

CHARLOTTE



ANNUAL TOWN REPORT TOWN OF CHARLOTTE

JULY 1, 2018 – JUNE 30, 2019

**Please bring this Town Report with you to
Town Meeting
March 3, 2020**



U.S. Department
of Veterans Affairs

White River Junction VA Medical Center
215 North Main Street
White River Junction, VT 05009
866-687-8387 (Toll Free)
802-295-9363 (Commercial)

In Reply Refer to: 405/00

December 23rd, 2019

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community-based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ – and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Respectfully;

Becky Rhoads, Au.D.
Associate Medical Center Director

THE 2019 TOWN REPORT IS DEDICATED TO
BRENDA WHALLEY TEMPLE
LIFELONG CHARLOTTER
MARCH 12, 1935 – DECEMBER 12, 2019



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Welcome to Town Meeting in Charlotte, Vermont

This flyer is provided as a background to help all voters fully participate in Town Meeting. The Moderator is trained to make sure all voters are heard and their questions answered. **If you have any questions, just raise your hand and ask.**

What is Town Meeting Day?

On the first Tuesday of March most Vermont towns hold a meeting to elect local officials, approve a budget for the following year, and conduct other local business. Vermont town meetings are the practice of direct democracy. That is, no elected representatives intervene between the citizen and what the town government says or how it acts. Eligible citizens of the town may vote on specific issues that are announced through a warning

Explaining the local government's budget request to the voters is the principal business of Town Meeting. Citizens at Town Meeting also vote on other binding and non-binding articles and resolutions, and may place items on the ballot for the following year's meeting.

Voting at Town Meeting

Towns can vote in two different ways at March Town Meeting – by “floor meeting” or by “Australian Ballot.” Most towns use a combination of both.

The floor meeting is when people gather together at a public meeting place like the town hall or local school to discuss and vote on issues. Floor meetings can last a few hours – or they can go all day. The length of the meeting depends on how many articles are on the warning and how much discussion there is over the issues raised by the articles.

Australian ballot voting takes place at a polling place where voters mark a secret ballot which is counted when the polls close. This is how we cast our ballots at the general election in November. Currently, as provided in Charlotte’s legislative charter, the budget and budget-related articles are first voted at the floor meeting, and then they are voted on by Australian ballot in April.

Article

The individual issues or topics to be discussed are referred to as articles.

The Warning

The warning is the agenda for the meeting: only articles on the warning can be considered at Town Meeting. The warning and notice shall be posted in at least two public places within each voting district and in or near the town clerk's office. In addition, the warning shall be published in a newspaper of general circulation in the municipality at least five days before the meeting, unless the warning is published in the town report and the town report is mailed or otherwise distributed to the voters at least 10 days before the meeting.

Robert’s Rules of Order

According to state law, Town Meetings in Vermont are governed by a set of parliamentary rules called *Robert’s Rules of Order*. The Town Moderator is trained in using Robert’s Rules, and will refer to them when necessary.

Town Meeting Extras

Find out more about **Robert’s Rules of Order**, the parliamentary procedures followed at Town Meeting:

- robertsrules.org/

Follow this link to **Town Meeting and Local Elections** information from the Vermont Secretary of State:

- <https://www.sec.state.vt.us/elections/town-meeting-local-elections.aspx>

Read the book about Town Meeting entitled, **All Those in Favor**, by Susan Clark and Frank Bryan.

Questions? Contact the town office at 802-425-3071

Civility: It’s Not Just Robert’s Rules

Making direct democracy work in our community is more than a process of showing up and playing by written rules.

It’s also a matter of working respectfully with our neighbors to define our common interests.

Here are a few reminders:

- Listen actively.
- Speak respectfully.
- Ask questions.
- Use your imagination.
- Celebrate and appreciate your neighbors.
- Keep your sense of humor.

Town Meeting in Charlotte, Vermont

The Main Motion

Example: “I move to accept Article 6 as written.” Each article on the warning must be “moved” and seconded. It is then ready to be discussed by the group. In discussion, citizens raise their hands and are called on by the Moderator. When you are called on, stand up, state your name, then speak your mind.

The Amendment

Amending a motion proposes a change to the main motion. For example, an article is moved and seconded; then during discussion someone says, “I move to amend Article 17 by reducing the dollar amount from \$10,000 to \$5,000.” After someone seconds this, debate shifts to discussing the amendment. Once people have discussed the amendment, the Moderator puts the amendment to a vote. If the voters reject the amendment, the group now returns to discussing the original main motion. If the voters approve the amendment, the discussion focuses on the main motion as amended.

Town Meeting can’t take up an issue unless it is warned. The same general principle applies to amendments. Amendments must be germane to the motion they seek to amend: amendments must relate to the motion. An amendment can’t introduce a new and independent question or raise an issue previously decided by the assembly.

The Vote

Once the Moderator feels all points of view have been heard, she/he will call for a vote. The word “Aye” is said if in favor of the motion, and if opposed “No” or “Nay”. Other forms of voting that you may expect to see at Town Meeting:

- A show of hands or a standing vote: May be asked for if a voter disagrees with the Moderator after the results of a voice vote is announced.
- Paper ballot: Any voter may move that a vote be taken via paper ballot. If seven voters support this motion, pieces of paper will be distributed and you will write your vote and pass it on. It will be counted immediately.

Point of Order

If you don’t understand a ruling of the Moderator, speak up and say “Point of Order”, Mr./Ms. Moderator. After you are recognized by the Moderator, ask your question.

Call the Question

If debate has gone on long enough—voters have made up their minds but some people are still repeating the same arguments—a voter can move to cut off debate or “call the question”. If you agree that all voices have been heard and you are ready to vote on the issue at hand, you should vote in favor of calling the question. However, if you want to continue discussion, vote against calling the question. Two-thirds of the group must vote yes on calling the question to cease debate; otherwise discussion continues. In most cases, calling the question is not necessary. The Moderator will call for a vote when they feel that all points of view have been heard, and this avoids having to vote on calling it.

Pass Over

Sometimes it becomes clear to the voters that they aren’t ready to make a vote yes or no, and the preference is to not vote on the article at all. At this point, someone may move to “pass over” an article. An article may also be passed over because it will be handled by Australian ballot.

**WARNING
TOWN OF CHARLOTTE
ANNUAL TOWN MEETING
2020**

The legal voters of the Town of Charlotte are hereby notified and warned to meet at the Charlotte Central School Multi-Purpose Room, 408 Hinesburg Road in said Town on Tuesday, March 3, 2020 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 voters of the Town vote, pursuant to 32 V.S.A. § 4773, to have Property Taxes payable on or before November 16, 2020 and to have payments made to the Town Treasurer as receiver of taxes?

Article 3: Will the voters of the Town approve the Selectboard's budget of \$3,423,165 for the fiscal year July 1, 2020 to June 30, 2021, in addition to those monies raised pursuant to Article 4 and Article 5 if any, of which an anticipated sum of \$1,963,357 will be raised by property taxes and an anticipated sum of \$1,459,808 will be raised by non-tax revenues, which approval shall not become effective until the voters approve such budget by Australian ballot vote in accordance with the requirements of the charter of the Town of Charlotte?

Article 4: Will the voters of the Town approve raising the sum of \$57,000 by property taxes, in addition to those monies raised pursuant to Article 3 and Article 5 if any, to be allocated to the Trails Reserve Fund, which approval shall not become effective until the voters further approve this Article 4 by Australian ballot vote in accordance with the requirements of the charter of the Town of Charlotte?

Article 5: Will the voters of the Town approve raising the sum of \$17,992 by property taxes, in addition to those monies raised pursuant to Article 3 and Article 4 if any, to be distributed to the not-for-profit organizations identified on page 21 of the Town Report specifically as requested by those organizations, which approval shall not become effective until the voters further approve this Article 5 by Australian ballot vote in accordance with the requirements of the charter of the Town of Charlotte?

Article 7: (To be voted by paper ballot) Will the voters of the Town authorize the elimination of the Office of Lister and replace it with a professionally qualified assessor appointed by the Selectboard, who shall have the same powers, discharge the same duties, proceed in the discharge thereof in the same manner, and be subject to the same liabilities as are prescribed for listers or the board of listers under the provisions of Title 32 V.S.A.?

Article 8: To transact any other business proper to come before said meeting.

BY AUSTRALIAN BALLOT

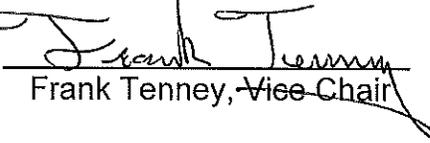
Article 9: To elect Town Officers.

Article 10: To elect Directors for the Champlain Valley School District.

Dated this ___ day of January, 2020 at Charlotte, Vermont.

Town of Charlotte Selectboard


Matthew Krasnow, Chair


Frank Tenney, Vice Chair


Fritz Tegatz


Carrie Spear

Louise McCarren

Received for record this 28th day of January, 2020

Mary A. Mead Mary A. Mead, Town Clerk

**NOTICE TO VOTERS
For Local Elections**

BEFORE ELECTION DAY:

CHECKLIST POSTED at Clerks Office by February 2, 2020. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 12, 2020.

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 by visiting the town clerk's office or going online to olvr.sec.state.vt.us.

NOTICE TO VOTERS Continued

REQUEST EARLY or ABSENTEE BALLOTS: You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone, email, or online at mvp.sec.state.vt.us. The latest you can request ballots for the Town Meeting Election is the close of the Town Clerk's office on March 2, 2020. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

WAYS TO VOTE YOUR EARLY BALLOT:

- You may vote in the town clerk's office before the deadline.
- Voter may take his or her ballot(s) out of the clerk's office and return in same manner as if the ballots were received by mail.
- Have ballot mailed to you, and mail or deliver it back to the clerk's office before Election Day or to the polling place before 7:00 p.m. on Election Day.
- If you are sick or disabled before Election Day, ask the town clerk to have two justices of the peace bring a ballot to you at your home. (Ballots can be delivered on any of the eight days preceding the day of the election or on the day of election.)

ON ELECTION DAY:

If your name was dropped from the checklist in error, or has not been added even though you submitted a timely application for addition to the checklist, you can fill out a new registration form.

- ! If the clerk or Board of Civil Authority does not add your name, you can appeal the decision to a superior court judge, who will settle the matter on Election Day. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

If you are a first time voter who submitted your application to the checklist individually by mail and did not submit the required document, you must provide a current and valid photo identification, or a bank statement, utility bill, or government document that contains your name/current address.

If you have physical disabilities, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

If you know voters who cannot get from the car into the polling place let them know that ballot(s) may be brought to their car by two election officials.

If you have any questions or need assistance while voting, ask your town clerk or any election official for help.

NO PERSON SHALL:

- ! 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 true residency or other eligibility to vote.
- ! Hinder or impede a voter going into or from the polling place.

NOTICE TO VOTERS Continued

- ! Socialize in a manner that could disturb other voters in the polling place.
- ! Offer bribe, threaten or exercise undue influence to dictate or control the vote of another person.

FOR HELP OR INFORMATION: Call the Secretary of State's Office at 1-800-439-VOTE (439-8683). (Accessible by TDD)

If you believe that any of your voting rights have been violated, you may file an Administrative Complaint with the Secretary of State's Office, 128 State Street, Montpelier, VT 05633.

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.

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.

INSTRUCTIONS FOR VOTERS using Paper Ballots

CHECK-IN AND RECEIVE BALLOTS:

- Go to the entrance checklist table.
- Give name and, if asked, street address to the election official in a loud voice.
- Wait until your name is repeated and checked off by the official.
- An election official will give you a ballot.
- Enter within the guardrail and go to a vacant voting booth.

MARK YOUR BALLOT: For each office listed on the ballot, you will see instructions to "Vote for not more than one, or Vote for not more than two, etc."

- To vote for a candidate, fill in the oval to the right of the name of the candidate you want to vote for.
- **WRITE-IN** candidate(s). To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot and either write-in the name or paste on sticker, then fill in the oval.

CHECK OUT:

- Go to the exit checklist table and state your name in an audible voice.
- Wait until your name is repeated and checked off by the official.

CAST YOUR VOTE by depositing your voted ballot in "Voted Ballots" box.

LEAVE the voting area immediately by passing outside the guardrail.

NAMES TO APPEAR ON THE BALLOT

MARCH 3, 2020

AUDITOR (3 YEARS)	VACANT
AUDITOR (2 OF 3 YRS)	VACANT
CEMETERY COMMISSIONER (3 YEARS)	VACANT
CVSD SCHOOL DIRECTOR (3 YEARS)	LYNNE JAUNICH
DELINQUENT TAX COLLECTOR (1 YEAR)	MARY A. MEAD
LIBRARY TRUSTEE (5 YEARS)	ANNE MARIE ANDRIOLA
LISTER (3 YEARS)	VACANT
ROAD COMMISSIONER (1 YEAR)	HUGH LEWIS JR.
SELECTBOARD (2 YEARS)	DR. JAMES M. FAULKNER
SELECTBOARD (3 YEARS)	MAURICE HARVEY
	MATT KRASNOW
	ED STONE
TOWN AGENT (1 YEAR)	VACANT
TOWN MODERATOR (1 YEAR)	CHARLIE RUSSELL
TRUSTEE OF PUBLIC FUNDS (3 YEARS)	VACANT
TRUSTEE OF PUBLIC FUNDS (2 OF 3 YEARS)	VACANT



BUDGET VOTE ON APRIL 7, 2020

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 3, 2020.

The Australian ballot vote will be held on April 7, 2020, and the warning will be approximately in the following form:

**WARNING
TOWN OF CHARLOTTE
SPECIAL TOWN MEETING
APRIL 7, 2020**

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 7, 2020 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

The following articles as approved at the annual meeting on March 3, 2020:

Article 3: Will the voters of the Town approve the Selectboard's budget of \$_____ for the fiscal year July 1, 2020 to June 30, 2021, in addition to those monies raised pursuant to Article 4 and Article 5 if any, of which an anticipated sum of \$_____ will be raised by property taxes and an anticipated sum of \$_____ will be raised by non-tax revenues?

Article 4: Will the voters of the Town approve raising the sum of \$_____ by property taxes, in addition to those monies raised pursuant to Article 3 and Article 5 if any, to be allocated to the Trails Reserve Fund?

Article 5: Will the voters of the Town approve raising the sum of \$_____ by property taxes if any, in addition to those monies raised pursuant to Articles 3 and 4, to be distributed to the not-for-profit organizations identified on page 21 of the Town Report specifically as requested by those organizations?

Town of Charlotte Budget
REVENUES

Account Descriptions	Aprvrd 18-19	Actual 18-19	Budget 19-20	YTD 19-20	Budget 20-21	Change
				As of 1/30/2020		
Municipal Tax Revenue	1,842,399	1,783,281	1,881,785	3,480,217	1,963,357	81,572
Retained Education Tax	26,000	28,780	29,000	29,577	29,500	500
						-
Delinquent Tax Interest	10,000	7,029	10,000	10,687	10,000	-
Delinquent Tax Penalty	15,000	19,443	15,000	16,068	18,000	3,000
Del. Tax Income	-	-	-	27,038	-	-
Del. Tax Legal	1,000	-	1,000	-	-	(1,000)
Total Int. & Penalty	26,000	26,472	26,000	53,792	28,000	2,000
						-
Thompson's Pt. Rent	805,000	810,047	816,200	98,082	844,000	27,800
T.Point Delinqt. Rent	-	-	-	-	-	-
						-
Current Use	62,007	61,940	68,980	69,820	70,304	1,324
Pilot Payment	14,977	15,004	12,762	12,987	11,912	(850)
Land Use Change Tax		9,905		4,736		-
Total State Payments	76,984	86,849	81,742	87,543	82,216	474
						-
Railroad Tax	50	612	500	-	500	-
Barber Cemetery	100	19	20	282	-	(20)
						-
Vault Fees	7,000	6,306	7,000	4,452	6,500	(500)
Recording Fees	38,000	37,442	40,000	39,850	60,000	20,000
Dog Licenses	2,200	2,381	2,200	200	2,200	-
Hunting & Fishing Lic.	50	21	50	23	25	(25)
Marriage Licenses	300	190	240	200	200	(40)
Green Mtn Passport				-	100	100
Miscellaneous	-	-	-	-	-	-
Total Town Clerk	47,550	46,340	49,490	44,725	69,025	19,535
						-
Board of Adjustment	6,000	4,250	6,000	2,250	6,000	-
Building Permits	19,500	16,450	19,500	9,500	19,000	(500)
Subdivision App.	11,000	9,600	11,000	2,100	11,000	-
Miscellaneous	40	111	40	18	40	-
Septic Application	5,500	14,250	5,500	7,750	14,000	8,500
Cert. Of Occupancy	3,000	2,850	3,000	1,350	3,000	-
Cert. Of Compliance	3,300	4,950	3,300	3,150	4,000	700
Highway Access	600	400	600	200	600	-
Total Plan.& Zoning	48,940	52,861	48,940	26,318	57,640	8,700
						-
Senior Center Programs	24,000	29,150	28,000	17,825	29,000	1,000
Sen.Ctr. Bldg. Rental	1,000	2,080	1,500	1,130	1,500	-
Senior Center Misc.	-	-	-	-	-	-
Friends of Senior Center		2,830	-	-	-	-
Total Senior Center	25,000	34,060	29,500	18,955	30,500	1,000
						-
Legal Fee Refunds	-	-	-	-	-	-
						-
Library Misc. Revenue	-	-	-	-	-	-
						-
Beach Fees	12,500	23,541	13,500	13,774	18,000	4,500
Recreation Programs	64,700	62,683	60,135	31,708	62,700	2,565
Total Recreation	77,200	86,224	73,635	45,482	80,700	7,065

Town of Charlotte Budget
REVENUES

Account Descriptions	Apprvd 18-19	Actual 18-19	Budget 19-20	YTD 19-20	Budget 20-21	Change
Highways-State Aid	194,870	194,893	194,892	99,181	196,000	1,108
Highway Grant	-	-	-	-	-	-
Bridge Grant	-	-	-	-	-	-
CSWD Cleanup Grant	-	564	-	-	-	-
Better Roads Grant	19,200	9,504	-	-	-	-
Ahead of the Strm Grant	2,500	(87)	-	-	-	-
Municipal Roads Grant	-	10,341	-	-	-	-
Chainsaw Class Fees	-	-	-	-	-	-
Court Fines	11,500	4,472	11,500	2,670	6,000	(5,500)
Reappraisal Fund Xfer	15,000	15,000	15,000	-	15,000	-
Agricultural Leases	6,535	6,156	5,725	2,730	5,227	(498)
Interest Income	300	2,566	350	15,274	15,000	14,650
Miscellaneous Inc.	650	973	500	305	500	-
VLCT Equipment Grant	187	188	-	-	-	-
Highway Fund Transfer	-	-	-	-	-	-
Wildlife Park Donations	-	500	-	-	-	-
ClearStream Donation	-	-	-	38	-	-
Revenues (Non Tax)	1,383,566	1,417,334	1,382,994	524,954	1,459,808	76,814
						-
TOTAL REVENUES	3,225,965	3,200,615	3,264,779	4,005,171	3,423,165	158,386

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 18-19	Actual 18-19	Apprvd 19-20	YTD 19-20	Budget 20-21	Change
				As of 1/30/2020		
Selectboard:						
Salaries	9,000	9,000	9,000	5,250	9,000	-
Minute Taker	3,500	3,799	3,500	1,649	3,800	300
Town Administrator	65,645	65,645	68,286	42,022	70,637	2,351
Legal Expense	45,000	26,892	55,000	12,387	45,000	(10,000)
Unanticipated Expense	-	65	-	120	-	-
Town Party	-	-	-	-	-	-
Volunteer Recognition	-	434	-	-	-	-
Advertising	1,500	3,621	1,500	1,499	3,000	1,500
Seminars	400	180	300	110	250	(50)
Mileage	100	189	100	59	120	20
Membership	85	85	85	85	85	-
Selectboard Total	125,230	109,910	137,771	63,181	131,892	(5,879)
						-
Town Clerk:						
Clerk/Treasurer Salary	69,555	69,614	71,094	43,750	72,093	999
Assistant Clerk/Treasurer	38,938	38,745	40,664	23,685	42,078	1,414
Assistant Clerk/Treasurer PT	-	-	-	-	14,040	14,040
Mileage	100	58	100	-	100	-
Telephone	2,200	2,184	2,200	1,489	2,280	80
Equipment	675	1,927	-	-	-	-
Seminars/Training	300	-	300	-	200	(100)
Supplies	4,100	3,855	4,100	2,592	4,100	-
Memberships	100	105	100	105	100	-
Service Contracts	4,100	3,999	4,100	3,118	7,600	3,500
Town Clerk Total	120,068	120,487	122,658	74,740	142,591	19,933
						-
Treasurer:						
Supplies	925	732	900	465	800	(100)
Software				-	-	-
Audit Expense	15,000	15,072	15,250	16,007	15,000	(250)
Treasurer Total	15,925	15,804	16,150	16,472	15,800	(350)
						-
Elections:						
Elections	3,200	2,013	-	292	4,000	4,000
Town Meeting	3,500	2,820	3,000	-	3,000	-
Town Report	5,500	4,969	5,000	-	5,000	-
Elections Total	12,200	9,802	8,000	292	12,000	4,000
						-
Planning and Zoning						
Zoning Administrator	35,381	39,576	45,240	26,898	42,681	(2,559)
Town Planner	47,528	47,817	49,650	30,822	51,501	1,851
Minute Taker	2,500	2,922	2,500	1,223	3,000	500
Legal	8,000	11,174	10,000	1,957	10,000	-
Miscellaneous	100	-	100	-	100	-
Mileage	600	644	600	417	700	100
Telephone	800	770	800	519	800	-
Advertising	2,000	1,379	2,000	909	2,000	-
Equipment	400	199	400	-	200	(200)
Seminars/Meetings	400	140	200	490	200	-
Computer	500	-	500	-	300	(200)
Supplies	1,000	894	1,000	768	1,000	-
Memberships	200	455	250	207	455	205
Engineering-Septic Review	12,000	15,463	12,000	11,322	13,000	1,000
Copier	2,800	2,747	2,800	1,589	2,800	-
Planning Consultants	3,000	-	2,500	-	2,000	(500)
Mapping/Training	500	448	700	400	500	(200)
Town Plan/Land Use Regs	-	-	-	-	-	-
Technical Review	-	-	-	-	-	-

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 18-19	Actual 18-19	Apprvd 19-20	YTD 19-20	Budget 20-21	Change
P&Z Total	117,709	124,628	131,240	77,519	131,237	(3)
						-
Constable						-
Constable Salary	-	-	-	-	-	-
Halloween lights	815	835	815	821	825	10
Constable Total	815	835	815	821	825	10
						-
Lister:						-
Lister Chair Salary	24,138	22,506	25,157	13,905	26,026	869
Lister Salary	7,680	968	8,039	201	2,000	(6,039)
Lister Salary	1,026	513	1,070	-	1,000	(70)
Legal	-	2,346	-	2,506	-	-
Appraiser	26,250	26,250	26,250	15,313	26,400	150
Mileage	50	-	50	-	50	-
Telephone	1,650	1,808	1,950	1,212	1,820	(130)
Advertising	-	-	-	-	200	200
Seminars	400	-	400	-	400	-
Computer Software	230	215	330	-	225	(105)
Supplies	1,000	269	500	-	300	(200)
Memberships/Manual	50	60	50	60	60	10
MS Service Contract	240	-	525	-	550	25
Mapping Contract	2,700	2,700	2,700	2,700	3,000	300
Furniture/Equipment	-	207	-	-	-	-
Reappraisal	-	-	-	-	-	-
Lister Total	65,414	57,842	67,021	35,897	62,031	(4,990)
						-
Delinquent Taxes:						-
Salary	6,200	6,200	6,500	3,792	6,800	300
Legal	1,000	-	1,000	-	-	(1,000)
Delinquent Taxes Total	7,200	6,200	7,500	3,792	6,800	(700)
						-
Employee Benefits:						-
Social Security	34,550	33,772	35,900	21,357	37,000	1,100
Health Insurance	160,000	176,018	174,000	92,594	175,500	1,500
Retirement	25,080	25,314	27,147	12,493	29,320	2,173
Unemployment	995	642	950	305	900	(50)
Medicare Expense	8,075	7,907	8,400	4,995	8,800	400
Medicare Reimbursement	5,000	4,744	5,000	3,239	5,000	-
EyeMed Vision	900	999	900	584	1,000	100
Dental Insurance	10,539	10,512	10,600	6,791	9,700	(900)
Employee Benefits Total	245,139	259,908	262,897	142,359	267,220	4,323
						-
Highway:						-
Miscellaneous	1,000	495	1,000	1,825	1,000	-
Retreatment	235,000	229,377	235,000	-	235,000	-
Winter Plow/Sand	225,000	269,006	225,000	165,208	225,000	-
Gravel Road Maintenance	200,250	235,765	200,250	33,546	200,250	-
Ditching	50,000	55,237	50,000	33,809	50,000	-
Brush/Tree Removal	75,000	79,339	95,000	8,075	75,000	(20,000)
Culverts	40,000	27,048	40,000	18,661	40,000	-
Mowing Roadsides	40,000	22,415	40,000	13,558	40,000	-
Sweeping	5,000	5,520	5,000	-	5,000	-
Cold Patch	4,000	2,904	4,000	1,299	4,000	-
Bridge/Guardrail Repair	5,000	4,145	5,000	-	5,000	-
Road Signs	15,000	12,886	15,000	1,389	15,000	-
Town Garage	-	-	-	-	-	-
Covered Bridge	5,000	1,115	5,000	95	5,000	-
Bike Lane Maintenance	3,000	2,280	3,000	-	3,000	-
Gravel Road Upgrade	-	-	-	-	-	-
Highway Total	903,250	947,532	923,250	277,465	903,250	(20,000)

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 18-19	Actual 18-19	Apprvd 19-20	YTD 19-20	Budget 20-21	Change
Bridge Reconstruction						
Bridge Reconstruction	-	-	-	-	-	-
Bridge Reconstruction Total	-	-	-	-	-	-
Transfer Highway Reserve						
Transfer Highway Reserve	-	-	-	-	-	-
Transfer H'way Reserve Total	-	-	-	-	-	-
Municipal Roads Permit						
Municipal Roads Permit	-	1,990	-	-	1,350	1,350
Municipal Roads Permit Total	-	1,990	-	-	1,350	1,350
Town Lands:						
Landfill Monitor	6,747	10,748	8,000	-	7,866	(134)
Village Mowing	4,850	3,954	4,400	4,786	5,000	600
Cemetery Maintenance	15,000	15,000	10,000	5,961	10,750	750
Park Security	6,000	6,000	6,000	3,692	6,000	-
Lake Field/Beach Mowing	6,500	5,629	6,550	4,714	6,785	235
Park Maintenance	21,700	18,959	16,650	5,750	15,000	(1,650)
Ballpark (Berry Farm)	11,200	10,387	11,300	7,736	11,830	530
Brush-hogging	3,570	2,691	2,900	4,915	4,915	2,015
School Fields and Gym	5,900	9,600	5,050	138	-	(5,050)
Trail Maintenance	2,500	2,400	2,800	1,835	2,800	-
Thompsons Pt Trash	500	681	520	392	550	30
Invasives Plant Management	-	-	-	-	-	-
Winter plowing	-	-	-	-	-	-
Village Wastewater Sys. Maint.	200	-	200	500	2,495	2,295
Museum Maintenance	-	350	350	-	915	565
Town Lands Total	84,667	86,399	74,720	40,419	74,906	186
Library:						
Library Director	54,787	54,881	57,221	35,213	59,218	1,997
Library Assistants	44,244	38,563	47,205	23,891	48,392	1,187
Youth Librarian	29,203	28,977	30,498	19,003	31,559	1,061
Technical Librarian	28,277	28,462	28,894	17,773	32,557	3,663
Custodial Services	5,200	5,775	5,200	2,970	7,800	2,600
Postage/Misc.	1,000	728	1,000	117	700	(300)
Telecommunication	2,100	1,684	2,100	906	1,500	(600)
Supplies	2,500	2,381	2,500	1,287	2,100	(400)
Professional Development	2,100	1,514	2,100	331	1,900	(200)
Association Dues	300	325	300	-	325	25
Acquisitions	10,000	12,391	10,000	9,388	10,000	-
Programs	1,700	2,001	2,500	770	2,000	(500)
Energy	3,000	4,899	3,000	2,509	5,100	2,100
Maintenance	5,000	4,457	5,000	1,524	4,500	(500)
Technology Resources	2,000	2,021	2,000	1,345	2,000	-
Computer Equipment	4,000	1,736	4,000	1,840	4,000	-
Library Total	195,411	190,795	203,518	118,865	213,651	10,133
Donations:						
Lewis Creek Association	600	600	600	-	-	(600)
Visiting Nurses	9,092	9,092	9,092	4,546	-	(9,092)
Age Well (fka CVAA)	1,700	1,700	1,800	-	-	(1,800)
Steps to End Dom. Violence	-	-	-	-	-	-
VT Ctr for Independent Living	200	200	200	200	-	(200)
HOPE Works	1,000	1,000	1,000	-	-	(1,000)
Vt. Assoc. Blind	250	250	250	-	-	(250)
Howard Human Svs.	-	-	1,000	-	-	(1,000)
Chittenden Food Shelf	-	-	-	-	-	-

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 18-19	Actual 18-19	Apprvd 19-20	YTD 19-20	Budget 20-21	Change
COTS	500	500	750	-		(750)
Special Investigations	7,042	7,046	7,000	7,000		(7,000)
American Red Cross	1,500	1,000	1,000	-		(1,000)
Vt Rural Fire Protection	100	100	100	-		(100)
Child Care Resources	250	250	250	-		(250)
Front Porch Forum	-	-	200	-		(200)
Charlotte News	500	500	500	500		(500)
Lund	2,000	2,000	1,000	-		(1,000)
VT Family Network	1,000	1,000	1,000	-		(1,000)
Vermont Adult Learning	-	-	-	-		-
Winooski NRC District	-	-	-	-		-
Donations Total	25,734	25,238	25,742	12,246	-	(25,742)
Recreation:						
Beach Attendant Wages	11,000	10,035	11,500	7,845	11,000	(500)
Beach Miscellaneous	-	-	-	-	-	-
Beach Maintenance	3,300	5,777	3,300	1,815	3,000	(300)
Mileage	200	189	200	153	200	-
Beach Telephone	700	699	750	488	700	(50)
Advertising	-	92	-	-	-	-
Recreation Software	-	-	3,295	3,295	3,495	200
Beach Supplies	1,400	1,144	1,400	215	1,300	(100)
Membership/Seminars	250	-	350	285	350	-
Tennis Courts	1,000	920	1,200	-	2,100	900
Beach Trash	200	168	200	88	200	-
Skating Rink Maintenance	800	440	800	274	600	(200)
Beach Electricity	300	287	280	142	300	20
Skating Rink Electricity	600	570	600	312	600	-
Docks - In and Out	4,000	2,930	4,000	2,914	4,000	-
Rec. Director/Beach Manager	35,786	35,848	37,378	24,332	38,782	1,404
Rec. Program Expense	48,700	45,848	43,857	21,927	49,114	5,257
Site Plan-Beach Improvement	2,000	2,000	-	-	-	-
Beach Water Testing	-	-	582	66	450	(132)
CCS Facility Usage Fees	-	-	-	-	7,425	7,425
Recreation Total	110,236	106,947	109,692	64,151	123,616	13,924
Conservation:						
Operating Expense	-	-	-	-	-	-
Water Quality Monitoring	2,700	2,700	2,700	-	2,700	-
Mapping	1,000	-	-	-	-	-
Charlotte Invasives	1,000	157	1,500	-	1,000	(500)
Green-Up Day	300	194	300	14	300	-
Wildlife Data/Equipment	-	-	-	-	450	450
Membership/Dues	250	-	-	50	50	50
Education and Outreach	1,000	276	-	-	-	-
Web Development	200	-	-	-	-	-
Wildlife Road Crossing Signs	-	-	-	-	-	-
Conservation Total	6,450	3,327	4,500	64	4,500	-
Town Hall:						
Maintenance	7,800	6,934	7,300	3,090	7,000	(300)
Custodial Services	6,000	5,050	6,000	3,242	8,500	2,500
Postage	6,000	4,888	5,500	2,678	5,500	-
Equipment	16,000	15,415	2,000	6,025	1,500	(500)
Supplies	1,800	1,847	2,300	1,600	2,500	200
Trash Removal-Town Hall	1,600	1,570	1,700	967	1,700	-
Utilities	4,500	4,373	4,500	2,310	4,500	-
Fuel Oil	3,000	4,104	3,800	1,519	4,400	600
Computer Service	13,000	15,073	16,000	8,629	15,000	(1,000)
Town Hall Total	59,700	59,254	49,100	30,061	50,600	1,500

