

CHARLOTTE



ANNUAL TOWN REPORT TOWN OF CHARLOTTE

JULY 1, 2019 – JUNE 30, 2020

**FOR
TOWN MEETING
MARCH 2, 2021**

PLEASE NOTE:

Due to the coronavirus pandemic, Town Meeting will be conducted entirely by Australian ballot this year, in accordance with Act 162. Early voting is available and encouraged. Contact the Town Clerk's Office to obtain a ballot.

CHARLOTTE STATISTICS & INFORMATION

Chartered	June 24, 1762
Population (2010 Census)	3,754
Registered Voters (December 31, 2020)	3,295
Voted in Last General Election (November 3, 2020)	2,917
Town Plan, most recent amendment	November 5, 2019
Land Use Regulations, most recent amendment	March 1, 2016
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: Library addition – completed in June, 2020

Page 1: Butterfly garden at Lewis Creek Road & Monkton Road planted by Julie Parker-Dickerson—photo by Jim Morse

Page 3: Biking the newly constructed path along State Park Road—photo by Ethan McLaughlin

Page 43: Looking west from the Charlotte Park & Wildlife Refuge—photo by Meg Berlin

Page 49: Library porch—photo by Cindi Robinson

Page 50: Senior Birding Expedition

Page 53: View from Mount Philo State Park

Page 55: Yoga at the Charlotte Beach—photo by Bill Fraser-Harris

Page 57: Young farmer during mowing at the Park & Wildlife Refuge—photo by Julian Kulski

Page 60: Electric vehicle at new charging station at Town Hall—photo by Deirdre Holmes

Page 60: Presentation on forest carbon storage—photo by Rebecca Foster

Page 61: Large tree—photo by Meg Berlin

Page 178: Halloween decorations at the intersection of Greenbush and Ferry Roads, planted and decorated by Ted Roberts and Beth Sytsma—photo by Meg Berlin

Back cover: Hay wagon and Camel's Hump—photo by Meg Berlin

**THE 2020 TOWN REPORT IS DEDICATED TO
CHARLOTTE'S ESSENTIAL WORKERS,
TO THOSE WE LOST,
AND THOSE WHO SUFFERED LOSS
DUE TO COVID-19**



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**WARNING
TOWN OF CHARLOTTE
ANNUAL TOWN MEETING
2021**

The legal voters of the Town of Charlotte are hereby notified and warned to meet at the Charlotte Town Hall & Town Office, 159 Ferry Road in said Town, on Tuesday, March 2, 2021 to vote on the following articles by Australian ballot to begin at seven o'clock in the forenoon and to close at seven o'clock in the afternoon.

BY AUSTRALIAN BALLOT

- Article 1:** Will the voters of the Town vote, pursuant to 32 V.S.A. § 4773, to have Property Taxes payable on or before November 15, 2021 and to have payments made to the Town Treasurer as receiver of taxes?
- Article 2:** Will the Town vote pursuant to 32 VSA §3840 to exempt property owned by the Charlotte Grange 398 located on Spear Street from education and municipal property taxes for a period of five years commencing with FY21-22?
- Article 3:** Will the voters of the Town approve the Selectboard's budget of \$3,475,774 for the fiscal year July 1, 2021 to June 30, 2022 of which an anticipated sum of \$1,982,360 will be raised by property taxes and an anticipated sum of \$1,493,414 will be raised by non-tax revenues?
- Article 4:** Will the voters of the Town approve raising the sum of \$62,000 by property taxes, in addition to those monies raised pursuant to Article 3, to be allocated to the Trails Reserve Fund?
- Article 5:** Shall the Town vote to change Town Meeting Day to the Saturday preceding the first Tuesday in March pursuant to 17 V.S.A. §2640(b)?
- Article 6:** Shall the Town vote to adopt an amended Charlotte Town Plan pursuant to 24 V.S.A. §4385 as approved by the Selectboard on January 25, 2021? (Copies of the amended Charlotte Town Plan are available for review at the Town offices and on the Town's website at www.charlottetvt.org.)
- Article 7:** Shall the Town vote to amend the Town of Charlotte Land Use Regulations to make changes to Table 2.3 Village Commercial District, Section 3.16 Water & Wastewater System Requirements, Section 7.7 Sewage Disposal, and Section 8.4 Planned Residential Developments, ("Amendment A: East Charlotte Village Commercial District"), as approved by the Selectboard on January 25, 2021, pursuant to 24 V.S.A. §4442? (Copies of the proposed amendment to the Land Use

Regulations are available for review at the Town offices and on the Town's website at www.charlottevt.org.)

Article 8: Shall the Town vote to amend the Town of Charlotte Land Use Regulations to make changes to Table 2.5 Rural District, Section 3.6 Lot, Yard & Setback Requirements, and Section 4.19 Accessory On-Farm Business (replacing Section 4.19 Farm Café), ("Amendment B: Accessory On-Farm Businesses"), as approved by the Selectboard on January 25, 2021, pursuant to 24 V.S.A. §4442? (Copies of the proposed amendment to the Land Use Regulations are available for review at the Town offices and on the Town's website at www.charlottevt.org.)

Article 9: Shall the Town vote to amend the Town of Charlotte Land Use Regulations to make technical clarifications and corrections ("Amendment C: Technical Updates, Corrections and Policy Changes" and "Table D: Amended Definitions"), as approved by the Selectboard on January 25, 2021, pursuant to 24 V.S.A. §4442? (Copies of the proposed amendment to the Land Use Regulations are available for review at the Town offices and on the Town's website at www.charlottevt.org.)

Article 10: Shall the Town vote to endorse the Road Commissioner continuing to use his sole discretion to independently determine and apply the best suited ratio of salt to sand, including circumstances when 100% of salt may be applied? Advisory motion only.


Article 11: To elect Town Officers.


Article 12: To elect Directors for the Champlain Valley School District.

Dated this 27th day of January, 2021 at Charlotte, Vermont.

Town of Charlotte Selectboard


Matthew Krasnow, Chair

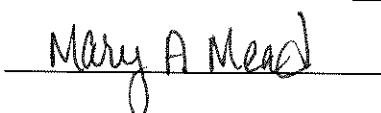

Frank Tenney, Vice Chair


Carrie Spear


Louise McCarren


James Faulkner

Received for record this 27th day of January, 2021


Mary A. Mead, Town Clerk

NOTICE TO VOTERS

For Local Elections

BEFORE ELECTION DAY:

CHECKLIST POSTED at Clerks Office by January 31, 2021. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 10, 2021.

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**.

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 1, 2021. (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.

NOTICE TO VOTERS

Continued

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.
- ! 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.

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

The Selectboard of the Town of Charlotte hereby gives notice that, in accordance with 17 V.S.A. §2680(g), a public informational hearing will be held on Monday, March 1, 2021 beginning at 6:00 p.m. to discuss and hear questions regarding the articles to be voted by Australian ballot at Town Meeting, 2021. Town officials will be present during the public informational hearing to answer questions regarding the articles.

Please note: Due to the Governor's Executive Order regarding COVID-19 (Stay Home/Stay Safe), the hearing will be held by electronic means (Zoom), and public can participate online and by phone only [in accordance with Act 92 (H.681)] via the link and information below.

If you wish to make a comment or ask a question regarding one of the Australian ballot articles but do not have the ability to join the hearing by computer, phone or a device, please email your comment or question at least one hour in advance to Dean Bloch, Town Administrator, at: dean@townofcharlotte.com.

Please contact Dean Bloch, Town Administrator (425-3071 ext. 5; dean@townofcharlotte.com), with any comments, questions or suggestions regarding the accessibility of this meeting.

Link to join meeting online (via Zoom):

<https://us02web.zoom.us/j/85822505456?pwd=YVhLQjZaTWtQTU5CL1hIVk9ZS0hUUT09>

Join by phone at this number: 1-929-205-6099

Meeting ID: 858 2250 5456

Passcode: 784545

One tap mobile: +19292056099,,85822505456#,,,*784545#

Please see information for participating in Selectboard meeting by clicking here:

<https://is.gd/7oPSt6>

The following articles are to be voted by Australian ballot at Town Meeting, 2021:

- Article 1:** Will the voters of the Town vote, pursuant to 32 V.S.A. § 4773, to have Property Taxes payable on or before November 15, 2021 and to have payments made to the Town Treasurer as receiver of taxes?
- Article 2:** Will the Town vote pursuant to 32 VSA §3840 to exempt property owned by the Charlotte Grange 398 located on Spear Street from education and municipal property taxes for a period of five years commencing with FY21-22?
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- Article 6:** Shall the Town vote to adopt an amended Charlotte Town Plan pursuant to 24 V.S.A. § 4385 as approved by the Selectboard on January 25, 2021? (Copies of the amended Charlotte Town Plan are available for review at the Town offices and on the Town’s website at www.charlottetvt.org.)
- Article 7:** Shall the Town vote to amend the Town of Charlotte Land Use Regulations to make changes to Table 2.3 Village Commercial District, Section 3.16 Water & Wastewater System Requirements, Section 7.7 Sewage Disposal, and Section 8.4 Planned Residential Developments, (“Amendment A: East Charlotte Village Commercial District”), as approved by the Selectboard on January 25, 2021, pursuant to 24 V.S.A. § 4442? (Copies of the proposed amendment to the Land Use Regulations are available for review at the Town offices and on the Town’s website at www.charlottetvt.org.)
- Article 8:** Shall the Town vote to amend the Town of Charlotte Land Use Regulations to make changes to Table 2.5 Rural District, Section 3.6 Lot, Yard & Setback Requirements, and Section 4.19 Accessory On-Farm Business (replacing Section 4.19 Farm Café), (“Amendment B: Accessory On-Farm Businesses”), as approved by the Selectboard on January 25, 2021, pursuant to 24 V.S.A. § 4442? (Copies of the proposed amendment to the Land Use Regulations are available for review at the Town offices and on the Town’s website at www.charlottetvt.org.)
- Article 9:** Shall the Town vote to amend the Town of Charlotte Land Use Regulations to make technical clarifications and corrections (“Amendment C: Technical Updates, Corrections and Policy Changes” and “Table D: Amended Definitions”), as approved by the Selectboard on January 25, 2021, pursuant to 24 V.S.A. § 4442? (Copies of the proposed amendment to the Land Use Regulations are available for review at the Town offices and on the Town’s website at www.charlottetvt.org.)
- Article 10:** Shall the town vote to endorse the Road Commissioner continuing to use his sole discretion to independently determine and apply the best suited ratio of salt to sand, including circumstances when 100% of salt may be applied? Advisory motion only.
- Article 11:** To elect Town Officers.
- Article 12:** To elect Directors for the Champlain Valley School District.

NAMES TO APPEAR ON THE BALLOT

MARCH 2, 2021

AUDITOR (3 YRS)	KELLY DEVINE
AUDITOR (2 OF 3 YRS)	VACANT
AUDITOR (1 OF 3 YRS)	MIKE DUNBAR
CEMETERY COMMISSIONER (3 YRS)	VACANT
CEMETERY COMMISSIONER (2 OF 3YRS)	VACANT
CEMETERY COMMISSIONER (1 OF 3 YRS)	VACANT
CVSD SCHOOL DIRECTOR (3 YRS)	MEGHAN METZLER
DELINQUENT TAX COLLECTOR (1 YR)	MARY A. MEAD
LIBRARY TRUSTEE (5 YRS)	ROBERT SMITH
ROAD COMMISSIONER (1 YR)	HUGH LEWIS JR.
SELECTBOARD (2 YRS)	MIKE DUNBAR
	LEWIS MUDGE
SELECTBOARD (3 YRS)	JUSTIN BORA
	FRANK TENNEY
TOWN CLERK (3 YRS)	MARY A. MEAD
TOWN MODERATOR (1 YR)	CHARLIE RUSSELL
TOWN TREASURER (3 YRS)	MARY A. MEAD
TRUSTEE OF PUBLIC FUNDS (3 YRS)	MOE HARVEY
TRUSTEE OF PUBLIC FUNDS (2 OF 3 YRS)	VACANT
TRUSTEE OF PUBLIC FUNDS (1 OF 3 YRS)	VACANT

