intergovernmental	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 24,759	\$ 44,759
Investment Income	2	1	0	0	0	3
Donations	<u>0</u>	<u>5,895</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,895</u>
Total Revenues	<u>2</u>	<u>25,896</u>	<u>0</u>	<u>0</u>	<u>24,759</u>	<u>50,657</u>
<b>Expenditures:</b>						
Highways and Streets	0	0	0	0	2,389	2,389
Culture and Recreation	0	322	2,712	0	0	3,034
<b>Capital Outlay:</b>						
Highways and Streets	0	0	0	0	28,174	28,174
Culture and Recreation	<u>65,684</u>	<u>50,329</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>116,013</u>
Total Expenditures	<u>65,684</u>	<u>50,651</u>	<u>2,712</u>	<u>0</u>	<u>30,563</u>	<u>149,610</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(65,682)</u>	<u>(24,755)</u>	<u>(2,712)</u>	<u>0</u>	<u>(5,804)</u>	<u>(98,953)</u>
<b>Other Financing Sources:</b>						
Transfers In	<u>82,783</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>237,783</u>
Total Other Financing Sources	<u>82,783</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>237,783</u>
Net Change in Fund Balances	17,101	(19,755)	(2,712)	0	144,196	138,830
Fund Balances - July 1, 2014	<u>6,168</u>	<u>24,823</u>	<u>2,712</u>	<u>7,663</u>	<u>0</u>	<u>41,366</u>
Fund Balances - June 30, 2015	<u>\$ 23,269</u>	<u>\$ 5,068</u>	<u>\$ 0</u>	<u>\$ 7,663</u>	<u>\$ 144,196</u>	<u>\$ 180,196</u>

TOWN OF CHARLOTTE, VERMONT  
 COMBINING SCHEDULE OF NET POSITION  
 PRIVATE-PURPOSE TRUST FUNDS  
 JUNE 30, 2015

	Serrell Fund	Trustee of Public Funds Fund	Total
<u>ASSETS</u>			
Cash	\$ 3,490	\$ 7,107	\$ 10,597
Investments	0	507,501	507,501
Total Assets	\$ 3,490	\$ 514,608	\$ 518,098
<u>LIABILITIES AND NET POSITION</u>			
Liabilities:	\$ 0	\$ 0	\$ 0
Net Position:			
Restricted:			
Held in Trust for Individuals and Organizations	3,490	514,608	518,098
Total Liabilities and Net Position	\$ 3,490	\$ 514,608	\$ 518,098

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION  
 PRIVATE-PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015

	Serrell Fund	Trustee of Public Funds Fund	Total
	<u>          </u>	<u>          </u>	<u>          </u>
Additions:			
Investment Income	\$      1	\$  14,609	\$  14,610
Donations	<u>      80</u>	<u>          0</u>	<u>      80</u>
Total Additions	<u>      81</u>	<u>  14,609</u>	<u>  14,690</u>
Deductions:	<u>          0</u>	<u>          0</u>	<u>          0</u>
Change in Net Position	81	14,609	14,690
Net Position - July 1, 2014	<u>  3,409</u>	<u> 499,999</u>	<u> 503,408</u>
Net Position - June 30, 2015	<u><u>  \$  3,490</u></u>	<u><u>  \$ 514,608</u></u>	<u><u>  \$ 518,098</u></u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT  
SCHEDULE OF TAXES RAISED  
FOR THE YEAR ENDED JUNE 30, 2015

## April 2014 Grandlist Used for Fiscal Year 2015 Taxes:

Homestead Education Grandlist	\$ 6,544,160.69
Non-Residential Grandlist	\$ 2,981,960.04
Municipal Grandlist	\$ 9,505,915.89

## Tax Rates:

Homestead Education Tax Rate	1.5161
Non-Residential Education Tax Rate	1.4375
Municipal Tax Rate	0.1582
Local Agreement Tax Rate	0.0008

## Charlotte's Fiscal Year 2015 Education Property Tax Liability:

Residential Taxes	\$ 9,921,602.00
Nonresidential Taxes	<u>4,286,568.00</u>

Total Property Tax Liability for State Education Fund 14,208,170.00

Municipal Taxes	1,500,901.04
Local Agreement Taxes to Cover Education Liability for Exempt Properties	<u>(7,604.75)</u>

Total Education and Municipal Taxes Expected to be Raised \$ 15,701,466.29

## Allocation of State Education Taxes:

Transfer to Charlotte Central School for School Budget	\$ 6,631,235.00
Transfer to Charlotte Central School for State Transportation Aid	97,056.00
Transfer to Champlain Valley Union High School	<u>2,960,644.00</u>

Total to District Schools 9,688,935.00

.225 of 1% of Residential and Non-Residential Liability Retained by Town	28,632.01
Income Sensitivity Credits to Charlotte Residents, Education Tax	1,482,931.22
Income Sensitivity Credits to Charlotte Residents, Municipal Tax	11,352.86
Balance to State Education Fund	<u>3,007,371.77</u>

Total Allocation of State Education Taxes 14,219,222.86

Municipal Taxes Received	1,215,694.42
Delinquent Taxes	<u>266,549.01</u>

Total Fiscal Year 2015 Property Taxes \$ 15,701,466.29

See Disclaimer in Accompanying Independent Auditor's Report.

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P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
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Fred Duplessis, CPA  
Richard J. Brigham, CPA  
Chad A. Hewitt, CPA  
Wendy C. Gilwee, CPA  
VT Lic. #92-000180

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

Selectboard  
Town of Charlotte, Vermont  
P.O. Box 119  
Charlotte, VT 05445

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Charlotte, Vermont as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Charlotte, Vermont's basic financial statements and have issued our report thereon dated December 3, 2015.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Town of Charlotte, Vermont's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Charlotte, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Charlotte, Vermont's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town of Charlotte, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2015-1 through 2015-3, that we consider to be significant deficiencies.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Town of Charlotte, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

We also noted certain other matters that we reported to the management of the Town of Charlotte, Vermont in a separate letter dated December 3, 2015.

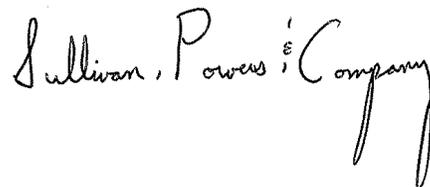
### ***Town of Charlotte, Vermont's Response to Deficiencies in Internal Control***

The Town of Charlotte, Vermont's response to the deficiencies in internal control identified in our audit is included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The Town of Charlotte, Vermont's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Charlotte, Vermont's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Charlotte, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

December 3, 2015  
Montpelier, Vermont  
VT Lic. #92-000180



TOWN OF CHARLOTTE, VERMONT  
SCHEDULE OF FINDINGS AND  
DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2015

Deficiencies in Internal Control:

Material Weaknesses:

None noted.

Significant Deficiencies:

2015-1 Authorization of General Journal Entries

*Criteria:*

Internal controls should be in place that requires appropriate officials to authorize and review all adjustments to the books of original entry.

*Condition:*

The Town does not have a policy in place to require authorization or review of adjustments to the books of original entry.

*Cause:*

Unknown.

*Effect:*

This deficiency in the internal control structure could allow other working control policies to be circumvented.

*Recommendation:*

We recommend that the Town enact a policy that requires appropriate officials to authorize and review all general journal entries so as not to circumvent the original approval process.

2015-2 Wastewater Unbilled Revenue

*Criteria:*

Internal controls should be in place to ensure that the unbilled wastewater revenue is recorded properly at year end.

TOWN OF CHARLOTTE, VERMONT  
SCHEDULE OF FINDINGS AND  
DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2015

*Condition:*

The Town bills for wastewater usage once per year in April for the usage in the prior year. This billing crosses fiscal years and should be allocated accordingly. The Town did not adjust the unbilled wastewater revenue account to allocate the billing properly across fiscal years.

*Cause:*

Unknown.

*Effect:*

The Town's unbilled wastewater revenue account balance was incorrect.

*Recommendation:*

We recommend the Town implement controls to ensure that an estimated receivable for wastewater usage is recorded in the current fiscal year that has not yet been billed.

2015-3 Netting Revenues and Expenditures

*Criteria:*

Revenue should not be netted with the expenditures in order to conform with generally accepted accounting principles.

*Condition:*

The Town netted a paving grant with the related expenditures account during the year. This nets out the revenue and expenditures as if they did not exist and results in the understatement of both revenue and expenditures.

*Cause:*

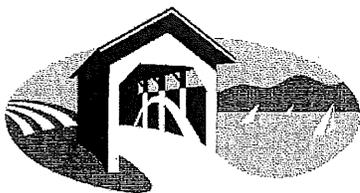
The Town was not aware that this practice is not in accordance with generally accepted accounting principles.

*Effect:*

This will result in understatement of revenue and expenditures.

*Recommendation:*

We recommend that the Town not net revenue and expenditures to ensure revenue and expenditures are not understated.



# Town of Charlotte

ESTABLISHED 1762

December 21, 2015

Rick Brigham  
Sullivan, Powers & Company  
77 Barre Street  
Montpelier, VT 05601

Re: Response to Schedule of Findings and Deficiencies in Internal Control

Dear Rick,

This letter provides responses to the three findings of significant deficiencies on pages 62 and 63 of the FY15 audit report.

**2015-1 Authorization of General Journal Entries**—the current practice is the Town Treasurer provides a list of general journal entries to the Selectboard at the same time that payment warrants are provided for the Selectboard's review and authorization. Selectboard members review the list of general journal entries and initial the top of the list signifying authorization. Additionally, starting in November, 2015, the Board of Auditors review posting register reports monthly. There is a form for the board members to note any questions or discrepancies, and to sign off after review. This process will be included in the internal control policy when that document is completed.

**2015-2 Wastewater Unbilled Revenue**—the Town will record a receivable in the current year for Thompson's Point estimated wastewater usage that has not yet been billed, based on usage in the prior year.

**2015-3 Netting Revenues and Expenditures**—the Town will not net revenues and expenditures going forward.

Thank you for your attentiveness and helpfulness during the audit process.

Best regards,

Dean Bloch, Town Administrator

Mary Mead, Town Treasurer

**CHARLOTTE VOLUNTEER FIRE  
AND RESCUE SERVICES, INC.**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**JUNE 30, 2015**

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.

JUNE 30, 2015

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# Tapia & Huckabay, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

11 Main Street, Suite B211 • P.O. Box 38 • Vergennes, VT 05491 • www.tapiahuckabay.com (802) 870-7086

## Independent Auditor's Report

To the Board of Directors  
Charlotte Volunteer Fire and Rescue Services, Inc.  
Charlotte, Vermont

We have audited the accompanying statement of financial position of Charlotte Volunteer Fire and Rescue Services, Inc. (a Vermont nonprofit organization) as of June 30, 2015 and the related statements of activities and cash flows for the year then ended. The prior year summarized comparative information has been derived from the Organization's 2014 financial statements which were audited by our predecessor firm – Wallace W. Tapia, P.C. - and, in their report dated December 17, 2014, they expressed an unmodified opinion on those financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Charlotte Volunteer Fire and Rescue Services, Inc. as of June 30, 2015 and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

***Other Matter***

Our audit was made for the purpose of forming an opinion on the financial statements referred to in the first paragraph taken as a whole. The supplementary information following the notes is presented for purposes of additional analysis and is not a required part of the above financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Tapia & Huchabay, P.C.*

Vergennes, Vermont  
December 17, 2015  
Vermont Registration #108880

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2015  
(With Summarized Information for 2014)

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and cash equivalents - operating fund (Note 1)	\$ 42,548	\$ 83,667
Cash - special funds (Notes 1 & 9)	125,989	137,097
Prepaid expenses and other assets	25,673	22,510
Accounts receivable, net of allowance (Note 1)	11,483	29,387
Property and equipment, net of accumulated depreciation (Notes 3 & 6)	1,627,015	1,698,082
Beneficial interest in perpetual trust (Note 8)	<u>1,430,316</u>	<u>1,450,447</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>3,263,024</u></b>	<b>\$ <u>3,421,190</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 5,003	\$ 13,781
Accrued expenses (Note 6)	6,910	28,501
Deposits received	<u>-</u>	<u>10,400</u>
<b>Total Liabilities</b>	<b><u>11,913</u></b>	<b><u>52,682</u></b>
<b>Net Assets:</b>		
Unrestricted	384,639	366,179
Temporarily restricted (Note 6)	1,436,156	1,551,882
Permanently restricted (Note 8)	<u>1,430,316</u>	<u>1,450,447</u>
<b>Total Net Assets</b>	<b><u>3,251,111</u></b>	<b><u>3,368,508</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>3,263,024</u></b>	<b>\$ <u>3,421,190</u></b>

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015  
(With Summarized Information for 2014)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2015 Total</u>	<u>2014 Total</u>
SUPPORT AND REVENUE:					
Town appropriation - operating (Notes 1 & 6)	\$ 502,380	\$ 8,580	\$ -	\$ 510,960	\$ 501,726
Town appropriation - capital (Notes 1 & 6)	-	-	-	-	889,055
State of Vermont capital grant	26,942	-	-	26,942	-
Other contributions and special events	5,915	-	-	5,915	7,276
Program service revenue (Note 1)	109,790	-	-	109,790	130,632
Income from perpetual trust (Note 8)	22,613	-	(20,131)	2,482	161,455
Rental income (Note 4)	28,240	-	-	28,240	27,417
Gain on the sale of property and equipment	10,300	-	-	10,300	-
Other income	3,513	-	-	3,513	1,790
Net assets released from restrictions:					
Satisfaction of program restrictions	<u>124,306</u>	<u>(124,306)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE	<u>833,999</u>	<u>(115,726)</u>	<u>(20,131)</u>	<u>698,142</u>	<u>1,719,351</u>
EXPENSES AND LOSSES:					
Program services:					
Fire	284,796	-	-	284,796	184,351
Rescue	477,193	-	-	477,193	480,979
Supporting services:					
Management and general	44,386	-	-	44,386	41,185
Fundraising	9,164	-	-	9,164	6,177
TOTAL EXPENSES	<u>815,539</u>	<u>-</u>	<u>-</u>	<u>815,539</u>	<u>712,692</u>
CHANGE IN NET ASSETS	18,460	(115,726)	(20,131)	(117,397)	1,006,659
NET ASSETS, beginning of year	<u>366,179</u>	<u>1,551,882</u>	<u>1,450,447</u>	<u>3,368,508</u>	<u>2,361,849</u>
NET ASSETS, end of year	<u>\$ 384,639</u>	<u>\$ 1,436,156</u>	<u>\$ 1,430,316</u>	<u>\$ 3,251,111</u>	<u>\$ 3,368,508</u>