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 18-19	Actual 18-19	Apprvd 19-20	YTD 19-20	Budget 20-21	Change
						-
Senior Center:						-
Maintenance	14,500	21,395	12,300	10,795	16,000	3,700
Snow-plowing	2,000	1,775	2,000	-	2,000	-
Custodial Sevices	8,000	9,285	9,400	4,260	9,400	-
Miscellaneous	100	100	-	250	100	100
Postage	650	820	650	330	850	200
Telecommunications	2,000	1,894	2,300	1,569	2,200	(100)
Supplies	900	1,564	2,100	1,371	2,100	-
Trash	1,300	1,298	1,200	949	1,900	700
Energy	5,500	7,035	6,500	3,585	7,000	500
Director	34,562	35,292	36,876	24,079	43,701	6,825
Volunteer Coordinator	11,489	11,450	12,004	7,230	12,449	445
Program Expenses	24,000	31,826	28,000	14,537	29,000	1,000
Senior Center Total	105,001	123,734	113,330	68,955	126,700	13,370
						-
Miscellaneous:						-
Trash Clean-Up	-	-	-	-	-	-
Insurance	50,000	36,810	42,000	18	39,000	(3,000)
Flea Market Electricity	350	310	350	417	350	-
Street Light Electricity	1,500	1,596	1,500	978	1,600	100
Museum Electricity	350	381	350	219	400	50
Health Officer/Deputy HO	-	-	-	-	-	-
Canine Control Officer	3,000	3,000	3,000	1,750	3,000	-
Dogs - Miscellaneous	900	821	900	828	900	-
Miscellaneous	-	29	-	-	-	-
Trails Committee	1,500	1,547	1,500	1,837	1,500	-
Traffic Enforcement	30,000	23,937	30,000	6,904	25,000	(5,000)
Charlotte Land Trust	5,000	5,000	5,000	-	5,000	-
Energy Committee	4,000	3,858	4,500	1,129	4,720	220
Tree Warden	1,500	876	1,500	305	1,500	-
Ash Tree Removal	-	-	-	-	10,000	10,000
Miscellaneous Total	98,100	78,165	90,600	14,385	92,970	2,370
						-
Government Tax/Dues						-
VLCT Dues	5,373	5,373	5,525	5,525	5,753	228
CCRPC	10,719	10,719	10,686	10,686	10,537	(149)
County Tax	44,000	41,353	44,000	20,333	41,687	(2,313)
Special Investigations	-	-	-	-	7,131	7,131
Gov. Tax/Dues Total	60,092	57,445	60,211	36,544	65,108	4,897
						-
Debt Service-Library Bond	-	-	21,000	4,908	44,400	23,400
						-
Transfers to Other Funds						-
Cemetery Commission Checking	-	-	10,000	10,000	-	(10,000)
Conservation Comm. Checking	-	-	-	-	-	-
Recreation Reserve Fund	4,500	34,500	30,000	30,000	30,000	-
Highway Capital Reserve Fund	-	-	-	-	30,000	30,000
Records Restoration Fund	3,800	3,800	4,000	4,000	-	(4,000)
Affordable Housing Res. Fund	-	-	-	-	-	-
Conservation Reserve Fund	-	-	-	-	-	-
Fire & Rescue Reserve Fund	80,000	80,000	100,000	100,000	95,000	(5,000)
Improvement/Repair Res. Fund	25,000	75,000	25,000	25,000	46,500	21,500
Trails Reserve Fund	5,000	5,000	5,000	5,000	5,000	-
Total Transfers	118,300	198,300	174,000	174,000	206,500	32,500
						-
CVFRS Appropriation	669,324	669,324	661,064	385,619	745,218	84,154
Prior Year Deficit						
Tax Appeal Adjustments						
EXPENSE TOTAL	3,145,965	3,253,866	3,264,779	1,642,755	3,423,165	157,036

Town of Charlotte Budget
SUMMARY and TAX RATE CALCULATION

	Approved 18-19	Actual 18-19	Approved 19-20	Budget 20-21	Change
Revenues (Non Tax)	1,383,566	1,417,334	1,382,994	1,459,808	76,814
Expense Total	3,145,965	3,253,866	3,264,779	3,423,165	158,386
Revenues Minus Expenses	(1,762,399)	(1,836,532)	(1,881,785)	(1,963,357)	(81,572)
Grand List	9,232,872	9,277,343	9,281,487	9,302,623	21,136
Tax Rate without Articles	\$0.1909	\$0.1980	\$0.2027	\$0.2111	\$0.0083
Additional Articles					
Article 4-Trails Reserve Fund	-	-	-	57,000	57,000
Article 5-Donation Requests	-	-	-	17,992	17,992
Generators	50,000	50,000	-	-	-
Recreation Reserve Fund	30,000	30,000	-	-	-
Dollars to Raise w/ Articles	(1,842,399)	(1,916,532)	(1,881,785)	(2,038,349)	(156,564)
Tax Rate with Articles	\$0.1995	\$0.2066	\$0.2027	\$0.2191	\$0.0164

Town of Charlotte Budget
DONATIONS

Donations Requests:	Apprvd 18-19	Actual 18-19	Apprvd 19-20	YTD 19-20	Budget 20-21	Change
						-
Lewis Creek Association	600	600	600	-	600	-
Visiting Nurses	9,092	9,092	9,092	4,546	9,092	-
Age Well (fka CVAA)	1,700	1,700	1,800	-	1,700	(100)
Steps to End Dom. Violence	-	-	-	-	900	900
VT Ctr for Independent Living	200	200	200	200	200	-
HOPE Works	1,000	1,000	1,000	-	-	(1,000)
Vt. Assoc. Blind	250	250	250	-	250	-
Howard Human Svs.	-	-	1,000	-	1,000	-
Chittenden Food Shelf	-	-	-	-	-	-
COTS	500	500	750	-	750	-
Special Investigations	7,042	7,046	7,000	7,000	-	(7,000)
Maple Leaf Farm						-
American Red Cross	1,500	1,000	1,000	-	1,000	-
VT Trails & Greenways						-
Winooski NRC District	-	-	-	-	700	700
Vt Rural Fire Protection	100	100	100	-	100	-
Child Care Resources	250	250	250	-	-	(250)
Front Porch Forum	-	-	200	-	-	(200)
Charlotte News	500	500	500	500	500	-
Lund	2,000	2,000	1,000	-	-	(1,000)
VT Family Network	1,000	1,000	1,000	-	1,000	-
Vermont Adult Learning	-	-	-	-	200	200
Donations Total	25,734	25,238	25,742	12,246	17,992	(7,750)

**ESTIMATED FY 2020-2021 TAX RATE
MUNICIPAL & EDUCATION**

MUNICIPAL GRANDLIST FY20 (est.)	9,302,623	<u>Estimated Tax Rates</u>
TOWN BUDGET (proposed)		
General Fund	2,519,915	
Less Revenue (Non Tax)	(1,263,808)	
Net General Fund	1,256,107	0.1350
Highway Budget	903,250	
Less Highway Revenue	(196,000)	
Net Highway Budget	707,250	0.0760
TOTAL DOLLARS TO RAISE FOR TOWN BUDGET	1,963,357	0.2111
Article 4: Trails Reserve Fund	57,000	0.0061
Article 5: Donation Requests	17,992	0.0019
TOTAL DOLLARS TO RAISE: BUDGET & ARTICLES	2,038,349	0.2191
LOCAL AGREEMENT TAX RATE		
Charlotte Grange	153,000	
EDUCATION TAXES TO RAISE	$\$153,000/100 \times \$1.7279 =$	2,643.69
Homestead Veterans Exemptions	120,000	
EDUCATION TAXES TO RAISE	$\$120,000/100 \times \$1.55 =$	1,860.00
TOTAL EDUCATION TAXES TO RAISE-LOCAL AGREEMENT	4,503.69	0.0005
TOTAL MUNICIPAL TAX RATE		0.2196
STATE EDUCATION TAX RATES		
Estimated Homestead Education Tax Rate	1.5500	
Estimated Non-Residential Tax Rate	1.7279	
TOTAL HOMESTEAD TAX RATE (EDUCATION & MUNICIPAL)		\$1.7696
TOTAL NON-RESIDENTIAL TAX RATE (EDUCATION & MUNICIPAL)		\$1.9475

2019-2020 total tax rates are 1.6857 (Homestead) and 1.8348 (Non-Residential)
 Estimated education tax rates were provided by Champlain Valley School District

**FY 2019-2020 TAX RATE
MUNICIPAL & EDUCATION**

MUNICIPAL GRANDLIST - 2019	9,308,982		<u>Tax Rate</u>
TOWN BUDGET (proposed)		3,264,779	
General Fund	2,341,529		
Less Revenue (Non Tax)	(1,188,102)		
Net General Fund		1,153,427	0.1239
Highway Budget	923,250		
Less Highway Revenue	(194,892)		
Net Highway Budget		728,358	0.0782
TOTAL DOLLARS TO RAISE FOR TOWN BUDGET	1,881,785		0.2021
 LOCAL AGREEMENT TAX RATE			
Charlotte Grange	153,000		
EDUCATION TAXES TO RAISE	$\$153,000 \times \$1.6322/100 =$	2,497.27	
Homestead Veterans Exemptions (4)	120,000		
EDUCATION TAXES TO RAISE	$\$90,000 \times \$1.4831/100 =$	1,779.72	
TOTAL EDUCATION TAXES TO RAISE-LOCAL AGREEMENT		4,276.99	0.0005
TOTAL MUNICIPAL TAX RATE			0.2026
 STATE EDUCATION TAX RATES			
Homestead Education Tax Rate	1.4831		
Non-Residential Tax Rate	1.6322		
TOTAL HOMESTEAD TAX RATE (EDUCATION & MUNICIPAL)			\$1.6857
TOTAL NON-RESIDENTIAL TAX RATE (EDUCATION & MUNICIPAL)			\$1.8348

2018-2019 total tax rates were 1.6856 (Homestead) and 1.8067 (Non-Residential)

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		
17-18	1.4301 R		0.1719	1.6020	9,209,894	15,097,733
	1.5505 NR		0.1719	1.7224		
18-19	1.4866 R		0.1990	1.6856	9,277,343	15,982,824
	1.6077 NR		0.1990	1.8067		
19-20	1.4831 R		0.2026	1.6857	9,308,982	16,131,625
	1.6322 NR		0.2026	1.8348		

R – Homestead Tax Rate

NR – Non-Residential Tax Rate

Charlotte Fire & Rescue Services

FY-21 Proposed Budget

CVFRS employs a zero-based budgeting process. There are several anticipated increases over the current year as outlined below, some of which you have been made aware during our quarterly reviews and during budget discussions. In the proposed FY-21, of the more than fifty budgeted expense line items, 59% are level funded or reduced. Of the line items that are increasing, the key areas driving the year to year increase are:

- Agency Assessment Fee was the result of legislative action in Montpelier resulting in a 3.3% Agency Assessment on Patient Revenue. As CVFRS' Patient Billing Revenue increases so does the assessment fee.
- Insurances are based upon current premiums with UI, Cincinnati Group, and VFIS Accident & Sickness Policy.
- Personnel Salary & Benefits reflect:
 - Full staffing of minimum required ambulance crew with paid staff for fourteen 2-person crews.
 - The FY21 budget includes staffing at 9 paramedic shifts/week and three permanent part-time AEMT crew chiefs to solidify our schedule and reduce our reliance on per diems.
 - Regional wage pressures continue to result in higher per-diem rates.
 - Increased participation in CVFRS' Simple IRA for eligible staff.
 - CVFRS adopted a personnel policy outlining annual adjustments for permanent and per-diem staff during the Spring of 2016. There is no anticipated change to this policy.
- Dues and Subscriptions – Include web and cloud based platforms utilized across CVFRS or department specific.
- Equipment maintenance includes service contracts for life saving equipment.
- Dispatching – Based estimated call volume and a 5% increase over FY18 actuals.

Included in your packet are the following documents related to the FY-21 Budget:

Management Financial Report – This is a functional summary aligned with the audited financials and includes the four two most recent fiscal years and FY-21 Proposed Budget.

Operating Budget Trends – Comparative of current fiscal year budget to proposed budget with graphs.

Capital Reserve Fund Projection – There are additions for equipment to the FY-21 proposed capital plan. Future years have been modified and/or adjusted based on timing of procurement, anticipated costs and useful life estimates.

Charlotte Fire and Rescue Services, Inc
Management Financial Report - FY21
July 1, 2020 - June 30, 2021

	FY 17 Approved Budget	FY 18 Approved Budget	FY 19 Approved Budget	FY 20 Approved Budget	FY 21 Proposed Budget	Inc / (Dec) FY21/FY20	% Inc / (Dec) FY20/FY19
40004 Patient Billing NET of Assessment	105,000	108,304	108,304	115,500	125,125	9,625	8.33%
40005 Intercept Billing	5,400	6,000	6,000	6,000	6,000	0	
40007 Town Appropriation	557,215	611,812	669,324	661,064	745,218	84,154	12.73%
40010 Misc Income							
40015 Program Services Income							
Total Income	\$ 667,615	\$ 726,116	\$ 783,628	\$ 782,564	\$ 876,343	\$ 93,779	11.98%

FUNCTIONAL EXPENSE CATEGORIES

1	Salary Wages & Member Incentives	401,860	451,788	484,551	497,925	574,753	76,828	15.43%
2	Benefits & Taxes	27,335	34,768	39,740	30,325	31,741	1,416	4.67%
4	Apparatus Fuel	10,500	10,500	10,500	10,500	10,500	0	
5	Apparatus	18,000	27,000	27,000	27,000	27,000	0	
6	Bank Charge & other fees	2,000	2,000	2,000	2,250	2,250	0	
7	Building Maintenance	12,000	12,000	12,000	12,000	12,000	0	
8	Contracted Services	20,800	21,360	24,085	21,100	21,850	750	3.55%
9	Dues & Subscriptions	6,700	5,980	9,700	10,400	12,700	2,300	22.12%
10	Equipment	28,820	28,320	33,500	33,500	37,500	4,000	11.94%
11	Insurance	69,050	66,150	70,352	61,274	67,600	6,326	10.32%
12	Other expenses	1,250	750	1,000	1,000	1,000	0	
13	Professional fees	9,200	9,100	9,200	9,400	9,600	200	2.13%
14	Protective clothing	11,000	10,500	10,500	10,500	10,500	0	
15	Special event expenses	0	0	0	0	0	0	
16	Supplies	17,750	17,250	19,000	19,000	20,500	1,500	7.89%
17	Telephone	4,400	4,400	6,200	7,500	7,500	0	
18	Training	11,000	11,000	11,000	11,500	11,500	0	
19	Utilities	15,950	13,250	13,300	17,390	17,850	460	2.65%
	Total Expenses	\$ 667,615	\$ 726,116	\$ 783,628	\$ 782,564	\$ 876,343	\$ 93,779	11.98%
	Net Operating Income	\$ -	\$ -					

CVFRS

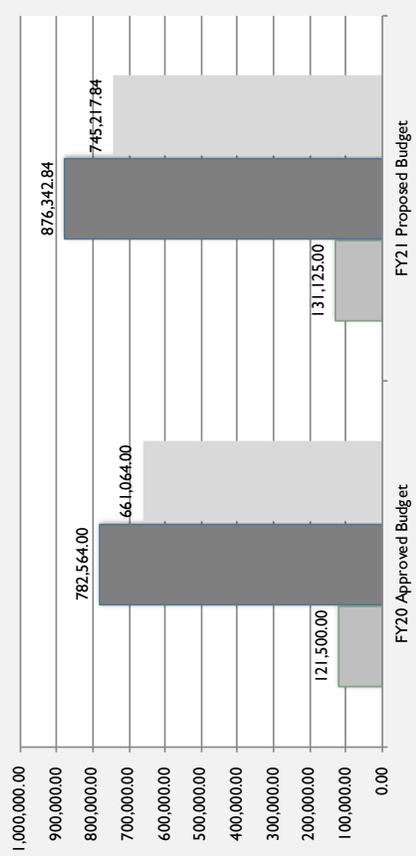
BUDGET TRENDS - Proposed FY21

FISCAL YEAR

BUDGET TOTALS			
	FY20 Approved Budget	FY21 Proposed Budget	DIFFERENCE
Income	121,500.00	131,125.00	9,625.00
Expenses	782,564.00	876,342.84	93,778.84
Appropriation	661,064.00	745,217.84	84,153.84

INCOME			
	FY20 Approved	FY21 Proposed	DIFFERENCE
Town Appropriation			0.00
Patient Billing	115,500.00	125,125.00	9,625.00
Misc Income	6,000.00	6,000.00	0.00
Total	121,500.00	131,125.00	9,625.00

BUDGET OVERVIEW



WHAT ARE MY TOP 5 HIGHEST OPERATING EXPENSES (excludes Personnel)?

EXPENSE	AMOUNT	% OF EXPENSES	Notes
Fire Division	51,899.52	5.9%	
Workers Comp Insurance	34,600.00	3.9%	
Insurance	33,000.00	3.8%	
Apparatus Repair & Maintenance	27,000.00	3.1%	
Rescue Division	26,499.90	3.0%	
Total	172,999.42	19.7%	

PERSONNEL EXPENSES			
	FY20 Budget	FY21 Proposed	DIFFERENCE
Wages	470,425.00	547,252.72	76,827.72
Employee Benefits	30,325.00	31,740.70	1,415.70
Member Incentives	27,500.00	27,500.00	0.00
Total Personnel	528,250.00	606,493.42	78,243.42

OPERATING EXPENSES			
	FY20 Budget	FY21 Proposed	DIFFERENCE
Utilities	17,390.00	17,850.00	460.00
Telephone	7,500.00	7,500.00	0.00
Building Maintenance	12,000.00	12,000.00	0.00
Insurance	30,000.00	33,000.00	3,000.00
Membership, Dues & Subs	7,900.00	10,200.00	2,300.00
Dispatching	13,450.00	13,450.00	0.00
Radio Maintenance		0.00	0.00
Apparatus Fuel	10,500.00	10,500.00	0.00
Apparatus Repair & Maintenance	27,000.00	27,000.00	0.00
Building & Office Equipment	2,000.00	3,500.00	1,500.00
Building & Office Supplies	2,500.00	3,000.00	500.00
Public Safety Education	250.00	250.00	0.00
Exams / Inoculations	250.00	250.00	0.00
Workers Comp Insurance	31,274.00	34,600.00	3,326.00
Bank Charges	2,250.00	2,250.00	0.00
Audit Fees	9,400.00	9,600.00	200.00
Pt Billing Service Fee	6,250.00	6,500.00	250.00
Fire Division	49,900.00	51,899.52	1,999.52
Rescue Division	24,500.00	26,499.90	1,999.90
Total Operating	254,314.00	269,849.42	15,535.42

GRAND TOTAL EXPENSES \$ 782,564 \$ 876,343 \$ 93,779

**FIRE AND RESCUE CAPITAL RESERVE FUND
For FY 2021**

Capital Reserve Projections		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Fiscal Year															
Revenues															
	Grand List	9,212,666	9,277,343	9,308,982	9,308,982	9,308,982	9,308,982	9,308,982	9,308,982	9,308,982	9,308,982	9,308,982	9,308,982	9,308,982	9,308,982
	\$ on tax rate														
	Allocation to Fund based on tax-rate														
	Allocation to Fund based on dollars	120,000	80,000	100,000	95,000	140,000	150,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000
	Bond	625,000		275,000			475,000	675,000							
	Interest			490	75	45	9	41	49	30	35	40	47	57	71
	Grants/Donation														
	Reimbursement														
	Sale of old vehicles/equipment			1,000	10,000		5,000								
	Total Revenue	\$745,000	\$80,000	\$376,490	\$105,075	\$140,045	\$630,009	\$845,041	\$170,049	\$170,030	\$170,035	\$170,040	\$170,047	\$170,057	\$170,071
	Bond Payments														
	Principal for station bond-exp 2019	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000						
	Principal for Seagrave pumper-exp 2024	20,000	20,000	20,000	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250
	Principal for KME pumper-exp 2037		31,250	31,250	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500
	Principal for ambulance under construction-exp 2029		24,743	26,126	24,650	22,615	20,403	18,649	15,354	11,403	14,506	13,059	11,473	9,397	8,366
	Interest payment for current bonds	25,900													
	Proposed bond principal-tanker 2022, 20 year term							23,750	23,750	23,750	23,750	23,750	23,750	23,750	23,750
	Proposed bond principal-pumper 2024, 20 year term							33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750
	Proposed bond interest-tanker 2022						14,220	15,924	15,354	14,755	14,134	13,491	12,825	12,134	11,417
	Proposed bond interest-pumper 2024							20,207	22,629	21,819	20,967	20,085	19,172	18,226	17,243
	Expenditures														
	Apparatus														
	Replaced '80 Pumper in FY19	539,272	54,953												
	Parts for Pumper		5,797												
	Replace 2006 Ambulance in FY20			275,000											
	Replace '93 Tanker FY22						475,000								
	Replace 2004 Seagrave in FY24							675,000							
	2008 Pumper (4x4 GMC)														
	2012 Heavy Rescue Replaced 1990 Rescue														
	Equipment														
	Defibrillator														
	Thermal Imaging Camera Replacements/gas meters		19,198		22,000										
	Replace Expired Airpack Bottles (Qty 15)														
	Replacement Bunker Gear (3 sets/yr)	9,944	10,000	11,124	10,000	10,000	10,000								
	Personal Protective Equipment-Rescue			4,500		4,500		4500							
	New Airpacks w bottles		220,081												
	Stryker Stretcher														
	Lifepacks														
	Airbags														
	IV Pump	2,944													
	E-1 Tires		3,600												
	E-4 Tires			2,500											
	Rescue Nitrous Oxide		4,790												
	Total Expenditures	\$ 618,059	\$ 414,411	\$ 390,499	\$ 135,400	\$ 175,865	\$ 598,373	\$ 836,780	\$ 189,587	\$ 164,227	\$ 165,857	\$ 162,885	\$ 159,720	\$ 156,007	\$ 125,776
	Net (Revenue less Expenditure)	\$ 126,941	\$ (334,411)	\$ (14,010)	\$ (30,324)	\$ (35,819)	\$ 31,637	\$ 8,261	\$ (19,538)	\$ 5,802	\$ 4,179	\$ 7,154	\$ 10,327	\$ 14,050	\$ 44,296
	Total Accumulated	\$ 423,881	\$ 89,469	\$ 75,460	\$ 45,135	\$ 9,316	\$ 40,952	\$ 49,214	\$ 29,676	\$ 35,478	\$ 39,657	\$ 46,812	\$ 57,139	\$ 71,189	\$ 115,484

**ABSTRACT OF THE ANNUAL TOWN MEETING
MARCH 5, 2019**

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

TOWN ADMINISTRATOR: Dean Bloch

MODERATOR: Charles Russell

Charles Russell called the meeting to order at 9:00AM in the Charlotte Central School Multi-Purpose Room. The polls were open from 7AM until 7PM. Specific non-residents were authorized to speak. Mike Yantachka reported on current house bills.

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, 2019 and to have payments made to the Town Treasurer under 32 VSA § 4773.

ARTICLE 3: Article to approve the Selectboard's budget of \$3,264,779 for FY19/20 of which an anticipated sum of \$1,881,785 will be raised by taxes and an anticipated sum of \$1,382,994 will be raised by non-tax revenues was amended by Peter Demick to reduce the Trails Reserve fund to zero and increase the Highway-Brush/Tree removal line item \$5,000 for a total of \$100,000. The vote on the amendment failed by voice vote. Amendment by Mary Mead to reduce the budget by \$157,500 to a total budget of \$3,107,279 which included \$70,000 from CVFRS Capital Reserve Fund, \$53,000 from CVFRS operating budget, \$25,000 from Selectboard legal expenses, \$2,500 from P&Z - Planning Consultant, \$3,000 from donations and \$4,000 from the Energy Committee failed by voice vote. The total budget of \$3,264,779, passed by voice vote. The 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 4: 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 passed by voice vote.

ARTICLE 5: Advisory motion by Catherine Bock to approve a Charlotte Climate Solutions Resolution to urge the State of Vermont to halt any new or expanded fossil fuel infrastructure; commit instead to 100% renewable energy by 2030 for all people in Vermont and ensure that the transition to renewable energy is fair and equitable for all residents passed by voice vote.

Advisory motion by John Kerr to eliminate property tax on the Masonic Lodge failed by voice vote.

Meeting adjourned at 12:27 PM. The full text of the minutes is available in the Town Clerk's Office.

**ABSTRACT OF THE ANNUAL TOWN MEETING
MARCH 5, 2019**

**BY AUSTRALIAN BALLOT (MARCH 5, 2019)
ARTICLE 6 TO ELECT TOWN OFFICERS**

AUDITOR (3 YEARS)	VACANCY	
TOWN MODERATOR (1 YEAR)	CHARLES RUSSELL	
SELECTMAN (2 YEARS)	FRANK TENNEY	
SELECTMAN (3 YEARS)	LOUISE MCCARREN	
DELINQUENT TAX COLLECTOR (1 YEAR)	MARY A. MEAD	
CEMETERY COMMISSIONER (3 YEARS)	VICTORIA ZULKOSKI	
CEMETERY COMMISSIONER (2 YEARS)	ROBERT MACK JR	
ROAD COMMISSIONER (1 YEAR)	HUGH LEWIS JR.	
LISTER (3 YEARS)	BRUNO MURPHY	
TRUSTEE OF PUBLIC FUNDS (3 YEARS)	VACANCY	
TOWN GRAND JUROR (1 YEAR)	VACANCY	
TOWN AGENT (1 YEAR)	BRUNO MURPHY	
CHARLOTTE LIBRARY TRUSTEE (5 YEARS)	JONATHAN SILVERMAN	
ARTICLE 7: \$275,000 – AMBULANCE	YES <u>659</u>	NO <u>203</u>
ARTICLE 8: \$700,000 – LIBRARY	YES <u>629</u>	NO <u>236</u>

REGISTERED VOTERS – 3258 870 ballots cast 26.7% turnout

CVSD Budget	YES <u>3390</u>	NO <u>1526</u>
CVSD Fund Balance	YES <u>3933</u>	NO <u>1000</u>
CVSD Busses	YES <u>3273</u>	NO <u>1627</u>

BY AUSTRALIAN BALLOT (APRIL 9, 2019)

ARTICLE 3: \$3,264,779 Budget YES 122 NO 42

REGISTERED VOTERS – 3258 164 ballots cast 5% turnout

ELECTED TOWN OFFICERS

AUDITORS

Term expires in 2020 (3 years)

Term expires in 2021 (3 years)

Term expires in 2022 (3 years)

Jennifer Cole

Robert Mack

Peter Trono (appointed
until March, 2020)

CEMETERY COMMISSIONERS

Term expires in 2020 (3 years)

Term expires in 2021 (3 years)

Term expires in 2022 (3 years)

Chris Falk

Robert Mack Jr

Victoria Zulkoski

CVSD SCHOOL DIRECTORS

Term expires in 2020 (4 years)

Term expires in 2021 (3 years)

Lynne Jaunich

Peter Martin

CHARLOTTE LIBRARY TRUSTEES

Term expires in 2020 (5 years)

Term expires in 2021 (5 years)

Term expires in 2022 (5 years)

Term expires in 2023 (5 years)

Term expires in 2024 (5 years)

Danielle Conlon Menk

Robert Smith

Nan Mason

Katharine Cohen

Jonathan Silverman

DELINQUENT TAX COLLECTOR

Term expires in 2020 (1 year)

Mary A. Mead

JUSTICES OF THE PEACE

Term expires February 1, 2021

Jill Abilock

Greg Cluff

Maurice A. Harvey

Lorna Jimerson

Michael Krasnow

Leo LaBerge

Heather Manning

Robin Reid

Carrie Spear

Ed Stone

Peter Trono

Seth Zimmerman

LISTERS

Term expires in 2020 (3 years)

Term expires in 2021 (3 years)

Term expires in 2022 (3 years)

Moe Harvey

Betsy Tegatz

Bruno Murphy

MODERATOR (Town)

Term expires in 2020 (1 year)

Charles Russell

ELECTED TOWN OFFICERS

ROAD COMMISSIONER

Term Expires in 2020 (1 year)

Hugh Lewis Jr.

SELECTBOARD

Term expires in 2020 (2 years)

Term expires in 2020 (3 years)

Term expires in 2021 (2 years)

Term expires in 2021 (3 years)

Term expires in 2022 (3 years)

Matthew Krasnow

Fritz Tegatz

Frank Tenney

Carrie Spear

Louise McCarren

TOWN AGENT

Term expires in 2020 (1 year)

Bruno Murphy

TOWN CLERK

Term expires in 2021 (3 years)

Mary A. Mead

TOWN GRAND JUROR

Term expires in 2020 (1 year)

Vacancy

TOWN TREASURER

Term expires in 2021 (3 years)

Mary A. Mead

TRUSTEE OF PUBLIC FUNDS

Term expires in 2020 (3 years)

Term expires in 2021 (3 years)

Term expires in 2022 (3 years)

Jill Lowery

Maurice A. Harvey

Vacancy



APPOINTED TOWN OFFICERS
July 1, 2018 to June 30, 2019

CANINE CONTROL OFFICER

Term expires in 2020 (1 year)

Cali Griswold

CHARLOTTE PARK AND WILDLIFE REFUGE OVERSIGHT COMMITTEE

Term expires in 2020 (3 years)
Term expires in 2020 (3 years)
Term expires in 2020 (3 years)
Term expires in 2021 (3 years)
Term expires in 2022 (3 years)
Term expires in 2022 (3 years)
Term expires in 2022 (3 years)

Jennifer Cole, Co-Chair
Sue Smith, Co-Chair
Dorothy Hill
Greg Smith
Mark Dillenbeck
Jessie Bradley
Julian Kulski
Andrew Milliken
vacancy

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION

Term expires in 2021 (2 years)
Term expires in 2021 (2 years)

Jim Donovan
Marty Illick (Alternate)

CHITTENDEN SOLID WASTE REPRESENTATIVE

Term expires in 2020 (2 year)
Term expires in 2020 (2 year)

Abby Foulk
Rachel Stein (Alternate)

CONSERVATION COMMISSION

Term expires in 2019 (4 years)
Term expires in 2020 (4 years)
Term expires in 2020 (4 years)
Term expires in 2020 (4 years)
Term expires in 2021 (4 years)
Term expires in 2022 (4 years)
Term expires in 2022 (4 years)
Term expires in 2023 (4 years)

Amos Baehr (resigned March 5, 2019)
Kevin Burget
Roeluf Boumans
Krista Hoffsis
Susan Blood
Erika MacPherson (resigned Feb. 28, 2019)
Mel Huff (appointed June 10, 2019)
Mary Van Vleck
Derk Bergquist
Linda Radimer, Chair

DESIGN REVIEW COMMITTEE

Term expires in 2020 (3 years)
Term expires in 2021 (3 years)
Term expires in 2022 (3 years)

Robin Coleburn
Robin Pierce
Betsy Rich (appointed June 10, 2019)

EMERGENCY MANAGEMENT COORDINATOR

Term expires in 2020 (1 year)

Chris Davis

ENERGY COMMITTEE

Term expires in 2019 (2 years)
Term expires in 2020 (2 year)
Term expires in 2021 (2 years)
Term expires in 2021 (2 years)
Term expires in 2021 (2 years)

David Pill (resigned March 29, 2019)
Suzy Hodgson, Co-Chair
Rebecca Foster, Co-Chair
Bill Kallock
John Quinney
Ethan Lisle (student)
Matthew Burke
Doug Paton (appointed April 22, 2019)
Deirdre Holmes

FIRE WARDEN

Term expires in 2020 (1 year)

vacancy

APPOINTED TOWN OFFICERS
July 1, 2018 to June 30, 2019
(Continued)

FIRST CONSTABLE Term expires in 2021 (2 years)	Josh Flore
GREEN-UP DAY CO-COORDINATORS Terms expire in 2020 (1 year)	Ken Spencer & Kim Findlay
DEPUTY HEALTH OFFICER Term expires September 30, 2019 (3 years)	Cali Griswold
PLANNING COMMISSION Term expires in 2020 (4 years) Term expires in 2020 (4 years) Term expires in 2021 (4 years) Term expires in 2022 (4 years) Term expires in 2022 (4 years) Term expires in 2023 (4 years) Term expires in 2023 (4 years)	Peter Joslin, Chair Gerald Bouchard Marty Illick Richard Eastman (resigned May 10, 2019) David Kenyon Shawn Coyle Charlie Pughe, Vice Chair
RECREATION COMMISSION Term expires in 2019 (3 years) Term expires in 2020 (3 years) Term expires in 2020 (3 years) Term expires in 2020 (3 years) Term expires in 2021 (3 years) Term expires in 2021 (3 years) Term expires in 2021 (3 years) Term expires in 2022 (3 years) Term expires in 2022 (3 years) Term expires in 2022 (3 years)	Rodney Centeno (resigned April 30, 2019) Heather Manning (resigned May 6, 2019) Judy Hill Jeff Giknis Bill Fraser-Harris, Chair Greg Smith, Vice Chair William Pence Craig Reynolds Rich Ahrens Christy Gallese (appointed April 22, 2019)
THOMPSON'S POINT WASTEWATER ADVISORY COMMITTEE Term expires in 2020 (3 years) Term expires in 2021 (3 years) Term expires in 2022 (3 years)	Rick Pete Miles Waite Tom Maffitt Steve Williams, Operator Chris Galipeau, Engineer Lane Morrison (3/8/18-3/5/19) Louise McCarren (3/8/19-3/5/20) Dean Bloch
TRAILS COMMITTEE Term expires in 2019 (2 years) Term expires in 2020 (2 years) Term expires in 2021 (2 years)	Christine Cowart (resigned March, 2019) John Limanek, David Ziegelman Ajat Tariyal Ethan McLaughlin Laurie Thompson, Co-Chair Margaret Russell Stephany Hasse, Co-Chair vacancy

APPOINTED TOWN OFFICERS
July 1, 2019 to June 30, 2020
(Continued)

TRANSPORTATION TECHNICAL ADVISORY COMMITTEE

Term expires in 2021 (2 years)

Term expires in 2021 (2 years)

Dean Bloch

Fritz Tegatz (Alternate)

TREE WARDEN

Term expires in 2020 (1 year)

Mark Dillenbeck

DEPUTY TREE WARDEN

Term expires in 2020 (1 year)

Sue Smith

WEST CHARLOTTE VILLAGE WASTEWATER COMMITTEE

Term expires in 2020 (2 year)

Term expires in 2020 (2 year)

Term expires in 2020 (2 year)

Term expires in 2021 (2 years)

Term expires in 2021 (2 years)

Term expires in 2021 (2 years)

Peter Joslin

Jim Hyde

vacant

Dave Marshall

Kate Lampton

Christina Booher

ZONING BOARD OF ADJUSTMENT

Term expires in 2020 (3 years)

Term expires in 2020 (3 years)

Term expires in 2021 (3 years)

Term expires in 2022 (3 years)

Term expires in 2022 (3 years)

Term expires in 2022 (3 years)

Jonathan Fisher

Matthew Zucker

Stuart Bennett, Vice Chair

Frank Tenney, Chair

Lane Morrison

Andrew Swayze, Alternate Member

APPOINTED STAFF

ASSISTANT TOWN CLERK & TREASURER

Christina Booher

RECREATION DIRECTOR & BEACH MANAGER

Nicole Conley

SENIOR CENTER DIRECTOR

Carolyn Kulick

SENIOR CENTER VOLUNTEER COORDINATOR

Margaret Sharpe

TOWN ADMINISTRATOR

Dean Bloch

TOWN PLANNER

Daryl Arminius

**ZONING ADMINISTRATOR, SEWAGE CONTROL
OFFICER, HEALTH OFFICER, 911 COORDINATOR**

Aaron Brown (resigned July, 2019)

Daniel Morgan (hired July, 2019)

Selectboard Report

Fiscal Year 2018-2019

Thank you for reading the Town Report and for your interest in the activities in Town. This Report is a great way to see how Charlotte operates both fiscally and mechanically. As shareholders of this vibrant and active community, the Town Report is largely designed and formatted to empower every resident to attend Town Meeting on Tuesday March 3, 2020 to be prepared and informed enough to instruct and advise the Selectboard of the community's priorities for the coming year.