Town of Charlotte Budget
REVENUES

Account Descriptions	Apprvd 19-20	Actual 19-20	Apprvd 20-21	YTD 20-21	Budget 21-22	Change
				As of 1/23/2021		
Municipal Tax Revenue	1,881,785	1,918,449	2,048,349	3,670,877	1,982,360	(65,989)
Retained Education Tax	29,000	29,577	29,500	30,831	30,800	1,300
Delinquent Tax Interest	10,000	31,287	10,000	14,156	15,000	5,000
Delinquent Tax Penalty	15,000	29,651	18,000	11,005	15,000	(3,000)
Del. Tax Income	-	-	-	15,523	-	-
Del. Tax Legal	1,000	-	-	-	-	-
Total Int. & Penalty	26,000	60,937	28,000	40,684	30,000	2,000
Thompson's Pt. Rent	816,200	809,531	844,000	8,117	883,000	39,000
T.Point Delinqt. Rent	-	1	-	-	-	-
Current Use	68,980	69,820	70,304	69,748	69,107	(1,197)
Pilot Payment	12,762	12,987	11,912	11,956	11,912	-
Land Use Change Tax		4,736	-	1,357	-	-
Total State Payments	81,742	87,543	82,216	83,061	81,019	(1,197)
Railroad Tax	500	612	500	-	600	100
Barber Cemetery	20	282	-	-	-	-
Vault Fees	7,000	7,715	6,500	5,542	8,000	1,500
Recording Fees	40,000	69,640	60,000	53,892	70,000	10,000
Dog Licenses	2,200	1,174	2,200	491	1,200	(1,000)
Hunting & Fishing Lic.	50	23	25	8	25	-
Marriage Licenses	240	280	200	140	250	50
Green Mtn Passport		-	100	76	200	100
Miscellaneous	-	33	-	70	-	-
Total Town Clerk	49,490	78,865	69,025	60,218	79,675	10,650
Board of Adjustment	6,000	3,750	6,000	4,000	5,000	(1,000)
Building Permits	19,500	14,000	19,000	23,525	21,000	2,000
Subdivision App.	11,000	6,550	11,000	9,750	10,000	(1,000)
Miscellaneous	40	18	40	-	40	-
Septic Application	5,500	11,350	14,000	5,550	12,000	(2,000)
Cert. Of Occupancy	3,000	2,100	3,000	900	4,000	1,000
Cert. Of Compliance	3,300	4,350	4,000	4,665	5,000	1,000
Highway Access	600	500	600	615	1,000	400
Total Plan.& Zoning	48,940	42,618	57,640	49,005	58,040	400
Senior Center Programs	28,000	26,595	29,000	18,948	30,000	1,000
Sen.Ctr. Bldg. Rental	1,500	1,130	1,500	-	1,500	-
Senior Center Misc.	-	-	-	-	-	-
Friends of Senior Center	-	-	-	-	-	-
Total Senior Center	29,500	27,725	30,500	18,948	31,500	1,000
Legal Fee Refunds	-	-	-	-	-	-
Library Misc. Revenue	-	-	-	-	-	-
Beach Fees	13,500	32,313	18,000	17,929	20,000	2,000
Recreation Programs	60,135	54,687	62,700	22,936	62,700	-
Total Recreation	73,635	87,000	80,700	40,865	82,700	2,000

Town of Charlotte Budget
REVENUES

Account Descriptions	Apprvd 19-20	Actual 19-20	Apprvd 20-21	YTD 20-21	Budget 21-22	Change
Highways-State Aid	194,892	199,975	196,000	50,812	203,248	7,248
Supplemental State Aid	-	-	-	52,488	-	-
Highway Grant	-	-	-	62,560	-	-
CSWD Cleanup Grant	-	-	-	-	-	-
Better Roads Grant	-	-	-	-	-	-
Ahead of the Strm Grant	-	-	-	-	-	-
Municipal Roads Grant	-	-	-	-	-	-
Paving Grant	-	104,032	-	-	-	-
Court Fines	11,500	4,545	6,000	719	4,500	(1,500)
Reappraisal Fund Xfer	15,000	15,000	15,000	-	-	(15,000)
Agricultural Leases	5,725	4,730	5,227	4,353	4,852	(375)
Interest Income	350	22,491	15,000	2,080	1,800	(13,200)
Miscellaneous Inc.	500	715	500	6	700	200
VLCT Equipment Grant	-	-	-	-	-	-
Highway Fund Transfer	-	-	-	-	-	-
Wildlife Park Donations	-	-	-	750	-	-
ChargePoint Reimburs.	-	-	-	127	380	380
Conservation Calendars	-	-	-	-	600	600
ClearStream Donation	-	38	-	-	-	-
COVID LGER Grant	-	-	-	33,760	-	-
Revenues (Non Tax)	1,382,994	1,576,178	1,459,808	539,383	1,493,414	33,606
TOTAL REVENUES	3,264,779	3,494,628	3,508,157	4,210,259	3,475,774	(32,383)

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 19-20	Actual 19-20	Apprvd 20-21	YTD 20-21	Budget 21-22	Change
				As of 1/23/2021		
Selectboard:						
Salaries	9,000	9,000	9,000	3,688	9,000	-
Minute Taker	3,500	3,629	3,800	1,350	3,800	-
Town Administrator	68,286	68,376	70,637	40,751	71,552	915
Legal Expense	55,000	29,800	45,000	22,105	35,000	(10,000)
Unanticipated Expense	-	440	-	7,520	-	-
Town Party	-	-	-	-	-	-
Volunteer Recognition	-	-	-	-	-	-
Advertising	1,500	4,295	3,000	1,864	3,000	-
Seminars	300	155	250	-	200	(50)
Mileage	100	107	120	56	120	-
Membership	85	85	85	-	85	-
Selectboard Total	137,771	115,887	131,892	77,334	122,757	(9,135)
Town Clerk:						
Clerk/Treasurer Salary	71,094	71,133	72,093	41,592	73,029	936
Assistant Clerk/Treasurer	40,664	39,579	42,078	30,346	47,382	5,304
Assistant Clerk/Treasurer PT	-	-	14,040	-	-	(14,040)
Mileage	100	-	100	-	100	-
Telephone	2,200	2,205	2,280	1,342	2,300	20
Equipment	-	-	-	-	-	-
Seminars/Training	300	-	200	-	200	-
Supplies	4,100	3,836	4,100	2,854	3,900	(200)
Memberships	100	105	100	55	100	-
Service Contracts	4,100	3,951	7,600	6,968	7,900	300
Town Clerk Total	122,658	120,809	142,591	83,157	134,911	(7,680)
Treasurer:						
Supplies	900	792	800	281	800	-
Software	-	-	-	-	-	-
Audit Expense	15,250	16,007	15,000	15,280	17,000	2,000
Treasurer Total	16,150	16,799	15,800	15,561	17,800	2,000
Elections:						
Elections	-	380	4,000	826	200	(3,800)
Town Meeting	3,000	2,407	3,000	-	2,500	(500)
Town Report	5,000	5,430	5,000	-	5,500	500
Elections Total	8,000	8,217	12,000	826	8,200	(3,800)
Planning and Zoning						
Zoning Administrator	45,240	41,814	42,681	30,143	42,182	(499)
Town Planner	49,650	51,048	51,501	27,051	47,715	(3,786)
Minute Taker	2,500	1,892	3,000	1,060	3,000	-
Legal	10,000	3,838	10,000	5,080	8,000	(2,000)
Miscellaneous	100	-	100	-	-	(100)
Mileage	600	448	700	150	700	-
Telephone	800	814	800	448	850	50
Advertising	2,000	1,581	2,000	1,131	1,800	(200)
Equipment	400	-	200	240	600	400
Seminars/Meetings	200	510	200	105	600	400
Computer	500	-	300	430	1,100	800
Supplies	1,000	842	1,000	1,057	1,000	-
Memberships	250	207	455	-	400	(55)
Engineering-Septic Review	12,000	19,911	13,000	11,515	18,000	5,000
Copier	2,800	2,533	2,800	1,801	2,800	-
Planning Consultants	2,500	-	2,000	1,065	2,500	500
Mapping/Training	700	400	500	-	500	-
Town Plan/Land Use Regs	-	-	-	-	-	-
Technical Review	-	-	-	-	-	-

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 19-20	Actual 19-20	Apprvd 20-21	YTD 20-21	Budget 21-22	Change
P&Z Total	131,240	125,837	131,237	81,276	131,747	510
Constable						
Constable Salary	-	-	-	-	-	-
Halloween lights	815	821	825	708	825	-
Constable Total	815	821	825	708	825	-
Assessor						
Assessor Salary	25,157	23,252	26,026	16,219	26,175	149
Lister Salary	8,039	201	2,000	-	-	(2,000)
Lister Salary	1,070	-	1,000	-	-	(1,000)
Legal	-	2,506	-	-	-	-
Appraiser	26,250	26,250	26,400	13,125	39,000	12,600
Mileage	50	-	50	-	-	(50)
Telephone	1,950	1,820	1,820	1,208	1,820	-
Advertising	-	-	200	-	-	(200)
Seminars	400	-	400	-	-	(400)
Computer Software	330	215	225	-	225	-
Supplies	500	-	300	80	250	(50)
Memberships/Manual	50	60	60	-	60	-
MS Service Contract	525	571	550	605	600	50
Mapping Contract	2,700	2,700	3,000	1,500	5,500	2,500
Furniture/Equipment	-	-	-	-	-	-
Reappraisal	-	-	-	-	-	-
Assessor Total	67,021	57,575	62,031	32,737	73,630	11,599
Delinquent Taxes:						
Salary	6,500	6,500	6,800	3,400	7,200	400
Legal	1,000	610	-	-	-	-
Delinquent Taxes Total	7,500	7,110	6,800	3,400	7,200	400
Employee Benefits:						
Social Security	35,900	34,794	37,000	21,574	38,500	1,500
Health Insurance	174,000	157,590	175,500	98,608	166,700	(8,800)
Retirement	27,147	26,928	29,320	14,692	31,500	2,180
Unemployment	950	332	900	453	900	-
Medicare Expense	8,400	8,137	8,800	5,046	9,000	200
Medicare Reimbursement	5,000	4,900	5,000	3,345	5,200	200
EyeMed Vision	900	1,005	1,000	834	1,400	400
Dental Insurance	10,600	10,009	9,700	6,866	10,740	1,040
Employee Benefits Total	262,897	243,695	267,220	151,419	263,940	(3,280)
Highway:						
Miscellaneous	1,000	1,945	1,000	180	1,000	-
Retreatment	235,000	302,997	235,000	-	235,000	-
Winter Plow/Sand	225,000	247,794	225,000	96,150	225,000	-
Gravel Road Maintenance	200,250	76,390	200,250	65,900	200,250	-
Ditching	50,000	58,845	50,000	17,170	50,000	-
Brush/Tree Removal	95,000	56,225	75,000	36,450	75,000	-
Culverts	40,000	34,176	40,000	19,117	40,000	-
Mowing Roadsides	40,000	25,518	40,000	4,108	40,000	-
Sweeping	5,000	5,483	5,000	2,498	5,000	-
Cold Patch	4,000	3,030	4,000	1,817	4,000	-
Bridge/Guardrail Repair	5,000	12,940	5,000	253	5,000	-
Road Signs	15,000	4,078	15,000	13,391	15,000	-
Town Garage	-	-	-	1,695	-	-
Covered Bridge	5,000	2,455	5,000	945	5,000	-
Bike Lane Maintenance	3,000	2,258	3,000	-	3,000	-
Gravel Road Upgrade	-	-	-	-	-	-
Highway Total	923,250	834,132	903,250	259,673	903,250	-

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 19-20	Actual 19-20	Apprvd 20-21	YTD 20-21	Budget 21-22	Change
Bridge Reconstruction						
Bridge Reconstruction	-	-	-	-	-	-
Bridge Reconstruction Total	-	-	-	-	-	-
Transfer Highway Reserve						
Transfer Highway Reserve	-	198,233	-	-	-	-
Transfer H'way Reserve Total	-	198,233	-	-	-	-
Municipal Roads Permit						
Municipal Roads Permit	-	1,350	1,350	240	1,590	240
Municipal Roads Permit Total	-	1,350	1,350	240	1,590	240
Town Lands:						
Skating Rink	-	-	-	-	500	500
Landfill Monitor	8,000	7,462	7,866	3,494	7,866	-
Village Mowing	4,400	6,843	5,000	2,743	4,800	(200)
Cemetery Maintenance	10,000	8,271	10,750	3,080	11,950	1,200
Park Security	6,000	6,000	6,000	3,462	6,800	800
Lake Field/Beach Mowing	6,550	7,870	6,785	3,794	7,000	215
Park Maintenance	16,650	15,075	15,000	9,052	15,300	300
Ballpark (Berry Farm)	11,300	13,044	11,830	6,522	12,000	170
Brush-hogging	2,900	4,915	4,915	5,480	5,380	465
School Fields and Gym	5,050	138	-	-	-	-
Trail Maintenance	2,800	2,864	2,800	1,371	2,400	(400)
Thompsons Pt Dog Waste Collect.	520	514	550	346	534	(16)
Ash Tree Removal	-	-	20,000	-	-	(20,000)
Tree Care/Treatment	-	-	-	-	1,530	1,530
Village Wastewater Sys. Maint.	200	1,285	2,495	500	2,495	-
Museum Maintenance	350	1,244	915	(244)	-	(915)
Water Quality Monitoring	-	-	-	-	2,700	2,700
Town Lands Total	74,720	75,525	94,906	39,600	81,255	(13,651)
Library:						
Library Director	57,221	57,296	59,218	34,162	61,173	1,955
Library Assistants	47,205	39,445	48,392	22,701	49,749	1,357
Youth Librarian	30,498	30,909	31,559	18,995	32,604	1,045
Technical Librarian	28,894	30,200	32,557	19,190	32,978	421
Custodial Services	5,200	5,355	7,800	1,875	7,800	-
Postage/Misc.	1,000	214	700	770	700	-
Telecommunication	2,100	2,064	1,500	1,054	2,100	600
Supplies	2,500	3,582	2,100	1,674	2,100	-
Professional Development	2,100	529	1,900	272	1,500	(400)
Association Dues	300	50	325	-	325	-
Acquisitions	10,000	10,710	10,000	7,867	10,000	-
Programs	2,500	1,448	2,000	678	2,000	-
Energy	3,000	5,936	5,100	2,211	5,000	(100)
Maintenance	5,000	4,244	4,500	1,776	4,200	(300)
Technology Resources	2,000	1,838	2,000	1,886	2,000	-
Computer Equipment	4,000	3,755	4,000	880	3,700	(300)
Library Total	203,518	197,575	213,651	115,990	217,929	4,278
Donations:						
Lewis Creek Association	600	600	600	-	600	-
UVM Home Health & Hospice	9,092	9,092	9,092	4,546	4,500	(4,592)
Age Well (fka CVAA)	1,800	1,800	1,700	-	1,700	-
GBIC	-	-	-	-	-	-
Steps to End Domestic Violence	-	-	900	-	600	(300)
VT Ctr for Independent Living	200	200	200	200	200	-
HOPE Works	1,000	1,000	-	-	-	-