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2015  
(With Summarized Information for 2014)

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ (117,397)	\$ 1,006,659
Adjustments to reconcile change in net assets to net cash from operating activities:		
Town appropriation - capital	-	(889,055)
Depreciation	147,329	121,513
(Income) loss from perpetual trust	20,131	(128,668)
(Increase) decrease in operating assets:		
Prepaid expenses and other assets	(3,163)	(3,983)
Accounts receivable	17,904	14,255
Increase (decrease) in operating liabilities:		
Accounts payable	(8,778)	(1,789)
Accrued expenses	(21,591)	16,955
Deposits received	<u>(10,400)</u>	<u>10,400</u>
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>24,035</u>	<u>146,287</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	(76,262)	(44,089)
Net change in special funds	<u>11,108</u>	<u>(23,740)</u>
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>(65,154)</u>	<u>(67,829)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
None	<u>-</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(41,119)	78,458
<b>CASH AND CASH EQUIVALENTS:</b>		
Beginning of year	<u>83,667</u>	<u>5,209</u>
End of year	\$ <u><u>42,548</u></u>	\$ <u><u>83,667</u></u>
<b>Supplemental Disclosures:</b>		
Property and equipment provided by the Town of Charlotte	\$ -	\$ 889,055

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

History of the Organization and Nature of Activities:

Incorporated in 1951, Charlotte Volunteer Fire and Rescue Services, Inc. (“CVFRS” or “the Organization”) is a nonprofit organization whose mission is to “provide fire suppression, emergency medical services and other special emergency rescue services; and to provide community safety, education, and fire prevention for the residents of the Town of Charlotte and the vicinity.” The Organization’s program services are separated into two “agencies” – the Charlotte Volunteer Fire Department and the Charlotte Volunteer Rescue Squad. The majority of the Organization’s support comes from appropriations – both operating and capital from the Town of Charlotte, Vermont. Additional support comes from program service revenue for ambulance services and fundraising and special events.

Financial Statement Presentation:

CVFRS reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending upon the existence and/or nature of any donor-imposed restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Temporarily restricted contributions whose restrictions are met in the same period are shown as increases in unrestricted net assets. The transfer of assets with donor-imposed conditions is accounted for as a refundable advance, instead of as a contribution, until the conditions have been substantially met.

Cash and cash equivalents:

CVFRS has elected to treat all cash accounts, checking, savings, money market, and other cash funds purchased with an original maturity of three months or less as cash and cash equivalents for purposes of the Statement of Cash Flows (except for cash held in “special funds” discussed below).

Use of estimates:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Promises to Give:

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Those expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts, if material, are computed using estimated market interest rates applicable to the years in which the promises are received. Any amortization of these discounts would be reflected in contribution revenue. Conditional promises to give are not recorded until the conditions are met.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable and Allowance for Uncollectable Accounts:

Accounts receivable represent outstanding amounts billed for ambulance and other program services. CVFRS charges current earnings with an allowance for uncollectable accounts receivable based on collection experience and a review of the collectability of specific accounts. Accounts deemed uncollectable are charged against the allowance. The estimated allowance was \$12,500 at June 30, 2014 and 2015.

Comparative Financial Information:

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

NOTE 2 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 3- PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30<sup>th</sup>:

		2015		2014
Land, building and improvements	\$	644,729	\$	644,729
Vehicles and equipment		2,127,745		2,055,108
Office equipment		13,473		11,798
Subtotal		2,785,947		2,711,635
Less - accumulated depreciation		(1,158,932)		(1,013,553)
Net property and equipment	\$	1,627,015	\$	1,698,082

Additions to equipment are recorded at cost when purchased and at market value when donated. Depreciation, amounting to \$147,329 and \$121,513 for the fiscal years ended June 30, 2015 and 2014, respectively, is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Building and improvements	10 - 40 years
Vehicles and equipment	5 - 15 years
Office equipment	3 - 5 years

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 4 - INCOME TAXES

CVFRS is exempt from federal (and state) income tax (on activities related to its tax-exempt purpose) as an organization described in Section 501(c)(3) of the Internal Revenue Code, and is classified as a publicly supported organization under Section 509(a)(1). However, CVFRS is subject to federal and state income taxes on “unrelated business income” – in the Organization’s case, net income from the rental of a portion of the space on a communications tower it owns. Contributions to CVFRS qualify for the charitable contribution deduction under Internal Revenue Code Section 170(b)(1)(A).

NOTE 5 – CONTRIBUTED SERVICES

Under U.S. generally accepted accounting principles, contributed services are recognized as contribution revenue and as assets or expenses if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. As a volunteer fire and rescue organization, CVFRS receives thousands of hours of donated fire, rescue and supporting services that are *not* recognized in the financial statements because they do not meet the recognition criteria.

NOTE 6 – TOWN APPROPRIATION AND TEMPORARILY RESTRICTED NET ASSETS

Conditionally approved at the March Town Meeting, CVFRS considers the Town of Charlotte’s **operating appropriation** (\$510,960 and \$557,139 for the fiscal years ended June 30, 2015 and 2016, respectively) restricted to the specific purposes outlined in its agreement with the Town and recognizes it as revenue as it is received during CVFRS’s and the Town’s fiscal year ending June 30<sup>th</sup>. The latest agreement with the Town of Charlotte (signed in June 2014) states “..town funds appropriated for the Services and not expended by the CVFRS in the same fiscal year...shall be contributed to a CVFRS Operating Reserve Fund. The cumulative cap for the Operating Reserve Fund shall be...10% of the average operating appropriation from the Town to the CVFRS for the three prior fiscal years. Any monies in the Operating Reserve Fund that exceed this cap shall be deemed Excess Surplus...and...shall be returned to the Town in a manner to be determined by the Selectboard.” In December 2014, the Town and CVFRS agreed to a calculated surplus for the fiscal year ended June 30, 2014 of \$6,924 (reducing the operating appropriation for the year to \$501,726). The amount due back to the Town of Charlotte was included in accrued expenses on the Statement of Financial Position as of June 30, 2014. The amount of the Operating Reserve Fund at June 30, 2015 was less than the cap and no amounts are due to the Town.

In addition to the annual operating appropriation, CVFRS submits an annual capital equipment plan to the Town and receives **capital appropriations** in the form of donations of major equipment purchased by the Town (\$889,055 and \$0 for the fiscal years ended June 30, 2014 and 2015, respectively). Since these assets retain a reversionary lien to the Town of Charlotte (with proceeds from the subsequent sale of any of the assets generally payable to the Town), CVFRS treats the net book value of the assets purchased by the Town via capital appropriation and all identifiable assets purchased with operating appropriations as temporarily restricted net assets on the Statement of Financial Position (\$1,436,156 and \$1,551,882 as of June 30, 2015 and 2014, respectively). *All of CVFRS’s temporarily restricted net assets are represented by the net book value of this restricted property and equipment.* Amounts on the “Town appropriation – operating” line in the temporarily restricted column on the Statement of Activities represent operating appropriation funds used to purchase property and equipment in the current year.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

NOTE 7 – CONDITIONAL PROMISES TO GIVE

In April 2014, CVFRS was awarded a \$26,942 Vermont Department of Public Safety / U.S. Department of Homeland Security grant conditioned on the purchase of certain approved communications equipment. The equipment was purchased in September 2014 and the grant funds were received in November 2014. With the exception of the Town appropriation, there were no conditional promises to give as of June 30, 2015. As discussed above, conditional promises to give are not recorded in the financial statements until the conditions have been met.

NOTE 8 – BENEFICIAL INTEREST IN PERPETUAL TRUST AND PERMANENTLY RESTRICTED NET ASSETS

CVFRS is the sole beneficiary of a perpetual irrevocable trust held and administered by an independent trustee. Under the terms of the trust, CVFRS receives quarterly distributions of the net income of the trust - \$22,613 and \$32,787 in the fiscal years ended June 30, 2015 and 2014, respectively (which is recognized as unrestricted revenue since there are no donor restrictions on the use of the funds). The Organization's interest in the perpetual trust - \$1,430,316 and \$1,450,447 at June 30, 2015 and 2014, respectively - is recognized at the fair market value of the assets in the trust (using "Level I" valuation inputs) and considered permanently restricted net assets. *All of CVFRS's permanently restricted net assets are represented by its interest in the perpetual trust.* Gains and losses that are not distributed by the trust are reflected as permanently restricted income from perpetual trust on the Statement of Activities (\$128,668 and (\$20,131) for the fiscal years ended June 30, 2014 and 2015, respectively).

NOTE 9 – SPECIAL FUNDS

The Organization has several "special funds" retained in separate cash accounts and used for the following specific purposes:

- **Perpetual trust distributions fund** (\$26,091 and \$20,017 at June 30, 2015 and 2014, respectively) with receipts from the quarterly perpetual trust distributions discussed above and expenditures used for special operating and capital purchases.
- **Tower fund** (\$89,876 and \$102,757 at June 30, 2015 and 2014, respectively) with receipts from rental income from the communications tower and expenditures for maintenance of the tower, payment of unrelated business income taxes and special purchases of communications equipment.
- **Fire services fund** (\$7,131 and \$7,612 at June 30, 2015 and 2014, respectively) with receipts from special fundraising events and designated contributions and expenditures for special fire operating and capital purchases.
- **Rescue services fund** (\$2,891 and \$6,711 at June 30, 2015 and 2014, respectively) with receipts from special fundraising events and designated contributions and expenditures for special rescue operating and capital purchases.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

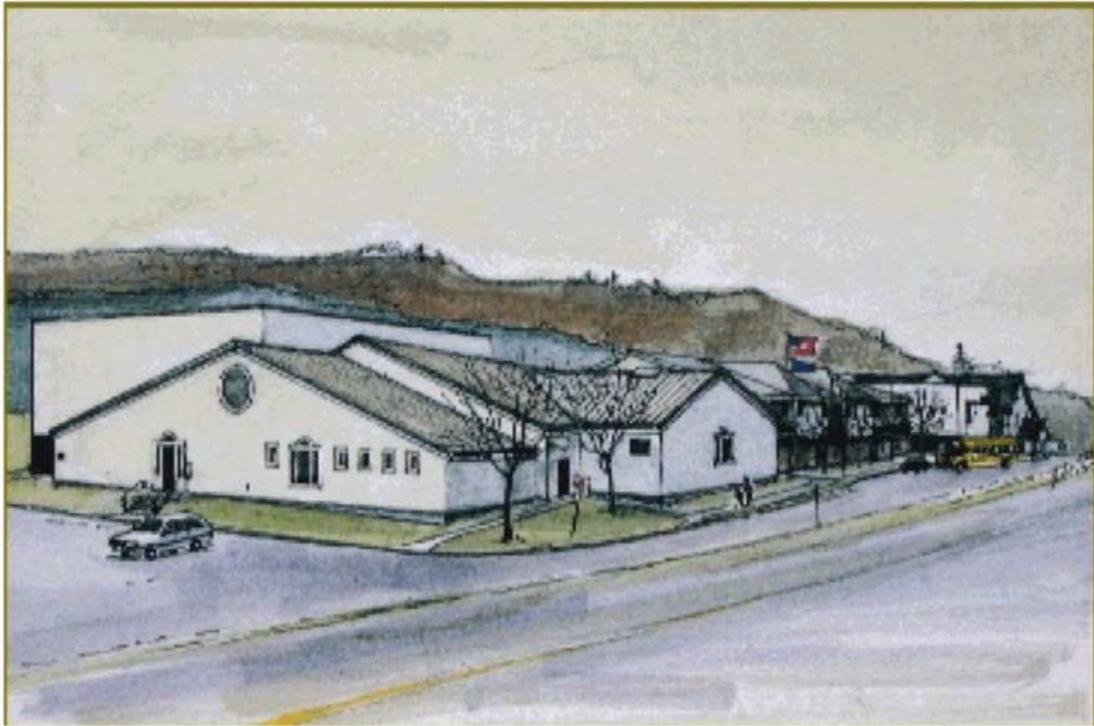
NOTE 11 - SUBSEQUENT EVENTS AND REPORT ISSUANCE DATE

Management has evaluated “events” subsequent to June 30, 2015 through December 17, 2015 (the date these financial statements were available to be issued) for potential recognition or disclosure as required under U.S. generally accepted accounting principles.

CHARLOTTE FIRE AND RESCUE SERVICES, INC.  
 SCHEDULE OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 2015  
 (With Summarized Information for 2014)

	Program Services		Supporting Services		2015 TOTAL	2014 TOTAL
	Fire Services	Rescue Services	Management & General	Fundraising		
Salaries, wages & member incentives	\$67,827	\$277,013	\$18,106	\$1,811	\$364,757	\$300,625
Benefits & taxes	5,752	32,384	1,536	154	39,826	34,934
Apparatus fuel	5,313	4,368	-	-	9,681	10,441
Apparatus repairs & maintenance	16,766	4,782	-	-	21,548	15,098
Bank charges & other fees	6,065	1,566	107	16	7,754	6,271
Building maintenance	7,743	7,743	1,549	172	17,207	15,742
Contracted services	5,756	16,294	-	-	22,050	20,551
Dues & subscriptions	1,411	624	417	46	2,498	1,792
Equipment repair & maintenance	30,872	2,000	189	21	33,082	32,690
Insurance	32,716	35,153	1,303	144	69,316	60,151
Other expenses	1,530	1,407	93	14	3,044	2,303
Professional fees	-	-	9,220	-	9,220	5,582
Protective clothing	10,395	1,943	-	-	12,338	19,167
Special event expenses	-	-	-	5,840	5,840	3,040
Supplies	711	13,327	151	22	14,211	21,080
Telephone	972	3,021	206	30	4,229	3,616
Training	10,252	2,220	-	-	12,472	15,753
Utilities	7,050	7,050	1,410	157	15,667	16,501
Depreciation	73,665	66,298	6,629	737	147,329	121,513
Unrelated business income taxes	-	-	3,470	-	3,470	5,842
	<u>\$ 284,796</u>	<u>\$ 477,193</u>	<u>\$ 44,386</u>	<u>\$ 9,164</u>	<u>\$ 815,539</u>	<u>\$ 712,692</u>

# 2015 Annual Reports Charlotte Town School District



*The CSSU School Report and CVU High School District Annual Report is available in the following ways:*

- Posted on the web at [www.cssu.org](http://www.cssu.org),
- Mailed to you upon request at 383-1236, or
- Picked up at your local school or town office.