During the March 2019 Town Meeting, incumbent Selectboard member Frank Tenney was reelected for another two (2) year term. After years of steady handed leadership as Chair of the Selectboard, Lane Morrison decided to pursue other personal and community interests as he was quickly appointed to the Zoning Board for a three (3) year term. Louise McCarren was elected to the open three (3) year Selectboard term. Both Frank's position as Chair of the Zoning Board and Louise's decades of legal practice have been timely and welcome institutional knowledge serving the Town's interests well this year.

In July, the Town hired Daniel Morgan to serve as the Zoning Administrator, Sewage Control Officer, Health Officer and 911 Coordinator. While Daniel has done a fantastic job of getting up to speed on his varied roles and responsibilities, his approachable, service-oriented work ethic is a welcome addition to the Town Hall.

This year, the Town decided to pursue the possibility of earning interest income on the available cash on hand. As evidenced in the Town Report under "Interest Income", \$350 was budgeted as revenue for fiscal year '19-20 and by prompting this new initiative the year-to-date amount is over \$13,000 for '19-20. Thanks to Peter Trono and Tom Cosinuke for prompting and pursuing this and to Mary for negotiating more favorable terms with the bank.

The annual independent CPA Audit of the Town's financial statements and practices was performed by Sullivan, Powers and Co. and covered the period of July 1, 2018 to June 30, 2019. For the second year in a row, there were no deficiencies found, material or otherwise. Thanks to Mary, Christina and Dean for working closely with the auditors and for stewarding the Town's funds responsibly.

At the ballot box, last March, the Voters approved a bond to purchase a new ambulance. The ambulance has been procured and should be in service soon. Also approved was a bond for approximately half of the cost of an addition to the Town Library (with the other half being generously donated by many). ReArch Company won the bid to complete the work, which is progressing both on schedule and budget, to date. The work also includes many energy efficiency measures for the entire building envelope, including the removal of fossil fuel inputs for heating.

Thanks to another generous donation by a neighbor, the Town replaced the playground components that had been at the beach for decades. Removing mulch made from shredded tires, splintering pressure treated structures and rusting metal made space for natural wood mulch and a variety of different play structures for all ages. This is a transformative investment creating memorable experiences for many families this year and for decades to come.

The incredible amount of volunteerism in Town is perennially impressive. Without everyone's contributions; on the many committees and commissions, cleaning up the roads and public spaces on green-up day and the thousands of hours of pro bono work donated from residents' areas of expertise, the Town we live in and enjoy today would be barely recognizable. While good deeds are their own reward, it would be great if everyone takes the time to thank a person you know who volunteers for the Town. There are also many opportunities in almost every field of interest for new volunteers to bolster the ranks and breathe new life into legacy volunteer activities in Town. Even one hour of donated time strengthens the fabric of our community. If you have a new idea and want to volunteer to initiate it, the Selectboard is receptive to and supportive of this active form of community engagement.

Looking forward to a productive, proactive, and healthy year for the Town and its residents.

Respectfully,

Matt Krasnow, Chairperson
Frank Tenney, Vice Chairperson
Louise McCarren
Carrie Spear
Fritz Tegatz

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. Certified copies of birth and death certificates now require filing an application in order to receive the document. Feel free to call our office ahead of time to get the application and we will be able to process your request faster.

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 a Vermont resident, 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. You can also go to VT DMV Express to renew your vehicle registration electronically yourself and pay with a credit card. 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. 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. 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>. You may also request absentee ballots electronically. Remember, there are two separate voting dates in the spring – Town Meeting and a separately warned meeting in April to vote on our Town budget by Australian ballot.

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 2019

NAME

PARENTS

Bobby Koriom Chol

Bol A. Gai
Malimu Chol Dhoor

Scarlett Wrightson Pilon

Chantal Lessard Pilon
Gregory Vernon Pilon

Lio Eva Shurman

Isabelle E. Shurman
Elias John Schoen

Harper Ann Raymond

Karri Leight Smith
Davan Neil Raymond

Sophia Brooke Osler

Elizabeth J. Watson
Evan Gabriel Osler

Forrest James Segel

Jennifer Cleland Segel
Matthew Percy Segel

Rylynn Rose Brinkman

Deanna Rose Whalen
Zebulon Levi Brinkman

Julian David LaMere

Devon DeMio LaMere
Robert Louis LaMere

Sylvia Grace Edgar

Olivia Nicole Bland
Jordan Charles Edgar

Nell Seaton Davisson

Kelly Brush Davisson
Richard P. Davisson II

Carter Richard MacDonald

Michelle R. Beauchene
Jacob Scott MacDonald

Evangelia Sophia Moulton

Christina M. Moulton
Matthew Moulton

Charles MacArthur Lampman

Janet Willa Lampman
Eric James Lampman

Elliott James Orlando Cameron

Abbie Catherine Bowles
Kenneth James Cameron

Micah Skye Womer

Genna Rose Durante
Russell Benson Womer

NAME**PARENTS**

Campbell Wilder Goss

Caitlin Steirman Goss
Zachary Beck Goss

Viviana Lee Yackel

Melissa Kim Yackel
Derek David Yackel

Irina Weslyn Iovu

Kiri Terese Iovu
Marcel Iovu

Andre Bern MacLean

Jane Engelman MacLean
Daniel Joseph MacLean

Bowdoin William Stifler

Caroline Crofton Stifler
Andrew William Stifler

Finley Curtis Stifler

Caroline Crofton Stifler
Andrew William Stifler

Cena Lake Hausmann

Jessica Lynn Sanford
Adam Edmund Hausmann

Walter James Armell

Heather Tomlin Morse
Gregory James Armell

Theodore John Hamilton

Kristin A. Pappas Hamilton
John Andrew Hamilton

Finley Michael Strong

Melissa Sue Strong
Michael J. Strong Jr.

Tate Bernard Just

Erin Christine Just
Brian Gary Just

Kit Daniel Just

Erin Christine Just
Brian Gary Just

Mason Robert Corrow

Jennifer Theresa Corrow
Joshua Andrew Corrow

Logan Norris Corrow

Jennifer Theresa Corrow
Joshua Andrew Corrow

Edith Wilder Bunten

Britta Maj Johnson
Alex McKinley Bunten

Wells James Campbell

Caitlyn Cassidy Campbell
Nicholas James Campbell

Zayden Ward Simpson

Liza Marie Simpson

NAME

PARENTS

Madeline Nicole Koslowski

Nicole Marie Koslowski
Mateusz Samuel Koslowski

Amelia Virginia Olson

Carrie Andrea Olson
Todd Joseph Olson

Marguerite Beatrix Korkames

Kristen Marie Daniels
Patrick Ryan Korkames

Hudson West Beal

Alexa Mucklow
John Alexander Beal

Isabella Mae Turner

Sara Beth Adams
Brett Randall Turner

Lucia Ruby Lawrence

Tessa Lawrence
Timothy Michael Boesenberg



CIVIL MARRIAGES 2019

<u>DATE</u>	<u>NAMES</u>	<u>RESIDENCE</u>
December 28, 2018	Benjamin Joseph Konicki Lillian Dominguez	Cumberland RI El Paso TX
June 8, 2019	Christine Melissa Saundry Brian Richard Daniels	Simi Valley CA Simi Valley CA
July 13, 2019	Antonia Rose Armstrong-Laird Derek Peter Trono	Charlotte VT Charlotte VT
July 17, 2019	Jamie Lee Quesnel Adam Nizar Bunde	Ticonderoga NY Charlotte VT
July 20, 2019	Johanna Elizabeth Jones Galt David Philip Kongstvedt	Washington DC Washington DC
July 20, 2019	Betty Meng Stephen Alexander Balaban	San Francisco CA San Francisco CA
July 27, 2019	Katelynn Brissann Viau James Evan Metropoulos	Charlotte VT Charlotte VT
August 10, 2019	Kendall Marie Frost Brendan Christopher Keenan	Charlotte VT Charlotte VT
August 10, 2019	Kaylyn Marie Grenier Hazel Alexander LaBerge	Charlotte VT Charlotte VT
August 24, 2019	Maria Elena Akol Lazo-Hamilton Peter David Meyer	Charlotte VT charlotte VT
August 25, 2019	Donna Steingard Waterman Justine Belle Lambright	Charlotte VT Charlotte VT
August 31, 2019	Hannah Miriam Aitken Joshua Tyler Aldred	Charlotte VT Charlotte VT
September 7, 2019	Molly Katherine Heer William Noiel Fontaine	Charlotte VT Charlotte VT
September 11, 2019	John Charles Palombini Kaitlin Mary Reese	Charlotte VT Charlotte VT
September 14, 2019	Kayla Constantina Gatos Matthew Brian McDermott-Murphy	Denver CO Denver CO
September 21, 2019	Sara Elizabeth Keat Jing Lam Skyler Anthony Lentz	Charlotte VT Charlotte VT
September 21, 2019	Autumn Starr Reilly Nathan Solomon Sacklow	Charlotte VT Charlotte VT
October 12, 2019	Hillary Elizabeth Turner Dana Andrew Joyal	Charlotte VT Charlotte VT
October 13, 2019	Carol Ann Talley Lee Alan Krohn	Charlotte VT Charlotte VT
October 19, 2019	Tyler Jameson Sanville Amanda Rose Arena	Charlotte VT Charlotte VT

<u>DATE</u>	<u>NAMES</u>	<u>RESIDENCE</u>
October 20, 2019	Tyler Brook Bridge Harley Richmond Downey-Teachout	Nevada TX Nevada TX
December 27, 2019	Sean Patrick Elliott Chelsea Leeann Dieterle	Charlotte VT Charlotte VT

JUSTICES OF THE PEACE

<u>NAME</u>	<u>ADDRESS</u>		<u>PHONE</u>
Jill Abilock	2087 Ferry Rd	Charlotte	238-0883
Gregory Cluff	1745 Dorset Street	Charlotte	425-3094
Maurice A. Harvey	PO Box 402	Charlotte	425-4811
Lorna Jimerson	221 Roscoe Road	Charlotte	425-2497
Mike Krasnow	356 Half Mile Rd	Charlotte	425-3997
Leo LaBerge	PO Box 23	Charlotte	425-4656
Heather Manning	1091 Roscoe Rd	Charlotte	734-9416
Robin Reid	3358 Greenbush Rd	Charlotte	425-3739
Carrie Spear	2954 Mt Philo Rd	Charlotte	425-3404
Ed Stone	138 Wildwood West	Charlotte	425-3277
Peter Trono	220 Turtle Moon Rd	Charlotte	343-3254
Seth Zimmerman	168 Patton Woods	Charlotte	425-2595



DEATHS 2019

<u>DATE</u>	<u>NAME</u>	<u>AGE</u>
January 6, 2019	Robert Jack Carpenter	88
January 26, 2019	Winslow Hagar Ladue	64
February 9, 2019	Theresa L. Knowles	90
February 25, 2019	Janett Alice Bothwell	80
February 27, 2019	Ian Willem deGroot	62
March 3, 2019	Mary Jane Spooner	90
March 21, 2019	William Leighton Wheeler Sr.	86
April 18, 2019	Robert G. Watson	88
April 21, 2019	James Murray	63
June 3, 2019	Claire Belisle	94
June 17, 2019	Sidney H. Armell	76
June 22, 2019	Mary Lou Payne	80
August 15, 2019	Wilma Ward Preston	87
August 20, 2019	Barry Allen Payne	70
August 30, 2019	Steven P. Felker	60
October 2, 2019	Anne-Marie Colpoys	68
October 5, 2019	Carolyn L. Greene	76
October 13, 2019	Evelyn G. Eriksen	81
December 12, 2019	Maria H. Maxwell	51
December 12, 2019	Brenda Whalley Temple	84

**WAGES PAID TO EMPLOYEES
7/1/2018-6/30/2019**

EMPLOYEE	SALARY/HOURLY	ANNUAL WAGE	POSITION
Adams, Kali	10.78/hr	1,238	Library Asst
Alpert, Sage	10.78/hr	135	Library Asst
Arminius, Daryl	22.85/hr	47,720	Town Planner
Bedell, Anne	10.78/hr	709	Beach Attendant
Bloch, Dean	Salary	65,498	Town Administrator
Booher, Christina	18.72/hr	38,648	Asst Clerk/Treasurer
Booher, Robert	Salary	5,050	Custodian
Boyd, Mary J.	Salary	6,000	Park/Beach Security
Brown, Aaron	20.43/hr	39,081	Zoning Administrator/HO
Cheney, Mary	16.26/hr	1,203	Library Asst
Clauss, Sarah	10.50/hr	315	Library Asst
Cohen, Isabel	10.78/hr	981	Library Asst
Cole, Jennifer	16.57/hr	12,600	Library Asst
Conley, Nicole	Salary	35,728	Rec Director/Beach Manager
Eagan, Margaret	10.78/hr	917	Library Asst
Edwards, Georgia	16.72/hr	11,529	Library Asst
Falk, Conner	10.50/hr	956	Beach Attendant
Griswold, Cali	Salary	3,000	Animal Control/Deputy HO
Harvey, Maurice	19.73/hr	627	Lister
Heininger, Meara	10.50/hr	570	Beach Attendant
Kahn, Susanna	20.14/hr	28,349	Technical Librarian
Krasnow, Matthew	Salary	1,917	Selectboard
Kulikowski, Carole	18.99/hr	35,336	Senior Center Director
Magoon, Cali	10.50/hr	1,063	Beach Attendant
Marshall, Bryn	10.50/hr	1,497	Beach Attendant
McCarren, Louise	Salary	542	Selectboard
Mead, Mary	Salary	69,614/6,200	Clerk/Treasurer/Delinquent Tax
Merrill, John	10.78/hr	183	Beach Attendant
Monsey, Colin	11.03/hr	77	Beach Attendant
Morrison, Lane	Salary	1,667	Selectboard
Murphy, Bruno	14.77/hr	967	Lister
Otley, Cole	10.50/hr	410	Beach Attendant
Otley, Mason	10.50/hr	685	Beach Attendant
Postewaite, Abigail	10.76/hr	1,157	Beach Attendant
Robinson, Cynthia	14.40/hr	9,086	Library Assistant
Sharpe, Margaret	14.73/hr	11,378	Volunteer Coordinator
Silverman, Andrew	10.78/hr	410	Beach Attendant
Silverman, Matthew	10.50/hr	2,002	Beach Attendant
Sloan, Cheryl	18.72/hr	28,882	Youth Librarian
Spear, Carrie	Salary	1,625	Selectboard
Tegatz, Betsy	21.10/hr	22,354	Chief Lister
Tegatz, Fritz	Salary	1,625	Selectboard
Tenney, Frank	Salary	1,625	Selecboard
Woodruff, Margaret	Salary	54,703	Library Director
TOTAL		\$555,859	

DELINQUENT TAXES - YEAR ENDING JUNE 30, 2019

Parcel ID #	Tax year	Total Outstanding	Paid
00003-2514	2016	\$1,952.92	
	2017	\$2,468.53	
00004-3637	2018	\$8,366.41	
00011-1235	2015	\$991.16	
	2016	\$1,530.94	
	2017	\$1,333.58	
	2018	\$1,006.75	
00016-0715	2018	\$14,701.07	
00020-1968	2018	\$2,678.72	P
00037-2752	2018	\$1,319.22	P
00061-0161	2018	\$13,321.75	
00061-0251	2018	\$17,221.87	
00061-0821	2017	\$15,856.77	P
	2018	\$14,390.16	
00061-1501	2018	\$3,891.78	P
000F7-0290	2018	\$496.23	P
00100-0188	2016	\$339.14	P
	2017	\$1,068.65	P
	2018	\$739.09	
00100-5721	2018	\$3,484.21	P
00110-0060	2018	\$66.74	P
00114-0173	2018	\$1,770.18	P
00141-0095	2015	\$10,164.47	
00314-0002	2017	\$4,221.63	P
00328-0061	2018	\$181.54	P

DELINQUENT TAXES - YEAR ENDING JUNE 30, 2019

Total Outstanding June 30, 2019	\$123,563.51
Total Paid by December 31, 2019	\$35,374.81

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, 2019

Mary A. Mead, Delinquent Tax Collector



BOARD OF LISTERS 2019 ANNUAL REPORT

Annual Quadrant Inspections & Building Permits

Quadrant inspections are reviews done by our appraiser to check property records for accuracy. This is not a reappraisal, however, property values may change if physical data is updated. We will be finishing up quadrant 1 (roads north of Ferry Road and west of Ethan Allen Highway) and starting quadrant 2 (roads north of Hinesburg Road and east of Ethan Allen Highway). Postcards are sent out in advance of the appraiser's visit. If you are not at home at the time of the visit, a card will be left by the appraiser to let you know he was there and whether a follow-up appointment needs to be scheduled. Interior inspections are scheduled for the last Friday of each month. If you have taken out a building permit, you can expect a visit from the appraiser or lister without advance notice. We will conduct a site inspection to measure any improvements and determine the value of the permitted action. We will not enter any building without the owner or owner's representative being present. Farm structures which may be exempt from local permitting must also be assessed. The appraiser will have identification showing they are an employee of New England Municipal Resource Center (NEMRC).

CLA / COD

The Common Level of Appraisal (CLA) for the 2018 equalization study was 97.66 % and the Coefficient of Dispersion (COD) was 8.45%. The 2019 equalization study results are 95.72% for the CLA and 11.16 % for the COD. The CLA is a measure of the ratio between assessed value and sale price of properties that have sold in Charlotte. The COD is a measure of consistency of appraisal for all properties in the town.

Current Use

There are 195 parcels currently enrolled in the Use Value Program. The 2019 use values for agricultural was \$362/acre and for forest \$145/acre.

Grievances

We typically conduct grievance hearings early to mid-June. If your property value has changed, we will mail you a change of assessment notice at least two weeks prior to our hearing date. Once we schedule the date and times, we will post it on the town website. You do not have to receive a change of value notice to grieve but you do need to schedule an appointment for the day of grievance.

One Final and Important Note

Please join the Listers in voting on town meeting day for the article that eliminates the board of listers and allows for the appointment of a qualified assessor. There are fewer and fewer residents who run for elected positions and it is no longer sustainable to maintain a full board. No current listers are running for reelection. By voting to authorize the elimination of the Office of Lister and replace it with an assessor appointed by the Selectboard, we can better ensure that the town's assessing practices will continue to run seamlessly and equitably.

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, 2018 - June 30, 2019

D & F paved approximately 4 miles. The roads paved were Hills Point Rd, Mt. Philo Rd (from Ferrisburgh town line to near One Mile Rd), Spear St (from Mt. Philo Rd to Green Acres Farm), and another part of Spear St (from Guinea Rd to Robert Marble's).

We received grants for Municipal Roads on Carpenter Rd, Guinea Rd, Converse Bay Rd and Prindle Rd in the amount of \$10,340. We also received a \$9,500 Better Back Roads Grant for Lime Kiln Rd.

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

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

We appreciate your patience while we work on town roads.

Hugh "Jr" Lewis
Road Commissioner

Charlotte Library: Town Report 2019

The biggest news in 2019 for the Charlotte Library is the expansion project. As of November 30, the project was on schedule for a construction completion date in March 2020. We look forward to sharing the new space with the Charlotte community. Thanks to the generosity of our town, we are able to add a dedicated program room as well as an expanded children's area.

The program room will serve as a meeting place for a variety of groups, from children's after-school craft and coding clubs to adult presentations and discussions. In addition to use for library-sponsored programs, the new program room will be available to Charlotte residents for meetings and workshops after hours. The addition of this program-specific space allows the library to continue to fulfill its mission as a welcoming place for community activities and an information resource for all in our town.

The expansion of the children's area gives young readers and their families room to read, study, play and explore. Our new children's room will feature the light and openness of our original building along with an expanded room for children to enjoy books as well as play with the kitchen, train table and dress-ups that have made our children's room so irresistible in the past.

The juvenile fiction and non-fiction collections will have their own home and will no longer share existing, critical space with the adult collections. Comfortable furnishings and useful study space will make it all the more inviting. Furthermore, creating this space earmarked for younger users, allows the main reading room to serve its original and intended purpose as an area for work, study and quiet reading by adult patrons.

None of this would be possible without the support of our community, from the library bond vote last year to the ongoing and generous private donations. None of this would be imagined without Charlotte's ongoing use and affection for the library and its programs. THANK YOU!! Our circulation numbers remain steady, despite the construction obstacles. The variety and number of programs continue to grow thanks to the ideas, inspiration and energy from Charlotte residents. Keep those suggestions coming!

The Charlotte Library Board would like to thank the library staff for their creativity and flexibility as they respond to the challenges of the construction schedule, from relocating the drop box to sanding and shoveling the temporary walkway. Our volunteers deserve an extra special salute of appreciation for their willingness to go along with changes in schedule and layout throughout the project.

Respectfully submitted,

The Charlotte Library Board of Trustees

Katharine Cohen

Nan Mason

Danielle Conlin Menk

Jonathan Silverman, chair

Robert Smith

The Charlotte Senior Center

In 2019, the Senior Center was busy with many activities that included educational programs, guest speakers, music, art classes and monthly exhibits, language classes, technical workshops, fitness classes, health awareness presentations, lunches, hikes, boat excursions, games and more.



Our Center is considered the most attractive facility for seniors in the state thanks to the staff, and volunteers, as well as the generous financial support from the town. The Center buzzes with activity Monday through Friday, from 9 to 4, with nearly all rooms constantly in use.

Our staff, Carolyn Kulik, Director, and Peggy Sharpe, Volunteer Coordinator, provide daily support. Carolyn supports our ongoing classes and programs—ranging from the ones listed above to book groups, iPad and iPhone workshops, UVM and CVFRS health programs—and has added many new and interesting activities. Peggy has been instrumental in broadening our volunteer base that includes increasing participation and encouraging the community to lend their expertise, including the wonderful lunch program.

Lunches are served on Mondays and Wednesdays each week with a minimal charge so everyone can enjoy a good meal. This year meals have been provided one Monday a month by our local Philo Ridge Farm as a donation to the seniors in the community. In addition, Shelburne Bay has offered lunches several times during the year. Several times a year, Chef Roland of the Old Lantern graciously comes by to cook a meal which is always well attended. These donated meals as well as the regular Monday and Wednesday volunteer lunch teams offer fresh and locally grown vegetables and ingredients. We are grateful for all of this continued support.

An objective of the Board is to increase outreach to the community. A recent successful activity was to offer a Thanksgiving Day meal for those folks who might be alone or not have the ability to prepare a meal for themselves. Our custodian, Suzanne Ferland, requested that she be able to coordinate and prepare this traditional meal. Among other attendees were members of the Charlotte Fire and Rescue who were alone and on duty, and another couple who walked by and asked to join the group, as well as a neighbor who had never been inside our building. A big thanks to Suzanne for her initiative and outreach. A new outreach program through Age Well, known as Universal Restaurants Tickets, offers low-cost vouchers on first Mondays at the Senior Center that allow for discounted meals at area restaurants.

To learn more about the activities and scheduling go to our website, CharlotteSeniorCenterVT.org. Many of the activities and classes fill up quickly, so mail in the registration form on the schedule, or call the Senior Center at 425-6345 to sign up for the activity or class of interest to you. There is nominal fee for some classes while others are free.

Please participate at our center and encourage your friends to join you. A good start is a Monday lunch which begins at 11:30 (no registration needed) or a Wednesday lunch at noon (sign up required). Menus are posted on our website. You may be surprised to see your neighbors there and have a chance to meet new folks from our greater community.

Respectfully submitted,

The Senior Center Board of Directors: Robina (Sukey) Condict, Walter Gates, Dorrice Hammer, Carl Herzog, Susan Hyde, Beth Merritt, Lane Morrison, Gary Pittman, Ron Ulmer, and Roberta Whitmore

FRIENDS OF THE CHARLOTTE SENIOR CENTER, INC.

The Friends of the Charlotte Senior Center, Inc. is a not-for-profit organization that manages the Charlotte Senior Center for the Town of Charlotte. The Friends organization:

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 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.

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

	7/1/2017 to 6/30/2018	7/1/2018 to 6/30/2019
Revenue:		
Donations – Annual Fund, Memorials & Grants	\$30,545	\$26,248
Donations – Lunches	16,443	17,138
Investment Income	3,357	5,239
Plant Sale & Other Income	<u>2,262</u>	<u>2,209</u>
 Total Revenue	 \$52,607	 \$50,834
Expenditures:		
Donation to Town for Building, Landscaping, Furniture, Fixtures, Equipment & Supplies	\$14,621	\$13,399
Groceries	15,895	15,691
Volunteer Recognition	5,734	5,675
Fund-raising & Administrative	<u>1,908</u>	<u>2,668</u>
 Total Expenditures	 \$38,158	 \$37,433
 Revenue less Expenditures	 \$14,449	 \$13,401

We thank the Selectboard, our Director, Carolyn Kulik, our Volunteer Coordinator, Peggy Sharpe, and our many volunteers and generous donors, for making your Center such a successful and comfortable place.

The Board of Directors

Former Zoning Administrator Aaron Brown served his final official day as Zoning Administrator on July 8th, 2019, after accepting a position as Zoning Administrator and Town Administrator for New Haven. In the interim, Emily Nosse-Leirer of the Chittenden Regional Planning Commission served as a consultant and Zoning Administrator. Both Mr. Brown and Mrs. Nosse-Leirer helped to inbound Daniel O. Morgan, who was appointed to the position on July 22nd, 2019.

The Zoning Administrator fulfills all duties and responsibilities as required under 24 V.S.A. §4448, administers and literally interprets the Charlotte Land Use Regulations and the Vermont Wastewater System and Potable Water Rules, receives, reviews, and acts on all permit applications in accordance with State statute, principally 24 V.S.A. §4449.

Additionally, the Zoning Administrator staffs the Zoning Board of Adjustment, reviews building permit applications, manages the E-911 addressing system, serves as the Town Health Officer, and issues potable water and wastewater permits on behalf of the State of Vermont.

2019 YEAR END REPORT ZONING ADMINISTRATIVE OFFICER

TOTALS BY YEAR

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Single Family Dwellings	7	8	6	13	3
Two Family Dwellings	0	0	0	0	2
Multi-Family Dwellings	0	0	0	0	0
Reconstructed Dwellings	2	3	3	1	4
Public Buildings	0	0	0	0	1
Commercial	0	0	0	2	1
Accessory Dwellings	2	1	0	3	0
Home Occupation II	1	1	0	2	2
Additions	29	22	23	22	23
Accessory Structures	8	12	14	7	8
Inground Pools	5	4	0	1	2
Fence	0	0	0	1	1
Other Land Use Permits				2	0
Delegated Authority Wastewater/Water Permits	28	27	14	21	23
Shoreline Stabilization	0	0	1	0	1
Permit Renewals	0	2	3	2	0
Exemptions (Ag. Structures)	0	4	0	3	2
Amended Permits	0	2	0	0	0
Permits Appealed	0	0	0	0	1
Violations	0	2	1	0	0
Certificates of Occupancy	21	23	25	23	17
Certificates of Compliance	47	56	41	55	57
Tree Inspections	0	4	5	2	0
New 911 Addresses	18	9	3	19	6
Health Code Investigations		3	9	6	5
Health Code Orders	0	0	0	2	0
TOTALS	168	183	148	187	160

ZONING BOARD OF ADJUSTMENT

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

The ZBA is made up of five citizen volunteers. Frank Tenney serves as Chair, and Jonathan Fisher, Stuart Bennett, and Matthew Zucker are all returning members. Andrew Swayze was a member until April 8th, 2019, when he was appointed as an alternate member. Lane Morrison was appointed as a member on April 8th, 2019, having previously served as Chair of the Selectboard, as well as on the School Board.

The Board receives applications which are reviewed using Charlotte’s land use regulations. Public hearings are held to discuss the applications and allow interested parties to contribute. The ZBA’s hearing notices are distributed publicly by postings on the Town Hall bulletin board, on the town website, at Spear’s Corner Store and the Old Brick Store, and in *The Citizen* newspaper.

In 2019, the ZBA received eleven applications on matters that ranged from the expansion of non-conforming residences to an appeal about whether a home occupancy II permit was legal. Zoning Administrator Daniel O. Morgan staffs the ZBA. Lynn Monty is the minutes taker.

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

	2015	2016	2017	2018	2019
CONDITIONAL USE	8	13	9	11	6
CONDITIONAL USE – THOMPSON’S POINT	3	3	3	1	2
VARIANCE	0	0	0	0	0
APPEAL	2	0	0	2	3
TOTAL	13	16	12	14	11

The Charlotte Town Plan was amended to meet the requirements for "substantial deference" pertinent to Act 174 of 2016, Section 248 energy generation siting process with significant improvements to the Energy sections of Chapters 1 and 2 (primarily undertaken with the aid of Chittenden County RPC planner, Emily Nosse-Leirer) and the Charlotte Energy Committee. Additional changes were made to the Transportation sections, the Implementation Plan, and the Early Settlement section of Chapter 3. "Community Profile" Data updates were also made to Chapter 2 where possible. The Town Plan was approved by the Planning Commission after two required public hearings (held on November 15 and December 6, 2018) and was hence passed to the Selectboard on December 6, 2018 for two additional public hearings (held over the course of five dates in 2019). The 2019 amended Town Plan was passed by a Town vote held on November 5, 2019 with 278 citizens in favor, and 62 against.

The Planning Commission further continued their review of proposed updates to the Charlotte Land Use regulations (LURs). The Town Planner created a "Responsiveness Summary" spreadsheet that currently lists 81 potential updates. These recommendations and observations were obtained from the former hardcopy version (colloquially known as the "oops list"), Zoning Board commissioners, the Thompson's Point Design Review Committee, the Town Administrator, Zoning Administrator, Planner, and the general public. The list varies thematically and ranges from minor typos to substantial changes, which include: the modification of the East Charlotte Village zoning district boundary, addressing Act 143 (pertaining to on-farm accessory businesses), and the relevant update of the Town's private road and driveway standards pertaining to (and in negotiation with) Charlotte Volunteer Fire and Rescue Services (CVFRS). This update of the LURs and corollary efforts require significant review. It is the Planning Commission's intention to complete the update of the LURs for a referendum vote on Town Meeting day in March 2021. Review of the LURs will remain on Planning Commission's agendas regularly until that time.

Furthermore, the Town Planner scanned all of the historical Planning Commission and Zoning Board of Adjustment minutes dating from 1966 through 2019; all of which have been posted on the Town website. Both the Planner and the Zoning Administrator continued to advance the digital initiative to scan all of the hardcopy parcel (property) files.

In addition to the projects outlined above, the Planning Commission has processed the following land development applications during the past fiscal year (listed with those in recent history):

Applications	FY-2019	FY-2018	FY-2017	FY-2016
Sketch Plan Reviews	18	16	9	10
Site Plan Reviews		1	1	
Boundary Adjustments	3	2	2	1
Minor Subdivisions	4	5	3	2
Minor Subdivision Amendments	5	2	2	6
Major Subdivisions (Preliminary Plans)	1	1	1	1
Major Subdivisions (Final Plans)	2	1		1
Reconsideration for Boundary Adjustments	1			
Reconsideration of Minor Subdivisions		1		
Reconsideration of Major Subdivisions			1	
Total	34	29	19	21

During subdivision proceedings, the following acreage was conserved (primarily comprising Significant Forest and Aquatic Habitats, some Class II wetland, land in agricultural use, and scenic viewsheds):

<u>Open Space - Conserved Acreage</u>	<u>FY-2019</u>	<u>FY-2018</u>	<u>FY-2017</u>	<u>FY-2016</u>
Total	59.9	126.69	84.88*	6.42

** 79.87 acres of this has been deferred from open space designation to any future subdivision.*

Planning Commissioners participating from July 1, 2018-June 30, 2019:

Peter Joslin (Chair), Charlie Pugh (Vice-Chair), Gerald Bouchard, Shawn Coyle, Dick Eastman, Marty Illick, David Kenyon. Commissioner Jim Faulkner was appointed by the Selectboard in FY-2020 (on July 8, 2019), replacing Dick Eastman.



The Charlotte Recreation Department

Beach:

- We sold 752 season passes and 1,800 day passes making for another above average year for beach users.
- The beach attendant hut was completed in early June, providing a place for beach attendants to seek shelter or store heavy beach equipment for setup. The beach attendants are very pleased with the new addition.
- We received a very generous donation of \$40,000 for the installation of a new playground at the beach!
- YogaRoots hosted an adult Yoga and Meditation class one morning a week at the beach. They sprinkled in a couple of free Saturday classes and collected donations for our scholarship fund!

