

CHARLOTTE



ANNUAL TOWN REPORT TOWN OF CHARLOTTE

JULY 1, 2015 - JUNE 30, 2016

**Please bring this Town Report with you to
Town Meeting
March 7, 2017**

CHARLOTTE STATISTICS & INFORMATION

Chartered	June 24, 1762
Population (2010 Census)	3,754
Altitude	100 Feet
Area	32,320 Acres
Registered Voters (February 1, 2017)	3,319
Voted in Last General Election (November 8, 2016)	2,608
Affordable Housing Fund Policy & Procedures	January 24, 2011
Animal Control Ordinance	June 12, 1995
Charlotte Park & Wildlife Ordinance	July 21, 1998
Town Plan	March 1, 2016
Land Use Regulations	March 1, 2016
Motor Vehicle & Traffic Reg. Ordinance	April 14, 2014
Street Name Ordinance	June 2, 1997
Class 2 Highways	31.79 miles
Class 3 Highways	42.45 miles
Class 4 Highways	.20 miles
Legal Trails	.46 miles

TOWN REPORT PHOTO CREDITS:

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THE 2016 TOWN REPORT IS DEDICATED TO:

SHIRLEY BEAN
Founding Board Member of the
Walter Irish Senior Center



and

LAWRENCE "LARRY" HAMILTON
Charlotte Tree Warden 1995-2016



THANK YOU, SHIRLEY AND LARRY! WE MISS YOU!

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ELECTED TOWN OFFICERS
July 1, 2015 to June 30, 2016

AUDITORS

Term expires in 2017 (3 years)
Term expires in 2018 (3 years)
Term expires in 2019 (3 years)

Jennifer Cole, Chair
Jason Pidgeon
Peter Trono

CEMETERY COMMISSIONERS

Term expires in 2017 (2 years)
Term expires in 2017 (1 year)
Term expires in 2017 (3 years)
Term expires in 2018 (3 years)

Cheryl Walker
Victoria Zulkoski, Chair
Linda Hamilton
Stephen Brooks
(resigned March 22, 2016)

CVU SCHOOL DIRECTORS

Term expires in 2017 (3 years)
Term expires in 2019 (3 years)

Lorna Jimerson
Lynne Jaunich

CHAMPLAIN VALLEY SCHOOL DISTRICT DIRECTORS (Unified District)

Term expires in 2018 (2 years)
Term expires in 2020 (4 years)

Erik Beal
Mark McDermott

CCS SCHOOL DIRECTORS

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

Term expires in 2018 (2 years)
Term expires in 2019 (3 years)

Susan Nostrand
Erik Beal
Clyde Baldwin (resigned)
Susan Thibault (appointed)
Jeff Martin
Mark S. McDermott, Chair

CHARLOTTE LIBRARY TRUSTEES

Term expires in 2017 (5 years)
Term expires in 2018 (5 years)
Term expires in 2019 (5 years)
Term expires in 2020 (5 years)
Term expires in 2021 (5 years)

Nan Mason
Emily Ferris, Chair
Jonathan Silverman
Danielle Conlon Menk
Robert Smith

DELINQUENT TAX COLLECTOR

Term expires in 2017 (1 year)

Mary A. Mead

LISTERS

Term expires in 2017 (3 years)

Term expires in 2018 (3 years)
Term expires in 2019 (3 years)

Betsi Oliver
(resigned October 3, 2016)
Betsy Tegatz
Britney Tenney

MODERATOR(Town)

Term expires in 2017 (1 year)

Jerry L. Schwarz

**ELECTED TOWN OFFICERS
July 1, 2015 to June 30, 2016
(Continued)**

MODERATOR (School District) Term expires in 2017 (1 year)	Jerry L. Schwarz
ROAD COMMISSIONER Term Expires in 2017 (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 Debbie Ramsdell Jerry Schwarz Carrie Spear Ed Stone Michael Yantachka Seth Zimmerman
SELECTBOARD Term expires in 2017 (3 years) Term expires in 2017 (2 years) Term expires in 2018 (3 years) Term expires in 2018 (2 years) Term expires in 2019 (3 years)	Fritz Tegatz Jacob M. Spell Carrie A. Spear Matthew Krasnow, V. Chair Lane Morrison, Chair
TOWN AGENT Term expires in 2017 (1 year)	Edd Merritt
TOWN CLERK Term expires in 2018 (3 years)	Mary A. Mead
TOWN GRAND JUROR Term expires in 2017 (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 2018 (2 years) Term expires in 2019 (3 years)	Jill Lowery Maurice A. Harvey Vacant

APPOINTED TOWN OFFICERS
July 1, 2015 to June 30, 2016

ANIMAL CONTROL OFFICER	Cali Griswold
CHARLOTTE PARK OVERSIGHT COMMITTEE Jessie Bradley Jennifer Cole, Co-Chair Mark Dillenbeck Vacant	Larry Hamilton Dorothy Hill Susan Smith, Co-Chair
CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION Term expires in 2017 (2 years) Term expires in 2017 (2 years)	Jim Donovan Marty Illick (Alternate)
CHITTENDEN SOLID WASTE DISTRICT Term expires in 2018 (2 year) Term expires in 2018 (2 year)	Abby Foulk Rachel Stein (Alternate)
COMMUNITY SAFETY COMMITTEE (dissolved January, 2016) Ed Cafferty Chad Clark Moe Harvey	Elysabethe James Robin Reid Greg Smith
CONSERVATION COMMISSION Term expires in 2017 (4 years) Term expires in 2017 (4 years) Term expires in 2018 (4 years) Term expires in 2018 (4 years) Term expires in 2019 (4 years) Term expires in 2019 (4 years) Term expires in 2019 (4 years) Term expires in 2020 (4 years) Term expires in 2020 (4 years)	Susan Blood Annie Geratowski (resigned June, 2016) Mary Van Vleck Derk Bergquist Linda Radimer Meg Berlin Amos Baehr, Chair Michael Kirk Roeluf Boumans
DESIGN REVIEW COMMITTEE Term expires in 2017 (3 years) Term expires in 2018 (3 years) Term expires in 2019 (3 years)	Robin Coleburn Robin Pierce Jane Kiley
EMERGENCY MANAGEMENT COORDINATOR Term expires in 2017 (1 year)	Chris Davis
ENERGY COMMITTEE Term expires in 2017 (2 years) Term expires in 2017 (2 years) Term expires in 2017 (2 years) Term expires in 2017 (1 year) Term expires in 2018 (2 years) Term expires in 2018 (2 years) Term expires in 2018 (2 years) Term expires in 2018 (2 years)	David Pill Chris Sheehan (resigned August 9, 2016) Catherine Hughes Megan Mahoney (student) Suzy Hodgson, Chair Bill Kallock Rebecca Foster Vacant
FIRE WARDEN Term expires in 2017 (1 year)	Dick St. George
FIRST CONSTABLE Term expires in 2017 (2 years)	Josh Flore

APPOINTED TOWN OFFICERS
July 1, 2015 to June 30, 2016
(Continued)

GREEN-UP DAY COORDINATOR
Term expires in 2017 (1 year)

Joanna Cummings

HEALTH OFFICER

Cali Griswold

DEPUTY HEALTH OFFICER

Joseph Rheume (as of April 8, 2016)
Jeannine McCrumb (res'd April 7, 2016)

PLANNING COMMISSION

Term expires in 2017 (4 years)
Term expires in 2018 (4 years)
Term expires in 2018 (4 years)
Term expires in 2018 (4 years)
Term expires in 2019 (4 years)
Term expires in 2019 (4 years)
Term expires in 2020 (4 years)
Term expires in 2020 (4 years)

Marty Illick
Donna Stearns (resigned Nov. 30, 2015)
Puspa Luitel (April 25-December 22, 2016)
David Kenyon
Jeffrey McDonald-Chair
Charlie Pughe
Gerald Bouchard
Peter Joslin, Vice Chair

RECREATION COMMISSION

Term expires in 2017 (3 years)
Term expires in 2017 (3 years)
Term expires in 2017 (3 years)
Term expires in 2018 (3 years)
Term expires in 2018 (3 years)
Term expires in 2018 (3 years)
Term expires in 2019 (3 years)
Term expires in 2019 (3 years)
Term expires in 2019 (3 years)

Judy Hill
Jan Schwarz
Vacant
Bill Fraser-Harris, Chair
Mark McDermott
Greg Smith
Craig Reynolds
Seth Zimmerman (resigned)
Vacant

THOMPSON'S POINT WASTEWATER ADVISORY COMMITTEE

Richard Pete
Thomas Maffitt
Miles Waite

Fritz Tegatz
Steve Williams, Operator
Chris Galipeau, Engineer

TOWN SERVICE OFFICER

Term expires in 2017 (1 year)

Lucia S. Plante

TRAILS COMMITTEE

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

Laurie Thompson, Co-Chair
Margaret Russell, Co-Chair
Stephany Hasse
Jeremy Brault (res'd November 28, 2015)
Christine Cowart
John Limanek,
David Ziegelman
Jorden Blucher
Kevin Burget

TREE WARDEN

Term expires in 2017 (1 year)

Lawrence Hamilton

DEPUTY TREE WARDEN

Term expires in 2017 (1 year)

Mark Dillenbeck

APPOINTED TOWN OFFICERS
July 1, 2015 to June 30, 2016
(Continued)

WEST CHARLOTTE VILLAGE WASTEWATER COMMITTEE
David Marshall

Dana Farley

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 2019 (3 years)
Term expires in 2019 (3 years)

Jonathan Fisher
Matt Zucker
Stuart Bennett
Frank Tenney, Chair
Andrew Swayze, Vice Chair

APPOINTED STAFF

ASSISTANT TOWN CLERK & TREASURER

Christina Booher

PLANNING & ZONING ADMINISTRATIVE ASSISTANT

Britney Tenney (res'd December 31, 2015)

RECREATION COORDINATOR & BEACH MANAGER

Nicole Conley

SENIOR CENTER ACTIVITES DIRECTOR

Mary Recchia

SENIOR CENTER VOLUNTEER COORDINATOR

Pat Gray (resigned November 19, 2015)

SENIOR CENTER VOLUNTEER COORDINATOR

Margaret Sharpe (as of March 14, 2016)

TOWN ADMINISTRATOR

Dean Bloch

TOWN PLANNER/ZONING ADMINISTRATOR

Jeannine McCrumb (res'd April 7, 2016)

TOWN PLANNER

Daryl Benoit (as of April 18, 2016)

ZONING ADMINISTRATOR

Joseph Rheume (as of March 14, 2016)



**WARNING
TOWN OF CHARLOTTE
ANNUAL TOWN MEETING
2017**

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 7, 2017 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, 2017 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 Charlotte Volunteer Fire & Rescue Services, Inc. from education and municipal property taxes for a period of five years commencing with fiscal year 2017-18?
- Article 4:** Will the Town vote pursuant to 32 VSA § 3840 to exempt property owned by the Friendship Lodge #24 F&AM located on Church Hill Road from education and municipal property taxes for a period of five years commencing with fiscal year 2017-18?
- Article 5:** Will the Town approve the Selectboard's budget of \$3,046,847 for the fiscal year July 1, 2017 to June 30, 2018 of which an anticipated sum of \$1,672,291 will be raised by taxes and an anticipated sum of \$1,374,556 will be raised by non-tax revenues, which approval shall not become effective until said budget is adopted by Australian ballot vote in accordance with the requirements of the charter of the Town of Charlotte?
- Article 6:** Will the Town approve raising \$40,000 by taxes, in addition to those monies raised pursuant to Article 5, to be allocated to the Trails Reserve Fund, which approval shall not become effective until further approval by Australian ballot vote in accordance with the requirements of the charter of the Town of Charlotte?

Article 7: 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 8: Will the Town vote to authorize the Selectboard to borrow no more than \$85,000 from Charlotte Housing Trust Fund for a maximum of sixteen years for the purpose of constructing an extension to the Thompson's Point wastewater system to serve seven lots on Lane's Lane?

Article 9: Will the Town vote to authorize an allocation of unused existing capacity of the municipal wastewater system in the west Charlotte village for private uses within the village as provided by 24 V.S.A. §3625 in a manner where all costs are borne by new private users? **"Advisory Article"**

Article 10: To transact any other business proper to come before said meeting.

BY AUSTRALIAN BALLOT

Article 11: To elect Town Officers.

Article 12: Shall bonds of the Town of Charlotte in an amount not to exceed Six Hundred Twenty-Five Thousand Dollars and 00/100 (\$625,000.00) be issued to finance the purchase of a new fire pumper truck and related equipment to replace the 1980 fire pumper truck?

Dated this 30th day of January, 2017 at Charlotte, Vermont.

Selectboard


Lane Morrison, Chair

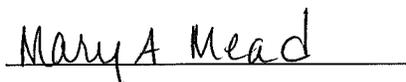

Matthew Krasnow, Vice Chair


Fritz Tegatz


Carrie Spear

Jacob Spell

Received for record this 30th day of January, 2017.


Mary A. Mead, Town Clerk

INFORMATION REGARDING REGISTRATION AND VOTING

HOW TO REGISTER TO VOTE: There is no deadline to register to vote. You will be able to register to vote on the day of the election. You can register prior to the day of the election by visiting the town clerk's office or by going online to www.olvr.sec.state.vt.us.

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 March 6, 2017. 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 March 6, 2017 at 4:00 p.m.
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 March 6, 2017 at 4:00 p.m. 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.

NAMES TO APPEAR ON THE BALLOT

MARCH 7, 2017

AUDITOR (3 years)	ALLEN ASH
CCS SCHOOL DIRECTOR (3 years)	JENNIFER COLE
CCS SCHOOL DIRECTOR (3 years)	SUSAN NOSTRAND
CCS SCHOOL DIRECTOR (2 years)	ERIK BEAL
CCS SCHOOL DIRECTOR (1 year)	SUE THIBAULT
CEMETERY COMMISSIONER (3 years)	CHRIS FALK
CEMETERY COMMISSIONER (2 years)	VICTORIA ZULKOSKI
CEMETERY COMMISSIONER (1 year)	SUSAN OHANIAN
CVU SCHOOL DIRECTOR (3 years)	LORNA JIMERSON
DELINQUENT TAX COLLECTOR (1 year)	MARY A. MEAD
LIBRARY TRUSTEE (5 years)	NAN MASON
LISTER (3 years)	MOE HARVEY
ROAD COMMISSIONER (1 year)	HUGH LEWIS JR.
SCHOOL DISTRICT MODERATOR (1 year)	ED STONE

NAMES TO APPEAR ON THE BALLOT

MARCH 7, 2017

SELECTBOARD

(2 years)

FRANK TENNEY

SETH ZIMMERMAN

SELECTBOARD

(3 years)

ED STONE

FRITZ TEGATZ

TOWN AGENT

(1 year)

VACANT

TOWN GRAND JUROR

(1 year)

VACANT

TOWN MODERATOR

(1 year)

ED STONE

TRUSTEE OF PUBLIC FUNDS

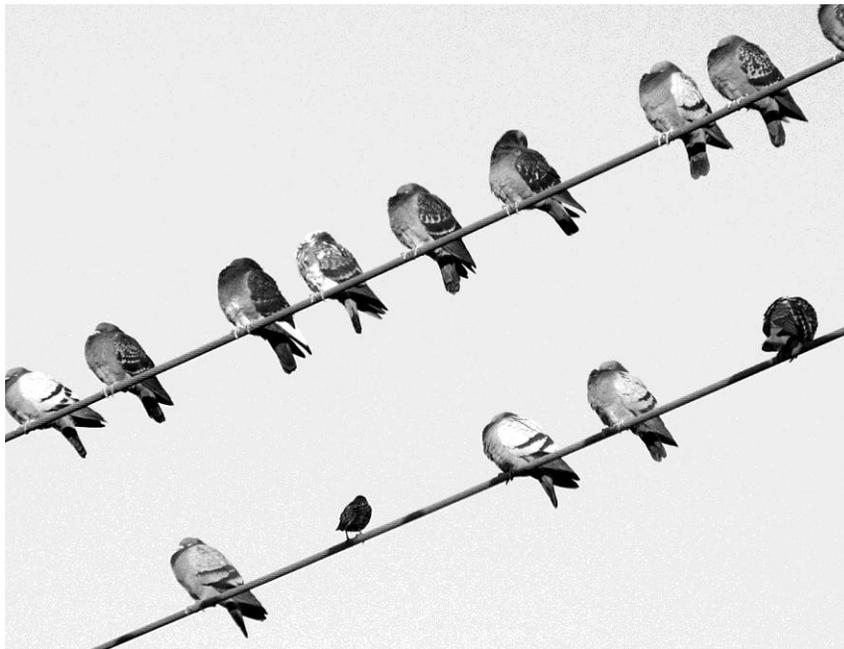
(3 years)

VACANT

TRUSTEE OF PUBLIC FUNDS

(2 years)

VACANT



**WARNING FOR
PUBLIC INFORMATIONAL HEARING
FOR AUSTRALIAN BALLOT ARTICLE
TO BE VOTED AT THE ANNUAL MEETING
TOWN OF CHARLOTTE**

The Selectboard of the Town of Charlotte hereby gives notice that a public informational hearing will be held on Monday, March 6, 2017 beginning at 6:00 p.m. at the Charlotte Central School Multi-Purpose Room, 408 Hinesburg Road, Charlotte, Vermont, to hear questions regarding Article 12 of the Warning for the Town of Charlotte Annual Town Meeting, 2017, which states:

Shall bonds of the Town of Charlotte in an amount not to exceed Six Hundred Twenty-Five Thousand Dollars and 00/100 (\$625,000.00) be issued to finance the purchase of a new fire pumper truck and related equipment to replace the 1980 fire pumper truck?

The public informational hearing is being held as required by 17 V.S.A. §2680(g). Town officials will be present during the public informational hearing to answer questions regarding the apparatus, the proposed purchase and the bond.

BUDGET VOTE ON APRIL 11, 2017

As per the charter for the Town of Charlotte that was approved by town voters on March 1, 2016 and subsequently enacted by the Vermont General Assembly, the Selectboard will warn a vote by Australian ballot on the budget and budget related articles that are approved by voters at Town Meeting on March 7, 2016.

The Australian ballot vote will be held on April 11, 2017, and the warning will be approximately in the following form:

WARNING TOWN OF CHARLOTTE SPECIAL TOWN MEETING APRIL 11, 2017

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, April 11, 2017 to vote by Australian Ballot to begin at seven o'clock in the forenoon and to close at seven o'clock in the afternoon.

BY AUSTRALIAN BALLOT

Article 1: Will the Town adopt the Selectboard's budget of \$_____ for the fiscal year July 1, 2017 to June 30, 2018 of which an anticipated sum of \$_____ will be raised by taxes and an anticipated sum of \$_____ will be raised by non-tax revenues?

Article 2: Will the Town approve raising \$_____ by taxes, in addition to those monies raised pursuant to Article 1, to be allocated to the Trails Reserve Fund?

**ABSTRACT OF THE ANNUAL TOWN MEETING
MARCH 1, 2016**

SELECTBOARD MEMBERS: Lane Morrison (Chair), Jacob Spell, Matt Krasnow, Fritz Tegatz & Carrie Spear

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 15, 2016 and to have payments made to the Town Treasurer under 32 VSA § 4773.
- ARTICLE 3:** Article was passed by voice vote to exempt property owned by the Charlotte Grange 398 located on Spear Street, pursuant to 32 VSA § 3840, from education and municipal property taxes for a period of five years commencing in FY16-17.
- ARTICLE 4:** Article was passed by voice vote to adopt the Selectboard's budget of \$3,013,563 for FY16/17 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:** Article was passed by voice vote to 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:** Article was passed by voice 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:** **Advisory** motion by John Howe to present options to improve pedestrian and bicyclist safety along Spear Street for consideration at the next Town Meeting was amended to authorize the Selectboard to report/present options for pedestrian and bicyclist safety on **Charlotte's** roads for consideration at the next Town Meeting passed by voice vote.
Advisory motion made by Matt Krasnow to request the legislature to reject Article 9 of the Charlotte Australian ballot for 2016 failed by voice vote.
Advisory motion to extend a thank you to VCAM for live streaming the 2016 Town Meeting passed by voice vote.

Meeting adjourned at 12:05 PM. The full text of the minutes is available in the Town Clerk's Office.

**BY AUSTRALIAN BALLOT (MARCH 1, 2016)
ARTICLE 8 TO ELECT TOWN OFFICERS**

AUDITOR (3 YEARS)

PETER TRONO

TOWN & SCHOOL MODERATOR (1 YEAR)

JERRY SCHWARZ

SELECTMAN (2 YEARS)

MATTHEW KRASNOW

SELECTMAN (3 YEARS)	LANE MORRISON	
DELINQUENT TAX COLLECTOR (1 YEAR)	MARY A. MEAD	
CEMETERY COMMISSIONER (3 YEARS)	VACANCY	
CEMETERY COMMISSIONER (1 YEAR)	VACANCY	
ROAD COMMISSIONER (1 YEAR)	HUGH LEWIS JR.	
LISTER (3 YEARS)	BRITNEY TENNEY	
TRUSTEE OF PUBLIC FUNDS (3 YEARS)	VACANCY	
TRUSTEE OF PUBLIC FUNDS (2 YEARS)	MOE HARVEY	
TOWN GRAND JUROR (1 YEAR)	VACANCY	
TOWN AGENT (1 YEAR)	VACANCY	
CCS SCHOOL DIRECTOR (3 YEARS)	MARK MCDERMOTT	
CCS SCHOOL DIRECTOR (2 YEARS)	JEFF MARTIN	
CVU SCHOOL DIRECTOR (3 YEARS)	LYNNE JAUNICH	
CHARLOTTE LIBRARY TRUSTEE (5 YEARS)	ROBERT SMITH	
CHARLOTTE LIBRARY TRUSTEE (1 YEAR)	NAN MASON	
ARTICLE 9: MUNICIPAL CHARTER ADOPTION	IN FAVOR – 1148	AGAINST – 403
ARTICLE 10: Amend 2013 Town Plan to add a statement supporting consideration of Village Center Designation	IN FAVOR – 1207	AGAINST – 349
ARTICLE 11: Amend 2013 Town Plan to amend and update energy sections 4.8 & 5.10	IN FAVOR – 1124	AGAINST – 366
ARTICLE 12: Amend Land Use Regulations to add energy siting standards in Sec. 4.20 & 5.5	IN FAVOR – 1123	AGAINST – 384
ARTICLE 13: Amend Land Use Regulations to make technical clarifications and corrections	IN FAVOR – 1122	AGAINST - 325
<hr/>		
CHARLOTTE TOWN SCHOOL DISTRICT 3/1/2016		
ARTICLE V: CCS BUDGET (\$7,401,800)	IN FAVOR - 1018	AGAINST- 614
ARTICLE VI : Assign \$300,000 of current fund balance as revenue for FY16/17 operating budget & assign remaining balance of \$220,630 as revenue for future budgets.	IN FAVOR – 1247	AGAINST - 346
CHAMPLAIN VALLEY SCHOOL DISTRICT 6/7/2016		
ARTICLE 1: CONSOLIDATION	IN FAVOR – 403	AGAINST – 244
ARTICLE 2: 2 YR DIRECTOR –ERK BEAL	IN FAVOR – 472	
4 YR DIRECTOR – MARK MCDERMOTT	IN FAVOR - 489	

Town of Charlotte
REVENUES

Account Descriptions	Aprvrd 15-16	Actual 15-16	Aprvrd 16-17	YTD 16-17	Budget 17-18	Change
				As of 2/1/17		
Municipal Tax Revenue	1,368,058	1,332,362	1,618,786	3,109,355	1,672,291	53,505
Retained Education Tax	28,000	29,330	28,000	29,874	28,000	-
Delinquent Tax Interest	12,000	19,439	20,000	15,246	18,000	(2,000)
Delinquent Tax Penalty	10,000	18,610	10,000	13,961	15,000	5,000
Del. Tax Income				112,378		-
Del. Tax Legal				1,031		-
Total Int. & Penalty	22,000	38,049	30,000	142,617	33,000	3,000
Thompson's Pt. Rent	828,000	816,999	820,000	181,339	802,500	(17,500)
T.Point Delinqt. Rent		31			-	-
Current Use	77,252	77,003	68,950	68,885	60,872	(8,078)
Pilot Payment	19,000	20,673	17,000	19,307	16,962	(38)
Total State Payments	96,252	97,676	85,950	88,192	77,834	(8,116)
Railroad Tax	180	38	180	-	100	(80)
Barber Cemetery	125	192	200	-	100	(100)
Vault Fees	8,500	8,456	9,500	3,246	6,000	(3,500)
Recording Fees	45,000	37,746	38,000	24,249	38,000	-
Dog Licenses	2,500	2,183	3,600	409	2,200	(1,400)
Hunting & Fishing Lic.	-	-	-	-	50	50
Marriage Licenses	-	-	-	-	400	400
Miscellaneous	100	233	150	886	-	(150)
Total Town Clerk	56,100	48,618	51,250	28,789	46,650	(4,600)
Board of Adjustment	2,700	8,010	3,200	4,500	9,000	5,800
Building Permits	23,000	24,470	22,500	6,700	21,000	(1,500)
Subdivision App.	13,000	5,145	13,700	6,350	10,000	(3,700)
Miscellaneous	100	80	100	14	40	(60)
Septic Application	10,000	8,350	10,600	2,250	5,700	(4,900)
Cert. Of Occupancy	1,900	3,100	2,400	2,400	3,000	600
Cert. Of Compliance	2,400	4,275	2,600	1,650	4,000	1,400
Highway Access	900	600	800	100	300	(500)
Total Plan. & Zoning	54,000	54,030	55,900	23,964	53,040	(2,860)
Senior Center Programs	22,000	23,629	22,000	13,552	23,000	1,000
Sen.Ctr. Bldg. Rental	2,000	935	1,000	1,085	1,000	-
Senior Center Misc.				20		
Library Misc. Revenue		1,077	-	-	-	-
Beach Fees	9,500	18,813	10,500	8,258	10,500	-
Recreation Programs	79,927	38,678	63,620	30,893	65,308	1,688
Highways-State Aid	195,570	195,119	195,317	146,312	195,083	(234)
Highway Grant	-	31,876	-	-	-	-
Bridge Grant	370,625	-	-	-	-	-
Better Roads Grant		-	-	27,903	-	-
CSWD Cleanup Grant		580	-	-	-	-
Ahead of the Strm Grant	-	-	-	-	3,202	3,202
Chainsaw Class Fees		3,975	-	-	-	-
Court Fines	10,500	8,417	11,500	12,390	15,000	3,500
Reappraisal Fund Xfer	25,000	25,000	15,000	15,000	15,000	-
Agricultural Leases	3,630	3,660	3,660	-	4,539	879
Interest Income	200	306	200	173	200	-
Miscellaneous Inc.	500	984	500	480	500	-
VLCT Equipment Grant				445		
Highway Fund Transfer	84,375	-	-	-	-	-
Surplus Applied	203,140	-	-	-	-	-
Revenues (Non Tax)	1,888,484	1,438,014	1,394,777	751,285	1,374,556	(20,221)
TOTAL REVENUES	3,459,682	2,770,376	3,013,563	3,860,640	3,046,847	33,284

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 15-16	Actual 15-16	Apprvd 16-17	YTD 16-17	Budget 17-18	Change
				As of 2/1/17		
Selectboard:						
Salaries	9,000	9,000	9,000	5,250	9,000	-
Minute Taker	3,500	4,377	4,500	1,587	4,500	-
Town Administrator	62,234	63,681	64,438	39,594	66,227	1,789
Legal Expense	30,000	70,363	30,000	32,943	50,000	20,000
Unanticipated Expense	10,000	2,005	-	624	-	-
Town Party	2,600	100	-	-	-	-
Volunteer Recognition	6,500	5,495	3,500	1,277	3,000	(500)
Advertising	1,000	2,031	1,000	-	1,000	-
Seminars	300	90	500	120	500	-
Mileage		32	200	61	200	-
Membership		-	200	85	85	(115)
Selectboard Total	125,134	157,173	113,338	81,539	134,512	21,174
						-
Town Clerk:						-
Clerk/Treasurer Salary	63,253	65,638	64,522	39,706	66,331	1,809
Assistant Clerk/Treasurer	34,965	37,055	36,982	22,611	37,378	396
Vacation Salary	-	-	-	-	-	-
Mileage	100	57	100	-	100	-
Telephone	2,100	2,047	2,100	1,224	2,150	50
Equipment	-	-	-	-	-	-
Seminars/Training	500	470	500	130	500	-
Supplies	4,500	4,318	3,800	2,285	4,100	300
Memberships	125	55	125	125	100	(25)
Service Contracts	4,700	4,323	4,300	3,063	4,300	-
Town Clerk Total	110,243	113,963	112,429	69,144	114,959	2,530
						-
Treasurer:						-
Supplies	800	460	800	598	800	-
Software	1,800	1,795	-	-	-	-
Audit Expense	17,000	15,193	16,000	14,555	14,500	(1,500)
Treasurer Total	19,600	17,448	16,800	15,153	15,300	(1,500)
						-
Elections:						-
Elections	500	-	3,100	3,090	500	(2,600)
Town Meeting	2,000	1,838	3,500	-	2,000	(1,500)
Town Report	4,600	7,801	5,000	-	7,000	2,000
Elections Total	7,100	9,639	11,600	3,090	9,500	(2,100)
						-
Planning and Zoning						-
Town Planner/Zon. Adm. Sal.	48,984	40,522	-	-	-	-
Zoning Administrator	-	8,231	29,705	15,973	35,399	5,694
Town Planner	-	7,800	38,126	24,239	45,635	7,509
Administrative Assistant	29,775	18,067	15,340	-	-	(15,340)
Minute Taker	2,500	1,940	2,500	1,064	2,600	100
Legal	2,500	10,426	3,600	4,076	6,000	2,400
Miscellaneous	100	164	100	-	100	-
Mileage	500	422	500	161	500	-
Telephone	800	817	800	439	800	-
Advertising	1,500	1,496	1,500	1,406	1,600	100
Equipment	250	164	-	395	300	300
Seminars/Meetings	300	120	300	45	400	100
Computer	500	-	500	-	5,384	4,884
Supplies	950	1,081	900	303	1,000	100

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 15-16	Actual 15-16	Apprvd 16-17	YTD 16-17	Budget 17-18	Change
Memberships	300	236	300	92	200	(100)
Engineering-Septic Review	6,500	19,685	7,000	4,658	20,000	13,000
Copier	2,750	2,953	2,800	1,573	2,800	-
Planning Consultants	5,000	4,970	2,500	30	2,500	-
Mapping/Training	500	103	250	500	750	500
Town Plan/Land Use Regs	2,500	422	750	360	500	(250)
Village Planning	-	-	-	-	-	-
P&Z Total	106,209	119,619	107,471	55,313	126,468	18,997
						-
Constable						-
Constable Salary	1,000	120	1,000	-	2,000	1,000
Halloween lights	800	815	815	652	825	10
Constable Total	1,800	935	1,815	652	2,825	1,010
						-
Lister:						-
Lister Chair Salary	21,667	21,292	22,480	13,674	23,177	697
Lister Salary	9,984	8,502	8,637	3,054	4,000	(4,637)
Lister Salary	1,930	399	1,500	-	4,000	2,500
Appraiser	30,000	30,000	25,000	14,583	30,000	5,000
Mileage	200	89	50	-	50	-
Telephone	1,700	1,739	1,735	1,035	1,750	15
Seminars	455	375	350	-	400	50
Computer Software	200	215	215	-	230	15
Supplies	1,250	309	500	641	500	-
Memberships	50	50	50	50	50	-
MS Service Contract	239	239	239	-	240	1
Mapping Contract	2,700	2,500	3,650	3,650	3,650	-
Furniture/Equipment	-	-	-	-	-	-
Reappraisal		989		-	-	-
Lister Total	70,375	66,697	64,406	36,687	68,047	3,641
						-
Delinquent Taxes:						-
Salary	5,610	5,610	6,000	3,500	6,000	-
Legal		\$935	600	921	600	-
Del. Taxes Total	5,610	6,545	6,600	4,421	6,600	-
						-
Employee Benefits:						-
Social Security	31,403	29,727	32,900	18,733	33,500	600
Health Insurance	121,000	128,159	130,000	83,129	145,000	15,000
Retirement	18,861	19,456	22,400	11,916	23,641	1,241
Unemployment	748	680	610	583	860	250
Medicare Expense	7,344	6,957	7,700	4,381	7,850	150
EyeMed Vision	994	786	900	431	900	\$0
Dental Insurance	13,242	9,051	9,100	6,408	9,500	400
Emp. Benefits Total	193,592	194,815	203,610	125,581	221,251	17,641
						-
Highway:						-
Miscellaneous	4,000	455	1,000	210	1,000	-
Retreatment	235,000	265,068	235,000	168,906	235,000	-
Winter Plow/Sand	200,000	153,714	225,000	123,253	225,000	-
Gravel Road Maint.	243,250	195,451	200,250	39,362	200,250	-
Ditching	70,000	23,490	50,000	65,943	50,000	-
Brush/Tree Remove	45,000	114,425	75,000	33,700	75,000	-
Culverts	40,000	34,636	40,000	35,669	40,000	-

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 15-16	Actual 15-16	Apprvd 16-17	YTD 16-17	Budget 17-18	Change
Mowing Roadsides	30,000	38,490	40,000	15,183	40,000	-
Sweeping	4,000	9,778	5,000	-	5,000	-
Cold Patch	4,000	4,800	4,000	3,196	4,000	-
Bridge/Guardrail Repair	3,000	12,498	5,000	12,804	5,000	-
Road Signs	11,000	7,599	15,000	4,474	15,000	-
Town Garage	-	-	-	-	-	-
Covered Bridge	12,000	1,900	5,000	3,336	5,000	-
Bike Lane Maintenance	2,000	3,135	3,000	-	3,000	-
Gravel Road Upgrade	-	-	-	-	-	-
Highway Total	903,250	865,438	903,250	506,035	903,250	-
						-
Bridge Reconstruction						-
Bridge Reconstruction	455,000	-	-	-	-	-
Bridge Reconstruction Total	455,000					-
						-
Transfer Highway Reserve						-
Transfer Highway Reserve	-	66,581	-	-	-	-
Transfer H'wy Reserve Total	-	66,581				-
						-
Town Lands:						-
Landfill Monitor	6,200	6,189	6,200	3,084	6,200	-
Land Maintenance	23,350	-	-	-	-	-
Village Mowing	-	13,501	4,700	2,571	4,500	(200)
Cemetery Maintenance	9,000	11,540	10,000	7,797	15,000	5,000
Park Security	5,600	5,643	6,000	3,677	6,000	-
Lake Field/Beach Mowing		-	4,500	2,686	4,700	200
Park Maintenance	13,950	16,930	13,950	3,882	17,152	3,202
Ballpark (Berry Farm)	10,000	11,438	10,000	3,714	10,000	-
Brush-hogging	-	-	2,200	2,325	2,415	215
School Fields and Gym	8,000	6,610	8,000	1,037	8,700	700
Trail Maintenance		-	2,150	1,143	2,000	(150)
Thompsons Pt Trash	600	402	500	403	500	-
Invasives Plant Management	950	-	-	-	-	-
Winter plowing	150	-	-	-	-	-
Village Wastewtr. Sys. Maint.	1,200	-	500	-	500	-
Town Lands Total	79,000	72,253	68,700	32,319	77,667	8,967
						-
Library:						-
Library Director	49,192	50,324	51,043	31,368	52,603	1,560
Library Assistants	34,341	32,859	36,234	19,318	36,955	721
Youth Librarian	26,224	28,194	27,206	17,599	28,033	827
Technical Librarian	19,687	20,897	25,480	15,978	25,688	208
Custodial Services	3,000	3,200	5,200	2,200	5,200	-
Postage/Misc.	813	850	785	612	980	195
Telecommunication	2,000	2,068	2,120	1,307	2,100	(20)
Supplies	3,200	2,535	2,800	2,100	2,800	-
Professional Development	1,600	1,962	1,600	470	1,600	-
Association Dues	225	225	300	50	300	-
Acquisitions	10,800	11,799	10,800	8,220	10,800	-
Programs	1,700	2,007	1,700	1,107	1,700	-
Energy	8,700	3,772	6,000	1,593	6,000	-
Maintenance	6,000	4,606	5,000	3,381	5,850	850
Technology Resources	1,200	1,221	1,200	1,138	1,200	-
Computer Equipment	3,000	4,941	3,000	2,288	3,000	-