This report includes information that is no longer in the local annual Town Report.

## WARNING

### CHARLOTTE TOWN SCHOOL DISTRICT ANNUAL MEETING

February 29, 2016

The legal voters of the Charlotte Town School District are hereby notified and warned to meet at the Charlotte Central School multi-purpose room on **Monday, February 29, 2016, at 7 p.m.** to transact any of the following business not involving voting by Australian ballot. Upon the conclusion of business not involving Australian ballot, the meeting is to be adjourned and reconvened in the Charlotte Central School multi-purpose room in said Town on **Tuesday, March 1, 2016 at 7:00 a.m.** at which time the polls will open, until **7:00 p.m.** at which time the polls will close, to vote for school directors and transact any business involving voting by Australian ballot.

ARTICLE I: To hear and act upon the reports of the Charlotte Town School District Officers.

ARTICLE II: Shall the voters of the Charlotte Town School District authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year?

ARTICLE III: Shall the Charlotte Town School District hold its 2017 Annual Meeting on Monday, March 6, 2017 at 7:00 p.m. to transact any business not involving voting by Australian ballot?

ARTICLE IV: To transact any other business proper to come before said meeting.

### BALLOT QUESTIONS

ARTICLE V: Shall the voters of the Charlotte School District approve the school board to expend Seven Million, Four Hundred One Thousand, Eight Hundred Dollars (\$7,401,800), which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,014 per equalized pupil. This projected spending per equalized pupil is 1.7% higher than spending for the current year.

ARTICLE VI: Shall the voters of the Charlotte School District authorize the Board of School Directors to allocate its current fund balance, without effect upon the District tax levy, as follows: assign Three Hundred Thousand Dollars (\$300,000) of the school district's current fund balance as revenue for the 2016-2017 operating budget, and assign the remaining balance (\$220,630) as revenue for future budgets?

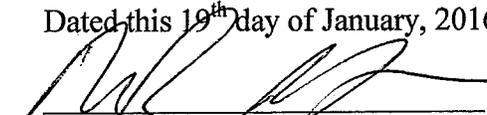
ARTICLE VII: To elect one (1) Town School District Moderator to facilitate the 2017 Annual Meeting on Monday, March 6, 2017 at 7:00 p.m.

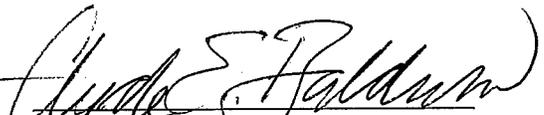
ARTICLE VIII: To elect one (1) Charlotte School District Director for a three (3) year term beginning in March 2016 and ending March 2019.

ARTICLE IX: To elect one (1) Charlotte School District Director for a two (2) year term beginning in March 2016 and ending March 2018.

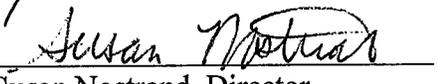
ARTICLE X: To elect for the Champlain Valley Union High School District No.15, one (1) Director for term of three (3) years, beginning in March, 2016.

Dated this 19<sup>th</sup> day of January, 2016

  
\_\_\_\_\_  
Mark McDermott, Chairperson

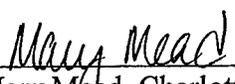
  
\_\_\_\_\_  
Clyde E. Baldwin, Director

  
\_\_\_\_\_  
Erik Beal, Director

  
\_\_\_\_\_  
Susan Nostrand, Director

  
\_\_\_\_\_  
Kristin C. Wright, Director

Received for record and recorded prior to posting this 25<sup>th</sup> day of January, 2016

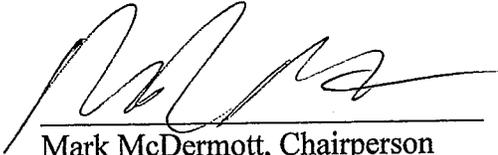
  
\_\_\_\_\_  
Mary Mead, Charlotte Town Clerk

**WARNING FOR HEARING**  
**CHARLOTTE TOWN SCHOOL DISTRICT**

**February 29, 2016**

The legal voters of the Charlotte Town School District are hereby notified and warned that the Charlotte Town School District will hold a public forum on the proposed school budget for the 2016-2017 school year on Monday, February 29, 2016 at the Charlotte Central School multi-purpose room in said Town, at 7:00 p.m.

Dated this 19<sup>th</sup> day of January, 2016

  
\_\_\_\_\_  
Mark McDermott, Chairperson

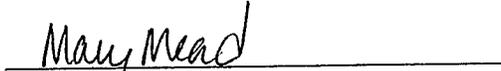
  
\_\_\_\_\_  
Clyde E. Baldwin, Director

  
\_\_\_\_\_  
Erik Beal, Director

\_\_\_\_\_  
Susan Nostrand, Director

  
\_\_\_\_\_  
Kristin C. Wright, Director

Received for record and recorded prior to posting this 20<sup>th</sup> day of January, 2016

  
\_\_\_\_\_  
Mary Mead, Charlotte Town Clerk

**Charlotte Town School District  
Annual Meeting  
March 2, 2015**

Attendees: Chair Wright, Dirs. Baldwin, Beal, McDermott, Nostrand, Principals Boutaugh and Marino  
Audience Members: Jerry Schwartz, Lorna Jimerson, Marilyn Richardson, Rep. Mike Yantachka, John Howe, Brian Mechanic, Bonnie Christie, Lynne Jaunich, Edorah Frazer, Tom Powell, Jeff Martin, 8 other community members were present

Jerry Schwartz, Moderator, opened the Annual District Meeting of the legal voters of Charlotte Town School District at 7 p.m. on Monday, March 2, 2015, in the multipurpose room at Charlotte Central School.

**ARTICLE I: To hear and act upon the reports of the Charlotte Town School District Officers.**

Chair Wright gave opening remarks which encompassed the building of the proposed budget and the rationale behind it. The presentation reviewed the Mission Statement, enrollment data, class size data for 2015 and 2016, and reductions/increases in the proposed budget.

The Charlotte Central School budget is at a 1.12% expenditure increase from 2014/15. The CVU school district budget is at a 1.87% decrease from 2014/15.

Lorna Jimerson, CVU School Board director Charlotte representative, presented the CVU High School Charlotte budget. Highlights were in the area of student achievement, enrollment projections, 2015 planned expense reductions and additions, CVU initiatives, and the proposed budget.

The floor was opened for questions. Several questions were asked of the school boards and administration in relation to: the Special Education model, budget transparencies of the assessed costs, seeing strategies, and student assessment.

Upon a motion duly made and seconded, and passed Article I was accepted.

**ARTICLE II: Shall the voters of the Charlotte Town School District authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year?**

The floor was opened for questions. None.

Upon a motion duly made and seconded, and passed Article II was accepted.

**ARTICLE III: Shall the Charlotte Town School District hold its 2016 Annual Meeting on Monday, February 29, 2016 at 7:00 p.m. to transact any business not involving voting by Australian ballot?**

The floor was opened for questions. Scenarios of hypothetical meeting cancellation in cases of a storm were discussed.

Upon a motion duly made and seconded, and passed Article III was accepted.

**ARTICLE IV: To transact any other business proper to come before said meeting.**

The floor was opened for questions. Question asked about the hiring of the new administrative team and the time reduction being proposed.

Formal statement of appreciation for the two co-principals leaving CCS June 30<sup>th</sup>.

Upon a motion duly made and seconded, and passed Article IV was accepted.

The meeting was adjourned at 7:56pm.

## Charlotte Board of Educators Annual Report

The Charlotte Board of School Directors is composed of Mark McDermott (Chair and representative to the CSSU Board), Erik Beal (Vice Chair and representative to the CSSU board), Clyde Baldwin, Kristin Wright (representative to the CSSU Board) and Susan Nostrand (Clerk). The School Board focuses its efforts on ensuring that the children of Charlotte receive an education that promotes academic excellence. Through our work we hope to support the mission of Charlotte Central School to develop citizens who Learn (actively and collaboratively), Think (creatively and critically), Live (responsibly and respectfully), Contribute (positively to their community) and Pursue Excellence (in their academics and individual interests).

It has been a busy year at the Board and the coming year should be just as exciting. The following are some of the areas the Board has worked on over the last year and others that the Board continues to discuss:

**Academics:** Charlotte students continue to compare favorably to other students in the CSSU and the state in terms of standardized test scores. Last year the students at CCS made a very successful move to a new standardized test known as the SBAC. Further the Board continues to receive reports from the administration on the continued improvements to the programs provided at CCS.

**ACT 46:** During the past year the legislature enacted an educational law commonly known as Act 46. Act 46 includes spending caps that impact our budgeting process for the coming fiscal year. As the budget is finalized there will be more information disseminated as to its effects. Secondly, going forward in 2016 there will be a lot of conversation about the second part of the law that encourages the unification of school districts.

**Enrollment:** The student enrollment at start of the 2015/16 school year was 381 students. Our current enrollment studies predict that enrollment at CCS should remain in the 350 to 400 student range for the next decade.

**Building:** The Board continues to discuss the ongoing maintenance needs of the physical buildings at CCS. After the voters of Charlotte approved a bond last year some much needed maintenance was performed over the summer. Included in the work done this summer were roof replacement and repair on various parts of the building, lighting upgrades on the first floor of the building and replacement of the main elevator.

**Meetings:** The CCS School Board Meetings take place at CCS during the budget season and at CVU during the rest of the year. Please join us for our meetings; dates and locations are posted on the school website. RETN video links are also available for those who would like to view our meetings online.

We, at the Board, cannot express our gratitude deeply enough to all the citizens of Charlotte for their continued support and encouragement as we continue to strive to provide the best education possible to the children of our Town. Further we would like to thank everyone who works at CCS, the administrators, the teachers, the support staff, the PTO and all volunteers for their continued dedication to the goal of providing a first rate education to the children of Charlotte.

More information is available on the school's website at [ccsvt.org](http://ccsvt.org) under the School Board tab and the Budget tab.

If you have any questions about the contents of this report or any Board related matter, please contact the Board at [ccsschoolboard@cssu.org](mailto:ccsschoolboard@cssu.org).