Programs:

- The new MyRec software will be implemented July 1st allowing residents to sign up for all recreation programs and events! The community will have the option to use a credit card if interested, however, we will accept cash and/or check as other payment methods.
- The 36th Annual Soccer Jamboree attracted many families totaling 70 teams from 14 different Vermont towns. This year we invited food trucks to the event to serve tacos, burgers, and delicious treats. By the end of the day all vendors had sold out of all menu items! The day brought beautiful weather and the shaved ice was a perfect fit!
- We have implemented new programs such as: Vt Cook Camp and Children's Walking Club
- Programs that continue to grow in size include: pickleball, youth tennis, spring soccer, beach yoga and driver's education.
- The Recreation Department is always looking for new program ideas and suggestions to offer the town.
- We brought in \$695 for the Mack scholarship fund last year and provided \$386 worth of scholarships to Charlotte youth.
- We received \$399 in donations for the Tim Serrell Tennis Clinic.

We would like to thank all of our volunteer coaches for dedicating their time and energy this year!

Recreation Commission

Welcoming new commissioner Christy Gallese and thanking Rodney Centeno for his volunteer service. Such a fun year to be a Charlotte resident. Last winter the rink at CCS had more and better ice days as mother nature coordinated with great volunteer help. The community beach party kicked off a record breaking summer with several nights of classical Music at the Beach. Volunteer groundwork set the stage for our new beach playground made possible through the donation mentioned above as well as many smaller contributors and then constructed with local volunteer effort. A real community effort and thank you to all involved. Last years town wide recreation survey indicated a strong preference to keep the beach non commercial while improving the facilities and utilizing and retaining the natural beauty of the property. We will proceed with this mandate in mind. Thanks to my fellow commissioners, our Rec. Director and all the others who helped make Charlotte a fun and vibrant community. We promise, more to come.

Nicole Conley, Recreation Director & Bill Fraser-Harris, Recreation Commission Chair

Trails Committee Annual Report 2019

The Trails Committee continues to make slow and steady progress, aided by increasing support of the town, to maintain our current trails, continue to build the Town Link Trail, further define the Village Loop Trail, and provide the town with information about the advantages of trails in our community.

Our annual fundraising expanded this year with a letter to everyone in Charlotte. That effort brought in more gifts to help build our Town Link Trail. The Trails Committee is appreciative of all the townspeople who donated to Charlotte Trails.

In addition, Jim Donovan led a committee, with members from the Selectboard, Planning Commission, Conservation, Trails, and townspeople, to create a final route along State Park Rd. for the Town Link Trail. There were several open forums to provide opportunity for anyone to comment on the Trail and its future path. The final route was approved in February, submitted with a Wetlands Permit application, and a Wetlands Permit was then granted.

The Trails Committee recently staked out the path of the Town Link Trail along State Park Rd. in anticipation of construction within the next year.

Two cameras have been positioned on the Town Link Trails for weeks at a time. These cameras will give us data about the use of the Trail. One camera showed over 70 people using the Town Link Trail in one week, including walkers, bikers, and runners. In addition, a survey was done through Front Porch Forum to give Charlotters a chance to weigh in on the use of and interest in the Town Link Trail. Overall, the survey showed about 75% of responders using the trail, and 82% want to see the State Park Rd. section of the Town Link Trail built. The more specific results are in the Charlotte News, October 31, 2019 addition.

We reprinted our new (in 2018) map of the trails in Charlotte. This map is available at Town Hall and in businesses around town. The map will be updated as we continue to complete sections of the Town Link Trail.

We continue to have workdays and maintain many of the trails in town, including the Town Link Trail, Pease Mountain, Plouffe Lane, and the Village Loop Trail. Many signs designating the trail, and signs to leash and pick up after pets, are now on the completed sections of the Town Link Trail. We have also made progress on building the unimproved sections of the Town Link Trail, creating usable walking paths as we ready the Town Link Trail for further improvements.

We also continue to work with the Charlotte Land Trust to review easement options on any new properties that are looking to conserve land.

Respectively Submitted,

Laurie Thompson, Co-Chair, Stephany Hasse, Co-Chair
John Limanek, Ajat Tariyal, David Ziegleman, Margaret Russell, Ethan McLaughlin

Charlotte Park and Wildlife Refuge 2019 Report

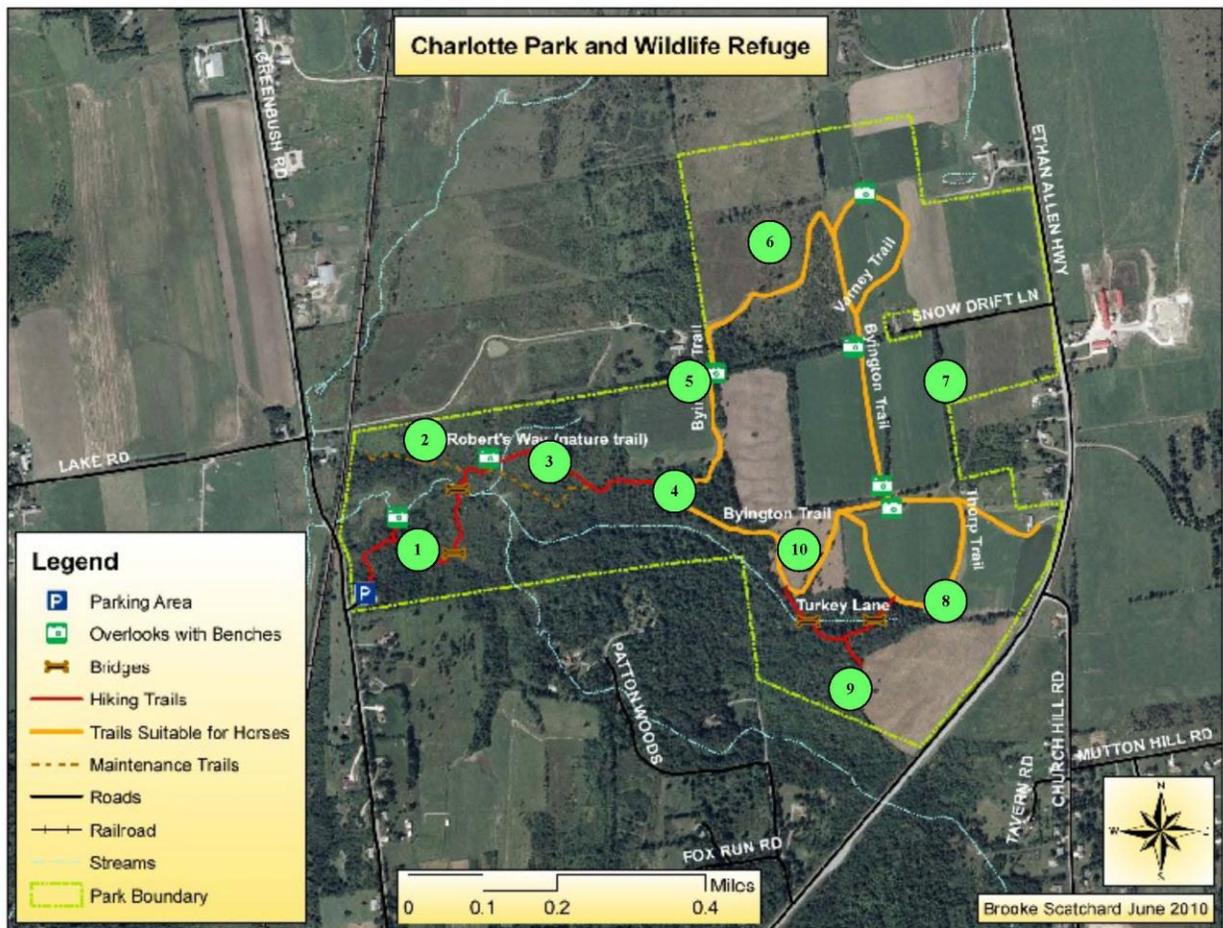
Over 20 years ago, the trails of the Charlotte Park and Wildlife Refuge were opened for public use, and since then park visitors have experienced nature in the quiet setting and enjoyed the beautiful views from many parts of the park. The parking area is at 1489 Greenbush Road and the park is open every day from 8:00 a.m. until dusk. A trail brochure is available at Town Hall and the parking area kiosk. Additional maps, guides and up to date information about the park and its management are available at the Park and Wildlife Refuge web page on the Town of Charlotte website at www.charlottevt.org.

The Park and Wildlife Refuge Oversight Committee oversees park maintenance and improvement projects and coordinates volunteer work days and events. Several projects were undertaken in 2019.

- For several years, the Park Committee worked to update the 1999 Charlotte Park and Wildlife Refuge Comprehensive Management Plan. The full plan was approved by the Selectboard in February, 2019 with sections and exhibits of all aspects of management and use. The plan is available online at the town website under the Charlotte Park and Wildlife Refuge tab.
- High winds in July brought down the old bur oak along the Roberts Trail in the refuge. The approximately 200 year old oak was one of the oldest in Charlotte. The fallen tree has been trimmed to allow hikers to walk underneath the top of tree and walk to the base.
- Volunteers continued work to remove invasive trees and shrubs from hedgerows in the upper part of the park as well as in other locations (see map and descriptions below detailing invasive species projects). Other maintenance included regular mowing of trails and lawns, watering newly planted trees, putting wood chips on trails, and fall brush-hogging to maintain wildlife meadows.
- The farm fields are currently leased to Nordic Holsteins, LLC and were sublet to Tom Cariano in 2019. All fields are used for hay. The committee met with Tom and grassland bird biologists from the University of New England to assess where grassland birds including Bobolink and Savannah Sparrow are nesting on the refuge fields. Based on that bird survey information, two fields were set aside for grassland bird nesting for the 2019 season. The agricultural lease is up for renewal in 2020.
- The Oversight Committee, Charlotte Land Trust and community volunteers organized a fall Charlotte Park and Wildlife Refuge Discovery Day that included a scavenger hunt, bird walks for adults and children, horse-drawn wagon rides and information about management of the refuge.
- The Oversight Committee evaluated options for managing ash trees in the refuge prior to and during the infestation by the invasive emerald ash borer expected to arrive in town in the next few years. At least three of the ash trees near the parking area and trail at Greenbush Road will be treated to prevent infestation. Only trees that pose a potential safety risk will be proactively cut down.

The Park Committee would like to thank the people who have contributed to the park during the past year. They include the skilled contractors doing routine maintenance and park projects, Chris and Mary Boyd who open and close the park gate each day, those who have made donations to support park improvements, and the many volunteers who helped out on park work days. The Committee would also like to recognize Mark Dillenbeck for his years of service on the committee. Mark stepped down this year to focus on his town tree warden duties.

Park Oversight Committee: Jessie Bradley, Mark Dillenbeck, Dorothy Hill, Julian Kulski, Andrew Milliken, Braxton Robbason, Greg Smith, Sue Smith (Co-chair), Jenny Cole (Co-chair)



WEED MANAGEMENT AT THE CHARLOTTE PARK AND WILDLIFE REFUGE—November 2019

The work to control invasive plants in the Charlotte Park and Wildlife Refuge began in 2007 with volunteers cutting honeysuckle and buckthorn in areas along Roberts Way, the trail that starts at the Greenbush Road parking area. In 2009, the Nature Conservancy and the University of Vermont Land Stewardship Program developed the *Charlotte Park and Wildlife Refuge Invasive Species Management Plan*. The Nature Conservancy provided guidance on cutting honeysuckle and buckthorn and treating with herbicide using cut stump treatment. Since then, work has continued throughout the park using a variety of resources and methods. Workers have included Park Committee members, many local volunteers, school groups, crews from the Chittenden Regional Correctional Facility, and contractors hired to brush-hog or clear dense areas of honeysuckle and buckthorn using machinery. The above map shows project areas listed:

1. At several places along Roberts Way, honeysuckle and buckthorn have been cut or pulled. Herbicide has been used in some locations to control re-growth. Last year, volunteers pulled small buckthorn plants, grown from seed in a previously cleared area.
2. In 2011, Mark LaBarr from Audubon Vermont coordinated a project to create a shrubland bird habitat area in the northwest corner of the park. This area is maintained as a meadow with copes of native shrubs. Management guidance is provided in *Audubon Vermont Habitat Assessment for the Charlotte Park and Wildlife Refuge* (2012).
3. Purple loosestrife is controlled by the release of Galerucella beetles. The U.S. Fish and Wildlife Service has assisted with collecting, raising and releasing beetles.
4. There have been several projects in this area to remove honeysuckle and buckthorn along the trail and in the woods. Hand cutting and stump treatment have been used. Using an excavator, dense patches of honeysuckle were pulled, piled and burned. Often, brush piles are left in the woods, away from the trail.
5. Along the northern edge of the meadow, invasive plants were cleared to prepare for an erosion control project. Many projects in the park have multiple benefits—allowing native plants to grow, improving the park's scenic qualities, and in this case, as part of a project to slow the flow of water during heavy rains.
6. Until around 2012, portions of this area were used for pasture. Fences have been removed, and now the meadow and hillside are managed for wildlife. Work has included cutting and treating honeysuckle, buckthorn, multiflora rose, and Asiatic bittersweet. Brush-hogging has been done. Use of a skid-steer with a front mounted brush-hog has worked well when working around native trees and shrubs.
7. There have been several projects to clear invasive plants from hedgerows. This work encourages the growth of native trees and shrubs and helps to open the view toward the Adirondack Mountains.
8. The Park Committee has worked hard to keep wild parsnip from spreading in the park. Brush-hogging around July 1 is done where there are larger patches. The Town has permission from the Vermont Agency of Transportation to mow along Route 7. Plants in smaller patches throughout the park are pulled or cut wherever they are found.
9. Maintaining an open view to the west is important here. After much work to clear invasive plants and tall trees from the western end of the field, the area is maintained by brush-hogging every few years. Wild parsnip is mowed, cut or pulled before it goes to seed.
10. Invasive plants on this hillside include honeysuckle, buckthorn, barberry, bittersweet, wild parsnip and Dyer's Greenweed. These have been controlled by cutting (and using herbicide when appropriate), pulling and brush-hogging. Dense honeysuckle in the hedgerow at the top of the hill was pulled using machinery.

2019 Tree Warden Report

The Selectboard accepted Tree Warden Mark Dillenbeck's application to serve for another term. Susan Smith volunteered to continue in her capacity as Deputy Tree Warden. Alexa Lewis and Vince Crockenberg continued on as Tree Stewards contributing their time and labor to the Tree Warden program. VJ Comai, the City Arborist for Burlington, continues to volunteer as technical advisor on a regular basis. Together with a few others this group of volunteers refers to itself as the Tree Tribe.

An Emerald Ash Borer Preparedness Planning Group remains active. In addition to the Tree Warden, the members are: Amos Baehr, Dale Bergdahl, Joanna Cummings, Junior Lewis, Matt Krasnow, and VJ Comai. This fiscal year the group developed an Emerald Ash Borer Preparedness and Management Plan which is currently available on the town website. Mark Dillenbeck presented an overview of the plan at Town Meeting Day. A central feature of the plan is to determine how to keep town roads and public spaces safe and clear of dead trees at the least cost to the town. To that end, an RFP was developed for the pre-emptive removal of ash trees on a portion of Lake Road from Thompsons Point Road to Ferry Road. The Selectboard awarded the contract to Chris's Lawn Care and Mini-Excavating and the trees were removed. Another element of the EAB Preparedness Plan will be to identify and save specimen ash trees on public property. In addition, Mark Dillenbeck has been working with private land owners on an ad-hoc basis to identify management options for ash.

Tree Tribe members pruned and watered trees in the public right-of-way and in public spaces. Sue Smith identified problems with planted trees on the town green and solicited a proposal from an arborist for corrective action.

This year emergency funds were made available to remove hazard trees from the town beach park parking area.

Vince Crockenberg, with support from Deputy Tree Warden Sue Smith continued the effort to identify champion trees in Charlotte. The updated results are available on The Charlotte News website and on the Tree Warden section of the town website.

The Tree Warden continued to respond to various calls from landowners seeking authorization for tree removal in public right-of-way areas, as well as from camp leaseholders on Thompson's Point, Town administrators and elected officials. There continue to be calls to the Tree Warden relating to the emerald ash borer threat.

A public hearing was convened in October to discuss the proposed removal of eleven trees along State Park Road to make way for trail. No opposition was expressed and the removals were approved.

Following annual tradition, Horsford's Nursery donated a tree to the Charlotte Central School as part of the annual Arbor Day celebration.

The Tree Tribe members attended training and educational workshops to hone their tree care skills.

The Tree Tribe members wrote the following tree related articles for *The Charlotte News*:

- *Time to Update the Hamilton Roster of Champion Trees*
- *Charlotte's Proactive Response to the Emerald Ash Borer Problem*

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

Charlotte Energy Committee – 2019 Report

The Charlotte Energy Committee (CEC) worked with the Planning Commission for over three years to successfully complete the Town's new energy plan. In an overwhelming vote (over 80%), Charlotters approved the new plan, which was then formally approved by the Chittenden County Regional Planning Commission (CCRPC). The CCRPC resolution states that the Town is now energy compliant, giving Charlotte the status of substantial deference according to Act 174. This means that the Public Utilities Commission will give the Town of Charlotte "due consideration" in its decision-making process on renewable energy projects.

The CEC ensured that energy efficient design was integrated into the new addition for the Library by participating throughout the process, from the design-build RFP to the plan for solar power. Once the solar system is installed on the roof, the Library will produce as much power as it uses. Also in partnership with the Library, the CEC successfully applied for funds from the VW settlement fund for a new electric vehicle (EV) charging station that will be installed in the Library's newly configured parking lot. Notably, the Town of Charlotte has the second highest number of per capita EV registrations in Vermont after the Town of Norwich.

Continuing its years-long goal of improving the energy performance of all town buildings, the CEC worked with staff at the Charlotte Volunteer Fire and Rescue Service to coordinate an energy audit of its building to identify where cost-effective energy efficiency improvements could be made in the future. The CEC has also been liaising with the Charlotte Central School to discover its priorities for facility management in the newly consolidated school district.

The CEC launched a new initiative in July called the Fossil Free Jamboree! in conjunction with the Library's annual book sale on the Town Green. Many organizations, from Efficiency Vermont to Kick the Can (Mow Electric), made the day a success. EVs, bikes (peddle and electric), and a variety of electric mowers and yard tools were featured on the grass while a tent held an information fair about fossil free living. Local Motion brought a variety of bikes to test ride; volunteers gave free bike tune-ups; and the CEC set up City Market's smoothie bike so that visitors could use pedal power to blend all-organic fruit smoothies.

For outreach and education, the CEC continued to explore on-line dashboard tools; held numerous evening information meetings; wrote several articles for the *Charlotte News*; and liaised with other committees and groups in town, including the Charlotte Conservation Commission and Transition Town Charlotte. For "Button Up Vermont", Efficiency Vermont's initiative focusing on home weatherization, the CEC held two open home tours to demonstrate how homes can be built and improved with the aim of reaching next zero energy consumption.

In 2019, Doug Paton was appointed to the CEC. Current 2019 membership includes Matt Burke, Rebecca Foster (co-chair), Suzy Hodgson (co-chair), Deirdre Holmes, Bill Kallock, Ethan Lisle (student seat), Doug Paton, and John Quinney. The CEC is excited to help Charlotte work toward its 2035 and 2050 energy goals over the coming year.

The following is an excerpt of a resolution approved by the Chittenden County Regional Planning Commission following the Town's adoption of the Town Plan in November, 2019:

Chittenden County Regional Planning Commission (CCRPC)
Resolution
Determination of Energy Compliance for the 2019 Amendments to the 2018
Charlotte Town Plan

WHEREAS, Title 24, V.S.A. §4352 in part states that the municipality that wishes to seek a Determination of Energy Compliance may submit its plan to the Regional Planning Commission, if the regional plan has an affirmative determination of energy compliance; that each review shall include a public hearing; and that the Commission shall issue an affirmative determination of energy compliance if the plan:

1. is consistent with the regional plan;
2. includes an energy element;
3. is consistent with Vermont's energy goals and policies; and
4. meets the standards for issuing a determination of energy compliance included in the State energy plans, as described by the Vermont Department of Public Service in their Energy Planning Standards for Municipal Plans....

WHEREAS, the voters of the Town of Charlotte adopted the 2019 Amendments to the *2018 Charlotte Town Plan* on November 5, 2019;

NOW, THEREFORE, BE IT RESOLVED BY THE CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION, that, in compliance with Title 24, V.S.A. §4352 and the *Guidelines and Standards for Confirmation of Municipal Planning Processes, Approval of Municipal Plans and Granting Determinations of Energy Compliance*, CCRPC grants an affirmative determination of energy compliance to the 2019 Amendments to the *2018 Charlotte Town Plan*.

Dated at Winooski, this 20th day of November, 2019.



Charlotte Conservation Commission 2018-2019

Another busy year has passed by for the Charlotte Conservation Commission (CCC). Chief among the areas addressed this year was the documentation of travel corridors for wildlife. To better understand habitat needs and present areas of use, with permission of landowners, game cameras have been placed in some locations where earlier data indicated significant animal presences and travel-ways. While larger blocks of woodland and meadows are critical for wildlife, the ever-present town development pressures also create connectivity issues for wildlife between these existing locations.

As people build in more secluded, private spaces, the opportunity for animals that need larger blocks of habitat to survive are compromised. To inform the town decision makers and plan for both development and animal compatibility, it is critical to gather the best possible information data. The CCC is extraordinarily lucky to have two highly trained scientists to guide our data gathering and interpretation. These areas of expertise include the mechanics of water dispersal and conservation, and ecosystem dynamics. Commission members are excited to work with the many landowners who have offered to have cameras located on their property to track the wildlife they share the land with.

The commission meets once a month, on the 4th Tuesday, at the town office at 7:00 pm. We urge you to attend our meetings and welcome interested parties to join our efforts as new members or volunteers.

Amos Bahr (resigned 2019), Mary Van Vleck, Derk Berquist, Krista Hoffsis (moved), Roelof Boumans, Susan Blood, Kevin Burget, Melrose Huff, Linda Radimer



Trustee of Public Funds Annual Report

The following trusts are maintained by the Town of Charlotte through investment support formally by Morgan Stanley and currently by Edward Jones. The 2 current Board members of the Trustee of Public Funds are Moe Harvey and Jill Lowrey. There is one unfilled board position at this time.

There has been new Federal regulations imposed on funding accounts through organizations like Morgan Stanley and how we as Trustees invest money with them. We have been advised to close the smaller accounts that cannot be transferred to Edward Jones.

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 families 4 graves in the Grandview Cemetery. This fund was started on March 26, 1956.

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. Closed on 3/31/19

3.) **Sarah E. Peterson Fund**

This fund accounts for money held in trust from Sarah E. Peterson. Investment income is expended for use by the CCS School for library books. Closed on 3/31/19.

4.) **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. Account closed 3/31/19.

Disbursements to beneficiaries FY 2018-2019 were as follows:

- 1.) Grandview Cemetery \$ 20,271.96
- 2.) Charlotte Central School Library \$6,038.38
- 3.) Town of Charlotte (for Barber Cemetery) \$281.75

Respectfully submitted,
Moe Harvey, Trustee
Jill Lowrey Trustee

Town of Charlotte
Trustees of Public Funds

**Asset Value - June 30, 2019
FY 2018-2019**

Name	Account Number	Ending Value 6/30/2018	Ending Value 6/30/2019
Grandview Cemetery (Page Trust)	383-***830	\$558,941.56	\$583,102.24
CCS Library	383-***840	\$2,553.28	\$2,401.77 *
Peterson Fund	383-***839	\$3,764.11	\$3,636.61**
Barber Cemetery	383-***838	\$288.95	\$281.75 ***
TOTAL		\$565,547.90	\$589,422.37

* *Paid out in full on 5/21/2019*

** *Paid out in full on 5/17/2019*

*** *Paid out in full on 5/21/2019*

Town of Charlotte
Trustees of Public Funds

**Income/Distribution to Beneficiaries
FY 2018-2019**

Name	Account Number	Dividends, Income & Interest
Grandview Cemetery (Page Trust)	383-***830	\$20,271.96
CCS Library	383-***840	\$38.42
Peterson Fund	383-***839	\$57.25
Barber Cemetery	383-***838	\$3.11
TOTAL Dividends, Income & Interest		\$20,370.74

TOWN OF CHARLOTTE, VERMONT

AUDIT REPORT

JUNE 30, 2019

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

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

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, 2019, 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, 2019, 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.

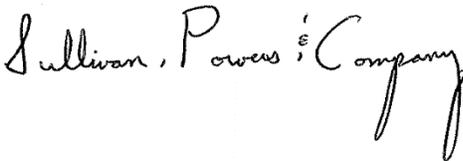
Other Information

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 18, 2019 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 18, 2019
Montpelier, Vermont
VT Lic. #92-000180

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in black ink and is positioned to the right of the typed address information.

The Town of Charlotte (the “Town”) herein sets forth an overview and analysis of its financial operations for the fiscal years ending June 30, 2019 and 2018.

Financial Highlights

- Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources on June 30, 2019 by \$9,349,418 (*net position*). Of this amount, \$559,507 (*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 decreased by \$887,177.
- Fund Balances of Governmental Funds decreased by \$900,334 to a total of \$1,142,433 in fiscal year 2019. The General Fund had a total fund balance of \$160,061 of which \$131,586 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.

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		Business-type		Total	
	Activities		Activities			
	FY2019	FY2018	FY2019	FY2018	FY2019	FY2018
Current and Other Assets	\$ 1,419,787	\$ 3,099,957	\$ 274,526	\$ 238,609	\$ 1,694,313	\$ 3,338,566
Capital Assets	7,701,014	7,796,378	962,186	965,950	8,663,200	8,762,328
Total Assets	9,120,801	10,896,335	1,236,712	1,204,559	10,357,513	12,100,894
Deferred Outflows of Resources	87,930	85,099	0	0	87,930	85,099
Current Liabilities	142,492	102,673	0	0	142,492	102,673
Long-term Liabilities	942,331	975,608	0	0	942,331	975,608
Total Liabilities	1,084,823	1,078,281	0	0	1,084,823	1,078,281
Deferred Inflows of Resources	11,202	903,270	0	0	11,202	903,270
Net Investment in Capital Assets	7,701,014	7,796,378	962,186	965,950	8,663,200	8,762,328
Restricted	126,711	129,603	0	0	126,711	129,603
Unrestricted	284,981	1,073,902	274,526	238,609	559,507	1,312,511
Total Net Position	\$ 8,112,706	\$ 8,999,883	\$ 1,236,712	\$ 1,204,559	\$ 9,349,418	\$ 10,204,442

As indicated above, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,349,418 at the end of fiscal year 2019. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$10,204,442 at the end of fiscal year 2018.

The largest portion of the Town's net position is in its investment in capital assets (92.7% = \$8,663,200). 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 (1.3% = \$126,711) 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 (6.0% = \$559,507) that may be used to meet the government's ongoing obligations to citizens and creditors. Some of the amounts included in the unrestricted net position have been assigned by management for particular purposes (e.g. capital projects).

Governmental activities. Governmental activities decreased the Town's net position by \$887,177 in FY19.

Table 2
Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	FY2019	FY2018	FY2019	FY2018	FY2019	FY2018
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,085,263	\$ 1,043,808	\$ 149,178	\$ 119,620	\$ 1,234,441	\$ 1,163,428
Operating Grants and Contributions	234,475	208,780	0	0	234,475	208,780
Capital Grants and Contributions	48,995	16,629	0	0	48,995	16,629
General Revenues:						
Property Taxes	1,853,549	1,581,807	0	0	1,853,549	1,581,807
Penalties and Interest on Delinquent Taxes	26,472	26,256	0	0	26,472	26,256
General State Grants	87,461	84,046	0	0	87,461	84,046
Unrestricted Investment Earnings	4,393	402	181	16	4,574	418
Public Utility Commission Settlement	0	20,198	0	0	0	20,198
Other Revenues	1,407	843	0	0	1,407	843
Total Revenues	3,342,015	2,982,769	149,359	119,636	3,491,374	3,102,405
Expenses:						
General Government	1,095,512	990,735	0	0	1,095,512	990,735
Public Safety	1,563,100	649,382	0	0	1,563,100	649,382
Highways and Streets	1,083,272	939,290	0	0	1,083,272	939,290
Culture and Recreation	461,021	427,081	0	0	461,021	427,081
Community Development	750	1,278	0	0	750	1,278
Interest on Long-term Debt	25,537	22,826	0	0	25,537	22,826
Wastewater	0	0	117,206	122,545	117,206	122,545
Total Expenses	4,229,192	3,030,592	117,206	122,545	4,346,398	3,153,137
Increase/(Decrease) in Net Position	\$ (887,177)	\$ (47,823)	\$ 32,153	\$ (2,909)	\$ (855,024)	\$ (50,732)

Financial Analysis of Major Governmental Funds

The General Fund

The General Fund balance decreased \$51,035 from \$211,096 at the end of fiscal year 2018 to \$160,061 at the end of fiscal year 2019.

The total revenues budgeted were \$3,225,965. The actual revenues collected were \$3,200,615, which was \$25,350 less than budgeted. A large portion of the deficiency in revenues was due to property tax revenues coming in less than expected (-\$59,118), which was due to an increase in delinquent taxes.

The total expenses budgeted were \$3,225,965. The actual expenses were \$3,253,866, which was \$27,901 more than budgeted. Among the line items that were underspent were: Selectboard legal expenses (by \$18,108) and insurance (by \$13,190). Among the line items that were overspent were: health insurance (by \$16,018) and highways (by \$44,282).

In the highway expense budget a total of \$947,532 was spent, \$44,282 more than the budget of \$903,250. Some line items were underspent and some were overspent. The lines that were overspent the most were Winter plow/sand/ice and gravel roads maintenance, which were overspent by \$44,006 and \$35,515, respectively. The main reason is the weather conditions during the winter of 2018-19. \$194,893 of Class II Highway State Aid was received during the year, and grants totaling \$19,845 were obtained, helping to offset the paving and maintenance expenses.

The Highway Reserve Fund

The Highway Reserve Fund ended fiscal year 2019 with a fund balance of \$32,952. The prior year fund balance was \$32,891 resulting in a current year increase of \$61.

Other Funds

The Town has the following reserve funds at June 30, 2019:

Highway Reserve Fund	\$ 32,952
Conservation Fund	424,808
Fire & Rescue Capital Fund	83,025
Non-Major Government Funds	<u>441,587</u>
Total Other Funds	<u>\$ 982,372</u>

Restricted Net Position and Fund Balances

The restricted net position was \$126,711 on June 30, 2019. 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 \$131,586 on June 30, 2019. These funds are available to address planned or unexpected expenses in the General Fund.

Capital Assets

Governmental Capital Assets decreased \$95,364 net of accumulated depreciation to a total of \$7,701,014 as of June 30, 2019.

Long-term Debt

At the end of the current year, the Town had total long-term debt outstanding of \$733,750. This amount represents bonded debt backed by the full faith and credit of the Town.

Table 3
 Outstanding Debt at Year-End

	Governmental Activities	
	FY2019	FY2018
Bonds Payable	\$ <u>733,750</u>	\$ <u>805,000</u>

The Town’s total debt decreased by \$71,250 during the year, reflecting the 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. I. 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 FY20:

The Town approved a general fund budget for fiscal year 2020 in the amount of \$3,264,779. This represented an increase of \$118,814 (3.7%) from the approved budget for the prior fiscal year. Including articles voted in fiscal year 2019 with transfers to reserve funds, the budget for fiscal year 2020 increased by \$38,814 (1.2%) from the approved budget with articles for the prior fiscal year.

The following factors will influence budgets in the next fiscal year:

The Selectboard plans to keep spending relatively level while at the same time addressing needs for capital facility maintenance and improvement, including the upcoming replacement of the Town Hall roof, reconstruction of recreation facilities at the Town Beach, and likely other infrastructure improvements. The repayment of bonds issued this year to finance the new ambulance and the library addition will also affect the budget in the coming fiscal year.