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 15-16	Actual 15-16	Apprvd 16-17	YTD 16-17	Budget 17-18	Change
Library Total	171,682	171,460	180,468	108,727	184,809	4,341
						-
Donations:						-
Lewis Creek Association	600	600	600	600	600	-
Visiting Nurses	9,092	9,092	9,092	6,819	9,092	-
Age Well (fka CVAA)	1,600	1,600	1,600	-	1,600	-
Steps to End Dom. Violence	500	500	500	-	600	100
VT Ctr for Independent Living	200	200	200	200	200	-
HOPE Works	1,000	1,000	500	-	1,000	500
Vt. Assoc. Blind	250	250	250	-	250	-
Howard Human Svs.	900	900	900	-	900	-
Chittenden Food Shelf	200	200	200	-	200	-
COTS	750	750	500	-	750	250
Special Investigations	7,094	7,094	5,789	5,789	7,082	1,293
American Red Cross	1,000	1,000	1,000	-	1,500	500
Vt Rural Fire Protection	100	100	100	-	100	-
Child Care Resources	750	750	250	-	750	500
Front Porch Forum	-	200	200	-	200	-
Charlotte News	-	500	500	-	500	-
Lund	-	-	500	-	-	(500)
Donations Total	24,036	24,736	22,681	13,408	25,324	2,643
						-
Recreation:						-
Beach Attendant Wages	8,500	8,893	9,000	6,822	9,000	-
Beach Miscellaneous	900	531	-	-	-	-
Beach Maintenance	3,800	1,791	3,800	1,853	4,076	276
Mileage	-	-	200	-	200	-
Beach Telephone	-	-	-	-	-	-
Beach Supplies	-	-	500	49	630	130
Membership/Seminars	-	-	250	-	250	-
Tennis Courts	100	-	-	495	500	500
Beach Trash	200	146	150	152	150	-
Skating Rink Maintenance	800	874	800	284	800	-
Beach Electricity	300	254	350	136	300	(50)
Skating Rink Electricity	500	388	600	299	600	-
Docks - In and Out	4,000	3,889	5,000	854	5,000	-
Rec. Coordinator/Beach Mngr.	25,546	22,173	30,857	16,315	31,871	1,014
Rec. Program Expense	58,594	36,015	39,625	16,154	47,450	7,825
Recreation Total	103,240	74,952	91,132	43,413	100,827	9,695
						-
Conservation:						-
Operating Expense	3,474	2,992	-	-	-	-
Water Quality Monitoring	-	-	2,700	-	2,700	-
Mapping	-	-	300	-	1,000	700
Charlotte Invasives	-	-	1,000	400	1,000	-
Data Entry, Ground-proofing	-	-	750	-	-	(750)
Education and Outreach	-	-	600	-	750	150
Web Development	-	-	500	-	200	(300)
Wildlife Road Crossing Signs	-	-	-	-	150	150
CVCA & AVCC	50	-	50	50	50	-
Green-Up Day	300	240	300	-	300	-
Conservation Total	3,824	3,232	6,200	450	6,150	(50)
						-

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 15-16	Actual 15-16	Apprvd 16-17	YTD 16-17	Budget 17-18	Change
Town Hall:						-
Maintenance	10,000	8,899	10,000	6,581	11,500	1,500
Postage	6,000	5,258	7,000	3,384	7,300	300
Equipment	3,700	1,862	2,500	1,980	8,000	5,500
Supplies	2,000	2,026	1,300	976	1,800	500
Trash Removal-Town Hall	1,200	1,428	1,600	857	1,500	(100)
Utilities	4,300	3,857	4,600	2,468	4,500	(100)
Fuel Oil	4,000	1,944	3,500	977	3,000	(500)
Computer Service	4,550	4,128	6,000	5,165	14,000	8,000
Town Hall Total	35,750	29,402	36,500	22,388	51,600	15,100
						-
Senior Center:						-
Maintenance	7,000	6,638	7,000	3,720	7,000	-
Snow-plowing	1,500	925	2,500	-	2,500	-
Custodial Sevices	6,500	7,350	6,700	3,090	7,500	800
Miscellaneous	300	-	300	-	-	(300)
Postage	500	637	550	282	650	100
Telecommunications	1,800	1,790	1,800	1,199	1,800	-
Supplies	750	748	800	687	800	-
Trash	1,025	1,004	1,050	567	1,100	50
Energy	7,500	4,529	7,000	3,329	6,500	(500)
Activities Director	30,663	31,794	31,755	19,715	32,644	889
Volunteer Coordinator	11,279	7,224	10,702	6,555	11,029	327
Program Expenses	22,000	23,417	22,000	13,944	23,000	1,000
Senior Center Total	90,817	86,056	92,157	53,087	94,523	2,366
						-
Miscellaneous:						-
Trash Clean-Up		561	-	-	-	-
Insurance	41,200	45,985	50,000	51,741	52,000	2,000
Flea Market Electricity	275	288	375	197	375	-
Street Light Electricity	1,300	1,394	1,575	857	1,500	(75)
Museum Electricity	275	272	300	197	300	-
Health Officer/Deputy HO	1,300	1,192	1,300	758	1,300	-
Canine Control Officer	2,600	2,708	3,000	1,750	3,000	-
Dogs - Miscellaneous	2,000	801	1,300	220	900	(400)
Miscellaneous	-	(52)	-	-	-	-
Trails Committee	1,000	633	1,000	483	1,500	500
Traffic Enforcement	30,000	21,891	30,000	13,229	30,000	-
Charlotte Land Trust	5,500	1,840	5,000	-	5,000	-
Energy Committee	4,915	3,724	4,500	320	4,030	(470)
Tree Warden	1,000	1,017	1,200	247	1,500	300
Miscellaneous Total	91,365	82,254	99,550	69,998	101,405	1,855
						-
Government Tax/Dues						-
VLCT Dues	4,992	4,992	5,079	5,079	5,260	181
CCRPC	11,259	11,259	11,179	11,179	11,130	(49)
County Tax	40,908	43,958	44,037	21,978	45,428	1,391
Gov. Tax/Dues Total	57,159	60,209	60,295	38,236	61,818	1,523
						-
Transfers to Other Funds						-
Conservation Comm. Checking	-	-	-	-	1,000	1,000
Recreation Reserve Fund	1,500	1,500	1,000	1,000	2,200	1,200
Highway Capital Reserve Fund	-	-	20,000	20,000	-	(20,000)
Affordable Housing Res. Fund	-	-	-	-	-	-
Conservation Reserve Fund	90,000	90,000	50,000	50,000	-	(50,000)

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 15-16	Actual 15-16	Apprvd 16-17	YTD 16-17	Budget 17-18	Change
Fire & Rescue Reserve Fund	100,000	100,000	181,346	181,346	120,000	(61,346)
Improvement/Repair Res. Fund	51,000	51,000	-	-	-	-
Trails Reserve Fund	5,000	5,000	5,000	5,000	5,000	-
Total Transfers	247,500	247,500	257,346	257,346	128,200	(129,146)
						-
CVFRS Appropriation	557,139	557,139	557,215	325,040	611,812	54,597
Prior Year Deficit	-	-	-	-	-	-
Tax Appeal Adjustments	-	-	-	-	-	-
EXPENSE TOTAL	3,459,425	3,028,046	3,013,563	1,862,027	3,046,847	33,283
						-
Revenues (Non Tax)	1,888,484	1,438,014	1,394,777	751,285	1,374,556	(20,221)
						-
Expenses minus Revenues	1,570,941	1,590,032	1,618,786	1,110,743	1,672,291	53,504
						-
Surplus/Deficit	(203,140)	(257,676)	-	-	-	-
						-
Grandlist	9,505,916	9,560,151	9,090,129	9,198,349	9,205,667	115,538
						-
Tax Rate for Budget	\$0.1653	\$0.1431	\$0.1781	\$0.1760	\$0.1817	0.0036
						-
Article 6-Trails Reserve Fund	-	-	-	-	40,000	40,000
						-
Dollars to Raise w/ Article 6	1,570,941	1,332,356	1,618,786	1,110,743	1,712,291	93,504
						-
Tax Rate with Article 6	\$0.1653	\$0.1431	\$0.1781	\$0.1760	\$0.1860	0.0079

**FIRE AND RESCUE CAPITAL RESERVE FUND
Apparatus Purchases w/ 100% Bonding**

Capital Reserve Projections													
Fiscal Year	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Revenues													
Grand List	9,544,507	9,067,282	9,205,667	9,205,667	9,205,667	9,205,667	9,205,667	9,205,667	9,205,667	9,205,667	9,205,667	9,205,667	9,205,667
\$ on tax rate													
Allocation to Fund based on tax-rate													
Allocation to Fund based on dollars	100,000	181,346	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Bond			625,000		248,000		400,000		675,000				
Interest													
Grants/Donation													
Reimbursement													
Sale of old vehicles/equipment			5,000		10,000		5,000						
Total Revenue	\$100,000	\$181,346	\$750,000	\$120,000	\$378,000	\$120,000	\$525,000	\$120,000	\$795,000	\$120,000	\$120,000	\$120,000	\$120,000
Bond Payments													
Principal for station bond-exp 2019	20,000	20,000	20,000	20,000	20,000								
Principal for Seagrave pumper-exp 2024	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000			
Interest payment for current bonds	10,552	7,600	5,835	5,900	4,570	3,113	2,109	976	355	(1,745)	(4,434)		
Proposed bond-principal-pumper 2018 , 20 year term				31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250
Proposed bond-principal-ambul. 2020, 10 year term						24,800	24,800	24,800	24,800	24,800	24,800	24,800	24,800
Proposed bond principal-tanker 2022, 20 year term								20,000	20,000	20,000	20,000	20,000	20,000
Proposed bond principal-pumper 2024, 20 year term										33,750	33,750	33,750	33,750
Proposed bond interest-pumper 2018,			14,829	18,390	17,813	17,183	16,500	15,766	14,984	14,160	13,292	12,382	11,430
Proposed bond interest-ambul. 2020					4,499	5,457	5,028	4,563	4,064	3,531	2,963	2,362	1,727
Proposed bond interest-tanker 2022							8,849	10,972	10,626	10,251	9,849	9,419	8,961
Proposed bond interest-pumper 2024									14,932	18,516	17,931	17,299	16,620
Expenditures													
Apparatus													
Replace '98 Ambulance													
Replace '80 Pumper in FY18			625,000										
Replace 2006 Ambulance in FY20					248,000								
Replace '93 Tanker FY22							400,000						
Replace 2004 Seagrave in FY24									675,000				
2008 Pumper (4x4 GMC)													
2012 Heavy Rescue Replaced 1990 Rescue													
Equipment													
Thermal Imaging Camera Replacements	10,165			20,000	22,000								
Replace Expired Airpack Bottles (Qty 15)		25,000											
Replacement Bunker Gear (3 sets/yr)	9,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000					
New Airpacks w bottles				100,000	100,000								
Stryker Stretcher						35,000							
Lifepacks							30,000						
Airbags							30,000						
IV Pump	2,727		3,000										
Total Expenditures	\$ 77,444	\$ 82,600	\$ 698,664	\$ 225,540	\$ 478,132	\$ 146,803	\$ 578,536	\$ 138,327	\$ 816,012	\$ 174,513	\$ 149,402	\$ 151,262	\$ 148,539
Net (Revenue less Expenditure)	\$ 22,556	\$ 98,746	\$ 51,336	\$ (105,540)	\$ (100,132)	\$ (26,803)	\$ (53,536)	\$ (18,327)	\$ (21,012)	\$ (54,513)	\$ (29,402)	\$ (31,262)	\$ (28,539)
Total Accumulated	\$ 254,867	\$ 277,423	\$ 328,759	\$ 223,219	\$ 123,087	\$ 96,284	\$ 42,748	\$ 24,421	\$ 3,409	\$ (51,104)	\$ (80,506)	\$ (111,768)	\$ (140,307)

Charlotte Fire & Rescue Services

FY-18 Proposed Budget

CVFRS employed a zero-based budgeting process this year. There are several anticipated increases over the level-funded budget for the current year as outlined below some of which you have been made aware during our quarterly reviews. In the proposed FY-18 budget thirty-six line items are level funded, eight line items are decreasing and ten line items are increasing. The key areas are:

- Agency Assessment Fee was the result of legislative action in Montpelier resulting in a 3.3% Agency Assessment on Patient Revenue.
- Utilities are level funded with the exception of a decrease in fuel oil due to a change to diesel.
- Personnel Salary & Benefits are increased to reflect:
 - Full staffing of minimum required ambulance crew with paid staff,
 - Regional wage pressures resulting in higher per-diem rates,
 - Increases in health benefits costs,
 - CVFRS adopted a personnel policy outlining annual adjustments for permanent and per-diem staff during the Spring of 2016.
- Apparatus – costs to repair and maintain apparatus are expected to increase based on the retirement of personnel.

Included in your packet are the following documents related to the FY-18 Budget:

Management Financial Report – This is a functional summary aligned with the audited financials and includes the two most recent fiscal years and FY-18 Proposed Budget.

Operating Budget Comparative – line item detail that includes FY-15 and FY-16 Approved Budget and Actuals, FY-17 Approved Budget and FY-18 Proposed Budget.

Capital Reserve Fund Projection – The changes to the FY-18 proposed capital plan is an updated cost of the replacement apparatus based on actual current costs, the addition of an IV Pump for A-2, and delaying the procurement of the Thermal Imaging Camera replacement until FY19. Future years have been modified based on anticipated costs and useful life estimates.

Charlotte Fire and Rescue Services, Inc
Management Financial Report - FY18
July 1, 2017 - June 30, 2018

	FY 16 Approved Budget	FY 17 Approved Budget	FY 18 Proposed Budget	Inc / (Dec) FY18/FY17	% Inc / (Dec) FY18/FY17
40004 Patient Billing	105,000	105,000	108,304	3,304	3.15%
40005 Intercept Billing	5,400	5,400	6,000	600	11.11%
40007 Town Appropriation	557,139	557,215	611,812	54,597	9.80%
40010 Misc Income					
40015 Program Services Income					
Total Income	\$ 667,539	\$ 667,615	\$ 726,116	\$ 58,501	8.76%
FUNCTIONAL EXPENSE CATEGORIES					
1 Salary Wages & Member Incentives	385,915	401,860	451,788	49,928	12.42%
2 Benefits & Taxes	36,254	27,335	34,768	7,433	27.19%
				0	
4 Apparatus Fuel	10,500	10,500	10,500	0	
5 Apparatus	18,000	18,000	27,000	9,000	50.00%
6 Bank Charge & other fees	2,000	2,000	2,000	0	
7 Building Maintenance	12,000	12,000	12,000	0	
8 Contracted Services	20,800	20,800	21,360	560	2.69%
9 Dues & Subscriptions	6,700	6,700	5,980	-720	-10.75%
10 Equipment	26,820	28,820	28,320	-500	-1.73%
11 Insurance	74,000	69,050	66,150	-2,900	-4.20%
12 Other expenses	4,750	1,250	750	-500	-40.00%
13 Professional fees	9,200	9,200	9,100	-100	-1.09%
14 Protective clothing	12,000	11,000	10,500	-500	-4.55%
15 Special event expenses	0	0	0	0	
16 Supplies	17,250	17,750	17,250	-500	-2.82%
17 Telephone	4,400	4,400	4,400	0	
18 Training	12,000	11,000	11,000	0	
19 Utilities	14,950	15,950	13,250	-2,700	-16.93%
Total Expenses	\$ 667,539	\$ 667,615	\$ 726,116	\$ 58,501	8.76%
Net Operating Income	\$ -	\$ -	\$ -	\$ -	

Charlotte Fire and Rescue Services, Inc
Budget Overview: Operating Budget - FY178
 July 2017 - June 2018

	FY15		FY16		FY17		FY18		Inc (Dec) over prior year % change	
	Approved Budget	FY15 Audited Actual	Approved Budget	FY16 Audited Actual	Approved Budget	Proposed Budget				
Income										
40000 Income										
40003 Donations		500		500						
40004 Patient Billing (Net of Agency Tax)	108,000	102,748	105,000	101,399	105,000	108,304	3,304	3.147%		
40005 Intercept Billing		5,300	5,400	3,500	5,400	6,000	600	11.111%		
40007 Town Appropriation	510,960	510,960	557,139	557,139	557,215	611,812	54,597	9.798%		
40010 Misc. Income	15,000	15,101		9,319						
Total Income	\$ 633,960	\$ 634,609	\$ 667,539	\$ 671,857	\$ 667,615	\$ 726,116	\$ 58,501	8.76%		
Expenses										
50000 EXPENSES										
51000 CORPORATE										
51001 Utilities										
51001-1 Electric		7,039	6,000	7,546	7,000	7,000	0			
51001-2 Fuel Oil		6,512	6,700	3,027	6,700	4,000	-2,700	-40.299%		
51001-3 Water		2,116	2,250	2,155	2,250	2,250	0			
51002 Telephone		5,505	4,400	5,018	4,400	4,400	0			
Total 51001 Utilities	17,500	21,172	19,350	17,746	20,350	17,650	-2,700	-13.268%		
51003 Building Maintenance	12,000	17,091	12,000	13,489	12,000	12,000	0			
51004 Administration	23,500	26,131	26,715	32,606	34,775	38,775	4,000	11.503%		
51005 Insurance	31,000	13,914	12,000	12,783	9,600	9,600	0			
51006 Dues & Subscriptions	1,500	1,695	444	806	444	444	0			
51011 Building / Office Equipment		3,425	1,820	1,562	1,820	1,820	0			
51014 Building & Office Supplies	3,000	2,806	3,000	1,810	3,000	2,000	-1,000	-33.333%		
51015 Public Safety Education	500	1,077	250	210	250	250	0			
51016 Physical Exam / Innoculations	2,000		1,000		1,000	500	-500	-50.000%		
51017 Workers Comp	29,000	1,027	1,000	1,306	1,000	1,000	0			
51019 Membership Incentives	25,000	25,000	25,000	22,827	25,000	25,000	0			
51024 Professional Services		820	600	350	600	500	-100	-16.667%		
51020 Audit Fees		8,400	8,100	7,740	8,100	8,100	0			
51022 Legal Fees			500		500	500	0			
Total 51024 Professional Services	10,000	9,220	9,200	8,090	9,200	9,100	-100			
51030 Misc Expenses		1,216		103						
51052 Bank Charges		2,150	2,000	2,383	2,000	2,000	0			
Total 51000 CORPORATE	\$ 155,000	\$ 125,924	\$ 113,779	\$ 115,721	\$ 120,439	\$ 120,139	\$ (300)	-0.249%		

Charlotte Fire and Rescue Services, Inc
Budget Overview: Operating Budget - FY178
 July 2017 - June 2018

	FY15		FY16		FY17		FY18			
	Approved Budget	FY15 Audited Actual	Approved Budget	FY16 Audited Actual	Approved Budget	Proposed Budget	Inc (Dec) over prior year	% change		
52000 FIRE										
52001 Fire Equipment	7,500	12,117	7,500	8,779	10,500	10,500	0	0.000%		
52002 Fire Equipment Maintenance	3,000	4,539	3,000	3,893	7,500	7,500	0	0.000%		
52003 NFPA / ISO Testing	1,500	2,469	1,500	1,500	1,500	1,500	0			
52004 Foam / Chemicals	3,000	3,000	4,037	3,500	4,000	500	14.286%			
52005 Fire Training	7,000	9,623	7,000	7,169	8,500	8,500	0			
52006 Auxillary Support	800	841	800	925	800	800	0			
52007 Hose / Fittings	4,000	2,167	4,000	5,000	5,000	0				
52008 Dry Hydrants	3,500		3,500	173			0			
52009 Airpack Maintenance	2,500	7,820	2,500	3,237			0			
52010 Radio - Fire	3,000	1,031	3,000	1,705			0			
52011 Protective Clothing / Uniforms	11,000	11,942	8,000	9,124	8,000	8,000	0			
52017 Workers Comp Premium - FIRE		11,273	11,500	10,451	12,500	12,500	0			
52025 Fire Warden	100	100	100	100	100	100	0			
52101 Fire Payroll & P/R taxes	63,200	57,590	55,000	53,118	52,400	55,870	3,470	6.622%		
52102 Fire Benefits			8,200	6,856	7,000	7,900	900	12.857%		
52305 Insurance - Fire		14,991	16,800	8,486	13,400	13,500	100	0.746%		
52306 Dues & Subscriptions - Fire		500	2,036	1,976	2,036	2,036	0			
52307 Dispatching - Fire	5,175	4,815	5,175	5,082	5,175	5,175	0			
52309 Apparatus Fuel - Fire	5,525	5,311	5,775	3,666	5,775	5,775	0			
52310 Apparatus - Fire	13,500	16,175	13,500	18,787	13,500	22,500	9,000	66.667%		
Total 52000 FIRE	\$ 134,300	\$ 163,304	\$ 161,886	\$ 147,564	\$ 157,186	\$ 171,156	\$ 13,970	8.888%		
53000 RESCUE										
53001 Rescue Equipment	3,000	2,108	3,000	251	2,500	2,000	-500	-20.000%		
53002 Rescue Equipment Maintenance	2,000	135	2,000	52	1,500	1,500	0			
53003 Medical Supplies / Oxygen	11,250	11,118	11,250	10,330	11,250	11,250	0			
53005 Rescue Training	5,000	1,783	5,000	3,740	2,500	2,500	0			
53011 Protective Clothing / Uniforms	4,000	1,943	4,000	891	3,000	2,500	-500	-16.667%		
53017 Workers Comp Premium - RESCUE		24,192	27,000	27,162	28,000	25,000	-3,000	-10.714%		
53020 Intercept Fees to Other Agencies		225		1,800			0			
53101 EMT Payroll Expenses	273,000	267,129	258,000	283,358	267,760	306,850	39,090	14.599%		
53102 EMT Benefits	22,470	8,891	28,054	9,228	20,335	26,868	6,533	32.127%		
53103 EMT Payroll Taxes		23,308	21,200	23,683	21,925	25,293	3,368	15.361%		
53201 Patient Billing Service Fee	8,640	9,027	8,400	8,882	8,400	8,960	560	6.667%		
53305 Insurance - Rescue		3,920	5,700	4,671	4,550	4,550	0			
53306 Dues & Subscriptions - Rescue			2,720	828	2,720	2,000	-720	-26.471%		
53307 Dispatching - Rescue	6,325	7,042	6,325	7,618	6,325	6,325	0			
53309 Apparatus Fuel - Rescue	4,475	4,368	4,725	2,410	4,725	4,725	0			
53310 Apparatus - Rescue	4,500	4,382	4,500	3,454	4,500	4,500	0			
Total 53000 RESCUE	\$ 344,660	\$ 369,571	\$ 391,874	\$ 388,357	\$ 389,990	\$ 434,821	\$ 44,831	11.495%		
Total Expenses	\$ 633,960	\$ 658,799	\$ 667,539	\$ 651,642	\$ 667,615	\$ 726,116	\$ 58,501	8.763%		
Net Income	\$ 0	\$ (24,190)	\$ -	\$ 20,215	\$ -	\$ -	\$ -	-		

**ESTIMATED FISCAL YEAR 2017-2018 TAX RATE
MUNICIPAL & EDUCATION**

MUNICIPAL GRANDLIST 2017 (est.)	9,205,667		<u>Estimated Tax Rates</u>
 TOWN BUDGET (proposed)			
General Fund	2,143,597		
Less Revenue (Non Tax)	(1,179,473)		
Net General Fund		964,124	0.1047
Highway Budget	903,250		
Less Highway Revenue	(195,083)		
Net Highway Budget		708,167	0.0769
Article 6-Trails Reserve Fund		40,000	0.0043
 TOTAL DOLLARS TO RAISE FOR TOWN BUDGET		1,712,291	0.1860
 LOCAL AGREEMENT TAX RATE			
Friendship Lodge	176,000		
Charlotte Grange	153,000		
TOTAL GRAND LIST VALUE	329,000		
EDUCATION TAXES TO RAISE	5,152.14		
Homestead Veterans Exemptions	90,000		
EDUCATION TAXES TO RAISE	1,299.42		
 TOTAL EDUCATION TAXES TO RAISE-LOCAL AGREEMENT		6,451.56	0.0007
 TOTAL MUNICIPAL TAX RATE			0.1867
 STATE EDUCATION TAX RATES			
Estimated Homestead Education Tax Rate		1.4438	
Estimated Non-Residential Tax Rate		1.5660	
 TOTAL HOMESTEAD TAX RATE (EDUCATION & MUNICIPAL)			\$1.6305
 TOTAL NON-RESIDENTIAL TAX RATE (EDUCATION & MUNICIPAL)			\$1.7527

2016-2017 total tax rates are 1.8039 (Homestead) and 1.7422 (Non-Residential)
 Estimated Homestead and Non-Res. tax rates were provided by Chittenden South Super. District

TAX RATE HISTORY

YEAR	TAX RATES				GRANDLIST	TAXES ASSESSED
	CCS	CVU	TOWN	TOTAL		
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	1.7730	6,407,783	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		0.1885	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	1.5370		
12-13	13691 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
	1405 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		
16-17	1.6272 R		0.1767	1.8039	9,198,349	16,329,503
	1.5655 NR		0.1767	1.7422		

R – Homestead Tax Rate
 NR – Non-Residential Tax Rate

**2016-2017 TAX RATE
MUNICIPAL & EDUCATION**

		TAX RATE	
MUNICIPAL GRANDLIST 2016	9,198,349		
TOWN BUDGET	3,013,563		
General Fund	2,110,313		
Less Revenue	(1,199,460)		
TOTAL GENERAL FUND		\$910,853	0.0990
Highway Fund	903,250		
Less Revenue	(195,317)		
TOTAL HIGHWAY		\$707,933	0.0770
TOTAL DOLLARS TO RAISE FOR TOWN		\$1,618,786	0.1760
LOCAL AGREEMENT TAX RATE			
Friendship Lodge	176,000		
Charlotte Grange	153,000		
Total	329,000		
	329,000 X 1.5655/100	\$5,150.50	
Homestead veterans exemptions(3)	90,000		
	90,000 X 1.6272/100	\$1,464.48	
Total education taxes to raise		\$6,614.98	
Local Agreement Tax rate	\$6,614.98/9,198,349		0.0007
TOTAL MUNICIPAL TAX RATE			0.1767
STATE EDUCATION TAX RATES			
Homestead Education Tax Rate			1.6272
Non-Residential Education Tax Rate			1.5655
TOTAL HOMESTEAD TAX RATE (EDUCATION & MUNICIPAL)			\$1.8039
TOTAL NONRESIDENTIAL TAX RATE (EDUCATION & MUNICIPAL)			\$1.7422

*2015-16 Tax rates were 1.6584(Homestead) & 1.6048(Nonresidential)

Town of Charlotte

Date prepared: 1/19/2017

Fiscal Year 2017

Homestead Education Tax Rate Calculation

	Charlotte	Champlain Valley UHSD #15	
1. Expenditures	\$ 7,401,800	\$ 21,918,882	-
2. Offsetting revenues	\$ 1,134,913	\$ 3,403,685	-
3. Education spending	\$ 6,266,887	\$ 18,515,197	-
4. Equalized pupils	391.33	1,275.99	-
5. Education spending per equalized pupil	\$ 16,014.33	\$ 14,510.46	-
6. Net offsets for excess spending calculation	\$ 249,855	\$ 1,018,850	-
7. Net offsets per equalized pupil	\$ 638.48	\$ 798.48	-
8. Exempt from excess spending	No	Exempt	-
9. If no, target threshold for excess spending	\$ 16,106.31	-	-
10. Reduced education spending per equalized pupil	\$ 16,014.33	-	-
11. 40% of excess spending over target	-	-	-
12. Education spending per equalized pupil plus any excess	\$ 16,014.33	\$ 14,510.46	-
13. Homestead property yield	\$ 9,701.00	\$ 9,701.00	-
14. Homestead equalized tax rate	\$ 1.6508	\$ 1.4958	-
15. Percent of equalized pupils	64.29%	35.71%	-
16. Prorated equalized tax rate from school district	\$ 1.0613	\$ 0.5342	-
17. Total equalized tax rate	\$ 1.5955		
18. Common level of appraisal (CLA)	98.05%	98.05%	-
19. Actual tax rate attributable to school district	\$ 1.0824	\$ 0.5448	-
Actual homestead tax rate seen on tax bill	\$ 1.6272		

Non-Residential Education Tax Rate Calculation

20. Base non-residential rate	\$ 1.535
21. Common level of appraisal (CLA)	98.05%
Actual non-residential tax rates seen on tax bill	\$ 1.5655

Selectboard Report Fiscal Year 2015 – 2016

At the March 2016 Town Meeting two incumbent members of the Selectboard, Matt Krasnow and Lane Morrison, were reelected to continue to serve. Lane was elected to continue to serve as Chairperson and Matt as Vice-Chairperson for the upcoming year. It was another active year with staffing, staying “Ahead of the Storm,” land conservation, solar system issues, and the completion of two bridges.

Larry Hamilton, our dedicated tree Warden, passed away on October 6th. Just a few days before his passing his work was honored by the Nature Conservancy and the Town with the naming of the Larry Hamilton Trail in the Williams Woods. Also at this time he wrote an insightful commentary in the Charlotte News about the future of Charlotte. At 91 years of age, Larry was still charging forward with plans. His legacy will long be remembered having planted 450 trees on our roadways during his 20 years as Tree Warden. We will miss you Larry.

Shirley Bean, longtime active member of the Charlotte community, passed away on August 21st at 92 years of age. She was instrumental in the planning and construction of the Charlotte Senior Center, and served as a member of the first Board of Directors. Shirley was also a lifelong member of the Charlotte Grange. We will miss you Shirley.

Reconfiguration of Planning and Zoning Office: With the departure of Jeannine McCrumb and Britney Tenney, the Selectboard reviewed various options to staff either a two or three person office. The previous organization combined the Planning and Zoning Administration roles into one position. The two sets of responsibilities have vastly different job requirements. Planning looks to the future working with the Town Plan, and Zoning Administration supports and enforces the Town land use regulations. After posting the two jobs and holding several interviews, Joseph Rheaume was hired in March as Zoning Administrator at 25 hours per week and Daryl Benoit was hired in April as the Town Planner at 30 hours per week. The board has kept an Administrative Assistant position unfilled, and instead increased Joe’s and Daryl’s hours to 28/week and 35/week, respectively.

East Thompson Point Road: There were many meetings on the Mack land north of East Thompson Point Road. Concerns included water runoff, Town trees in the way of cultivating the land for farm use, land erosion, Town culverts, and more. An Ahead of the Storm grant was obtained with the assistance of the Lewis Creek Association to design a solution and contract for construction of an improved swale to reduce run-off into Thorp Brook and ultimately the Lake. The first issue was to remove the 25 trees to a safe alternative location. With the support of a neighbor the cost to move most of the trees was covered, with the new location further to the west on Thompson Point Road, and the balance of the trees were moved by our Town Road Commissioner. All trees appear to be doing well. This project, now

completed, represents a good example of the proper drainage needed to protect the environment and our Town roads.

Senior Center Expansion: For a couple of years the Board of the Senior Center has been planning an expansion to the entry way, adding office space, and the creating a double door foyer to minimize the cold weather entering the building. The Friends of the Senior Center funded the design and construction of this project this past summer. The result is an entry space that now accommodates more people for sign in and transition to the various activities and lunches that go on regularly. The Senior Center continues to be a welcoming space for us to enjoy.

Town Bridges: The state inspection reports for our six bridges will have been addressed and completed by the end of the year. Junior Lewis replaced the Holmes Bridge driving surface this summer, the Seguin Bridge was rebuilt using mostly state and federal funds, and the concrete guard rail posts and curbing of the Spear Street Bridge was repaired by Parent Construction from town funds. The State inspects town bridges every two years. With the completion of the Seguin Bridge reconstruction project later this year, all the bridges will meet the requirements noted in the most recent inspection.

Annual CPA Audit of the Town finances: As we do each year, the Town had an audit conducted by a CPA at the end of the fiscal year (June 30, 2016). This was the third year being audited by Sullivan, Powers & Co., CPA. As noted in the management letter, there were no material weakness and no significant deficiencies. During a closing review of the audit results, the senior Sullivan & Powers auditor complimented Mary and Dean for their expertise in maintaining the Town's financial records and following the detailed accounting processes and procedures. It was noted that this year's audit results were the best in recent years and the staff was congratulated for their work.

Solar Sitings in Charlotte: There are two solar projects that the Town has been involved this year, Charlotte Solar off Hinesburg Road in East Charlotte and Peck Electric's application to locate a solar project in the westerly view-shed from Mt Philo. The issue this year with Charlotte Solar has been the Town's insistence that they comply with the landscaping requirements of the Public Service Board's permit. As a result, Charlotte Solar has taken steps to improve the landscaping, which had been undersized and in poor condition; however, it was a costly legal battle to achieve this. Peck Electric is trying to obtain a permit to locate a solar facility on the east side of Route 7 near the base of Mt. Philo. The Town cannot regulate solar projects, but is allowed input into the Public Service Board permit process. In November at a formal hearing, the Agency of Natural Resources and the Town made an appearance objecting to the siting at the location proposed by Peck. The result of the application and hearing will be determined by the Public Service Board early in 2017.

Trail Scoping Project: The Trails Committee is continuing their ongoing work to have a bike/pedestrian trail from the Town Beach to Mt. Philo State Park. The latest phase of this

work is the Committee winning a \$45,000 grant to complete a “scoping study” to determine the best routes from the West Charlotte village to the Co-housing Trail, and from the Melissa and Trevor Mack Trail to Mt. Philo. Next year, with the Route 7 road project progressing, a pedestrian tunnel will be installed, providing a connection between the trails on the east and west side of Route 7.

Town Conservation Projects: Two projects were completed this year. The first, was the final approval to conserve 21.5 acres of land known as the Burns Property. This land, which includes clayplain forest and also walking paths, was conserved with the support of the Vermont Land Trust. Kate Lampton spent many years obtaining the various approvals to allow this land to be conserved, completing an agreement that was made when the land was purchased in 2000 with the assistance of the Vermont Land Trust and the Preservation Trust of Vermont. The second was the Hinsdale/Preston project, for which a disbursement from the Charlotte Conservation Fund and a bargain sale by the landowner, Clark Hinsdale, III, in addition to other grants, has allowed this 101 acre parcel to be protected and transferred to a young member of a longtime Charlotte family, Dylan Preston, for continued agriculture use.