Respectfully Submitted,  
Mark McDermott, Chair

Charlotte School District  
Function Summary  
FY2017 Proposed Budget

Description	2015 Adopted Budget	2015 Actual	2016 Adopted Budget	2016 Adjusted Budget	2017 Proposed Budget	Adj v Prop Dollar Change	Adj v Prop Percent Change
<b>Instructional Programs</b>							
Instructional Program	\$ 3,124,241	\$ 2,941,620	\$ 3,119,505	\$ 3,119,505	\$ 3,073,183	\$ (46,322)	-1.48%
Kindergarten	\$ 2,000	\$ 1,996	\$ 2,000	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
Adventurers	\$ 2,000	\$ 1,703	\$ 2,000	\$ 2,000	\$ 1,500	\$ (500)	-25.00%
Navigators	\$ 2,000	\$ 1,268	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Alpha	\$ 7,700	\$ 7,487	\$ 7,700	\$ 7,700	\$ 4,620	\$ (3,080)	-40.00%
Omega	\$ 7,500	\$ 6,843	\$ 7,500	\$ 7,500	\$ 5,500	\$ (2,000)	-26.67%
Architects	\$ 2,800	\$ 3,239	\$ 2,800	\$ 2,800	\$ 1,700	\$ (1,100)	-39.29%
Voyagers	\$ 2,000	\$ 1,783	\$ 2,000	\$ 2,000	\$ 1,900	\$ (100)	-5.00%
Art Department	\$ 4,200	\$ 4,044	\$ 4,200	\$ 4,200	\$ 2,800	\$ (1,400)	-33.33%
Language Department	\$ 777	\$ 885	\$ 777	\$ 777	\$ 577	\$ (200)	-25.74%
Health/Physical Education	\$ 2,863	\$ 2,749	\$ 2,863	\$ 2,863	\$ 1,763	\$ (1,100)	-38.42%
Music Department	\$ 1,760	\$ 1,761	\$ 1,760	\$ 1,760	\$ 1,560	\$ (200)	-11.36%
Computer Instruction	\$ 309,371	\$ 312,101	\$ 293,224	\$ 293,224	\$ 219,969	\$ (73,255)	-24.98%
Reading Team	\$ 6,578	\$ 5,576	\$ 6,578	\$ 6,578	\$ 6,578	\$ -	0.00%
Consolidated Special Education	\$ 1,416,840	\$ 1,306,585	\$ 1,499,655	\$ 1,499,655	\$ 1,539,772	\$ 40,117	2.68%
Athletics	\$ 66,399	\$ 65,889	\$ 67,636	\$ 67,636	\$ 56,760	\$ (10,877)	-16.08%
Co-Curricular	\$ 28,387	\$ 30,639	\$ 28,978	\$ 28,978	\$ 21,257	\$ (7,721)	-26.65%
<b>Total Instructional Programs</b>	<b>\$ 4,987,416</b>	<b>\$ 4,696,169</b>	<b>\$ 5,051,176</b>	<b>\$ 5,051,176</b>	<b>\$ 4,942,938</b>	<b>\$ (108,238)</b>	<b>-2.14%</b>
<b>Instructional Support</b>							
Guidance Services	\$ 207,477	\$ 210,996	\$ 214,741	\$ 214,741	\$ 244,423	\$ 29,682	13.82%
Health Services	\$ 62,596	\$ 64,283	\$ 64,387	\$ 64,387	\$ 66,870	\$ 2,483	3.86%
Instructional Improvement	\$ 53,459	\$ 36,182	\$ 59,445	\$ 59,445	\$ 54,828	\$ (4,617)	-7.77%
Educational Media/Library Services	\$ 128,394	\$ 129,197	\$ 133,250	\$ 133,250	\$ 107,664	\$ (25,587)	-19.20%
<b>Total Instructional Support</b>	<b>\$ 451,927</b>	<b>\$ 440,659</b>	<b>\$ 471,824</b>	<b>\$ 471,824</b>	<b>\$ 473,785</b>	<b>\$ 1,961</b>	<b>0.42%</b>
<b>Administrative/Other Support</b>							
Board of Education	\$ 38,085	\$ 37,638	\$ 41,053	\$ 41,053	\$ 33,988	\$ (7,065)	-17.21%
Executive Administration	\$ 159,903	\$ 161,583	\$ 153,149	\$ 153,149	\$ 150,498	\$ (2,651)	-1.73%
Other Administrative Support	\$ 26,995	\$ 20,433	\$ 26,015	\$ 26,015	\$ 25,403	\$ (612)	-2.35%
Office of Principal	\$ 403,896	\$ 435,449	\$ 384,960	\$ 384,960	\$ 397,005	\$ 12,045	3.13%
Other School Administrative Services	\$ 19,000	\$ 14,827	\$ 19,000	\$ 19,000	\$ 16,392	\$ (2,608)	-13.73%
Fiscal Services	\$ 121,582	\$ 118,795	\$ 121,826	\$ 121,826	\$ 124,686	\$ 2,859	2.35%
Operations & Maintenance	\$ 640,165	\$ 638,667	\$ 626,543	\$ 626,543	\$ 621,136	\$ (5,407)	-0.86%
Transportation Services	\$ 237,963	\$ 224,449	\$ 232,148	\$ 232,148	\$ 143,050	\$ (89,098)	-38.38%
Transportation - CoCurricular	\$ 10,665	\$ 9,596	\$ 10,665	\$ 10,665	\$ 10,665	\$ -	0.00%
Other Support Services	\$ 1,323	\$ 1,062	\$ 9,415	\$ 9,415	\$ 3,951	\$ (5,464)	-58.04%
Food Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Debt Services	\$ 254,211	\$ 254,211	\$ 248,227	\$ 248,227	\$ 281,678	\$ 33,451	13.48%
<b>Total Administrative/Other Support</b>	<b>\$ 1,928,788</b>	<b>\$ 1,931,709</b>	<b>\$ 1,888,001</b>	<b>\$ 1,888,001</b>	<b>\$ 1,823,452</b>	<b>\$ (64,550)</b>	<b>-3.42%</b>
<b>Total Operating Budget</b>	<b>\$ 7,368,130</b>	<b>\$ 7,068,538</b>	<b>\$ 7,411,001</b>	<b>\$ 7,411,001</b>	<b>\$ 7,240,174</b>	<b>\$ (170,827)</b>	<b>-2.31%</b>
Early Learning Partnership	\$ 122,701	\$ 122,450	\$ 140,849	\$ 140,849	\$ 145,494	\$ 4,645	3.30%
Tax Anticipation Note Interest	\$ 20,713	\$ 19,146	\$ 19,146	\$ 19,146	\$ 16,132	\$ (3,014)	-15.74%
<b>Total General Fund Budget</b>	<b>\$ 7,511,544</b>	<b>\$ 7,210,134</b>	<b>\$ 7,570,996</b>	<b>\$ 7,570,996</b>	<b>\$ 7,401,800</b>	<b>\$ (169,196)</b>	<b>-2.23%</b>

Charlotte School District  
Object Summary  
FY2017 Proposed Budget

Description	2015 Adopted Budget	2015 Actual	2016 Adopted Budget	2016 Adjusted Budget	2017 Proposed Budget	Adj v Prop Dollar Change	Adj v Prop Percent Change
Salaries & Benefits	\$ 5,615,714	\$ 4,809,548	\$ 4,367,365	\$ 4,367,365	\$ 4,329,543	\$ (37,822)	-0.87%
Adm. Services - Section 125	\$ 5,000	\$ 1,689	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Professional Development	\$ 23,700	\$ 7,925	\$ 22,500	\$ 22,500	\$ 19,000	\$ (3,500)	-15.56%
Other Professional Services	\$ 287,137	\$ 265,613	\$ 6,347	\$ 6,347	\$ 4,992	\$ (1,355)	-21.35%
CSSU Assessment & Purchased Service	\$ 449,912	\$ 1,082,229	\$ 1,876,012	\$ 1,876,012	\$ 1,919,951	\$ 43,939	2.34%
Technical Services	\$ 60,250	\$ 64,005	\$ 60,250	\$ 60,250	\$ 58,750	\$ (1,500)	-2.49%
Legal Services	\$ 15,000	\$ 4,393	\$ 15,000	\$ 15,000	\$ 8,000	\$ (7,000)	-46.67%
Disposal Services	\$ 8,400	\$ 8,617	\$ 8,400	\$ 8,400	\$ 8,400	\$ -	0.00%
Repairs & Maintenance Services	\$ 57,500	\$ 34,901	\$ 57,500	\$ 57,500	\$ 57,500	\$ -	0.00%
Equipment - Copier	\$ 13,000	\$ 8,351	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.00%
Transportation	\$ 11,280	\$ 15,972	\$ 233,148	\$ 233,148	\$ 144,050	\$ (89,098)	-38.22%
Property Insurance	\$ 14,364	\$ 13,024	\$ 14,326	\$ 14,326	\$ 14,783	\$ 457	3.19%
Liability Insurance	\$ 7,810	\$ 6,007	\$ 6,608	\$ 6,608	\$ 5,332	\$ (1,276)	-19.31%
Fidelity Bond Premium	\$ 353	\$ 321	\$ 353	\$ 353	\$ 385	\$ 32	9.07%
Postage	\$ 17,451	\$ 19,549	\$ 17,451	\$ 17,451	\$ 17,451	\$ -	0.00%
Advertising	\$ 3,000	\$ 2,363	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Printing & Binding	\$ 1,000	\$ 842	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Tuition	\$ 13,850	\$ 2,820	\$ -	\$ -	\$ -	\$ -	n/a
Travel - Staff	\$ 8,706	\$ 8,688	\$ 6,956	\$ 6,956	\$ 6,456	\$ (500)	-7.19%
Supplies	\$ 131,078	\$ 105,664	\$ 129,578	\$ 129,578	\$ 94,980	\$ (34,598)	-26.70%
Electricity	\$ 60,392	\$ 59,294	\$ 64,263	\$ 64,263	\$ 61,073	\$ (3,190)	-4.96%
Fuel Oil	\$ 88,708	\$ 77,879	\$ 80,000	\$ 80,000	\$ 61,773	\$ (18,227)	-22.78%
Books/Periodicals	\$ 25,481	\$ 18,897	\$ 22,881	\$ 22,881	\$ 12,300	\$ (10,581)	-46.24%
Audio-Visual Materials	\$ 7,800	\$ 6,127	\$ 5,000	\$ 5,000	\$ 3,000	\$ (2,000)	-40.00%
Manipulative Devices	\$ 3,500	\$ 2,491	\$ 150	\$ 150	\$ 150	\$ -	0.00%
Computer Software	\$ 17,700	\$ 24,055	\$ 23,700	\$ 23,700	\$ 17,630	\$ (6,070)	-25.61%
Other Supplies/Materials	\$ 4,500	\$ 3,497	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
Equipment	\$ 13,500	\$ 36,204	\$ 7,900	\$ 7,900	\$ 7,200	\$ (700)	-8.86%
Furniture	\$ 101,443	\$ 113,207	\$ 67,193	\$ 67,193	\$ 40,093	\$ (27,100)	-40.33%
Dues & Fees	\$ 6,500	\$ 6,365	\$ 4,300	\$ 4,300	\$ 3,700	\$ (600)	-13.95%
Interest	\$ 9,211	\$ 9,211	\$ 3,557	\$ 3,557	\$ 12,235	\$ 8,678	243.97%
Bank Fees	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -	n/a
Miscellaneous	\$ 23,650	\$ 8,867	\$ 23,650	\$ 23,650	\$ 20,062	\$ (3,588)	-15.17%
Reimbursements	\$ (2,500)	\$ (23,078)	\$ (2,500)	\$ (2,500)	\$ (2,500)	\$ -	0.00%
Principal	\$ 103,741	\$ 102,943	\$ 102,613	\$ 102,613	\$ 127,385	\$ 24,772	24.14%
Interfund Transfer	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ -	0.00%
Food Service Subsidy	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Total Operating Budget	\$ 7,368,130	\$ 7,068,538	\$ 7,411,001	\$ 7,411,001	\$ 7,240,174	\$ (170,827)	-2.31%
Early Development Learning Partnership	\$ 122,701	\$ 122,450	\$ 140,849	\$ 140,849	\$ 145,494	\$ 4,645	3.30%
Tax Anticipation Note Interest	\$ 20,713	\$ 19,146	\$ 19,146	\$ 19,146	\$ 16,132	\$ (3,014)	-15.74%
<b>Total General Fund Budget</b>	<b>\$ 7,511,544</b>	<b>\$ 7,210,134</b>	<b>\$ 7,570,996</b>	<b>\$ 7,570,996</b>	<b>\$ 7,401,800</b>	<b>\$ (169,196)</b>	<b>-2.23%</b>

Charlotte  
FY2017 Budget Revenue Estimate

Description	2015	2015	2016	2016	2017	Adj v Prop	Adj v Prop
	Adopted	Actual	Adopted	Adjusted	Proposed	Dollar	Percent
	Budget		Budget	Budget	Budget	Change	Change
<b>Revenue Summary</b>							
<b>Cash Carryover</b>			\$ 180,000	\$ 180,000	\$ 300,000	\$ 120,000	66.67%
Investment Earnings Tuition:	\$ 28,400	\$ 24,065	\$ 28,400	\$ 28,400	\$ 24,000	\$ (4,400)	-15.49%
Other Local:							
Miscellaneous		\$ 1,239				\$ -	n/a
Building Rental	\$ 11,200	\$ 12,598	\$ 12,700	\$ 12,700	\$ 12,700	\$ -	0.00%
Transportation:							
Regular (VT)	\$ 94,769	\$ 97,056	\$ 95,929	\$ 96,294	\$ -	\$ (96,294)	-100.00%
Special Education:							
Block Grant (VT)	\$ 150,635	\$ 150,635	\$ 151,262	\$ 151,262	\$ 144,142	\$ (7,120)	-4.71%
Intensive (VT)	\$ 438,701	\$ 441,642	\$ 489,887	\$ 489,887	\$ 489,068	\$ (819)	-0.17%
Extraordinary (VT)	\$ 13,206	\$ 7,109	\$ 91,144	\$ 91,144	\$ 57,334	\$ (33,810)	-37.10%
EEE (VT)	\$ 44,808	\$ 44,808	\$ 42,962	\$ 42,962	\$ 43,295	\$ 333	0.78%
Federal:							
IDEA-B	\$ 41,532					\$ -	n/a
IDEA-B Pre	\$ 2,836					\$ -	n/a
Medicaid:							
Regular & EPSDT	\$ 54,222	\$ 62,246	\$ 64,374	\$ 64,374	\$ 64,374	\$ -	0.00%
Prior Year Adjustments							
Sale of Fixed Assets		\$ (2,725)				\$ -	n/a
Subtotal Revenue	\$ 880,309	\$ 839,607	\$ 1,156,658	\$ 1,157,023	\$ 1,134,913	\$ (142,110)	-12.28%
Education Spending Grant	\$ 6,631,235	\$ 6,631,235	\$ 6,414,338	\$ 6,413,973	\$ 6,266,887	\$ (147,086)	-2.29%
Net Education Spending	\$ 6,631,235	\$ 6,631,235	\$ 6,414,338	\$ 6,413,973	\$ 6,266,887	\$ (147,086)	-2.29%
Total Revenues	\$ 7,511,544	\$ 7,470,842	\$ 7,570,996	\$ 7,570,996	\$ 7,401,800	\$ (169,196)	-2.23%
Total General Fund Budget	\$ 7,511,544	\$ 7,210,134	\$ 7,570,996	\$ 7,570,996	\$ 7,401,800	\$ (169,196)	-2.23%