Requests for Information

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, 2019

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 1,199,148	\$ 210,063	\$ 1,409,211
Restricted Cash	10,513	0	10,513
Deposits with Insurance Company	3,060	0	3,060
Receivables	138,323	56,342	194,665
Loan Receivable	0	9,450	9,450
Internal Balances	1,329	(1,329)	0
Prepaid Expenses	22,448	0	22,448
Deposit on Playground Purchase	44,966	0	44,966
Capital Assets:			
Land	1,827,100	0	1,827,100
Construction in Progress	32,807	21,887	54,694
Other Capital Assets, (Net of Accumulated Depreciation)	5,841,107	940,299	6,781,406
Total Assets	9,120,801	1,236,712	10,357,513
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	87,930	0	87,930
Total Deferred Outflows of Resources	87,930	0	87,930
<u>LIABILITIES</u>			
Accounts Payable	116,333	0	116,333
Accrued Payroll and Benefits Payable	22,206	0	22,206
Unearned Revenue	500	0	500
Accrued Interest Payable	3,453	0	3,453
Noncurrent Liabilities:			
Due Within One Year	71,250	0	71,250
Due in More than One Year	871,081	0	871,081
Total Liabilities	1,084,823	0	1,084,823
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	7,624	0	7,624
Deferred Inflows of Resources Related to the Town's Participation in VMERS	3,578	0	3,578
Total Deferred Inflows of Resources	11,202	0	11,202
<u>NET POSITION</u>			
Net Investment in Capital Assets	7,701,014	962,186	8,663,200
Restricted For:			
Highways and Streets	83,701	0	83,701
Other Purposes	43,010	0	43,010
Unrestricted	284,981	274,526	559,507
Total Net Position	\$ 8,112,706	\$ 1,236,712	\$ 9,349,418

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

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	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	\$ 1,095,512	\$ 948,505	\$ 17,849	\$ 0	\$ (129,158)	\$ 0	\$ (129,158)
Public Safety	1,563,100	4,472	0	0	(1,558,628)	0	(1,558,628)
Highways and Streets	1,083,272	400	214,738	0	(868,134)	0	(868,134)
Culture and Recreation	461,021	131,886	1,688	48,995	(278,452)	0	(278,452)
Community Development	750	0	200	0	(550)	0	(550)
Interest on Long-term Debt	25,537	0	0	0	(25,537)	0	(25,537)
Total Governmental Activities	4,229,192	1,085,263	234,475	48,995	(2,860,459)	0	(2,860,459)
Business-type Activities:							
Wastewater	117,206	149,178	0	0	0	31,972	31,972
Total Business-type Activities	117,206	149,178	0	0	0	31,972	31,972
Total Primary Government	\$ 4,346,398	\$ 1,234,441	\$ 234,475	\$ 48,995	(2,860,459)	31,972	(2,828,487)
General Revenues:							
Property Taxes					1,853,549	0	1,853,549
Penalties and Interest on Delinquent Taxes					26,472	0	26,472
General State Grants					87,461	0	87,461
Unrestricted Investment Earnings					4,393	181	4,574
Other Revenues					1,407	0	1,407
Total General Revenues					1,973,282	181	1,973,463
Change in Net Position					(887,177)	32,153	(855,024)
Net Position - July 1, 2018					8,999,883	1,204,559	10,204,442
Net Position - June 30, 2019					\$ 8,112,706	\$ 1,236,712	\$ 9,349,418

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

TOWN OF CHARLOTTE, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Highway Reserve Fund	Conservation Fund	Fire & Rescue Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash	\$ 1,190,964	\$ 0	\$ 0	\$ 0	\$ 8,184	\$ 1,199,148
Restricted Cash	0	0	0	10,513	0	10,513
Deposits with Insurance Company	3,060	0	0	0	0	3,060
Receivables	138,323	0	0	0	0	138,323
Due from Other Funds	0	32,952	424,808	72,512	398,074	928,346
Prepaid Expenses	22,448	0	0	0	0	22,448
Deposit on Playground Purchase	0	0	0	0	44,966	44,966
Total Assets	\$ 1,354,795	\$ 32,952	\$ 424,808	\$ 83,025	\$ 451,224	\$ 2,346,804
LIABILITIES						
Accounts Payable	\$ 111,333	\$ 0	\$ 0	\$ 0	\$ 5,000	\$ 116,333
Accrued Payroll and Benefits Payable	22,206	0	0	0	0	22,206
Due to Other Funds	922,380	0	0	0	4,637	927,017
Unearned Revenue	500	0	0	0	0	500
Total Liabilities	1,056,419	0	0	0	9,637	1,066,056
DEFERRED INFLOWS OF RESOURCES						
Prepaid Property Taxes	7,624	0	0	0	0	7,624
Unavailable Property Taxes, Penalties and Interest	115,932	0	0	0	0	115,932
Unavailable Fees	14,759	0	0	0	0	14,759
Total Deferred Inflows of Resources	138,315	0	0	0	0	138,315
FUND BALANCES						
Nonspendable	22,448	0	0	0	44,966	67,414
Restricted	0	32,952	0	10,513	93,759	137,224
Committed	0	0	424,808	72,512	277,238	774,558
Assigned	6,027	0	0	0	25,624	31,651
Unassigned	131,586	0	0	0	0	131,586
Total Fund Balances	160,061	32,952	424,808	83,025	441,587	1,142,433
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,354,795	\$ 32,952	\$ 424,808	\$ 83,025	\$ 451,224	
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.						7,701,014
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.						130,691
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						(945,784)
Deferred Outflows of Resources and Deferred Inflows of Resources related to the Town's Participation in VMERS are applicable to Future Periods and, therefore, are not Reported in the Funds.						84,352
Net Position of Governmental Activities						\$ 8,112,706

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Highway Reserve Fund	Conservation Fund	Fire & Rescue Capital Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:						
Property Taxes	\$ 1,783,281	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,783,281
Penalties and Interest on Delinquent Taxes	26,472	0	0	0	0	26,472
Intergovernmental	302,950	0	0	0	17,591	320,541
Charges for Services	938,896	0	0	0	0	938,896
Permits, Licenses and Fees	122,742	0	0	0	16,512	139,254
Fines and Forfeits	4,472	0	0	0	0	4,472
Investment Income	2,585	61	788	195	764	4,393
Donations	3,330	0	0	0	47,060	50,390
Other	887	0	0	0	520	1,407
Total Revenues	3,185,615	61	788	195	82,447	3,269,106
Expenditures:						
General Government	967,870	0	79,000	0	11,990	1,058,860
Public Safety	693,261	0	0	869,839	0	1,563,100
Highways and Streets	720,460	0	0	0	0	720,460
Culture and Recreation	407,796	0	0	0	16,222	424,018
Community Development	0	0	0	0	750	750
Capital Outlay:						
General Government	32,601	0	0	0	35,205	67,806
Highways and Streets	229,062	0	0	0	0	229,062
Culture and Recreation	2,300	0	0	0	7,815	10,115
Debt Service:						
Principal	0	0	0	71,250	0	71,250
Interest	0	0	0	24,019	0	24,019
Total Expenditures	3,053,350	0	79,000	965,108	71,982	4,169,440
Excess/(Deficiency) of Revenues Over Expenditures	132,265	61	(78,212)	(964,913)	10,465	(900,334)
Other Financing Sources/(Uses):						
Transfers In	15,000	0	0	80,000	118,300	213,300
Transfers Out	(198,300)	0	0	0	(15,000)	(213,300)
Total Other Financing Sources/(Uses)	(183,300)	0	0	80,000	103,300	0
Net Change in Fund Balances	(51,035)	61	(78,212)	(884,913)	113,765	(900,334)
Fund Balances - July 1, 2018	211,096	32,891	503,020	967,938	327,822	2,042,767
Fund Balances - June 30, 2019	\$ 160,061	\$ 32,952	\$ 424,808	\$ 83,025	\$ 441,587	\$ 1,142,433

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, 2019

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)	\$	(900,334)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$306,983) is allocated over their estimated useful lives and reported as depreciation expense (\$402,347). This is the amount by which depreciation exceeded capital outlays in the current period.		(95,364)
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 (\$71,250) 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.		71,250
Governmental funds report employer pension contributions as expenditures (\$25,293). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$54,109) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.		(28,816)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		72,909
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>(6,822)</u>
Change in net position of governmental activities (Exhibit B)	\$	<u><u>(887,177)</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, 2019

	<u>Wastewater Fund</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 210,063
Receivables	56,342
Loan Receivable	<u>9,450</u>
Total Current Assets	<u>275,855</u>
Noncurrent Assets:	
Construction in Progress	21,887
Distribution and Collection Systems	1,581,679
Less: Accumulated Depreciation	<u>(641,380)</u>
Total Noncurrent Assets	<u>962,186</u>
Total Assets	<u>\$ 1,238,041</u>
<u>LIABILITIES</u>	
Liabilities:	
Due to Other Funds	<u>\$ 1,329</u>
Total Liabilities	<u>1,329</u>
<u>NET POSITION</u>	
Net Investment in Capital Assets	962,186
Unrestricted	<u>274,526</u>
Total Net Position	<u>1,236,712</u>
Total Liabilities and Net Position	<u>\$ 1,238,041</u>

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

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Wastewater Fund</u>
Operating Revenues:	
Charges for Services	\$ <u>133,328</u>
Total Operating Revenues	<u>133,328</u>
Operating Expenses:	
Contract Services	52,767
Utilities	2,748
Repairs and Maintenance	1,805
Materials and Supplies	16,939
Fees and Permits	873
Testing Fees	8,423
Depreciation	<u>33,651</u>
Total Operating Expenses	<u>117,206</u>
Operating Income	<u>16,122</u>
Non-Operating Revenues:	
Connection Fees	15,850
Investment Income	<u>181</u>
Total Non-Operating Revenues	<u>16,031</u>
Change in Net Position	32,153
Net Position - July 1, 2018	<u>1,204,559</u>
Net Position - June 30, 2019	<u>\$ <u>1,236,712</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, 2019

	Wastewater Fund
Cash Flows From Operating Activities:	
Receipts from Customers and Users	\$ 132,681
Payments for Goods and Services	(83,555)
Net Cash Provided by Operating Activities	49,126
Cash Flows From Noncapital Financing Activities:	
Decrease/(Increase) in Due from Other Funds	91
(Decrease)/Increase in Due to Other Funds	1,329
Net Cash Provided by Noncapital Financing Activities	1,420
Cash Flows From Capital and Related Financing Activities:	
Payments Received on Loan Receivable and Connection Fees	6,400
Acquisition and Construction of Capital Assets	(29,887)
Net Cash Provided/(Used) by Capital and Related Financing Activities	(23,487)
Cash Flows From Investing Activities:	
Receipt of Interest & Dividends	181
Net Cash Provided by Investing Activities	181
Net Increase in Cash	27,240
Cash - July 1, 2018	182,823
Cash - June 30, 2019	\$ 210,063
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	\$ 16,122
Depreciation	33,651
(Increase)/Decrease in Receivables	(647)
Net Cash Provided by Operating Activities	\$ 49,126

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

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019

	Private-Purpose Trust Funds
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 19,519
Investments	<u>564,090</u>
Total Assets	<u>\$ 583,609</u>
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	\$ <u>0</u>
Net Position:	
Restricted:	
Held in Trust for Individuals and Organizations	<u>583,609</u>
Total Liabilities and Net Position	<u>\$ 583,609</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, 2019

	Private-Purpose Trust Funds
Additions:	
Investment Income	\$ 49,067
Donations	400
Total Additions	49,467
Deductions:	
Grandview Cemetery	20,272
CCS Library	6,038
Miscellaneous	7,470
Total Deductions	33,780
Change in Net Position	15,687
Net Position - July 1, 2018	567,922
Net Position - June 30, 2019	\$ 583,609

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

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.

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.

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.

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.

Recognition of revenues on funds received in connection with loan programs are recognized when loans are awarded and expenses incurred in excess of current grants and program income. An offsetting deferred inflows of resources is recognized for all loans receivable. Loan repayment revenue is recognized as the loans are repaid.

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 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.

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. Prepaid Expenses and Deposits

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses or deposits.

Reported prepaid expenses and deposits of governmental funds in the fund financial statements are offset by a nonspendable fund balance as these are not in spendable form.

7. 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. 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. 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.

8. 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 acquisition value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. 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.

9. 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.

10. 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.

11. 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.

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. Excess of Expenditures Over Appropriations

For the year ended June 30, 2019 expenditures in the General Fund exceeded appropriations by \$27,901. These over-expenditures were funded by available fund balance.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town's cash, cash equivalents and investments as of June 30, 2019 consisted of the following:

Restricted Cash Equivalents:

Money Market Mutual Fund – U.S. Government Securities	\$ <u>10,513</u>
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Unrestricted Cash and Cash Equivalents:

Deposits with Financial Institutions	1,411,365
Deposits with Investment Company	196
Money Market Mutual Fund – U.S. Government Securities	17,069
Cash on Hand	<u>100</u>

Total Unrestricted Cash and Cash Equivalents	<u>1,428,730</u>
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Total Cash and Cash Equivalents	<u>1,439,243</u>
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Investments:

Corporate Bonds	21,309
Exchange-Traded Funds	190
Common Stock	328,283
Preferred Stock	54,697
Mutual Funds – Mixed Holdings	<u>159,611</u>

Total Investments	<u>564,090</u>
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Total Cash, Cash Equivalents and Investments	<u>\$2,003,333</u>
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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 money market mutual funds, 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 cash.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC/SIPC Insured	\$ 250,196	\$ 250,196
Uninsured, Collateralized by U.S. Government Securities Held by the Bank in the Bank's Name for the Benefit of the Town	<u>1,161,365</u>	<u>1,222,238</u>
Total	<u>\$1,411,561</u>	<u>\$1,472,434</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	\$1,411,365
Cash – Deposits with Investment Company	<u>196</u>
Total	<u>\$1,411,561</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 money market mutual funds and 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.

Investment Type	Remaining Maturity
	Greater Than 20 Years
Corporate Bonds	\$ 21,309

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 money market mutual funds and 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, 2019								Total
	A	BBB+	BBB	BBB-	BB+	BB	B	Unrated	
Corporate Bonds	\$ 608	\$ 4,325	\$ 2,496	\$ 6,021	\$ 1,634	\$ 1,711	\$ 2,909	\$ 1,605	\$ 21,309

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.

Fair Value

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application." The hierarchy is based on the valuation inputs used to measure fair value of the asset and gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

Level 1 – Unadjusted quoted prices for identical instruments in active markets

Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable.

Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable.

The Town has the following fair value measurements as of June 30, 2019:

Description	Total	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Corporate Bonds	\$ 21,309	\$ 21,309	\$ 0	\$ 0
Exchange-Traded Funds	190	190	0	0
Common Stock	328,283	328,283	0	0
Preferred Stock	54,697	54,697	0	0
Mutual Funds - Mixed Holdings	159,611	159,611	0	0
Total	\$ <u>564,090</u>	\$ <u>564,090</u>	\$ <u>0</u>	\$ <u>0</u>

B. Receivables

Receivables as of June 30, 2019, as reported in the statement of net position, are as follows:

	Governmental Activities	Business-type Activities	Total
Delinquent Taxes Receivable	\$ 100,205	\$ 0	\$ 100,205
Penalties and Interest Receivable	23,359	0	23,359
Thompson's Point Rent Receivable	14,759	0	14,759
Billed Services	0	2,342	2,342
Unbilled Services	0	54,000	54,000
Total	\$ <u>138,323</u>	\$ <u>56,342</u>	\$ <u>194,665</u>

C. Loan Receivable

The Town has an outstanding wastewater loan with a homeowner for \$9,450 from the assessment of a hook-on fee to the sewer system on Lane's Lane. The loan is being repaid over a term of 20 years with annual principal payments of \$525. Interest is at 0%.

D. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,827,100	\$ 0	\$ 0	\$ 1,827,100
Construction in Progress	<u>24,992</u>	<u>7,815</u>	<u>0</u>	<u>32,807</u>
Total Capital Assets, Not Being Depreciated	<u>1,852,092</u>	<u>7,815</u>	<u>0</u>	<u>1,859,907</u>
Capital Assets, Being Depreciated:				
Land Improvements	0	16,000	0	16,000
Buildings and Building Improvements	1,470,125	39,887	0	1,510,012
Vehicles and Equipment	9,950	14,219	0	24,169
Infrastructure	6,645,888	229,062	127,000	6,747,950
Distribution and Collection Systems	<u>146,693</u>	<u>0</u>	<u>0</u>	<u>146,693</u>
Totals	<u>8,272,656</u>	<u>299,168</u>	<u>127,000</u>	<u>8,444,824</u>
Less Accumulated Depreciation for:				
Land Improvements	0	800	0	800
Buildings and Building Improvements	461,958	33,085	0	495,043
Vehicles and Equipment	5,477	2,275	0	7,752
Infrastructure	1,814,068	362,812	127,000	2,049,880
Distribution and Collection Systems	<u>46,867</u>	<u>3,375</u>	<u>0</u>	<u>50,242</u>
Totals	<u>2,328,370</u>	<u>402,347</u>	<u>127,000</u>	<u>2,603,717</u>
Total Capital Assets, Being Depreciated	<u>5,944,286</u>	<u>(103,179)</u>	<u>0</u>	<u>5,841,107</u>
Governmental Activities Capital Assets, Net	<u>\$ 7,796,378</u>	<u>\$ (95,364)</u>	<u>\$ 0</u>	<u>\$ 7,701,014</u>
Business-type Activities				
Capital Assets, Not Being Depreciated:				
Construction in Progress	\$ 0	\$ 21,887	\$ 0	\$ 21,887
Total Capital Assets, Not Being Depreciated	<u>0</u>	<u>21,887</u>	<u>0</u>	<u>21,887</u>
Capital Assets, Being Depreciated:				
Distribution and Collection Systems	<u>1,573,679</u>	<u>8,000</u>	<u>0</u>	<u>1,581,679</u>
Totals	<u>1,573,679</u>	<u>8,000</u>	<u>0</u>	<u>1,581,679</u>
Less Accumulated Depreciation for:				
Distribution and Collection Systems	<u>607,729</u>	<u>33,651</u>	<u>0</u>	<u>641,380</u>
Totals	<u>607,729</u>	<u>33,651</u>	<u>0</u>	<u>641,380</u>
Total Capital Assets, Being Depreciated	<u>965,950</u>	<u>(25,651)</u>	<u>0</u>	<u>940,299</u>
Business-type Activities Capital Assets, Net	<u>\$ 965,950</u>	<u>\$ (3,764)</u>	<u>\$ 0</u>	<u>\$ 962,186</u>

Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	\$ 17,604	Wastewater	\$ <u>33,651</u>
Highways and Streets	362,812		
Culture and Recreation	<u>21,931</u>		
Total Depreciation Expense - Governmental Activities	\$ <u>402,347</u>	Total Depreciation Expense - Business-type Activities	\$ <u>33,651</u>

E. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2019 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 922,380
Highway Reserve Fund	32,952	0
Conservation Fund	424,808	0
Fire & Rescue Capital Fund	72,512	0
Non-Major Governmental Funds	398,074	4,637
Wastewater Fund	<u>0</u>	<u>1,329</u>
Total	\$ <u>928,346</u>	\$ <u>928,346</u>

Interfund transfers during the year ended June 30, 2019 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	HRA Fund	\$ 58,000 *	Appropriation
General Fund	Fire & Rescue Capital Fund	80,000	Appropriation
General Fund	Restoration of Records Fund	3,800	Appropriation
General Fund	Repairs and Improvements Fund	75,000	Appropriation
General Fund	Trails Reserve Fund	5,000	Appropriation
General Fund	Recreation Capital Fund	34,500	Appropriation
Reappraisal Fund	General Fund	<u>15,000</u>	Reappraisal Reimbursement
Total		\$ <u>271,300</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.

F. Deferred Outflows of Resources

Deferred outflows of resources in the governmental activities consists of \$16,142 from the difference between the expected and actual experience, \$21,538 from the difference between the projected and actual investment earnings, \$20,579 from changes in assumptions and \$4,378 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 \$25,293 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$87,930.

G. Unearned Revenue

Unearned revenue in the governmental activities and the General Fund consists of \$500 of lease revenue received in advance.

H. Deferred Inflows of Resources

Deferred inflows of resources in the governmental activities consists of \$2,972 from the difference between the expected and actual experience and \$606 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). It also includes \$7,624 of prepaid property taxes. Total deferred inflows of resources in the governmental activities is \$11,202.

Deferred inflows of resources in the General Fund consists of \$115,932 of delinquent property taxes, penalties and interest on those taxes and \$14,759 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 \$7,624 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$138,315.

I. 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, 2019 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	\$140,000	\$ 0	\$20,000	\$120,000

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Fire and Rescue Building, Principal Payments of \$20,000 Payable on December 1 Annually, Interest Ranging from 5.225% to 5.415% Payable June 1 and December 1, Due December, 2019	\$ 40,000	\$ 0	\$20,000	\$ 20,000
Bond Payable, Vermont Municipal Bond Bank, Fire Truck, Principal Payments of \$31,250 Payable on November 1 Annually, Interest Ranging from 1.78% to 3.70% Payable on May 1 and November 1, Due November, 2037	<u>625,000</u>	<u>0</u>	<u>31,250</u>	<u>593,750</u>
Total Governmental Activities	<u>\$805,000</u>	<u>\$ 0</u>	<u>\$71,250</u>	<u>\$733,750</u>

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
General Obligation Bonds Payable	\$ 805,000	\$ 0	\$ 71,250	\$ 733,750	\$ 71,250
Compensated Absences	17,438	5,304	0	22,742	0
Net Pension Liability	<u>153,170</u>	<u>32,669</u>	<u>0</u>	<u>185,839</u>	<u>0</u>
Total Governmental Activities Long-term Liabilities	<u>\$ 975,608</u>	<u>\$ 37,973</u>	<u>\$ 71,250</u>	<u>\$ 942,331</u>	<u>\$ 71,250</u>

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:

	<u>Year Ending June 30</u>	<u>Governmental Activities</u>	
		<u>Principal</u>	<u>Interest</u>
2020	\$ 71,250	\$ 22,112	
2021	51,250	20,033	
2022	51,250	18,372	
2023	51,250	16,539	
2024	51,250	15,172	
2025-2029	176,250	54,097	
2030-2034	156,250	36,432	
2035-2039	<u>125,000</u>	<u>9,197</u>	
Total	<u>\$ 733,750</u>	<u>\$ 191,954</u>	

J. 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 must be reflected in the General Fund.

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

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 \$131,586 which is 4.0% of the 2019 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 nonspendable as follows:

Major Funds

General Fund:

Prepaid Expenses	\$22,448
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Non-Major Funds

Capital Projects Funds:

Recreation Capital Fund:

Deposit on Playground Purchase	<u>44,966</u>
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Total Nonspendable Fund Balances	<u>\$67,414</u>
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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) \$ 32,952

Fire & Rescue Capital Fund:

Restricted for Fire Truck Purchase by Unspent Bond Proceeds (Source of Revenue is Bond Proceeds) 10,513

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 and Grants (Source of Revenue is Donations and Grants) 3,547

Restricted for Restoration of Records Expenses by Statute (Source of Revenue is Restoration Fees) 13,022

Restricted for Ski Program Expenses by Agreement (Source of Revenue is Recreation Fees) 12,043

Restricted for Conservation Commission by Donations (Source of Revenue is Donations) 581

Restricted for Tree Planting Expenses by Donations (Source of Revenue is Donations) 2,844

Restricted for Mack Scholarship Expenses by Donations (Source of Revenue is Donations) 5,032

Total Special Revenue Funds 37,081

Capital Projects Funds:

Restricted for Thorp Barn Expenditures by Donations (Source of Revenue is Donations) 5,929

Restricted for Highway Capital Expenditures by Statute (Source of Revenue is Highway Property Taxes) 50,749

Total Capital Projects Funds 56,678

Total Non-Major Funds 93,759

Total Restricted Fund Balances \$137,224

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

Major Funds

Conservation Fund:	
Committed for Land Preservation by the Voters	<u>\$424,808</u>
Fire & Rescue Capital Fund:	
Committed for Fire & Rescue Capital by the Voters	<u>72,512</u>

Non-Major Funds

Special Revenue Funds:	
Committed for Restoration of Records by the Voters	3,800
Committed for the Conservation Commission by the Voters	1,000
Committed for Affordable Housing by the Voters	<u>134,834</u>
Total Special Revenue Funds	<u>139,634</u>
Capital Projects Funds:	
Committed for Repairs and Improvements by the Voters	39,314
Committed for Trails by the Voters	64,341
Committed for Recreation Capital by the Voters	<u>33,949</u>
Total Capital Projects Funds	<u>137,604</u>
Total Non-Major Funds	<u>277,238</u>
Total Committed Fund Balances	<u>\$774,558</u>

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

Major Funds

General Fund:	
Assigned for HRA Expenses	<u>\$ 6,027</u>

Non-Major Funds

Special Revenue Funds:	
Assigned for Reappraisal Expenses	<u>25,624</u>
Total Assigned Fund Balances	<u>\$31,651</u>

K. Net Position

The restricted net position of the Town as of June 30, 2019 consisted of the following:

Governmental Activities:

Restricted for Highway Expenditures by Statute	\$ 83,701
Restricted for Scenic Preservation Expenses by Donations	12
Restricted for Community Library Expenses by Donations and Grants	3,547
Restricted for Restoration of Records Expenses by Statute	13,022
Restricted for Ski Program Expenses by Agreement	12,043
Restricted for Conservation Commission by Donations	581
Restricted for Tree Planting Expenses by Donations	2,844
Restricted for Mack Scholarship Expenses by Donations	5,032
Restricted for Thorp Barn Expenditures by Donations	<u>5,929</u>
Total Governmental Activities	<u>\$126,711</u>

The designated net position of the Town's Proprietary Fund as of June 30, 2019 consisted of the following:

Wastewater Fund:

Designated for Wastewater Capital Projects	\$129,804
Designated for Wastewater Operations	<u>144,722</u>
Total Wastewater Fund/Business-type Activities	<u>\$274,526</u>

The governmental activities Net Investment in Capital Assets does not include the long-term debt for the fire and rescue vehicles and building as the Town does not own these assets and debt payments are made on behalf of Charlotte Fire and Rescue Services, Inc.

L. Net Position Held in Trust for Various Purposes

The net position held in Trust for various purposes in the Town's Private-Purpose Trust Funds as of June 30, 2019 consisted of the following:

Private-Purpose Trust Funds:

Restricted for Serrell Fund by Donations	\$ 2,254
Restricted for Grandview Cemetery by Trust Agreement	<u>581,355</u>
Total Private-Purpose Trust Funds	<u>\$583,609</u>

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, 2019, the retirement system consisted of 402 participating employers.

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 Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

As of June 30, 2018, the measurement date selected by the State of Vermont, VMERS was funded at 82.60% and had a plan fiduciary net position of \$667,848,905 and a total pension liability of \$808,524,797 resulting in a net position liability of \$140,675,892. As of June 30, 2019, the Town's proportionate share of this was 0.1321% resulting in a net pension liability of \$185,839. The net pension liability was measured as of June 30, 2018, 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 municipalities, actuarially determined. The Town's proportion of 0.1321% was an increase of 0.0057 from its proportion measured as of the prior year.

For the year ended June 30, 2019, the Town recognized pension expense of \$54,109.

As of June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 16,142	\$ 2,972
Difference between projected and actual investment earnings on pension assets	21,538	0
Changes in assumptions	20,579	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,378	606
Town's required employer contributions made subsequent to the measurement date	<u>25,293</u>	<u>0</u>
	<u>\$ 87,930</u>	<u>\$ 3,578</u>

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$25,293 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2020	\$36,436
2021	13,396
2022	3,885
2023	<u>5,342</u>
Total	<u>\$59,059</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.

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 – 5.0%.

Employer Contributions – Group B – 5.625%.

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

Significant Actuarial Assumptions and Methods

Investment Rate of Return: 7.50%, net of pension plan investment expenses, including inflation.

Salary increases: 5% per year.

Mortality:

Death in Active Service: Group B – 98% of RP-2006 blended 60% Blue Collar Employee, 40% Healthy Employee with generational improvement.

Healthy Post-Retirement: Group B – 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational improvement.

Disabled Post-Retirement: Group B – RP-2006 Disabled Mortality Table with generational improvement.

Spouse's Age: Females three years younger than males.

Cost-of-Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 1.30% per annum for Group B members (beginning at normal retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Group B who receive a disability retirement benefit). The January 1, 2019 COLA is assumed to be 1.3% for all groups.

Actuarial Cost Method: Entry age actuarial cost method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal cost and actuarial accrued liability are calculated on an individual basis and are allocated by salary, with normal cost determined using the plan of benefits applicable to each participant.

Actuarial Value of Assets: 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 market value of assets by more than 20%.

Inflation: 2.50%.

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US Equity	18%	6.10%
Non-US Equity	16%	7.45%
Global Equity	9%	6.74%
Fixed Income	26%	2.25%
Real Estate	8%	5.11%
Private Markets	15%	7.60%
Hedge Funds	8%	3.86%

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System’s projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%):

<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
\$314,769	\$185,839	\$80,983

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.

The Town is also a member of the Vermont League of Cities and Towns Employment Resource and Benefits Trust. The Trust is a nonprofit corporation formed to provide unemployment coverage and other employment benefits for Vermont municipalities and is owned by the participating members. The agreement does not permit the Trust to make additional assessments to its members. The Town has only elected unemployment coverage with the Trust.

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 15 and become delinquent on November 16. The Town assesses an 8% penalty after the November 15 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 2019 were as follows:

	<u>Residential</u>	<u>Non-Residential</u>
Education	1.4866	1.6077
Local Agreement	0.0004	0.0004
Town	<u>0.1986</u>	<u>0.1986</u>
Total	<u>1.6856</u>	<u>1.8067</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.

E. COMMITMENTS

The Town has a major construction contract in place as of June 30, 2019 for the renovation and addition to the library building. The total of the contract is \$1,063,658. No work has been completed as of June 30, 2019.

The Town has a Memorandum of Agreement with the Friends of the Charlotte Library, Inc. with respect to the design, approval, funding and construction of a renovation of and addition to the existing library building. The Friends of the Charlotte Library, Inc. will provide half of the cost of the project, approximately \$600,000, by December 31, 2020 through private donations and grants. The Town will provide \$600,000 of funding from bond proceeds through the Vermont Municipal Bond Bank.

F. SUBSEQUENT EVENTS

On July 31, 2019, the Town received \$875,000 in bond proceeds from the Vermont Municipal Bond Bank of which \$600,000 to be used for library improvements and \$275,000 to be used for the purchase of an ambulance. The library improvements portion of the bond requires annual principal payments of \$30,000 beginning November 1, 2020 and ending November 1, 2039 with an interest rate ranging from 1.350% to 3.123%. The ambulance purchase portion of the bond requires annual principal payments of \$27,500 beginning November 1, 2020 and ending November 1, 2029 with an interest rate ranging from 1.350% to 2.698%.

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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Property Taxes	\$ 1,842,399	\$ 1,783,281	\$ (59,118)
Interest on Delinquent Taxes	10,000	7,029	(2,971)
Penalty on Delinquent Taxes	15,000	19,443	4,443
Education Billing Fee Retained	26,000	28,780	2,780
Delinquent Tax Legal Fees	1,000	0	(1,000)
Current Use	62,007	61,940	(67)
Land Use Change Tax	0	9,905	9,905
PILOT Payment	14,977	15,004	27
Thompson's Point Rent	805,000	810,047	5,047
Railroad Tax	50	612	562
Barber Cemetery Fund	100	19	(81)
Vault Time Fees	7,000	6,306	(694)
Recording Fees	38,000	37,442	(558)
Dog Licenses	2,200	2,381	181
Hunting & Fishing Licenses	50	21	(29)
Marriage Licenses	300	190	(110)
Planning and Zoning - Board Adjustments	6,000	4,250	(1,750)
Planning and Zoning - Building Permits	19,500	16,450	(3,050)
Planning and Zoning - Subdivision Applications	11,000	9,600	(1,400)
Planning and Zoning - Miscellaneous Income	40	111	71
Septic Applications	5,500	14,250	8,750
Certificate of Compliance	3,300	4,950	1,650
Certificate of Occupancy	3,000	2,850	(150)
Highway Access Permit	600	400	(200)
Senior Center Programs	24,000	29,150	5,150
Building Rental	1,000	2,080	1,080
Friends of Senior Center Donations	0	2,830	2,830
Beach Fees	12,500	23,541	11,041
Recreation Programs	64,700	62,683	(2,017)
Highway State Aid	194,870	194,893	23
CSWD Grant Income	0	564	564
Better Back Roads Grant Income	19,200	9,504	(9,696)
Ahead of the Storm Grant Income	2,500	0	(2,500)
Grants-in-Aid Grant Income	0	10,341	10,341
Court Fines	11,500	4,472	(7,028)
Transfer from Reappraisal Fund	15,000	15,000	0
Agricultural Lease	6,535	6,156	(379)
Interest Income	300	2,566	2,266
VLCT Equipment Grant Income	187	187	0
Wildlife Park Donations	0	500	500
Miscellaneous	650	887	237
Total Revenues	3,225,965	3,200,615	(25,350)

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Expenditures:			
Selectmen:			
Selectmen Salaries	\$ 9,000	\$ 9,000	\$ 0
Minute-Taker Salary	3,500	3,799	(299)
Town Administrator	65,645	65,645	0
Legal Expense	45,000	26,892	18,108
Volunteer Recognition	0	434	(434)
Advertising	1,500	3,621	(2,121)
Seminars	400	180	220
Mileage	100	189	(89)
Memberships	85	85	0
Miscellaneous	0	65	(65)
Total Selectmen	125,230	109,910	15,320
Town Clerk:			
Clerk Salary	69,555	69,614	(59)
Assistant Clerk Salary	38,938	38,745	193
Mileage	100	58	42
Telephone	2,200	2,184	16
Equipment	675	1,927	(1,252)
Seminars/Training	300	0	300
Supplies	4,100	3,855	245
Memberships	100	105	(5)
Service Contracts	4,100	3,999	101
Total Town Clerk	120,068	120,487	(419)
Treasurer:			
Supplies	925	732	193
Audit Expense	15,000	15,072	(72)
Total Treasurer	15,925	15,804	121
Elections and Town Meeting:			
Elections	3,200	2,013	1,187
Town Meetings	3,500	2,820	680
Town Report Expenses	5,500	4,969	531
Total Elections and Town Meeting	12,200	9,802	2,398

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Planning and Zoning:			
Zoning Administrator	\$ 35,381	\$ 39,576	\$ (4,195)
Planner Salary	47,528	47,817	(289)
Minute-Taker Salary	2,500	2,922	(422)
Legal	8,000	11,174	(3,174)
Mileage	600	644	(44)
Telephone	800	770	30
Advertising	2,000	1,379	621
Equipment	400	199	201
Seminars	400	140	260
Computer Upgrade	500	0	500
Supplies	1,000	894	106
Memberships	200	455	(255)
Engineering	12,000	15,463	(3,463)
Copier	2,800	2,747	53
Planning Consultants	3,000	0	3,000
Mapping	500	448	52
Miscellaneous	100	0	100
	<u>117,709</u>	<u>124,628</u>	<u>(6,919)</u>
Total Planning and Zoning			
Constable:			
Halloween Lights	815	835	(20)
	<u>815</u>	<u>835</u>	<u>(20)</u>
Total Constable			
Listers:			
Wages	32,844	23,987	8,857
Contract Appraiser	26,250	26,250	0
Mileage	50	0	50
Telephone	1,650	1,808	(158)
Seminars	400	0	400
Computer Software	230	215	15
Supplies	1,000	269	731
Memberships	50	60	(10)
MS Service Contract	240	0	240
Mapping Contract	2,700	2,700	0
Legal	0	2,346	(2,346)
Furniture/Equipment	0	207	(207)
	<u>65,414</u>	<u>57,842</u>	<u>7,572</u>
Total Listers			
Delinquent Taxes:			
Delinquent Tax Collector Salary	6,200	6,200	0
Legal	1,000	0	1,000
	<u>7,200</u>	<u>6,200</u>	<u>1,000</u>
Total Delinquent Taxes			
Employee Benefits:			
Social Security	34,550	33,772	778
Health Insurance	160,000	176,018	(16,018)
Retirement	25,080	25,314	(234)
Unemployment Compensation	995	642	353
MEDI Expense	8,075	7,907	168
Medicare Reimbursement	5,000	4,744	256
Eyemed Vision Plan	900	999	(99)
Delta Dental	10,539	10,512	27
	<u>245,139</u>	<u>259,908</u>	<u>(14,769)</u>
Total Employee Benefits			