Town Charter: The March 2017 Town Meeting will be the first opportunity to vote the Town budget using the provisions of the new Charter. The Annual Town Meeting will be conducted the same way it always has been with regard to budget related matters, with the exception that the vote at the end of the meeting will be a mandate to the Selectboard to warn a special meeting in approximately 30 days to vote on the budget by an Australian ballot. The new fiscal year budget will be approved by an affirmative vote at this special meeting scheduled for April 11th.

Volunteers: Thanks to the many Boards, Commissions, CVFRS, and elected officials for their volunteer service to the Town over this last year. We continue to have a safe and beautiful Town in which to live and enjoy the nearby lake and mountains.

Lane Morrison, Chairperson

Matt Krasnow, Vice Chairperson

Fritz Tegatz, 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 1st** and **April 1st** (a late fee applies after April 1st). 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.

Same day voter registration is now in effect. Eligible residents will be able to register to vote on any day up to and including Election Day. You also have the ability to register online yourself by going to <https://olvr.sec.state.vt.us>.

The most important date to remember is **November 15th** 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 1st. The owner of record as of April 1st is sent the tax bill. Between April 1st 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 16th, 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 2016

<u>DATE</u>	<u>NAME</u>	<u>PARENTS</u>
January 10, 2016	Brooklyn Michelle LaClair	Adrianna Michelle LaClair Michael Robert LaClair Jr.
February 2, 2016	Alma Rosalie Sunderland	Lilah Junge Sunderland Chance Cardamone-Knewstub
March 11, 2016	Ronan Herbert Fraser	Katie Herbert Fraser James Patrick Fraser
March 13, 2016	Neely Mary O'Connell	Kirsten Nelson O'Connell Patrick Kevin O'Connell
March 15, 2016	Boden Rye Krasnow	Julia Mara Wayne Matthew Lee Krasnow
April 2, 2016	Emerson Mae Miller	Elisabeth Shea Miller Jonathan Bryce Miller
April 20, 2016	Rosalie Catherine Smith	Lindsay Wood Smith Samuel Frary Smith
April 29, 2016	Henry Campbell Berkey	Larson Campbell Berkey John Addison Berkey
May 13, 2016	Madeline Cora Stifler	Caroline Crofton Stifler Andrew William Stifler
May 30, 2016	Declan Matteo Bisanzo	Sheila McCabe Bisanzo Mark Christopher Bisanzo
June 14, 2016	Delaware Blaise Donovan	Rachel Donovan Jeffrey Blaise Giknis
June 22, 2016	Jadeyn Lynn Shows-Hurlburt	Janine Allison Shows
June 24, 2016	Charles Elliott Rice	Laura Mae Rice Dean Elliott Rice
June 29, 2016	Mirabel Grace Braidwood	Kaitlin Briana Ryan Chad Alexander Braidwood
July 18, 2016	Sloan Elizabeth Longe	Andrea Dion Longe Caleb Andrew Longe
July 19, 2016	Alisha Luitel	Durga Luitel Puspa Lal Luitel
July 28, 2016	Poe Elijah Williams	Zoe Williams Thomas Wilbert Williams Jr.
August 4, 2016	Brighton Byington Longe-Mack	Lindsay Byington Longe Christopher David Mack

BIRTHS 2016

<u>DATE</u>	<u>NAME</u>	<u>PARENTS</u>
August 5, 2016	Simone Sandys Fleming Weston Sean Fleming	Julia Kirsten Schofield Sean Martin Fleming
August 15, 2016	Caidence Alexis Paquette	Jessica Lynn Burnor Corey Michael Paquette
August 16, 2016	Theodore Church Montgomery	Anne Derby Montgomery Ross Sinclair Montgomery
August 26, 2016	MacKenzie Ann Coleman	Nicole Ann Delibac Christopher Edward Coleman
August 30, 2016	Nina Suzanne Masliah	Joani Nicole Taylor Romain Alexandre Masliah
September 11, 2016	Ava Marie Gregorek	Stacey Lynn Gregorek Eric James Gregorek
September 12, 2016	Deanna Lynn Moulton	Christina Metropoulos Moulton Matthew Jason Moulton
September 30, 2016	Emmett Yves Chicoine	Rebecca Sevy Chicoine Bryan Yves Chicoine
September 30, 2016	Wilder Rye Hausmann	Jessica Lynn Sanford Adam Edmund Hausmann
September 30, 2016	Aurelia Hawthorn Withers	Natasha Alexa Withers Henry Averell Withers
October 3, 2016	Aldous Ragasa Robbason	Peninnah Villanueva Ragasa Braxton Joseph Robbason
October 28, 2016	Levi Dylan Beerworth	Julia Cristina Beerworth Andrew Alton Beerworth
October 29, 2016	Renée Avonlea Reed	Temple LaToya Reed Philip Justin Reed
November 15, 2016	Pearl Miriam Kirby Richter	Anne Kirby Richter Marc David Richter
December 8, 2016	Knox Grayson Finley	Whitney Williamson Finley Erich Bruce Finley
December 20, 2016	Noemi Barbara Ferrante	Barbara Ferrante Damon Joseph Ferrante
December 26, 2016	Alden William Sprayregen	Angelica De Rozario Richard Wilbur Sprayregen

CIVIL MARRIAGES 2016

<u>DATE</u>	<u>NAMES</u>	<u>RESIDENCE</u>
February 26, 2016	Andrea Mary Dion Caleb Andrew Longe	Vermont Vermont
February 29, 2016	Rachel Donovan Jeffrey Blaise Giknis	Vermont Vermont
May 13, 2016	Angela Justine Davis Peter Martin Arnold	Vermont Vermont
June 4, 2016	Bonny Lee Elena Cardillo Garnet Mervyn Smith II	Vermont Vermont
June 5, 2016	Nicole Lynn Zaluski Gregory Douglas Barth	New York New York
June 26, 2016	Helen Anne Dembinski Peter Matthew Freeman	US Virgin Islands US Virgin Islands
June 29, 2016	Elizabeth Anne Zeeck Sean Franzen Ackerman	Vermont Vermont
July 1, 2016	Kerri L. Courtney John Patrick Kennedy	Vermont Vermont
July 2, 2016	Dori Ann Fredette Thomas Joseph Wojcik	Vermont Vermont
July 16, 2016	Jennifer Theresa Pike Joshua Andrew Corrow	Vermont Vermont
July 31, 2016	Abigail Rose Cornell Bryce Lyon Monahan	Connecticut Connecticut
August 6, 2016	Briana Johna Beth Shepard Elliot Zane Pierce	New York New York
August 6, 2016	Dana Elizabeth Kent Kirk Bolton Nugent	Washington Washington
August 19, 2016	Heidi Maria Treadway Andrew Everett James Armstrong	New York New York
August 27, 2016	Carter Ann Curran Collin Patrick Branley	Vermont Vermont
August 27, 2016	Lauren Jessica Craig Jessee Roland Maranda	Massachusetts Massachusetts
September 4, 2016	Margaret Ellyn Nunn Christopher John Gomsak	New York New York
September 4, 2016	Lauren Nicole Nitroy Daniel Richard Reinhart	Vermont Vermont

CIVIL MARRIAGES 2016

<u>DATE</u>	<u>NAMES</u>	<u>RESIDENCE</u>
September 10, 2016	Kalin Marie Burkhardt Connor James Stewart	Vermont Vermont
September 17, 2016	Adrienne Claire Baker John Dowling Moran	Vermont Vermont
September 24, 2016	Peninnah Villanusva Ragasa Braxton Joseph Robbason	Vermont Vermont
September 24, 2016	Katelyn Ann Putelis Tyler Scott Anthony	California California
October 1, 2016	Ashley Renee Mauldin James Wilfred Spillman	Washington Washington
October 8, 2016	Dale Allison Dalton John William Owen	Vermont Vermont
October 9, 2016	Lucy Marie Richards Weaver Evan Charles Masseur	New York New York
October 15, 2016	Andrea Lynn Sprague Brandon Thomas Briggs	New York New York
October 22, 2016	Samantha Anne Spisiak Andrew James Reagan	Vermont Vermont
October 29, 2016	Sarah McMorris Bowman Colman Rogers Dougherty	New Jersey New Jersey
November 8, 2016	Amanda Grace Frink Nickolas Micheal Coburn	Vermont Vermont
December 26, 2016	Olivia Laura McGee Seth Thomas Gifford	Vermont Vermont

JUSTICES OF THE PEACE 2016

NAME	ADDRESS		PHONE
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 2016

<u>DATE</u>	<u>NAME</u>	<u>AGE</u>
January 1, 2016	Richard M. Junge	94
January 4, 2016	Baird Drake Wallis	65
February 5, 2016	Cassandra H. Culbert	79
March 3, 2016	John J. Evans	94
March 8, 2016	Priscilla Buell Throop	70
March 8, 2016	Edgar Miller Holmes III	82
March 29, 2016	Peggy L. Weld	62
June 9, 2016	Louis Leonidas Laberge	78
June 28, 2016	Mary S. Snyder	94
July 28, 2016	Elijah Poe Williams	6 hrs
August 7, 2016	Helyn A. Kerr	65
August 21, 2016	Shirley Emma Bean	92
September 12, 2016	Loraine Edna Moureau	81
October 6, 2016	Lawrence S Hamilton	91
October 8, 2016	Lucille Linda Garvey	70
November 5, 2016	Constance Marie Morrill	86
November 3, 2016	Andrew Colby Godaire	22
December 15, 2016	Shirley Marshall	94
December 23, 2016	Douglas Burnham Holmes	78



WAGES PAID TO EMPLOYEES--7/1/2015-6/30/2016 (as adjusted 12/18/2015)

EMPLOYEE	SALARY/HOURLY	ANNUAL WAGE	POSITION
Aube, Amanda	11.37/hr-15.23/hr	1,016/685	Library Asst./Custodian
Benoit, Daryl	21.29/hr	6,525	Town Planner
Bloch, Dean	Salary	63,170	Town Administrator
Booher, Christina	17.39/hr	36,741	Asst Clerk/Treasurer
Boyd, Mary J.	Salary	5,600	Park/Beach Security
Bryce, Lindsay	14.40/hr	1,030	P&Z Admin Asst
Cheney, Mary	15.42/hr	282	Library Asst
Cole, Jennifer	15.81/hr	9,308	Library Asst
Comai, Benjamin	10.22/hr	1,385	Beach Attendant
Conley, Nicole	19.30/hr	21,738	Rec Director/Beach Manager
Edwards, Georgia	15.34/hr	10,094	Library Asst
Flore, Joshua	17.00 - 30.00/hr	120	Constable
Gray, Patricia	14.46/hr	4,415	Volunteer Coordinator
Griswold, Cali	Salary	2,600/1,300	Animal Control/Health Officer
Haesler, Margaret	9.98/hr	274	Beach Attendant
Harvey, Maurice	18.56/hr	334	Lister
Herrera, Alexa	10.22/hr	2,266	Library Assistant
Hyams, Madison	10.22/hr	1,691	Beach Attendant
Kahn, Susanna	19.21/hr	20,828	Technical Librarian
Krasnow, Matthew	Salary	1,625	Selectboard
McCrum, Jeannine	Salary	41,841	Planner/Zoning Admin
Mead, Mary	Salary	65,107/5,610	Clerk/Treasurer/Delinquent Tax
Monsey, Colin	9.98/hr	709	Library Asst
Morrison, Lane	Salary	2,500	Selectboard Chair
Oliver, Elizabeth	16.24/hr	8,295	Lister
Postlewaite, Abigail	9.98/hr	407	Beach Attendant
Recchia, Mary	21.38/hr	31,565	Senior Center Coordinator
Rheaume, Joseph	18.82/hr	7,363	Zoning Administrator
Robinson, Cynthia	13.06/hr	7,836	Library Assistant
Sharpe, Margaret	13.72/hr	2,658	Volunteer Coordinator
Slater, Emma	9.98/hr	387	Beach Attendant
Sloan, Cheryl	17.06/hr	27,983	Youth Librarian
Sonnenberg, Cynthia	13.39/hr	931	Library Assistant
Spear, Carrie	Salary	1,625	Selectboard
Spell, Jacob	Salary	1,625	Selectboard
Sturim, Elias	9.98/hr	274	Beach Attendant
Tegatz, Betsy	19.22/hr	21,162	Chief Lister
Tegatz, Fritz	Salary	1,625	Selectboard
Tegatz, Richard	9.98/hr	1,432	Beach Attendant
Tenney, Britney	16.36/hr/14.39/hr	17,921/65	P&Z Admin Asst/Lister
Tieso, Brandon	9.98/hr	526	Beach Attendant
Townsend, Savannah	10.22/hr	2,131	Beach Attendant
Woodruff, Margaret	Salary	49,920	Librarian
Zubarik, Erin	10.08/hr	55	Library Assistant
TOTAL SALARIES		\$494,580	

DELINQUENT TAXES

YEAR ENDING JUNE 30, 2016

Parcel ID #	Tax year	Total Outstanding	Paid
00002-0298	2014	\$259.55	P
	2015	\$7496.44	
00003-2514	2015	\$1413.05	P
00004-2810	2015	\$9152.83	
00004-4332	2015	\$4646.80	P
00009-1242	2011	\$8625.00	P
	2012	\$13550.81	P
	2013	\$5613.21	P
	2014	\$15162.93	P
	2015	\$3906.99	P
00011-1235	2014	\$1527.68	
	2015	\$1333.06	
00033-0351	2014	\$1977.53	
	2015	\$2649.02	
00034-0345	2015	\$17588.70	
00040-0062	2015	\$155.78	P
00100-0188	2015	\$678.63	P
00100-5721	2014	\$4567.42	P
	2015	\$3995.55	P
00110-0060	2014	\$609.62	
00126-0343	2015	\$14232.21	
001410-0095	2015	\$7106.17	

DELINQUENT TAXES

YEAR ENDING JUNE 30, 2016

Parcel ID #	Tax year	Total Outstanding	Paid
00332-0390	2014	\$35905.07	
	2015	\$23503.13	
00333-0120	2015	\$20.13	P
00333-0320	2015	\$88.04	P
Total Outstanding June 30, 2016		\$185,765.35	
Total Paid by December 31, 2016			\$62,683.89

DELINQUENT TAX POLICY

Taxes are due annually on November 15th, postmarks are accepted as timely payment. All unpaid parcels are assessed 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. Any property that is two years or more in arrears will be considered for tax sale.

P denotes paid by December 31, 2016

Mary A. Mead, Delinquent Tax Collector



BOARD OF LISTERS 2016 ANNUAL REPORT

Town Wide Re-Appraisal, Quadrant Inspections And Building Permits

We have completed our town wide re-appraisal. Overall, property values decreased by approximately four percent which was based on the current housing market. We are now continuing our annual quadrant inspections, inspecting quadrant three this year. Quadrant three is east of Ethan Allen Highway and south of Hinesburg Road. Postcards are sent out in advance of the assessor's visit. If you are not at home at the time of the visit, a card will be left by the assessor to let you know he was there. If a card is left requesting further information, please call the Lister's office at 425-3855 ext. 3. We also will be happy to set up an appointment with the assessor should you have questions regarding your property. 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 Common Level of Appraisal (CLA) for the 2016 tax year after the town wide re-appraisal was 98.05. The CLA for 2017 from the 2016 Equalization Study is .99 and the Coefficient of Dispersion (COD) is 5.09%. The CLA is a measure of the ratio between assessed value and sale price of properties that have sold in Charlotte. The Coefficient of Dispersion (COD) is a measure of consistency of appraisal for all properties in the town. It measures the average deviation between the sale prices of recently sold properties from the average level of appraisal.

Current Use

There are 175 parcels in the Current Use Program. In accordance with 32 V.S.A. § 3756 (d), the State has instructed towns to assess excluded land which is the portion not receiving use value appraisal as a stand-alone parcel. This method of assessment and allocation was implemented last year. Additional information is available on the state government website.

Grievances

We typically conduct grievance hearings early to mid-June. We will send out change of assessment notices at least two weeks prior to our grievance hearings. If there was no change in your property's value then you will not receive a notice. You do not have to receive a notice to grieve your property value. Once we select our hearing dates and times, we will post that information on the website.

Last but not least...

After serving three and half years as a Lister, Betsi Oliver has decided to step down to pursue other interests. We appreciate her hard work and dedication to the town and wish her the best.

Respectfully Submitted,

The Charlotte Board of Listers

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, 2015 - June 30, 2016

S.D. Ireland paved approximately 4 miles. The roads paved were Mt. Philo Road (from Pease Mtn Road to Hinesburg Road intersection), Mt. Philo Road (North of Harv's Tire to just south of Lime Kiln Road), Spear Street (a spot east of Guinea Road), and Greenbush Road (Ten Stones to underpass and then underpass to Old Brick Store intersection). After the Carpenter Road bridge work was completed, west from the bridge to the top of the hill was paved. We used the remainder of the paving grant from 2015 - 2016 fiscal year for Greenbush Road.

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



ZONING ADMINISTRATOR'S REPORT-2016

In 2016, the Planning & Zoning Office has seen a change in staffing. Jeannine McCrumb, the Zoning Administrator/Town Planner, left us to pursue other opportunities. A staffing restructuring was implemented for FY2016 and Joe Rheaume was hired as the Zoning Administrator/Sewage Control officer and Daryl Benoit was hired as the Town Planner

The office also staffs the Planning Commission and Zoning Board of Adjustment, manages the E911 system in Charlotte, and Health Officer related duties.

Zoning permits can take up to six 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 Ext. 2 by telephone or visiting the office Monday- Friday, 8am-4pm.

2016 YEAR END REPORT						
ZONING ADMINISTRATIVE OFFICER						
TOTALS BY YEAR						
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
New Home	19	6	16	12	7	8
Duplex	0	0	1	0	0	0
Multi-Unit	0	0	0	0	0	0
Replacement Homes	2	1	6	1	2	3
Public Buildings	1	0	0	0	0	0
Commercial	0	0	0	0	0	0
Accessory Apartments	4	2	5	3	2	1
Home Occupation II	0	0	0	0	1	1
Additions	35	18	19	25	29	22
Outbuildings	6	9	10	15	8	12
In Ground Pools	2	1	4	3	5	4
Fence	0	0	0	0	0	0
Delegated Authority Septic Permit*	24	22	25	19	28	27
Shoreline Stabilization	8	7	6	0	0	0
Permit Renewals	2	1	2	0	0	2
Exemptions (Ag. Structures)	4	11	7	0	0	4
Amended Permits	0	0	1	0	0	2
Permits Appealed	1	1	1	0	0	0
Violations	5	2	4	0	0	2
Certificates of Occupancy	25	17	13	19	21	23
Certificates of Compliance	39	34	32	34	47	56
Tree Inspections	11	8	7	0	0	4
New 911 Addresses	18	12	18	23	18	9
Health Code Investigations	3	4	2			3
Health Code Orders	2	1	0	0	0	0
TOTALS	211	157	179	154	168	183

Planning Commission's Report for Annual Report 2016

The Planning Commission reviewed 25 development applications during 2016:

	2011	2012	2013	2014	2015	2016
Sketch Plan Reviews	14	15	15	10	11	4
Minor Subdivisions	4	5	9	8	3	0
Preliminary Hearing-Major Sub.	1	0	0	1	0	1
Final Hearing-Major Sub.	1	1	0	1	0	1
Subdivision Amendments	3	7	1	2	5	2
Boundary Adjustments	2	0	3	4	3	2
Site Plan Reviews	0	0	0	1	1	0
Renewable Energy Projects*					2	4
Building Lots Created	8	6	11	8	3	1
Affordable lots/dwellings created	0	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.

In addition to its development review duties, (as summarized above), the Planning Commission continued work on the Town Plan update. A public hearing was held in September, at which good public feedback was received. The Planning Commission has been working to incorporate this feedback, and is looking to submit the proposal plan to the Selectboard in 2017.

Planning Commission members are Jeff McDonald, Chair; Peter Joslin, Vice Chair; Gerald Bouchard, Marty Illick, Charlie Pughe, Puspa Luitel and David Kenyon . The Planning Commission is staffed by Daryl Benoit, Town Planner. Minutes are taken by Kathlyn Furr.



Zoning Board of Adjustment

The Zoning Board of Adjustment (ZBA) is a quasi-judicial board with the responsibility for reviewing requests for conditional uses, variances and appeals.

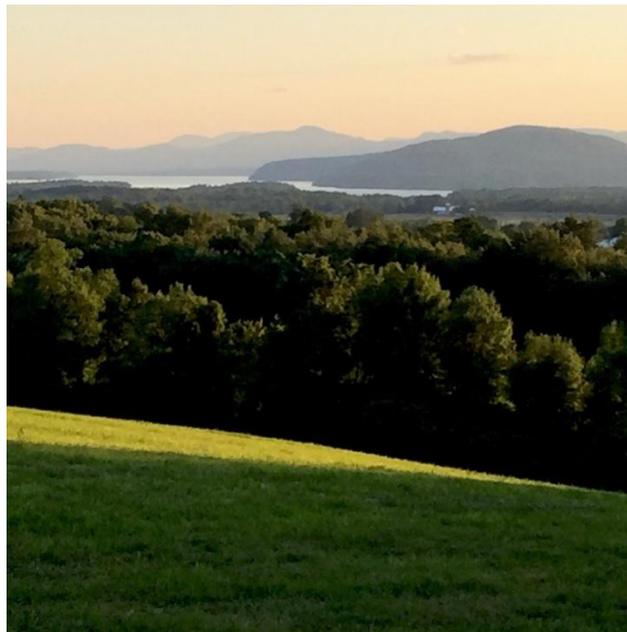
The ZBA is made up of five citizen volunteers. The board is presented with applications which are reviewed using Charlotte's land use regulations. Public hearings are held to discuss the applications and allow interested parties to contribute opinions. The ZBA's hearing notices are distributed publicly by postings on the Town Hall bulletin board, website, at Spear's Corner Store and the Old Brick Store and in the local newspaper.

In 2016 the ZBA reviewed fifteen applications. The matters considered by the ZBA ranged from expansions of non-complying structures, conditional uses of residential and commercial properties.

In 2016 the ZBA includes: Frank Tenney, Chair; Andrew Swayze, Vice Chair, Jonathan Fisher, Stuart Bennett & Mathew Zucker. The Zoning Board is staffed by Daryl Benoit, Town Planner. Minutes are taken by Kathlyn Furr.

Applications for ZBA review as well as formal decisions of the ZBA are available for public review on the town website: www.charlottevt.org.

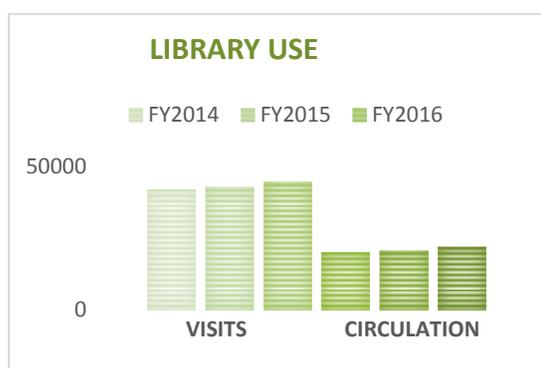
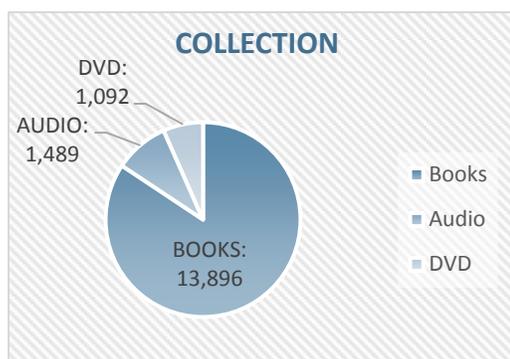
	2012	2013	2014	2015	2016
Conditional Use	2	4	3	8	13
Conditional Use-Thompson's Point	0	3	6	3	3
Variance	0	1	0	0	0
Appeal	0	3	1	2	0
Total	2	11	10	13	16





Stop in any given weekday and you're likely to be greeted by the sight of 3rd graders coding on computers while kindergarteners tackle early reader projects; this may all happen while the Mystery Book Group discusses the latest read and a library staff member proctors a college student exam. There's a lot going on at your library! Our program schedule continues to prosper. The foreign policy discussion group "Great Decisions" and the STEM-centered TinkerBelles program are two successful ongoing activities; our local history events, co-sponsored with the Charlotte Historical Society, and our occasional Cooking Book dinners are among the popular standalone programs. Access remains at the heart of all we strive to do at the Charlotte Library: access to information, resources, activities and entertainment. In today's world that means programs and online connections as well as the tools for careful and discerning use of technology but also and always access to the printed word.

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



LIBRARY PROGRAM ATTENDANCE



CIRCULATION: 44592 (FY2015: 42661)

VISITS & USE

- Weekly Visits: 21804 (FY 2015: 20113)
- Weekly Computer/Wi-fi use: 293 (3,516 year total)
- Meetings Etc.: 141 (104)

PROGRAMS

Number: 246 programs (Adult: 127; Youth: 119) (FY2015: 171)

Total Attendance: 2388 (Adult: 1244; Youth: 1144) (FY2015: 2134)

BORROWERS: Adult Borrowers: 2256; Juvenile Borrowers: 473; TOTAL BORROWERS: 2629 (FY2015: 2510)

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 \$41,987; the benefit of their assistance to the library staff and patrons is incalculable!

Respectfully submitted,

The Charlotte Library Board of Trustees

Emily Ferris, Chair (2018)

Nan Mason, Treasurer (2017)

Danielle Conlon Menk (2020)

Jonathan Silverman (2019)

Robert Smith (2021)

The Charlotte Senior Center

Each week 400 to 500 participants join us at the Senior Center to enjoy a wide range of classes, meals, activities and special events. 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 Pilates, memoir writing, tai chi, drawing and painting classes, art group, French and Spanish conversation, mah-jong, chair and gentle yoga, strength maintenance, poetry reading, bridge, play reading and more. Outdoor activities include hiking, bird watching, tubing and kayaking as well as boating on Lake Champlain with Al and Nancy Martin.

Last spring we honored the 125 volunteers who donated their time and expertise to support the programs here. Without the hands-on involvement of these volunteers the Center could not operate as it does. Volunteers act as hosts who greet and direct participants, as cooks, servers and dishwashers who make the Monday and Wednesday meals—as well as special holiday dinners—possible, as gardeners who maintain our garden areas, as presenters of various programs and classes, as staff for our blood drives and similar events. The list is endless. Unquestionably, the Charlotte Senior Center is an important community asset.

We are now enjoying the results of our recent expansion project that extended the Center's entry and foyer. The cramped space we had been using has been transformed into a much more welcoming and usable area, improving access to the Center as well as increasing our employees' office space and that of our volunteer hosts—at no cost to our taxpayers.

We appreciate the caring attitude and hard work of the Center's employees. Activities Director Mary Recchia plans and arranges classes, speakers and special events and prepares the quarterly program schedules. Volunteer Coordinator Peggy Sharpe manages the training and support of our many volunteers.

You will find information on the Center on the town's website, charlottevt.org, or you can call the Center at 425-6345. 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. Contact board member Carl Herzog at 425-2620 for rental information.

We strongly encourage folks of any age to participate in the many activities offered here and to join our crew of volunteers. Stop by to find out for yourselves what is happening at your Senior Center.

Respectfully submitted,
The Charlotte Senior Center Board of Directors

Friends of the Charlotte Senior Center, Inc.

The Friends of the Charlotte Senior Center, Inc. is the non-for-profit organization that manages the Charlotte Senior Center for the Town of Charlotte and:

1. raises money to provide enhancements to the facility and the programs;
2. recruits the many volunteers who help run the Center;
3. supervises the Activities Director and the Volunteer Coordinator
4. oversees the operation and maintenance of the Center and its grounds;
5. manages the Center's budget for the Town of Charlotte.

In fiscal year 2016 the Selectboard and the Friends agreed to enlarge the Senior Center building to reduce congestion in the foyer and provide an new entryway as well as office space for employees and hosts. The Friends agreed to fund the entire cost from its Reserve Fund.

The financial report of the Friends for the last two fiscal years is as follows:

	<u>7/1/14-</u> <u>6/30/15</u>	<u>7/1/15-</u> <u>6/30/16</u>
Revenue:		
Donations–Annual Fund, memorials & grants	\$30,824	\$31,546
Donations–lunches	17,190	19,155
Investment income	10,087	13,456
Plant sale & other income	<u>3,332</u>	<u>1,288</u>
Total Revenue:	\$62,153	\$65,445
Expenditures:		
Donation to town for building addition	\$ 3,092	\$57,638
Donation to town for landscaping, furniture, fixtures, equipment & supplies	15,445	9,501
Groceries	18,037	18,809
Volunteer recognition	6,776	6,145
Fundraising & administrative	<u>2,179</u>	<u>1,879</u>
Total Expenditures:	\$45,529	\$93,972
Revenue less Expenditures:	\$16,624	(\$28,527)

We thank the Selectboard, our valued employees, many volunteers and generous donors for making your Center such a successful and comfortable place.

The Board of Directors:

Beth Merritt, President	Walter Gates, Treasurer
Gary Pittman, Vice President	Robina Condict, Director
Susan Hyde, Recording Secretary	Carl Herzog, Director
Dorrice Hammer, Corresponding Secretary	Susan Ohanian, Director
	Roberta Whitmore, Director

Recreation Commission

Recreation had a great year and we hope you were part of it. That is our goal. The beach boomed in our hot summer with record usage, three Mozart Festival concerts and a community beach party that rocked. Local family hires made for great attendants and the attendant shelter shared by Spears Store was gratefully received. Thanks to our generous donors several disc golf baskets are now installed with more on the way. The lighted skating rink, located at CCS, had a very good winter with lots of pick-up hockey and family skating. Follow ice conditions on Facebook. The tennis courts were well used with evening pickleball and tennis round robins. The soccer jamboree at CCS is probably our largest event and was superbly hosted by Nicole and her team of volunteers. Our budget remains consistently flat, with most of the costs absorbed by volunteer labor and self-funding/fundraisers. Upcoming expenses are seen in tennis court crack repair and beach bath house maintenance. Please monitor our activities and offerings on Front Porch Forum, Facebook and the local press and as always be in touch with ideas or join us on the commission. It's fun.

Respectfully,

Bill Fraser-Harris – Recreation Commission - Chair

Recreation Department

The most gratifying part of recreation is creating enjoyable experiences for our community, especially in Charlotte where it is filled with many opportunities for engagement. The winter was filled with basketball, music lessons, horseback riding, fly fishing, driver's education, red cross certifications, and fitness classes to name a few. The summer seemed short as Mother Nature bestowed beautiful weather upon us allowing the community to utilize one of Charlotte's finest assets, the beach. The hot and sunny days at the beach were filled with wonderful gatherings and many recreational activities including, swimming, canoeing, kayaking, paddle boarding, tennis, disc golf, pickleball, volleyball, yoga, and cycling. The recreational programs at the beach continue to be successful as attendance increased throughout the season. YogaRoots hosted morning yoga classes through the recreation department once a week with some Saturday classes to help support our scholarship fund. The generous donations received from this program has allowed for many Charlotte children to participate in our programs.

Recreation hosted many successful programs this year capturing the varying interests of our community. In its 34th year, the soccer jamboree remains to be recreation's largest event drawing hundreds of people for a fun day of soccer. Many local businesses donated items to help support our fundraiser. The jamboree allows us to keep our scholarship fund healthy and to help with any large equipment repairs.

Overall, it was a very successful year in the Recreation Department and it would not be possible without the help of some amazing volunteers! I look forward to another great year!

Sincerely,

*Nicole Conley
Recreation Coordinator and Beach Manager*

Trails Committee Annual Report 2016-17

The Trails Committee had a great year. We have worked hard and made continued progress on the Town Link Trail. The committee members, and other town volunteers, conducted trail work throughout the year on all our trails – Plouffe Lane, Pease Mtn., the 250 loop, and the Town Link Trail.

After receiving a VTRANS grant for \$50,000 last year, we put out bids and hired DuBois & King (D & K), an engineering firm, to do the scoping project for the next sections of the Trail. Starting in October, D & K worked on the best route(s) for the Town Link Trail on State Park Rd. and from Co-housing into the West Charlotte village. The goal is to finish the scoping project in May, 2017, with a final public meeting and report. This will allow us to write another grant in July, 2017, to try to fund construction of the trail.

The Trails annual budget of \$1000 covers the cost of Development & Fundraising, Materials & Signage, and Trail Improvements. We are under budget this year because we did not have to pay for postage with our annual fundraising. Also, we received a donation specifically for a bench on the trail so it did not have to come out of our budget.

In addition to applying to VTRANS for a grant, we are also applying for a smaller grant to SCHIPS for additional benches to put along the trail.

We continue to request \$5,000 in annual matching funds from the town. We have received three grants so far for the Town Link Trail and this could not have happened without the available matching funds. We are planning on applying for a construction grant this summer and will need to show the Town's commitment to the project.

In addition to grants, we will complete our annual fundraising effort with a direct mail solicitation during the December holiday season. And, the second phase of additional, more comprehensive fundraising efforts will begin next year once the Route 7 underpass is finished, connecting the two sections of completed trail.

Our work continues on the long-term goal of a trail that connects Mt. Philo, the Ballfields, the Berry Farm, Charlotte Neighborhoods, West Charlotte village (post office, library, senior centers & stores), and the Beach, so we can walk, bike, ski or snowshoe throughout our town. Several side trails will feed into the main trail and provide even greater access throughout Charlotte. The progress is slow but steady.

Laurie Thompson, Co-Chair
Margaret Russell, Co-Chair

Charlotte Park and Wildlife Refuge Oversight Committee 2016 Report

With a current budget of \$13,950, maintenance and improvement of Park land and infrastructure have been accomplished through a combination of contracted work, volunteer labor, grants and donations. The mowing and maintenance contractor is selected through the yearly Selectboard bidding process for Town lands. Other contractors doing brush hogging, tree-cutting, gravel trail work, and special projects are selected by the Park Oversight Committee based on the type of equipment needed for the job, quality of the contractor's work, and cost. Many projects incorporate the use of volunteer labor, adding further value to the project. The proposed budget of \$17,152 for 2017-18 includes funds for completion of one of the Ahead of the Storm erosion control projects planned for the Park. The Park Oversight Committee has applied for a Vermont Watershed grant for \$2,750 to cover construction costs. The Lewis Creek Association will pay \$452 for engineer services.

During the winter of 2016, the Park Committee revised portions of the Park Management Plan. The 1999 plan outlined objectives and management strategies for the Park, but through the experience of the last 17 years, management approaches have been modified and refined. In May, the Selectboard approved three revised sections. The Park Committee will work on other sections in the coming months.

Early in the year, the Park Committee met with the farmer leasing Park agricultural land, Mike LaClair of Nordic Holsteins, LLC. The 113 acres of agricultural land is being used for hay. This use is better for protecting fields and trails from erosion, and is more compatible with recreation and wildlife protection. Annual agricultural lease payments of around \$3000 go into the Town's General Fund.