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES ONLY

District: **Charlotte**  
County: **Chittenden**

**T045**  
Chittenden South

Property dollar equivalent yield

Homestead tax rate per \$9,870 of spending per equalized pupil

**9,870**

**1.00**

**11,065**

Income dollar equivalent yield per 2.0% of household income

Expenditures		FY2014	FY2015	FY2016	FY2017	
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$7,354,340	\$7,511,544	\$7,570,996	\$7,401,800	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	<b>Locally adopted or warned budget</b>	<b>\$7,354,340</b>	<b>\$7,511,544</b>	<b>\$7,570,996</b>	<b>\$7,401,800</b>	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	<b>Total Budget</b>	<b>\$7,354,340</b>	<b>\$7,511,544</b>	<b>\$7,570,996</b>	<b>\$7,401,800</b>	7.
8.	S.U. assessment (included in local budget) - informational data	\$425,018	\$449,912	\$2,108,160	\$2,073,001	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
<b>Revenues</b>						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$889,398	\$880,309	\$1,157,023	\$1,134,913	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	<b>Offsetting revenues</b>	<b>\$889,398</b>	<b>\$880,309</b>	<b>\$1,157,023</b>	<b>\$1,134,913</b>	13.
<b>Education Spending</b>						
14.	<b>Education Spending</b>	<b>\$6,464,942</b>	<b>\$6,631,235</b>	<b>\$6,413,973</b>	<b>\$6,266,887</b>	14.
15.	Equalized Pupils	428.44	421.47	407.33	391.33	15.
<b>Education Spending per Equalized Pupil</b>						
16.		<b>\$15,089.49</b>	<b>\$15,733.59</b>	<b>\$15,746.38</b>	<b>\$16,014.33</b>	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$621.34	\$603.15	\$609.40	NA	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	\$3.31	\$3.46	NA	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	NA	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	NA	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	NA	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	NA	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	NA	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	NA	\$10.53	NA	24.
25.	Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	threshold = \$15,456 NA	threshold = \$16,166 NA	threshold = \$17,103 NA	District Threshold \$15,970.20	25.
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	\$44.13	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$15,089	\$15,734	\$15,746	<b>\$16,058.46</b>	27.
28.	District spending adjustment (minimum of 100%)	164.894% <small>based on \$9,151</small>	169.452% <small>based on \$9,285</small>	166.470% <small>based on \$9,459</small>	NA	28.
<b>Prorating the local tax rate</b>						
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$16,058.46 ÷ (\$9,870.00 ÷ \$1,000)]	\$1.5500 <small>based on \$0.94</small>	\$1.6606 <small>based on \$0.98</small>	\$1.6481 <small>based on \$0.99</small>	<b>\$1.6270</b> <small>based on \$1.00</small>	29.
30.	Percent of Charlotte equalized pupils not in a union school district	66.99%	66.36%	65.13%	64.29%	30.
31.	Portion of district eq homestead rate to be assessed by town (64.29% x \$1.63)	\$1.0383	\$1.1020	\$1.0734	<b>\$1.0460</b>	31.
32.	<b>Common Level of Appraisal (CLA)</b>	102.49%	105.39%	105.07%	102.39%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.0460 ÷ 102.39%)	\$1.0131 <small>based on \$0.94</small>	\$1.0456 <small>based on \$0.98</small>	\$1.0216 <small>based on \$0.99</small>	<b>\$1.0216</b> <small>based on \$1.00</small>	33.
<p>If the district belongs to a union school district, this is only a <b>PARTIAL</b> homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$16,058.46 ÷ \$11,065) x 2.00%]	2.97% <small>based on 1.80%</small>	3.05% <small>based on 1.80%</small>	3.00% <small>based on 1.80%</small>	<b>2.90%</b> <small>based on 2.00%</small>	34.
35.	Portion of district income cap percent applied by State (64.29% x 2.90%)	1.99% <small>based on 1.80%</small>	2.02% <small>based on 1.80%</small>	1.95% <small>based on 1.80%</small>	<b>1.86%</b> <small>based on 2.00%</small>	35.
36.	Percent of equalized pupils at Champlain Valley UHSD	33.01%	33.64%	34.87%	35.71%	36.
37.		-	-	-	-	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$9,955 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,157 for a base income percent of 2.0% and a non-residential tax rate of \$1.538. New and updated data have changed the proposed property yield to \$9,870 and the income yield to \$11,065.  
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
- The base income percentage cap is 2.0%.

**Comparative Data for Cost-Effectiveness, FY2017 Report**  
16 V.S.A. § 165(a)(2)(K)

School: Charlotte Central School  
S.U.: Chittenden South S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":  
<http://www.state.vt.us/educ/>

**FY2015 School Level Data**

Cohort Description: K - 8, enrollment ≥ 200  
(29 schools in cohort)

Cohort Rank by Enrollment (1 is largest)  
12 out of 29

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller →	Castleton Hubbardton UES #42	PK - 8	371	36.40	3.00	10.19	123.67	12.13
	Rutland Town Elementary School	PK - 8	372	31.10	2.00	11.96	186.00	15.55
	Manchester Elementary/Middle School	PK - 8	385	41.73	2.00	9.23	192.50	20.87
	<b>Charlotte Central School</b>	<b>PK - 8</b>	<b>452</b>	<b>30.00</b>	<b>2.00</b>	<b>15.07</b>	<b>226.00</b>	<b>15.00</b>
← Larger	Lyndon Town School	PK - 8	492	45.90	2.00	10.72	246.00	22.95
	Bellows Free Academy, Fairfax	PK - 8	585	43.03	2.00	13.60	292.50	21.52
	Hinesburg Community School	PK - 8	587	34.00	2.00	17.26	293.50	17.00
<b>Averaged SCHOOL cohort data</b>			<b>457.86</b>	<b>38.73</b>	<b>1.99</b>	<b>11.82</b>	<b>230.52</b>	<b>19.50</b>

School District: Charlotte  
LEA ID: T045

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

**FY2014 School District Data**

Cohort Description: K - 8 school district, FY2013 FTE ≥ 200  
(29 school districts in cohort)

Grades offered in School District

Student FTE enrolled in school district

Current expenditures per student FTE EXCLUDING special education costs

Cohort Rank by FTE (1 is largest)  
15 out of 29

School district data (local, union, or joint district)

Smaller →	Rutland Town	PK-8	348.03	\$12,754
	Castleton-Hubbardton USD #42	PK-8	389.94	\$10,794
	Manchester	PK-8	419.30	\$13,130
	<b>Charlotte</b>	<b>PK-8</b>	<b>445.96</b>	<b>\$13,158</b>
← Larger	Lyndon	PK-8	494.69	\$11,046
	Hinesburg	PK-8	558.88	\$10,940
	Rockingham	PK-8	582.18	\$12,569
<b>Averaged SCHOOL DISTRICT cohort data</b>			<b>532.89</b>	<b>\$11,631</b>

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

**FY2016 School District Data**

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates			
			SchIDist	SchIDist	SchIDist	MUN	MUN	MUN	
			Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate	
Smaller →	U036	Waits River Valley USD #	PK-8	345.82	13,458.44	1.4086	-	-	-
	U042	Castleton-Hubbardton U	PK-8	372.68	13,592.31	1.4226	-	-	-
	T187	Sheldon	PK-8	385.07	12,311.04	1.2885	1.2885	103.45%	1.2455
	<b>T045</b>	<b>Charlotte</b>	<b>PK-8</b>	<b>407.33</b>	<b>15,746.38</b>	<b>1.6481</b>	<b>1.5913</b>	<b>105.07%</b>	<b>1.5145</b>
← Larger	T094	Hartland	PK-8	453.14	16,533.24	1.7304	1.7304	107.99%	1.6024
	U301	Mountain Towns RED	PK-8	458.20	16,011.71	1.6358	-	-	-
	T174	Rutland Town	PK-8	520.17	13,176.11	1.3790	1.3790	100.31%	1.3747

The Legislature has required the Agency of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

LEA ID: \_ T045  
 LEA NAME CHARLOTTE

**State of Vermont**

**Announced Tuition FY 2016-2017**

Failure to satisfactorily complete and file the Annual Announced Tuition Report on or before January 15<sup>th</sup>, will result in the current year's announced tuition rate being applied to the next fiscal year per 16 V.S.A. 826(a).

**In accordance with Title 16, VSA, Section 826, notice is hereby given that the tuition rate for non-resident students attending REGULAR programs in the above named district will be as follows:**

REGULAR EDUCATION		Total Rate To Be Charged
KINDERGARTEN	Full-time Program Rate OR	15059
	Part-time Program Rate	0
OTHER ELEMENTARY	(includes grades 1st through 6th)	15059
SECONDARY	7th through 12th Grades	15059

**FOR VOCATIONAL ONLY In accordance with Title 16, VSA, Section 1552(d), notice is hereby given that the**

Total Technical Center Rate To Be Charged	0
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**\* Hartford Area Career Centers (VC007) allowable tuition Numbers are for Vermont students only**



5420 Shelburne Road, Suite 300, Shelburne, VT 05482  
Telephone 802-383-1234 Fax 802-383-1242

January 19, 2016

Residents of the communities of:

**Charlotte School District**

Fiscal Audits of Chittenden South Supervisory Union and its member schools are now the responsibility of the Supervisory Union Board.

Audits for Fiscal Year 2014-2015 were completed, reviewed and approved by the Supervisory Union Board on January 19, 2016.

Audit copies are available on the web:

[http://www.cssu.org/cms/lib5/VT01000775/Centricity/Domain/67/Charlotte DRAFT 3 15 FS.pdf](http://www.cssu.org/cms/lib5/VT01000775/Centricity/Domain/67/Charlotte_DRAFT_3_15_FS.pdf)

They are also available by contacting the Chittenden South Supervisory Union Offices directly.

Respectfully Submitted,

Jeanne Jensen  
Board Chair, CSSU

Respectfully Submitted,

Robert Mason  
Chief Operations Officer, CSSU

**LEARN · THINK · LIVE · CONTRIBUTE · PURSUE EXCELLENCE**

Charlotte · Hinesburg · Shelburne · St. George · Williston · CVU

**Charlotte Central School Current Staff Listing**

<b>Name</b>	<b>Position</b>	<b>Projected Salary</b>
Akin, Jane	Receptionist	\$22,153.95
Aube, Claire	Library Paraeducator	\$24,256.26
Baird, David	Elementary (K-6) Teacher	\$66,233.60
Batty, Katherine	Guidance Counselor	\$51,645.44
Bianchi, Edward	Technology Integrationist	\$69,352.45
Bijur, Anne	Non Intensive Para Educator	\$16,635.38
Bissonnette, Justin	Physical Education Teacher	\$35,464.32
Boffa, Nana	Non Intensive Paraeducator	\$18,531.18
Bora, Helen	Food Service Worker	\$6,385.50
Bouteiller, Kelly	Elementary (K-6) Teacher	\$46,903.90
Brady, Colleen	Literacy/Reading Teacher	\$50,505.22
Carleton, Katherine	Non Intensive Paraeducator	\$20,502.32
Clayton, Diana	Teacher	\$17,816.00
Cota, Sarah	Elementary (K-6) Teacher	\$66,652.80
Dabkowski, Lauren	Music Teacher	\$33,536.00
Davis, Robyn	Physical Education Teacher	\$73,728.31
DeGuise, Louise	Health Educator	\$22,804.48
DiNicola, Michael	Planning Room Facilitator	\$34,220.00
Durant, Dale	Custodian (Night Supervisor)	\$37,458.72
Duthie-Fox, Christa	Elementary (K-6) Teacher	\$84,175.36
Edwards, Martha	Bookkeeper	\$43,154.32
Feitelberg, Cheryl	Elementary (K-6) Teacher	\$79,144.96
Filardi, Michelle	Elementary (K-6) Teacher	\$84,175.36
Fraser, Katie	Elementary (K-6) Teacher	\$40,105.65
Gallagher, John	Kitchen Steward	\$19,842.83
Gerson, Kristine	Elementary (K-6) Teacher	\$84,175.36
Hornbeck, Audrey	Custodian	\$26,705.52
Huestis, Heidi	Library Media Specialist	\$64,137.60
Jeset, Ena	Elementary (K-6) Teacher	\$76,294.40
Komons-Montroll, Barbara Anne	Lead Principal	\$110,000.00
Lara, Kathy	Elementary (K-6) Teacher	\$84,175.36
LeBlanc, David	Maintenance Supervisor	\$58,771.00
Lockwood-Degroot, Amy	Non Intensive Paraeducator	\$10,318.35
Lubic, Monica	Elementary (K-6) Teacher	\$84,175.36
Lutz, Matthew	Middle Level Teacher	\$71,264.00
Marvinney, Natasha	Elementary Teacher	\$46,950.40
Matthews, Nancy	Middle Level Teacher	\$84,175.36
Muroski, Mary	Elementary (K-6) Teacher	\$73,779.20
Nelson, Vicki	Guidance Counselor	\$54,999.04
Netherwood, Patricia	World Language Teacher	\$79,144.96
Ouimette, Barbara	Non Intensive Paraeducator	\$13,039.62
Pierson, Sarah	World Language Teacher	\$84,175.36
Poirier, Linda	Non Intensive Paraeducator	\$11,162.24
Provost, Rebecca	Behavioral Systems & Response Crdntr	\$33,000.00
Rowntree, Elizabeth	Elementary (K-6) Teacher	\$47,258.70
Schmidt, William	Custodian	\$38,628.00
Schnell, Cynthia	School Nurse	\$55,753.60
Servin, Kimberly	Paraeducator	\$18,192.20
Smith, Andrew	Music Teacher	\$84,175.36
Spellman, Shannon	Literacy Specialist	\$73,779.20
Stearns, Penny	Math Coordinator	\$67,340.29
Strada, Naomi	Administrative Assistant	\$51,135.12
Sumner, Stephanie	Instructional Leader/Principal	\$90,000.00
Thayer, Leslie	Elementary (K-6) Teacher	\$79,144.96
Tierney, Mary	Middle Level Teacher	\$84,175.36
Trageser, Alice	Art Teacher	\$75,757.82
Williams, Leslie	Middle Level Teacher	\$84,175.36



Dear CSSU Community,

For the past 15 years, the member districts of CSSU have been working diligently to develop a preK-12 system that provides the most coherent and cohesive education system for all of our students.

This has taken the form of standardized curriculum across our pre-K-8 schools aligned with CVU's course of studies and graduation requirements. It has resulted in professional development for all faculty across all grade levels and district lines based on best practice and the most updated research. Through this focused work, we've been able to ensure that our students, regardless of what school they are in, are receiving the very best educational opportunities from teachers who are up to date on the latest research and pedagogy. Similarly, we've been able to ensure that all of our students transition to CVU with the same academic underpinnings and opportunities for growth and enrichment.

During the last legislative session, several bills were passed that expanded the work that we've already been undertaking. *Personalized Learning Plans* and *Proficiency Based Graduation Requirements* for all students in Grades 7-12 are at the heart of the new requirements. And while the requirement is for Grades 7-12, we know and understand that any meaningful work on personalizing education will have to start at the pre-kindergarten level. In Chittenden South, these requirements align well with our philosophy, vision and mission – engaged students, working on meaningful tasks, all in support of meeting the academic and non-academic standards we've set for them.