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Highway:			
Retreatment	\$ 235,000	\$ 229,377	\$ 5,623
Winter Plow/Sand/Ice	225,000	269,006	(44,006)
Gravel Roads Maintenance	200,250	235,765	(35,515)
Ditching	50,000	55,237	(5,237)
Brush/Tree Removal	75,000	79,339	(4,339)
Culvert Replacement/Repair	40,000	27,048	12,952
Roadside Mowing	40,000	22,415	17,585
Sweeping/Shoulders	5,000	5,520	(520)
Cold Patch	4,000	2,904	1,096
Bridge/Guardrail Repair	5,000	4,145	855
Road Signs	15,000	12,886	2,114
Covered Bridges	5,000	1,115	3,885
Bike Path Maintenance	3,000	2,280	720
Miscellaneous	1,000	495	505
	<u>903,250</u>	<u>947,532</u>	<u>(44,282)</u>
Total Highway			
Stormwater Discharge:	<u>0</u>	<u>1,990</u>	<u>(1,990)</u>
Town Lands:			
Landfill Monitor	6,747	10,748	(4,001)
Village Mowing	4,850	3,954	896
Cemetery Maintenance	15,000	15,000	0
Park Security	6,000	6,000	0
Lake Field/Beach Mowing	6,500	5,629	871
Park Maintenance	21,700	18,959	2,741
Berry Farm Field	11,200	10,387	813
Brush-Hogging	3,570	2,691	879
School Fields and Gym	5,900	9,600	(3,700)
Trail Maintenance	2,500	2,400	100
Thompsons Point Trash	500	681	(181)
Village WW System Maintenance	200	0	200
Museum Maintenance	0	350	(350)
	<u>84,667</u>	<u>86,399</u>	<u>(1,732)</u>
Total Town Lands			
Library:			
Library Director	54,787	54,881	(94)
Library Assistants	44,244	38,563	5,681
Youth Librarian	29,203	28,977	226
Technical Librarian	28,277	28,462	(185)
Custodial Service	5,200	5,775	(575)
Postage/Miscellaneous	1,000	728	272
Telecommunications	2,100	1,684	416
Supplies	2,500	2,381	119
Professional Development	2,100	1,514	586
Association Dues	300	325	(25)
Acquisitions	10,000	12,391	(2,391)
Special Programs	1,700	2,001	(301)
Energy	3,000	4,899	(1,899)
Maintenance	5,000	4,457	543
Computer Support	2,000	2,021	(21)
Computer Equipment	4,000	1,736	2,264
	<u>195,411</u>	<u>190,795</u>	<u>4,616</u>
Total Library			

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Annual Requests:			
Lewis Creek Association	\$ 600	\$ 600	\$ 0
Visiting Nurses Association	9,092	9,092	0
C.V. Agency on Aging	1,700	1,700	0
Center/Independent Living	200	200	0
HOPE Works	1,000	1,000	0
COTS	500	500	0
Vermont Association for Blind	250	250	0
Special Investigations	7,042	7,046	(4)
American Red Cross	1,500	1,000	500
Vermont Rural Fire Protection	100	100	0
Child Care Resources	250	250	0
Charlotte News	500	500	0
Lund Home	2,000	2,000	0
Vermont Family Network	1,000	1,000	0
Total Annual Requests	25,734	25,238	496
Recreation:			
Beach Attendant Wages	11,000	10,035	965
Beach Maintenance	3,300	5,777	(2,477)
Mileage	200	189	11
Telephone	700	699	1
Advertising	0	92	(92)
Beach Supplies	1,400	1,144	256
Memberships/Seminars	250	0	250
Tennis Courts	1,000	920	80
Beach Garbage Removal	200	168	32
Beach Electricity	300	287	13
Docks In and Out	4,000	2,930	1,070
Skating Rink	800	440	360
Skating Rink Electricity	600	570	30
Recreation Program Director	35,786	35,848	(62)
Recreation Program Expense	48,700	45,848	2,852
Site Plan - Beach Improvements	2,000	2,000	0
Total Recreation	110,236	106,947	3,289
Conservation:			
Lewis Creek Frogbit	2,700	2,700	0
Mapping	1,000	0	1,000
Charlotte Invasives	1,000	157	843
Education and Outreach	1,000	276	724
Web Development	200	0	200
Green-Up Day	300	194	106
CV Conservation Alliance	250	0	250
Total Conservation	6,450	3,327	3,123

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Hall:			
Maintenance	\$ 7,800	\$ 6,934	\$ 866
Custodian	6,000	5,050	950
Town Postage	6,000	4,888	1,112
Equipment	16,000	15,415	585
Supplies	1,800	1,847	(47)
Trash Removal	1,600	1,570	30
Utilities	4,500	4,373	127
Fuel Oil	3,000	4,104	(1,104)
Computer Service	13,000	15,073	(2,073)
Total Town Hall	59,700	59,254	446
Senior Center:			
Maintenance	14,500	21,395	(6,895)
Snow Plowing	2,000	1,775	225
Custodial Service	8,000	9,285	(1,285)
Miscellaneous	100	100	0
Postage	650	820	(170)
Telecommunications	2,000	1,894	106
Supplies	900	1,564	(664)
Trash	1,300	1,298	2
Energy	5,500	7,035	(1,535)
Director	34,562	35,292	(730)
Part-Time Coordinator	11,489	11,450	39
Program Expenses	24,000	31,826	(7,826)
Total Senior Center	105,001	123,734	(18,733)
Miscellaneous:			
Insurance	50,000	36,810	13,190
Flea Market Electricity	350	310	40
Street Lights Electricity	1,500	1,596	(96)
Museum Electricity	350	381	(31)
Animal Control Officer	3,000	3,000	0
Dogs/Miscellaneous	900	821	79
Trails Committee	1,500	1,547	(47)
Traffic Enforcement	30,000	23,937	6,063
Charlotte Land Trust	5,000	5,000	0
Energy Committee	4,000	3,858	142
Tree Warden	1,500	876	624
Miscellaneous	0	29	(29)
Total Miscellaneous	98,100	78,165	19,935
Intergovernmental Taxes and Dues:			
VLCT Dues	5,373	5,373	0
CCRPC Dues	10,719	10,719	0
County Tax	44,000	41,353	2,647
Total Intergovernmental Taxes and Dues	60,092	57,445	2,647

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Transfers:			
Transfer to Restoration of Records Fund	\$ 3,800	\$ 3,800	\$ 0
Transfer to Fire & Rescue Capital Fund	80,000	80,000	0
Transfer to Repairs and Improvements Fund	75,000	75,000	0
Transfer to Trails Reserve Fund	5,000	5,000	0
Transfer to Recreation Capital Fund	34,500	34,500	0
Total Transfers	198,300	198,300	0
Fire and Rescue Appropriation:	669,324	669,324	0
Total Expenditures	3,225,965	3,253,866	(27,901)
Excess/(Deficiency) of Revenues Over Expenditures	\$ 0	(53,251)	\$ (53,251)
Adjustments to Reconcile from the Budgetary Basis of Accounting to the Modified Accrual Basis of Accounting:			
HRA Fund Transfer In		58,000	
HRA Fund Expenses		(55,784)	
Net Change in Fund Balance		(51,035)	
Fund Balance - July 1, 2018		211,096	
Fund Balance - June 30, 2019		\$ 160,061	

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, 2019

	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613
Town's Proportion of the Net Pension Liability	0.1321%	0.1264%	0.1280%	0.1252%	0.1175%
Town's Proportionate Share of the Net Pension Liability	\$ 185,839	\$ 153,170	\$ 164,748	\$ 96,554	\$ 10,723
Town's Covered Employee Payroll	\$ 449,651	\$ 420,709	\$ 388,264	\$ 353,746	\$ 325,703
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll	41.3296%	36.4076%	42.4320%	27.2947%	3.2923%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.60%	83.64%	80.95%	87.42%	98.32%

Notes to Schedule

Benefit Changes: None.

Changes in Assumptions and Methods: None.

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

TOWN OF CHARLOTTE, VERMONT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS
 VMERS DEFINED BENEFIT PLAN
 FOR THE YEAR ENDED JUNE 30, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution (Actuarially Determined)	\$ 25,293	\$ 23,139	\$ 21,355	\$ 19,456	\$ 17,507
Contributions in Relation to the Actuarially Determined Contributions	<u>25,293</u>	<u>23,139</u>	<u>21,355</u>	<u>19,456</u>	<u>17,507</u>
Contribution Excess/(Deficiency)	<u>\$ 0</u>				
Town's Covered Employee Payroll	\$ 449,651	\$ 420,709	\$ 388,264	\$ 353,746	\$ 325,703
Contributions as a Percentage of Town's Covered Employee Payroll	5.625%	5.500%	5.500%	5.500%	5.375%

Notes to Schedule

Valuation Date: June 30, 2018

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

TOWN OF CHARLOTTE, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Total
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Intergovernmental	\$ 17,591	\$ 0	\$ 17,591
Permits, Licenses and Fees	16,512	0	16,512
Investment Income	375	389	764
Donations	895	46,165	47,060
Other	<u>0</u>	<u>520</u>	<u>520</u>
 Total Revenues	 <u>35,373</u>	 <u>47,074</u>	 <u>82,447</u>
Expenditures:			
General Government	5,000	6,990	11,990
Culture and Recreation	16,222	0	16,222
Community Development	750	0	750
Capital Outlay:			
General Government	4,577	30,628	35,205
Culture and Recreation	<u>0</u>	<u>7,815</u>	<u>7,815</u>
 Total Expenditures	 <u>26,549</u>	 <u>45,433</u>	 <u>71,982</u>
Excess of Revenues Over Expenditures	 <u>8,824</u>	 <u>1,641</u>	 <u>10,465</u>
Other Financing Sources/(Uses):			
Transfers In	3,800	114,500	118,300
Transfers Out	<u>(15,000)</u>	<u>0</u>	<u>(15,000)</u>
 Total Other Financing Sources/(Uses)	 <u>(11,200)</u>	 <u>114,500</u>	 <u>103,300</u>
Net Change in Fund Balances	(2,376)	116,141	113,765
Fund Balances - July 1, 2018	<u>204,715</u>	<u>123,107</u>	<u>327,822</u>
Fund Balances - June 30, 2019	<u>\$ 202,339</u>	<u>\$ 239,248</u>	<u>\$ 441,587</u>

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TOWN OF CHARLOTTE, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2019

	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	\$ 3,607	\$ 0	\$ 0	\$ 4,577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,184
Due from Other Funds	<u>12</u>	<u>0</u>	<u>25,624</u>	<u>16,822</u>	<u>0</u>	<u>12,043</u>	<u>1,581</u>	<u>2,844</u>	<u>5,032</u>	<u>134,834</u>	<u>198,792</u>
Total Assets	<u>\$ 12</u>	<u>\$ 3,607</u>	<u>\$ 25,624</u>	<u>\$ 16,822</u>	<u>\$ 4,577</u>	<u>\$ 12,043</u>	<u>\$ 1,581</u>	<u>\$ 2,844</u>	<u>\$ 5,032</u>	<u>\$ 134,834</u>	<u>\$ 206,976</u>
LIABILITIES AND FUND BALANCES											
Liabilities:											
Due to Other Funds	\$ 0	\$ 60	\$ 0	\$ 0	\$ 4,577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,637
Total Liabilities	<u>0</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>4,577</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,637</u>
Fund Balances:											
Restricted	12	3,547	0	13,022	0	12,043	581	2,844	5,032	0	37,081
Committed	0	0	0	3,800	0	0	1,000	0	0	134,834	139,634
Assigned	<u>0</u>	<u>0</u>	<u>25,624</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,624</u>
Total Fund Balances	<u>12</u>	<u>3,547</u>	<u>25,624</u>	<u>16,822</u>	<u>0</u>	<u>12,043</u>	<u>1,581</u>	<u>2,844</u>	<u>5,032</u>	<u>134,834</u>	<u>202,339</u>
Total Liabilities and Fund Balances	<u>\$ 12</u>	<u>\$ 3,607</u>	<u>\$ 25,624</u>	<u>\$ 16,822</u>	<u>\$ 4,577</u>	<u>\$ 12,043</u>	<u>\$ 1,581</u>	<u>\$ 2,844</u>	<u>\$ 5,032</u>	<u>\$ 134,834</u>	<u>\$ 206,976</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 SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	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	\$ 493	\$ 17,098	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,591
Permits, Licenses and Fees	0	0	0	0	0	16,512	0	0	0	0	16,512
Investment Income	0	0	54	30	0	23	3	6	9	250	375
Donations	0	0	0	0	0	0	0	200	695	0	895
Total Revenues	0	493	17,152	30	0	16,535	3	206	704	250	35,373
Expenditures:											
General Government	0	0	0	0	0	0	0	0	0	5,000	5,000
Culture and Recreation	0	435	0	0	0	15,174	0	0	613	0	16,222
Community Development	0	0	0	0	0	0	0	750	0	0	750
Capital Outlay:											
General Government	0	0	0	0	4,577	0	0	0	0	0	4,577
Total Expenditures	0	435	0	0	4,577	15,174	0	750	613	5,000	26,549
Excess/(Deficiency) of Revenues Over Expenditures	0	58	17,152	30	(4,577)	1,361	3	(544)	91	(4,750)	8,824
Other Financing Sources/(Uses):											
Transfers In	0	0	0	3,800	0	0	0	0	0	0	3,800
Transfers Out	0	0	(15,000)	0	0	0	0	0	0	0	(15,000)
Total Other Financing Sources/(Uses)	0	0	(15,000)	3,800	0	0	0	0	0	0	(11,200)
Net Change in Fund Balances	0	58	2,152	3,830	(4,577)	1,361	3	(544)	91	(4,750)	(2,376)
Fund Balances - July 1, 2018	12	3,489	23,472	12,992	4,577	10,682	1,578	3,388	4,941	139,584	204,715
Fund Balances - June 30, 2019	\$ 12	\$ 3,547	\$ 25,624	\$ 16,822	\$ 0	\$ 12,043	\$ 1,581	\$ 2,844	\$ 5,032	\$ 134,834	\$ 202,339

TOWN OF CHARLOTTE, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2019

	Repairs and Improvements Fund	Trails Reserve Fund	Recreation Capital Fund	Thorp Barn Fund	Highway Capital Reserve Fund	Total
<u>ASSETS</u>						
Due from Other Funds	\$ 44,314	\$ 64,341	\$ 33,949	\$ 5,929	\$ 50,749	\$ 199,282
Deposit on Playground Purchase	<u>0</u>	<u>0</u>	<u>44,966</u>	<u>0</u>	<u>0</u>	<u>44,966</u>
Total Assets	<u>\$ 44,314</u>	<u>\$ 64,341</u>	<u>\$ 78,915</u>	<u>\$ 5,929</u>	<u>\$ 50,749</u>	<u>\$ 244,248</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts Payable	\$ <u>5,000</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>5,000</u>
Total Liabilities	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Fund Balances:						
Nonspendable	0	0	44,966	0	0	44,966
Restricted	0	0	0	5,929	50,749	56,678
Committed	<u>39,314</u>	<u>64,341</u>	<u>33,949</u>	<u>0</u>	<u>0</u>	<u>137,604</u>
Total Fund Balances	<u>39,314</u>	<u>64,341</u>	<u>78,915</u>	<u>5,929</u>	<u>50,749</u>	<u>239,248</u>
Total Liabilities and Fund Balances	<u>\$ 44,314</u>	<u>\$ 64,341</u>	<u>\$ 78,915</u>	<u>\$ 5,929</u>	<u>\$ 50,749</u>	<u>\$ 244,248</u>

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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, 2019

	Repairs and Improvements Fund	Trails Reserve Fund	Recreation Capital Fund	Thorp Barn Fund	Highway Capital Reserve Fund	Total
Revenues:						
Investment Income	\$ 91	\$ 120	\$ 73	\$ 11	\$ 94	\$ 389
Donations	0	5,295	40,870	0	0	46,165
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>520</u>	<u>0</u>	<u>520</u>
Total Revenues	<u>91</u>	<u>5,415</u>	<u>40,943</u>	<u>531</u>	<u>94</u>	<u>47,074</u>
Expenditures:						
General Government	6,990	0	0	0	0	6,990
Capital Outlay:						
General Government	30,628	0	0	0	0	30,628
Culture and Recreation	<u>0</u>	<u>7,815</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,815</u>
Total Expenditures	<u>37,618</u>	<u>7,815</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,433</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(37,527)</u>	<u>(2,400)</u>	<u>40,943</u>	<u>531</u>	<u>94</u>	<u>1,641</u>
Other Financing Sources:						
Transfers In	<u>75,000</u>	<u>5,000</u>	<u>34,500</u>	<u>0</u>	<u>0</u>	<u>114,500</u>
Total Other Financing Sources	<u>75,000</u>	<u>5,000</u>	<u>34,500</u>	<u>0</u>	<u>0</u>	<u>114,500</u>
Net Change in Fund Balances	37,473	2,600	75,443	531	94	116,141
Fund Balances - July 1, 2018	<u>1,841</u>	<u>61,741</u>	<u>3,472</u>	<u>5,398</u>	<u>50,655</u>	<u>123,107</u>
Fund Balances - June 30, 2019	<u>\$ 39,314</u>	<u>\$ 64,341</u>	<u>\$ 78,915</u>	<u>\$ 5,929</u>	<u>\$ 50,749</u>	<u>\$ 239,248</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
 COMBINING SCHEDULE OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 JUNE 30, 2019

	Serrell Fund	Trustee of Public Funds Fund	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 2,254	\$ 17,265	\$ 19,519
Investments	0	564,090	564,090
Total Assets	\$ 2,254	\$ 581,355	\$ 583,609
<u>LIABILITIES AND NET POSITION</u>			
Liabilities:	\$ 0	\$ 0	\$ 0
Net Position:			
Restricted:			
Held in Trust for Individuals and Organizations	2,254	581,355	583,609
Total Liabilities and Net Position	\$ 2,254	\$ 581,355	\$ 583,609

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, 2019

	Serrell Fund	Trustee of Public Funds Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Additions:			
Investment Income	\$ 0	\$ 49,067	\$ 49,067
Donations	<u>400</u>	<u>0</u>	<u>400</u>
Total Additions	<u>400</u>	<u>49,067</u>	<u>49,467</u>
Deductions:			
Grandview Cemetery	0	20,272	20,272
CCS Library	0	6,038	6,038
Miscellaneous	<u>520</u>	<u>6,950</u>	<u>7,470</u>
Total Deductions	<u>520</u>	<u>33,260</u>	<u>33,780</u>
Change in Net Position	(120)	15,807	15,687
Net Position - July 1, 2018	<u>2,374</u>	<u>565,548</u>	<u>567,922</u>
Net Position - June 30, 2019	<u>\$ 2,254</u>	<u>\$ 581,355</u>	<u>\$ 583,609</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
SCHEDULE OF TAXES RAISED
FOR THE YEAR ENDED JUNE 30, 2019

April 2018 Grandlist Used for Fiscal Year 2019 Taxes Billed:	
Homestead Education Grandlist	\$ 6,172,716.00
Non-Residential Grandlist	\$ 3,117,113.14
Municipal Grandlist	\$ 9,267,817.00
Tax Rates:	
Homestead Education Tax Rate	1.4866
Non-Residential Education Tax Rate	1.6077
Municipal Tax Rate	0.1986
Local Agreement Tax Rate	
Charlotte's Fiscal Year 2019 Education Property Tax Liability:	
Residential Taxes	\$ 9,087,163.75
Nonresidential Taxes	5,011,383.01
Local Agreement Taxes to Cover Education Liability for Exempt Properties	<u>3,706.97</u>
Total Property Tax Liability for State Education Fund	14,102,253.73
Municipal Taxes	<u>1,840,589.59</u>
Total Education and Municipal Taxes Raised	<u>\$ 15,942,843.32</u>
Allocation of State Education Taxes:	
Transfer to Champlain Valley Union High School	\$ 8,908,210.00
.225 of 1% of Residential and Non-Residential Liability Retained by Town	28,779.83
Late Fee Retained by Town	555.00
Income Sensitivity Credits to Charlotte Residents, Education Tax	1,311,244.42
Income Sensitivity Credits to Charlotte Residents, Municipal Tax	9,972.25
Balance to State Education Fund	<u>3,853,555.75</u>
Total Allocation of State Education Taxes	14,112,317.25
Current Taxes Received	1,822,054.78
Delinquent Taxes Received	<u>8,471.29</u>
Total Fiscal Year 2019 Property Taxes	<u>\$ 15,942,843.32</u>

See Disclaimer in Accompanying Independent Auditor's Report.

Sullivan, Powers & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Selectboard
Town of Charlotte, Vermont
P.O. Box 119
Charlotte, 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, 2019, 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 18, 2019.

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.

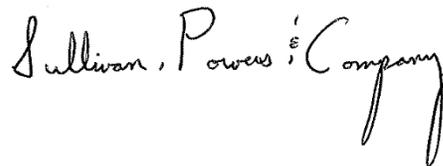
Compliance and Other Matters

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".

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 18, 2019
Montpelier, Vermont
VT Lic. #92-000180

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in black ink and is positioned to the right of the date and address information.



CHARLOTTE *Proudly Serving Since 1950* FIRE & RESCUE



Annual Report to the Town of Charlotte – FY19

CORPORATE REPORT

Introduction

Charlotte Fire and Rescue Services, Inc. (CVFRS), founded in 1950, 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 booklet.

Emphasis on Knowledge and Skills

CVFRS continued an emphasis on honing knowledge and skills. EMS personnel participated in over 200 hours of Charlotte based training related to a wide variety of essential life-saving skills. In addition, fire volunteers participated in over 1,300 hours of training related to fire suppression, vehicle patient extrication, ice and water rescue and CPR skills.

CVFRS continued its growing program of community education through its role as an official American Heart Association CPR training site. Run entirely by volunteers, the program conducted over 20 classes and trained nearly 100 individuals in a range of CPR and First Aid skills. Skills included adult, pediatric and infant CPR, use of an AED usage, how to address choking emergencies as well as broad applications of First Aid Techniques. Students included local first responders, teachers, childcare providers and diverse range of community members.

Challenges

This past year our biggest challenge each month was the filling of 112 twelve-hour monthly ambulance shifts! We compete with towns throughout Chittenden County and UVM Medical Center for a limited supply of highly trained EMS persons. Armed with a recent survey of regional EMS wages, we raised our hourly pay rates to stay competitive. Unlike several neighboring towns we finished the year without going Out of Service. In addition, through careful financial management our audited results show the addition of a small amount to the surplus.

Going Forward

CVFRS will continue to emphasize providing a very quick response with a focus on professionalism. We also will continue to provide our services in as cost-efficient manner as possible. The level of internal cooperation and cross training within CVFRS and with neighboring departments continues to be high. As a result, both our volunteer and paid staff are better trained and more highly motivated to respond to our shared mission of providing emergency services to the Charlotte community.

Respectfully submitted,
Thomas R. Cosinuke, President

FIRE DIVISION

Volunteer fire members dedicated over 3,000 hours during the fiscal year that ended June 30, 2019. These dedicated hours consist of emergency incidents at all hours of the day and night, including holidays and weekends, regular and special training classes, and special events that are held at the fire station and around the community. We would like to thank all the families for allowing their loved ones to be active member of CVFRS and acknowledge the strain it places on family life. The fire division trains every Wednesday night in addition to attending specialized training classes off site. These classes include vehicle extrication, ice/cold water rescue, and search and rescue classes. Point Bay Marina once again generously donated dock space for our Fire-Rescue boat; allowing CVFRS to have the boat in the water from April to November.

In FY 2019, we welcomed new volunteer members to the Fire Division. We would like to welcome Probationary Firefighter Elyzabeth Bodington, returning FF Ray Curtis, FF Thomas Gates, FF Tim Hwang, FF Brody King, Probationary Firefighter Matt Kozlowski, Cadet Member Lake Segel, and Cadet Member River Segel.

Breakdown of Fire Emergency Responses – Total Calls 202

Rescue & Emergency Services	35%
False Alarms	24%
All Fires (Structure, Vehicle, Grass, Others)	13%
Hazardous Condition	15%
Service Call, Public Assist	5%
Overpressure rupture, Explosion	1%
Weather related/Special Incidents	1%
Good Intent Calls	5%

Charlotte Fire and Rescue would like to remind you that OPERATING smoke detectors and CO detectors SAVE lives. It has proven true in Charlotte over the years! Please inspect your detectors at least once a month, change your batteries twice a year (**CHANGE YOUR CLOCKS, CHANGE YOUR BATTERIES**). If any of your detectors are more than 7 years old, they should be replaced with new ones.

We recommend homeowners that burn with wood to have their chimney cleaned a minimum of twice a year (prior to the heating season and just after the heating season).

Can we find you in an emergency? Installing a reflective 911 signs that is visible from the road is helpful. Please visit our website at www.cvfrs.com and download the order form.

Does your residence have a monitored alarm system? If so, we also recommend you install a Knox HomeBox. There is a link on our website or for information please call the fire station at (802)425-3111.

For burn permits, you must call Shelburne Dispatch at 985-8051 between 7:30 and 5:00 PM on the day you plan to burn and **BEFORE** you burn. Please also call for camp/bon fires to eliminate false calls from passersby. Fireworks also need a permit. Fireworks permit can **ONLY** be issued by licensed pyrotechnics professionals and the area **MUST** be inspected by the fire department.

Again, we would like to thank our Auxiliary for their support through the year. Without their support community outreach events such as: Halloween night, Santa's Visit to CVFRS, CVFRS Annual Fire and Ice Event, and Safety Fair would not be as successful as they have been. They also provide rehab and refreshments at our longer working incidents and specialized weekend trainings. **Thank you all for your support!**

EMS DIVISION

The ambulance is licensed at the Paramedic Level – the highest level in the State of Vermont. CVFRS is staffed and operates 24 hours a day / 7 days a week / 365 days a year, including holidays. CVFRS' ambulance is staffed by providers with licensure as Emergency Medical Responders, Emergency Medical Technicians, Advanced Emergency Medical Technicians, and Paramedics. The ambulance is always staffed with at least one ALS provider. Our staffing includes a full-time paramedic, per diem employees and dedicated volunteers.

During the period July 1, 2018 and June 30, 2019, CVFRS' Rescue Division responded to 428 incidents. Our members logged over 200 hours of Charlotte based training.

CVFRS continues to be a CPR Training Site and offers American Heart Association CPR and First Aid classes to the general public at the station. If interested, please visit our website, www.cvfrs.com for a complete schedule and registration. We continue to be a HeartSafe Community because of our commitment to the CPR Training Site and having public access AED's throughout the community. If you are a public assembly and would like information on public access AED's, please contact Deputy Chief Rob Mullin at 425-3111.

Charlotte Fire and Rescue is always looking for additional fire and/or rescue members; volunteer or paid. Please visit our website at www.cvfrs.com for an application and more information. As always, our door is always open for visitors and tours, please stop by and say hello. For more information about joining the CVFRS, please call (802) 425-3111 and ask for Deputy Chief Rob Mullin.

Respectfully submitted,
Chief Dick St. George
Charlotte Volunteer Fire and Rescue Services, Inc.

Charlotte Fire and Rescue Members

FIRE DIVISION:

Chief	Dick St. George FFII	802-922-4994
Deputy Chief	Rob Mullin FO2	
Battalion Chief	Devin St. George FFII	
Battalion Chief	Chris Davis	
Captain	Jon Davis	
Lieutenant	Zach Trono FFI	
Lieutenant	Trevor Denton FFI	

Volunteer Members:

Elyzabeth Bodington	Ryan Donnelly	Jordan Paquette
Mike Cook	Tom Gates FFII	Lake Segel
Tom Cosinuke	Tim Hwang FFII	River Segel
Ray Curtis FF	Brody King	Fritz Tegatz
Colton Dober FFI	Nancy Myrick FFI	Declan Trus

Special Members:

Andrew Dickerson FFII	Kip Mesirow	John Snow
-----------------------	-------------	-----------

Fire Dept. Auxiliary Members:

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

RESCUE DIVISION:

Head of Service	Rob Mullin AEMT	802-316-0477
Battalion Chief/Training Officer	Michael Gordon Paramedic	
Lieutenant	Ryan Donnelly EMR	

Volunteer Members:

James Faulkner EMT	David McNally EMT	Ashwin Sooriyakumar EMT
Meg Gilbertson EMT	Wendy Patch AEMT	Devin St. George EMT

Paid Staff:

Luke Barns AEMT	Marc Hachey Paramedic	Tony Korda AEMT
Michael Barnum AEMT	Caitlin Herr Paramedic	Jenna Lindemann AEMT
Jared Bomba AEMT	Meaghan Hughes AEMT	Mikaela Natale AEMT
Desiree Bowen AEMT	Tim Hwang AEMT	Richard Robert AEMT
Ryan Donnelly EMR	Laensa Iteffa AEMT	William Robinson AEMT
Caitlin Douglass AEMT	Michael Kelleher AEMT	Cherie Schrader AEMT
Nate Dow AEMT	Adam Kingsley AEMT	Christina Tagge AEMT
Michael Gordon AEMT	Alex Knakal AEMT	

Annual Report to the Town of Charlotte – FY19

CVFRS Non-public “Special” Funds

A brief description of each fund and its summary for the fiscal year ending June 30, 2019 follows. Significant purchases from these funds include: Federal and VT UBI taxes, extrication equipment to supplement vehicle stabilization, CPR Training Materials to support Community Outreach, building and communication improvements, as well as other items identified on the approved project list as reviewed by the membership on a quarterly basis.

CVFRS (Pease Mountain) Tower Fund

CVFRS, Inc. owns a radio tower located on Pease Mountain in Charlotte. This fund was established in the late 1990's to receive lease payments made by a cellular phone company (presently Verizon Wireless) who leases antenna and equipment space on the Pease Mountain tower and site. Historically CVFRS has used the income in this account to cover the cost of our radio equipment repairs and upgrades, as well as covering the costs associated with owning and maintaining the 199 foot tall tower erected in 1986. We continue to believe that a significant reserve should be held in this fund in the event the tower, which is now over 28 years old, needs to have major repairs. We continue to assess the anticipated lifespan of this tower and the expected replacement or decommissioning costs.

CVFRS Pease Mountain Tower Account Summary 7/1/18 – 6/30/19

Revenue	
Verizon Lease Payments	\$ 31,784
Interest Earned	573
Total Revenue	<u>\$ 32,357</u>
Expenses	
Communications – Cams	\$37,992
Taxes	6,736
Rescue	2,416
Bank Charges	2
Total Expenses	<u>\$47,146</u>
Net Income /Loss	<\$14,789>

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. Apparatus upgrades, improvements to the station, as well as CPR community outreach training materials are examples of how the income from this Trust is expended.

Harriet U. Barrows Trust Account Summary 7/1/18 – 6/30/19

Revenue	
Trust Distributions	\$ 54,212
CPR Training	1,760
Targeted Donations	60
Interest Earned	269
Total Revenue	<u>\$ 56,301</u>
Expenses	
Powerload Stretcher Upgrade	\$24,656
Building Improvements	8,205
Retractable Step for A1	2,106
Nitrous Program	3,750
CPR Training Materials	1,116
Bank Charges	6
Total Expenses	<u>\$ 39,839</u>
Net Income /Loss	\$ 16,462

Rescue Division Fund Summary

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

Rescue Division Fund Summary 7/1/18 – 6/30/19

Revenue	
Targeted Donations	\$ 2,480
Interest Earned	15
Total Revenue	<u>\$ 2,495</u>
Expenses	
Uniforms	\$ 2,982
Special Events	473
Cable for Duty Crew	166
Bank Charges	2
Total Expenses	<u>\$ 3,623</u>
Net Income /Loss	< \$1,128>

Fire Division Fund Summary

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

Fire Division Fund Summary 7/1/18 – 6/30/19

Revenue	
Fire & Ice Receipts	\$ 2,138
Safety Day Receipts	404
Program Services	385
Targeted Donations	225
Total Revenue	<u>\$ 3,152</u>
Expenses	
Fire & Ice Expenses	\$ 3,220
Special Events	644
Uniforms	787
Equipment	337
Bank Charges	12
Total Expenses	<u>\$ 5,000</u>
Net Income /Loss	< \$1,848>

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

FINANCIAL STATEMENTS

JUNE 30, 2019

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.

JUNE 30, 2019

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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 financial statements of Charlotte Volunteer Fire and Rescue Services, Inc. (a Vermont nonprofit organization) which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to 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, 2019 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.

Report on Summarized Comparative Information

The prior year summarized comparative information has been derived from the Organization's 2018 financial statements which were audited by us and, in our report dated November 16, 2018, we expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Tapia & Duchabau, P.C.