In 2016, volunteers provided over 312 hours of work in the Park. This included removing invasive plants, sign making, herbicide application, chainsaw work and brush hogging. Considering hourly rates, the value of the work is around \$7,500. Many thanks to the following helpers:

- The Emmons family for creating two educational signs for a field managed for grassland birds.
- Volunteer wood cutters for cutting firewood and cleaning up branches of trees cut in hedgerows. These trees were dead or diseased—or were cut to allow healthy trees to grow.
- Church Hill Landscapes for the donation of 44 hours of work in a project to remove a dense section of honeysuckle and buckthorn in the northern part of the Park.
- Volunteers who participated in an April work day to improve trail conditions on Roberts Way, helped remove garlic mustard and wild parsnip in the spring and summer, and participated in weekly work sessions in the fall (mulching, cleaning up an old farm dump, brush hogging, invasive plant removal).
- The Byington family for the gift of a granite bench in memory of family members.
- The Lionhart Charitable Trust for the donation of \$500 for projects.
- Marty Illick/ Lewis Creek Association and engineers from Milone & MacBroom for plans for Ahead of the Storm erosion control projects in two Park locations.
- The Vermont Urban & Community Forestry Program for a grant of \$1000 to plant disease resistant elms in the Park, and the Rutter Tree Fund for additional funding.

October brought sadness with the loss of our good friend and Park Committee member, Larry Hamilton. He was a knowledgeable and dedicated volunteer. His will be missed.

Committee members: Jessie Bradley, Jenny Cole (co-chair), Mark Dillenbeck, Dorothy Hill, Matt Krasnow (Selectboard liaison), Sue Smith (co-chair)

2016 Tree Warden Report

Charlotte's long-serving, highly-regarded, much loved Tree Warden, Larry Hamilton, died unexpectedly October 6, 2016. In November fellow tree huggers gathered at the Old Lantern to celebrate his life and remember Larry's many contributions to the town.

The Selectboard accepted Deputy Tree Warden Mark Dillenbeck's application to serve the remainder of Larry's term as Tree Warden which ends in March 2017. Susan Smith volunteered to continue in her capacity as Deputy Tree Warden. Roger Richmond and Vince Crockenberg continued on as Tree Stewards contributing their time and labor to the Tree Warden program. Recently new Charlotte resident Alexa Lewis volunteered to join the newly conceived "Tree Tribe." Alexa and Sue have been busy this fall and early winter conducting an assessment of town planted trees. As part of this effort they have been doing maintenance such as removing old guy wires, pruning, adjusting mulch piles, and marking dead trees for removal. VJ Comai of Bartlett Tree Service has generously offered to help the post-Hamilton Tree Tribe as an advisor.

The Vermont Urban and Community Forestry Program completed an inventory of trees on town property. One purpose of the inventory was to identify the number and location of ash trees as part of the town effort to develop an Emerald Ash Borer Preparedness Plan. Fortunately, the number of ash trees on town property is relatively small and should not pose a great burden on the town when they have to be removed. The inventory also identified trees that are dead or in poor condition. These are now being marked for removal. A sample inventory of ash trees in the town right of ways will follow. The findings from this study will help inform the Preparedness Plan.

Tree plantings funded by the Charlotte Roadside Tree Restoration Fund continued this year with an emphasis on maintenance of existing plantings. However, with a generous gift from Alice Outwater the Fund was able to plant shade trees around the playground at the Town Beach Park. This improvement will eventually prevent the playground equipment from getting too hot during summer months. A sophisticated digitalized inventory of Town planted trees was completed and is available to view in the Tree Warden section of the Town of Charlotte website.

The Tree Warden and Deputy Tree Warden responded to several requests for tree removal on Town leased properties at Thompson's Point and to a lesser degree on private property within the Town right of ways. The Tree Wardens continued to monitor the activity of Green Mountain Power and contractors working for GMP.

One sad event this year was the death of the New England champion slippery elm on Thompson's Point Road. The "disassembly" ceremony was reported by local and regional media outlets.

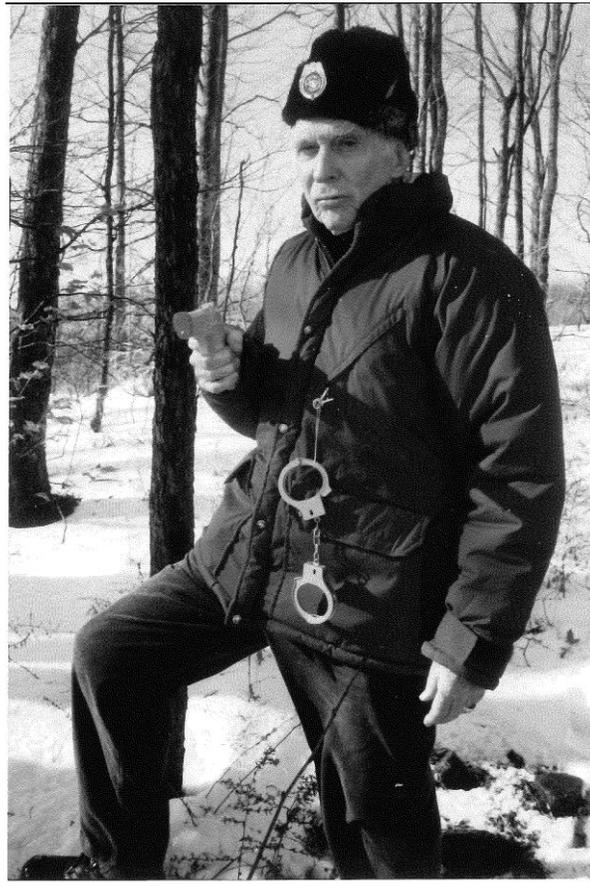
Larry Hamilton participated in the May Arbor Day Celebration at Charlotte Central School. On that occasion Charlie Proutt of Horsford's Nursery once again generously donated and planted a tree at the school with the students' help.

Larry wrote regularly for *The Charlotte News*. Susan Smith continued this tradition with an article covering her and Alexa Lewis' fall activities working on our roadside trees. Larry's articles in 2016:

Has the Tree Warden been asleep at the switch?

Charlotte's Tree Fund is alive and well
Nature's prescription: Tree Rx
Henrietta and the dreaded DED
Roadside carnage in Charlotte?
Tree migrants
Charlotte declares May 6 as Charlotte Arbor Day (appeared in *The Citizen*)
Arbor Day tree planting at CCS, and offer to landowners
Does Size Matter?
Charlotte Beach Park has new trees
Tree gifts by public benefactors
Town of Charlotte loses two champion trees (appeared in *The Citizen*)
Sad tree losses in Town of Charlotte
Setting roots, shading the community
What's in a name?
So, what does a Tree Warden do?

Mark Dillenbeck, Tree Warden and Sue Smith, Deputy Tree Warden



Tree Warden Hamilton (with water pistol) pretending to be a “Mean Hombre”.

Charlotte Energy Committee 2016

The Charlotte Energy Committee (EC) continued to work on its draft energy section of the Town's comprehensive update to the Town Plan. Energy siting is now subject to a new set of standards as a result of new state legislation, Act 174, which relates to improving energy project siting. Work on the Town Plan will continue in 2017 to meet these new standards.

In February 2016, the Committee held an educational session, *Getting to Net Zero Energy in Old Houses and New*. The aim of this workshop was to show Charlotters how Vermont's goal of 90% renewables by 2050 is both realistic and practical. EC member Bill Kallock spoke about his own net zero home and his use of cold climate heat pumps and passive solar for heat. Chuck Reiss from the Hinesburg Energy Committee and Li Ling Young from Efficiency Vermont also joined the session and made presentations.

As part of its goal to improve the energy performance of all town buildings, the EC focused on the Senior Center. In April, Building Energy conducted an energy audit of the Senior Center and then based on these results, Paul Sipple was contracted to air seal and add insulation as he was already working on the Senior Center's new entrance in May through July.

In June 2016, student member Laurel Jaunich left the Committee as she graduated from CVU and left for Naval College.

The Committee wrapped up its SCHIPS Energy project with the Food Shelf by providing window kits and sealant to the Food Shelf to be collected by Charlotters when they pick up food. The project's purpose was to help Charlotters of limited means improve their homes to reduce drafts, keep warm, and improve heat affordability.

In August, EC member Chris Sheehan moved to Montpelier and attended his last meeting in Charlotte. The Committee was sorry to lose Chris to another town.

In September, the Select Board (SB) appointed a new student representative, Megan Mahoney, a junior at CVU. In October, a new EC member, Matt Burke was recruited to the EC and was formally approved by the SB at the end of the year.

Committee Members: Chris Sheehan (until August 2016), Rebecca Foster, Suzy Hodgson, Catherine Hughes, Bill Kallock, David Pill, Matt Burke (new member as of December 2016). Student member: Laurel Jaunich (until June 2016), new student member Megan Mahoney as of September 2106. Planning Commission Liaison: Gerald Bouchard.

Charlotte Conservation Commission For Town Report, 2016

With the goal of focusing its efforts on issues that present the greatest environmental risk to the Town, the Charlotte Conservation Commission, with help from the Vermont Fish and Wildlife Department, completed a five-year plan this year. The plan will be used to identify and prioritize projects according to need and effectiveness. In the near future, long-range programs will be translated into working plans and schedules.

Much of this year's deep thinking was done in small "working groups" created to tackle finite issues such as mapping. A major shift in the commission's historic focus on wildlife resulted when one of the working groups examined the "seven ecological principles" that form the basis of our decision-making. The working group reported that the emphasis on preserving wildlife habitat should be broadened to include protecting water quality and preparing for climate change.

Meanwhile, a wildlife habitat working group began developing strategies for protecting existing wildlife corridors and developing new ones. This initiative will increase the extent and diversity of habitats that are available to support different species with different needs.

The Conservation Commission has also begun evaluating its interactive Significant Wildlife Habitat Map and is planning updates that will make extracting information easier. The updates will benefit not only the Planning Commission, which requires timely information about the effect of proposed subdivisions on natural resources, but also landowners looking for information they can use in managing their property.

In addition to laying a foundation for future action, the Conservation Commission continued working on frogbit control in Town Farm Bay this year, contributed monthly columns to The Charlotte News and, as part of its mandate to conserve Charlotte's cultural as well natural resources, organized a Town celebration of the rehabilitation of the historic Seguin Covered Bridge. (The bridge, built on Lewis Creek in 1849 and considered one of the finest in the state, had suffered extensive rot and carpenter ant damage.) The celebration took place in January 2017.



Trustee of Public Funds Annual Report

The following trusts are maintained by the Town of Charlotte through investment support by Morgan Stanley and by the two current Board of the Trustee of Public Funds, Moe Harvey and Jill Lowrey. There is one unfilled board position at this time.

1.) **Margareta P. Page Trust Fund**

This fund accounts for money held in trust from the Margareta P. Page Fund. Investment income is expended by the Town to maintain her family graves in the Grandview Cemetery.

2.) **Charlotte Central School Library Fund**

This fund accounts for money held in trust from Harry H. Webb. Investment income is expended for use by the Charlotte Central School for library books

3.) **Breezy Point Library Fund**

This fund accounts for money held in trust from the Breezy Point Library Association. Investment income is expended from use by the Charlotte Central School for library books.

4.) **Sarah E. Peterson Fund**

This fund accounts for money held in trust from Sarah E. Peterson. Investment income is expended for use by the Charlotte Central School for library books.

5.) **Barber Cemetery Fund**

This fund accounts for money held in trust with which investment income is expended for use by the Town of Charlotte for maintenance of the Barber Cemetery.

Disbursements to beneficiaries FY 2015-2016 were as follows:

- 1.) Grandview Cemetery \$5,538.36
- 2.) Charlotte Central School Library \$379.44
- 3.) Town of Charlotte (for Barber Cemetery) \$21.98

Respectfully submitted,
Jill Lowrey, Trustee

Town of Charlotte
Trustees of Public Funds

**Asset Value - June 30, 2016
FY 2015-2016**

Name	Account Number	Ending Value 6/30/2015	Ending Value 6/30/2016
Grandview Cemetery (Page Trust)*	383-***830	<i>\$504,847.54*</i>	\$513,949.38
CCS Library	383-***840	\$5,255.85	\$2,571.65
Peterson Fund	383-***839	\$3,914.40	\$3,921.60
Barber Cemetery	383-***838	\$566.85	\$367.62
Breezy Point	N/A	N/A	N/A
TOTAL		\$514,584.64	\$520,810.25

* Value for Grandview Cemetery is actually Value on the day Assets were received at MS (7/31/2015)

Town of Charlotte
Trustees of Public Funds

**Distribution to Beneficiaries
FY 2015-2016**

Name	Account Number	Dividends, Income & Interest
Grandview Cemetery (Page Trust)	383-***830	\$5,538.36
CCS Library	383-***840	\$151.90
Peterson Fund	383-***839	\$227.54
Barber Cemetery	383-***838	\$21.98
Breezy Point	N/A	-
TOTAL Dividends, Income & Interest		\$5,606.67

2016 Report of the Elected Town Auditors

The Town of Charlotte employs a professional auditor to audit Town financial activity, prepare the Audit Report and to make recommendations for improvement. For the past three years the audit has been done by Sullivan Powers & Company of Montpelier, Vermont. While some towns no longer have elected auditors, Charlotte continues to have a three person board. The elected auditors provide additional review and are part of the Town's overall effort to assure accountability.

The Elected Auditors met several times during 2016. Meeting discussions included employee pay issues; Town and State requirements for contractors, including Workers Compensation; compliance with the Town's purchasing policy; requirements for the sale of cemetery plots; and ways to lower costs of purchasing goods and services. Meeting agendas and minutes are posted on the Town of Charlotte web site at www.charlottevt.org. A July Selectboard meeting with Pam Fecteau from the Vermont League of Cities and Towns provided an update on specific requirements for contractors.

The Auditors reviewed monthly General Fund bank statements and fund transfers, and plan to do more focused reviews of all departments, committees and commissions throughout the year. This will allow us to become more familiar with the work these groups do, and to identify any issues in need of clarification or follow-up.

A draft of the Audit Report prepared by Sullivan Powers & Company was reviewed by the Selectboard, Town Treasurer, and elected Town Auditors in November. The report was positive, with no material weaknesses in the Town's internal control. Two recommendations in the Report, performing a fraud risk assessment and documenting internal controls, will likely receive some attention in the coming year.

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

TOWN OF CHARLOTTE, VERMONT

AUDIT REPORT

JUNE 30, 2016

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Independent Auditor's Report

Selectboard
Town of Charlotte, Vermont
P.O. Box 119
Charlotte, Vermont 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, 2016, 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, 2016, 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.

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.

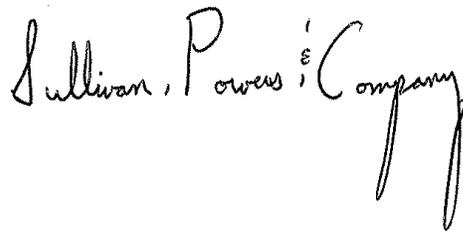
Other Information

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 November 28, 2016 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.

November 28, 2016
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' of 'Company'.

TOWN OF CHARLOTTE, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016

The Town of Charlotte (the "Town") herein sets forth an overview and analysis of its financial operations for the fiscal years ending June 30, 2016 and 2015.

Financial Highlights

- Assets exceeded liabilities on June 30, 2016 by \$9,428,165 (*net position*). Of this amount, \$1,125,365 (*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 \$132,323.
- Fund Balances of Governmental Funds decreased by \$171,749 to a total of \$1,349,221 in fiscal year 2016. The General Fund had a total fund balance of \$127,842 of which \$123,971 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, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between them 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 streets, public safety and culture and recreation. 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, 2016

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. This section of the report includes the budgetary comparison for the General Fund and information related to the Town's participation in the Vermont Municipal Employees' Retirement System (VMERS) as required by U.S. GAAP. It also includes the combining information for individual nonmajor governmental funds.

Table 1
Net Position

	Governmental Activities		Business-type Activities		Total	
	FY2016	FY2015	FY2016	FY2015	FY2016	FY2015
Current and Other Assets	\$ 1,645,994	\$ 1,828,456	\$ 218,677	\$ 226,154	\$ 1,864,671	\$ 2,054,610
Capital Assets	7,028,164	6,788,938	984,654	988,341	8,012,818	7,777,279
Total Assets	8,674,158	8,617,394	1,203,331	1,214,495	9,877,489	9,831,889
Deferred Outflows of Resources	63,853	19,046	0	0	63,853	19,046
Current Liabilities	182,425	223,106	521	51	182,946	223,157
Long-term Liabilities	324,155	277,683	0	0	324,155	277,683
Total Liabilities	506,580	500,789	521	51	507,101	500,840
Deferred Inflows of Resources	6,076	42,619	0	0	6,076	42,619
Net Investment in Capital Assets	7,028,164	6,788,938	984,654	988,341	8,012,818	7,777,279
Restricted	289,982	332,464	0	0	289,982	332,464
Unrestricted	907,209	971,630	218,156	226,103	1,125,365	1,197,733
Total Net Position	\$ 8,225,355	\$ 8,093,032	\$ 1,202,810	\$ 1,214,444	\$ 9,428,165	\$ 9,307,476

As indicated above, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,428,165 at the end of fiscal year 2016. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,307,476 at the end of fiscal year 2015.

The largest portion of the Town's net position is in its investment in capital assets (85.0% = \$8,012,818). 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 (3.1% = \$289,982) 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 (11.9% = \$1,125,365) 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 \$132,323 in FY16.

**TOWN OF CHARLOTTE, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016**

**Table 2
Change in Net Position**

	Governmental Activities		Business-type Activities		Total	
	FY2016	FY2015	FY2016	FY2015	FY2016	FY2015
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,066,601	\$ 1,038,326	\$ 158,269	\$ 261,592	\$ 1,224,870	\$ 1,299,918
Operating Grants and Contributions	235,226	380,269	0	0	235,226	380,269
Capital Grants and Contributions	279,543	173,724	0	0	279,543	173,724
General Revenues:						
Property Taxes	1,364,362	1,476,095	0	0	1,364,362	1,476,095
Penalties and Interest on Delinquent Taxes	38,049	80,478	0	0	38,049	80,478
General State Grants	97,676	100,324	0	0	97,676	100,324
Unrestricted Investment Earnings	499	308	104	12	603	320
VELCO Property Tax Settlement	0	32,783	0	0	0	32,783
Other Revenues	2,061	8,913	0	0	2,061	8,913
Total Revenues	3,084,017	3,291,220	158,373	261,604	3,242,390	3,552,824
Expenses:						
General Government	892,113	799,651	0	0	892,113	799,651
Public Safety	596,181	540,501	0	0	596,181	540,501
Highways and Streets	991,160	935,688	0	0	991,160	935,688
Culture and Recreation	448,278	442,489	0	0	448,278	442,489
Community Development	12,594	220,972	0	0	12,594	220,972
Cemetery	1,144	0	0	0	1,144	0
Interest on Long-term Debt	10,224	10,779	0	0	10,224	10,779
Wastewater	0	0	170,007	177,464	170,007	177,464
Total Expenses	2,951,694	2,950,080	170,007	177,464	3,121,701	3,127,544
Increase/(Decrease) in Net Position	\$ <u>132,323</u>	\$ <u>341,140</u>	\$ <u>(11,634)</u>	\$ <u>84,140</u>	\$ <u>120,689</u>	\$ <u>425,280</u>

Financial Analysis of Major Governmental Funds

The General Fund

The General Fund balance decreased \$261,336 from \$389,178 at the end of fiscal year 2015 to \$127,842 at the end of fiscal year 2016.

A budget deficit of \$54,537 was generated in the General Fund during fiscal year 2016. The Selectboard anticipated applying \$203,140 of the surplus from the prior year cumulative fund balance to meet expenses, which would have resulted in a planned deficit of \$203,140. However, the resulting deficit of \$257,677 meant that a budget deficit of \$54,537 was generated during FY16.

The total revenues budgeted were \$3,256,285. The actual revenues collected were \$2,770,374, which was \$485,911 less than budgeted. A large portion of this was the Bridge Grant (\$370,625) and Transfer from Highway Reserves (\$84,375). Grant revenue of \$179,904 was actually received, but this was recorded directly in the Highway Capital Reserve Fund (which was created at Town Meeting, 2015) rather than the General Fund, as shown in Schedule 9 on page 55. The budgeted transfer of \$84,375 from Highway Reserves into the General Fund was not needed, so the transfer did not occur. Property taxes and Thompson's Point rent also came in under budget. Thompson's Point rent was budgeted using an estimate of the FY16 non-residential tax rate (1.6265), whereas the actual non-residential tax rate was (1.6048). Additionally, two parcels had outstanding rent at the end of FY16.

TOWN OF CHARLOTTE, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016

The total expenses budgeted were \$3,459,425. The actual expenses were \$3,028,051, which was 431,374 less than budgeted. A large contributor to the decrease was the Bridge Reconstruction (\$455,000). Bridge reconstruction expenses of \$278,819 were spent, but the expenses were recorded directly in the Highway Capital Reserve Fund rather than the General Fund, as shown on Schedule 9 on page 55. \$276,871 of this was spent on the Carpenter Road Bridge (B30) and \$1,230 was spent on the Seguin Covered Bridge (CB28).

The Selectboard's Legal Expense was one of the line items that were overspent (by \$40,362). The two individual items that contributed the most to this expense were the Charlotte Solar landscaping enforcement (for which the Selectboard hopes to recoup some of the cost) and the Peck Electric solar project on Route 7 within the direct view of Mount Philo; these cost \$25,982 and \$9,084, respectively.

In the highway expense budget a total of \$865,438 was spent, \$37,812 less than the budget of \$903,250. Some line items were underspent and some were overspent. Brush & Tree Removal was over by \$69,424, and Retreatment (paving) was over by \$30,068. Winter Plowing & Sanding was under by \$46,286, Gravel Road Maintenance was under by \$47,799, and Ditching was under by \$46,510. \$195,119 of Class II Highway State Aid was received during the year, helping to offset the road maintenance expenses.

The Highway Reserve Fund

The Highway Reserve Fund ended fiscal year 2016 with a cumulative surplus of \$201,696. The prior year cumulative surplus was \$135,115 resulting in a current year increase of \$66,581.

Other Funds

The Town has the following reserve funds at June 30, 2016:

Highway Reserve Fund	\$ 201,696
Conservation Fund	553,020
Fire & Rescue Capital Fund	171,640
Non-Major Government Funds	<u>295,023</u>
Total Other Funds	<u>\$1,221,379</u>

Restricted Net Position and Fund Balances

The restricted net position was \$289,982 on June 30, 2016. 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 \$123,971 on June 30, 2016. These funds are available to address planned or unexpected expenses in the General Fund.

TOWN OF CHARLOTTE, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2016

Capital Assets

Governmental Capital Assets increased \$239,226 net of accumulated depreciation to a total of \$7,028,164 as of June 30, 2016. Among the items that contributed to this increase were the completion of Carpenter Road Bridge project (\$316,363), the paving of north Greenbush Road (\$125,214) and the completion of the Library roof (\$93,058).

Long-term Debt

At the end of the current year, the Town had total long-term debt outstanding of \$260,000. This amount represents bonded debt backed by the full faith and credit of the Town.

Table 3
Outstanding Debt at Year-End

	Governmental Activities	
	FY2016	FY2015
Bonds Payable \$	<u>260,000</u>	<u>300,000</u>

The Town's total debt decreased by \$40,000 during the year, reflecting repayments of principal.

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 FY17:

The Town approved a general fund budget for fiscal year 2017 in the amount of \$3,013,563. This represents a decrease of \$445,863 (12.9%) 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, 2016

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 1,444,603	\$ 151,982	\$ 1,596,585
Receivables	201,952	66,134	268,086
Internal Balances	(561)	561	0
Capital Assets:			
Land	1,827,100	0	1,827,100
Construction in Progress	88,894	0	88,894
Other Capital Assets, (Net of Accumulated Depreciation)	5,112,170	984,654	6,096,824
Total Assets	<u>8,674,158</u>	<u>1,203,331</u>	<u>9,877,489</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	<u>63,853</u>	<u>0</u>	<u>63,853</u>
Total Deferred Outflows of Resources	<u>63,853</u>	<u>0</u>	<u>63,853</u>
<u>LIABILITIES</u>			
Accounts Payable	119,822	470	120,292
Accrued Payroll and Benefits Payable	17,819	0	17,819
Unearned Revenue	0	51	51
Accrued Interest Payable	353	0	353
Due to Others	4,431	0	4,431
Noncurrent Liabilities:			
Due Within One Year	40,000	0	40,000
Due in More than One Year	324,155	0	324,155
Total Liabilities	<u>506,580</u>	<u>521</u>	<u>507,101</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	<u>6,076</u>	<u>0</u>	<u>6,076</u>
Total Deferred Inflows of Resources	<u>6,076</u>	<u>0</u>	<u>6,076</u>
<u>NET POSITION</u>			
Net Investment in Capital Assets	7,028,164	984,654	8,012,818
Restricted For:			
Highways and Streets	246,977	0	246,977
Other Purposes	43,005	0	43,005
Unrestricted	907,209	218,156	1,125,365
Total Net Position	<u>\$ 8,225,355</u>	<u>\$ 1,202,810</u>	<u>\$ 9,428,165</u>

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

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	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
Functions/Programs:							
Primary Government:							
Governmental Activities:							
General Government	\$ 892,113	\$ 966,210	\$ 21,114	\$ 0	\$ 95,211	\$ 0	\$ 95,211
Public Safety	596,181	8,417	0	0	(587,764)	0	(587,764)
Highways and Streets	991,160	600	195,119	236,110	(559,331)	0	(559,331)
Culture and Recreation	448,278	91,374	14,993	43,433	(298,478)	0	(298,478)
Community Development	12,594	0	0	0	(12,594)	0	(12,594)
Cemetery	1,144	0	4,000	0	2,856	0	2,856
Interest on Long-term Debt	10,224	0	0	0	(10,224)	0	(10,224)
Total Governmental Activities	<u>2,951,694</u>	<u>1,066,601</u>	<u>235,226</u>	<u>279,543</u>	<u>(1,370,324)</u>	<u>0</u>	<u>(1,370,324)</u>
Business-type Activities:							
Wastewater	<u>170,007</u>	<u>158,269</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,738)</u>	<u>(11,738)</u>
Total Business-type Activities	<u>170,007</u>	<u>158,269</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,738)</u>	<u>(11,738)</u>
Total Primary Government	<u>\$ 3,121,701</u>	<u>\$ 1,224,870</u>	<u>\$ 235,226</u>	<u>\$ 279,543</u>	<u>(1,370,324)</u>	<u>(11,738)</u>	<u>(1,382,062)</u>
General Revenues:							
Property Taxes					1,364,362	0	1,364,362
Penalties and Interest on Delinquent Taxes					38,049	0	38,049
General State Grants					97,676	0	97,676
Unrestricted Investment Earnings					499	104	603
Other Revenues					2,061	0	2,061
Total General Revenues					<u>1,502,647</u>	<u>104</u>	<u>1,502,751</u>
Change in Net Position					132,323	(11,634)	120,689
Net Position - July 1, 2015					<u>8,093,032</u>	<u>1,214,444</u>	<u>9,307,476</u>
Net Position - June 30, 2016					<u>\$ 8,225,355</u>	<u>\$ 1,202,810</u>	<u>\$ 9,428,165</u>

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

TOWN OF CHARLOTTE, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	Highway Reserve Fund	Conservation Fund	Fire & Rescue Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 1,437,432	\$ 0	\$ 0	\$ 0	\$ 7,171	\$ 1,444,603
Receivables	197,390	0	0	0	4,562	201,952
Due from Other Funds	<u>0</u>	<u>201,696</u>	<u>553,020</u>	<u>171,640</u>	<u>288,087</u>	<u>1,214,443</u>
Total Assets	<u>\$ 1,634,822</u>	<u>\$ 201,696</u>	<u>\$ 553,020</u>	<u>\$ 171,640</u>	<u>\$ 299,820</u>	<u>\$ 2,860,998</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 115,025	\$ 0	\$ 0	\$ 0	\$ 4,797	\$ 119,822
Accrued Payroll and Benefits Payable	17,819	0	0	0	0	17,819
Due to Other Funds	1,215,004	0	0	0	0	1,215,004
Due to Others	<u>4,431</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,431</u>
Total Liabilities	<u>1,352,279</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,797</u>	<u>1,357,076</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Prepaid Property Taxes	6,076	0	0	0	0	6,076
Unavailable Property Taxes, Penalties and Interest	137,000	0	0	0	0	137,000
Unavailable Fees	<u>11,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,625</u>
Total Deferred Inflows of Resources	<u>154,701</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>154,701</u>
<u>FUND BALANCES</u>						
Restricted	0	201,696	0	0	88,286	289,982
Committed	0	0	553,020	171,640	187,176	911,836
Assigned	3,871	0	0	0	19,561	23,432
Unassigned	<u>123,971</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123,971</u>
Total Fund Balances	<u>127,842</u>	<u>201,696</u>	<u>553,020</u>	<u>171,640</u>	<u>295,023</u>	<u>1,349,221</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,634,822</u>	<u>\$ 201,696</u>	<u>\$ 553,020</u>	<u>\$ 171,640</u>	<u>\$ 299,820</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.						7,028,164
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.						148,625
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						(364,508)
Deferred Outflows of Resources related to the Town's Participation in VMERS are applicable to Future Periods and, therefore, are not Reported in the Funds.						<u>63,853</u>
Net Position of Governmental Activities						<u>\$ 8,225,355</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, 2016

	General Fund	Highway Reserve Fund	Conservation Fund	Fire & Rescue Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:						
Property Taxes	\$ 1,332,362	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,332,362
Penalties and Interest on Delinquent Taxes	38,049	0	0	0	0	38,049
Intergovernmental	325,289	0	0	0	196,520	521,809
Charges for Services	913,262	0	0	0	0	913,262
Permits, Licenses and Fees	125,436	0	0	0	14,445	139,881
Fines and Forfeits	8,417	0	0	0	0	8,417
Investment Income	499	0	0	0	0	499
Donations	0	0	0	0	62,926	62,926
Other	2,061	0	0	0	3,380	5,441
Total Revenues	2,745,375	0	0	0	277,271	3,022,646
Expenditures:						
General Government	860,669	0	0	0	11,949	872,618
Public Safety	579,030	0	0	17,151	0	596,181
Highways and Streets	591,842	0	0	0	48	591,890
Culture and Recreation	412,493	0	0	0	14,691	427,184
Community Development	0	0	0	0	12,594	12,594
Cemetery	0	0	0	0	1,144	1,144
Capital Outlay:						
Highways and Streets	273,596	0	0	0	294,249	567,845
Culture and Recreation	0	0	0	0	74,387	74,387
Debt Service:						
Principal	0	0	0	40,000	0	40,000
Interest	0	0	0	10,552	0	10,552
Total Expenditures	2,717,630	0	0	67,703	409,062	3,194,395
Excess/(Deficiency) of Revenues Over Expenditures	27,745	0	0	(67,703)	(131,791)	(171,749)
Other Financing Sources/(Uses):						
Transfers In	25,000	66,581	90,000	100,000	57,500	339,081
Transfers Out	(314,081)	0	0	0	(25,000)	(339,081)
Total Other Financing Sources/(Uses)	(289,081)	66,581	90,000	100,000	32,500	0
Net Change in Fund Balances	(261,336)	66,581	90,000	32,297	(99,291)	(171,749)
Fund Balances - July 1, 2015	389,178	135,115	463,020	139,343	394,314	1,520,970
Fund Balances - June 30, 2016	<u>\$ 127,842</u>	<u>\$ 201,696</u>	<u>\$ 553,020</u>	<u>\$ 171,640</u>	<u>\$ 295,023</u>	<u>\$ 1,349,221</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, 2016

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)	\$	(171,749)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$642,232) is allocated over their estimated useful lives and reported as depreciation expense (\$329,383). This is the amount by which capital outlays exceeded depreciation in the current period.		312,849
The effect of donations of capital assets is to increase net position. The State of Vermont is currently constructing a bridge for the Town.		28,256
The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position.		(101,879)
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 (\$40,000) 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.		40,000
Governmental funds report employer pension contributions as expenditures (\$19,456). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$27,412) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.		(7,956)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		33,115
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.		<u>(313)</u>
Change in net position of governmental activities (Exhibit B)	\$	<u><u>132,323</u></u>

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

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF FUND NET POSITION
PROPRIETARY FUND
JUNE 30, 2016

	Wastewater Fund
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 151,982
Receivables	66,134
Due from Other Funds	561
Total Current Assets	218,677
Noncurrent Assets:	
Distribution and Collection Systems	1,526,850
Less: Accumulated Depreciation	(542,196)
Total Noncurrent Assets	984,654
Total Assets	\$ 1,203,331
<u>LIABILITIES</u>	
Current Liabilities:	
Accounts Payable	\$ 470
Unearned Revenue	51
Total Current Liabilities	521
Noncurrent Liabilities:	0
Total Liabilities	521
<u>NET POSITION</u>	
Net Investment in Capital Assets	984,654
Unrestricted	218,156
Total Net Position	1,202,810
Total Liabilities and Net Position	\$ 1,203,331

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, 2016

	<u>Wastewater Fund</u>
Operating Revenues:	
Charges for Services	\$ <u>158,269</u>
Total Operating Revenues	<u>158,269</u>
Operating Expenses:	
Contract Services	84,111
Utilities	2,823
Repairs and Maintenance	8,873
Materials and Supplies	33,903
Fees and Permits	973
Testing Fees	8,787
Depreciation	<u>30,537</u>
Total Operating Expenses	<u>170,007</u>
Operating Income/(Loss)	<u>(11,738)</u>
Non-Operating Revenues:	
Investment Income	<u>104</u>
Total Non-Operating Revenues	<u>104</u>
Change in Net Position	(11,634)
Net Position - July 1, 2015	<u>1,214,444</u>
Net Position - June 30, 2016	<u>\$ <u>1,202,810</u></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, 2016

	Wastewater Fund
Cash Flows From Operating Activities:	
Receipts from Customers and Users	\$ 157,085
Payments for Goods and Services	<u>(139,000)</u>
Net Cash Provided by Operating Activities	<u>18,085</u>
Cash Flows From Noncapital Financing Activities:	
Decrease/(Increase) in Due from Other Funds	<u>(468)</u>
Net Cash Provided/(Used) by Noncapital Financing Activities	<u>(468)</u>
Cash Flows From Capital and Related Financing Activities:	
Acquisition and Construction of Capital Assets	<u>(26,850)</u>
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>(26,850)</u>
Cash Flows From Investing Activities:	
Receipt of Interest & Dividends	<u>104</u>
Net Cash Provided by Investing Activities	<u>104</u>
Net Increase/(Decrease) in Cash	(9,129)
Cash - July 1, 2015	<u>161,111</u>
Cash - June 30, 2016	<u>\$ 151,982</u>
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:	
Operating Income/(Loss)	\$ (11,738)
Depreciation	30,537
(Increase)/Decrease in Receivables	(1,184)
Increase/(Decrease) in Accounts Payable	<u>470</u>
Net Cash Provided by Operating Activities	<u>\$ 18,085</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, 2016

	Private-Purpose Trust Funds
<u>ASSETS</u>	
Cash	\$ 24,345
Investments	<u>499,212</u>
Total Assets	<u><u>\$ 523,557</u></u>
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	<u>\$ 0</u>
Net Position:	
Restricted:	
Held in Trust for Individuals and Organizations	<u>523,557</u>
Total Liabilities and Net Position	<u><u>\$ 523,557</u></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, 2016

	Private-Purpose Trust Funds
Additions:	
Investment Income	\$ 17,357
Donations	192
Total Additions	17,549
Deductions:	
Scholarships	935
Grandview Cemetery	2,690
CCS Library	5,731
Miscellaneous	2,734
Total Deductions	12,090
Change in Net Position	5,459
Net Position - July 1, 2015	518,098
Net Position - June 30, 2016	\$ 523,557

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

TOWN OF CHARLOTTE, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016

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, 2016

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, except for fiduciary activities. 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, 2016

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, proprietary and fiduciary 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, proprietary and fiduciary 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, 2016

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. 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.