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 19-20	Actual 19-20	Apprvd 20-21	YTD 20-21	Budget 21-22	Change
VT Ass. for Blind & Vis. Impaired	250	250	250	-	250	-
Howard Human Services	1,000	1,000	1,000	-	-	(1,000)
Chittenden Food Shelf	-	-	-	-	-	-
COTS	750	750	750	-	-	(750)
Chitt. Unit Special Investigations	See Government Taxes/Dues		-	-	-	-
American Red Cross	1,000	1,000	1,000	-	-	(1,000)
VT Rural Fire Protection	100	100	100	100	-	(100)
Child Care Resources	250	250	-	-	-	-
Front Porch Forum	200	200	-	-	200	200
Charlotte News	500	500	500	-	500	-
Lund	1,000	1,000	-	-	-	-
VT Family Network	1,000	1,000	1,000	-	200	(800)
Vermont Adult Learning	-	-	200	-	-	(200)
Winooski NRC District	-	-	700	-	700	-
Donations Total	18,742	18,742	17,992	4,846	9,450	(8,542)
Recreation:						
Beach Attendant Wages	11,500	8,851	11,000	9,407	11,500	500
Beach Miscellaneous	-	-	-	77	-	-
Beach Maintenance	3,300	2,226	3,000	1,303	2,700	(300)
Mileage	200	153	200	161	300	100
Beach Telephone	750	705	700	447	700	-
Recreation Software	3,295	3,295	3,495	2,995	3,495	-
Beach Supplies	1,400	860	1,300	592	1,300	-
Membership/Seminars	350	285	350	300	350	-
Tennis Courts	1,200	185	2,100	2,320	2,000	(100)
Beach Trash	200	133	200	90	200	-
Skating Rink Maintenance	800	282	600	31	600	-
Beach Electricity	280	288	300	182	300	-
Skating Rink Electricity	600	675	600	194	600	-
Docks - In and Out	4,000	2,914	4,000	-	4,000	-
Rec. Director/Beach Manager	37,378	37,429	38,782	22,372	40,154	1,372
Rec. Program Expense	43,857	42,961	49,114	22,446	49,000	(114)
Site Plan-Beach Improvement	-	-	-	-	-	-
Beach Water Testing	582	91	450	270	780	330
CCS Facility Usage Fees	-	-	7,425	-	7,425	-
Recreation Total	109,692	101,332	123,616	63,188	125,404	1,788
Conservation:						
Operating Expense	-	-	-	-	-	-
Water Quality Monitoring	2,700	2,700	2,700	-	-	(2,700)
Mapping	-	-	-	-	-	-
Charlotte Invasives	1,500	1,413	1,000	-	1,500	500
Green-Up Day	300	61	300	-	100	(200)
Wildlife Data/Equipment	-	-	450	-	-	(450)
Membership/Dues	-	50	50	-	50	-
Education and Outreach	-	-	-	-	-	-
Wildlife Road Crossing Signs	-	-	-	-	-	-
Conservation Total	4,500	4,224	4,500	-	1,650	(2,850)
Town Hall:						
Maintenance	7,300	5,612	7,000	3,956	7,000	-
Custodial Services	6,000	6,482	8,500	4,993	8,800	300
Postage	5,500	5,071	5,500	3,480	5,500	-
Equipment	2,000	6,403	1,500	1,197	1,300	(200)
Supplies	2,300	2,473	2,500	1,186	2,500	-
Trash Removal-Town Hall	1,700	1,632	1,700	970	1,700	-
Utilities	4,500	3,667	4,500	2,690	4,700	200
Fuel Oil	3,800	2,837	4,400	1,218	3,800	(600)
Computer Service	16,000	17,107	15,000	7,218	16,000	1,000

Town of Charlotte Budget
EXPENSES

Account Description	Apprvd 19-20	Actual 19-20	Apprvd 20-21	YTD 20-21	Budget 21-22	Change
Town Hall Total	49,100	51,282	50,600	26,909	51,300	700
Senior Center:						
Maintenance	12,300	15,522	16,000	1,798	12,000	(4,000)
Snow-plowing	2,000	1,075	2,000	-	1,800	(200)
Custodial Sevices	9,400	7,830	9,400	1,200	9,400	-
Miscellaneous	-	250	100	-	200	100
Postage	650	770	850	495	800	(50)
Telecommunications	2,300	2,212	2,200	1,136	2,400	200
Supplies	2,100	2,044	2,100	433	2,100	-
Trash	1,200	1,649	1,900	754	1,900	-
Energy	6,500	6,725	7,000	2,274	7,000	-
Director	36,876	39,657	43,701	25,048	45,261	1,560
Volunteer Coordinator	12,004	11,612	12,449	1,970	11,536	(913)
Program Expenses	28,000	30,710	29,000	19,758	30,000	1,000
Senior Center Total	113,330	120,055	126,700	54,866	124,397	(2,303)
Miscellaneous:						
Insurance	42,000	39,368	39,000	39,175	39,000	-
Flea Market Electricity	350	828	350	(90)	180	(170)
Street Light Electricity	1,500	1,706	1,600	922	1,750	150
Museum Electricity	350	326	400	178	400	-
Canine Control Officer	3,000	3,000	3,000	1,500	3,000	-
Dogs - Miscellaneous	900	828	900	573	900	-
Miscellaneous	-	19	-	-	-	-
Trails Committee	1,500	1,690	1,500	1,391	1,500	-
Traffic Enforcement	30,000	20,531	25,000	7,436	22,000	(3,000)
Charlotte Land Trust	5,000	5,000	5,000	-	5,000	-
Energy Committee	4,500	2,885	4,720	131	3,250	(1,470)
Tree Warden	1,500	605	1,500	20	1,500	-
Miscellaneous Total	90,600	76,786	82,970	51,235	78,480	(4,490)
Government Tax/Dues						
VLCT Dues	5,525	5,525	5,753	5,753	5,753	-
CCRPC	10,686	10,686	10,537	10,537	10,374	(163)
County Tax	44,000	41,034	41,687	20,517	41,500	(187)
Chitt. Unit Special Investigations	7,000	7,000	7,131	7,131	7,092	(39)
Gov. Tax/Dues Total	67,211	64,245	65,108	43,938	64,719	(389)
Debt Service-Library Bond	21,000	12,209	44,400	37,301	43,994	(406)
Transfers to Other Funds						
Cemetery Commission Checking	10,000	10,000	-	-	-	-
Tree Fund	-	-	-	-	20,000	20,000
Conservation Comm. Checking	-	-	-	-	600	600
Recreation Reserve Fund	30,000	30,000	30,000	30,000	30,000	-
Highway Capital Reserve Fund	-	-	30,000	30,000	-	(30,000)
Records Restoration Fund	4,000	4,000	-	-	-	-
Affordable Housing Reserve Fund	-	-	-	-	-	-
Conservation Reserve Fund	-	-	-	-	25,000	25,000
Fire & Rescue Cap. Reserve Fund	100,000	100,000	95,000	95,000	95,000	-
Improvement/Repair Reserve Fund	25,000	25,000	46,500	46,500	33,550	(12,950)
Reappraisal Fund	-	-	-	-	25,000	25,000
Trails Reserve Fund	5,000	5,000	5,000	62,000	-	(5,000)
Total Transfers	174,000	174,000	206,500	263,500	229,150	22,650
CVFRS Appropriation	661,064	636,064	745,218	372,609	782,196	36,978
Prior Year Deficit						-
Tax Appeal Adjustments						-
EXPENSE TOTAL	3,264,779	3,262,503	3,451,157	1,780,312	3,475,774	24,617

Town of Charlotte Budget
SUMMARY and TAX RATE CALCULATION

	Approved 19-20	Actual 19-20	Approved 20-21	Budget 21-22	Change
Revenues (Non Tax)	1,382,994	1,576,178	1,459,808	1,493,414	33,606
Expense Total	3,264,779	3,262,503	3,451,157	3,475,774	24,617
Revenues Minus Expenses	(1,881,785)	(1,686,324)	(1,991,349)	(1,982,360)	(8,989)
Grand List	9,232,872	9,308,982	9,302,623	9,333,883	31,260
Tax Rate without Articles	\$0.2038	\$0.2021	\$0.2141	\$0.2124	-\$0.0017
<u>Additional Articles</u>					
Article-Trails Reserve Fund	-	-	57,000	62,000	5,000
Dollars to Raise w/ Articles	(1,881,785)	(1,686,324)	(2,048,349)	(2,044,360)	3,989
Tax Rate with Articles	\$0.2038	\$0.2021	\$0.2202	\$0.2190	-\$0.0012

ESTIMATED FY 2021-2022 TAX RATE MUNICIPAL & EDUCATION

MUNICIPAL GRANDLIST FY21 (est.)		9,333,883	Estimated Tax Rates	
TOWN BUDGET (proposed)				
General Fund	2,572,524			
Less Revenue (Non Tax)	(1,290,166)			
Net General Fund		1,282,358	0.1374	
Highway Budget	903,250			
Less Highway Revenue	(203,248)			
Net Highway Budget		700,002	0.0750	
TOTAL DOLLARS TO RAISE FOR TOWN BUDGET		1,982,360		0.2124
Article: Trails Reserve Fund		62,000	0.0066	
TOTAL DOLLARS TO RAISE: BUDGET & ARTICLES		2,044,360		0.2190
LOCAL AGREEMENT TAX RATE				
Charlotte Grange	153,000			
EDUCATION TAXES TO RAISE	\$153,000/100 x \$1.73 =	2,646.90		
Homestead Veterans Exemptions	120,000			
EDUCATION TAXES TO RAISE	\$120,000/100 x \$1.62 =	1,944.00		
TOTAL EDUCATION TAXES TO RAISE-LOCAL AGREEMENT		4,590.90		0.0005
TOTAL MUNICIPAL TAX RATE WITH ARTICLE RE: TRAILS RESERVE FUND				0.2195
STATE EDUCATION TAX RATES				
Estimated Homestead Education Tax Rate		1.6200		
Estimated Non-Residential Tax Rate		1.7300		
TOTAL HOMESTEAD TAX RATE (EDUCATION & MUNICIPAL)				\$1.8395
TOTAL NON-RESIDENTIAL TAX RATE (EDUCATION & MUNICIPAL)				\$1.9495

2020-2021 total tax rates are 1.7351 (Homestead) and 1.9024 (Non-Residential)
Estimated education tax rates were provided by Champlain Valley School District

APPROVED FY 2020-2021 TAX RATE MUNICIPAL & EDUCATION

MUNICIPAL GRANDLIST - 2020	9,321,156	Tax Rate
TOWN BUDGET (approved)		
General Fund Expenses	2,547,907	
Less Revenue (Non Tax)	(1,263,808)	
Net General Fund	1,284,099	0.1378
Highway Expenses	903,250	
Less Highway Revenue	(196,000)	
Net Highway Budget	707,250	0.0759
Total Budgeted Expenses as approved	3,451,157	
DOLLARS TO RAISE FOR TOWN BUDGET	1,991,349	0.2136
Article 4 - Trails	57,000	0.0061
DOLLARS TO RAISE: BUDGET & ARTICLES	2,048,349	0.2198
FY20 Surplus	(174,000)	
TOTAL DOLLARS TO RAISE	1,874,349	0.2011

LOCAL AGREEMENT TAX RATE

Charlotte Grange	153,000	
EDUCATION TAXES TO RAISE	$\$153,000 \times \$1.7008/100 =$	2,602.22
Homestead Veterans Exemptions (4)	120,000	
EDUCATION TAXES TO RAISE	$\$90,000 \times \$1.4831/100 =$	1,840.20
TOTAL EDUCATION TAXES TO RAISE-LOCAL AGREEMENT	4,442.42	0.0005

TOTAL MUNICIPAL TAX RATE

0.2016

STATE EDUCATION TAX RATES

Homestead Education Tax Rate	1.5335
Non-Residential Tax Rate	1.7008

TOTAL HOMESTEAD TAX RATE (EDUCATION & MUNICIPAL)

\$1.7351

TOTAL NON-RESIDENTIAL TAX RATE (EDUCATION & MUNICIPAL)

\$1.9024

2019-2020 total tax rates were 1.6857 (Homestead) and 1.8348 (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		
20-21	1.5335 R		0.2016	1.7351	9,320,336	16,643,391
	1.7008 NR		0.2016	1.9024		

R – Homestead Tax Rate

NR – Non-Residential Tax Rate

Charlotte Fire & Rescue Services

FY-22 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-22 Budget, 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.
 - This budget reflects the hire of one additional full-time EMS provider at the paramedic certification level to augment the existing staff. This will 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 for department specific applications to ensure compliance.