Vergennes, Vermont
October 22, 2019
Vermont Registration #108880

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019
(With Summarized Information for 2018)

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and cash equivalents - operating fund (Note 1)	\$ 86,217	\$ 87,455
Cash - special funds (Notes 1 & 8)	166,055	173,416
Prepaid expenses and other assets	32,323	35,446
Accounts receivable, net of allowance (Note 1)	30,541	23,600
Property and equipment, net of accumulated depreciation (Notes 2 & 5)	2,224,500	1,447,232
Beneficial interest in perpetual trust (Note 7)	<u>1,528,409</u>	<u>1,427,998</u>
TOTAL ASSETS	<u>\$ 4,068,045</u>	<u>\$ 3,195,147</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 15,916	\$ 23,679
Accrued expenses	<u>25,997</u>	<u>20,634</u>
Total Liabilities	<u>41,913</u>	<u>44,313</u>
Net Assets:		
Without donor restrictions	585,506	570,029
With donor restrictions (Notes 5 & 7)	<u>3,440,626</u>	<u>2,580,805</u>
Total Net Assets	<u>4,026,132</u>	<u>3,150,834</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,068,045</u>	<u>\$ 3,195,147</u>

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019
(With Summarized Information for 2018)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2019 Total</u>	<u>2018 Total</u>
SUPPORT AND REVENUE:				
Town appropriation - operating (Notes 1 & 5)	\$ 622,981	\$ 46,343	\$ 669,324	\$ 611,812
Town appropriation - capital (Notes 1 & 5)	-	869,839	869,839	12,888
Donated property and equipment	-	-	-	2,500
Other contributions and special events	6,644	-	6,644	35,190
Program service revenue (Note 1)	140,655	-	140,655	157,679
Income from perpetual trust (Note 7)	54,212	100,412	154,624	16,600
Rental income (Note 3)	31,784	-	31,784	30,859
Interest and other income	857	-	857	760
Net assets released from restrictions:				
Satisfaction of program restrictions	<u>156,773</u>	<u>(156,773)</u>	<u>-</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE	<u>1,013,906</u>	<u>859,821</u>	<u>1,873,727</u>	<u>868,288</u>
EXPENSES AND LOSSES:				
Program services:				
Fire	365,099	-	365,099	282,546
Rescue	555,720	-	555,720	560,648
Supporting services:				
Management and general	68,363	-	68,363	57,573
Fundraising	<u>9,247</u>	<u>-</u>	<u>9,247</u>	<u>6,843</u>
TOTAL EXPENSES	<u>998,429</u>	<u>-</u>	<u>998,429</u>	<u>907,610</u>
CHANGE IN NET ASSETS	15,477	859,821	875,298	(39,322)
NET ASSETS, beginning of year	<u>570,029</u>	<u>2,580,805</u>	<u>3,150,834</u>	<u>3,190,156</u>
NET ASSETS, end of year	<u>\$ 585,506</u>	<u>\$ 3,440,626</u>	<u>\$ 4,026,132</u>	<u>\$ 3,150,834</u>

See accompanying notes to financial statements.

CHARLOTTE FIRE AND RESCUE SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019
(With Summarized Information for 2018)

	Program Services		Supporting Services		2019 TOTAL	2018 TOTAL
	Fire Services	Rescue Services	Management & General	Fundraising		
Salaries, wages & member incentives	\$ 84,872	\$ 310,450	\$ 34,254	\$ 3,425	\$ 433,001	\$ 430,448
Benefits & taxes	21,834	35,122	3,229	329	60,514	66,944
Apparatus fuel	4,917	3,740	-	-	8,657	7,518
Apparatus repairs & maintenance	27,542	10,856	-	-	38,398	22,248
Bank charges & other fees	2,350	1,685	215	27	4,277	2,694
Building maintenance	5,263	5,263	1,053	117	11,696	7,278
Contracted services	6,272	13,567	-	-	19,839	25,630
Dues & subscriptions	3,973	4,438	318	35	8,764	7,374
Equipment repair & maintenance	24,282	10,185	277	31	34,775	35,609
Insurance	29,678	30,758	1,148	128	61,712	61,832
Other expenses	6,245	462	57	7	6,771	2,331
Professional fees	-	-	9,550	-	9,550	9,445
Protective clothing	19,043	3,413	-	-	22,456	7,393
Special event expenses	-	-	-	3,845	3,845	2,480
Supplies	7,057	15,902	306	38	23,303	16,282
Telephone	1,916	3,928	501	62	6,407	6,847
Training	7,654	4,315	-	-	11,969	9,401
Utilities	6,550	6,550	1,310	146	14,556	15,802
Depreciation	105,651	95,086	9,509	1,057	211,303	164,116
Unrelated business income taxes	-	-	6,636	-	6,636	5,938
	<u>\$ 365,099</u>	<u>\$ 555,720</u>	<u>\$ 68,363</u>	<u>\$ 9,247</u>	<u>\$ 998,429</u>	<u>\$ 907,610</u>

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019
(With Summarized Information for 2018)

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 875,298	\$ (39,322)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Town appropriation - capital	(869,839)	(12,888)
Depreciation	211,303	164,116
(Income) loss from perpetual trust	(100,412)	39,104
(Increase) decrease in operating assets:		
Prepaid expenses and other assets	3,123	2,942
Accounts receivable	(6,941)	(2,465)
Increase (decrease) in operating liabilities:		
Accounts payable	(7,763)	4,920
Accrued expenses	<u>5,363</u>	<u>(1,125)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>110,132</u>	<u>155,282</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(118,731)	(71,390)
Net change in special funds	<u>7,361</u>	<u>(60,119)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(111,370)</u>	<u>(131,509)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
None	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,238)	23,773
CASH AND CASH EQUIVALENTS:		
Beginning of year	<u>87,455</u>	<u>63,682</u>
End of year	<u>\$ 86,217</u>	<u>\$ 87,455</u>
Supplemental Disclosures:		
Property and equipment paid for by the Town of Charlotte	\$ 916,182	\$ 28,682

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

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, income from a perpetual trust, rental income and fundraising and special events.

Financial Statement Presentation:

CVFRS reports information regarding its financial position and activities according to two classes of net assets: those with donor restrictions and those without. Contributions received are recorded as either one or the other 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), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Contributions with donor restrictions whose restrictions are met in the same period are shown as increases in net assets without donor restrictions. 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, 2019

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 \$9,700 at June 30, 2018 and \$11,100 at June 30, 2019.

Comparative Financial Information:

The financial statements include certain prior-year summarized comparative information in total but not by net asset class (and, for the Statement of Functional Expenses, in total but not by functional category). 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, 2018, from which the summarized information was derived.

Reclassification:

Especially related to the 2019 implementation of the Financial Accounting Standards Board's *ASU 2016-14*, portions of the 2018 financial statements have been reclassified to conform to the 2019 financial statement presentation. The most significant reclassifications resulting from the implementation of *ASU 2016-14* were to combine amounts formerly shown as "temporarily" and "permanently" restricted net assets into "net assets with donor restrictions."

NOTE 2- PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30th:

		2019		2018
Land, building and improvements	\$	659,724	\$	651,519
Vehicles and equipment		3,348,791		2,369,380
Office equipment		20,863		19,908
Subtotal		4,029,378		3,040,807
Less - accumulated depreciation		(1,804,878)		(1,593,575)
Net property and equipment	\$	2,224,500	\$	1,447,232

Additions to equipment are recorded at cost when purchased and at market value when donated. Depreciation, amounting to \$211,303 and \$164,116 for the fiscal years ended June 30, 2019 and 2018, 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, 2019

NOTE 3 - 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 4 – 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 5 – TOWN APPROPRIATION AND NET ASSETS WITH DONOR RESTRICTIONS

Conditionally approved at the March Town Meeting, CVFRS considers the Town of Charlotte’s **operating appropriation** (\$669,324 and \$661,064 for the fiscal years ending June 30, 2018 and 2019, 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 January 2019) 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 March 2019, the Town and CVFRS agreed to a balance in the Operating Reserve Fund - as of June 30, 2018 – of \$53,269. The preliminary calculation of the 6/30/19 post-audit, reserve balance is approximately \$56,000. The amount of the Operating Reserve Fund at June 30, 2018 and the preliminary balance at June 30, 2019 were less than the cap and no amounts were or are expected to be 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 (\$12,888 and \$869,839 for the fiscal years ended June 30, 2018 and 2019, 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 net assets with donor restrictions on the Statement of Financial Position (\$1,912,217 and \$1,152,807 as of June 30, 2019 and 2018, respectively). *Except for the Organization’s beneficial interest in a perpetual trust as discussed in Note 7, all of CVFRS’s net assets with donor restrictions are represented by the net book value of this restricted property and equipment.* Amounts on the “Town appropriation – operating” line in the “with donor restrictions” 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, 2019

NOTE 6 – CONDITIONAL PROMISES TO GIVE

In addition to the Town appropriation, CVFRS had a \$57,143 conditional promise to give from the Federal Department of Homeland Security as of June 30, 2019 – conditioned on the future purchase of certain equipment. The equipment was purchased in July 2019 and the grant funds were received in August 2019. As discussed above, conditional promises to give are not recorded in the financial statements until the conditions have been met.

NOTE 7 – BENEFICIAL INTEREST IN PERPETUAL TRUST AND NET ASSETS WITH DONOR RESTRICTIONS

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, generally, quarterly distributions of 3.75% of the fair market value of the Trust - \$54,212 and \$55,704 in the fiscal years ended June 30, 2019 and 2018, respectively (which is recognized as revenue without donor restrictions since there are no donor restrictions on the use of the funds). The Organization's interest in the perpetual trust - \$1,528,409 and \$1,427,998 at June 30, 2019 and 2018, respectively - is recognized at the fair market value of the assets in the trust (using "Level I" valuation inputs) and considered net assets with donor restrictions. Gains and losses that are not distributed by the trust are reflected as restricted income from perpetual trust on the Statement of Activities (a gain of \$100,412 for the fiscal year ended June 30, 2019 and a loss of \$39,104 for the fiscal year ended June 30, 2018). *As discussed here and in Note 5, all of CVFRS's net assets with donor restrictions are represented by 1) the net book value of its restricted property and equipment and 2) its interest in the perpetual trust.*

NOTE 8 – SPECIAL FUNDS

The Organization has several "special funds" retained in separate cash accounts and used for the following specific purposes:

- **Perpetual trust distributions fund** (\$35,301 and \$17,992 at June 30, 2019 and 2018, respectively) with receipts from the quarterly perpetual trust distributions discussed above and expenditures used for special operating and capital purchases.
- **Tower fund** (\$122,214 and \$143,909 at June 30, 2019 and 2018, 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** (\$986 and \$7,884 at June 30, 2019 and 2018, respectively) with receipts from special fundraising events and designated contributions and expenditures for special fire operating and capital purchases.
- **Rescue services fund** (\$7,554 and \$3,631 at June 30, 2019 and 2018, 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, 2019

NOTE 9 – RETIREMENT PLAN

The Organization maintains 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. Employer matching contributions to the SIMPLE plan were \$1,973 and \$0 for the years ended June 30, 2019 and 2018, respectively.

NOTE 10 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs have been summarized on a functional basis in the Statement of Activities. CVFRS allocates its payroll, tax and benefit costs based on estimated time worked by staff on the various program, general and administrative and fundraising activities. Other costs (such as telephone and certain office and supplies expenses) are attributable to and benefit one or more program or supporting services and are allocated based on the direct payroll allocation percentages discussed above. Certain occupancy costs (including building repairs and maintenance) and depreciation are allocated based on estimated square footage percentages.

NOTE 11 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

CVFRS’s working capital and cash outflows have little seasonal variation during the year. The Organization manages liquidity by investing surplus funds in its operating cash account and then withdrawing them as needed.

All of the Organization’s cash and accounts receivable (\$116,758 at June 30, 2019 and \$111,055 at June 30, 2018) represent “financial assets available to meet cash needs for general expenditures within one year.” There are no amounts in these totals that are unavailable for general use because of donor-imposed restrictions or internal designations.

NOTE 12 - SUBSEQUENT EVENTS AND REPORT ISSUANCE DATE

Management has evaluated “events” subsequent to June 30, 2019 through October 22, 2019 (the date these financial statements were available to be issued) for potential recognition or disclosure as required under U.S. generally accepted accounting principles.

At the March 2019 annual meeting, Charlotte residents approved a bond of up to \$275,000 for the purchase of a new ambulance. As of October 2019, CVFRS is soliciting bids for the new ambulance with an expected delivery date by the end of May 2020.

Charlotte Land Trust

Throughout the year Charlotte Land Trust board members met with several landowners to discuss their property and ways that it could be protected. While not all of these discussions will lead to projects, we welcome the opportunity to talk about the options available and the ways, in addition to conservation, that the land can be cared for.

In November 2018, CLT worked with the West family to conserve a mile of Lewis Creek frontage and approximately 77 acres. Now owned by the Sauer-Mares family we have continued to work with the new owners on a property management plan that enhances the natural features of this important part of the Lewis Creek corridor.

Conservation is our core mission but outreach and education are also key. CLT sponsors a day each summer to help with invasive frogbit removal in Town Farm Bay. We partnered with other local organizations to organize an event at the Charlotte Park and Wildlife Refuge, including a scavenger hunt for kids and other fun activities. Our yearly display of the red signs marking conserved properties around town is one of our favorite ways to highlight the importance of conservation to Charlotte's landscape.

On the organizational side of our work this past year we revamped and redesigned our annual report and converted our database to a more robust system. We continued to review and revise our procedures and documentation, in line with the goals and recommendations of our Strategic Plan and Organizational Assessment. Yearly monitoring of all of our easements was completed in the fall by our stewardship team.

The board of the Charlotte Land Trust wishes to thank Charlotters for the strong and ongoing support for conservation in our town.

Frances Foster
Marty Illick
Kate Lampton
Jane Lawlis

Lindsay Longe
David Pill
Jessie Price
Jessica Sanford

Steve Schubart
Jay Strausser
Marty Volk
David Watts



THE CHARLOTTE HISTORIC QUINLAN SCHOOLHOUSE, 2019

In the late 1980s your Charlotte Quinlan Schoolhouse had been relocated and restored to the Town Green from its original 1800s location on Spear Street Extension. Folks who had experienced learning together in the one room building as children during the middle years of 1900 visited the schoolhouse, and reflected during video interviews about their living and learning in a building without electricity or running water, but *with* an outhouse. The children had ranged in grade levels from one through eight, coming from family farms as distant as three miles away. Travel was often on foot, but in winter trudging through snow drifts, or being delivered by horse and sleigh were the available choices. In warmer weather one boy told of riding his pony to school and stabling it at the farm across the road!

Occasionally, during the recordings, distant hammering and sawing can be heard – not a ghostly reminder of the Quinlan reconstruction, but the sounds of the 1988 completion of the new Charlotte Library! Now more than thirty years later, we welcome the sounds of a new addition to our neighbor, the library resource which enriches our community. And from the library you can check out a copy of The Historic Quinlan Schoolhouse DVD which details the moving and reconstruction and also contains the interviews of folks who shared their Quinlan stories.

In December, 2018, shortly after that year's Town Report was completed, the annual Quinlan holiday old-fashioned tree and hot mulled cider welcomed guests – many more than usual, to the delight of the committee. The Schoolhouse was also open to a bumper crop of visitors on the day of the 2019 Charlotte Library Book Sale in July. The usual Halloween and Holiday celebrations were foregone in 2019 due to concern for the safety of our youngest visitors and the proximity of the library addition construction site.

A significant purpose of any schoolhouse is to provide learning experiences. This fall we were delighted to welcome the students of Christa Duthie Fox and Rachel Miller's sixth grade class, who were involved with a history project which was enriched by a visit to the Charlotte Historic Schoolhouse. Many groups have made similar curricular visits in the past. We are thankful to the vision of the Selectboard, the Conservation Commission and enthusiastic community members of the late 1980s who supported the reality of this resource which has served many Charlotters – both children and adults.

Membership in the non-profit Friends of the Charlotte Historic Quinlan Schoolhouse helps to support the collection, programs and future building repairs. Tax exempt donations of \$10 or more may be sent to: The Quinlan Schoolhouse, C/O Charlotte Town Hall, P.O. Box 131, Charlotte, VT 05445.

Cordially submitted: The Quinlan Schoolhouse Committee: Bob Chutter, President; Aileen Chutter, Jenny Cole, Susan Horsford, Betty Ann Lockhart, Alice Trageser. If someone would like to become a volunteer and join this group, please contact any of us – you would be most welcome to join us!

Charlotte Historical Society's Annual Report

In January, we were notified by Charlotte Town Administrator Dean Bloch that a representative of the Vermont League of Cities & Towns noticed tree branches overhanging the museum building. There was concern that the structure was threatened should some the larger ones come down in a snow or ice storm. At a Selectboard meeting on January 14, 2019, the request to schedule the work for the spring was approved without opposition. For those who may not be aware, the Charlotte Museum, formerly our first Town Hall, is a town building on town land, and recorded as a town asset, so generally the physical structure comes under the Selectboard's purview. Currently, our telephone, lighting, and lawn mowing are contained in the town budget.

Also in January, our society president along with Charlotte's local history librarian held a genealogy session at the Senior Center. With the cooperation of an interested attendee, we showed or demonstrated several of the sources that are available for researchers, both hard copy and online.

Our museum continued with tradition by being open on Sunday afternoons June through August. As noted in last year's report, we are on an extended program to catalogue our collection, and this summer was no exception. Martha Stone, Molly King, and Lisa Kiley staffed the building. According to Molly, Martha and Lisa did most of the greeting while she sorted and filed in the stacks. Their "behind the scenes" efforts are much appreciated and need to be acknowledged.

Randy Archer of our society continues to make presentations on gold panning and the Vermont gold rush of the late 19th Century. This year he reports repeat appearances for both the Burlington Gem and Mineral Club at the Expo Center in Essex Junction, and for the Osher Lifelong Learning Institute at UVM. Randy uses the Byington vest, which is an artifact at our museum. Alfred Byington made a fortune in the western gold fields, converting the gold to \$20 gold Double Eagles, then sewing them into a vest to carry his wealth back to Charlotte. The vest has been seen by nearly 600 people at Randy's presentations, making it one of our most viewed artifacts.

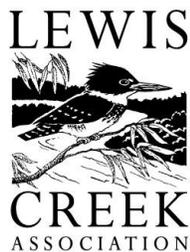
In September, we were contacted by CCS teachers Christa Duthie-Fox and Rachel Miller. They were working on a Sixth Grade local history project. Our friends at the Quinlan Schoolhouse gave the students a tour of the old school, and our society president spent two periods at CCS on November 14 to answer questions and to show some available sources for learning more about their community.

Happy Patrick coordinated an exhibit with the Charlotte Grange documenting early farm life through historic photographs. Happy, Martha Stone, and Molly King worked with Dorothy Hill at the Grange to prepare the exhibit that coincided with the annual East Charlotte tractor parade. The photos are still on display at the Grange, and have been well-received.

Dan Cole worked with Scooter MacMillan of *The Citizen* researching several historical articles that appeared in the newspaper. As usual, most of the contacts were seeking genealogical information; two in particular should be mentioned. The first was from the Big Island of Hawaii concerning the Joseph Allen/Thomas Keeler families in town. Their relatives Ethan and Ira Allen were prominent land dealers in Charlotte. The second was from a direct descendant of the Ferriss family (think Ferrisburgh) who had a 1773 deed transferring one of the original Ferriss lots in town to a son, witnessed by Ethan. Dan met with the family on October 30, and now our museum has the loan of this deed.

We ended the year with our annual Christmas party at the museum on December 15.

Respectfully submitted,
Daniel T. Cole, President



Lewis Creek Association 2019 Program Highlights

Lewis Creek Association was busy with several new exciting projects in 2019. Many reliable and talented volunteers, as well as town and state staff, helped LCA grow its community service programs, especially the water quality education and improvement program “Ahead of the Storm.” Our area of work includes the middle Lake Champlain Valley including the Lewis Creek, LaPlatte, Thorp/Kimball/Holmes, and McCabe’s watersheds. We are concerned with the health of Lake Champlain and its feeder streams, which send the bulk (~80%) of phosphorus pollution to the lake when streams are experiencing their more frequent high flow events. LCA’s “Ahead of the Storm” program helps towns and landowners design more resilient stormwater fixes that consider the impacts from our climate crisis.

This year, your contributions were critical in helping to secure funds from towns, private donors, the Lake Champlain Basin Program, and various state funding sources (eight new grants this year). With this support, we have been able to afford the projects highlighted below. Our partner network continues to grow, and includes town, state and regional groups. To visit a board meeting or assist with special projects and board activities, please contact us. Visit our growing library at lewiscreek.org, and learn about daily activities on Facebook.

Program Highlights (\$100,000 annual budget)

Restoration and Conservation

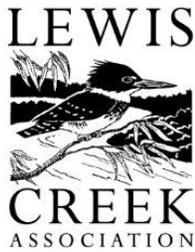
- Worked with Shelburne Community School and local volunteers to build a rain garden on campus
- Began construction to restore the floodplain near the Hinesburg town garage, to be completed 2020
- Identified top three locations for climate change refugia enhancement for cold water species such as Brook Trout in Lewis Creek, led public education event (Charlotte/Hinesburg/Starksboro)
- Worked with Champlain Valley School District and Vermont Youth Conservation Corps to plan for two water quality improvement projects (at SCS and CVU), to be implemented 2020
- Thorp / Kimball invasive European Frogbit and other invasive plant control – year 11 (Charlotte)
- LaPlatte Natural Area invasive European Frogbit and other invasive plant control – year 8 (Shelburne)
- Began invasive Yellow Iris control study on lower Lewis Creek (Charlotte/N. Ferrisburgh)
- Began invasive Flowering Rush control study (Charlotte)
- Worked with Charlotte Invasives Collaborative to manage Charlotte’s invasive plants
- Helped conserve 2 miles of Lewis Creek and tributaries including 70 acres of uplands (Charlotte)
- Began investigating a Lewis Creek conservation project in Starksboro

Planning and Data Collection

- Completed water quality sampling plans for LaPlatte River, Patrick Brook, McCabe’s Brook, Thorp Brook, and Kimball Brook
- Provided support for completing Addison County River Watch sampling plans for 6 watersheds
- Initiated stream reclassification activities for Lewis Creek in cooperation with VT DEC

Education and Outreach

- Trained teachers and community members on stormwater, AOTS sites, and how to educate; organized school visits to educate students and help further train community members
- Held screenings of two films related to cyanobacteria and neurodegenerative diseases
- Held a vernal pool field trip (Hinesburg)
- Co-sponsored a “Septic Social” (Hinesburg)
- Co-sponsored a “Water Matters” event with Responsible Growth Hinesburg, preventing water quality impairment in Hinesburg village (Hinesburg)
- Participated in Basin Plan updates, Shelburne Stormwater Advisory Committee and VT Clean Water Network meetings
- Shared water quality condition reports with towns, VT DEC, Chittenden County Regional Planning Commission and others



LCA Water Quality Stewardship Program 2019 Invasive Plant Removal – Charlotte & Shelburne

Lake Level – June: 100' to 98'; July: 98' to 95.75'; August: 95.75' to 94.6'

Charlotte, Town Farm Bay – 50 acres

The 2019 season began with a July 2 survey to determine the season's work plan. This survey occurred approximately a month after our regular start date, due to high water and a cool, late spring. We found minimal European frogbit compared to past years, although leaf sizes of some of those plants found were fairly large, up to about 2.5 cm diameter (estimated). An end-of-season survey occurred on August 13. Point Bay Marina provided frogbit storage and composting services.

Over the season, volunteers removed 677 pounds of frogbit. In July, we began our work upstream, at the top of Kimball Brook (zones 8 & 6), as well as in zones 2 & 3. 452 pounds were removed with 32 volunteers (including repeat volunteers). Frogbit was removed from shore when water had receded enough in the floodplain forest to walk easily. Frogbit continued to emerge and grow into August, and were partially covered by lilies. In August, 10 volunteers removed 225 pounds of frogbit. This resulted in less than 5% cover overall with no turions noted.

In addition, three water chestnut plants were removed from the area. Flowering rush blooms were observed throughout many of the shoreline areas. A separate Lake Champlain Basin Program grant-funded study will investigate possible ways to control or remove this species. 102 Flowering rush were removed from a 10 meter x 10 meter plot along Thorp Brook's shoreline, with additional plants noted that were not flowering.

Month	Total Field Hours	Pounds Removed	Number of People
July 2019	91	452	32
August 2019	28	225	10
TOTAL	119	677	42 (including repeats)

Shelburne, Lower LaPlatte River – 77 acres

With site access provided by Shelburne Bay Boat Club, the beginning of season occurred on July 2, and found very little frogbit on the water surface, although most of zones 5A and 5B were inaccessible. However, most frogbit was found around the Shelburne Bay Boat Club launch area (zone 1A), and in zones 2 and 3. During much of the field season, log jams prevented access to 25 acres (zones 4, 5A, and 5B). In future years, it may make sense to do the earlier season work at upstream reaches, when water levels are high and these areas are still accessible by boat. An end-of-season survey occurred on August 19.

612 pounds of frogbit were removed from LaPlatte Natural Area wetland this year, with 24 volunteers (including repeat volunteers) and 57 field hours. There was less than 5% cover at the beginning of the field season, and an estimated less than 2% cover at the end (August 19).

Flowering rush plants were noted, and 11 plants' seed heads were removed, but were difficult to access by boat. Further removal efforts should be informed by results of ongoing studies of the plant in the Town Farm Bay area.

Month	Total Field Hours	Pounds Removed	Number of People
July 2019	21.5	246	10
August 2019	35.5	366	14
TOTAL	57	612	24 (including repeats)



LCA Water Quality Stewardship Program 2019 Water Quality Sampling – Charlotte & Shelburne

Lewis Creek Association completed seasonal stream monitoring for the LaPlatte River (Hinesburg, Charlotte, Shelburne), Thorp Brook and Kimball Brook watersheds (Charlotte and N. Ferrisburgh). This included 4 sampling events at 10 sites in Charlotte, 7 sampling events at 6 sites in Shelburne, and 7 events at 20 sites overall. Goals were to identify sub-watershed water quality conditions, trends of pollution levels over time, and priority remediation areas.

Stream sampling was carried out through LCA's South Chittenden River Watch volunteer citizen group, with assistance from VT DEC LaRosa Lab's Volunteer Monitoring Program. A new 2019 sampling plan design was prepared to monitor all LaPlatte subsheds and to better coordinate with the Lake Iroquois Association sampling plan. The LCA sampling plan design included sampling around the wastewater treatment facilities on McCabe's Brook (Shelburne) and LaPlatte River (Hinesburg) at base flow, as well as annual long-term high flow trend monitoring for the McCabe's Brook, Thorp Brook, Kimball Brook, and the LaPlatte River as referenced in the VT DEC Northern Lake Champlain Basin Plan, the primary implementation plan for the Lake Champlain Phosphorus TMDL. Responsibilities and tasks included the development of a sampling plan and application to VT DEC, preparing a quality assurance protection plan with approval by VT DEC and EPA, volunteer field work coordination, quality assurance (QA) oversight and project management, bottle ordering/labeling, distributing kits to volunteers and delivering samples to the lab, lab analysis, and data collection/QA/interpretation/reporting. Data interpretation, reporting and education outreach occurs from November 2019 to February 2020. Reports are shared with the public, towns, conservation organizations, UVM Extension, Chittenden County Regional Planning Commission, and other government groups.



Chittenden Solid Waste District 2019 Charlotte Town Report

Full CSWD Annual Report for FY2019: Find on <https://cswd.net/category/press-releases/>

Background: Solid waste management these days is about “resource recovery” through responsible sorting and recycling of all the materials we fabricate, distribute, use and then discard. The description below reviews Charlotte happenings with waste reduction and resource recovery during 2019.

CSWD Community Clean-Up Fund: Each member town has access to matching grants for clean-up projects. CSWD balance for Charlotte as of July 2019 is \$4,124.00. The fund is replenished by CSWD \$500 annually up to a \$5,000.00 cap. Please see Town of Charlotte website [Community Clean Up Fund](#) or CSWD <https://cswd.net/grants-and-funding/cleanup-fund/> for how to apply for these funds.

No Clean-Up Fund monies were used in 2019. Please see 2018 Town Report for previous use of these funds.

CSWD [Waste Reduction Project Grants](#) are available for projects that reduce the amount of trash being sent to the landfill from Chittenden County. Please see <https://cswd.net/grants-and-funding/project-grants/>

CSWD Recycling and Composting Container Grants: The Town has received a 3rd container grant for containers to be used at events. Matching funds of \$438.00 came from FY19 budgets, split between the Charlotte Senior Center, Recreation Committee and Library. To apply for a CSWD Recycling and Composting Container Grant, please see <https://cswd.net/grants-and-funding/container-grants/>



***NEW* Clear Stream waste sorting stations**, 3 sets of collapsible bins with signs and bags, are circulated to Town residents for both public and private use. Please see [Charlotte Library Events Bin Registration Form](#) Can be found at <https://www.charlottepubliclibrary.org/> in the Quick Links sidebar under “Reserve an Event Bin”. 22 events have borrowed these bins since June 2019.



Compost/Recycling/Trash toters for use at public events. Special thanks to the Recreation Committee, Senior Center, Town Library, CVFRS and Trails Committee for reducing waste at jamborees, barbeques, book sales, trail dedication, safety days etc. You are promoting resource recovery through accurate sorting. Bins are housed at CCS. Borrow by contacting Abby Foulk: afoulk@gmavt.net.



Compost bins for the Town Hall library/garden and Senior Center, demonstrating back yard composting techniques. Special thanks to library and Town staff who are managing food scraps in these bins with the help of Abby Foulk, CSWD Board Representative and Karen Tuininga, Seed Library Master Composter.

Future projects:

- Offer home or small scale community composting trainings, with local site tours
- Collaborate with townspeople and the Selectboard to research a local drop-off option for food scraps
- Increase awareness about waste reduction, every day and at events
 - Local guide [How to keep your event out of the landfill](#)
 - CSWD planning guide [Keep Your Event Out of the Landfill](#)



Respectfully submitted, with thanks to our town

Abby Foulk, CSWD Board Representative afoulk@gmavt.net and Rachel Stein, CSWD Board Representative Alternate

FY2019 ANNUAL REPORT

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 for comprehensive and collaborative transportation planning involving municipalities, state and federal agencies and other key stakeholders in Chittenden County. The CCRPC works to ensure implementation of the regional transportation plan and 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, Green Mountain Transit (GMT), Federal Highway Administration (FHWA), Federal Transit Administration (FTA), 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 CCRPC selects the at-large representatives.

The CCRPC 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 FY19, the CCRPC invested more than \$5.7 million in regional land use, transportation, emergency management, energy, natural resources, public engagement, training, and technical assistance. The program leverages more than \$5.2 million in Federal and State investment with \$245,000 in municipal dues and another \$227,000 in local match for specific projects—an 11:1 return on local investment.

Charlotte representatives to the CCRPC Board and other committees in FY19 were:

- CCRPC Representative: Jim Donovan | CCRPC Alternate: Marty Illick
- Transportation Advisory Committee (TAC): Dean Bloch
- Planning Advisory Committee (PAC): Daryl Arminius
- Clean Water Advisory Committee (CWAC): Daryl Arminius

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

CHARLOTTE ACTIVITIES

In FY2019, the CCRPC provided assistance to Charlotte on the following projects and initiatives:

- **Municipal Plan Development Assistance:** CCRPC staff worked with the Town to make edits to the Charlotte Town Plan to ensure that the plan meets enhanced energy planning standards, attended multiple public hearings and presented to the Charlotte Selectboard.
- **Geographic Information Systems:** The CCRPC completed the annual update to the Charlotte Conserved Lands database and map, refined the energy planning maps, developed a Trail Inventory map for the Charlotte Trails Committee, created a map showing Town Owned Land and made edits to the Charlotte Map Viewer. CCRPC staff, in collaboration with planning and zoning staff, proposed revisions to Census statistical boundaries that will be used to tabulate data for the 2020 Census, the American Community Survey, and the economic census.
- **Emergency Management – LEMP:** CCRPC staff offered assistance with preparation of the annual Local Emergency Management Plan (LEMP), formerly known as the Local Emergency Operations Plan (LEOP), to ensure that Charlotte is prepared in the event of a disaster.
- **Municipal Infrastructure Inventories:** The Charlotte culvert inventory was updated in VTCulverts with data that was collected in 2018.
- **Traffic Counts:** The CCRPC conducted three roadway AADT (Average Annual Daily Traffic) counts on Church Hill Road in support of a Charlotte speed study (<http://vtrans.ms2soft.com/>).
- **VTrans Better Roads Program:** Using concept plans developed for Lime Kiln Road, a Category B FY18 Better Road grant fund was obtained totaling \$19,200. These funds were used to update non-compliant road segments.
- **Grants-in-Aid:** CCRPC staff assisted in planning and implementing three water quality projects along Carpenter Road, Prindle Road, and Converse Bay Road. All three projects totaled to \$13,875 which resulted in the roadway/stormwater upgrades to meet Municipal Roads General Permit compliance on each road. Staff also provided assistance with planning for future grants-in-aid cycles.
- **Technical Assistance:** CCRPC staff provided a variety of technical assistance to the town, including:
 - Answered concerns from a Charlotte resident with regards to alleged speeding on Ferry Road impacting the Lake Champlain Byway visitor experience;
 - Provided interim zoning administration assistance;
 - Collected sight distance data and drafted a technical memo on the feasibility of a crosswalk on Hinesburg Road near the Charlotte Central School;
 - Submitted a letter of support for a Town of Charlotte application to the Recreational Trails Program.

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 transportation funds, each transportation project, program or operation must be authorized through

the TIP. Charlotte projects included in the TIP are listed below. These projects are also identified in the FY2019 Vermont Agency of Transportation Capital Program for design or construction.

- **US7/Ferry Road Traffic Signal Upgrade:** \$430,000 for a traffic signal system upgrade. This project is scheduled for construction in 2019.
- **Rail Crossing Improvements at Thompson Point Road:** \$200,000 for safety improvements to be constructed in 2020.
- **Rail Bridge Rehabilitation, Thorp Brook:** \$525,000 project to rehabilitate the rail bridge over Thorp Brook. This project will be funded with state funds and will be constructed in 2021.