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.

TOWN OF CHARLOTTE, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016

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.

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 three types of items which arise under the modified accrual basis of accounting and one type which arises under the accrual basis of accounting that qualify for reporting in this category. The governmental activities reports deferred inflows of resources from one source; prepaid property taxes. 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 three sources; prepaid property taxes, unavailable property taxes, penalties and interest 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.

TOWN OF CHARLOTTE, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2016

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.

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.

TOWN OF CHARLOTTE, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016

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 in 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.

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.

TOWN OF CHARLOTTE, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016

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 \$203,140 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.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town's cash and investments as of June 30, 2016 consisted of the following:

Cash:

Deposits with Financial Institutions	\$1,599,232
Deposits with Investment Company	21,598
Cash on Hand	<u>100</u>
Total Cash	<u>1,620,930</u>

Investments:

Corporate Bonds	21,554
Exchange-Traded Funds	1,102
Common Stock	280,962
Preferred Stock	47,550
Mutual Funds – Mixed Holdings	<u>148,044</u>
Total Investments	<u>499,212</u>

Total Cash and Investments	<u>\$2,120,142</u>
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TOWN OF CHARLOTTE, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016

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 corporate bonds, exchange-traded funds, common stock, preferred stock and 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	\$ 271,598	\$ 271,598
Uninsured, Collateralized by U.S. Government Securities Held by the Bank in the Bank's Name for the Benefit of the Town	<u>1,349,232</u>	<u>1,446,072</u>
Total	<u>\$1,620,830</u>	<u>\$1,717,670</u>

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

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$1,599,232
Cash – Deposits with Investment Company	<u>21,598</u>
Total	<u>\$1,620,830</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's policy does not limit its exposure to interest rate risk. The Town's exchange-traded funds, common stock and preferred stock are exempt from interest rate risk disclosure. The Town's mutual funds are open-ended and, therefore, are also exempt from interest rate risk disclosure.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity. The corporate bonds are shown at their actual maturity.

TOWN OF CHARLOTTE, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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Investment Type	Remaining Maturity Greater Than 20 Years
Corporate Bonds	\$ 21,554

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. These organizations look at a number of factors in order to evaluate the risk of an obligation and rate the risk. The rating allows the investor to make informed buying and selling decisions. The Town does not have any policy to limit the exposure to credit risk. The Town's exchange-traded funds, common stock and preferred stock are not subject to credit risk disclosure. The Town's mutual funds are open-ended and, therefore, are also excluded from the credit risk analysis.

Investment Type	Standard and Poor's Rating as of June 30, 2016							Total
	A	BBB+	BBB	BBB-	BB+	BB	B	
Corporate Bonds	\$ 555	\$ 2,414	\$ 7,472	\$ 6,000	\$ 1,408	\$ 1,595	\$ 2,110	\$ 21,554

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, 2016, as reported in the statement of net position, are as follows:

	Governmental Activities	Business-type Activities	Total
Delinquent Taxes Receivable	\$ 147,847	\$ 0	\$ 147,847
Penalties and Interest Receivable	37,918	0	37,918
Accounts Receivable	16,187	0	16,187
Billed Services	0	2,134	2,134
Unbilled Services	0	64,000	64,000
	\$ 201,952	\$ 66,134	\$ 268,086

TOWN OF CHARLOTTE, VERMONT
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C. Capital Assets

Capital asset activity for the year ended June 30, 2016 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,827,100	\$ 0	\$ 0	\$ 1,827,100
Construction in Progress	113,553	384,762	409,421	88,894
Total Capital Assets, Not Being Depreciated	<u>1,940,653</u>	<u>384,762</u>	<u>409,421</u>	<u>1,915,994</u>
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	1,199,388	93,058	0	1,292,446
Vehicles and Equipment	9,950	0	0	9,950
Infrastructure	5,709,122	602,089	396,627	5,914,584
Distribution and Collection Systems	146,693	0	0	146,693
Totals	<u>7,065,153</u>	<u>695,147</u>	<u>396,627</u>	<u>7,363,673</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	373,386	28,119	0	401,505
Vehicles and Equipment	3,984	498	0	4,482
Infrastructure	1,802,756	297,391	294,748	1,805,399
Distribution and Collection Systems	36,742	3,375	0	40,117
Totals	<u>2,216,868</u>	<u>329,383</u>	<u>294,748</u>	<u>2,251,503</u>
Total Capital Assets, Being Depreciated	<u>4,848,285</u>	<u>365,764</u>	<u>101,879</u>	<u>5,112,170</u>
Governmental Activities Capital Assets, Net	<u>\$ 6,788,938</u>	<u>\$ 750,526</u>	<u>\$ 511,300</u>	<u>\$ 7,028,164</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type Activities				
Capital Assets, Being Depreciated:				
Distribution and Collection Systems	\$ 1,500,000	\$ 26,850	\$ 0	\$ 1,526,850
Totals	<u>1,500,000</u>	<u>26,850</u>	<u>0</u>	<u>1,526,850</u>
Less Accumulated Depreciation for:				
Distribution and Collection Systems	511,659	30,537	0	542,196
Totals	<u>511,659</u>	<u>30,537</u>	<u>0</u>	<u>542,196</u>
Total Capital Assets, Being Depreciated	<u>988,341</u>	<u>(3,687)</u>	<u>0</u>	<u>984,654</u>
Business-type Activities Capital Assets, Net	<u>\$ 988,341</u>	<u>\$ (3,687)</u>	<u>\$ 0</u>	<u>\$ 984,654</u>

Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	\$ 13,934	Wastewater	\$ 30,537
Highways and Streets	297,391		
Culture and Recreation	<u>18,058</u>		
Total Depreciation Expense - Governmental Activities	<u>\$ 329,383</u>	Total Depreciation Expense - Business-type Activities	<u>\$ 30,537</u>

TOWN OF CHARLOTTE, VERMONT
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D. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2016 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 1,215,004
Highway Reserve Fund	201,696	0
Conservation Fund	553,020	0
Fire & Rescue Capital Fund	171,640	0
Non-Major Governmental Funds	288,087	0
Wastewater Fund	561	0
Total	<u>\$ 1,215,004</u>	<u>\$ 1,215,004</u>

Interfund transfers during the year ended June 30, 2016 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	HRA Fund	\$ 53,000	* Appropriation
General Fund	Highway Reserve Fund	66,581	Transfer Highway Surplus
General Fund	Conservation Fund	90,000	Appropriation
General Fund	Fire & Rescue Capital Fund	100,000	Appropriation
General Fund	Repairs and Improvements Fund	51,000	Appropriation
General Fund	Trails Reserve Fund	5,000	Appropriation
General Fund	Recreation Capital Fund	1,500	Appropriation
Reappraisal Fund	General Fund	25,000	Reappraisal Reimbursement
Total		<u>\$ 392,081</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 \$3,052 from the difference between the expected and actual experience, \$19,229 from changes in assumptions, \$18,654 from the difference between the projected and actual investment earnings, \$3,462 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 \$19,456 of required employer pension contributions subsequent to the measurement date, as further described in Note V.A. Total deferred outflows of resources in the Governmental Activities is \$63,853.

F. Deferred Inflows of Resources

Deferred inflows of resources in the Governmental Activities consists of \$6,076 of prepaid property taxes.

TOWN OF CHARLOTTE, VERMONT
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Deferred inflows of resources in the General Fund consists of \$137,000 of delinquent property taxes, penalties and interest on those taxes and \$11,625 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 \$6,076 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$154,701.

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 governmental 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 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, 2016 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	\$200,000	\$ 0	\$20,000	\$180,000
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>100,000</u>	<u>0</u>	<u>20,000</u>	<u>80,000</u>
Total Governmental Activities	<u>\$300,000</u>	<u>\$ 0</u>	<u>\$40,000</u>	<u>\$260,000</u>

TOWN OF CHARLOTTE, VERMONT
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Changes in long-term liabilities during the year were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds Payable	\$ 300,000	\$ 0	\$ 40,000	\$ 260,000	\$ 40,000
Compensated Absences	6,960	641	0	7,601	0
Net Pension Liability	10,723	85,831	0	96,554	0
 Total Governmental Activities Long-term Liabilities	 \$ 317,683	 \$ 86,472	 \$ 40,000	 \$ 364,155	 \$ 40,000

Compensated absences and required contributions to the pension plans are paid by the applicable fund where the employee is charged.

The change in the net pension liability is allocated to the function where the employee is charged.

Debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities	
	Principal	Interest
2017	\$ 40,000	\$ 7,599
2018	40,000	5,834
2019	40,000	5,900
2020	40,000	4,571
2021	20,000	3,113
2022-2026	80,000	(2,739)
Total	\$ 260,000	\$ 24,278

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.

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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.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town does have a minimum fund balance policy which is to maintain an unassigned fund balance between 5% and 15% of General Fund operating expenditures. The unassigned fund balance is \$123,971 which is 4.1% of the 2016 operating expenditures.

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>\$201,696</u>
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Non-Major Funds

Special Revenue Funds:

Restricted for Scenic Preservation Expenses by Donations (Source of Revenue is Donations)	12
Restricted for Community Library Expenses by Donations (Source of Revenue is Donations)	3,171
Restricted for Restoration of Records Expenses by Statute (Source of Revenue is Restoration Fees)	9,751
Restricted for Cemetery Expenses by Donations (Source of Revenue is Donations)	4,000
Restricted for Ski Program Expenses by Agreement (Source of Revenue is Recreation Fees)	9,455
Restricted for Conservation Commission by Donations (Source of Revenue is Donations)	578
Restricted for Tree Planting Expenses by Donations (Source of Revenue is Donations)	4,623
Restricted for Mack Scholarship Expenses by Donations (Source of Revenue is Donations)	<u>3,908</u>
Total Special Revenue Funds	<u>35,498</u>

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Capital Projects Funds:

Restricted for Thorp Barn Expenditures by Donations (Source of Revenue is Donations)	\$ 7,507
Restricted for Highway Capital Expenditures by Statute (Source of Revenue is Highway Property Taxes)	<u>45,281</u>
Total Capital Projects Funds	<u>52,788</u>
Total Non-Major Funds	<u>88,286</u>
Total Restricted Fund Balances	<u><u>\$289,982</u></u>

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

Major Funds

Conservation Fund:

Committed for Land Preservation by the Voters	<u>\$553,020</u>
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Fire & Rescue Capital Fund:

Committed for Fire & Rescue Capital by the Voters	<u>171,640</u>
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Non-Major Funds

Special Revenue Funds:

Committed for Affordable Housing by the Voters	<u>139,584</u>
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Capital Projects Funds:

Committed for Repairs and Improvements by the Voters	37,707
Committed for Trails by the Voters	8,338
Committed for Recreation Capital by the Voters	<u>1,547</u>

Total Capital Projects Funds	<u>47,592</u>
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Total Committed Fund Balances	<u>\$911,836</u>
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The fund balances in the following funds are assigned as follows:

Major Funds

General Fund:

Assigned for HRA Expenses	\$ <u>3,871</u>
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Non-Major Funds

Special Revenue Funds:

Assigned for Reappraisal Expenses	<u>19,561</u>
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Total Assigned Fund Balances	<u>\$ 23,432</u>
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TOWN OF CHARLOTTE, VERMONT
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 JUNE 30, 2016

I. Net Position

The restricted net position of the Town as of June 30, 2016 consisted of the following:

Governmental Activities:

Restricted for Highway Expenditures by Statute	\$246,977
Restricted for Scenic Preservation Expenses by Donations	12
Restricted for Community Library Expenses by Donations	3,171
Restricted for Restoration of Records Expenses by Statute	9,751
Restricted for Cemetery Expenses by Donations	4,000
Restricted for Ski Program Expenses by Agreement	9,455
Restricted for Conservation Commission by Donations	578
Restricted for Tree Planting Expenses by Donations	4,623
Restricted for Mack Scholarship Expenses by Donations	3,908
Restricted for Thorp Barn Expenditures by Donations	<u>7,507</u>
Total Governmental Activities	<u>\$289,982</u>

The designated net position of the Town’s Proprietary Fund as of June 30, 2016 consisted of the following:

Wastewater Fund:	
Designated for Wastewater Capital Projects	\$ 76,782
Designated for Wastewater Operations	<u>141,374</u>
Total Wastewater Fund/Business-type Activities	<u>\$218,156</u>

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, 2016, the retirement system consisted of 436 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

As of June 30, 2015, the measurement date selected by the State of Vermont, VMERS was funded at 87.42% and had a plan fiduciary net position of \$535,903,742 and a total pension liability of \$612,999,552 resulting in a net pension liability of \$77,095,810. As of June 30, 2016, the Town's proportionate share of this was .1252% resulting in a liability of \$96,554. The net pension liability was measured as of June 30, 2015, 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, 2015, the Town's proportion of .1252% was an increase of 0.0077% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Town recognized pension expense of \$27,412.

As of June 30, 2016, the Town reported deferred outflows of resources from the following sources:

		<u>Deferred Outflows of Resources</u>
Difference between expected and actual experience	\$	3,052
Changes in assumptions		19,229
Difference between projected and actual investment earnings		18,654
Changes in proportion and differences between employer contributions and proportionate share of contributions		3,462
Town's required employer contributions made subsequent to the measurement date		<u>19,456</u>
	\$	<u><u>63,853</u></u>

TOWN OF CHARLOTTE, VERMONT
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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 \$19,456 will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2017	\$ 8,992
2018	8,992
2019	8,992
2020	<u>17,421</u>
Total	<u>\$44,397</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
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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 – 4.875% effective July 1, 2015 (increased from 4.75%)

Employer Contributions: Group B – 5.50% effective July 1, 2015 (increased from 5.375%)

Retirement Stipend: \$25 per month payable at the option of the Board of Trustees.

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%	

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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.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2015 are summarized in the following table:

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<u>Asset Class</u>	<u>Long-term Expected Real Rate of Return</u>
Equity	8.61%
Fixed Income	1.91%
Alternatives	6.93%
Multi-strategy	4.88%

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 7.95%, a decrease from 8.23% in the prior year. 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 7.95 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.95%) or one percent higher (8.95%):

<u>1% Decrease (6.95%)</u>	<u>Discount Rate (7.95%)</u>	<u>1% Increase (8.95%)</u>
\$192,861	\$96,554	\$15,822

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.

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.

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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 2016 were as follows:

	<u>Residential</u>	<u>Non-Residential</u>
Education	1.5145	1.4609
Local Agreement	0.0008	0.0008
Town	<u>0.1431</u>	<u>0.1431</u>
Total	<u>1.6584</u>	<u>1.6048</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
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Property Taxes	\$ 1,367,801	\$ 1,332,362	\$ (35,439)
Interest on Delinquent Taxes	12,000	19,439	7,439
Penalty on Delinquent Taxes	10,000	18,610	8,610
Education Billing Fee Retained	28,000	29,330	1,330
Current Use	77,252	77,003	(249)
PILOT Payment	19,000	20,673	1,673
Thompson's Point Rent	828,000	817,030	(10,970)
Railroad Tax	180	38	(142)
Barber Cemetery Fund	125	192	67
Vault Time Fees	8,500	8,456	(44)
Recording Fees	45,000	37,746	(7,254)
Dog Licenses	2,500	2,183	(317)
Chainsaw Class Fees	0	3,975	3,975
Town Clerk Miscellaneous Fees	100	233	133
Planning and Zoning - Board Adjustments	2,700	8,010	5,310
Planning and Zoning - Building Permits	23,000	24,470	1,470
Planning and Zoning - Subdivision Applications	13,000	5,145	(7,855)
Planning and Zoning - Miscellaneous Income	100	80	(20)
Septic Applications	10,000	8,350	(1,650)
Certificate of Compliance	1,900	4,275	2,375
Certificate of Occupancy	2,400	3,100	700
Highway Access Permit	900	600	(300)
Senior Center Programs	22,000	23,629	1,629
Building Rental	2,000	935	(1,065)
Beach Fees	9,500	18,813	9,313
Recreation Programs	79,927	38,678	(41,249)
Highway State Aid	195,570	195,119	(451)
Court Fines	10,500	8,417	(2,083)
Highway Grant	0	31,876	31,876
CSWD Cleanup Grant	0	580	580
Bridge Grant	370,625	0	(370,625)
Transfer from Reappraisal Fund	25,000	25,000	0
Agricultural Lease	3,630	3,660	30
Interest Income	200	306	106
Miscellaneous	500	2,061	1,561
Transfer from Highway Reserve Fund	84,375	0	(84,375)
Total Revenues	3,256,285	2,770,374	(485,911)
Expenditures:			
Selectmen:			
Selectmen Salaries	9,000	9,000	0
Minute-Taker Salary	3,500	4,377	(877)
Town Administrator	62,234	63,681	(1,447)
Legal Expense	30,000	70,362	(40,362)
Unanticipated Expenses	10,000	2,005	7,995
Town Party	2,600	100	2,500
Volunteer Recognition	6,500	5,495	1,005
Advertising	1,000	2,031	(1,031)
Seminars	300	90	210
Mileage	0	32	(32)
Total Selectmen	125,134	157,173	(32,039)

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TOWN OF CHARLOTTE, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Clerk:			
Clerk Salary	\$ 63,253	\$ 65,638	\$ (2,385)
Assistant Clerk Salary	34,965	37,055	(2,090)
Mileage	100	57	43
Telephone	2,100	2,047	53
Seminars/Training	500	470	30
Supplies	4,500	4,318	182
Memberships	125	55	70
Service Contracts	4,700	4,323	377
Total Town Clerk	<u>110,243</u>	<u>113,963</u>	<u>(3,720)</u>
Treasurer:			
Supplies	800	460	340
Software	1,800	1,795	5
Audit Expense	17,000	15,193	1,807
Total Treasurer	<u>19,600</u>	<u>17,448</u>	<u>2,152</u>
Elections and Town Meeting:			
Elections	500	0	500
Town Meetings	2,000	1,838	162
Town Report Expenses	4,600	7,801	(3,201)
Total Elections and Town Meeting	<u>7,100</u>	<u>9,639</u>	<u>(2,539)</u>
Planning and Zoning:			
Town Planner/Zoning Administrator	48,984	48,754	230
Planner Salary	0	7,800	(7,800)
Administrative Assistant Salary	29,775	18,067	11,708
Minute-Taker Salary	2,500	1,940	560
Legal	2,500	10,426	(7,926)
Mileage	500	422	78
Telephone	800	817	(17)
Advertising	1,500	1,496	4
Equipment	250	164	86
Seminars	300	120	180
Computer Upgrade	500	0	500
Supplies	950	1,081	(131)
Memberships	300	236	64
Engineering	6,500	19,685	(13,185)
Copier	2,750	2,953	(203)
Planning Consultants	5,000	4,970	30
Mapping	500	103	397
Town Plan/Land Use	2,500	422	2,078
Miscellaneous	100	164	(64)
Total Planning and Zoning	<u>106,209</u>	<u>119,620</u>	<u>(13,411)</u>
Constable:			
Constable Salary	1,000	120	880
Halloween Lights	800	815	(15)
Total Constable	<u>1,800</u>	<u>935</u>	<u>865</u>
Delinquent Tax Collector Salary:	<u>5,610</u>	<u>6,545</u>	<u>(935)</u>

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TOWN OF CHARLOTTE, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Favorable/ (Unfavorable)
Listers:			
Wages	\$ 33,581	\$ 30,193	\$ 3,388
Contract Appraiser	30,000	30,000	0
Mileage	200	89	111
Telephone	1,700	1,739	(39)
Seminars	455	375	80
Computer Software	200	215	(15)
Supplies	1,250	309	941
Memberships	50	50	0
MS Service Contract	239	239	0
Mapping Contract	2,700	2,500	200
Reappraisal	0	989	(989)
Total Listers	70,375	66,698	3,677
Employee Benefits:			
Social Security	31,403	29,727	1,676
Health Insurance	121,000	128,159	(7,159)
Retirement	18,861	19,456	(595)
Unemployment Compensation	748	680	68
MEDI Expense	7,344	6,957	387
Eyemed Vision Plan	994	786	208
Delta Dental	13,242	9,051	4,191
Total Employee Benefits	193,592	194,816	(1,224)
Highway:			
Retreatment	235,000	265,068	(30,068)
Winter Plow/Sand/Ice	200,000	153,714	46,286
Gravel Roads Maintenance	243,250	195,451	47,799
Ditching	70,000	23,490	46,510
Brush/Tree Removal	45,000	114,424	(69,424)
Culvert Replacement/Repair	40,000	34,636	5,364
Roadside Mowing	30,000	38,490	(8,490)
Sweeping/Shoulders	4,000	9,778	(5,778)
Cold Patch	4,000	4,800	(800)
Bridge/Guardrail Repair	3,000	12,498	(9,498)
Road Signs	11,000	7,599	3,401
Covered Bridges	12,000	1,900	10,100
Bike Path Maintenance	2,000	3,135	(1,135)
Miscellaneous	4,000	455	3,545
Total Highway	903,250	865,438	37,812
Town Lands:			
Landfill Monitor	6,200	6,189	11
Village Mowing	23,350	13,501	9,849
Cemetery Maintenance	9,000	11,540	(2,540)
Park Security	5,600	5,643	(43)
Park Maintenance	13,950	16,930	(2,980)
Berry Farm Field	10,000	11,438	(1,438)
School Fields and Gym	8,000	6,610	1,390
Thompsons Point Trash	600	402	198
Invasives Plant Management	950	0	950
Winter Plowing	150	0	150
Village WW System Maintenance	1,200	0	1,200
Total Town Lands	79,000	72,253	6,747

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TOWN OF CHARLOTTE, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Favorable/ (Unfavorable)
Library:			
Library Director	\$ 49,192	\$ 50,324	\$ (1,132)
Library Assistants	34,341	32,859	1,482
Youth Librarian	26,224	28,194	(1,970)
Technical Librarian	19,687	20,897	(1,210)
Custodial Service	3,000	3,200	(200)
Postage/Miscellaneous	813	850	(37)
Telecommunications	2,000	2,068	(68)
Supplies	3,200	2,535	665
Professional Development	1,600	1,962	(362)
Association Dues	225	225	0
Acquisitions	10,800	11,799	(999)
Special Programs	1,700	2,007	(307)
Energy	8,700	3,772	4,928
Maintenance	6,000	4,606	1,394
Computer Support	1,200	1,221	(21)
Computer Equipment	3,000	4,941	(1,941)
Total Library	171,682	171,460	222
Annual Requests:			
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	500	0
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	750	750	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
Child Care Resources	750	750	0
Total Annual Requests	24,036	24,036	0
Recreation:			
Beach Attendant Wages	8,500	8,893	(393)
Beach Maintenance	3,800	1,791	2,009
Beach Garbage Removal	200	146	54
Beach Electricity	300	254	46
Docks In and Out	4,000	3,889	111
Tennis Courts	100	0	100
Skating Rink	800	874	(74)
Skating Rink Electricity	500	388	112
Recreation Program Director	25,546	22,173	3,373
Recreation Program Expense	58,594	36,015	22,579
Miscellaneous	900	531	369
Total Recreation	103,240	74,954	28,286
Conservation:			
Conservation Operating Expense	3,474	2,992	482
Green-Up Day	300	240	60
CV Conservation Alliance	50	0	50
Total Conservation	3,824	3,232	592

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TOWN OF CHARLOTTE, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Hall:			
Maintenance	\$ 10,000	\$ 8,899	\$ 1,101
Town Postage	6,000	5,258	742
Equipment	3,700	1,862	1,838
Supplies	2,000	2,026	(26)
Trash Removal	1,200	1,428	(228)
Utilities	4,300	3,857	443
Fuel Oil	4,000	1,944	2,056
Computer Service	4,550	4,128	422
	<u>35,750</u>	<u>29,402</u>	<u>6,348</u>
Senior Center:			
Maintenance	7,000	6,638	362
Snow Plowing	1,500	925	575
Custodial Service	6,500	7,350	(850)
Miscellaneous	300	0	300
Postage	500	637	(137)
Telecommunications	1,800	1,790	10
Supplies	750	748	2
Trash	1,025	1,004	21
Energy	7,500	4,529	2,971
Director	30,663	31,794	(1,131)
Part-Time Coordinator	11,279	7,224	4,055
Program Expenses	22,000	23,417	(1,417)
	<u>90,817</u>	<u>86,056</u>	<u>4,761</u>
Miscellaneous:			
Insurance	41,200	45,985	(4,785)
Flea Market Electricity	275	288	(13)
Street Lights Electricity	1,300	1,394	(94)
Museum Electricity	275	272	3
Health Officer	1,300	1,192	108
Animal Control Officer	2,600	2,708	(108)
Dogs/Miscellaneous	2,000	801	1,199
Miscellaneous Expenses	0	648	(648)
Trails Committee	1,000	633	367
Traffic Enforcement	30,000	21,891	8,109
Charlotte Land Trust	5,500	1,840	3,660
Energy Committee	4,915	3,724	1,191
Tree Warden	1,000	1,017	(17)
CSWD Cleanup Grant Expense	0	561	(561)
	<u>91,365</u>	<u>82,954</u>	<u>8,411</u>
Intergovernmental Taxes and Dues:			
VLCT Dues	4,992	4,992	0
CCRPC Dues	11,259	11,259	0
County Tax	40,908	43,958	(3,050)
	<u>57,159</u>	<u>60,209</u>	<u>(3,050)</u>

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TOWN OF CHARLOTTE, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Variance Favorable/ (Unfavorable)
Transfers:			
Transfer to Highway Reserve Fund	\$ 0	\$ 66,581	\$ (66,581)
Transfer to Recreation Capital Fund	1,500	1,500	0
Transfer to Conservation Fund	90,000	90,000	0
Transfer to Fire & Rescue Capital Fund	100,000	100,000	0
Transfer to Repairs and Improvements Fund	51,000	51,000	0
Transfer to Trails Reserve Fund	5,000	5,000	0
Transfer to Bridge Reconstruction Fund	455,000	0	455,000
Total Transfers	702,500	314,081	388,419
Fire and Rescue Appropriation:	557,139	557,139	0
Total Expenditures	3,459,425	3,028,051	431,374
Excess/(Deficiency) of Revenues Over Expenditures	\$ (203,140)	(257,677)	\$ (54,537)
Adjustments to Reconcile from the Budgetary Basis of Accounting to the Modified Accrual Basis of Accounting:			
HRA Fund Income		1	
HRA Fund Transfer In		53,000	
HRA Fund Expenses		(56,660)	
Net Change in Fund Balance		(261,336)	
Fund Balance - July 1, 2015		389,178	
Fund Balance - June 30, 2016		\$ 127,842	

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
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 VMERS DEFINED BENEFIT PLAN
 JUNE 30, 2016

	2016	2015
Total Plan Net Pension Liability	\$ 77,095,810	\$ 9,126,613
Town's Proportion of the Net Pension Liability	0.1252%	0.1175%
Town's Proportionate Share of the Net Pension Liability	\$ 96,554	\$ 10,723
Town's Covered Employee Payroll	\$ 353,746	\$ 325,703
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll	27.2947%	3.2923%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.42%	98.32%

Notes to Schedule

Benefit Changes: None.

Changes in Assumptions: The discount rate used to measure the net pension liability was lowered from 8.23% to 7.95%, due to the adoption by the Board of Trustees of a 7.95% expected future rate of return on assets for funding purposes.

Fiscal year 2015 was the first year of implementation, therefore, only two years are shown.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS
 VMERS DEFINED BENEFIT PLAN
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>2016</u>	<u>2015</u>
Contractually Required Contribution (Actuarially Determined)	\$ 19,456	\$ 17,507
Contributions in Relation to the Actuarially Determined Contributions	<u>19,456</u>	<u>17,507</u>
Contribution Excess/(Deficiency)	<u>\$ 0</u>	<u>\$ 0</u>
Town's Covered Employee Payroll	\$ 353,746	\$ 325,703
Contributions as a Percentage of Town's Covered Employee Payroll	5.500%	5.375%

Notes to Schedule

Valuation Date: June 30, 2015

Fiscal year 2015 was the first year of implementation, therefore, only two years are shown.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Total
<u>ASSETS</u>			
Cash	\$ 7,171	\$ 0	\$ 7,171
Receivables	0	4,562	4,562
Due from Other Funds	187,613	100,474	288,087
Total Assets	\$ 194,784	\$ 105,036	\$ 299,820
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts Payable	\$ 141	\$ 4,656	\$ 4,797
Total Liabilities	141	4,656	4,797
Fund Balances:			
Restricted	35,498	52,788	88,286
Committed	139,584	47,592	187,176
Assigned	19,561	0	19,561
Total Fund Balances	194,643	100,380	295,023
Total Liabilities and Fund Balances	\$ 194,784	\$ 105,036	\$ 299,820

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TOWN OF CHARLOTTE, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Capital Projects Funds	Total
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Intergovernmental	\$ 16,616	\$ 179,904	\$ 196,520
Permits, Licenses and Fees	14,445	0	14,445
Donations	17,896	45,030	62,926
Other	<u>0</u>	<u>3,380</u>	<u>3,380</u>
 Total Revenues	 <u>48,957</u>	 <u>228,314</u>	 <u>277,271</u>
Expenditures:			
General Government	575	11,374	11,949
Highways and Streets	48	0	48
Culture and Recreation	13,641	1,050	14,691
Community Development	12,594	0	12,594
Cemetery	1,144	0	1,144
Capital Outlay:			
Highways and Streets	15,430	278,819	294,249
Culture and Recreation	<u>0</u>	<u>74,387</u>	<u>74,387</u>
 Total Expenditures	 <u>43,432</u>	 <u>365,630</u>	 <u>409,062</u>
Excess/(Deficiency) of Revenues Over Expenditures	 <u>5,525</u>	 <u>(137,316)</u>	 <u>(131,791)</u>
Other Financing Sources/(Uses):			
Transfers In	0	57,500	57,500
Transfers Out	<u>(25,000)</u>	<u>0</u>	<u>(25,000)</u>
 Total Other Financing Sources/(Uses)	 <u>(25,000)</u>	 <u>57,500</u>	 <u>32,500</u>
Net Change in Fund Balances	(19,475)	(79,816)	(99,291)
Fund Balances - July 1, 2015	<u>214,118</u>	<u>180,196</u>	<u>394,314</u>
Fund Balances - June 30, 2016	<u>\$ 194,643</u>	<u>\$ 100,380</u>	<u>\$ 295,023</u>

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TOWN OF CHARLOTTE, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2016

	Scenic Preservation Fund	Community Library Fund	Reappraisal Fund	Restoration of Records Fund	Cemetery Fund	Ski Program Fund	Conservation Commission Fund	Tree Fund	Mack Scholarship Fund	Affordable Housing Fund	Total
ASSETS											
Cash	\$ 0	\$ 3,171	\$ 0	\$ 0	\$ 4,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,171
Due from Other Funds	<u>12</u>	<u>141</u>	<u>19,561</u>	<u>9,751</u>	<u>0</u>	<u>9,455</u>	<u>578</u>	<u>4,623</u>	<u>3,908</u>	<u>139,584</u>	<u>187,613</u>
Total Assets	<u>\$ 12</u>	<u>\$ 3,312</u>	<u>\$ 19,561</u>	<u>\$ 9,751</u>	<u>\$ 4,000</u>	<u>\$ 9,455</u>	<u>\$ 578</u>	<u>\$ 4,623</u>	<u>\$ 3,908</u>	<u>\$ 139,584</u>	<u>\$ 194,784</u>
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts Payable	\$ 0	\$ 141	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 141
Total Liabilities	<u>0</u>	<u>141</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>141</u>
Fund Balances:											
Restricted	12	3,171	0	9,751	4,000	9,455	578	4,623	3,908	0	35,498
Committed	0	0	0	0	0	0	0	0	0	139,584	139,584
Assigned	<u>0</u>	<u>0</u>	<u>19,561</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,561</u>
Total Fund Balances	<u>12</u>	<u>3,171</u>	<u>19,561</u>	<u>9,751</u>	<u>4,000</u>	<u>9,455</u>	<u>578</u>	<u>4,623</u>	<u>3,908</u>	<u>139,584</u>	<u>194,643</u>
Total Liabilities and Fund Balances	<u>\$ 12</u>	<u>\$ 3,312</u>	<u>\$ 19,561</u>	<u>\$ 9,751</u>	<u>\$ 4,000</u>	<u>\$ 9,455</u>	<u>\$ 578</u>	<u>\$ 4,623</u>	<u>\$ 3,908</u>	<u>\$ 139,584</u>	<u>\$ 194,784</u>

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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, 2016

	Scenic Preservation Fund	Community Library Fund	Reappraisal Fund	Restoration of Records Fund	Cemetery Fund	Ski Program Fund	Conservation Commission Fund	Tree Fund	Mack Scholarship Fund	Affordable Housing Fund	Total
Revenues:											
Intergovernmental	\$ 0	\$ 0	\$ 16,616	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,616
Permits, Licenses and Fees	0	0	0	4,191	0	10,254	0	0	0	0	14,445
Donations	0	2,197	0	0	4,000	0	0	10,200	1,499	0	17,896
Total Revenues	0	2,197	16,616	4,191	4,000	10,254	0	10,200	1,499	0	48,957
Expenditures:											
General Government	0	0	25	550	0	0	0	0	0	0	575
Highways and Streets	48	0	0	0	0	0	0	0	0	0	48
Culture and Recreation	0	4,382	0	0	0	8,953	0	0	306	0	13,641
Community Development	0	0	0	0	0	0	0	7,594	0	5,000	12,594
Cemetery	0	0	0	0	1,144	0	0	0	0	0	1,144
Capital Outlay:											
Highways and Streets	15,430	0	0	0	0	0	0	0	0	0	15,430
Total Expenditures	15,478	4,382	25	550	1,144	8,953	0	7,594	306	5,000	43,432
Excess/(Deficiency) of Revenues Over Expenditures	(15,478)	(2,185)	16,591	3,641	2,856	1,301	0	2,606	1,193	(5,000)	5,525
Other Financing Sources/(Uses):											
Transfers Out	0	0	(25,000)	0	0	0	0	0	0	0	(25,000)
Total Other Financing Sources/(Uses)	0	0	(25,000)	0	0	0	0	0	0	0	(25,000)
Net Change in Fund Balances	(15,478)	(2,185)	(8,409)	3,641	2,856	1,301	0	2,606	1,193	(5,000)	(19,475)
Fund Balances - July 1, 2015	15,490	5,356	27,970	6,110	1,144	8,154	578	2,017	2,715	144,584	214,118
Fund Balances - June 30, 2016	\$ 12	\$ 3,171	\$ 19,561	\$ 9,751	\$ 4,000	\$ 9,455	\$ 578	\$ 4,623	\$ 3,908	\$ 139,584	\$ 194,643