Included in your packet are the following documents related to the FY-22 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-22 Proposed Budget.

Operating Budget and Budget Comparative – FY22 proposed line item budget.

Capital Reserve Fund Projection – Due to the pandemic, CVFRS re-evaluated and deferred some capital expenditures to future years. The FY-22 proposed capital plan has 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 - Comparative
Proposed FY22 Budget

	FY 17 Approved Budget	FY 18 Approved Budget	FY 19 Approved Budget	FY 20 Approved Budget	FY 21 ApprovedBudget	FY22 Proposed Budget	Inc / (Dec) FY22/FY21	% Inc / (Dec) FY22/FY21
40004 Patient Billing NET of Assessment	105,000	108,304	108,304	115,500	125,125	145,050	19,925	15.92%
40005 Intercept Billing	5,400	6,000	6,000	6,000	6,000	6,000	0	0.00%
40007 Town Appropriation	557,215	611,812	669,324	661,064	745,218	782,196	36,978	4.96%
40010 Misc Income								
40015 Program Services Income								
Total Income	\$ 667,615	\$ 726,116	\$ 783,628	\$ 782,564	\$ 876,343	\$ 933,246	\$ 56,903	6.49%

FUNCTIONAL EXPENSE CATEGORIES

1	Salary Wages & Member Incentives	401,860	451,788	484,551	497,925	574,752	608,691	33,939	5.91%
2	Benefits & Taxes	27,335	34,768	39,740	30,325	31,741	52,425	20,684	65.17%
4	Apparatus Fuel	10,500	10,500	10,500	10,500	10,500	10,500	0	0.00%
5	Apparatus	18,000	27,000	27,000	27,000	27,000	27,000	0	0.00%
6	Bank Charge & other fees	2,000	2,000	2,000	2,250	2,250	2,250	0	0.00%
7	Building Maintenance	12,000	12,000	12,000	12,000	12,000	12,000	0	0.00%
8	Contracted Services	20,800	21,360	24,085	21,100	21,850	21,850	0	0.00%
9	Dues & Subscriptions	6,700	5,980	9,700	10,400	12,700	13,050	350	2.76%
10	Equipment	28,820	28,320	33,500	33,500	37,500	37,500	0	0.00%
11	Insurance	69,050	66,150	70,352	61,274	67,600	69,140	1,540	2.28%
12	Other expenses	1,250	750	1,000	1,000	1,000	1,000	0	0.00%
13	Professional fees	9,200	9,100	9,200	9,400	9,600	9,990	390	4.06%
14	Protective clothing	11,000	10,500	10,500	10,500	10,500	10,500	0	0.00%
15	Special event expenses	0	0	0	0	0	0	0	0.00%
16	Supplies	17,750	17,250	19,000	19,000	20,500	20,500	0	0.00%
17	Telephone	4,400	4,400	6,200	7,500	7,500	7,500	0	0.00%
18	Training	11,000	11,000	11,000	11,500	11,500	11,500	0	0.00%
19	Utilities	15,950	13,250	13,300	17,390	17,850	17,850	0	0.00%

Total Expenses	\$ 667,615	\$ 726,116	\$ 783,628	\$ 782,564	\$ 876,343	\$ 933,246	\$ 56,903	6.49%
Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Charlotte Fire & Rescue Services, Inc

PROPOSED BUDGET OVERVIEW FY22

July 2021 - June 2022

	OPERATING ACCOUNT	TOTAL
Income		
40000 Income		\$0.00
40004 Net Patient Revenue	150,000.00	\$150,000.00
40004-1 Ambulance Agency Assessment	-4,950.00	\$ -4,950.00
Total 40004 Net Patient Revenue	145,050.00	\$145,050.00
40005 Intercept Billing	6,000.00	\$6,000.00
Total 40000 Income	151,050.00	\$151,050.00
Total Income	\$151,050.00	\$151,050.00
GROSS PROFIT	\$151,050.00	\$151,050.00
Expenses		
50000 EXPENSES		\$0.00
51000 CORPORATE		\$0.00
51001 Utilities		\$0.00
51001-1 Electric	8,250.00	\$8,250.00
51001-2 Fuel Oil	6,400.00	\$6,400.00
51001-3 Water	3,200.00	\$3,200.00
51002 Telephone	7,500.00	\$7,500.00
Total 51001 Utilities	25,350.00	\$25,350.00
51003 Building Maintenance	12,000.00	\$12,000.00
51004 Administration	55,950.00	\$55,950.00
51005 Insurance	13,500.00	\$13,500.00
51006 Licenses, Dues & Subscriptions	1,650.00	\$1,650.00
51011 Building / Office Equipment	3,500.00	\$3,500.00
51014 Building & Office Supplies	3,000.00	\$3,000.00
51015 Public Safety Education	250.00	\$250.00
51016 Physical Exam / Innoculations	250.00	\$250.00
51017 Workers Comp	120.00	\$120.00
51019 Membership Incentives	27,500.00	\$27,500.00
51024 Professional Services	9,990.00	\$9,990.00
51052 Bank Charges	2,250.00	\$2,250.00
Total 51000 CORPORATE	155,310.00	\$155,310.00
52000 FIRE		\$0.00
52001 Fire Equipment	10,500.00	\$10,500.00
52002 Fire Equipment Maintenance	7,500.00	\$7,500.00
52003 NFPA / ISO Testing	2,500.00	\$2,500.00
52004 Foam / Chemicals	5,000.00	\$5,000.00
52005 Fire Training	8,500.00	\$8,500.00
52006 Auxillary Support	800.00	\$800.00
52007 Hose / Fittings	5,000.00	\$5,000.00
52008 Dry Hydrants / Ponds	500.00	\$500.00
52009 Airpack Maintenance	2,500.00	\$2,500.00
52010 Radios	1,000.00	\$1,000.00
52011 Protective Clothing / Uniforms	8,000.00	\$8,000.00

Charlotte Fire & Rescue Services, Inc

PROPOSED BUDGET OVERVIEW FY22

July 2021 - June 2022

	OPERATING ACCOUNT	TOTAL
52017 Workers Comp Premium - FIRE	11,500.00	\$11,500.00
52025 Fire Warden	100.00	\$100.00
52101 Fire Payroll, Taxes & P/R Related	77,795.00	\$77,795.00
52102 Fire Benefits	19,425.00	\$19,425.00
52305 Insurance - Fire	13,500.00	\$13,500.00
52306 Dues & Subscriptions - Fire	3,500.00	\$3,500.00
52307 Dispatching - Fire	4,725.00	\$4,725.00
52309 Apparatus Fuel - Fire	5,775.00	\$5,775.00
52310 Apparatus - Fire	22,500.00	\$22,500.00
Total 52000 FIRE	210,620.00	\$210,620.00
53000 RESCUE		\$0.00
53001 Rescue Equipment	2,500.00	\$2,500.00
53002 Rescue Equipment Maintenance	5,000.00	\$5,000.00
53003 Medical Supplies / Oxygen	12,500.00	\$12,500.00
53005 Rescue Training	3,000.00	\$3,000.00
53011 Protective Clothing / Uniforms	2,500.00	\$2,500.00
53017 Workers Comp Premium - RESCUE	24,520.00	\$24,520.00
53020 Intercept Fees to Other Agencies	1,000.00	\$1,000.00
53101 EMT Payroll & Related Expenses	413,345.00	\$413,345.00
53102 EMT Benefits	33,000.00	\$33,000.00
53103 EMT Payroll Taxes	34,101.00	\$34,101.00
53201 Patient Billing Service Fee	6,500.00	\$6,500.00
53305 Insurance - Rescue	6,000.00	\$6,000.00
53306 Dues & Subscriptions - Rescue	5,400.00	\$5,400.00
53307 Dispatching - Rescue	8,725.00	\$8,725.00
53309 Apparatus Fuel - Rescue	4,725.00	\$4,725.00
53310 Apparatus - Rescue	4,500.00	\$4,500.00
Total 53000 RESCUE	567,316.00	\$567,316.00
Total 50000 EXPENSES	933,246.00	\$933,246.00
Total Expenses	\$933,246.00	\$933,246.00
NET OPERATING INCOME	\$ -782,196.00	\$ -782,196.00
NET INCOME	\$ -782,196.00	\$ -782,196.00

Charlotte Fire and Rescue Services, Inc
Budget Comparative
FY22 Proposed Budget

	FY20 APPROVED Budget	FY21 Approved Budget	FY22 Proposed Budget	Inc (Dec) over prior year	% change
Income					
40000 Income					
40003 Donations					
40004 Patient Billing (Net of Agency Tax)	115,500	125,125	145,050	19,925	15.92%
40005 Intercept Billing	6,000	6,000	6,000	0	0.00%
40007 Town Appropriation	661,064	745,218	782,196	36,978	4.96%
40010 Misc. Income					
Total Income	\$ 782,564	\$ 876,343	\$ 933,246	\$ 56,903	6.49%
Expenses					
50000 EXPENSES					
51000 CORPORATE					
51001 Utilities					
19 51001-1 Electric	8,250	8,250	8,250	0	0.00%
19 51001-2 Fuel Oil	5,940	6,400	6,400	0	0.00%
19 51001-3 Water	3,200	3,200	3,200	0	0.00%
17 51002 Telephone	7,500	7,500	7,500	0	0.00%
Total 51001 Utilities	24,890	25,350	25,350	0	0.00%
7 51003 Building Maintenance	12,000	12,000	12,000	0	0.00%
1 51004 Administration	48,000	53,600	55,950	2,350	4.38%
11 51005 Insurance	12,000	13,500	13,500	0	0.00%
9 51006 Dues & Subscriptions		1,300	1,650	350	26.92%
10 51011 Building / Office Equipment	2,000	3,500	3,500	0	0.00%
16 51014 Building & Office Supplies	2,500	3,000	3,000	0	0.00%
12 51015 Public Safety Education	250	250	250	0	0.00%
12 51016 Physical Exam / Innoculations	250	250	250	0	0.00%
11 51017 Workers Comp	100	100	120	20	20.00%
1 51019 Membership Incentives	27,500	27,500	27,500	0	0.00%
13 51024 Professional Services					
13 51020 Audit Fees	9,400	9,600	9,990	390	4.06%
13 51022 Legal Fees				0	
Total 51024 Professional Services	9,400	9,600	9,990	390	4.06%
12 51030 Misc Expenses					
6 51052 Bank Charges	2,250	2,250	2,250	0	0.00%
Total 51000 CORPORATE	\$ 141,140	\$ 152,200	\$ 155,310	\$ 3,110	2.04%