Another bill, Act 46 asks us to engage in a thorough discussion about whether or not a single governing board – made up of the same member districts as currently govern our schools, and likely many of the same board members– would provide better assurance of continued excellence than our current governance structure. Our school board members are involved in a great discussion of this topic. They are diligently reviewing where we have been since the inception of CSSU in 1963, and making sure they understand the opportunities as well as the challenges involved. Later this month, they will determine whether or not to bring this decision to a vote of the CSSU electorate. If they move forward with a vote, there will be many opportunities for community education and engagement. We are at a crossroads. We are being asked to re-think education governance in support of sustained quality education and sustained equity of opportunity. In the end, we all want what is best for our students – a guarantee of a solid, cohesive, coherent educational experience.

Once again I'd like to end by thanking the faculty, staff and administrators in each of our schools for the amazing work they do each and every day in support of each and every student. Their dedication is obvious and their persistence is clear. And I want to thank you, the CSSU community for your continued engagement and support. It makes a difference!

Sincerely,  
Elaine F. Pinckney  
Superintendent of Schools

**Administrative Salaries  
2015-2016**

**Chittenden South Supervisory Union**

Superintendent of Schools	Elaine F. Pinckney	\$164,684
Chief Operations Officer	Robert Mason	\$149,550
Director of Human Resources	Cindy Koenemann-Warren	\$102,800
Director of Learning & Innovation	Jeff Evans	\$118,450
Director of Budget and Finance	Miranda MacDonald	\$90,000

**Chittenden South Supervisory Union Special Education**

Director of Student Support Services	Meagan Roy	\$111,110
Special Education Director	Anna Couperthwait	\$94,210
Special Education Director	Jon Strazza	\$43,071
Special Education Director	Carter Smith	\$111,000
Special Education Director	Laura Smith	\$49,955
Special Education Director	Dawn Gruss	\$91,000

**Champlain Valley Union High School**

Principal	Adam Bunting	\$124,000
Chittenden/Fairbanks House Director	Robin Lauzon	\$95,135
Snelling/Nichols House Director	Nick Molander	\$92,000
Curriculum Director	Katherine Riley	\$93,108
Student Support Services Director	Patti Tomashot	\$99,511
Student Activities Director	Dan Shepardson	\$102,690

**Charlotte Central School**

Lead Principal	Barbara Anne Komons-Montroll	\$110,000
Instructional Leader	Stephanie Sumner	\$90,000

**CSSU Employees 2015-2016**

<b>Name</b>	<b>Position</b>	<b>Projected Salary</b>	<b>Name</b>	<b>Position</b>	<b>Projected Salary</b>		
Akey	Melissa	Special Educator	\$68,748.80	Doyle	Lisa	Reading Specialist	\$34,683.83
Aldrich	Rebecca	Non Intensive Paraeducator	\$15,100.41	Dufresne	Autumn	Intensive Paraeducator	\$20,008.95
Allen	Karen	Non Intensive Paraeducator	\$16,676.66	Dumont	Nancy	Intensive Paraeducator	\$14,712.43
Allen	Lucy	Special Educator	\$54,077.00	Dunn	Annie	Special Educator	\$66,652.80
Ames	Julian	Program Assistant	\$20,276.41	Dunn	Toni	Administrative Assistant	\$59,006.88
Anderson	Albert	Non Intensive Paraeducator	\$22,088.43	Egan	Michael	Job Trainer	\$31,350.00
Aube	Gail	Food Service Worker	\$33,474.24	Eichen	Cheryl	Title I Teacher	\$8,417.60
Aube	Joan	Food Service Worker	\$17,365.47	Eichen	Cheryl	Title I Teacher	\$16,835.20
Barton	Stephanie	Special Educator	\$65,059.84	Eisensmith	Kristin	Early Childhood Outreach Ed	\$63,718.40
Beal	Lisa	Non-Intensive Paraeducator	\$17,137.58	Emerson	Molly	Non Intensive Paraeducator	\$15,100.41
Beatson	Samuel	Head Chef	\$22,918.35	Emmons	Rodney	Mechanic	\$55,373.76
Beauchaine	Felicia	Intensive Paraeducator	\$19,998.72	Enos	Glenn	Bus Driver	\$19,069.60
Beaudry	Raymond	Bus Driver	\$19,069.60	Evans	Christina	Non Intensive Para Educator	\$18,531.18
Beauregard	Ashley	Food Service Worker	\$16,205.22	Evans	Jeffery	Dir of Learning & Innovation	\$118,450.00
Bery	Alissa	Non Intensive Paraeducator	\$16,170.84	Foley	Frank	Non Intensive Paraeducator	\$20,141.94
Bihun	Irene	504 Case Manager	\$84,175.36	Fortin	Sharon	Bus Driver	\$19,069.60
Billen	Cynthia	Non Intensive Paraeducator	\$20,277.72	Fournier	Donna	Program Assistant	\$39,086.74
Bisbee	Lisa	Special Educator	\$84,175.36	Francis	Diantha	Special Educator	\$84,175.36
Bissonette	Debra	Food Service Director	\$44,027.00	Fraser-Leary	Donna	Intensive Para Educator	\$22,724.55
Boivin	Diane	Non Intensive Paraeducator	\$24,034.92	Fredriksen	Rosanne	Speech Language Pathologist	\$84,175.36
Bouchard	Heidi	Special Educator	\$63,315.97	French	Colleen	Food Service Worker	\$27,800.64
Bradford	Jennifer	Special Educator	\$59,291.65	French	Kristen	Special Educator	\$73,779.20
Bratt	Wendy	Mentoring Coordinator	\$13,248.00	Fries	Jaime	Special Educator	\$68,748.80
Brodie	Sean	Payroll, Benefits & Fiscal Spcl	\$40,716.00	Fuller	Jacqueline	Special Educator	\$63,634.56
Brown	Alice	Mentoring Coordinator	\$13,248.00	Garfield	Kathy	Food Service Worker	\$15,756.06
Brown	Eileen	Non Intensive Paraeducator	\$18,062.46	Gaulin	Brenda	Intensive Paraeducator	\$24,959.34
Brutzman	Sarah	Intensive Paraeducator	\$29,373.96	Georgi	Barbara	Food Service Worker	\$19,695.08
Burden	Linda	Program Assistant	\$25,892.02	Gillette	Sharon	Non Intensive Paraeducator	\$19,206.36
Bush	Hannah	Behavior Intervention Spcl	\$26,166.91	Gingras	Denise	Food Service Worker	\$24,822.00
Bustamantes	Meghan	Special Educator	\$51,143.00	Glass	Matthew	Special Educator	\$44,436.00
Byrne	Tara	Intensive Paraeducator	\$17,299.78	Goarcy	Lauren	Special Educator	\$51,143.00
Camara	Lynn	Project & Outreach Crdntr	\$42,112.28	Gordon	Gina	EEE Teacher	\$41,920.00
Cappello	Emma	Specialist	\$24,337.17	Gove	Rebecca	Non Intensive Para Educator	\$16,188.51
Cardinal	Damien	Bus Driver	\$19,069.60	Graves	Katherine	Speech Language Pathologist	\$47,589.30
Carlson	Nancy	Mentoring Coordinator	\$43,787.30	Gray	Steven	Bus Driver	\$19,069.60
Carlson	Scott	Intensive Paraeducator	\$19,949.16	Green	Elizabeth	Non Intensive Paraeducator	\$16,349.41
Carpenter	Eleanor	Receptionist/Admin Asst	\$27,541.56	Greenwood	Brigit	Bus Driver	\$38,139.20
Carr	Allison	Special Educator	\$48,291.84	Grey	Catherine	504 Case Manager	\$67,340.29
Casey	Patricia	EEE Teacher	\$84,175.36	Grillo	Michael	Bus Driver	\$19,069.60
Casey	Cari	Special Educator	\$68,748.80	Gruss	Dawn	Special Education Director	\$91,000.00
Chicoine	Erin	Behavior Consultant	\$30,811.20	Guarnaccia	Reina	Intensive Paraeducator	\$20,008.95
Chicoine	Erin	School Social Worker	\$30,811.20	Guczek	Jennifer	Food Service Worker	\$14,730.30
Christie	Caitlin	Non Intensive Paraeducator	\$15,644.46	Gulla	June	Special Educator	\$81,324.80
Cimonetti	Julie	Non Intensive Paraeducator	\$17,385.42	Hamby	Karen	Secretary/Receptionist	\$27,978.75
Clark	Kathryn	Non Intensive Paraeducator	\$17,001.33	Hanafin	Claire	Non Intensive Paraeducator	\$13,095.42
Clark	Nicholas	Computer Technician	\$46,729.44	Hansen	Harmony	Intensive Paraeducator	\$20,276.41
Clark	Wendy	Administrative Assistant	\$50,446.08	Harris	Carolyn	Bus Driver	\$30,511.36
Clark	Wendy	Administrative Assistant	\$50,446.08	Harris	Robin	Non Intensive Pareducator	\$14,417.33
Claro	Stephanie	Speech Language Pathologist	\$31,230.40	Hart	Edmund	Bus Driver	\$31,346.64
Coach-Dietz	Amy	Speech Language Pathologist	\$76,294.40	Hart	Janette	Bus Driver	\$31,464.84
Colbourn	Nancy	Network Administrator	\$65,861.00	Hastings	Lindsay	Speech Language Pathologist	\$46,560.50
Cole	Cynthia	School Psychologist	\$94,962.00	Haviland	Cynthia	Intensive Paraeducator	\$22,995.18
Conk	Gregory	Special Educator	\$62,041.60	Hayes-Colangeli	Corinne	Special Educator	\$71,264.00
Conroy	JoAnne	Computer Technician	\$45,518.40	Healy	Patricia	Special Educator	\$44,468.74
Cooney	Lucy	Bus Driver	\$19,069.60	Hebert	Kristyn	Special Educator	\$84,175.36
Cooney	Lucy	Intensive Paraeducator	\$15,211.64	Hedges	Rosanne	Benefits Assistant	\$20,681.64
Corcoran	Liam	Non intensive paraeducator	\$12,600.00	Henson	Shelly	EEE Teacher	\$63,315.97
Cotton	Mary	Speech Language Pathologist	\$58,268.80	Herbert	Alyxandra	Sterns Center Assistant	\$7,712.51
Couperthwait	Anna	Special Education Director	\$94,240.00	Hoak	Shelley	Occupational Therapist	\$18,000.00
Courcelle	Lauren	Intensive Paraeducator	\$22,370.81	Hoff	Fredrick	Food Service Worker	\$14,531.40
Cozzy	Pauline	Lead Computer Technician	\$53,557.20	Holcomb	Kristin	Intensive Paraeducator	\$25,028.55
Crabtree	Lora	Program Assistant	\$28,679.40	Hoskins	Jessica	Special Educator	\$51,562.00
Cribari	Jody	Food Service Worker	\$20,141.50	Howrigan	Mary Ellen	Non Intensive Paraeducator	\$22,209.33
Crum	Sarah	Special Educator	\$73,779.20	Hoyt	James	Mechanic/Bus Driver	\$50,529.60
Curtis	Allison	Non Intensive Paraeducator	\$15,547.74	Hubbard	Helen	Food Service Worker	\$26,036.40
Curtis	Suzanne	Administrative Assistant	\$40,507.20	James	Christopher	Bus Driver	\$26,697.44
Cuttitta	Catherine	Special Educator	\$84,175.36	Jay	Pamela	Intensive Paraeducator	\$19,842.48
Day	Cindy	Non Intensive Paraeducator	\$17,017.00	Jedinak	Gary	Special Educator	\$74,114.56
Delman	Kathleen	Administrative Assistant	\$52,053.84	Jefferys	Peter	Bus Driver	\$19,069.60
Delman	Kathleen	Administrative Assistant	\$52,053.84	Jennings	Kim	Non Intensive Paraeducator	\$14,508.00
Dennison	Sarah	Intensive Paraeducator	\$20,905.47	Jerome	Alicia	Non Intensive Paraeducator	\$16,022.16
Dolan	Erin	Special Educator	\$64,137.60	Johnson	James	Bus Driver	\$36,571.08
Donahue	Deborah	Food Service Worker	\$22,836.24	Joyal	Paula	Bus Driver	\$36,232.24
Douglas	Alison	Occupational Therapist	\$52,641.60	Kanfer	Michael	Director of Technology	\$95,745.00