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2016

	Repairs and Improvements Fund	Trails Reserve Fund	Recreation Capital Fund	Thorp Barn Fund	Highway Capital Reserve Fund	Total
<u>ASSETS</u>						
Receivables	\$ 4,562	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,562
Due from Other Funds	<u>37,707</u>	<u>8,338</u>	<u>1,547</u>	<u>7,507</u>	<u>45,375</u>	<u>100,474</u>
Total Assets	<u>\$ 42,269</u>	<u>\$ 8,338</u>	<u>\$ 1,547</u>	<u>\$ 7,507</u>	<u>\$ 45,375</u>	<u>\$ 105,036</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts Payable	\$ 4,562	\$ 0	\$ 0	\$ 0	\$ 94	\$ 4,656
Total Liabilities	<u>4,562</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>94</u>	<u>4,656</u>
Fund Balances:						
Restricted	0	0	0	7,507	45,281	52,788
Committed	<u>37,707</u>	<u>8,338</u>	<u>1,547</u>	<u>0</u>	<u>0</u>	<u>47,592</u>
Total Fund Balances	<u>37,707</u>	<u>8,338</u>	<u>1,547</u>	<u>7,507</u>	<u>45,281</u>	<u>100,380</u>
Total Liabilities and Fund Balances	<u>\$ 42,269</u>	<u>\$ 8,338</u>	<u>\$ 1,547</u>	<u>\$ 7,507</u>	<u>\$ 45,375</u>	<u>\$ 105,036</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, 2016

	Repairs and Improvements Fund	Trails Reserve Fund	Recreation Capital Fund	Thorp Barn Fund	Highway Capital Reserve Fund	Total
Revenues:						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 179,904	\$ 179,904
Donations	37,863	5,570	1,097	500	0	45,030
Other	<u>3,380</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,380</u>
Total Revenues	<u>41,243</u>	<u>5,570</u>	<u>1,097</u>	<u>500</u>	<u>179,904</u>	<u>228,314</u>
Expenditures:						
General Government	10,718	0	0	656	0	11,374
Culture and Recreation	0	0	1,050	0	0	1,050
Capital Outlay:						
Highways and Streets	0	0	0	0	278,819	278,819
Culture and Recreation	<u>67,087</u>	<u>7,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,387</u>
Total Expenditures	<u>77,805</u>	<u>7,300</u>	<u>1,050</u>	<u>656</u>	<u>278,819</u>	<u>365,630</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(36,562)</u>	<u>(1,730)</u>	<u>47</u>	<u>(156)</u>	<u>(98,915)</u>	<u>(137,316)</u>
Other Financing Sources:						
Transfers In	<u>51,000</u>	<u>5,000</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>57,500</u>
Total Other Financing Sources	<u>51,000</u>	<u>5,000</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>57,500</u>
Net Change in Fund Balances	14,438	3,270	1,547	(156)	(98,915)	(79,816)
Fund Balances - July 1, 2015	<u>23,269</u>	<u>5,068</u>	<u>0</u>	<u>7,663</u>	<u>144,196</u>	<u>180,196</u>
Fund Balances - June 30, 2016	<u>\$ 37,707</u>	<u>\$ 8,338</u>	<u>\$ 1,547</u>	<u>\$ 7,507</u>	<u>\$ 45,281</u>	<u>\$ 100,380</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
COMBINING SCHEDULE OF NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
JUNE 30, 2016

	Serrell Fund	Trustee of Public Funds Fund	Total
<u>ASSETS</u>			
Cash	\$ 2,747	\$ 21,598	\$ 24,345
Investments	<u>0</u>	<u>499,212</u>	<u>499,212</u>
Total Assets	<u>\$ 2,747</u>	<u>\$ 520,810</u>	<u>\$ 523,557</u>
<u>LIABILITIES AND NET POSITION</u>			
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Position:			
Restricted:			
Held in Trust for Individuals and Organizations	<u>2,747</u>	<u>520,810</u>	<u>523,557</u>
Total Liabilities and Net Position	<u>\$ 2,747</u>	<u>\$ 520,810</u>	<u>\$ 523,557</u>

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, 2016

	Serrell Fund	Trustee of Public Funds Fund	Total
Additions:			
Investment Income	\$ 0	\$ 17,357	\$ 17,357
Donations	192	0	192
Total Additions	192	17,357	17,549
Deductions:			
Scholarships	935	0	935
Grandview Cemetery	0	2,690	2,690
CCS Library	0	5,731	5,731
Miscellaneous	0	2,734	2,734
Total Deductions	935	11,155	12,090
Change in Net Position	(743)	6,202	5,459
Net Position - July 1, 2015	3,490	514,608	518,098
Net Position - June 30, 2016	\$ 2,747	\$ 520,810	\$ 523,557

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
SCHEDULE OF TAXES RAISED
FOR THE YEAR ENDED JUNE 30, 2016

April 2015 Grandlist Used for Fiscal Year 2016 Taxes:

Homestead Education Grandlist	\$ 6,315,921.47
Non-Residential Grandlist	\$ 3,234,366.35
Municipal Grandlist	\$ 9,569,465.62

Tax Rates:

Homestead Education Tax Rate	1.5145
Non-Residential Education Tax Rate	1.4609
Municipal Tax Rate	0.1431
Local Agreement Tax Rate	0.0008

Charlotte's Fiscal Year 2016 Education Property Tax Liability:

Residential Taxes	\$ 9,565,463.00
Nonresidential Taxes	<u>4,725,086.00</u>

Total Property Tax Liability for State Education Fund 14,290,549.00

Municipal Taxes	1,367,106.50
Local Agreement Taxes to Cover Education Liability for Exempt Properties	<u>(7,655.57)</u>

Total Education and Municipal Taxes Expected to be Raised \$ 15,649,999.93

Allocation of State Education Taxes:

Transfer to Charlotte Central School for School Budget	\$ 6,413,973.00
Transfer to Charlotte Central School for State Transportation Aid	96,294.00
Transfer to Champlain Valley Union High School	<u>3,078,434.00</u>

Total to District Schools 9,588,701.00

.225 of 1% of Residential and Non-Residential Liability Retained by Town	29,330.46
Income Sensitivity Credits to Charlotte Residents, Education Tax	1,501,259.00
Income Sensitivity Credits to Charlotte Residents, Municipal Tax	9,002.63
Balance to State Education Fund	<u>3,171,258.54</u>

Total Allocation of State Education Taxes 14,299,551.63

Municipal Taxes Received	1,241,154.41
Delinquent Taxes	<u>109,293.89</u>

Total Fiscal Year 2016 Property Taxes \$ 15,649,999.93

See Disclaimer in Accompanying Independent Auditor's Report.

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

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Chad A. Hewitt, CPA
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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, Vermont 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, 2016, 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 November 28, 2016.

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. 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, material weaknesses may exist that have not been identified.

Compliance and Other Matters

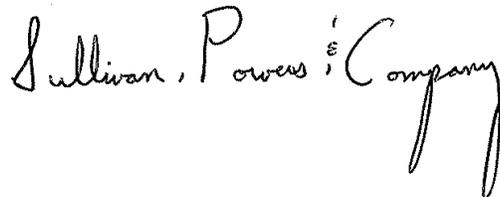
As part of obtaining reasonable assurance about whether the Town of Charlotte, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a 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".

However, we noted certain other matters that we reported to the management of the Town of Charlotte, Vermont in a separate letter dated November 28, 2016.

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.

November 28, 2016
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'.

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

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Wendy C. Gilwee, CPA
[VT Lic. #92-000180](#)

November 28, 2016

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

We have audited 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, 2016 and have issued our report thereon dated November 28, 2016. 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 our audit procedures 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.

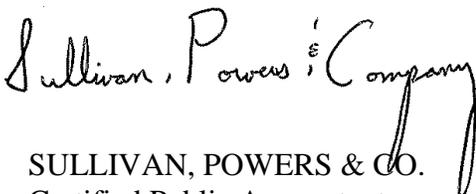
Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

However, we have noted other matters during our audit, as indicated in the accompanying Schedule of Recommendations, that may be 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 be in the process of being 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 RECOMMENDATIONS
JUNE 30, 2016

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. The Town utilizes a log sheet to track cash received. A cash register would allow the Town to reconcile the register tape to the daily deposits to ensure that all cash recorded in the cash register is included in the deposit. A cash register would also provide a safeguard over cash assets.

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 RECOMMENDATIONS
JUNE 30, 2016

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.

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 that 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 challenge of recruiting, training and retaining a core group of volunteer responders. In addition to this on-going effort to sustain volunteer levels we have found it increasingly challenging to attract and 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 seen a significant net decline in volunteers over the past several years but has nevertheless maintained a small but dedicated core of volunteers. Attracting new volunteer rescue members has proven very difficult in Charlotte, and indeed, throughout the state of Vermont. We hope that some of our new community education and outreach programs such as CPR training will attract additional members.

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. In the coming year CVFRS will be assessing the need to have some form of paid executive management.

Going Forward

CVFRS continues to build on its strong base 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 staff compensation policy. The level of internal cooperation and cross training within CVFRS and with neighboring departments continues to build. 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.

Corporate Board Members (as at 6/30/16)

John Snow, President
Jon Davis, Vice President
Joe Congdon, Secretary
Richard St. George, Fire Chief
Caitlin Herr, Rescue Chief

Andrew Haigney, Member-at-Large
Fritz Tegatz, Select Board Liaison
Julian Kulski, Community Member
Ellie Russell, Advisory Member - HR Committee

Respectfully submitted,
John R. Snow
Corporate President

FY 2016 Charlotte Volunteer Fire Department Annual Report

The volunteers of the Charlotte Fire Department responded to 201 emergency calls during fiscal year 2016, the second year in a row that we exceeded 200 calls. The call breakdown is as follows:

FY 2016 Emergency Responses: 201

Rescue & Emergency Service	39%
False alarms	28%
All fires (Structure, Vehicle, Grass, and Other types)	14%
Hazardous Condition	10%
Service call, Public assist	6%
Overpressure rupture, explosion	1%
Weather related/Special Incidents	1%

Operating Smoke and Carbon Monoxide detectors are required in all residences and they have saved lives in Charlotte. Please change the batteries twice a year (**Change your clocks, Change your batteries**) and test these detectors at least annually and replace them if they are more than 7 years old. Most of the fire or CO alarm activation calls could be prevented with annual maintenance of the alarm systems.

Twenty-seven active members spent approximately 1,100 hours responding to these emergency calls. In addition they spent another approximate 3,000 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 our weekly training with specialized courses including rope rescue, vehicle extrication, ice and water rescue, and search and rescue. The Point Bay Marina generously donated dock space allowing our Fire Rescue boat to remain in the water all season.

In FY 2016 we welcomed four new members. We would like to welcome Crystal Dykema, Marc Hachey, Carr Montgomery and Ryan Wiklund to the Charlotte Volunteer Fire & Rescue Services. Our daytime firefighter has been promoted to Assistant Chief to better utilize his experience. We have been able to enhance our Active911 system to include tablets on our apparatus, this enables mapping to the incident as well dry hydrant locations. We have instituted a residential and commercial Knox Box system, for more information, visit our website or call the station. Charlotte Fire has also started assisting Charlotte Rescue on medical calls.

Anyone interested in exploring ways they might assist with any aspect of the Fire Department's operation is always welcome to contact us or stop by the Station weekdays between 8 and 4 and speak with Assistant Chief Rob Mullin. You are also welcome to stop in any Wednesday evening at 6:30pm when we are training or having a business meeting. We are still in dire need for members that are available for daytime response. The station number is 425-3111.

We appreciate Auxiliary members Rita St. George, Dawn St. George, Jennifer Bora, Denise Therrien, Shannon Blow and Jessica Aube Lucia who provided invaluable support for Fire and Rescue at CVFRS special functions such as Halloween, Santa's visit, and weekend training classes. Thanks also to our Corporate Administrator, Patrice Machavern, who has done an amazing job helping with organization, financial reporting, special funds accounting, maintaining training and call records, assistance with grant applications, the inventory and audit. Thanks to her efforts, our Fire Department is more organized and operating more efficiently. Engineer Mike Gill continues to perform essential maintenance and repairs to keep the Fire and Rescue vehicles running in top condition and our organization is very fortunate to have someone serving with his expertise and experience.

Check us out on Facebook and our website at www.cvfrs.com

Respectfully submitted,

Richard St. George, Fire Chief

OFFICERS:

Chief	Dick St. George, FF 2	Phone 922-4994
Asst. Chief	Rob Mullin, FO 2	
Asst. Chief	Chris Davis, FF	
Captain	Devin St. George, FF 2	
1 st Lieutenant	Jon Davis, FF	
Secretary	Joe Congdon	
Engineer	Mike Gill	
Treasurer		

MEMBERS:

Philip Bothwell	Crystal Dykema	Stu Melvin, FF 1
Joe Congdon	Marc Hachey	Carr Montgomery, FF 1
Mike Cook	Andrew Haigney	Cathrine Richards, FF 1
Tom Cosinuke	Brianna Hanlon	Fritz Tegatz
Trevor Denton, FF 1	Bryan LaBarge, FF 2	Zach Trono, FF 1
Andrew Dickerson, FF 2	Skip Lucia, FF 1	John Snow, FF 1
Ryan Donnelly	Chris Mack	Ryan Wiklund

SPECIAL MEMBERS

Kip Mesirow	Mike Gill	Josh Flore
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Fire Dept. Auxiliary Members:

Rita St. George	Jennifer Bora	Jessica Lucia
Dawn St. George	Denise Therrien	Shannon Blow

Dial 911 for an EMERGENCY.

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. All fires must be out before dark.

Please call in for **camp fires** to prevent false alarms from being called in by passers-by.

2016 CHARLOTTE VOLUNTEER RESCUE SQUAD ANNUAL REPORT

Charlotte Volunteer Rescue Squad (CVRS) provides emergency medical service to Charlotte and surrounding communities. CVRS is licensed as a Paramedic Level service by the State of Vermont – the highest level available. In FY16 we responded to **364 calls**, slightly lower than our number of 380 calls in FY15. While most of these calls were in the Town of Charlotte a very significant percentage were in the surrounding communities of Shelburne, Vergennes, Ferrisburgh and Hinesburg.

All CVRS ambulance responses are staffed and equipped to provide advanced life support (ALS) care. In FY16 84% of our patients transported received ALS level treatments. Such care is provided by the Advanced Emergency Medical Technicians (AEMTs) or Paramedics who are on duty 24 hours a day, seven days a week at Charlotte Rescue. In FY2016 our ambulance was rolling within an average of 1 minute and 36 seconds from notification of a call. This is a record fast response for our service.

CVRS is sustained by its small but dedicated core of volunteers. Volunteer staff are all certified in CPR and contribute as drivers, Emergency Medical Responders (EMRs) and basic Emergency Medical Technicians (EMTs). These positions require hundreds of hours of training and service coverage each year. Volunteers also donate additional time to provide “first response” when ambulance service may be delayed and to “jump” calls (assisting on calls when not already scheduled for the shift.)

While volunteers remain the heart of our service, the evolution of high level pre-hospital medical care has required us to rely more and more on paid staff for the basic staffing of the ambulance. In future years, we anticipate that the role of our volunteers will shift toward enhancing the quality of our response and volunteers will become more actively engaged in “hands on” patient care. This will also allow us to offer more flexibility in time and type of volunteer commitment required with the hope that this will make it possible for more members of the community to join our team.

CVRS has an outstanding group of volunteer and paid staff. We are always looking for new faces and past members to assist us with our goal of providing emergency medical care, medical transportation and education to the community. In the coming year, we will offer an expanded CPR training for the broader Charlotte community including an “on demand” hands only CPR training. We welcome individuals to come to our station for tours and pick up an application. For more information about joining the Rescue Service please call 425-3111. We can provide all of the training you will need to become a member!

Active Volunteer Rescue Service Members (as of June 30, 2016):

Meg Modley, EMT (*Secretary*) Matt Bijur, EMT Rob Mullin, AEMT (*special member*)
David McNally, EMT (*Treasurer*) John Snow, EMR

Members on Leave (as of June 30, 2016)

Pam Dawson, EMT

Paid Rescue Staff (as of June 30, 2016)

Caitlin Herr, Paramedic (*Rescue Chief*)
Nate Dow, AEMT (Training Officer)

Jared Bomba, AEMT	Michael Gordon, AEMT	Cheryl Schrader, AEMT
Fletcher Bundy, EMT	Marc Hachey, AEMT	Olivia Snyder, AEMT
Chris Clougherty, AEMT	Kat Ioannou, Paramedic	Ryan Wiklund, AEMT
Joseph Congdon, EMT	Harrison Miller, AEMT	
Ryan Donnelly, EMR	Ryan McLoughlin, AEMT	

Finally, we wish to thank the families of all our staff who have supported us through our time away from home providing the best medical care possible to the Town of Charlotte.

Respectfully submitted,
Caitlin Herr, Paramedic, Rescue Chief



Report to the Town of Charlotte

CVFRS Non-public "Special" Funds

A brief description of each special fund and its last fiscal year summary of activity follow. During the fiscal year ending June 30, 2016, significant purchases from these funds include: IV Pumps, thermal imaging cameras, bunker gear and struts to enhance operations, CPR Training Materials to support Community Outreach, building and communication improvements, and Honor Guard equipment identified on member approved project list, as well as 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 aging tower 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 7/1/15 – 6/30/16

<u>Revenue</u>		
Verizon Lease Payments	\$	29,087
Interest		<u>484</u>
	\$	29,571
<u>Expenses</u>		
Portable Radios / Pagers	\$	5,740
Taxes		5,379
Antenna		3,861
Communication Enhancements		1,662
Licensing Fees		467
Bank Charges & Postage		<u>28</u>
	\$	17,137
Change in Net Assets	\$	12,434



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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, CPR training material to enhance community outreach, and improvements to the station are examples of how the income from this Trust is expended.

Harriet U. Barrows Trust Account Summary 7/1/15 – 6/30/16

Revenue

Trust income	\$	43,904
Town Capital Fund		17,151
Targeted Donation		4,000
Interest		<u>169</u>
Total Income	\$	65,224

Expenses

Thermal Imaging Cameras	\$	22,024
Hydra-Fusion Struts		8,059
Bunker Gear		7,643
40' Storage Container		5,346
Building Improvements		3,433
IV Pump		2,727
CPR Training Materials		2,096
Honor Guard Uniforms		1,134
Bank Charges		<u>6</u>
Total Expenses	\$	52,468
Change in Net Assets	\$	12,756



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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 7/1/15 – 6/30/16

Revenue

Donations	\$	985
Interest Earned		<u>6</u>
Total Income	\$	991

Expenses

Cable for duty crew	\$	99
Fire & Ice Expenses		<u>18</u>
Total Expenses	\$	117

Change in Net Assets	\$	874
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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 7/1/15 – 6/30/16

Revenue

Donations	\$	3,991
Fire & Ice Receipts		2,448
Town Day Receipts		1,410
Program Services		<u>852</u>
Total Income	\$	8,701

Expenses

Fire & Ice Expenses	\$	3,170
Members Ts, Sweatshirts, Hats		1,926
Town Party Expenses		432
Halloween Candy		300
Auxiliary Support		180
Training		60
Bank Charges		<u>12</u>
Total Expenses	\$	6,080

Change in Net Assets	\$	2,621
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**CHARLOTTE VOLUNTEER FIRE
AND RESCUE SERVICES, INC.**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

JUNE 30, 2016

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.

JUNE 30, 2016

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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, 2016 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 2015 financial statements which were audited by us and, in our report dated December 17, 2015, we 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, 2016 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 & Duchabau, P.C.

Vergennes, Vermont
November 11, 2016
Vermont Registration #108880

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2016
(With Summarized Information for 2015)

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and cash equivalents - operating fund (Note 1)	\$ 67,958	\$ 42,548
Cash - special funds (Notes 1 & 9)	162,080	125,989
Prepaid expenses and other assets	31,330	25,673
Accounts receivable, net of allowance (Note 1)	11,458	11,483
Property and equipment, net of accumulated depreciation (Notes 3 & 6)	1,545,739	1,627,015
Beneficial interest in perpetual trust (Note 8)	<u>1,464,322</u>	<u>1,430,316</u>
TOTAL ASSETS	<u>\$ 3,282,887</u>	<u>\$ 3,263,024</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 8,802	\$ 5,003
Accrued expenses	<u>18,714</u>	<u>6,910</u>
Total Liabilities	<u>27,516</u>	<u>11,913</u>
Net Assets:		
Unrestricted	431,860	384,639
Temporarily restricted (Note 6)	1,359,189	1,436,156
Permanently restricted (Note 8)	<u>1,464,322</u>	<u>1,430,316</u>
Total Net Assets	<u>3,255,371</u>	<u>3,251,111</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,282,887</u>	<u>\$ 3,263,024</u>

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016
(With Summarized Information for 2015)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2016 Total	2015 Total
SUPPORT AND REVENUE:					
Town appropriation - operating (Notes 1 & 6)	\$ 546,497	\$ 10,642	\$ -	\$ 557,139	\$ 510,960
Town appropriation - capital (Notes 1 & 6)	-	17,151	-	17,151	-
State of Vermont capital grant	-	-	-	-	26,942
Other contributions and special events	13,334	-	-	13,334	5,915
Program service revenue (Note 1)	115,022	-	-	115,022	109,790
Income from perpetual trust (Note 8)	43,904	-	34,006	77,910	2,482
Rental income (Note 4)	29,087	-	-	29,087	28,240
Gain on the disposition of property & equipment	10,738	-	-	10,738	10,300
Interest and other income	709	-	-	709	3,513
Net assets released from restrictions:					
Satisfaction of program restrictions	104,760	(104,760)	-	-	-
TOTAL SUPPORT AND REVENUE	864,051	(76,967)	34,006	821,090	698,142
EXPENSES AND LOSSES:					
Program services:					
Fire	272,058	-	-	272,058	284,796
Rescue	486,313	-	-	486,313	477,193
Supporting services:					
Management and general	51,303	-	-	51,303	44,386
Fundraising	7,156	-	-	7,156	9,164
TOTAL EXPENSES	816,830	-	-	816,830	815,539
CHANGE IN NET ASSETS	47,221	(76,967)	34,006	4,260	(117,397)
NET ASSETS, beginning of year	384,639	1,436,156	1,430,316	3,251,111	3,368,508
NET ASSETS, end of year	\$ 431,860	\$ 1,359,189	\$ 1,464,322	\$ 3,255,371	\$ 3,251,111

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016
(With Summarized Information for 2015)

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 4,260	\$ (117,397)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Town appropriation - capital	(17,151)	-
Depreciation	145,141	147,329
(Income) loss from perpetual trust	(34,006)	20,131
(Increase) decrease in operating assets:		
Prepaid expenses and other assets	(5,657)	(3,163)
Accounts receivable	25	17,904
Increase (decrease) in operating liabilities:		
Accounts payable	3,799	(8,778)
Accrued expenses	11,804	(21,591)
Deposits received	<u>-</u>	<u>(10,400)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>108,215</u>	<u>24,035</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(46,714)	(76,262)
Net change in special funds	<u>(36,091)</u>	<u>11,108</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(82,805)</u>	<u>(65,154)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
None	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	25,410	(41,119)
CASH AND CASH EQUIVALENTS:		
Beginning of year	<u>42,548</u>	<u>83,667</u>
End of year	<u>\$ 67,958</u>	<u>\$ 42,548</u>
Supplemental Disclosures:		
Property and equipment paid for by the Town of Charlotte	\$ 27,793	\$ 8,580

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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, 2016

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, 2015 and \$9,370 at June 30, 2016.

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, 2015, 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 30th:

	<u>2016</u>	<u>2015</u>
Land, building and improvements	\$ 644,729	\$ 644,729
Vehicles and equipment	2,181,228	2,127,745
Office equipment	<u>15,490</u>	<u>13,473</u>
Subtotal	2,841,447	2,785,947
Less - accumulated depreciation	<u>(1,295,708)</u>	<u>(1,158,932)</u>
Net property and equipment	<u>\$ 1,545,739</u>	<u>\$ 1,627,015</u>

Additions to equipment are recorded at cost when purchased and at market value when donated. Depreciation, amounting to \$145,141 and \$147,329 for the fiscal years ended June 30, 2016 and 2015, 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, 2016

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** (\$557,139 and \$557,215 for the fiscal years ending June 30, 2016 and 2017, 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 30th. 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 2015, the Town and CVFRS agreed to a balance in the Operating Reserve Fund - as of June 30, 2015 – of \$23,398 and, in October 2016, the Town and CVFRS agreed to a balance in the Operating Reserve Fund - as of June 30, 2016 – of \$32,974. The amounts of the Operating Reserve Fund at June 30, 2015 and 2016 were less than the cap and no amounts were or 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 (\$0 and \$17,151 for the fiscal years ended June 30, 2015 and 2016, 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 (\$1,359,189 and \$1,436,156 as of June 30, 2016 and 2015, 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, 2016

NOTE 7 – CONDITIONAL PROMISES TO GIVE

With the exception of the Town appropriation, there were no conditional promises to give as of June 30, 2015 or 2016. 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 - \$43,904 and \$22,613 in the fiscal years ended June 30, 2016 and 2015, 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 - \$1,464,322 and \$1,430,316 at June 30, 2016 and 2015, 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 (a loss of \$20,131 for the fiscal year ended June 30, 2015 and a gain of \$34,006 for the fiscal year ended June 30, 2016).

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** (\$46,755 and \$26,091 at June 30, 2016 and 2015, respectively) with receipts from the quarterly perpetual trust distributions discussed above and expenditures used for special operating and capital purchases.
- **Tower fund** (\$102,807 and \$89,876 at June 30, 2016 and 2015, 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** (\$8,553 and \$7,131 at June 30, 2016 and 2015, respectively) with receipts from special fundraising events and designated contributions and expenditures for special fire operating and capital purchases.
- **Rescue services fund** (\$3,965 and \$2,891 at June 30, 2016 and 2015, 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, 2016

NOTE 10 – RETIREMENT PLAN

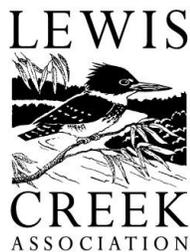
In July 2015, the Organization established a “Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)”, which is open to all employees whose annual compensation exceeds \$5,000. Employees can make contributions up to prescribed limits with CVFRS making matching contributions up to 3% of total compensation. The total related expense under the SIMPLE plan for the year ended June 30, 2016 was \$257.

NOTE 11 - SUBSEQUENT EVENTS AND REPORT ISSUANCE DATE

Management has evaluated “events” subsequent to June 30, 2016 through November 11, 2016 (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, 2016
 (With Summarized Information for 2015)

	Program Services		Supporting Services		2016 TOTAL	2015 TOTAL
	Fire Services	Rescue Services	Management & General	Fundraising		
Salaries, wages & member incentives	\$ 74,394	\$ 285,624	\$ 23,675	\$ 2,368	\$ 386,061	\$ 364,757
Benefits & taxes	6,316	33,476	2,010	201	42,003	39,826
Apparatus fuel	3,666	2,410	-	-	6,076	9,681
Apparatus repairs & maintenance	18,787	3,454	-	-	22,241	21,548
Bank charges & other fees	3,644	1,519	151	21	5,335	7,754
Building maintenance	7,035	7,035	1,407	156	15,633	17,207
Contracted services	6,287	18,300	-	-	24,587	22,050
Dues & subscriptions	2,409	1,080	198	22	3,709	2,498
Equipment repair & maintenance	20,493	1,091	141	16	21,741	33,082
Insurance	24,941	38,552	1,231	136	64,860	69,316
Other expenses	1,247	950	93	13	2,303	3,044
Professional fees	-	-	8,873	-	8,873	9,220
Protective clothing	11,051	891	-	-	11,942	12,338
Special event expenses	-	-	-	3,306	3,306	5,840
Supplies	4,769	12,236	154	21	17,180	14,211
Telephone	1,491	3,169	314	43	5,017	4,229
Training	7,229	5,485	-	-	12,714	12,472
Utilities	5,728	5,728	1,146	127	12,729	15,667
Depreciation	72,571	65,313	6,531	726	145,141	147,329
Unrelated business income taxes	-	-	5,379	-	5,379	3,470
	<u>\$ 272,058</u>	<u>\$ 486,313</u>	<u>\$ 51,303</u>	<u>\$ 7,156</u>	<u>\$ 816,830</u>	<u>\$ 815,539</u>



Lewis Creek Association 2016 Program Highlights

In 2016, the Lewis Creek Association hired Krista Hoffsis to coordinate LCA's programmatic activities. The LCA board is thrilled to be working with Krista who recently studied conservation biology and geography at UVM's Rubenstein School of Environment and Natural Resources. With Krista's interest in lake ecology and watershed health, she is excited to be coordinating the South Chittenden River Watch Program that monitors stream water quality and impacts to our bays and Lake Champlain. Krista is also coordinating the "Ahead of the Storm" project aimed at increasing community-wide understanding about the documented water quality and stormwater issues facing our towns today. Ahead of the Storm (AOTS) currently hosts fourteen property sites to be available for learning about and viewing optimal water quality improvement practices designed to address the more extreme weather events facing our towns today.

This year your contributions were critical in helping to leverage funds from the Lake Champlain Basin Program and VT Agency of Natural Resources. Grant funding helped to afford some of the projects highlighted below. LCA so enjoys working with towns and residents to improve the health of the special lands and waters in our two counties and seven towns. Our long standing partners include state and regional government groups, our watershed towns, LaPlatte Watershed Partnership, Lake Iroquois Association, South Chittenden River Watch, Addison County River Watch Collaborative, Vermont Family Forests, state and local land trusts, foundations and conservancies, Watersheds United Vermont and the Vermont Water Monitoring Council.

We welcome your interest! To join a board meeting or assist with special projects and board activities, please visit our library at lewiscreek.org and learn about daily activities on Facebook.

Program Highlights (\$100,000 annual budget)

Restoration and Conservation

Facilitated and completed two water quality improvement projects on properties in Shelburne & Charlotte
Year 8 - Thorp Kimball Invasive European Frogbit Plant Control - Charlotte
Year 5 - LaPlatte Invasive European Frogbit Plant Control - Shelburne
Year 2 - Invasive Yellow Iris Survey and Control - Ferrisburgh, Charlotte, Shelburne

Planning and Data Collection

Provided fiscal sponsorship support for Addison County River Watch Collaborative, South Chittenden River Watch and the LaPlatte Watershed Partnership.
Completed twelve Ahead of the Storm (AOTS) site assessments and designs to become AOTS water quality improvement demonstration sites.
Completed annual water quality sampling plans for the Lewis, LaPlatte, Thorp and Kimball streams.
Participated in the development of state rules to implement VT's Water Quality Law, Act 64.

Education and Outreach

Cosponsored two "Water Matters" (workshop & panel discussion) about water quality issues facing VT.
Completed the "Ahead of the Storm" (AOTS) educational materials to be shared at libraries and online.
Participated in a Shelburne Stormwater Summit panel discussion and two water quality education events.
Maintained the LCA website and Facebook site.
Prepared water quality scorecard maps for Charlotte, Hinesburg, and Shelburne.
Shared water quality conditions reports with towns, VT DEC and Chittenden Reg. Planning Commission.
Worked with three area schools to share the math & science behind installing AOTS sites on campuses.

*LCA BOARD of DIRECTORS and STAFF: Louis duPont, Chris Runcie - Starksboro, Judy Elson - Ferrisburgh;
Peter Erb, Andrea Morgante - Hinesburg; Chris Slesar- Monkton; Thomas Newcomb,
Susan Moegenburg- Shelburne; Stevie Spencer- Administration; Krista Hoffsis Program Coordinator;
Marty Illick- Executive Director*

Charlotte Land Trust

A major focus for the Charlotte Land Trust this past year was work on the renewal of the Charlotte Conservation Fund authorization, which was overwhelmingly approved at Town Meeting. For twenty years the Conservation Fund has been instrumental in helping preserve the very best of Charlotte's landscape. We were gratified at the show of support for the Fund and the larger goals that conservation helps accomplish. The CLT board extends our most sincere thanks to Charlotters for supporting the Fund. This is a wonderful town in which to be involved in land trust work!

CLT worked this past year, with the Vermont Land Trust, on a project to conserve 100 acres of very good farmland in the valley along Guinea Road. The project will likely have been completed by the time you read this report and will result in a young farmer acquiring land for his first farm. The Charlotte Conservation Fund was a key piece of the funding package for the project. Several other projects have been reviewed this year and may move forward in the coming year.

CLT takes seriously our responsibility to run an organized and efficient land trust. We are continually reviewing and updating policies and procedures to be consistent with best practice standards for land trusts nationwide. In 2016 our focus was on updates to a policy for easement amendments, with a revised policy adopted in the fall. Although amendments are rare, a policy with clear criteria, process and standards is essential.

This fall we hosted a walk at Raven Ridge, a Nature Conservancy property, for some of our longtime donors. The walk was lead by a Nature Conservancy naturalist and was a big success. We hope to host other such walks in the coming months.

In 2016, Jane Kiley joined CLT as a board member. We look forward to having her experience and expertise on the board.

Frances Foster	Jane Lawlis	Jessie Price
Marty Illick	Lindsay Longe	Mary Volk
Jane Kiley	Edd Merritt	David Watts
Kate Lampton	David Pill	



THE HISTORIC QUINLAN SCHOOLHOUSE, 2016

Eighteen years have passed since the little old Quinlan Schoolhouse first opened its restored door in 1998 to the townspeople of Charlotte. Often when families visited on Halloween night during the past few years, folks have exclaimed “Cool!” “I never knew this was here!” “What a great resource!” We realize that in the ensuing time, since “The Friends of the Quinlan Schoolhouse” incorporated with the voluntary assistance of attorney and historian Frank Thornton, many newcomers have settled in Charlotte. So we will use this year’s Town Report to retell the story of the school (one of 14 schools within a two mile walking distance of most families) which first served the community around 1850, and closed around 1948. (There are recordkeeping reasons too lengthy for this story to pinpoint the exact dates.) The Schoolhouse never had running water, electricity, or plumbing – two chilly outhouses sufficed!

Before 1998, the somewhat debilitated building, which had been used for farm storage, looked little like a schoolhouse. The Finkelstein family, new owners of the property near their home on Spear Street in East Charlotte, were interested in clearing the remains of the building. An engaged group of folks from the Conservation Commission, the Selectboard, and volunteers, worked together to have the building carefully dismantled, and moved board by board (it could not be moved as an entity because of obstacles including electric wires) to the Town Green, between the new library site and the Town Hall. The company of Charlotter John Hauenstein did the major work, and other area folks contributed to the foundation, and chimney, the painting and some interior reconstruction. Many Charlotters searched attics, barns and camps, contributing books, desks, maps, chalkboards and other furnishings appropriate to the time span when the school was active. But the greatest contributions came from the former students of the 1950 era, who, in the restored building, shared fond memories in a professionally produced video which is now available in the Charlotte Library. The Quinlan Schoolhouse can be visited on Halloween, at the annual Holiday Party, and on Town Green Celebrations. Classes can visit by request on other occasions, as did the group pictured below from the Charlotte Children’s Center, led by teachers Christine Birong-Smith and Becky Brinkerhoff. Come visit! To become a member of Friends of the Quinlan Schoolhouse and support this Charlotte resource, please send the membership fee of \$10.00 or more to *Friends of the Quinlan Schoolhouse*, C/O Susan Horsford, Treasurer, 1033 Converse Bay Rd. Charlotte, Vermont. It’s tax deductible! Thank you!

The Quinlan Schoolboard: Bob Chutter, President, Don Lockhart, Vice-President, Susan Horsford, Treasurer, Betty Ann Lockhart, Secretary, Aileen Chutter, Jenny Cole and Wendy Roth, Board Members.