Charlotte Fire and Rescue Services, Inc
Budget Comparative
FY22 Proposed Budget

		FY20 APPROVED Budget	FY21 Approved Budget	FY22 Proposed Budget	Inc (Dec) over prior year	% change
52000 FIRE						
10	52001 Fire Equipment	10,500	10,500	10,500	0	0.00%
10	52002 Fire Equipment Maintenance	7,500	7,500	7,500	0	0.00%
9	52003 NFPA / ISO Testing	2,500	2,500	2,500	0	0.00%
16	52004 Foam / Chemicals	4,000	5,000	5,000	0	0.00%
18	52005 Fire Training	8,500	8,500	8,500	0	0.00%
8	52006 Auxillary Support	800	800	800	0	0.00%
10	52007 Hose / Fittings	5,000	5,000	5,000	0	0.00%
12	52008 Dry Hydrants	500	500	500	0	0.00%
10	52009 Airpack Maintenance	2,500	2,500	2,500	0	0.00%
10	52010 Radio - Fire		1,000	1,000	0	0.00%
14	52011 Protective Clothing / Uniforms	8,000	8,000	8,000	0	0.00%
11	52017 Workers Comp Premium - FIRE	10,944	13,000	11,500	-1,500	-11.54%
8	52025 Fire Warden	100	100	100	0	0.00%
1	52101 Fire Payroll & P/R taxes	70,800	74,195	77,795	3,600	4.85%
2	52102 Fire Benefits	20,275	20,405	19,425	-980	-4.80%
11	52305 Insurance - Fire	13,500	13,500	13,500	0	0.00%
9	52306 Dues & Subscriptions - Fire	2,500	3,500	3,500	0	0.00%
8	52307 Dispatching - Fire	4,725	4,725	4,725	0	0.00%
4	52309 Apparatus Fuel - Fire	5,775	5,775	5,775	0	0.00%
5	52310 Apparatus - Fire	22,500	22,500	22,500	0	0.00%
	Total 52000 FIRE	\$ 200,919	\$ 209,500	\$ 210,620	\$ 1,120	0.53%
53000 RESCUE						
10	53001 Rescue Equipment	2,000	2,500	2,500	0	0.00%
10	53002 Rescue Equipment Maintenance	4,000	5,000	5,000	0	0.00%
16	53003 Medical Supplies / Oxygen	12,500	12,500	12,500	0	0.00%
18	53005 Rescue Training	3,000	3,000	3,000	0	0.00%
14	53011 Protective Clothing / Uniforms	2,500	2,500	2,500	0	0.00%
11	53017 Workers Comp Premium - RESCUE	20,230	21,500	24,520	3,020	14.05%
8	53020 Intercept Fees to Other Agencies	500	1,000	1,000	0	0.00%
1	53101 EMT Payroll Expenses	325,000	387,490	413,345	25,855	6.67%
2	53102 EMT Benefits	10,050	11,336	33,000	21,664	191.10%
1	53103 EMT Payroll Taxes	26,625	31,967	34,101	2,134	6.68%
8	53201 Patient Billing Service Fee	6,250	6,500	6,500	0	0.00%
11	53305 Insurance - Rescue	4,500	6,000	6,000	0	0.00%
9	53306 Dues & Subscriptions - Rescue	5,400	5,400	5,400	0	0.00%
8	53307 Dispatching - Rescue	8,725	8,725	8,725	0	0.00%
4	53309 Apparatus Fuel - Rescue	4,725	4,725	4,725	0	0.00%
5	53310 Apparatus - Rescue	4,500	4,500	4,500	0	0.00%
	Total 53000 RESCUE	\$ 440,505	\$ 514,643	\$ 567,316	\$ 52,673	10.23%
Total Expenses						
		\$ 782,564	\$ 876,343	\$ 933,246	\$ 56,903	
AUDIT Adjutments (Capitalized Expenses)						
Net Income						
		\$ -				

FIRE AND RESCUE CAPITAL RESERVE FUND
For FY 2022

Capital Reserve Projections														
Fiscal Year	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
Revenues	9,212,666	9,277,343	9,308,982	9,321,156	9,333,883	9,333,883	9,333,883	9,333,883	9,333,883	9,333,883	9,333,883	9,333,883	9,333,883	9,333,883
Grand List \$ on tax rate														
Allocation to Fund based on tax-rate														
Allocation to Fund based on dollars	120,000	80,000	100,000	95,000	95,000	130,000	130,000	135,000	140,000	140,000	140,000	140,000	140,000	140,000
CVFRS														
Bond Interest	625,000		275,000			32	10	28	38	52	18	-12	-199	-375
Grants/Donation			490	366	83									
Reinbursement														
Sale of old vehicles/equipment		-	-	6,000					5,000					
Total Revenue	\$745,000	\$80,000	\$375,490	\$101,366	\$95,083	\$130,032	\$130,010	\$810,028	\$470,038	\$140,052	\$615,018	\$139,988	\$139,801	\$139,625
Useful Life														
Bond Payments-current														
Principal for station bond-exp 2019														
Principal for Seagrave pumper-exp 2024	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000						
Principal for KME pumper-exp 2037	20,000	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250
Principal for ambulance under construction-exp 2029				27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	
Interest payment for current bonds	25,900	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
Bond Payments-proposed														
Proposed bond principal-pumper FY25, 20 year term								8,647	10,270	10,122	9,962	9,788	9,600	9,386
Proposed bond principal-ambulance FY26, 10 year term									1,896	2,198	2,055	1,902	1,735	1,554
Proposed bond principal-tanker FY28, 20 year term											6,085	7,227	7,123	7,011
Expenditures														
Apparatus														
Replaced '80 Pumper' in FY19	539,272	54,953												
Parts for Pumper		5,797		252,413										
Replaced 2006 Ambulance in FY20														
Replace '93 Tanker FY28											475,000			
Replace 2004 Seagrave pumper in FY25								675,000						
2008 Pumper (4x4 GMC)														
2012 Heavy Rescue Replaced 1990 Rescue									325,000					
Replace 2014 Ambulance in FY26														
Equipment														
Defibrillator														
Thermal Imaging Camera Replacements/gas meters		19,198		12,500		12,500		12,500		12,500		12,500		12,500
Replace Expired Airpack Bottles (Qty 15)														
Replacement Bunker Gear (3 sets/yr)	9,944		11,124	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Personal Protective Equipment-Rescue				4,500	4,500		4,500		4500		4500		4,500	
New Airpacks w bottles		220,081									125,000	125,000		
Stryker Stretcher														
Lifepacks					30,000									
Airbags						30,000								
IV Pump	2,944													
E-1 Tires		3,600												
E-4 Tires				2,500										
Rescue Nitrous Oxide		4,790												
Total Expenditures	\$ 618,059	\$ 404,411	\$ 108,499	\$ 385,313	\$ 145,865	\$ 151,653	\$ 111,899	\$ 800,251	\$ 455,569	\$ 174,326	\$ 645,661	\$ 326,640	\$ 316,105	\$ 170,067
Net (Revenue less Expenditure)	\$ 126,941	\$ (324,411)	\$ 266,990	\$ (283,946)	\$ (50,782)	\$ (21,621)	\$ 18,112	\$ 9,777	\$ 14,469	\$ (34,273)	\$ (30,643)	\$ (186,652)	\$ (176,304)	\$ (30,442)
Total Accumulated	\$ 423,881	\$ 99,469	\$ 366,460	\$ 82,513	\$ 31,731	\$ 10,110	\$ 28,222	\$ 37,999	\$ 52,468	\$ 18,195	\$ (12,449)	\$ (199,101)	\$ (375,405)	\$ (405,847)
*The sale of the Mack pumper and the old ambulance is expected in FY2021 for a total of \$6,000														

**ABSTRACT OF THE ANNUAL TOWN MEETING
MARCH 3, 2020**

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

TOWN ADMINISTRATOR: Dean Bloch

MODERATOR: Charles Russell

Charles Russell called the meeting to order at 9:07AM 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 16, 2020 and to have payments made to the Town Treasurer under 32 VSA § 4773.

ARTICLE 3: Article to approve the Selectboard's budget of \$3,423,165 for FY20/21 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 was amended by Dean Leary to remove \$5,000 allocated for the Charlotte Land Trust. Motion failed on voice vote. Amendment by Walter Gates to add \$10,000 in order to retain the \$20,000 originally approved for Ash Tree Removal. Motion passed by voice vote. Amendment by Martha Illick to increase the budget by \$17,992 for donations described in Article 5 to be considered under Article 3. Amendment passed by paper ballot vote. Yes-70; No-59. Amendment by Jim Donovan to add \$200 to the budget for a donation to Front Porch Forum. Motion failed by voice vote. Motion to approve budget of \$3,451,157 for FY20/21 of which \$1,991,349 will be raised by property taxes and an anticipated sum of \$1,459,808 will be raised by non-tax revenues, carried by voice vote.

ARTICLE 4: Article was passed by voice vote to approve raising the sum of \$57,000 by property taxes to be allocated to the Trails Reserve Fund. Motion passed by voice vote.

ARTICLE 5: Article to approve raising the sum of \$17,992 by property taxes for the donations listed on page 21 of the Town Report was amended to \$0, as the \$17,992 was approved earlier to be a part of the budget in Article 3. Article as amended passed by voice vote.

ARTICLE 6: Motion to authorize the Selectboard to borrow money by issuance of bonds or notes not in excess of anticipated revenues for the next fiscal year was not included in the posted Warning. A special Town Meeting will be held on April 6th to validate the updated warning which includes Article 6 which was approved by voice vote.

ARTICLE 7: Article to authorize the elimination of the Office of the Lister and replace it with a professionally qualified assessor appointed by the Selectboard, who will 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. Article passed by paper ballot vote. Yes-70, No-9.

ARTICLE 8: To transact any other business proper to come before said meeting. Advisory motion to create a committee to review, perform due diligence and vet donation requests and report to the Selectboard as part of the annual budget process passed by voice vote. Advisory motion to write a letter of support to Greta Thunberg passed by voice vote. Advisory motion for the Town of Charlotte to recognize the rights of natural ecosystems passed by voice vote. Advisory motion to include a report from CVFRS at next year's Town Meeting passed by voice vote.

Meeting adjourned at 12:56 PM

**ABSTRACT OF THE ANNUAL TOWN MEETING
MARCH 3, 2020
BY AUSTRALIAN BALLOT (MARCH 3, 2020)
ARTICLE 9 TO ELECT TOWN OFFICERS**

AUDITOR (3 YEARS)	VACANCY
TOWN MODERATOR (1 YEAR)	CHARLES RUSSELL
SELECTMAN (2 YEARS)	JAMES FAULKNER
SELECTMAN (3 YEARS)	MATT KRASNOW
DELINQUENT TAX COLLECTOR (1 YEAR)	MARY A. MEAD
CEMETERY COMMISSIONER (3 YEARS)	VACANCY
ROAD COMMISSIONER (1 YEAR)	HUGH LEWIS JR.
LISTER (3 YEARS)	VACANCY
TRUSTEE OF PUBLIC FUNDS (3 YEARS)	VACANCY
TRUSTEE OF PUBLIC FUNDS (2 OF 3 YRS)	VACANCY
TOWN AGENT (1 YEAR)	VACANCY
CHARLOTTE LIBRARY TRUSTEE (5 YEARS)	ANNE MARIE ANDRIOLA

**BY AUSTRALIAN BALLOT (MARCH 3, 2020)
ARTICLE 10 TO ELECT SCHOOL OFFICERS**

CVSD SCHOOL DIRECTOR (3 YEARS)	LYNNE JAUNICH
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REGISTERED VOTERS – 3341	1676 ballots cast	50% turnout
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CVSD Budget	YES <u>6557</u>	NO <u>3195</u>
CVSD Fund Balance	YES <u>7755</u>	NO <u>1865</u>
CVSD Busses	YES <u>6879</u>	NO <u>2733</u>
CVSD Bond	YES <u>6879</u>	NO <u>2733</u>

BY AUSTRALIAN BALLOT (JUNE 23, 2020)

ARTICLE 3: \$3,451,157 Budget	YES <u>405</u>	NO <u>117</u>
ARTICLE 4: \$57,000 Trails	YES <u>305</u>	NO <u>215</u>
ARTICLE 5: \$0 Donations	YES <u>383</u>	NO <u>111</u>

ELECTED TOWN OFFICERS

AUDITORS

Term expires in 2023 (2 yrs of 3 year term)	Vacant
Term expires in 2021 (3 years)	Robert Mack
Term expires in 2022 (1 of 3 year term)	Mike Dunbar (appointed until March 2021)

CEMETERY COMMISSIONERS

Term expires in 2021 (3 years)	Robert Mack Jr
Term expires in 2022 (1 yr of 3 year term)	Vacant
Term expires in 2023 (2 yrs of 3 year term)	Vacant

CVSD SCHOOL DIRECTORS

Term expires in 2021 (3 years)	Peter Martin
Term expires in 2023 (3 years)	Lynne Jaunich

CHARLOTTE LIBRARY TRUSTEES

Term expires in 2024 (5 years)	Jonathan Silverman
Term expires in 2025 (5 years)	Anne Marie Andriola
Term expires in 2021 (5 years)	Robert Smith
Term expires in 2022 (5 years)	Nan Mason
Term expires in 2023 (5 years)	Katharine Cohen

DELINQUENT TAX COLLECTOR

Term expires in 2021 (1 year)	Mary A. Mead
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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 2022 (3 years)	Vacant
Term expires in 2021 (3 years)	Betsy Tegatz
Term expires in 2023 (2 yrs of 3 year term)	Vacant

**** Listers Office was eliminated by Town vote March 3, 2020- replaced by an appointed Assessor**

MODERATOR(Town)

Term expires in 2021 (1 year)	Charles Russell
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ELECTED TOWN OFFICERS

ROAD COMMISSIONER

Term Expires in 2021 (1 year)

Hugh Lewis Jr.