REGIONAL ACTIVITIES

- **ECOS Plan Implementation:** CCRPC continues to implement its [2018 Chittenden County ECOS Plan](#) which combines the regional plan, comprehensive economic development strategy, and metropolitan transportation plan, as reflected here in this report. The [2018 ECOS Annual Report](#) is a summary that highlights a number of regional accomplishments, trends, and high priority actions. (<http://www.ecosproject.com/annual-report/2018-annual-report>) In addition, the ECOS Scorecard hosts the ECOS Partners' shared measurement and indicator system that monitors how well Chittenden County is doing relative to achieving our shared ECOS goals. (<https://app.resultsscorecard.com/Scorecard/Embed/8502>)
- **Legislative Forum:** The CCRPC hosted the 2018 Legislative Breakfast in December as a forum for a short and focused conversation with local legislators and municipal representatives on key issues and topics important to area municipalities for the 2019-2020 legislative session, including: housing, water quality, employment and Act 250. (<http://www.ccrpcvt.org/about-us/commission/policies-positions/>)
- **Building Homes Together:** 2018 was the third year of the Building Homes Together campaign. The campaign was initiated by the CCRPC, Champlain Housing Trust and Housing Vermont in 2016. The campaign's goal is to increase the production of housing in Chittenden County, setting a target of 3,500 new homes created over the next five years, with 700 of them permanently affordable. Three years into the five-year campaign, 2,273 homes have been built and the region is on track to reach 3,500 new homes by 2021. However, we continue to fall short on the affordable housing goal. (<http://www.ecosproject.com/building-homes-together>)
- **Public Health:** The CCRPC supports and serves on the Chittenden County Opioid Alliance (CCOA, <http://www.ccoavt.org>) together with other dedicated stakeholders including local non-profit agencies, state and local government, United Way of Northwest Vermont, UVM Medical Center, Vermont Department of Health, business leaders and community members in Chittenden County. CCRPC also served as the lead agency for the Regional Prevention Partnership (<http://www.healthvermont.gov/alcohol-drug-abuse/programs-services/prevention-programs>). Accomplishments include expansion of drug take-back locations, promoting drug take-back days, fake ID enforcement, and community education about substance use prevention.
- **Emergency Management:** In addition to facilitating Local Emergency Planning Committee meetings (LEPC 1, <http://www.ccrpcvt.org/about-us/committees/local-emergency-planning-committee/>), the CCRPC participated in a variety of emergency management-related workshops

and exercises to enhance resilience to disasters in our region. The CCRPC also served as the local liaison between municipalities and the state to collect damage assessment information after significant storm events, helped with emergency preparedness for hazardous materials incidents, collected information from each municipality on annual implementation of hazard mitigation activities and worked with municipalities to complete Local Emergency Management Plans.

- **Regional Energy Planning:** Following the adoption of the Regional Energy Plan in June 2018 as part of the ECOS Plan (<http://www.ccrpcvt.org/our-work/our-plans/regional-energy-plan/>), the CCRPC continued to conduct outreach with municipal Energy Committees/Planning Commissions, municipal legislative bodies and State agencies to assist with the development of local energy plans and support the State's Comprehensive Energy Plan. CCRPC has provided 5 municipalities with a positive determination of energy compliance in FY18. The CCRPC participated in Drive Electric Vermont meetings, commented on Public Utility Commission proceedings, and provided support to municipalities with the Electric Vehicle Supply Equipment (EVSE) grant program.
- **Education & Training:** The CCRPC participated in and hosted the following trainings: Act 174 Training Assistance, Local Emergency Management Plan training, Chittenden County Road Foreman workshop, Bluetooth Advanced Traffic Management System (ATMS) workshop and Regional Housing Convenings. The CCRPC also continued to host the 12-month webinar series from the Association of Pedestrian and Bicycling Professionals for municipalities and regional partners.
- **Lake Champlain Byway:** Chittenden County includes eight of the Byway's 22 communities: Milton, Colchester, Winooski, Essex Junction, Burlington, South Burlington, Shelburne and Charlotte. CCRPC staff maintained the Byway website (<https://lakechamplainbyway.com/>) including this helpful Interactive Map (<http://map.ccrpcvt.org/lcbyway/>) and mobile Story App (<https://lcbyway.oncell.com/en/index.html>).
- **Clean Water:** The CCRPC maintains its commitment to clean water initiatives throughout our region so that all residents have access to clean drinking water; to strengthen our region's recreation and tourism industry; and to become more resilient to significant storm events. The CCRPC continued to host the Clean Water Advisory Committee and the MS-4 Sub-Committee (<https://www.ccrpcvt.org/about-us/committees/clean-water-advisory-committee/>), provided guidance for the Vermont Clean Water Fund, assisted municipalities with stormwater master plans, supported education programs such as the Rethink Runoff Stream Team (<http://rethinkrunoff.org/the-stream-team/>), and participated in water quality-focused policy discussions around adequate funding and clean water service providers in 2019.
- **Municipal Roads General Permit (MRGP) Compliance and Water Quality Planning Assistance:** The CCRPC assisted member municipalities by conducting Road Erosion Inventories (REIs) and developing conceptual plans to address road erosion issues to meet MRGP requirements. For an interactive dashboard of the REI progress visit <https://map.ccrpcvt.org/reidashboard/>. CCRPC staff assisted municipalities with **Better Roads** grants and **Grants-in-Aid** projects to address road erosion issues. The CCRPC also provided funding to municipalities for scoping/conceptual plan development for non-MRGP related stormwater issues on local roads.
- **Transportation Demand Management:** In partnership with VTrans, CCRPC staff continued the

Way to Go! Challenge (www.waytogovt.org) as a school-focused K-12 program to encourage sustainable transportation and demonstrate the environmental and financial benefits of non-single occupant vehicle travel. The CCRPC also continued to collaborate with regional TDM partners to evaluate strategies and policies to encourage sustainable modes of transportation such as walking, biking, ride-sharing, vanpooling, transit, bike-sharing and car-sharing. TDM partners include: the Chittenden Area Transportation Management Association (CATMA), CarShare VT, Green Mountain Transit (GMT), Local Motion, Greenride Bikeshare, Go! Vermont/VTrans, and United Way.

- **Elderly and Disabled (E&D) Transit Service Review:** The CCRPC, Green Mountain Transit (GMT) and United Way have been working together to evaluate Chittenden County's E&D Transportation Program. The goal of this initiative is to expand the understanding of the E&D program among stakeholders and identify opportunities for improvement. Recommendations will be completed in the fall of 2019.
- **Neighbor Rides:** Since spring 2013, the CCRPC has been investing in Neighbor Rides to improve the integration of volunteer drivers into SSTA's services and increase access to transportation for seniors and persons with disabilities by offering a lower-cost mode of transportation. (<http://www.unitedwaynwvt.org/Neighbor-Rides>)
- **Active Transportation Planning:** The CCRPC completed an analysis of Greenride Bikeshare's (www.greenridebikeshare.com) first year data and made recommendations for system expansion, and worked with TDM partners and local municipalities to plan Greenride's expansion and fleet conversion to electric assist bicycles (<https://www.ccrpcvt.org/regional-mobility-analysis-and-recommendations/>). The CCRPC provided walk/bike recommendations on local and state paving plans; assisted municipalities with state bike/ped grant applications; developed model bike parking ordinances for municipalities; planned and hosted (with VTrans) two walk/bike events as the Vermont Chapter of the Association of Pedestrian and Bicycle Professionals; promoted TDM strategies to municipalities and businesses; compiled Complete Streets data for Chittenden County municipalities; and, with Local Motion, conducted bike/ped counts on paths, bike lanes and roadways. (<http://www.ccrpcvt.org/our-work/our-plans/regional-bikeped-plan/>)
- **Chittenden County Transportation Survey:** Since 2000, the CCRPC has regularly assessed the public's attitudes on transportation related issues. Previous public surveys were undertaken in 2000, 2006 and 2012. In 2018, the CCRPC worked with a consultant to replicate the previous survey versions to note any historical attitudinal shifts. The purpose of the survey is to objectively measure public opinion regarding performance of the region's transportation system and identify strategies to address existing and future deficiencies. (<https://www.ccrpcvt.org/wp-content/uploads/2018/11/2018-Transportation-Survey-Report.pdf>).
- **Diversity & Equity:** The CCRPC continues to use the **2014 Public Participation Plan (PPP)** to guide our focus on diversity and equity in all projects. A PPP update is planned in FY21 to ensure everyone understands our role and responsibilities to engage the public and encourage participation, with a special emphasis toward reaching traditionally underserved and underrepresented populations in the county, including people/households with limited English proficiency, people of color, people with disabilities, low-income households, new Americans,

seniors, and youth. In FY19, the CCRPC participated in the Refugee and Immigrant Service Provider Network, developed Equity Impact Worksheets for transportation projects, participated in public engagement webinars, completed our Title VI Report for VTrans/FHWA, and participated in an implicit bias training. (<http://www.ccrpcvt.org/our-work/our-plans/public-participation-plan/>)

- **Regional Technical Assistance:** This includes, but is not limited to, municipal technical assistance for various transportation issues, GIS mapping, model municipal plans, bylaw and ordinance revisions, Act 250/Section 248 application reviews, grant administration and grant application assistance, build-out analyses, orthoimagery acquisition, and improving the VT Online Bridge and Culvert Inventory Tool (<http://www.vtculverts.org/>).
- **Advanced Traffic Monitoring System (ATMS) using Bluetooth Technology:** The CCRPC and VTrans deployed corridor-level Bluetooth (BT) devices along the following five corridors in Chittenden County: US 2 at Exit 14; VT 289, Susie Wilson Road and VT 15; VT 2A and US 2 north of Exit 12; I-89 Exit 17 area; and I-89 Exit 16 area. This system provides the ability to monitor vehicle travel times and average travel speeds on these corridors to help address congestion issues and improve incident response (crashes, signal failures, etc.), thereby enhancing safety and mobility, and reducing congestion. Ultimately, this data will be utilized by the VTrans Advanced Transportation Management System (ATMS) and Traveler Information System (TIS) for 511.
- **Chittenden County I-89 Study:** The goal of this multi-year study (<http://www.ccrpcvt.org/our-work/transportation/chittenden-county-i-89-2050-study>) is to assess capacity, safety, resiliency and other issues of the I-89 corridor and its existing interchanges within Chittenden County; and to develop a comprehensive, multimodal plan for interstate and interchange investments that accommodates anticipated growth through 2050 and best aligns with the Vision that will be articulated by a broad and diverse group of stakeholders and the public.
- **Regional Dispatch Implementation Study:** The CCRPC continues to support the Chittenden County Public Safety Authority (CCPSA) formed by six municipalities in 2018 (Burlington, Colchester, Milton, South Burlington, Williston, Winooski) to implement a plan for a consolidated regional dispatch center for police, fire and rescue agencies. (<http://www.ccrpcvt.org/our-work/emergency-management/regional-dispatch/>).

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 ext *23.

2019 Annual Report

Champlain Valley School District



The Champlain Valley School District's Annual Report including the proposed annual Budget and annual Report Card is available in the following ways:

- Posted on the web at HYPERLINK "<http://www.cvsdvt.org>"
- Upon request, a printed copy will be sent to you at your home address. Please call 985-1914, or
- A printed copy may be picked up at your local school or town office.

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

**CHAMPLAIN VALLEY SCHOOL DISTRICT
SUPERINTENDENT OF SCHOOLS REPORT**



Dear Families and Community Members,

Research and common sense tells us that schools succeed when educators, parents, and communities collaborate. Of course, there is much more to the success equation. In the Champlain Valley School District, we are proud of the work we are doing around the six elements of successful schools most recently articulated by the National School Boards Association.

- We focus on the total child. Our goal is to help all students become effective and empowered learners. We support their academic and social-emotional learning so that they will develop the skills and habits to succeed in our ever-changing world.
- We are committed to equity and access. We set high standards for learning and we make sure that all students have the individual and collective resources and supports to reach them. Please read Jeff Evans' and Meagan Roy's executive summaries later in this report for specific ways in which we do this.
- We value family and community engagement. We believe that every family wants the best for its children and we encourage and support collaboration through parent-teacher conferences, strong parent-school organizations (FAPAC, PTO, PiE, etc.), and meaningful structures and opportunities for input.
- We distribute leadership in meaningful and important ways. There are many opportunities in CVSD schools to take on leadership roles regardless of official title. Our joint commitment - teachers and administrators - is to work together to do everything it takes to make our schools better.
- We have a strong teaching force and staff. Our principals, teachers, school counselors, specialists, and coordinators are well educated and well prepared, and they are committed to continuous learning.
- We value relationships. We care about each other, our students and their families. We place a high priority on ensuring a climate of safety, mutual trust, and respect. Each of our schools works with their parent groups to ensure that our schools are welcoming.

Of course, any one of these essential elements alone does not guarantee success. It is the interaction between the elements – the sum total – that makes the difference. We are proud of the work we have done to coordinate this work and to ensure a cohesive and coherent learning environment. Still, we are continually looking for ways to improve. Our students deserve no less.

With gratitude and appreciation,

Elaine F. Pinckney
Superintendent of Schools



CVSD BOARD CHAIR ANNUAL REPORT



excellence.

The Champlain Valley School District (CVSD) has experienced significant changes over the past ten years. What has not changed is our adherence to our core belief that all of our 3927 students are capable of becoming citizens who can think creatively and critically, live responsibly and respectfully, learn actively and collaboratively, contribute positively to the community and pursue

To achieve this, our twelve-member board is committed to high expectations for student achievement and quality instruction. In addition, we strive to provide all students with the opportunity to learn in a safe, supportive setting where every member of the school community is treated with respect and dignity. I encourage you to delve further into this annual report to learn about all of the work that is being done in our district.

The board has four standing committees that meet monthly to deeply study: Finance/Facilities, Human Resources and Labor Relations, Indicators, and Policy. Each committee reports out at our monthly board meetings and makes recommendations for the full board to consider. Over the past year the board has focused our committee work on both educational and operational arenas:

Finance/Facility: Together with the Chief Operating Officer, this committee continued to fine tune and recommend the economic indicators approved by the board to be utilized for budget development by the administration. This committee scrutinized each budget component before presentation to the full board. Furthermore, utilizing the district's five year capital improvement plan, this committee recommended to the board the need for repair and renovation projects at all of our schools.

Human Resources and Labor Relations: This committee successfully negotiated a one-year contract with both the teacher and support staff unions for the 2019-2020 school year. This is the last contract where healthcare was negotiated at the district level. The committee has begun talks with the teacher's union to negotiate a successor agreement to replace the current contract upon expiration.

Indicators: Looking at internal and external academic data, this committee is working towards developing a process to identify and set specific board budget goals. These would be ambitious goals for student achievement that would be a starting point in the budget process.

Policy: Committee members (which include board members and building administration) updated our Tobacco and Nicotine policy as a result of the changes in nicotine delivery devices. In addition to reviewing current CVSD policies, the committee also developed the Flag Policy for CVU which was approved by the full board.

The full board, together with Central Office staff and building administrators, received initial training in Equity Literacy: Identity, Bias, and Student Achievement during our 2019 retreat. This focus came about in our ongoing effort to ensure equity (as defined last year <https://education.vermont.gov/sites/aoe/files/documents/edu-state-board-item-k-2-06-19-19.pdf>). As a result of that day, the board charged the administration to undertake an audit of equity literacy in CVSD. We expect that audit, including results and recommendations for Board reviews and consideration at our 2020 retreat.

As we enter a new decade, I am thankful for the support of our communities. Your trust and investment enables CVSD to provide the best educational experience we can for all of our children. I also want to express my gratitude for the time and talent of our retiring school board member Dave Connery. Dave began his tenure as a member of the Shelburne Community School's board in 2012, helping to usher in and oversee the school's major building project. He also served as chair of both the Chittenden South Supervisory District board, and the CVSD board while also sitting on the Policy and Human Resources/Labor Relations committees. Dave's tenacity, humor, wisdom and dedication to the students in our district is greatly appreciated and will be missed.

Respectfully submitted,
Lynne Jaunich
CVSD Board Chair

WARNING
CHAMPLAIN VALLEY SCHOOL DISTRICT ANNUAL MEETING
MARCH 2, 2020 AND MARCH 3, 2020

The legal voters of the Champlain Valley School District, are hereby notified and warned to meet at the Champlain Valley Union High School Room 160 in the Town of Hinesburg at five o'clock in the evening (5:00pm) on March 2, 2020, to transact any of the following business not involving voting by Australian ballot, and to conduct an informational hearing with respect to Articles of business to be considered by Australian ballot on March 3, 2020.

ARTICLE I: To elect a moderator, clerk and treasurer.

ARTICLE II: To hear and act upon the reports of the school district officers.

ARTICLE III: Shall the voters of the Champlain Valley School District authorize the Board of School Directors to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year?

ARTICLE IV: Shall the voters of the Champlain Valley School District authorize the Board of School Directors to provide a mailed notice of availability of the Annual Report to residents in lieu of distributing the Annual Report?

ARTICLE V: To establish the date of the Champlain Valley School District Annual Meeting of Monday, March 1, 2021 at 5pm at CVU High School and recessed and opened back up at Australian ballot voting on Town Meeting Day.

ARTICLE VI: To transact any other business proper to come before the meeting.

BALLOT QUESTIONS

The legal voters of the Champlain Valley School District, are hereby notified and warned to meet at their respective polling places on Tuesday, March 3, 2020, at seven o'clock in the forenoon (7:00am), at which time the polls will open, and seven o'clock in the afternoon (7:00pm), at which time the polls will close, to vote by Australian ballot on the following articles of business:

ARTICLE VII: Shall the voters of the Champlain Valley School District approve the expenditure by the Board of School Directors of the sum of Eighty-Two Million, Three Hundred Ninety-Eight Thousand, Seven Hundred Sixty-Nine Dollars (\$82,398,769) which is the amount the Board of School Directors has determined to be necessary for the ensuing fiscal year commencing July 1, 2020? It is estimated that the proposed budget, if approved, will result in education spending of Sixteen Thousand, Five Hundred Eighty-Five Dollars (\$16,585) per equalized pupil. This projected spending per equalized pupil is 3.2% higher than spending for the current year.

ARTICLE VIII: Shall the voters of the Champlain Valley School District authorize the Board of School Directors to allocate its current fund balance, without effect upon the District tax levy, as follows: assign Seven Hundred Twenty-Five Thousand Dollars (\$725,000) of the school district's current fund balance as revenue for the 2020-2021 operating budget, and assign the

remaining balance, One Million, Seven Hundred Fifty Thousand, Four Hundred and Seven Dollars (\$1,750,407) as revenue for future budgets?

ARTICLE IX: Shall the voters of the Champlain Valley School District authorize the Board of Directors to borrow money by the issuance of notes not in excess of Two Hundred Sixty-Six Thousand Dollars (\$266,000) for the purpose of purchasing three (3) school buses?

ARTICLE X: Shall general obligation bonds or notes of Champlain Valley School District in an amount not to exceed Six Million Dollars (\$6,000,000), subject to reduction from the application of available state and federal grants-in-aid and reserves, be issued for the purpose of financing the cost of making certain public school building improvements, namely (1) Charlotte Central School building mechanical, electrical and energy efficiency upgrades (\$4,500,000), (2) Champlain Valley Union High School grounds and building repairs and replacements (\$545,000), (3) Hinesburg Community School grounds and building repairs and upgrades (\$395,000), (4) Shelburne Community School building and grounds repairs and upgrades (\$380,000), (5) Allen Brook School security upgrades (\$90,000), and (6) District-wide stormwater management improvements (\$90,000), the aggregate cost of such improvements estimated to be Six Million Dollars (\$6,000,000). **State funds may not be available at the time these projects are otherwise eligible to receive state school construction aid. The District is responsible for all costs incurred in connection with any borrowing done in anticipation of the receipt of school construction aid.**

POLLING PLACES

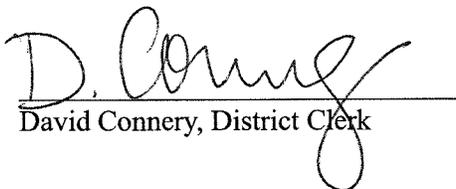
Charlotte	Charlotte Central School – Multi Purpose Room
Hinesburg	Hinesburg Town Hall – Upstairs
Shelburne	Shelburne Town Center – Gymnasium
Williston	Williston Armory
St. George	St. George Town Hall/ Red Schoolhouse

Ballots shall be transported and delivered to the Champlain Valley Union High School in the Town of Hinesburg and there commingled and counted by members of the Boards of Civil Authority of several towns under the supervision of the Clerk of the Champlain Valley School District.

The legal voters of the Champlain Valley School District are further notified that voter qualification, registration and absentee/early voting relative to said annual meeting shall be as provided in Section 706u 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 Champlain Valley School District on January 21, 2020. Received for record and recorded in the records of the Champlain Valley School District on January 22, 2020.

ATTEST:

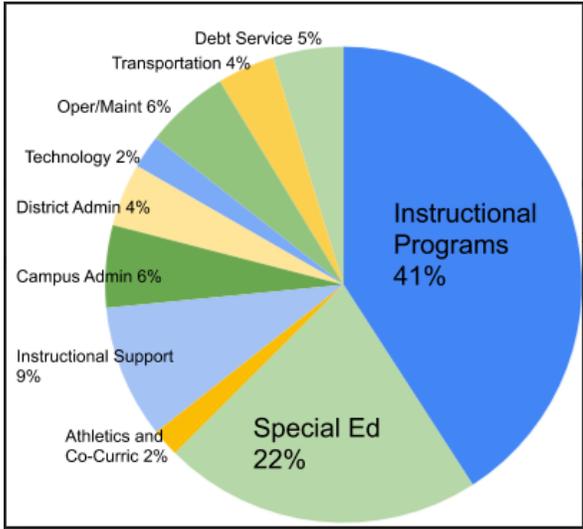

David Connery, District Clerk


Lynne Jaunich, Chairperson

CVSD PROPOSED BUDGET INFORMATION

FY20 Budget	\$78,901,170
FY21 Budget	\$82,398,769
Percent Increase	4.4%

Expense Changes FY20 to FY21	
FY20 Budget	\$78,901,170
FY20 to FY21 Increases/Decreases	
Salary	\$1,054,022
Health Insurance	\$1,003,196
Special Education	\$885,514
District Initiatives (SEL, Early Literacy, STEM)	\$274,000
Tech Center Tuition	\$160,000
Educational Supplies (books, fees, etc.)	\$124,681
Other benefits	\$58,284
Debt Service	(\$62,098)
FY21	\$82,398,769



CVSD Board Budget Goals
<ul style="list-style-type: none"> • Support implementation of Mission and Vision • Meet or Exceed Education Quality Standards • Implement key initiatives • Implement and continue to improve the budget process, including the focus on community input • ...at a cost the community will support

The proposed budget is increasing by 4.4% this year. Spending covers the increase of goods and services, such as energy costs and contractually obligated salary. The cost of providing health care insurance to our employees is rising by 13.2%. Increases in Special Education services are the other major cause of the budget increase, but are partially offset with state revenue.

BUDGET IMPLICATIONS

Homestead Tax Rate

The forecasted state-wide homestead yield is \$10,883 which, based on the state's formula, produces a pre-CLA equalized homestead tax rate of \$1.53 (per \$100 of property value) for the CVSD towns. Adjusting for our 4¢ consolidation incentive, our equalized tax rate becomes \$1.49. Actual tax rates are adjusted further in each town for a statewide Common Level of Appraisal (CLA).

Equalized Tax Rate

FY '20	FY '21	FY '21 After 4¢ Consolidation Incentive is Applied
\$1.51	\$1.52	\$1.48 = Adjusted Equalized Tax Rate

CLA and Actual Homestead Tax Rate with CLA Applied

Adjusted Equalized Tax Rate = \$1.48	Common Level of Appraisal or CLA, issued 12/2019	Est. Actual Homestead Rate w/CLA Applied	Chg. From Previous Year
Charlotte	95.7%	\$1.55	4.5%
Hinesburg	97.8%	\$1.52	4.5%
Shelburne	92.7%	\$1.60	5.1%
St. George	87.7%	\$1.69	8.6%
Williston	92.8%	\$1.60	4.7%

Cost Per Equalized Pupil

FY '20 Cost per Equalized Pupil	FY '21 Cost per Equalized Pupil	Percent Change
\$16,071	\$16,585	3.2%

Property Tax Relief

You may be eligible for an education property tax reduction that will be applied to your 2019-20 tax bill. To apply for tax relief contact the Vermont Department of Taxes at www.tax.vermont.gov or 802-828-2505.

CVSD Employees Currently Staffed at Charlotte Central School 2019-2020

First Name	Last Name	Position	Annual Pay
JULIANNA	AKT	INTENSIVE PARA	\$27,047.68
DAVID	BAIRD	K-6 ELEM TEACHER	\$78,775.00
KATHLEEN	BEDELL	NONINTENSIVE PARA	\$18,934.52
NANA	BOFFA	NONINTENSIVE PARA	\$32,893.08
HELEN	BORA	FOOD SERVICE WORKER	\$11,062.70
KELLY	BOUTEILLER	K-6 ELEM TEACHER	\$70,844.00
LISA	BRESLER	K-5 ELEM TEACHER	\$47,407.50
LAUREN	CALKINS	SCHOOL NURSE	\$51,239.00
ALLISON	CARR	SPECIAL ED TEACHER	\$73,072.00
MIKALA	CLARK	BEHAVIOR SPECIALIST	\$32,820.92
SARAH	COTA	K-6 ELEM TEACHER	\$81,092.00
MICHAEL	DINICOLA	PLANNING ROOM	\$39,009.10
CHRISTA	DUTHIE-FOX	K-6 ELEM TEACHER	\$89,468.00
JAMES	ELDERTON	PHYS ED TEACHER	\$44,556.00
MARGARET	EVANS	7-8 MIDDLE LEVEL TCH	\$59,705.00
CHRISTINA	EVANS	NONINTENSIVE PARA	\$22,679.58
MICHELLE	FILARDI	K-6 ELEM TEACHER	\$89,468.00
KATIE	FRASER	7-8 MIDDLE LEVEL TCH	\$63,715.00
DONNA	FRASER-LEARY	INTENSIVE PARA	\$27,380.32
JOHN	GALLAGHER	FOOD SERVICE WORKER	\$23,864.06
MADISON	GARFIELD	NONINTENSIVE PARA	\$22,977.57
KRISTINE	GERSON	K-6 ELEM TEACHER	\$89,468.00
NATASHA	GREY	7-8 MIDDLE LEVEL TCH	\$39,580.16
REINA	GUARNACCIA	WORLD LANGUAGE TCH	\$26,733.50
DANA	HANF	K-6 ELEM TEACHER	\$49,903.00
LORRAINE	HART	INTENSIVE PARA	\$14,355.00
ELIZABETH	HEALY	SPECIAL ED TEACHER	\$49,903.00
TIMOTHY	HOLCOMB	SCHOOL COUNSELOR	\$67,725.00
CAROLINE	HOMAN	SLP TEACHER	\$61,933.00
AUDREY	HORNBECK	CUSTODIAN	\$37,919.18
MICHELLE	HOUGHTON	NONINTENSIVE PARA	\$24,022.46
HEIDI	HUESTIS	LIBRARY MEDIA SPCLST	\$81,092.00
TODD	JACQUES	CUSTODIAN	\$34,049.60
ALYSSA	JONES	SLP TEACHER	\$26,288.00
ELIZABETH	KEHR	NON INTENSIVE PARA	\$19,995.14
MATTHEW	KENT	PHYS ED TEACHER	\$49,012.00
KATHY	LARA	K-6 ELEM TEACHER	\$89,468.00
CYNTHIA	LAWARE	RECEPTIONIST	\$35,305.92
MONICA	LITTLEFIELD	MUSIC TEACHER	\$44,444.25
ELIZABETH	LLOYD	SCHOOL COUNSELOR	\$49,903.00
MONICA	LUBIC	K-6 ELEM TEACHER	\$89,468.00
KARYN	LUNDE	NONINTENSIVE PARA	\$12,586.42
MATTHEW	LUTZ	7-8 MIDDLE LEVEL TCH	\$84,122.00
LAUREN	MACY	BEHAVIOR SPECIALIST	\$32,820.92
BETSY	MARTIN	INTENSIVE PARA	\$27,243.04
NANCY	MATTHEWS	7-8 MIDDLE LEVEL TCH	\$89,468.00
DOUGLAS	MILLER	LEAD CUSTODIAN	\$48,630.40

CVSD Employees Currently Staffed at Charlotte Central School 2019-2020 (cont.)

ALLAN	MILLER	K-6 ELEM TEACHER	\$89,468.00
ANGELA	MORIN	SPECIAL ED TEACHER	\$67,636.00
SAMUEL	MORRIS	CAFE/RECESS ASST	\$3,150.00
SAMUEL	MORRIS	NONINTENSIVE PARA	\$18,607.16
ZACHARY	PICHETTE	BEHAVIOR SPECIALIST	\$31,112.40
MEGHAN	PIDGEON	BEHAVIOR SPECIALIST	\$34,610.18
SARAH	PIERSON	WORLD LANGUAGE TCH	\$89,468.00
DOUGLAS	PIERSON	SPECIAL ED TEACHER	\$70,398.00
LINDA	POIRIER	K-6 ELEM TEACHER	\$59,259.00
JENNIFER	ROTH	PRINCIPAL	\$97,603.00
ELIZABETH	ROWNTREE	K-6 ELEM TEACHER	\$75,745.00
WILLIAM	SCHMIDT	LEAD CUSTODIAN	\$45,812.00
KIMBERLY	SERVIN	NONINTENSIVE PARA	\$32,500.38
MICHAEL	SHINGLER	BEHAVIOR SPECIALIST	\$32,820.92
MELISSA	SKINNER	INTENSIVE PARA	\$26,611.64
ELIZABETH	SKYPECK	FOOD SERVICE	\$62,378.00
ELIZABETH	SLATER	SPECIAL ED TEACHER	\$81,092.00
KARIN	SMALL	NONINTENSIVE PARA	\$28,480.32
ANDREW	SMITH	MUSIC TEACHER	\$89,468.00
VICTORIA	SNYDER	INTENSIVE PARA	\$28,024.92
SHANNON	SPELLMAN	K-6 ELEM TEACHER	\$89,468.00
PENNY	STEARNS	INSTRUCTIONAL COACH	\$89,468.00
NAOMI	STRADA	ADMINISTRATIVE ASST	\$58,131.58
STEPHANIE	SUMNER	PRINCIPAL	\$103,151.00
LESLIE	THAYER	K-6 ELEM TEACHER	\$84,122.00
BRIDGET	THOMAS	BOOKKEEPER	\$45,219.20
MARY	TIERNEY	K-6 ELEM TEACHER	\$89,468.00
CASSANDRA	TOWNSHEND	DIRECTOR OF SPECIAL EDUCATION	\$85,893.00
KATHERINE	WAGNER	ADMINISTRATIVE ASST	\$58,131.58
JAMES	WAITE	CUSTODIAN	\$36,081.76
LIN	WARREN	NONINTENSIVE PARA	\$19,104.80
NANCY	WOOD	SLP TEACHER	\$84,122.00

CVSD & CVU Administration 2019-2020

First Name	Last Name	Position	Annual Pay
ELAINE	PINCKNEY	SUPERINTENDENT	\$184,361.00
MEAGAN	ROY	DIR. OF STUDENT SUPPORT SERVICES	\$132,400.00
JEFF	EVANS	DIR. OF LEARNING AND INNOVATION	\$133,315.00
MARK	MCDERMOTT	DIR. OF HR: PERSONNEL, POLICIES & LEGAL SRVCS	\$112,880.00
JEANNE	JENSEN	COO	\$159,135.00
ADAM	BUNTUNG	CVU PRINCIPAL	\$140,922.00
ROBIN	LAUZON	CVU HOUSE DIRECTOR	\$107,077.00
NICK	MOLANDER	CVU HOUSE DIRECTOR	\$104,558.00
KATHERINE	RILEY	CVU DIR. OF CURRICULUM & INSTRUCTION	\$106,325.00
DAN	SHEPARDSON	CVU STUDENT ACTIVITIES DIRECTOR	\$115,577.00
ANNA	COUPERTHWAIT	CVU DIR. OF SPECIAL EDUCATION	\$108,150.00

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CHARLOTTE STATISTICS & INFORMATION

Chartered	June 24, 1762
Population (2010 Census)	3,754
Registered Voters (December 31, 2019)	3,268
Voted in Last General Election (November 6, 2018)	2,386
Town Plan, most recent amendment	November 5, 2019
Land Use Regulations, most recent amendment	March 1, 2016
Motor Vehicle & Traffic Reg. Ordinance, most recent amendment	September 9, 2019
Affordable Housing Fund Policy & Procedures	January 24, 2011
Animal Control Ordinance	June 12, 1995
Charlotte Park & Wildlife Ordinance	July 21, 1998
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 Photos:

Front cover: Barber Hill Cemetery with new fence; Mack Farm in background
Page 4: New playground at the Town Beach, with construction crew—by Bill Fraser-Harris
Page 11: Round bales at the Charlotte Park & Wildlife Refuge—by Meg Berlin
Page 32: Hemp harvesting crew
Page 43: Performance by the Silver Leviathan Band at the Charlotte Grange—by Cindi Robinson
Page 56: Westerly view from the Charlotte Park & Wildlife Refuge—by Meg Smith
Page 63: Pedal-power demonstration at Fossil Free Jamboree, Town Green—by Rebecca Foster
Page 664: Fawn—provided by the Vermont Department of Fish and Wildlife
Page 155: Easterly view from the Charlotte Park & Wildlife Refuge—by Meg Smith
Page 160: Volunteers harvesting invasive plants in Thorp Brook—by Kate Kelly
Page 180: Open mic night at the Charlotte Grange—by Mike Walker
Back cover: The Library addition, under construction



Every town is an important part of the American story.

Make sure your town's story is told by responding to the 2020 Census—the count of everyone living in the United States. When you do, you'll also help your town get the most out of the American dream.

Responding Is Important for Your Community

Census responses provide data that can attract new businesses and the jobs that come with them. The data also informs where over \$675 billion in federal funding is spent each year in states and communities. That includes money for things like:

- Medicare Part B
- Special education
- Supplemental Nutrition Assistance Program
- Cooperative Extension Service
- Substance Abuse Prevention and Treatment Block Grant
- Water and waste disposal systems for rural communities

Responding Is Safe

Your personal information is kept confidential by law.

Responding Is Easy

To complete the census, answer a handful of questions online, by phone, or by mail. Choose the option that works best for you.

Every Person Counts

Whether it's funding in communities across your state or helping determine the number of seats your state will have in the U.S. House of Representatives—every count makes an equal impact.

For more information, visit:

2020CENSUS.GOV

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