Report of the Charlotte Historical Society

Historian Richard Allen of Williston, VT, gave a presentation and book signing on February 23 at the Charlotte Library for his book Ambition & Grit, The Life of Truman Naramore, Civil War Veteran and Entrepreneur, (<http://www.cchsvt.org/publications.html>) published by the Chittenden County Historical Society. Our own Kathleen McKinley Harris is on the publication committee of the CCHS that worked with Allen to bring his project to fruition. Naramore was born in Charlotte in 1838, grandson of Asa Naramore, a Revolutionary War veteran, POW, and one of Charlotte's early residents.

Our museum opened its doors on Sunday afternoons in July and August, as we have for several years, and loaned several artifacts for a Charlotte Library display for Archeology Month during September. We also continued our collaboration with the Charlotte Library by co-sponsoring on October 25 a fascinating presentation at the library by Jason Smiley on the Eddy family of spirit mediums of Chittenden, VT. On Sunday, December 4, our small but dedicated group came together to prepare for and host our annual Christmas Party at the museum, which was well attended.

Most inquiries coming to the society continue to involve families searching for ancestors who lived in Charlotte, and whether their houses might still be standing. With several genealogical websites and online resources such as Find-A-Grave, most visitors are aware of who their ancestors were, as well as the locations of their ancestors' burials, and whether or not their final resting places are in town; however, sometimes researchers need help in filling in some blanks on the family tree or locating a particular cemetery. We are hoping to set up an email inquiry option for the curious to contact us. At this time, most inquiries are going to the Town Clerk's office, which are then referred to us. Thanks to Mary and Christina.

Earlier this year, CHS President Dan Cole published a book entitled Upon Us Rests the Burden, The Civil War Experience of a Small Vermont Town, Volume 1. The book joins a series of recent publications that deal with Charlotte's history that moves from the story of the Charlotte whale (our official State fossil), the biography of Truman Naramore (the Civil War veteran and remarkable entrepreneur), to our society's publication of William Wallace Higbee's collected articles of town history, Around the Mountains. Jeff Howe's book on the Charlotte whale (www.jeff-howe.net/book-store.html) and Richard Allen's book on Naramore are both available from us when our museum is open. Around the Mountains is available at the Town Clerk's office, and Dan's book, a nominee for the Vermont Historical Society's 2016 Hathaway Award for Vermont history, is available at most online retailers and as an eBook.

The society is busy arranging a schedule of interesting presentations in 2017. We will publicize our events as soon as dates are set. Next summer, we plan to curate an exhibit at our museum on the Prindle family, one of the most influential and long-tenured families in Charlotte history.

Respectfully submitted,

Daniel T. Cole, President



FY2016 ANNUAL REPORT TOWN of CHARLOTTE

The Chittenden County Regional Planning Commission (CCRPC) is a political subdivision of the State created by the municipalities of Chittenden County in 1966 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 celebrated its 50th anniversary in 2016 and appreciates the continued opportunity to work with its municipal members to plan appropriately for the region's future to protect and improve the special quality of life that is shared throughout Chittenden County. In FY16, the CCRPC invested more than \$4.7 million in regional land use, transportation, emergency management, energy, natural resources, public engagement, training, and technical assistance. The program leverages nearly \$4.3 million in Federal and State investment with \$245,000 in municipal dues and another \$200,000 in local match for specific projects—a **9:1 return on investment**.

Town of Charlotte representatives to the CCRPC Board and other committees in FY16 were:

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

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.

TOWN of CHARLOTTE ACTIVITIES

In FY2016, the CCRPC provided assistance to Charlotte on the following projects and initiatives:

- **Rail Safety** – Reviewed rail safety plans and facilitated communication with local officials about the transportation of hazardous materials by rail through the town. Staff also helped the Select Board draft a letter to Vermont Rail concerning the risk management plan for storing loaded propane tank cars on the Charlotte rail siding.
- **Geographic Information Systems** – Developed the Charlotte Map Viewer, updated the Conserved Lands map and the Wildlife Habitat online map.
- **Byways** – Constructed and installed the Pease Mountain interpretive panel. Developed the Lake Champlain Byway Story map - <http://map.ccrpcvt.org/lcbyway/>.
- **Park and Ride Scoping Study** – Worked with VTrans and Dubois & King to add supplemental information to the scope of work and to complete the scoping of the Charlotte park and ride project. \$15,000 total consultant costs.
- **Ferry Road Safety Analysis** – CCRPC staff conducted a reconnaissance survey to investigate safety concerns along Ferry Road and recommended potential safety improvements.

Charlotte Projects in the Transportation Improvement Program (TIP)

The TIP (<http://www.ccrpcvt.org/our-work/our-plans/transportation-improvement-program/>) is a prioritized, multi-year list of transportation projects in Chittenden County. To receive federal funds, each transportation project, program or operation must be authorized through the TIP. Burlington projects included in the TIP are listed below. These projects are also identified in the FY2016 Vermont Agency of Transportation Capital Program for design or construction.

- **Seguin Covered Bridge Improvements** – \$881,650 for improvements to Seguin Covered Bridge (BR28) on Roscoe Road (TH36). This project is under construction and scheduled to be completed in 2016.
- **US 7 Reconstruction** – (Ferrisburgh line north 2.9 miles) \$19,227,603 project for road reconstruction. This project is under construction and scheduled to be completed in 2018.
- **Town Link Trail Connections Scoping Study** – \$53,000 for the scoping of two potential multi-use paths.

REGIONAL ACTIVITIES

- **50th anniversary** – The CCRPC celebrated its 50th anniversary throughout 2016, and hosted an event as part of its annual meeting in June, during which over 80 representatives of municipal, regional, and state government gathered to celebrate – including guest speaker Governor Peter Shumlin. CCRPC staff also developed a timeline that highlights some significant milestones, events, and other happenings throughout Chittenden County and beyond over the last 50 years. (<http://www.ccrpcvt.org/about-us/news/ccrpc-timeline/>)
- **Legislative Forum** – Hosted the 2nd annual Legislative Breakfast in December as a forum for a

short, focused conversation with local legislators and municipal representatives on key issues and high interest topics important to area municipalities for the 2015-2016 legislative session, including: smart growth, water quality, and municipal shared services.

[\(http://www.ccrpcvt.org/event/chittenden-county-municipal-legislative-breakfast/\)](http://www.ccrpcvt.org/event/chittenden-county-municipal-legislative-breakfast/)

- **ECOS Plan Annual Report** – The [2015 Annual Report](#) is a summary that highlights a number of regional accomplishments, trends, and high priority actions. The ECOS Plan is the combined Regional Plan, Metropolitan Transportation Plan, and Comprehensive Economic Development Strategy for Chittenden County. The ECOS Scorecard is our online platform that hosts the ECOS Partners’ shared measurement system that monitors how Chittenden County is doing with regard to achieving our shared ECOS goals.
 [\(https://app.resultsscorecard.com/Scorecard/Embed/8502\)](https://app.resultsscorecard.com/Scorecard/Embed/8502) The ECOS Plan was updated to better address a few state requirements on May 18, 2016. (<http://www.ccrpcvt.org/our-work/our-plans/ecos-regional-plan/>)
- **Supporting the STEM Industry Cluster and Young Professionals** – CCRPC examined these issues and produced a white paper in June 2016. This white paper explains the important role that the STEM cluster and young professionals play in the County’s economy; examines the current conditions of the STEM cluster and young professionals in Chittenden County; explores the building blocks necessary for growing the STEM cluster economy; and offers suggestions for future work that can be undertaken by the CCRPC to help support the STEM economy.
[\(http://www.ccrpcvt.org/our-work/economic-development/\)](http://www.ccrpcvt.org/our-work/economic-development/)
- **Emergency Management** – CCRPC, with Local Emergency Planning Committee 1 (LEPC 1 <http://www.ccrpcvt.org/about-us/committees/local-emergency-planning-committee/>), served as a key conduit between the City and the State in sharing damage assessment information after disasters, helped with emergency preparedness for hazardous materials incidents, hosted workshops on a wide array of emergency preparedness topics, and facilitated Incident Command System training.
- **All-Hazards Mitigation Plan** – CCRPC staff, in consultation with municipal staff, have been working to develop the 2016-2021 Chittenden County Multi-Jurisdictional All-Hazards Mitigation Plan along with individual Hazard Mitigation Plans for each municipality. These plans outline key municipal actions to address and mitigate against common hazards such as severe rainstorms and flooding. In addition to providing individual assistance to each of the member municipalities, the CCRPC helped to facilitate the Hazard Mitigation Plan Committee to develop comprehensive countywide mitigation strategies. (<http://www.ccrpcvt.org/our-work/emergency-management/hazard-mitigation-plan/>)
- **Transportation Demand Management** – The CCRPC, along with regional and state partners, continued hosting **Go! Chittenden County**, a one-stop-shop for information and advice about our region’s transportation resources (www.gochittendencounty.org). The CCRPC continues promoting the annual **Way to Go! Challenge** (www.waytogovt.org) to encourage sustainable transportation (non-single occupant vehicle travel) and demonstrate the environmental and financial benefits. The CCRPC also launched the **Travel Smarter** platform and campaign, a trip planner that provides a side-by-side comparison of the time, costs, distance, and calories

associated with driving, biking, walking, and taking the bus. (www.TravelSmarterVT.org)

- The **Intelligent Transportation System Plan** was adopted in January 2016 and describes how to best use telecommunications and technology to boost the efficiency of the transportation system and provide timely information on travel options. (<http://www.ccrpcvt.org/wp-content/uploads/2016/01/ITS-Plan-Update-Architecture-Final.pdf>)
- **Regional Active Transportation Plan** – The CCRPC is updating the Regional Pedestrian-Bicycle Plan to identify and make recommendations for a comprehensive, connected, accessible and safe regional network for walking and biking. (<http://www.ccrpcvt.org/our-work/our-plans/regional-bikeped-plan/>)
- **Diversity & Equity** – The CCRPC continues to use the **2014 Public Participation Plan (PPP)** to guide our focus on diversity and equity in all projects. (<http://www.ccrpcvt.org/our-work/our-plans/public-participation-plan/>)
- **Regional Technical Assistance** – Includes transportation technical assistance, GIS mapping, model municipal plans, bylaw and ordinance revisions, Act 250 application reviews, grant administration, build-out analyses, orthoimagery acquisition, and improving the VT Online Bridge and Culvert Inventory Tool (<http://www.vtculverts.org/>).
- **Education & Training** – The CCRPC held the Planning Commissioners’ Summit, Green Infrastructure trainings, and hosted a Regional Highway Safety Forum with VTrans. We continued hosting meetings and online webinars open to municipalities and regional partners covering topics such as: Equity Issues in Transportation Planning; Achieving Multimodal Networks: Applying Design Flexibility and Reducing Conflicts; Complete Streets policies; VOBCIT/VTCulverts (<http://www.vtculverts.org/>); and the entire 12-webinar series from the Associate of Pedestrian and Bicycling Professionals.
- **Byway** - Developed the Lake Champlain Byway Story map - <http://map.ccrpcvt.org/lcbyway/>
- **Neighbor Rides** – Since Spring 2013, CCRPC has been investing in Neighbor Rides to integrate volunteer drivers into human services transportation in order to increase access to transportation for seniors and persons with disabilities by offering a lower-cost mode of transport. (<http://www.unitedwaynwvt.org/Neighbor-Rides>)
- **Opioid Alliance** – The CCRPC was asked to serve as the backbone for the Chittenden County Opioid Alliance and hired a Program Director. The Opioid Alliance is a unique commitment from state, local government, and non-profit leaders to put forth a comprehensive mutually reinforcing approach to reducing opioid abuse and the ancillary burdens they bring to our community. (<http://www.ecosproject.com/chittenden-county-opioid-alliance>)
- **Building Homes Together** – The CCRPC, Champlain Housing Trust and Housing Vermont are leading a coordinated campaign to strengthen Chittenden County communities by building 3,500 homes by 2021 for people of all incomes, including 700 affordable homes. This campaign began in spring 2016. (<http://www.ecosproject.com/building-homes-together>)
- **Clean Water Advisory Committee** – The CCRPC formed the Clean Water Advisory Committee (CWAC) to oversee CCRPC activities and policy development regarding but not limited to, the

Vermont Lake Champlain TMDL Plan and its related plans and programs.

For further information about the CCRPC please visit <http://www.ccrpcvt.org/> or contact CCRPC Executive Director, Charlie Baker, cbaker@ccrpcvt.org, 802-846-4490 x23.



CHITTENDEN SOLID WASTE DISTRICT

July 1, 2015 – June 30, 2016

CSWD is a municipality governed by a Board of Commissioners appointed by the 18 towns and cities of Chittenden County. Our mission is to reduce and manage the solid waste generated by our members.

ADMINISTRATION:

CSWD owns and oversees 10 solid waste or recycling facilities in Chittenden County for its 18 member municipalities. A Board of Commissioners, who sets policy and oversees financial matters, governs CSWD. One Commissioner is appointed by each member community.

THE BOARD OF COMMISSIONERS OFFICERS include: Chair Paul Stabler of South Burlington; Vice Chair Michelle DaVia of Westford, and Secretary/Treasurer Alan Nye of Essex. EXECUTIVE BOARD MEMBERS include Paul Stabler, of South Burlington, Michelle DaVia of Westford, Alan Nye of Essex, Craig Abrahams of Williston, and Chapin Spencer of Burlington. General Manager Tom Moreau retired in August of 2016 after twenty-one years of service. Sarah Reeves is the new CSWD General Manager.

FINANCES:

The unaudited FY16 General Fund expenditures were \$9.3 million and the revenues were \$10.4 million. This represents a \$720,000 increase in expenditures (8.4%) and a \$481,000 (4.8%) increase in revenues compared with the FY 15 General Fund operating results. Of the \$720,000 increase in expenditures for the year, approximately \$223,000 was associated with wages and benefits, as the District made small increases in staffing levels in various programs; \$253,000 was related to higher costs of sorting and handling recyclables, organics, and disposal of trash due to higher quantities of incoming materials; \$90,000 related to higher costs for materials used in compost production in conjunction with higher volumes of materials produced in FY16. The \$481,000 revenue increase for FY16 over the prior year is largely attributable to the tipping fee rates for recyclables dropped off at the Materials Recovery Facility (MRF). Effective 7/1/15, the per-ton rates increased from \$6 for In-District materials and \$11 for Out-Of-District materials to \$21 per ton for all incoming materials. This rate increase, along with an approximate 6% increase in quantity of incoming material, generated about \$616,000 more tip fee revenue for MRF operations in FY16; this was partially offset by a reduction of about \$158,000 in material sales revenue due to stagnant world-wide markets for recyclables. Also, product sales revenues at the Green Mountain Compost facility increased by about \$341,000 (81%) in FY16 over FY15, due to greater production volume and increased focus on marketing efforts.

SIGNIFICANT CHANGES/EVENTS:

In FY16 CSWD's major initiatives were: 1) a waste composition study that found that 60% of what our residents throw in the trash could be diverted from disposal through existing recycling, composting, and hazardous waste programs 2) revisions to the CSWD Solid Waste Management Ordinance, including trash disposal bans on asphalt shingles and unpainted/unstained plywood and oriented strand board 3) a new 5-year strategic plan; and 4) a nationwide search for a new General Manager. General Manager Tom Moreau retired after twenty-one years of service. Sarah Reeves was hired in August 2016.

ONGOING OPERATIONS:

DROP-OFF CENTERS located in Burlington, Essex, South Burlington, Milton, Williston, Richmond, and Hinesburg are available to District members who prefer to self-haul their trash and recyclables. Drop-Off Centers collected 3,117 tons of recyclables, an increase of 0.70% from FY15, and, 6,593 tons of household trash during FY16, a 3.79% increase from FY15.

The MATERIALS RECOVERY FACILITY in Williston is owned by CSWD and privately operated by Casella Waste Management. In FY16, 43,206 tons of recyclables were collected, sorted, baled, and shipped to markets. This represents an 8.2% increase from the previous year. The weighted average sale price for materials was \$77.18 per ton, which is a 17.6% decrease over last year's average.

The ENVIRONMENTAL DEPOT and the ROVER are CSWD's hazardous waste collection facilities for residents and businesses. In FY16, 10,135 households and 715 businesses brought in 651,723 pounds of waste that were collected and processed at these facilities. This included 83,640 pounds (8,364 gallons) of latex paint re-blended and sold as "Local Color", and 98,450 pounds (9,845 gallons) of latex paint processed for recycling in Canada.

FY16 was a good year for CSWD's COMPOST facility. Sales and tipping fees were both strong, with total revenues outperforming budgeted goals for the first time in several years. Green Mountain Compost added many new customers in FY16 and made the shift to a full time Sales and Marketing hired position. These moves coupled with some large, one-time construction related projects led to the higher than expected sales. Premium Raised Bed Mix was added to the mix mid-fiscal year and has been met with praise from current and new customers. The quantity of diverted food residuals being composted continues to climb steadily with FY16 totals coming in 20% higher than the previous year. A total of 13,118 tons of material was accepted for composting in FY16 which included 4,679 tons of diverted food residuals, 4,501 of which was traditional food scraps.

BIOSOLIDS - CSWD is in the third year of a 5-year contract with Casella Organics for sewage sludge disposal. CSWD member community sludge that is not eligible for land application is processed at the Grasslands Alkaline Stabilization Facility in Chateaugay, NY, to be treated for Beneficial Reuse as a Class A soil amendment. CSWD brokered 14,586 wet tons of sewage sludge for our member communities in FY16, which is 1.9% more material than last year. The City of South Burlington's thermo-meso anaerobic digestion, 2PAD system, generated class "A" product which was distributed to local farms for land application, beneficial reuse, through FY16. CSWD staff is analyzing options for local treatment of District member sewage sludge with a focus on removing nutrient phosphorus from member waste-water treatment plants and providing a long-term economic benefit for sewage sludge disposal as compared to current options.

MARKETING - The 2016-18 Chuck It Guide was sent out at the end of June, 2016, chock-full of information about the new waste reduction laws. Press releases, TV, radio, and print ads, and social media were used to help residents and businesses understand how to reduce waste and to inform about recycling, composting, and landfill ban changes resulting from Act 148, Act 175, and CSWD's Ordinance. We ran Customer Appreciation Days at each of our seven Drop-Off Centers in the summer of 2015, allowing us to meet residents and businesspeople and discuss what does and doesn't work, and how we can improve our services to all the towns of Chittenden County. Dealer.com sponsored our Art of Recycling project, enabling us to hire artists to turn six of CSWD's recycling roll-off containers into murals, creating a more engaging recycling experience. Two of the containers were featured in the 2016 Mardi Gras parade in Burlington, and continue to be seen on the road and at DOCs. We collaborated with neighboring solid waste entities to create a website, 802recycles.com, where anyone anywhere in the state can find the solid waste entity that serves them.

A variety of EDUCATIONAL PROGRAMS and tools were available to assist residents, schools, municipalities, organizations, businesses, and event planners to reduce and properly manage their wastes. The CSWD Hotline (872-8111); website: (www.cswd.net), e-newsletter, presentations, technical assistance, displays, workshops, facility tours, informational brochures, recycling bins and compost collectors (over 8,200 distributed), signage, discount compost bins, special event container loans, and grants (\$25,684 awarded) are part of this positive community outreach. Tens of thousands of employees, residents, students, and others were impacted by CSWD's business, school and youth, and community outreach programs.

Educational programs were complemented by the ENFORCEMENT PROGRAM with generator, hauler, and facility compliance checks and follow-ups. New procedures and policies were developed in response to CSWD Ordinance amendments and Act 148 requirements. In addition, 69 haulers, processors, scales, and transfer stations were licensed.

RESEARCH AND DEVELOPMENT efforts, which have dual goals of reducing the amount of waste generated and landfilled along with making programs more convenient and cost-effective, focused on recycling and composting incentives and collection, residential waste composition, construction and demolition debris, and markets for recyclables.

CSWD provides funding and staff time to support GREEN UP DAY efforts in Chittenden County. In May, 22.5 tons of litter, 2,599 tires, and 4 cubic yards of scrap metal were collected. CSWD covered the \$5,332 cost for recycling the tires and waived its fee on disposed litter. CSWD also contributed \$4,050 to Green Up Vermont on behalf of its member municipalities for bags, posters, and promotion.

The COMMUNITY CLEAN UP FUND helps members keep their communities clean and litter-free throughout the year. \$15,720 were used by CSWD's member municipalities.

State of Vermont
Department of Health
Burlington District Office
108 Cherry Street, STE 102
Burlington, VT 05402
<http://healthvermont.gov/>

[phone] 802-863-7323
[fax] 802-863-7571
[toll free] 1-888-253-8803

Agency of Human Services

Vermont Department of Health Report for Charlotte

Your local health district office is in Burlington at the address and phone number above. Come visit or give us a call! At the Vermont Department of Health, we are working every day for your health. With twelve district offices around the state, and state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community. For example, in 2016 the Health Department:

Supported healthy communities: Worked with the schools in your community to support the school wellness policies, nutrition, physical activity and substance abuse prevention initiatives.

Provided WIC nutrition services and healthy foods to families: We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support. We partner with grocery stores across the state to enable participants to use a debit-like card to access nutritious foods. The average value of foods provided is \$50 per person per month.

Worked to prevent and control the spread of disease: In 2016 we responded to ~340 cases of infectious disease in Chittenden County. In 2016, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide.

Aided communities in emergency preparedness: In July of 2016 staff at the Burlington District Office with support from Medical Reserve Corps participated in a large-scale exercise, Vigilant Guard, in Essex. The exercise was a practice of our procedures for distributing medicine to the public in case of a public health emergency.

For 2016/17, \$10,000 will fund training for Chittenden County Medical Reserve Corps (MRC) volunteers. The Chittenden County MRC is a group of health care and public health volunteers who are trained to provide support to the hospital, the Health Department, and communities. If you are interested in becoming an MRC volunteer, you can register at <http://www.oncallforvt.org/>

In addition, \$58,560.00 will support emergency preparedness capabilities at UVM MC by supporting them to build capacity, provide training to staff and to prepare for public health emergencies.

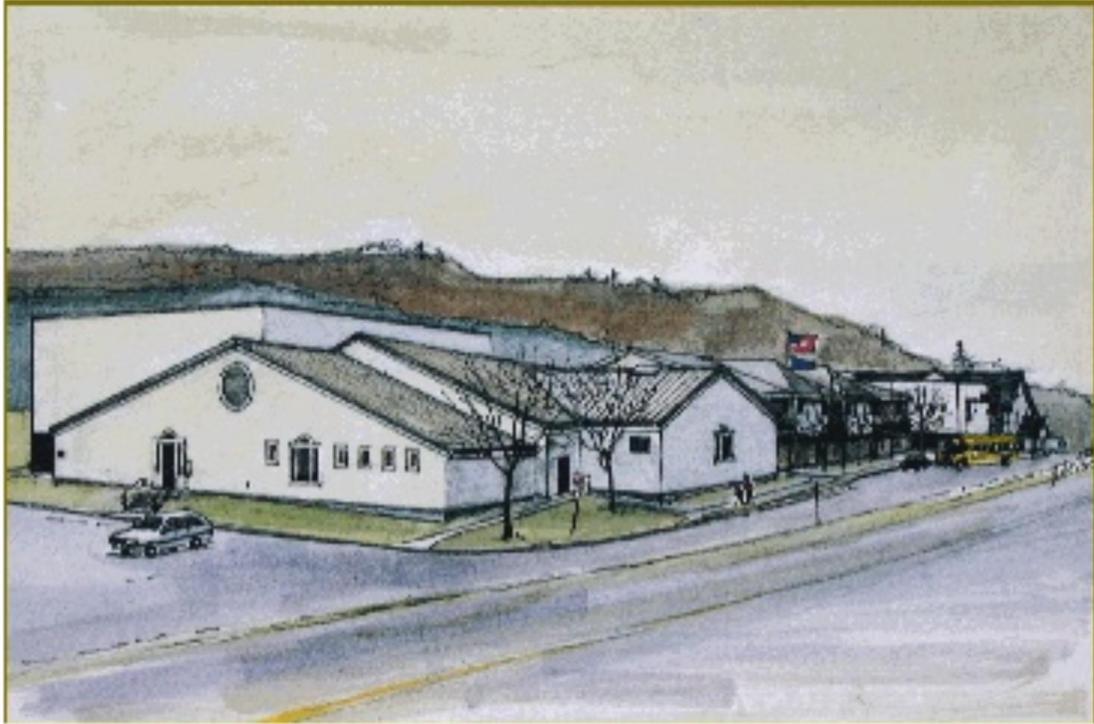


VERMONT STATE POLICE INCIDENT REPORT FOR CALENDAR YEAR 2016

911 Hangup Call	28
Abandoned Vehicle	2
Traffic Accident w/ Damage	44
Traffic Accident w/ Injuries	7
Agency Assistance	19
Alarm	64
Animal Problem	7
Boating Accident/Incident	1
Burglary	2
Burglary Alarm	6
Citizen Assist	20
Citizen Dispute	11
Custodial Dispute	1
Dead Body	1
Directed Patrol	44
Driving-License Suspended	1
Family Fight/Domestic	7
Fireworks	1
Fraud	8
Juvenile Problem	10
Lost Property	3
Medical Emergency	1
Missing Person	3
Motor Vehicle Complaint	52
Noise Disturbance	1
Phone Problem/Harrassment	4
Property Damage, Non Vandalism	1
Robbery	1
Service Abuse Prevention Order	4
Sex Offender Registry	4
Attempted Suicide	2
Suspicious Person/Circumstance	51
Theft	18
Threatening	3
Traffic Hazard	3
Trespassing	2
Unsecure Premise	1
Unlawful Mischief	10
Wanted Person	1
Welfare/Suicide Check	<u>18</u>
Total Incidents	467

2016 Annual Report

Charlotte Town School District



The Champlain Valley School District School Report including the 2016-2017 Annual Report Cards of the Chittenden South Supervisory Union and the CVU High School District is available in the following ways:

- Posted on the web at www.cssu.org,
- Mailed to each resident of the CVSD, or
- Picked up at your local school or town office.

This report includes information that is no longer in the local annual Town Report.

**OFFICIAL WARNING
CHARLOTTE TOWN SCHOOL DISTRICT
ANNUAL MEETING
March 6, 2017 and March 7, 2017**

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, March 6, 2017, at 7:00 p.m. to transact any of the following business not involving voting by Australian ballot. Following the meeting the Board of School Directors will review the School District budget and Australian ballot articles and answer any questions which may be presented.

- ARTICLE I: To elect a moderator.
- ARTICLE II: To hear and act upon the reports of the Charlotte School District Officers.
- ARTICLE III: To transact any other business proper to come before said meeting.

BALLOT QUESTIONS

The legal voters of the Charlotte Town School District are hereby notified to meet at the Charlotte Central School multi-purpose room at 7:00 a.m. at which time the polls will open until 7:00 p.m., at which time the polls will close, on Tuesday, March 7, 2017 to vote by Australian ballot upon the following articles:

- ARTICLE IV: To elect for the Champlain Valley Union High School District No. 15 one (1) School Board Director for a term of three (3) years, beginning in March, 2017.
- ARTICLE V: To elect one (1) Town School Board Director for a term of two (2) years, beginning in March, 2017.
- ARTICLE VI: To elect one (1) Town School Board Director for a term of three (3) years, beginning in March, 2017.
- ARTICLE VII: To elect one (1) Town School Board Director for a term of one (1) year, beginning in March, 2017.

The legal voters of the Charlotte Town School District are further notified that voter qualification, registration and absentee/early voting relative to said special meeting shall be as provided in Section 552 of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a duly noticed, called and held meeting of the Board of School Directors of the Charlotte Town School District on January 9, 2017. Received for record and recorded in the records of the Charlotte Town School District on January , 2017.

ATTEST:

Mary Mead
Mary Mead, Charlotte Town Clerk

Mark McDermott
Mark McDermott, Chair

Erik Beal
Erik Beal, Director

Jeffrey Martin
Jeffrey Martin, Director

Susan Nostrand
Susan Nostrand, Director

Sue Thibault
Sue Thibault, Director

**WARNING FOR HEARING
CHARLOTTE TOWN SCHOOL DISTRICT**

March 6, 2017

The legal voters of the Charlotte Town School District are hereby notified and warned that the Charlotte Town School District Meeting warned for Monday, March 6, 2017 at the Charlotte Community School multi-purpose room in said Town, at 7:00 p.m., to transact business not involving voting by Australian ballot, will also constitute and be a public hearing on and for those items involving voting by Australian ballot on the succeeding day.

Dated this 9th day of January, 2017

ATTEST:

Mary Mead
Mary Mead, Charlotte Town Clerk

[Signature]
Mark McDermott, Chair

[Signature]
Erik Beal, Director

[Signature]
Jeffrey Martin, Director

[Signature]
Susan Nostrand, Director

[Signature]
Sue Thibault, Director

**CHARLOTTE TOWN SCHOOL DISTRICT
ANNUAL MEETING
February 29, 2016**

Attendees: Chair McDermott, Dirs. Baldwin, Beal, Wright Principals Komons-Montroll
Audience Members: Jerry Schwartz, Lorna Jimerson, Lynne Jaunich, Rep. Mike Yantachka, John Howe, Nancy Myrick, Sandy Raymond, Nancy Wood, Lane Morrison, Jeff Martin, Debbie Deale, newspaper reporter

Jerry Schwartz, Moderator, opened the Annual District Meeting of the legal voters of Charlotte Town School District at 7 p.m. on Monday, February 29, 2016, in the multipurpose room at Charlotte Central School.

Mr. Swartz read the Warning: 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.

Chair McDermott 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 2016 and 2017, and reductions/increases in the proposed budget.

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, 2016 planned expense reductions and additions, CVU initiatives, and the proposed budget. Early on the board learned \$965K had to be reduced from the budget to stay within the parameters of the Act 46 Allowable Growth Percentage challenge. The budget being presented is at a decrease of 1.2% from last year.

The floor was opened for questions. Questions were asked of the school boards and administration in relation to: Act 46 Consolidation.

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 2017 Annual Meeting on Monday, March 6, 2017 at 7:00 p.m. to transact any business not involving voting by Australian ballot?

The floor was opened for questions. None

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. None

Upon a motion duly made and seconded, and passed Article IV was accepted.

Chair McDermott acknowledged the work of Kristin Wright, who will be stepping down from the board this year after 6 years of dedicated service.

The meeting was adjourned at 7:52pm

Charlotte Board of School Directors 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), Susan Nostrand (representative to the CSSU Board) Jeff Martin (Clerk) and Sue Thibault. 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. The coming year will be one of transition as the new Champlain Valley School District comes into existence. The following are some of the areas the Board has worked on over the last year:

Academics: Charlotte students continue to compare favorably to other students in the CSSU and the state in terms of standardized test scores. Further the Board continues to receive reports from the administration on the continued improvements to the programs provided at CCS.

Act 46: The vote taken by our town last June helped create the new Champlain Valley School District. It is this new entity that will take the place of the Charlotte Town School District and the CCS School Board beginning on July 1, 2017. There is much more information on this entity and the budget process for the new year in the annual School Report which will be mailed to each residence, available online or can be picked up at your local school or town office. Your representatives on the new CVSD board are Mark McDermott and Erik Beal.

Enrollment: The student K-8 enrollment at start of the 2016/17 school year was 358 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. Over the past year the front entrance of the school has been remodeled as well as some flooring in the school has been updated.

Meetings: The CCS School Board Meetings take place at CVU. 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 under the School Board 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.

Respectfully Submitted,
Mark McDermott, Chair

**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/>

FY2016 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	28.40	3.00	13.06	123.67	9.47
	Rutland Town Elementary School	PK - 8	372	31.70	2.00	11.74	186.00	15.85
	Manchester Elementary/Middle School	PK - 8	385	33.00	2.00	11.67	192.50	16.50
	Charlotte Central School	PK - 8	452	29.15	2.00	15.51	226.00	14.58
< - Larger	Lyndon Town School	PK - 8	492	41.50	2.00	11.86	246.00	20.75
	Bellows Free Academy, Fairfax	PK - 8	585	41.30	2.00	14.16	292.50	20.65
	Hinesburg Community School	PK - 8	587	34.90	2.00	16.82	293.50	17.45
Averaged SCHOOL cohort data			457.86	38.73	1.99	11.82	230.52	19.50

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.

FY2015 School District Data

Cohort Description: K - 8 school district, FY2013 FTE ≥ 200
(33 school districts in cohort)

School district data (local, union, or joint district)		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) 16 out of 33
Smaller ->	Rutland Town	PK-8	360.69	\$12,808	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.
	Castleton-Hubbardton USD #42	PK-8	364.14	\$12,794	
	Manchester	PK-8	383.80	\$15,307	
	Charlotte	PK-8	433.94	\$13,523	
< - Larger	Lyndon	PK-8	466.17	\$12,117	
	Rockingham	PK-8	561.41	\$13,093	
	Hinesburg	PK-8	562.46	\$11,698	
Averaged SCHOOL DISTRICT cohort data			529.55	\$12,143	

FY2017 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 #3	PK-8	350.95	13,772.59	1.4197	-	-
	U049	Barstow Joint Contract Dis	PK-8	353.73	13,349.22	1.2961	-	-
	U042	Castleton-Hubbardton USD	PK-8	366.11	13,831.14	1.4257	-	-
	T045	Charlotte	PK-8	391.33	16,014.33	1.6508	1.5955	98.05%
< - Larger	T187	Sheldon	PK-8	395.66	11,976.94	1.2346	1.2346	103.77%
	U301	Mountain Towns RED	PK-8	463.27	15,519.03	1.5797	-	-
	T094	Hartland	PK-8	486.03	15,531.88	1.6011	1.6011	105.37%

Use these tax rates to compare towns rates.

These tax rates are not comparable due to CLA's.

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.



5420 Shelburne Road, Suite 300, Shelburne, VT 05482
Telephone 802-383-1234 Fax 802-383-1242

January 9th, 2017

Residents of the communities of:

Charlotte Town 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 2015-2016 were completed, reviewed and approved by the School's Board Chair on January 9th, 2016.

Audit copies are available on the web:

<http://cssu.org/cms/lib5/VT01000775/Centricity/Domain/561/Charlotte%2016%20FS%20final.pdf>

They are also available by contacting the Chittenden South Supervisory Union Offices directly.

Respectfully Submitted,

Mark McDermott
Board Chair, CSD

Respectfully Submitted,

Robert Mason
Chief Operations Officer, CSSU



Dear CSSU Community,

Over the past ten years, three separate study committees, comprised of board and community members, considered governance consolidation of our schools. On June 7th, the communities of Charlotte, Hinesburg, St. George, Shelburne and Williston voted to form the *Champlain Valley School District*.

This historic outcome is having a profound positive impact on our ability to provide the most effective education system – one that provides all of our students the greatest educational opportunities, ensures equity across all of our schools, and provides operational efficiencies that will reduce our costs over time.

At the school level, we are engaged in fine-tuning our operations. While we have had coordinated, unified curriculum and assessment and professional development for the past 6-10 years, in our new structure, we're better equipped to ascertain the instructional support we provide for each student and school site. This allows us to have important discussions and make decisions about which areas are fundamental to a quality education and which are discretionary. In this way, we can assure that there is equity of resources for every student while maintaining a healthy level of local autonomy. Whereas past conversations about best practices ultimately resulted in important sharing without resultant changes, current discussions are ultimately focused on understanding the best components of each system and coming up with a collective model that truly is best practice and that truly ensures the best opportunities for our students.