**CSSU Employees 2015-2016**

<u>Name</u>	<u>Position</u>	<u>Projected Salary</u>	<u>Name</u>	<u>Position</u>	<u>Projected Salary</u>
Keizer Sarah	Speech Language Specialist	\$26,319.93	Murray Pamela	Intensive Paraeducator	\$24,094.95
Kennedy Kathleen	School Psychologist	\$19,885.32	Myrick Nancy	Computer Technician	\$42,574.32
Kennedy Tricia	Intensive Paraeducator	\$19,198.92	Nassau Laura	Assistant Finance Director	\$72,275.00
Kihm Erin	Special Educator	\$59,107.20	Neuman Jane	Intensive Paraeducator	\$24,361.35
Kihm Matthew	Lead Computer Technician	\$53,306.64	Nevin Peter	Speech Language Pathologist	\$71,264.00
King Susan	Non Intensive Paraeducator	\$23,379.68	O'Brien Molly	Non Intensive Paraeducator	\$16,179.24
Kinsman Richard	Intensive Paraeducator	\$20,930.91	Ogden Sharon	Asst Crdntr Community Skills	\$30,369.60
Knox Katherine	Title I Teacher	\$39,572.50	Olio Ginger	Food Service Worker	\$17,581.27
Koenemann- Cynthia	Director of Human Resources	\$102,800.00	Olson Megan	Intensive Paraeducator	\$16,939.26
Konowitz Stephanie	Science Corodinator	\$78,810.00	Owen Stephanie	Fiscal Services Specialist	\$41,070.96
Kozlik Jennifer	Intensive Paraeducator	\$23,058.42	Owen Sands Peggy	Physical Therapist	\$72,688.00
Krasnow Edward	Access Coordinator	\$54,854.00	Pakulski Carrie	Intensive Paraeducator	\$24,361.35
Krasnow Susan	504 Case Manager	\$50,505.22	Palmer Ryan	Autism Specialist	\$18,386.81
Krasnow Susan	Special Educator	\$16,835.07	Paskevich Amy	Intensive Paraeducator	\$18,860.40
Kroll Alicia	Job Trainer	\$26,148.00	Pattison Elizabeth	Certified Instrct Interpreter	\$51,622.00
Kronk Camille	Program Assistant	\$20,420.40	Peet Jeanne	Bus Driver	\$38,139.20
Kulis Alexandra	Bus Assistant	\$2,499.36	Peet Matthew	Bus Driver	\$32,656.69
Kulis Alexandra	Intensive Paraeducator	\$16,939.26	Pierce Linell	Intensive Paraeducator	\$22,986.98
Kurth Alicia	Special Educator	\$55,335.80	Pierson Douglas	Special Educator	\$55,334.40
Lach Elizabeth	Intensive Paraeducator	\$6,109.01	Pike Denise	Administrative Assistant	\$27,048.00
Lach Elizabeth	Non Intensive Paraeducator	\$4,944.65	Pike Heather	Food Service Worker	\$15,756.06
Lachtrupp Bonnie	Occupational Therapist	\$91,798.20	Pinckney Elaine	Superintendent of Schools	\$164,684.00
Lachtrupp Bonnie	Occupational Therapist	\$91,798.20	Pinckney Hannah	ELL Teacher	\$51,143.00
LaFlam Deborah	Intensive Paraeducator	\$20,698.08	Polley Sally	Non Intensive Paraeducator	\$14,118.00
LaFleche Teena	Intensive Paraeducator	\$22,271.70	Poulin Karen	Special Educator	\$67,340.29
LaForce Leo	Food Service Director	\$71,085.00	Pouliot Liza	Non Intensive Pareducator	\$15,908.02
Landry Sara	Intensive Paraeducator	\$20,818.98	Preston Karen	Intensive Paraeducator	\$20,492.55
LaPlant Gail	Intensive Paraeducator	\$20,506.50	Racine Jeffery	Bus Driver	\$28,604.40
LaPlant Gail	Intensive Paraeducator	\$13,124.16	Radley Nancy	Title I Teacher	\$64,885.32
Laramay Rebecca	Intensive Paraeducator	\$20,088.00	Randall Jennifer	Special Educator	\$49,046.40
Leckerling Geraldine	Non Intensive Paraeducator	\$21,732.71	Raymond Sandra	Executive Assistant	\$57,357.36
Leckerling Jillian	Non Intensive Paraeducator	\$7,767.44	Reed Dewayne	Intensive Paraeducator	\$22,668.75
Leclerc Olivia	Non Intensive Paraeducator	\$15,402.66	Rehm Anna	Non Intensive Patraeducator	\$15,844.41
Lemieux Jennifer	Speech Language Pathologist	\$84,175.36	Rheault-Bissonette Michelle	Interpreter	\$43,935.06
Lerner Miriam	Non Intensive Paraeducator	\$18,970.61	Rhoads Linda	Non Intensive Paraeducator	\$20,420.01
Lloyd-Lock Christine	CY Program Director	\$57,641.01	Richardson David	Special Educator	\$49,046.40
Lock Cynthia	Intensive Paraeducator	\$21,290.49	Riddle Colleen	Non Intensive Paraeducator	\$15,100.41
Lovett Brittain	Program Assistant	\$20,760.74	Rider Elizabeth	Speech Language Pathologist	\$61,036.00
Ludwar Cayce	Non Intensive Paraeducator	\$12,494.37	Rider Elizabeth	Speech Language Pathologist	\$61,036.00
Lumbra Nancy	Speech Language Pathologist	\$79,144.96	Riley Amy	Non Intensive Paraeducator	\$16,676.66
Lyons Daniel	Special Educator	\$68,748.80	Roberts Virginia	Mentoring Coordinator	\$26,114.28
Lyons Katherine	Non Intensive Paraeducator	\$20,616.75	Roberts-Sanchez Kari	Special Educator	\$76,294.40
MacDonald Margaret	Community Skills Teacher	\$67,340.80	Robideau Kristin	Intensive Paraeducator	\$17,001.56
MacDonald Miranda	Dir of Budget and Finance	\$90,000.00	Robitaille Stephanie	Non Intensive Paraeducator	\$21,278.40
MacDonald Virginia	School Psychologist	\$60,066.25	Rocissono Morgan	Special Educator	\$53,657.60
Magnier Kelli	Payroll Assistant	\$23,362.02	Rockwell Margaret	Non Intensive Paraeducator	\$14,320.80
Mahoney Caitlin	Non Intensive Paraeducator	\$15,681.20	Rodovick Matthew	Intensive Paraeducator	\$19,912.23
Maloney Darin	Non Intensive Paraeducator	\$17,527.51	Rondeau Nancy	Title I Teacher	\$84,176.00
Mantagaris Gloria	Intensive Paraeducator	\$20,492.55	Roy Meagan	Dir of Student Support Srves	\$111,110.00
Marcou Frank	Bus Driver	\$29,557.88	Rublee Sandra	Food Service Worker	\$17,069.07
Maring Lisa	Food Service Worker	\$15,903.81	Russ Kimberly	Food Service Worker	\$18,918.90
Marino Marcie	Intensive Paraeducator	\$11,612.16	Russell Barry	Bus Driver	\$38,139.20
Marshall Melinda	Payroll & Benefits Crdntr	\$71,405.00	Russell Jean	Special Educator	\$67,340.29
Martell Joseph	Bus Driver	\$23,837.00	Russell Jodi	Speech Language Pathologist	\$81,324.80
Martin Betsy	Non Intensive Paraeducator	\$15,831.86	Sacco Taylor	Transition Coordinator	\$28,975.65
Martin George	Data Coordinator Manager	\$67,113.00	Saylor Jamie	Special Educator	\$66,233.60
Martin Kenneth	Transportation Coordinator	\$62,521.00	Sayre Amy	SAP Counselor	\$25,500.00
Mashak Rebecca	Food Service Director	\$47,501.00	Schechter-Kane Jessica	Intensiver Paraeducator	\$20,276.41
Mason Robert	Chief Operations Officer	\$152,930.00	Schlosser Deborah	Program Assistant	\$29,059.80
Mathews Pamela	Intensive Paraeducator	\$19,948.50	Schroeder Therese	Intensive Paraeducator	\$14,159.15
Matthews Kathleen	Autism Specialist	\$27,016.50	Sedic-Lawton Christopher	Special Educator	\$66,652.80
Mavin Hannah	Speech Language Specialist	\$20,001.70	Sedic-Lawton Melita	ELL Teacher	\$68,748.80
McCoy Milagros	Intensive Paraeducator	\$24,373.44	Seidita Zynnia	Intensive Paraeducator	\$18,703.23
McGillivray Mariam	Speech Language Specialist	\$29,321.60	Senesac Dina	Certified Instrct Interpreter	\$57,521.00
McLeod Jodi	Non Intensive Paraeducator	\$21,180.29	Sessions Betsey	Administrative Assistant	\$47,543.76
McMahon Patricia	Special Educator	\$84,175.36	Shaw-Daniels Johanna	ELL Teacher	\$79,144.96
Mills Kristin	Speech Language Pathologist	\$24,732.80	Sherman Courtney	Special Educator	\$52,675.64
Miner Melody	Non Intensive Paraeducator	\$20,411.64	Simonds Kimberly	Intensive Paraeducator	\$25,159.29
Moore William	Bus Driver	\$19,069.60	Sines Jonathan	Non Intensive Paraeducator	\$15,081.56
Morin Cindy	Office Manager	\$52,116.48	Sisson Krista	Non Intensive Paraeducator	\$14,938.04
Morse Carolyn	Food Service Worker	\$18,069.17	Skypeck Mary	Food Service Director	\$54,888.00
Moss Michael	Title I Teacher	\$84,176.00	Small Karin	Non Intensive Paraeducator	\$23,703.84
Muehleck Kathleen	Non Intensive Paraeducator	\$15,475.20	Smith Carter	Special Education Director	\$111,000.00
Muessel Anne	Intensive Paraeducator	\$20,420.40	Smith Laura	Special Education Director	\$49,955.00

**CSSU Employees 2015-2016**

<u>Name</u>	<u>Position</u>	<u>Projected Salary</u>	<u>Name</u>	<u>Position</u>	<u>Projected Salary</u>		
Sopchak	Jeannie	Network Technician	\$38,982.96	Twerdahl	Heather	Intensive Paraeducator	\$12,481.82
Spear	Patricia	Non Intensive Paraeducator	\$19,504.10	Twombly	Kathleen	Intensive Paraeducator	\$17,357.34
Spencer	Rebecca	Intensive Paraeducator	\$19,996.86	Urban	Nicha	Food Service Worker	\$17,927.00
Stearns	Mary	Special Educator	\$81,325.00	Vile	Matthew	Network Administrator	\$64,779.00
Stearns	Penny	Math Coordinator	\$16,835.20	Vincent	Olivia	Specialist	\$26,508.72
Stevens	Jennifer	Special Educator	\$64,556.80	Waalwyk	Trista	Non Intensive Paraeducator	\$14,727.38
Stevens	Kimberly	Intensive Paraeducator	\$15,721.65	Wagner	Alison	Administrative Assistant	\$29,484.00
Stifler	Caroline	Physical Therapist	\$43,470.00	Wagner	Katherine	Administrative Assistant	\$51,135.12
Stoll	Miriam	School Psychologist	\$85,014.96	Wagner	Scott	Food Service Director	\$58,715.00
Strazza	Jonathan	Special Education Director	\$21,123.50	Wakefield	Candace	Speech Language Pathologist	\$67,340.29
Sutton	Ashley	Special Educator	\$58,269.00	Wallace	Micaela	Non Intensive Paraeducator	\$8,861.04
Sutton	Jennifer	Intensive Paraeducator	\$22,089.38	Walls	Judith	Data Systems Coordinator	\$50,000.00
Tallman	Alida	Intensive Paraeducator	\$14,759.94	Walsh	Audrey	Title I Teacher	\$31,817.50
Tallman	Rebecca	Intensive Paraeducator	\$18,037.50	Ward	Patrick	Bus Maintenance Supervisor	\$64,049.00
Tatro	Meghan	Administrative Assistant	\$40,026.96	Wardwell	Duncan	Access Coordinator	\$54,854.00
Taylor	Laurie	Special Educator	\$84,175.36	Wayne	Julia	EEE Teacher	\$46,615.20
Tedder	Chelsea	Occupational Therapist	\$29,033.16	Webb	Scott	Special Educator	\$81,324.80
Tedder	Chelsea	Occupational Therapist	\$29,033.16	Weber	Pamela	Bus Driver	\$38,139.20
Tenney	Frank	Bus Driver	\$35,264.97	Webster	Erica	Special Educator	\$61,622.40
Terry	Dale	Bus Driver	\$19,069.60	Weisburgh	Rachel	Non Intensive Paraeducator	\$15,844.41
Terry	Diane	Non Intensive Paraeducator	\$19,217.52	Willette	Kay-Ellen	Speech Language Pathologist	\$84,176.00
Thibault	Angela	Speech Language Pathologist	\$71,264.00	Williams	Timothy	Food Service Worker	\$17,458.35
Thibault	Rachel	ELL Teacher	\$84,175.36	Wilson	Jessica	Technology Integrationist	\$29,972.80
Thibault	Terri	Non Intensive Paraeducator	\$17,285.40	Winer	Rachel	Speech Language Specialist	\$19,692.19
Thorpe	Brandy	Bus Driver	\$19,069.60	Wisniowski	Bernard	Bus Driver	\$19,069.60
Titchner	Tracy	Physical Therapist	\$6,935.00	Wisse	Katherine	School Psychologist	\$79,693.79
Tourangeau	Barbara	Bus Driver	\$38,139.20	Wood	Heather	Speech Language Pathologist	\$64,137.60
Trevithick	Timothy	SAP Counselor	\$48,298.71	Wood	Nancy	Speech Language Pathologist	\$79,144.96
Trevithick	Timothy	SAP Counselor	\$48,298.71	Wright Shank	Anne	ELL Teacher	\$62,460.80
Troxell	Patricia	Special Educator	\$84,175.36	Yawney	Anne	Intensive Paraeducator	\$21,991.20
Tursi	Patricia	ELL Teacher	\$68,748.80	Zimmerman	Martha	Food Service Worker	\$12,411.00

# CHITTENDEN SOUTH SUPERVISORY UNION

## ASSESSMENTS/SERVICES

### Proposed Budget

	Adopted 2011-2012	Adopted 2012-2013	Adopted 2013-2014	Adopted 2014-2015	Adopted 2015-2016	Proposed 2016-2017
<b>Charlotte Central School</b>						
Office of the Supt.	\$ 82,940	\$ 86,931	\$ 94,762	\$ 99,575	\$ 96,082	\$ 91,370
SU Board & Annual Audit			\$ 2,355	\$ 9,841	\$ 10,268	\$ 10,101
Human Resources	\$ 45,193	\$ 47,361	\$ 49,780	\$ 50,487	\$ 46,799	\$ 49,027
Fiscal Services	\$ 49,540	\$ 51,010	\$ 54,917	\$ 56,593	\$ 55,292	\$ 54,594
<b>Subtotal Core Services</b>	<b>\$ 177,673</b>	<b>\$ 185,302</b>	<b>\$ 201,814</b>	<b>\$ 216,496</b>	<b>\$ 208,441</b>	<b>\$ 205,092</b>
Special Education	\$ 67,943	\$ 78,989	\$ 86,252	\$ 96,832	\$ 1,521,781	\$ 1,559,747
<b>Summary - Core Services &amp; Sp Ed Svcs</b>	<b>\$ 245,616</b>	<b>\$ 264,291</b>	<b>\$ 288,066</b>	<b>\$ 313,328</b>	<b>\$ 1,730,222</b>	<b>\$ 1,764,839</b>
Technology	\$ 89,533	\$ 91,570	\$ 93,545	\$ 94,964	\$ 93,708	\$ 90,604
Early Learning Partnership	\$ 5,707	\$ 4,471	\$ 4,960	\$ 5,158	\$ 5,849	\$ 4,494
CY Program	\$ 7,580	\$ 7,458	\$ 20,939	\$ 31,711	\$ 41,827	\$ 32,301
Food Services	\$ 62,410	\$ 66,462	\$ 69,557	\$ 70,058	\$ 72,667	\$ 75,621
Transportation	\$ -	\$ -	\$ -	\$ -	\$ 232,148	\$ 143,050
English Language Learners	\$ 7,818	\$ 7,981	\$ 17,508	\$ 4,751	\$ 4,406	\$ 37,713
Math Coordinators	\$ 8,308	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Summary - Purchased Services</b>	<b>\$ 181,356</b>	<b>\$ 177,942</b>	<b>\$ 206,509</b>	<b>\$ 206,642</b>	<b>\$ 450,605</b>	<b>\$ 383,783</b>
<b>TOTAL</b>	<b>\$ 426,972</b>	<b>\$ 442,233</b>	<b>\$ 494,575</b>	<b>\$ 519,970</b>	<b>\$ 2,180,827</b>	<b>\$ 2,148,622</b>

## CONNECTING YOUTH IN CHITTENDEN SOUTH



CSSU has a strong history of recognizing the importance of preventing health-risk behaviors among its students. Connecting Youth (CY) was started in 1990 by a group of concerned parents from Charlotte. In 1994, CY accepted responsibility for the district's title IV funds and has since been an integral part of CSSU, providing prevention and asset building services in grades 5-12 in addition to ongoing support of faculty and staff as it relates to substance use issues. These services include providing certified Student Assistance Program professionals at the middle and high school levels, a school based mentoring program in grades 5-8, peer leadership groups, alcohol, tobacco and other drug training for staff, parent education, required prevention and life-skills related health curriculum, smoking cessation programs for students, in addition to a wide variety of community based initiatives aimed at raising awareness and engaging partners in supporting CSSU youth in making safe and healthy choices.