SELECTBOARD

Term expires in 2022 (3 years)

Term expires in 2022 (2 years)

Term expires in 2023 (3 years)

Term expires in 2021 (2 years)

Term expires in 2021 (3 years)

Louise McCarren

James M. Faulkner

Matthew Krasnow

Frank Tenney

Carrie Spear

TOWN AGENT

Term expires in 2021 (1 year)

Vacant

TOWN CLERK

Term expires in 2021 (3 years)

Mary A. Mead

TOWN TREASURER

Term expires in 2021 (3 years)

Mary A. Mead

TRUSTEE OF PUBLIC FUNDS

Term expires in 2023(2 yrs of 3 year term)

Term expires in 2021 (3 years)

Term expires in 2022(1 yr of 3 year term)

Vacant

Maurice A. Harvey

Vacant

APPOINTED TOWN OFFICERS

ASSESSOR

No term

Betsy Tegatz (resigned 12/31/20)

CANINE CONTROL OFFICER

Term expires April 30, 2021 (1 year)

Cali Griswold (resigned 11/30/20)

CHARLOTTE PARK AND WILDLIFE REFUGE OVERSIGHT COMMITTEE

Term expires April 30, 2021 (3 years)

Greg Smith

Term expires April 30, 2021 (3 years)

Mark Dillenbeck (resigned 8/15/19)

Term expires April 30, 2021 (3 years)

vacancy

Term expires April 30, 2021 (3 years)

Jessie Bradley

Term expires April 30 2022 (3 years)

Julian Kulski

Term expires April 30, 2022 (3 years)

Andrew Milliken

Term expires April 30, 2022 (3 years)

Braxton Robbason

Term expires April 30, 2023 (3 years)

Jennifer Cole, Co-Chair

Term expires April 30, 2023 (3 years)

Sue Smith, Co-Chair

Term expires April 30, 2023 (3 years)

Dorothy Hill

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION

Term expires June 30, 2021 (2 years)

Jim Donovan

Term expires June 30, 2021 (2 years)

Marty Illick (Alternate)

CHITTENDEN SOLID WASTE REPRESENTATIVE

Term expires May 31, 2022 (2 year)

Ken Spencer

Term expires May 31 2022 (2 year)

Abby Foulk (Alternate)

CONSERVATION COMMISSION

Term expires April 30, 2020 (4 years)

Krista Hoffsis (resigned 12/2019)

Term expires April 30, 2021 (4 years)

Susan Blood

Term expires April 30, 2021 (4 years)

Mel Huff

Term expires April 30, 2022 (4 years)

Mary Van Vleck

Term expires April 30, 2022 (4 years)

Derk Bergquist

Term expires April 30, 2023 (4 years)

Linda Radimer, Chair

Term expires April 30, 2023 (4 years)

Willie Tobin

Term expires April 30 2024 (4 years)

Kevin Burget

Term expires April 30, 2024 (4 years)

Roeluf Boumans

Term expires April 30, 2024 (4 years)

vacancy

DESIGN REVIEW COMMITTEE

Term expires April 30, 2021 (3 years)

Robin Pierce

Term expires April 30, 2022 (3 years)

Betsy Rich

Term expires April 30, 2023 (3 years)

Robin Coleburn

EMERGENCY MANAGEMENT COORDINATOR

Term expires April 30 2021 (1 year)

Chris Davis

ENERGY COMMITTEE

Term expires April 30, 2020 (2 years)

John Quinney (resigned 4/30/20)

Term expires April 30, 2020 (2 years)

Bill Kallock (resigned 4/30/20)

Term expires April 30, 2020 (2 year)

Ethan Lisle (student-term ended 9/1/20)

Term expires April 30, 2021 (2 years)

Matthew Burke

Term expires April 30, 2021 (2 years)

Doug Paton

Term expires April 30, 2021 (2 years)

Deirdre Holmes

Term expires June 30, 2021 (2 years)

Carolina Sicotte (student, non-voting)

APPOINTED TOWN OFFICERS (Continued)

Term expires April 30, 2022 (2 years)	Suzy Hodgson
Term expires April 30, 2022 (2 years)	Rebecca Foster, Co-Chair
Term expires April 30, 2022 (2 years)	Jacqueline DeMent (appointed 7/13/20)
Term expires June 30, 2022 (2 years)	Chloe Silverman (student, non-voting)
Term expires April 30, 2022 (2 years)	vacancy
FIRE WARDEN	
Term expires June 30, 2025 (5 years)	Dick St. George (appointed 7/1/20)
FIRST CONSTABLE	
Term expires June 30, 2021 (1 year)	Josh Flore
GREEN-UP DAY CO-COORDINATORS	
Terms expire April 30, 2021 (1 year)	Ken Spencer & Kim Findlay
DEPUTY HEALTH OFFICER	
Term expires September 30, 2022 (3 years)	Cali Griswold (resigned 11/30/20)
PLANNING COMMISSION	
Term expires April 30, 2021 (4 years)	Marty Illick
Term expires April 30, 2022 (4 years)	James Faulkner (resigned 3/4/20)
Term expires April 30, 2022 (4 years)	Bill Stuenkel (appointed 3/23/20)
Term expires April 30, 2022 (4 years)	David Kenyon (resigned 3/6/20)
Term expires April 30, 2022 (4 years)	Ben Pualwan (appointed 10/26/20)
Term expires April 30, 2023 (4 years)	Shawn Coyle (resigned 9/16/20)
Term expires April 30, 2023 (4 years)	Charlie Pughe, Vice Chair
Term expires April 30, 2023 (4 years)	Kelly Devine (appointed 10/26/20)
Term expires April 30, 2024 (4 years)	Peter Joslin, Chair
Term expires April 30, 2024 (4 years)	Gerald Bouchard
RECREATION COMMISSION	
Term expires in 2021 (3 years)	Bill Fraser-Harris, Chair
Term expires in 2021 (3 years)	Greg Smith, Vice Chair
Term expires in 2021 (3 years)	William Pence
Term expires in 2022 (3 years)	Craig Reynolds
Term expires in 2022 (3 years)	Rich Ahrens
Term expires in 2022 (3 years)	Christy Gallese
Term expires in 2023 (3 years)	Judy Hill
Term expires in 2023 (3 years)	Jeff Giknis
Term expires in 2023 (3 years)	Juliann Phelps (appointed 8/24/20)
THOMPSON'S POINT WASTEWATER ADVISORY COMMITTEE	
Term expires in 2021 (3 years)	Miles Waite
Term expires in 2022 (3 years)	Tom Maffitt
Term expires in 2023 (3 years)	Richard Pete (resigned 4/13/20)
Term expires in 2023 (3 years)	Dick Tonino (appointed 4/13/20)
	Steve Williams, Operator
	Chris Galipeau, Engineer
	Louise McCarren (resigned 3/9/20)
	James Faulkner (appointed 3/9/20)
	Dean Bloch
TRAILS COMMITTEE	
Term expires in 2021 (2 years)	Laurie Thompson, Chair

APPOINTED TOWN OFFICERS (Continued)

Term expires in 2021 (2 years)	Margaret Russell
Term expires in 2021 (2 years)	Stephany Hasse
Term expires in 2021 (2 years)	Larry Somers (appointed 11/25/19)
Term expires in 2021 (2 years)	William Regan (appointed 11/25/19)
Term expires in 2022 (2 years)	John Limanek,
Term expires in 2022 (2 years)	David Ziegelman
Term expires in 2022 (2 years)	Ajat Tariyal
Term expires in 2022 (2 years)	Ethan McLaughlin
TRANSPORTATION TECHNICAL ADVISORY COMMITTEE	
Term expires in 2021 (2 years)	Dean Bloch
Term expires in 2021 (2 years)	Fritz Tegatz (Alternate)
TREE WARDEN	
Term expires in 2021 (1 year)	Mark Dillenbeck
DEPUTY TREE WARDEN	
Term expires in 2021 (1 year)	Sue Smith
WEST CHARLOTTE VILLAGE WASTEWATER COMMITTEE	
Term expires in 2020 (2 year)	Jim Hyde (resigned 4/30/20)
Term expires in 2020 (2 year)	vacant
Term expires in 2021 (2 years)	Dave Marshall
Term expires in 2021 (2 years)	Kate Lampton
Term expires in 2021 (2 years)	Christina Booher
Term expires in 2022 (2 year)	Peter Joslin
ZONING BOARD OF ADJUSTMENT	
Term expires in 2021 (3 years)	Stuart Bennett, Vice Chair
Term expires in 2022 (3 years)	Frank Tenney, Chair
Term expires in 2022 (3 years)	Lane Morrison
Term expires in 2022 (3 years)	Andrew Swayze, Alternate Member
Term expires in 2023 (3 years)	Jonathan Fisher
Term expires in 2023 (3 years)	Matthew Zucker
<u>APPOINTED STAFF</u>	
ASSISTANT TOWN CLERK & TREASURER	Christina Booher (resigned 9/30/20) Sy Koerner (appointed 8/3/20)
RECREATION DIRECTOR & BEACH MANAGER	Nicole Conley
SENIOR CENTER DIRECTOR	Carolyn Kulick
SENIOR CENTER VOLUNTEER COORDINATOR	Margaret Sharpe (resigned 9/1/20)
TOWN ADMINISTRATOR	Dean Bloch
TOWN PLANNER	Daryl Arminius (resigned 6/30/20) Larry Lewack (appointed 6/23/20)
ZONING ADMINISTRATOR, SEWAGE CONTROL OFFICER, HEALTH OFFICER, 911 COORDINATOR	Daniel Morgan (resigned 1/1/21)

Selectboard Report

Due to the global coronavirus pandemic, 2020 has been a challenging year for everyone on earth to navigate. Town employees, volunteers, contractors, the Road Commissioner and Charlotte Volunteer Fire and Rescue have all stepped up admirably to this unprecedented challenge. Next time you bump into one of these people, please thank them for their extraordinary dedication and commitment to public service during a time that will be memorialized by 'social distancing', 'self-quarantining', and loss.

The Selectboard prioritized public health and safety above all other considerations, shortly after Town Meeting Day 2020. Purposely consistent with the Vt. Dept. of Health's ongoing guidance and the recommendations of the Town's Emergency Manager, Chris Davis, access to Town Hall was curtailed, remote working technology was enabled, and all board, commission and committee meetings were moved to the online platform ZOOM. Being a novel infectious disease, the Selectboard generally erred on the side of caution (when in doubt on any given decision point) and then relaxed precautions as more information became available. The Town owes many thanks to Town Clerk/Treasurer Mary Mead- whose team of staff and volunteers coordinated and pulled off not one, but two elections safely and effectively, by absentee and modified in-person voting. Town Administrator, Dean Bloch was stalwart in his administrative support to the Selectboard and indispensable in his ability to effectively communicate the quickly changing landscape of town operations to Charlotte's volunteers, contractors and residents.

Recognizing that many people could be faced with employment and economic challenges, the Selectboard committed to austerity spending throughout the year and asked the same of every department and committee, while both honoring the importance of supporting our Town Employees and honoring existing contracts with companies that sustain Charlotte's operations. This was a difficult balancing act requiring more than twice the regularly scheduled meetings to judiciously evaluate the costs, risks and benefits of each town activity.

This year James Faulkner DDS was elected to a 2-year term on the Selectboard. He instantly became an invaluable addition to the Selectboard and his contributions in fostering a positive culture and his result driven ethic have been critical to and monumental for the Town's wellbeing.

The Selectboard committed to, and achieved its priority of presenting a budget that would lower the municipal tax obligation for fiscal year 2022 (FY22). It took many deliberative meetings and hours of discussion on 'how to do more with less' and separating 'what was necessary from what was wanted'. Incremental increases to some non-tax revenues also contributed to the Selectboard's decreased request for funds to be raised by property taxes for FY22. The slight appreciation of the grand list will also contribute to a slightly lower anticipated municipal tax rate.

The Town Beach revenue jumped 68% from the previous season, even with the use of the new playground being restricted early in the pandemic and the docks not being installed (in an effort to reduce public vectors for viral transmission). Recreation Director Nicole Conley and Recreation Commission Chair Bill Fraser-Harris collaborated seamlessly and dedicated countless hours pivoting programming and facility management procedures throughout the season, while ensuring safe operations. Thompson's Point camps were fully occupied early in the spring and the dog friendly beach access at Whiskey Bay was very popular this year, prompting the Selectboard to facilitate an ongoing discussion on how to best address dogs not under control in a densely populated area of Charlotte.