I am personally enthusiastic about this work and am grateful to work in a system that has committed and engaged board members, devoted and exceptional staff, and a community that appreciates and supports its schools.

Finally, I want to acknowledge the enormous contributions of COO Bob Mason to the Chittenden South Supervisory Union. When Bob joined the CSSU central office in 2003, he embarked on a journey to provide a financial and operations systems overhaul that was based on consistency, collaborative planning, and efficient and effective use of all resources. His success is our legacy. CSSU is a highly functional, systems-based entity due in no small part to the work of Mr. Mason. We owe him our sincere thanks and appreciation.

Sincerely,
Elaine F. Pinckney
Superintendent of Schools

Charlotte Central School Staff Listing 2016-2017

Employee Name		Position	Projected Salary
Akt	Julianna	Non Intensive Paraeducator	\$14,279.90
Baird	David	Cross Country Coach - "B"	\$4,523.55
Baird	David	Elementary (K-6) Teacher	\$69,987.00
Batty	Katherine	Guidance Counselor	\$54,282.40
Bennett	Emiko	Non Intensive Paraeducators	\$16,053.80
Bissonnette	Justin	Girl's "A" Basketball Coach	\$5,462.40
Bissonnette	Justin	Girls "B" Soccer Coach	\$4,523.55
Bissonnette	Justin	Physical Education Teacher	\$25,946.40
Boffa	Nana	Non Intensive Paraeducator	\$19,659.31
Bora	Helen	Food Service Worker,	\$3,360.40
Bouteiller	Kelly	Elementary (K-6) Teacher	\$43,016.40
Brady	Colleen	Literacy/Reading Teacher	\$25,707.30
Brumley	Brian	Technology Integrationist	\$31,366.00
Cota	Sarah	Elementary (K-6) Teacher	\$69,987.00
Davis	Robyn	Physical Education Teacher	\$75,449.00
DeGuise	Louise	Health Educator	\$12,034.40
DiNicola	Michael	Boys "A" Soccer Coach	\$4,523.55
DiNicola	Michael	Behaviorial Specialist	\$30,150.23
DiNicola	Michael	Head Coach - Boys "B"	\$5,462.40
Durant	Jesse	Custodain	\$18,816.00
Durant	Dale	Custodian (Night Supervisor)	\$38,815.92
Duthie-Fox	Christa	Elementary (K-6) Teacher	\$85,691.00
Feitelberg	Cheryl	Elementary (K-6) Teacher	\$45,000.00
Filardi	Michelle	Elementary (K-6) Teacher	\$85,691.00
Fraser	Katie	Elementary (K-6) Teacher	\$52,064.00
Gallagher	John	Athletic Director	\$6,401.25
Gallagher	John	Girls Basketball Coach "B"	\$5,462.40
Gallagher	John	Kitchen Steward	\$21,014.40
Gallagher	John	Soccer Coach Girls "B" Team	\$4,523.55
Gerson	Kristine	Elementary (K-6) Teacher	\$85,691.00
Grey	Natasha	Teacher	\$49,930.00
Herbert	Alyxandra	Behavior Specialist	\$7,914.24
Hornbeck	Audrey	Custodian	\$22,143.24
Hornbeck	Audrey	Food Service Worker	\$6,096.38
Huestis	Heidi	Library Media Specialist	\$67,427.00
Hulvey	Michael	Building Substitute	\$16,520.68
Jesset	Ena	Elementary (K-6) Teacher	\$80,229.00
Jones	Elizabeth	Long Term Substitute	\$5,725.62
Komons-	Barbara Anne	Lead Principal	\$118,000.00
Lara	Kathy	Elementary (K-6) Teacher	\$85,691.00
LaWare	Cynthia	Administrative	\$30,240.00

Charlotte Central School Staff Listing 2016-2017

Employee Name		Position	Projected Salary
LeBlanc	David	Maintenance Supervisor	\$55,781.00
Littlefield	Monica	Concert Choir	\$1,024.20
Littlefield	Monica	Teacher	\$32,006.25
Lockwood-	Amy	Non Intensive Paraeducator	\$10,914.75
Lubic	Monica	Elementary (K-6) Teacher	\$85,691.00
Lutz	Matthew	Middle Level Teacher	\$75,108.00
Maharaj	Naandi	Lunch and Recess Aide	\$1,805.06
Matthews	Nancy	Middle Level Teacher	\$85,691.00
Muroski	Mary	Elementary (K-6) Teacher	\$77,669.00
Nelson	Vicki	Guidance Counselor	\$58,038.40
Netherwood	Patricia	World Language Teacher	\$85,691.00
Pierson	Sarah	World Language Teacher	\$85,691.00
Poirier	Linda	Elementary Teacher	\$45,236.00
Rodovick	Matthew	Coach - Boy's B Soccer	\$3,670.05
Rodovick	Matthew	Head Coach - Boys "A"	\$4,438.20
Rowntree	Elizabeth	Elementary (K-6) Teacher	\$63,159.00
Schmidt	William	Custodian	\$39,985.20
Schnell	Cynthia	School Nurse	\$58,892.00
Servin	Kimberly	Paraeducator	\$19,314.86
Smith	Andrew	Music Teacher	\$85,691.00
Spellman	Shannon	Literacy Specialist	\$77,669.00
Stearns	Penny	Math Coordinator	\$85,691.00
Strada	Naomi	Administrative Assistant	\$52,596.72
Sumner	Stephanie	Instructional Leader	\$93,150.00
Thayer	Leslie	Elementary (K-6) Teacher	\$80,570.00
Tierney	Mary	Math Counts	\$3,670.05
Tierney	Mary	Middle Level Teacher	\$85,691.00
Townshend	Cassandra	Behavior Systems Coordinator	\$65,805.95
Trageser	Alice	Art Teacher	\$68,552.80
Williams	Leslie	Middle Level Teacher	\$85,691.00

CSSU Employees 2016-2017

Employee Name	Position	Projected Salary	Employee Name	Position	Projected Salary
Aicher Brooke	Counselor	\$7,831.25	Dallas Rebecca	Counselor	\$459.50
Akey Melissa	Special Education Teacher	\$75,108.00	Day Cindy	Non Intensive Paraeducator	\$18,058.95
Allen Karen	Non Intensive Paraeducator	\$17,714.97	Deal Carah	Title One Teacher	\$41,992.80
Allen Lucy	Special Education Teacher	\$54,802.28	Deavitt Pamela	Bus Driver	\$29,521.80
Anderson Albert	Intensive Paraeducator	\$30,035.88	Dickerson Amanda	Intensive Paraeducator	\$13,969.41
Aube Gail	Food Service Worker	\$34,195.46	DiPietro Samantha	Non Intensive Paraeducator	\$8,447.36
Bachman Amanda	Director	\$25,641.00	DiPietro Samantha	Program Assistant	\$10,431.86
Beal Lisa	Non-Intensive Paraeducator	\$18,243.23	DiVenere Brett	Behavior Consultant	\$65,720.00
Beatson Samuel	Head Chef	\$24,293.92	Dolan Erin	Special Education Teacher	\$67,427.00
Beatson Samuel	Senior Counselor	\$8,718.75	Donahue Deborah	Food Service Worker	\$23,500.31
Beatty Sherry	Counselor	\$2,200.00	Douglas Alison	Occupational Therapist	\$73,705.04
Beatty Sherry	Food Service Worker	\$20,003.48	Doyle Lisa	Specialist - Reading	\$35,976.15
Beaudry Raymond	Bus Driver	\$19,681.20	Dufresne Autumn	Intensive Paraeducator	\$21,130.20
Beauregard Ashley	Food Service Worker	\$17,145.84	Dumont Nancy	Intensive paraeducator	\$19,975.41
Belanger Cathryn	Assistant Counselor	\$7,304.00	Dunn Toni	Administrative Assistant	\$60,468.48
Bergeron Aaron	Counselor	\$9,300.00	Dunn Annie	Special Education Teacher	\$69,987.00
Bessette Curtis	Behavior Specialist	\$28,732.73	Dyke David	Non Intensive Paraeducator	\$18,796.05
Bihun Irene	504 Case Manager	\$85,692.00	Eaton Andrea	Non Intensive Paraeducator	\$16,277.63
Billen Cynthia	Non Intensive Paraeducator	\$23,120.37	Egan Michael	Specialist-Job trainer	\$30,547.13
Bisbee Lisa	Special Education Teacher	\$85,692.00	Eichen Cheryl	Special Education Admin	\$5,307.90
Bissonette Debra	Director of Food Service	\$50,000.00	Eisensmith Kristin	Early Childhood Outreach	\$67,427.00
Bodell Emma	Intensive Paraeducator	\$13,428.16	Elderton Angela	LTS - A. Tallman	\$5,637.78
Boehmer Peter	Bus Driver	\$24,601.50	Emmons Rodney	Mechanic	\$56,730.96
Boivin Diane	Non Intensive Paraeducator	\$25,221.11	Enos Glenn	Bus Driver - Sub Driver	\$19,681.20
Bostwick Erin	Imagine Administrative Assistant	\$36,480.00	Evans Jeffrey	Director of Learning & Innovation	\$122,003.00
Bouvier Tina	Imagine Bookkeeper	\$25,617.00	Evans Christina	Non Intensive Para Educator	\$19,659.27
Bradford Jennifer	Special Education Teacher	\$69,962.73	Eveli Jo	Non Intensive Paraeducator	\$6,599.31
Bratt Wendy	Mentoring Coordinator	\$13,712.00	Fazackerley Sheila	Specialist - Autism	\$28,140.21
Braunegg Justin	Intensive Paraeducator	\$19,827.99	Fitzpatrick Kelly	SAP Counselor	\$26,392.20
Brewer Emily	Director	\$24,993.50	Flynn Patrick	Intensive Paraeducator	\$17,888.41
Brodie Sean	Payroll, Benefits & Fiscal Specialist	\$25,236.28	Foley Frank	Non Intensive Paraeducator	\$21,265.34
Brown Megan	Assistant Counselor	\$7,743.75	Fortin Sharon	Bus Driver	\$24.85
Brown Alice	CY Mentor	\$13,712.00	Fournier Donna	Program Assistant	\$40,364.73
Brown Eileen	Non Intensive Paraeducator	\$19,152.32	Francis Diantha	Special Education Teacher	\$85,692.00
Bruce Hilary	Autism Specialist	\$19,854.45	Fraser-Leary Donna	Intensive Para Educator	\$23,920.31
Brutzman Sarah	Intensive Paraeducator	\$30,548.07	Fredriksen Rosanne	Speech Language Pathologist	\$85,692.00
Burden Linda	Program Assistant	\$27,028.89	Freeman Lee	Non Intensive Paraeducator	\$10,485.72
Bustamantes Meghan	Special Education Teacher	\$54,198.00	French Colleen	Food Service Worker	\$29,117.68
Callewaert Maeve	Counselor	\$4,950.00	Frey-Delaportas Erica	Intensive Paraeducator	\$15,747.81
Camara Lynn	Sap Counselor/Outreach Coord.	\$43,586.00	Frey-Delaportas Erica	LTS - Intensive Paraeducator	\$2,045.10
Cammann Lauren	Nonintensive Paraeducator	\$16,916.45	Fried Molly	Counselor	\$8,093.75
Cardinal Damien	Bus Driver	\$19,681.20	Friend Brooke	Counselor	\$8,600.00
Carleton Katherine	AM Duty Para	\$1,760.00	Fries Jaime	Special Education Teacher	\$72,548.00
Carleton Katherine	Non Intensive Paraeducator	\$21,662.24	Fuller Jacqueline	Special Education Teacher	\$64,781.00
Carlson Lauren	Counselor	\$3,640.00	Galloway Matthew	Bus Driver	\$19,681.20
Carlson Nancy	Student Mentoring Coordinator	\$45,304.80	Garfield Kathy	Food Service Worker	\$20,447.85
Carpenter Eleanor	Receptionist/Administrative Assistant	\$22,247.64	Gaulin Brenda	Intensive Paraeducator	\$26,191.15
Carr Allison	Special Education Teacher	\$63,586.00	Georgi Barbara	Food Service Worker	\$20,308.75
Carter Monica	Instructional Coach	\$40,285.50	Gillette Sharon	Intensive Paraeducator	\$7,050.68
Casey Patricia	EEE Teacher	\$85,692.00	Gillette Sharon	Non Intensive Paraeducator	\$12,151.94
Cassidy Toni	Bus Dirver	\$32,277.96	Gingras Denise	Food Service Worker	\$25,619.26
Causey Cari	Special Education Teacher	\$72,548.00	Glass Matthew	Special Education Teacher	\$47,370.00
Champlin Allison	Non Intensive Paraeducator	\$15,835.37	Goldsmith Gordon	Senior Counselor	\$7,367.00
Chicoine Erin	Behavior Consultant	\$32,433.00	Goarcy Lauren	Special Education Teacher	\$56,758.00
Chicoine Erin	School Social Worker	\$32,433.00	Gorton Richard	Bus Driver	\$22,141.35
Christie Caitlin	Non Intensive Paraeducator	\$16,695.32	Gove Rebecca	Non Intensive Para Educator	\$20,933.64
Cimonetti Julie	Non Intensive Paraeducator	\$18,464.36	Granoff Abigail	Non Intensive Paraeducator	\$15,835.37
Circe Chelsea	Program Assistant	\$21,181.23	Graves Katherine	Speech Language Pathologist	\$63,586.00
Clark Wendy	Administrative Assistant	\$51,907.68	Gray Steven	Bus Driver	\$25,585.56
Clark Kathryn	Bus Paraeducator	\$2,656.64	Green Julie	Bus Driver	\$24,601.50
Clark Nicholas	Computer Technician	\$53,494.56	Green Elizabeth	Program Assistant	\$21,353.22
Clark Kathryn	Recess Monitor	\$11,474.65	Greenwood Brigit	Bus Driver	\$39,362.40
Claro Stephanie	Speech Language Pathologist	\$32,860.00	Grey Catherine	504 Case Manager	\$68,553.60
Coach-Dietz Amy	Speech Language Pathologist	\$82,790.00	Grillo Michael	Bus Driver	\$19,681.20
Cobb Allison	Non Intensive Paraeducator	\$11,288.68	Gruss Dawn	Building Based Special Education	\$91,000.00
Colasurdo Kellie	LTS - D. Lyons	\$6,774.00	Guzcek Jennifer	Food Service Worker	\$15,808.56
Colasurdo Kellie	LTS - Doug Pierson	\$5,870.80	Gulla June	Special Education Teacher	\$85,692.00
Colbourn Nancy	Network Administrator	\$68,166.00	Hamby Karen	Secretary/Receptionist	\$29,075.63
Cole Cynthia	Coordinator	\$97,769.70	Hardy Danielle	Special Educator	\$47,796.00
Conk Gregory	Special Education Teacher	\$65,293.00	Harris Carolyn	Bus Driver	\$34,442.10
Conley Nicole	Director	\$23,088.00	Hart Janette	Bus Driver	\$32,277.96
Conroy JoAnne	Computer Technician	\$47,105.28	Hart Lorraine	Intensive Paraeducator	\$12,481.56
Cooney Lucy	Bus Driver	\$19,681.20	Haskins Ashley	Counselor	\$8,718.75
Cooney Lucy	Intensive Paraeducator	\$15,936.10	Haskins Jessica	Intensive Paraeducator	\$20,454.53
Cory Isaiah	Counselor	\$2,237.50	Hastings Lindsay	Speech Language Pathologist	\$56,758.00
Cory Isaiah	Intensive Paraeducator	\$22,878.45	Haviland Cynthia	Intensive Paraeducator	\$24,164.60
Cotton Mary	Speech Language Pathologist	\$61,452.00	Hayes-Colangeli Corinne	Special Education Teacher	\$75,450.00
Couperthwait Anna	Special Education Director	\$98,952.00	Healy Patricia	Special Education Teacher	\$75,450.00
Courcelle Lauren	Nonintensive Paraeducator	\$19,501.02	Hebert Kristyn	Special Education Teacher	\$85,692.00
Crabtree Lora	Program Assistant	\$29,753.33	Hedges Rosanne	Benefits Specialist	\$21,485.52
Craft Andrea	Computer Technician	\$43,200.00	Hedges Robert	Bus Driver	\$19,681.20
Cribari Jody	Food Service Worker	\$20,586.95	Heil Laura	Assistant Director	\$11,325.00
Cross Kevin	Counselor	\$8,000.00	Henson Shelly	EEE Teacher	\$68,553.60
Crum Sarah	Special Education Teacher	\$77,669.00	Herbert Alyxandra	Intensive Paraeducator	\$13,761.09
Currier Matthew	Assistant Director	\$6,737.85	Herling Cynthia	Senior Counselor	\$9,241.88
Curtis Suzanne	Administrative Assistant	\$41,864.40	Hoadley Ashley	Counselor	\$387.50
Cuttitta Catherine	Special Education Teacher	\$85,692.00	Hoak Shelley	Occupational Therapist	\$52,270.65

CSSU Employees 2016-2017

Employee Name	Position	Projected Salary	Employee Name	Position	Projected Salary
Hoff Fredrick	Food Service Worker	\$15,605.58	McMahon Patricia	Special Education Teacher	\$85,692.00
Holcomb Kristin	Intensive Paraeducator	\$26,248.32	McMorrow Veronica	Counselor	\$5,915.00
Homan Caroline	Speech Language Pathologist	\$52,917.00	McMurray Kathleen	Intensive Paraeducator	\$11,873.16
Horstmann Elizabeth	Intensive Paraeducator	\$19,580.45	Mehaffey Brian	Bus Driver	\$19,681.20
Hoskins Jessica	Special Education Teacher	\$46,373.50	Mercia Jeffery	Intensive Paraeducator	\$3,698.07
Howrigan Mary Ellen	Non Intensive Paraeducator	\$23,366.07	Mercy Brandon	Counselor	\$8,000.00
Hoyt James	Mechanic/Bus Driver	\$56,730.96	Michaels Louise	Senior Counselor	\$1,537.33
Hubbard Helen	Food Service Worker	\$27,605.28	Miller Tracy	Non Intensive Paraeducator	\$9,396.81
Hull Jenne	Counselor	\$2,125.00	Miner Melody	Non Intensive Paraeducator	\$23,267.79
Induni Melinda	Coordinator of Payroll	\$74,000.00	Moore William	Bus Driver	\$19,681.20
Jaccom Brooke	Intensive Paraeducator	\$20,135.12	Morin Cindy	Office Manager	\$53,578.08
James Christopher	Bus Driver	\$29,521.80	Morse Carolyn	Food Service Worker	\$18,378.45
Jay Pamela	Intensive Paraeducator	\$21,022.47	Moss Michael	Title I Teacher	\$85,692.00
Jedinak Gary	Special Education Teacher	\$75,450.00	Muehleck Kathleen	Non Intensive Paraeducator	\$16,523.33
Jefferys Peter	Bus Driver	\$19,681.20	Muessel Anne	Intensive Paraeducator	\$23,034.38
Jerome Alicia	Intensive Paraeducator	\$21,022.47	Myrick Nancy	Charlotte IT	\$44,056.80
Jervis Rebeca	Counselor	\$7,850.00	Nassau Laura	Assistant Finance Director	\$74,624.00
Jetton Barbara	Intensive Paraeducator	\$11,093.36	Neuman Jane	Intensive Paraeducator	\$25,552.80
Jetton Barbara	Non Intensive Paraeducator	\$5,879.79	Nevin Peter	Speech Language Pathologist	\$75,108.00
Johnson James	Bus Driver	\$43,037.28	Nial Christopher	Director	\$24,993.50
Joyal Paula	Bus Driver	\$38,378.34	Nichols Casey	Counselor	\$5,490.00
Kanfer Michael	Director of Network Services	\$99,814.00	Nunziata Carolyn	Bus Driver	\$26,569.62
Kelliber James	Senior Counselor	\$864.00	Nye Ruth	Counselor	\$9,300.00
Kelly David	Bus Driver	\$19,681.20	O'Brien Molly	Counselor	\$2,237.50
Kennedy Tricia	Intensive Paraeducator	\$20,307.11	O'Brien Molly	Non Intensive Paraeducator	\$20,321.28
Kennedy Kathleen	School Psychologist	\$20,531.59	Ogden Sharon	Assistant Coordinator	\$32,625.18
Kihm Matthew	Lead Computer Technician	\$55,185.84	O'Hara Jeffrey	Imagine Program Coordinator	\$43,712.00
Kihm Erin	Special Education Teacher	\$62,306.00	Olio Ginger	Food Service Worker	\$19,029.77
King Susan	Non Intensive Paraeducator	\$24,551.10	Olson Megan	Intensive Paraeducator	\$19,520.87
Kinsman Richard	Intensive Paraeducator	\$22,014.72	Osekoski Stephanie	Communication Specialist	\$25,049.12
Kinsman Richard	Intensive Paraeducator - Alpine Skiing	\$582.40	O'Toole Conner	Counselor	\$7,750.00
Kirkpatrick Thomas	Bus Driver	\$19,681.20	Owen Stephanie	Fiscal Services Specialist	\$43,117.20
Kjelleren Katherine	LTS - K. Poulin	\$5,012.55	Owen Sands Peggy	Physical Therapist	\$75,049.00
Knipes Ivy	Non Intensive Paraeducator	\$936.36	Pakulski Carrie	Intensive Paraeducator	\$25,552.80
Knipes Ivy	Non Intensive Paraeducator	\$7,470.23	Palin Christine	Bus Driver	\$29,521.80
Knox Katherine	Title I Teacher	\$42,846.00	Palmer Ryan	Special Education	\$45,236.00
Koenemann- Cynthia	Director of Labor Relations, Policy & Legal	\$106,398.00	Patnode Joshua	Program Assistant	\$1,925.10
Kozlik Jennifer	Intensive Paraeducator	\$24,290.28	Payne John	Non Intensive Paraeducator	\$16,916.45
Krasnow Susan	504 Case Manager	\$68,553.60	Payne Amanda	Student Mentoring Coordinator	\$22,000.00
Krasnow Edward	CVU Venue Program Director	\$11,328.00	Peet Jeanne	Bus Driver	\$39,362.40
Krasnow Jane	Receptionist/Administrative Assistant	\$18,792.00	Perkins Galen	Special Education Teacher	\$75,108.00
Kroll Alicia	Specialist-Job Trainer	\$25,413.30	Pichette Zachary	Intensive Paraeducator	\$21,560.18
Kurth Alicia	Special Education Director	\$86,300.00	Pierce Linell	Intensive Paraeducator	\$24,154.20
Kwiatkowski Joseph	Intensive Paraeducator	\$21,022.47	Pierson Douglas	Special Education Teacher	\$54,650.00
Lachtrupp Bonnie	Occupational Therapist	\$94,781.70	Pike Denise	Administrative Assistant	\$28,140.00
LaFlam Deborah	Bus Assistant	\$3,909.40	Pike Heather	Food Service Worker	\$17,665.83
LaFlam Deborah	Intensive Paraeducator	\$21,830.45	Pinckney Hannah	ELL Teacher	\$56,758.00
LaForce Leo	CSSU Food Service Director	\$9,091.70	Pinckney Elaine	Superintendent of Schools	\$168,801.00
LaForce Leo	Director of Food Service	\$73,573.00	Poulin Karen	Special Education Teacher	\$85,692.00
Landry Sara	Intensive Paraeducator	\$22,014.72	Pouliot Liza	Non Intensive Paraeducator	\$16,883.28
LaPlant Gail	Intensive Paraeducator	\$27,886.95	Preston Karen	Intensive Paraeducator	\$9,026.16
LaPlant Gail	Intensive Paraeducator	\$13,728.96	Quinlan Julia	Specialist - Autism	\$27,637.47
Law Ashley	Local Director	\$25,770.50	Racine Jeffery	Bus Driver	\$29,521.80
Leadbetter Andrea	Assistant Director	\$11,775.00	Radley Nancy	Title I Teachers	\$85,692.00
Leavitt Jose	Fiscal Services Specialist/Bookkeeper	\$33,936.00	Randall Jennifer	Special Education Teacher	\$54,624.00
Leckerling Geraldine	Non Intensive Paraeducator	\$22,912.47	Raymond Sandra	Executive Assistant to the Supt.	\$63,370.00
Leclerc Olivia	Bus Assistant	\$2,945.80	Reed Paul	Intensive Paraeducator	\$21,683.97
Leclerc Olivia	Intensive Paraeducator	\$20,135.12	Reed Dewayne	Intensive Paraeducator	\$23,832.90
Lemieux Jennifer	Speech Language Pathologist	\$85,692.00	Renkert Mark	Bus Driver	\$11,629.80
Lens Janine	Local Director	\$437.46	Rhoads Linda	Non Intensive Paraeducator	\$21,547.89
Lerner Miriam	Non Intensive Paraeducator	\$20,105.82	Richardson David	Specialist - Transition Coordinator	\$30,150.23
Leyden Lorien	Part Two Assistant Coordinator	\$46,906.00	Riddle Colleen	Non Intensive Paraeducator	\$19,513.26
Lloyd-Christine	Program Director	\$59,658.00	Rider Elizabeth	Speech Language Pathologist	\$64,183.20
Lock Cynthia	Intensive Paraeducator	\$22,432.41	Rinkema Emily	Instructional Coach	\$42,846.00
Lucas Nathan	Counselor	\$2,037.50	Ritchie Donna	Intensive Paraeducator	\$24,563.86
Lumbra Nancy	Speech Language Pathologist	\$80,571.00	Roberts Victoria	Long Term Sub - S. Curtis	\$12,810.00
Lyons Katherine	Non Intensive Paraeducator	\$21,697.20	Roberts Virginia	Mentoring School Coordinator Stipend	\$27,028.00
Lyons Daniel	Special Education Teacher	\$72,548.00	Roberts-Sanchez Kari	Special Education Teacher	\$82,790.00
MacDonald Margaret	Community Skills Teacher	\$68,553.60	Robitaille Stephanie	Non Intensive Paraeducator	\$22,420.13
MacDonald Miranda	Director of Budget and Finance	\$93,500.00	Rocissano Morgan	Special Education Teacher	\$56,758.00
MacDonald Virginia	School Psychologist	\$62,255.61	Rockwell Margaret	Non Intensive Paraeducator	\$15,835.37
Magnier Kelli	Payroll Specialist	\$24,327.60	Rockovick Matthew	Intensive Paraeducator	\$21,062.63
Maharaj Naandi	Non Intensive Paraeducator	\$7,597.84	Rondeau Nancy	Title I Teacher	\$85,692.00
Mantagaris Gloria	Intensive Paraeducator	\$21,621.60	Roy Meagan	Director of Student Support Svcs	\$120,000.00
Marcou Frank	Bus Driver	\$30,505.86	Rublee Sandra	Food Service Worker	\$17,999.67
Maring Lisa	Food Service Worker	\$16,906.05	Russ Kimberly	Food Service Worker	\$20,212.43
Marino Marcie	Intensive Paraeducator	\$20,424.76	Russell Barry	Bus Driver	\$39,362.40
Martin George	Data Coordinator Manager	\$69,294.00	Russell Barry	Bus Stipend	\$1,000.00
Martin Betsy	Non Intensive Paraeducator	\$16,916.45	Russell Jodi	EEE Teacher	\$85,692.00
Martin Kenneth	Transportation Coordinator	\$64,709.00	Russell Jean	Special Education Teacher	\$68,553.60
Mascitti Jordan	Counselor	\$3,022.50	Russin Larissa	Non Intensive Paraeducator	\$11,310.98
Mashak Rebecca	Food Service Director - Shelburne	\$52,500.00	Sampson Nicole	Assitant Counselor	\$1,344.75
Mason Robert	Chief Operations Officer	\$158,282.00	Sanderson Lindsay	Special Education	\$47,796.00
Mavin Hannah	Specialist - SLP	\$20,963.12	Sargent Alyssa	Senior Counselor	\$3,637.13
McCoy Milagros	Intensive Paraeducator	\$25,565.09	Sargent Alyssa	Specialist - SLP/Communications	\$25,503.66
McGillivray Mariam	Speech and Language Specialist	\$30,495.15	Saylor Jamie	Special Education Teacher	\$69,987.00
McLeod Jodi	Non Intensive Paraeducator	\$22,351.14	Sayre Amy	CY SAP Counselor	\$26,393.00

CSSU Employees 2016-2017

Employee Name	Position	Projected Salary	Employee Name	Position	Projected Salary
Schlusser Deborah	Program Assistant	\$30,291.98	Titchner Tracy	Physical Therapist	\$23,346.60
Schulte Herbert	Autism Specialist	\$28,140.21	Tomlinson Dawn	Specialist - Communications	\$25,356.24
Scolamiero Anthony	Assistant Director	\$14,100.00	Touloumtzis Aris	Director	\$24,993.50
Sedic-Lawton Melita	ELL Teacher	\$72,548.00	Tourangeau Barbara	Bus Driver	\$39,362.40
Sedic-Lawton Christopher	Special Education Teacher	\$69,987.00	Trempe Michael	Bus Driver	\$19,681.20
Seidita Zynnica	Intensive Paraeducator	\$19,803.42	Trevithick Timothy	SAP Counselor	\$50,000.00
Sessions Betsy	Administrative Assistant	\$49,214.16	Troxell Patricia	Special Education Teacher	\$85,692.00
Shaw-Daniels Johanna	ELL Teacher	\$80,571.00	Turley Benjamin	Non Intensive Paraeducator	\$16,449.62
Shedd Rebecca	Counselor	\$3,356.25	Tursi Patricia	ELL Teacher	\$72,548.00
Sherman Courtney	Special Education Teacher	\$55,767.64	Twombly Kathleen	Intensive Paraeducator	\$18,280.08
Simmons Shannon	Intensive Paraeducator	\$23,099.11	Urban Nicha	Counselor	\$1,118.75
Simonds Kimberly	Intensive Paraeducator	\$26,363.61	Urban Nicha	Food Service Worker	\$21,496.98
Sivo Evan	Special Education Teacher	\$45,236.00	Varricchio Shani	Food Service Worker	\$6,136.00
Skypeck Mary	Director of Food Service	\$56,809.00	Vilaseca Linell	Special Education Teacher	\$80,571.00
Small Karin	Non Intensive Paraeducator	\$24,915.40	Vile Matthew	Network Administrator	\$67,046.00
Smiley Yvonne	Non Intensive Paraeducator	\$10,994.13	Wagner Katherine	Administrative Assistant	\$52,596.72
Smiley Yvonne	Program Assistant	\$12,978.63	Wagner Scott	Director of Food Service	\$60,770.00
Smith Carter	Special Education Director	\$11,000.00	Wagner Alison	Non Intensive Paraeducator	\$22,358.70
Smith Laura	Special Education Director	\$49,470.00	Waite Elaina	Behavior Specialist	\$7,864.08
Snow Catherine	Non Intensive Paraeducator	\$15,835.37	Wakefield Candace	Speech Language Pathologist	\$68,553.60
Snyder Meagan	Assistant Director	\$14,100.00	Wallace Micaela	Non Intensive Paraeducator	\$9,372.51
Snyder Victoria	Intensive Paraeducator	\$24,373.44	Ward Patrick	Maintenance Supervisor	\$66,291.00
Sopchak Jeannie	Network Technician	\$40,340.16	Wardwell Duncan	Coordinator	\$54,854.00
Spear Patricia	Non Intensive Paraeducator	\$20,572.65	Warner Dana	Intensive Paraeducator	\$22,524.08
Spencer Rebecca	Intensive Paraeducator	\$21,117.92	Wayne Julia	EEE Teacher	\$49,161.60
Stearns Mary	Special Education Teacher	\$85,692.00	Webb Scott	Special Education Teacher	\$85,692.00
Stein Rachel	Intensive Paraeducator	\$10,265.04	Weber Pamela	Bus Driver	\$39,362.40
Stevens Jennifer	Special Education Teacher	\$67,854.00	Webster Erica	Special Education Teacher	\$64,866.00
Stifler Caroline	Physical Therapist	\$29,849.60	Weimer Allison	Counselor	\$6,975.00
Stoll Miriam	School Psychologist	\$87,778.95	Weisburgh Rachel	Non Intensive Paraeducator	\$16,929.20
Storey Cheryl	Administrative Assistant	\$45,936.00	Weisburgh Rebecca	Senior Counselor	\$5,692.20
Sutton Jennifer	Intensive Paraeducator	\$21,697.20	White Kerry	Intensive Paraeducator	\$2,207.80
Sutton Ashley	Special Education Teacher	\$61,452.00	Wildasin Mary	Bus Driver	\$32,966.01
Swindell Elizabeth	Assistant Director	\$13,725.00	Willette Kay-Ellen	Speech Language Pathologist	\$85,692.00
Sykes T. Luke	Non Intensive Paraeducator	\$17,053.47	Williams Stanton	Instructional Coach	\$40,285.50
Tallman Alida	Intensive Paraeducator	\$19,520.87	Wilson Jessica	Technology Integrationist	\$31,579.50
Tatro Meghan	Administrative Assistant	\$41,425.92	Winer Rachel	SLP Specialist	\$20,648.63
Taylor Laurie	Special Education Teacher	\$85,692.00	Wisniewski Bernard	Bus Driver	\$19,681.20
Tedder Chelsea	Occupational Therapist	\$38,432.00	Wisse Katherine	School Psychologist	\$82,283.84
Teer Dylan	Imagine Counselor	\$13,950.00	Wood Nancy	Speech Language Pathologist	\$80,571.00
Tenney Frank	Bus Driver	\$37,657.62	Woodruff Alice	Counselor	\$8,006.25
Terry Dale	Bus Driver	\$19,681.20	Woods Kaitlyn	Special Education Teacher	\$47,796.00
Thibault Rachel	ELL Teacher	\$85,692.00	Wright Shank Anne	ELL Teacher	\$65,720.00
Thibault Terri	Non Intensive Paraeducator	\$20,810.68	Yawney Anne	Non Intensive Paraeducator	\$19,117.35
Thibault Angela	Speech Language Pathologist	\$75,108.00	Zimmerman Martha	Food Service Worker	\$17,036.09
Thorpe Brandy	Bus Driver	\$19,681.20			

**Administrative Salaries
2016-2017**

Chittenden South Supervisory Union

Elaine Pinckney	Superintendent	\$168,801
Robert Mason	Chief Operations	\$158,282
Cindy Koenemann-Warren	Dir. of Labor Rel.	\$106,398
Meagan Roy	Dir. of Student Sv	\$120,000
Jeffrey Evans	Dir. of Learning &	\$122,003
Michael Kanfer	Dir. of Network S	\$99,814
Miranda MacDonald	Dir. of Budget &	\$93,500

Champlain Valley Union High School

Adam Bunting	Principal	\$128,340
Robin Lauzon	House Director	\$97,989
Nick Molander	House Director	\$95,220
Dan Shepherdson	Dir. of Student Sv	\$105,770
Patti Tomashot	Dir. of Student Sv	\$102,496
Anna Coupertwait	Dir. of Special Ed	\$98,952
Katherine Riley	Dir. of Curriculur	\$96,832

Charlotte Central School

Barbara Anne Komons-Montroll, Lead Principal	\$118,000
Stephanie Sumner, Instructional Leader	\$93,150

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STANDARD
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BURLINGTON, VT**

**BOXHOLDER
CHARLOTTE, VERMONT**