In the fall of 2012, CY worked with the district administration to identify priorities for prevention services in the supervisory union. A task force composed of CSSU administration, school principals, school counselors, community experts in the field of youth substance use and positive youth development and CY staff was convened. They identified and prioritized evidence-based school prevention components utilizing CSSU data. These priorities ultimately became the framework of a comprehensive system for prevention services in the district. This framework has been referred to by Vermont Department of Health and Agency of Education staff as an ideal model of service provision. It is through this framework that CY provides, evaluates and improves its services for CSSU students including some of the district's most vulnerable.

All of CY's programs and services align with best practice in the fields of substance use prevention and positive youth development. In addition, much of the work of CY staff addresses required components of the Education Quality Standards, Health Education Grade Expectations and the Standards of Practice for School Health Services.

### **Student Assistance Program:**

The Student Assistance program is in place in each of the middle schools and at the high school. Our SAPs adhere to the Vermont Alcohol and Drug Addiction Certification board code of ethics. They utilize nationally recognized substance abuse prevention programs proven to reduce the risks of alcohol, tobacco, drug abuse, and violence by targeting the major social and psychological factors that promote the initiation of substance use and other high risk behaviors.

During FY15, SAP's referred 105 students to SA treatment, 135 to mental health services, met one-on-one with 400 students and provided 300+ hours of required prevention curricula across CSSU schools.

### **Mentoring:**

Connecting Youth Mentoring (CYM) is nationally recognized and is currently the largest program of its kind in the state. The program currently serves 147 students, 12% of CSSU's 5-8th grade population. CYM maintains a 98% retention rate. During 2015, 85% of students exhibited improved attendance compared to the same quarter during the previous year. In addition 69% of educators surveyed reported that their student "demonstrated a better attitude toward school." Most importantly may be that 52% of mentors reported that by the end of the year, their students talked more often about his or her strengths and positive attributes.



If you have any questions or would like to learn more about CY, please contact CY Director, Christine Lloyd-Newberry at (802)383-1211 or by email at [cnewberry@cssu.org](mailto:cnewberry@cssu.org). You can also visit us online at: [www.seewhy.info](http://www.seewhy.info) or <https://www.facebook.com/connectingyouth>

We sincerely appreciate your support and wish you all the best in 2016!

CY Board of Directors: Duncan Wardwell, Chair; Jennifer Mitchell, Co-Vice-Chair; Rosemary Webb, Co-Vice-Chair; Mitch Barron, Brian Fox, Deb Chisholm, Joan Lenes

**WARNING**  
**CHAMPLAIN VALLEY UNION HIGH SCHOOL No. 15**

**February 29, 2016 and March 1, 2016**

The legal voters of the Champlain Valley Union High School District No. 15 consisting of the towns of Charlotte, Hinesburg, Shelburne, and Williston are hereby notified and warned to meet at the Champlain Valley Union High School Room 140/142 on **Monday, February 29, 2016, at 5:00 p.m.** to transact any of the following business not involving voting by Australian ballot. Upon the conclusion of the business not involving Australian ballot, the meeting is to be adjourned and reconvened in the respective polling places hereinafter named for each of the above-referenced towns on **Tuesday, March 1, 2016 at 7:00 a.m.** at which time the polls will open, until **7:00 p.m.** at which time the polls will close, to transact any business involving voting by Australian ballot.

ARTICLE I: To elect the following officers and fix their compensation:

1. Moderator
2. Clerk
3. Treasurer

ARTICLE II: To hear and act upon the reports of the Union High School District Officers.

ARTICLE III: Shall the voters of the Champlain Valley Union High School District No. 15 authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year.

ARTICLE IV: Shall the voters of the Champlain Valley Union High School District No. 15 authorize the Board of School Directors to provide a mailed notice of availability of the Annual Report to residents in lieu of distributing the Annual Report?

ARTICLE V: Shall the Champlain Valley Union High School District No. 15 hold its 2017 Annual Meeting on Monday, March 6, 2017 at 5:00 p.m. to transact any business not involving voting by Australian ballot?

ARTICLE VI: To transact any other business proper to come before said meeting.

**MARCH 1, 2016**  
**BALLOT QUESTIONS**

ARTICLE VII: Shall the voters of the Champlain Valley Union High School District No. 15 approve the school board to expend Twenty-One Million, Seven Hundred Ten Thousand, Eight Hundred Eighty-Two Dollars (\$21,710,882), which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$14,510 per equalized pupil. This projected spending per equalized pupil is 2.1% higher than spending for the current year.

ARTICLE VIII: Shall the voters of the Champlain Valley Union High School District No. 15 authorize the Board of School Directors to allocate its current fund balance, without effect upon the District tax levy, as follows: assign Two Hundred Fourteen Thousand Dollars (\$214,000) of the school district's current fund balance as revenue for the 2016-2017 operating budget, and assign the remaining balance (\$370,856) as revenue for future budgets?

ARTICLE IX: Shall the voters of the Champlain Valley Union High School District No. 15 authorize the Board of School Directors to borrow money by issuance of notes not in excess of Two Hundred Eight Thousand Dollars (\$208,000) for the purpose of purchasing two (2) school buses?

ARTICLE X: Shall general obligations bonds or notes of Champlain Valley Union High School District No. 15 in an amount not to exceed Five Hundred Forty Thousand Dollars (\$540,000), subject to reduction from available state construction grants in aid and appropriations, be issued for the purpose of financing the District's share of the cost of making certain public improvements, viz: roof replacements, lighting upgrades, window replacements and parking lot paving for Champlain Valley Union High School? **State funds may not be available at the time this project is otherwise eligible to receive state school construction aid. The District is responsible for all costs incurred in connection with any borrowing done in anticipation of state school construction aid.**

Upon closing of the polls, the ballot boxes will be sealed, re-opened at Champlain Valley Union High School in the Town of Hinesburg, the ballots commingled and publicly counted by representative of the Boards of Civil Authority of the Towns of Charlotte, Hinesburg, Williston and Shelburne, under the supervision of the Clerk of Champlain Valley Union High School District No. 15.

The legal voters of Champlain Valley Union High School District No. 15 are further notified that voter qualification, registration and absentee voting relative to said special meeting shall be as provided in Sections 706u-706w of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Board of School Directors of Champlain Valley Union High School District No. 15 held on January 19, 2016. Received for record and recorded in the records of Champlain Valley Union High School District No. 15 on January 19, 2016.

Said voters and persons warned, are further notified that voter qualifications, registration, absentee voting, and voter procedures shall be in accordance with Chapters 43 and 51 of Title 17 Vermont Status Annotated.

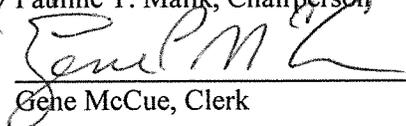
**Polling Places**

The voters residing in each member district will cast their ballots in the polling places designated for their district as follows:

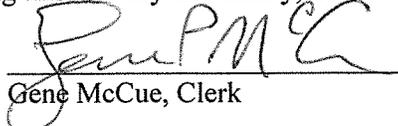
- Charlotte - Charlotte Central School - Multi Purpose Room
- Hinesburg - Hinesburg Town Hall - Upstairs
- Shelburne - Shelburne Town Center Gymnasium
- Williston - Williston Central School Gymnasium

Dated this 19<sup>th</sup> day of January, 2016

  
 \_\_\_\_\_  
 Pauline T. Malik, Chairperson

  
 \_\_\_\_\_  
 Gene McCue, Clerk

Received for record and recorded prior to posting this 19<sup>th</sup> day of January, 2016

  
 \_\_\_\_\_  
 Gene McCue, Clerk

**WARNING**

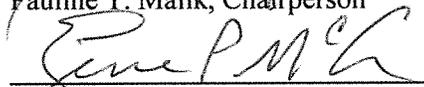
**CHAMPLAIN VALLEY UNION HIGH SCHOOL No. 15**

**February 29, 2016**

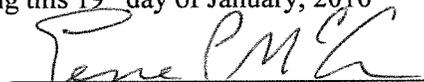
The legal voters of the Champlain Valley Union High School No. 15 consisting of the towns of Charlotte, Hinesburg, Shelburne, and Williston are hereby notified and warned that the Champlain Valley Union High School No. 15 will meet on **Monday, February 29, 2016**, at the Champlain Valley Union High School Room 140/142 at **5:00 p.m.** for the purpose of a public hearing on and for those items involving voting by Australian ballot on the succeeding day.

Dated this 19<sup>th</sup> day of January, 2016

  
\_\_\_\_\_  
Pauline T. Malik, Chairperson

  
\_\_\_\_\_  
Gene McCue, Clerk

Received for record and recorded prior to posting this 19<sup>th</sup> day of January, 2016

  
\_\_\_\_\_  
Gene McCue, Clerk

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## FOR INFORMATION

**Website** <http://www.charlottetvt.org> Fax: 425-4713

**Town Hall Hours:** Monday thru Friday 8:00A.M. - 4:00 P.M. 425-3071

**Town Clerk /Treasurer:** Mary Mead [mary@townofcharlotte.com](mailto:mary@townofcharlotte.com) ext. 202  
**Assistant Town Clerk/Treasurer:** Christina Booher [cbooher@townofcharlotte.com](mailto:cbooher@townofcharlotte.com) ext. 201  
**Zoning Admin./Planner/Health Officer:** Jeannine McCrumb [jeannine@townofcharlotte.com](mailto:jeannine@townofcharlotte.com) ext. 206  
**Planning & Zoning Assistant:** Britney Tenney [bttenney@townofcharlotte.com](mailto:bttenney@townofcharlotte.com) ext. 207  
**Town Administrator:** Dean Bloch [dean@townofcharlotte.com](mailto:dean@townofcharlotte.com) ext. 205  
**Listers:** Betsy Oliver, Betsy Tegatz & Moe Harvey [lister@townofcharlotte.com](mailto:lister@townofcharlotte.com) ext. 210  
**Recreation Coordinator:** Nichole Conley [recreation@townofcharlotte.com](mailto:recreation@townofcharlotte.com) ext. 204

**Planning Commission**  
Meetings: 1<sup>st</sup> & 3<sup>rd</sup> Thursday of the Month [jeannine@townofcharlotte.com](mailto:jeannine@townofcharlotte.com) 425-3071 ext. 207

**Selectboard**  
Meetings: 2<sup>nd</sup> & 4<sup>th</sup> Monday of the Month

**Zoning Board of Adjustment Meetings:** Wednesday at 7:00 P.M. (upon request) 425-3071

**Charlotte Central School** [www.ccsvt.us](http://www.ccsvt.us) 425-2771  
**Champlain Valley Union High School** [www.cvuhs.org](http://www.cvuhs.org) 482-7100

**Charlotte Library Librarian:** Margaret Woodruff [www.charlottepubliclibrary.org](http://www.charlottepubliclibrary.org) 425-3864  
**Charlotte Senior Center Activities Director:** Mary Recchia [charlottesrctr@qmavt.net](mailto:charlottesrctr@qmavt.net) 425-6345

**Charlotte Food Shelf Coordinator:** Karen Doris 425-3252  
**Charlotte Cong. Church Pastors:** Will Burhans & Susan Cooke Kittredge 425-3176  
**Our Lady of Mount Carmel Catholic Church** Pastor: David Cray 425-2637

**EMERGENCY SERVICES – Fire/Rescue/Police** EMERGENCY : 911  
Non-Emergency: 425-3111

**Vermont State Police & Game Warden** 878-7111  
**Town Constable:** Josh Flore [josh.flore@state.vt.us](mailto:josh.flore@state.vt.us) 233-3162  
**Burn Permit** 985-8051  
**Animal Control Officer:** Cali Griswold [caligriswold@gmail.com](mailto:caligriswold@gmail.com) 373-3442

**Chittenden District #4-1 Rep. Mike Yantachka** [myantachka@leg.state.vt.us](mailto:myantachka@leg.state.vt.us) 425-3960  
**Charlotte Family Health Center** 425-2781  
**Charlotte Historical Society** Contact: Dan Cole 425-3105  
**Charlotte Citizen** [editor@charlottecitizen.com](mailto:editor@charlottecitizen.com) 872-9000  
**Charlotte News** [news@charlottenewsvt.com](http://news@charlottenewsvt.com) 425-4949  
**Charlotte Post Office** 425-2200  
**Road Commissioner:** Hugh Lewis Jr. 425-2223

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