The Town wishes well four exceptional people whose contributions will be missed in Town Hall- Betsy Tegatz (Town Assessor), Christina Booher (Assistant Clerk/Treasurer), Daniel Morgan (Zoning Administrator), and Daryl Arminius (Town Planner). Many thanks for their dedication, skills, talents and time. Larry Lewack seamlessly stepped into the responsibilities as Town Planner. Charlotte is lucky to have such a talented and experienced planner. The Town is also very fortunate to have Sayuri (Sy) Koerner come on board as the Assistant Clerk/Treasurer- who hasn't missed a beat and brings with her a naturally welcoming and helpful presence. Town Assessor, John Kerr recently joined the team with a depth of experience and local knowledge. Based on citizen and employee feedback, the Selectboard decided more human resources are needed for the Planning and Zoning Department. A new position (administrative assistant) was added to: offer more bandwidth to residents' needs, to support the Town Planner, Zoning Administrator and Town Administrator, and to expedite the digitizing of the Town records to increase public access to them. The Town is actively searching for a Zoning Administrator and Administrative Assistant.

Vital initiatives underway and/or completed this year include: The library addition, the electric vehicle charging station at Town Hall, the completion of the State Park Road section of the Town Link Trail (which is now contiguous from Mt. Philo State Park to Charlotte Cohousing on Greenbush Road), the rollout of the application process and fee schedule for the West Charlotte Village Municipal Wastewater Ordinance, a new committee to explore and develop the idea of a Charlotte Community Center, Planning Commission proposed amendments to the Land Use Regulations and Town Plan Map on the Australian ballot for Town Meeting Day, the preemptive removal of Ash trees in the Town Right-of-Way (before the emerald ash borer makes them public highway hazards), a committee to investigate a sand shed to reduce wasted materials and time, Morningside Drive and updating the master plan for the Charlotte Beach...to name a few.

Charlotte's wellbeing is largely supported by a large group of volunteers who collectively contribute thousands of hours of time, energy, expertise and goodwill. Thank you to all of the volunteers who serve on Town committees and to their families and friends who support them. If you're interested in getting more involved, think about doing so this year as the Town has many more exciting opportunities in need of volunteers than ever before. Looking forward to a safe, healthy and engaging 2021.

Appreciatively,

The Charlotte Selectboard:

James Faulkner DDS

Matt Krasnow (chair)

Louise McCarren

Carrie Spear

Frank Tenney (vice-chair)

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 are 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>. Absentee ballots may be requested electronically, by phone or in person.

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 towards 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. If you don't receive a bill, you should contact us. **Taxes are due whether you receive a bill or not.**

Our office was challenged on many levels this past year-dealing with COVID-19 while still trying to provide all of you with the necessary services. We managed a busy election year, organized in a completely different way than the usual-with great help from a small number of super volunteers! Thank you! We sadly had to say goodbye to Christina Booher, an excellent Assistant Clerk & Treasurer in the midst of everything, but not before she was able to help train our new excellent Assistant Clerk/Treasurer, Sy Koerner!

Mary A. Mead, Clerk/Treasurer

Sy Koerner, Asst. Clerk/Treasurer

BIRTHS 2020

NAME

PARENTS

Thomas Winter Chambless

Heather Chambless Herrington
Robert Ramsey Herrington IV

Charlie Tate Finley

Whitney Williamson Finley
Erich Bruce Finley

Josie Aurelia Bohlin

Katie Bristow Bohlin
Andrew Barrett Bohlin

Atalaya Mae Kiley-Houck

Colleen Elizabeth Kiley
Ryan Arthur Houck

Makenna Dawn Chartrand

Sherilyn Joy Chartrand
Benjamin Donald Chartrand

Charleigh Rose Moore

Jill Renee-Andreson Moore
Isiah Robert Moore

Lillian Mae Brinkman

Deanna Rose Whalen
Zebulon Levi Brinkman

Greta Louise Ulmer

Laurel Autumn Lakey
Jared Matthew Ulmer

Brady Thurlow Carlson

Alexis Waite Carlson
Thomas Joseph Carlson

Annabel Marie Gribnau

Lisa Marie Henry
Christopher Steven Gribnau

Landon Miles Aube

Jennifer Alice Aube
Paul William Gorton

Camden Robert Gras

Megan Elizabeth Gras
Peter Simonds Gras Jr.

Elena Grace Sewell

Susan Fishel Sewell
Alexander Wilcox Sewell

Vivian Dennen Phelps

Juliann Ruth Phelps
Isreal R. Phelps

Violet Ann Snow

Tara Ann Snow
Andrew James Snow

NAME**PARENTS**

Abraham Anson Kennedy Reidy	Meaghin Laura Flaughner Kennedy Justin Michael Reidy
Aapeli Aevum Green	Marissa Lauren Patti Anthony Steven Green
Traeson Robert Trono	Antonia Rose Trono Derek Peter Trono
Penelope Francis Kent	Nicole Marie Kent Jeremy Dean Kent
Otis Phillip Wall	Danielle Jaclyn Wall Timothy Ted Smalley Wall
Isabelle Marie Lentz	Sara Elizabeth Keat Jing Lam Skyler Anthony Lentz
Lily Sophia Rosenberg	Emily Grace Rosenberg Joseph Michael Rosenberg
Emmitt James Conger	Ashley Taylor Lawrence Dale Lee Conger Jr.
Benjamin Ming-Jie Lee	Amy Elizabeth Dinitz David Wei-Lin Lee
Maxwell David Page-Rouille	Katelynn Mary Page-Rouille Mark Daniel Page-Rouille
Soelle Post Dwyer	Adriane Restle Post Paul Andrew Dwyer
Walker Bear Rickard	Theresa Vaccarelli Rickard Andrew Charles Rickard
Christopher Clark Thompson	Chantal Lucille Roy-Hewitson Nathaniel Clark Thompson

CIVIL MARRIAGES 2020

<u>DATE</u>	<u>NAMES</u>	<u>RESIDENCE</u>
February 28, 2020	Karen Fleming Heidelmeier David Morton Drazin	Charlotte VT Charlotte VT
May 1, 2020	Danielle Marie Duchaine Adrian Dermott Brown	Charlotte VT Burlington VT
May 28, 2020	Eva Valerie Petrow John Murphy Burden	Charlotte VT Fairfield OH
June 26, 2020	Kathryn Nicole Walker Richard Frederick Tegatz	Lafayette IN Charlotte VT
June 27, 2020	Rachael Elizabeth Bowdish Colin Shehadi Frost	Charlotte VT Charlotte VT
July 10, 2020	Kati Louise Bannister Andrew Marc Comeau	Charlotte VT Charlotte VT
July 11, 2020	Carla Campbell von Trapp Hunter David Randolph Rothenbucher	Charlotte VT Charlotte VT
July 18, 2020	Celeste Nicole Brasseur Michael Sean DesRosiers	Charlotte VT Charlotte VT
July 24, 2020	Emma Caitlin Regan Conrad Holland Stansbury	Berkeley CA Berkeley CA
August 11, 2020	Tara Rachel Mullen William Murray Lockwood Jr.	Charlotte VT Charlotte VT
August 15, 2020	Emma Moroney Volk Eamonn John McDermott	Cleveland Heights OH Cleveland Heights OH
August 15, 2020	Kayla Marie Harff Eric Logan Evans	Southport CT Southport CT
August 22, 2020	Charlotte Jean Small Sean Michael McGonagill	Jersey City NJ Jersey City NJ
September 4, 2020	Lura Rose Long Fernando John Fiorentino	New York NY New York NY
September 5, 2020	Charlotte Rose David Peter Luke Rainville	Charlotte VT Charlotte VT
October 3, 2020	Kendra Leigh Smith Michael John Wojcik	Charlotte VT Charlotte VT
October 10, 2020	Theresa Joan Vaccarelli Andrew Charles Rickard	Charlotte VT Charlotte VT
October 10, 2020	Allison McCay Nichols Michael Paul Dellacava	Charlotte VT Charlotte VT
October 10, 2020	Sarah Elizabeth Ramsdell Beal David Alexander Kenyon	Charlotte VT Charlotte VT

October 14, 2020	Samantha Hayward Smith Peter Jay Levine	Charlotte VT Charlotte VT
October 18, 2020	Anya Lin Wisener Andrew Michael De Vito	Pawtucket RI Pawtucket RI
December 20,2020	Alana Pascale Oren Patrick John Aiken	Charlotte VT Charlotte VT



JUSTICES OF THE PEACE (Term begins Feb 1, 2021)

NAME	ADDRESS	PHONE
Jill Abilock	2087 Ferry Rd	Charlotte 238-0883
Gregory Cluff	1745 Dorset Street	Charlotte 425-3094
Maurice A. Harvey	PO Box 402	Charlotte 425-4811
Lorna Jimerson	221 Roscoe Road	Charlotte 425-2497
Mike Krasnow	356 Half Mile Rd	Charlotte 425-3997
Patrice Machavern	156 Windswept Lane	Charlotte 233-3209
Robin Reid	3358 Greenbush Rd	Charlotte 425-3739
Ed Stone	138 Wildwood West	Charlotte 425-3277
Lucas Trono	610 Fat Cow Farm Circle	Charlotte 425-4554
Peter Trono	471 Fat Cow Farm Circle	Charlotte 343-3254
Seth Zimmerman	168 Patton Woods	Charlotte 425-2595

DEATHS

<u>DATE</u>	<u>NAME</u>	<u>AGE</u>
January 19, 2020	Jeffrey Thomas Payne	62
April 15, 2020	Wilbur David Pricer	84
May 30, 2020	Philip Howard Bothwell	35
July 22, 2020	Judith Heyde	82
September 24, 2020	Ann Pickering Lang	83
October 10, 2020	Renee C. Sahyoun	92
October 27, 2020	Catherine Louise Varney	88
November 6, 2020	Joanne S. Duranceau	64
November 19, 2020	Alice Murdoch	76
December 8, 2020	Tara Mullen	71
December 18, 2020	Andy R. Mansfield	81
December 21, 2020	Lawrence Edward LaPointe	87



WAGES PAID TO EMPLOYEES
7/1/2019-6/30/2020

EMPLOYEE	SALARY/HOURLY	ANNUAL WAGE	POSITION
Adams, Kali	10.96/hr	291	Library Asst
Alpert, Sage	10.96/hr	1,286	Library Asst
Arminius, Daryl	23.87/hr	50,026	Town Planner
Bedell, Anne	10.96/hr	745	Beach Attendant
Beerworth, Ella	10.96/hr	298	Library Asst
Blasius, Aidan	10.96/hr	184	Beach Attendant
Bloch, Dean	Salary	68,286	Town Administrator
Boffa, Seth	10.96/hr	27	Beach Attendant
Booher, Christina	19.55/hr	39,497	Asst Clerk/Treasurer
Boyd, Mary J.	Salary	6,000	Park/Beach Security
Brown, Aaron	21/15/hr	3,121	Zoning Administrator/HO
Cheney, Mary	16.94/hr	1,016	Library Asst
Cohen, Isabel	10.96/hr	65	Library Asst
Cole, Jennifer	16.93/hr	12,583	Library Asst
Conley, Nicole	Salary	37,378	Rec Director/Beach Manager
Eagan, Margaret	10.96/hr	864	Library Asst
Eagan, John	10.96/hr	401	Library Asst
Edwards, Georgia	17.42/hr	13,553	Library Asst
Faulkner, James	Salary	542	Selectboard
Griswold, Cali	Salary	3,000	Animal Control/Deputy HO
Kahn, Susanna	20.58/hr	30,059	Technical Librarian
Krasnow, Matthew	Salary	2,500	Selectboard
Kulikowski, Carole	20.26/hr	39,396	Senior Center Director
Lahey, Finnegan	10.96/hr	568	Library Asst
Magoon, Cali	10.96/hr	870	Beach Attendant
Marshall, Bryn	10.96/hr	1,078	Beach Attendant
McCarren, Louise	Salary	1,625	Selectboard
McDermott, Courtney	10.96/hr	632	Library Asst
Mead, Mary	Salary	77,594	Clerk/Treasurer/Delinquent Tax
Merrill, John	10.96/hr	906	Beach Attendant
Monsey, Colin	11.03/hr	143	Beach Attendant
Morgan, Daniel	18.80/hr	35,274	Zoning Administrator/HO
Murphy, Bruno	15.46/hr	201	Lister
Robinson, Cynthia	15.04/hr	8,926	Library Assistant
Sharpe, Margaret	15.39/hr	11,600	Volunteer Coordinator
Silverman, Andrew	10.96/hr	1,643	Beach Attendant
Silverman, Matthew	10.96/hr	1,695	Beach Attendant
Sloan, Cheryl	19.55/hr	30,869	Youth Librarian
Spear, Carrie	Salary	1,625	Selectboard
Tegatz, Betsy	21.99/hr	23,159	Assessor
Tegatz, Fritz	Salary	1,083	Selectboard
Tenney, Frank	Salary	1,625	Selecboard
Trus, Aidan	10.96/hr	184	Beach Attendant
Woodruff, Margaret	Salary	57,221	Library Director
TOTAL		\$569,639	

DELINQUENT TAXES - YEAR ENDING JUNE 30, 2020

Parcel ID #	Tax year	Total Outstanding	Paid
00004-3358	2019	\$3,413.27	P
00009-1148	2019	\$17,298.24	P
00011-1235	2016	\$1,712.86	
	2017	\$1,513.34	
	2018	\$1,163.59	
	2019	\$1,245.09	
00016-0715	2019	\$15,123.60	P
00016-0780	2019	\$3,436.89	P
00020-1968	2019	\$2,542.07	P
00037-1277	2019	\$12,531.84	P
00044-0082	2019	\$2,710.34	P
00061-0821	2018	\$16,632.84	P
	2019	\$14,803.75	
000F7-0290	2019	\$677.00	P
00114-0173	2019	\$3,298.34	P
00141-0095	2015	\$5,744.88	P
	2019	\$6,073.55	P

DELINQUENT TAXES - YEAR ENDING JUNE 30, 2020

Total Outstanding June 30, 2020	\$109,921.49
--	---------------------

Total Paid by December 31, 2020	\$89,482.86
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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, 2020

Mary A. Mead, Delinquent Tax Collector

ASSESSOR 2020 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 doing 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 assessor 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 2019 Equalization Study was 95.72 % and 11.16 % for the COD. The CLA for 2020 is 94.99% and the COD is 12%. 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. We are tentatively scheduled for a 2023 town wide reappraisal. We will update these plans on the town website as we get more information.

Current Use

There are 180 parcels currently enrolled in the Use Value Program. The 2020 use values for agricultural was \$382/acre and for forest \$151/acre.

Grievances

We typically conduct grievance hearings late spring. 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.

Respectfully Submitted,

Betsy Tegatz, Assessor

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

ROAD COMMISSIONER REPORT ~ July 1, 2019 - June 30, 2020

COVID-19 was a challenge in 2020 halting all highway work for 5 weeks this spring. Only emergency work was done until Governor Scott gave us the go-ahead to resume work with caution and certain guidelines to follow.

Pike paved approximately 5.5 miles. The roads paved were Ferry Road (from train station to ferry dock – approx. 2 miles), Lake Road (from Ferry Rd to Converse Bay Rd – approx. 1 mile), Thompson's Point Road (from Lake Rd to just west of TP railroad crossing – approx. 0.4 mile), Greenbush Road (from William's Woods to Thompson's Point Road – approx. 0.8 mile), Church Hill Road (from south end Church Hill Rd and Route 7 at stop light to Hinesburg Rd intersection – approx. 0.6 mile), Mt. Philo Road (from Hinesburg Rd intersection north approx. 0.7 mile) and the aprons at both the Quinlin and Rule Sequin Covered Bridges.

We received grants for paving of Ferry Road (\$104,000), engineering for Monkton Road repair (\$29,600), a FEMA grant for East Thompson's Point Road culvert and for bridge abutments for bridges on Dorset Street and at the Rule Sequin Covered Bridge (\$72,150) and a Municipal Roads Grant-in-Aid for the long culvert on Lane's Lane (\$11,750).

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

TOWN REPORT: Charlotte Library

Prior to March 25, the biggest news was our expansion. Fortunately, by the time the library doors closed in response to the COVID crisis, the construction was complete. This is clearly a major accomplishment for us and for our town. We are grateful for the support of our community, both for passing the town bond and for all of the private donations, which enabled us to double the size of our library building. We look forward to sharing the children's area, the program room and the renovated adult reading room with everyone.

In the meantime, the library staff have been busy acquiring new skills and offering new programs in response to the COVID situation. No one imagined virtual story times or online training or Zoom book group sessions, but the library team has taken these challenges on with enthusiasm and success. Since the closing of the library in March, the library has offered nearly 150 programs online as well as loans of family activity kits, computer equipment and materials from the new Conservation Corner .

With the warmer weather, we were able to host some outdoor, socially-distanced programs including two performances by Very Merry Theater, Music on the Porch Sessions with the Charlotte Grange and Story Walk displays. In addition, the library staff debuted the new Charlie Cart. This portable kitchen moved to the library parking lot for a canning program and to the library porch for a bird feeding primer.

Thanks to an upgrade in wi-fi service as part of the library expansion, patrons can now access the internet from all areas of the library grounds and parking lot. This makes online homework and job applications safely available from phones and laptops, without having to enter the building. We are grateful to the Public Service Board for assistance with a new wi-fi hot spot for East Charlotte residents. Carrie Spear graciously agreed to host this at Spear's Corner Store.

We all owe special and sincere thanks goes to Fritz Tegatz. His insistence on the design/build model and his continuous attention to detail, the library expansion has exceeded our expectations, the library expansion would not be as spectacular as it is. We are grateful for ReArch Company that carried out the project so smoothly.

In addition, we would like to thank Jim Donovan for his landscaping expertise and for organizing the library landscape design project. This class, co-mentored with Karen Tuininga, developed and planned a vision for the landscaping to match the new building. The rain garden and the south library garden were installed this fall. Remaining portions of the project will be planted in the spring. We would like to express our gratitude to Seed Library Coordinators, Linda Hamilton and Karen Tuininga, for overseeing the library garden planting and for assisting Jim with the garden plans.

We are indebted to each member of our library staff, who have been on duty, remotely and at the library, throughout the pandemic; the library could not have maintained such a high level of service without this dedication. Most of all, we express gratitude and appreciation for the

Charlotte community. Your support and understanding have helped to navigate our unprecedented situation. We continue to be dedicated to providing resources and services to the community and hope that the community can reach out with any needs.

Respectfully submitted

The Charlotte Library Board of Trustees
Anne Marie Andriola, Member-at-Large
Katharine Cohen, Secretary
Nan Mason, Treasurer
Jonathan Silverman, Chair
Robert Smith, Vice-Chair

December 3, 2020



The Charlotte Senior Center - during COVID

At the beginning of the year, it was business as usual: happy crowds coming to the Monday and Wednesday lunches, and the bi-monthly Gents Breakfast; affinity groups (Mahjong, Bridge, Fiber Arts, Friday Arts Group) meeting with familiar friends in the Café or Great Room; exercise and health courses (8), language courses or groups (6), Wednesday talks and events, activities and art exhibits taking place. So many people coming and going; so many things to do.

It was expected that the usual annual events would happen: the Plant Sale, Halloween candy-making, Thanksgiving dinner, tree trimming. Then, in the spring we closed – for what we assumed would be two weeks. And here we are so many months later.

Come summer, some activities managed to continue for a while (Kayaking, Birding, Hiking), but indoor groups opted early on to go to Zoom. With the exception of art instruction (watercolor, acrylics, pastel painting), all courses have moved into the virtual world: French (3), Italian (2), Spanish, Screen Writing, Play Reading, Conflict Resolution, and more.

Perhaps the most surprising has been the success of the exercise classes (Pilates, Gentle Yoga, Chair Yoga, Tai Chi, Eccentrics). At least two snowbirds, who never came back to Vermont this year, can now join their old exercise classes from Texas and Arizona. As well, the out-of-state parents of some of our instructors can now join their classes. We have greatly expanded our mailing list as a result of people being able to take part in courses and talks more easily. As a senior center, we lead the state in the number of online courses and events offered.

Some of the collaborations (Age Well, Foot Clinics, lunches by The Old Lantern, The Residence at Shelburne Bay and Philo Ridge) have fallen away for the moment, but a new one with Dee Physical Therapy for classes in Better Balance has started and will continue through the winter.



The Wednesday talks have continued online, and we have been lucky to draw on the expertise of Jim Hyde, our resident epidemiologist and a former public health professor, for three updates on COVID-19 – with more planned in the coming months. These talks and others have been robustly attended – with the largest audience being nearly 50. This has all demonstrated the level of adaptability that (yes) even older folks have when learning how to navigate new technology. For other help navigating the new world, we offer both Mindfulness training and practice, and a new group called Coping with COVID.

We have walked instructors, students and presenters through the new terrain, and although there are some who do not want to make the trip, most (fortunately) do seem to be up for the adventure. As much as is possible, we have maintained the community spirit and are looking forward to being back in physical reality this coming year.

Director: Carolyn Kulik; Board: Sukey Condit, Wally Gates, Dorrice Hammer, Carl Herzog, Susan Hyde, Beth Merritt, Lane Morrisson, 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 Co-ordinator;
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:

	7/1/2019 to 6/30/2020	7/1/2018 to 6/30/2019
Revenue:		
Donations – Annual Fund, Memorials & Grants	\$15,755	\$26,248
Donations – Lunches	13,796	17,138
Investment Income	4,442	5,239
Plant Sale & Other Income	<u>586</u>	<u>2,209</u>
Total Revenue	\$34,579	\$50,834
Expenditures:		
Donation to Town for Building, Landscaping, Furniture, Fixtures, Equipment & Supplies	\$ 7,462	\$13,399
Groceries	11,522	15,691
Volunteer Recognition	2,342	5,675
Fund-raising & Administrative	<u>2,661</u>	<u>2,668</u>
Total Expenditures	\$23,987	\$37,433
Revenue less Expenditures	\$10,592	\$13,401

The last four months of the years were severely impacted by the Corona Virus. Revenue was reduced because we did not schedule an Annual Fund Drive, lunches were discontinued and we did not hold a Plant Sale. Expenditures were reduced because lunches were no longer served and we were unable to host our annual Volunteer Dinner.

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

The Board of Directors

Planning Commission Report – FY 2020

The Planning Commission reviewed 23 development applications during the year ending 6/30/2020:

Applications	FY-2020	FY-2019	FY-2018
Sketch Plan Reviews	11	18	16
Site Plan Reviews	2		1
Boundary Adjustments	2	3	2
Minor Subdivisions	4	4	5
Minor Subdivision Amendments	2	5	2
Major Subdivisions (Preliminary Plans)	1	1	1
Major Subdivisions (Final Plans)	1	2	1
Total completed	23	33	28
Renewable Energy Projects * (residential)	33	50	47
Building Lots Created	6	5	11

*The Commission does not have jurisdiction over utility-scale energy projects; however, it provides a forum for project outreach and discussion among the applicant and neighbors prior to submittal of an application to the Public Service Board.

Project reviews completed during the year ended 6/30/2020:

Application ID	Applicant(s)	Type	Date Approved or Denied	Address
PC-20-27-SA	Bloch, Robert & Nancy; Karczewski, Ian & Katherine	Subdivision Amendment (Final Plat)	15-Jun-20	1188 Whalley Rd.
PC-20-23-SD	Pete, Richard	2-lot Subdivision (Final Plat)	3-Jun-20	730 Whalley Rd.
PC-20-19-SD	Hutchins, Jason	2-lot Subdivision & 3-lot Site Plan Amendment (Final Plan)	14-Jun-20	285, 328, and 363 Riverview Drive
PC-19-130-BA	Garrett-Weathers	Boundary Adjustment	3-Oct-2019	1277, 1163, & 1321 Thompson's Point Rd
PC-19-128-SD	Stearns, Rodney & Donna	2-Lot Major Subdivision (Final Plan)	3-Oct-2019	7427 Spear Street Extension
PC-19-115-BA	Prouitt-Schilling	Boundary Adjustment	19-Sep-2019	2109 Greenbush Road
PC-19-107-SD	Zins, Andrew	2-Lot Minor Subdivision (reconsideration)	19-Sep-2019	1654 Prindle Road
PC-19-97-SP	Charlotte Library	Site Plan Review	30-Sep-2019	115 Ferry Road
PC-19-69-SA	Daley, Matt	Minor Subdivision Amendment	5-Jul-2019	4224 Greenbush Road
PC-19-65-SD	Stearns, Rodney & Donna	2-Lot Major Subdivision (Preliminary Plan)	18-Jul-2019	7427 Spear Street Extension
PC-19-55-SD	Radimer, Linda & John	2-Lot Minor Subdivision (Final Plan)	15-Aug-2019	2012 Prindle Road

During subdivision reviews, the following acreage (including significant forest and aquatic habitats, wetlands, agricultural land and scenic viewsheds) was conserved:

<u>Open Space – Conserved Acreage:</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Annual total:	22	60	127



In addition to its development review duties (*summarized above*), the Planning Commission continued work on the Town Plan update. A public hearing was held in September, at which good public feedback was received. The Planning Commission has been working to incorporate this feedback, and is looking to submit the proposals for changes to the Plan and Land Use Regulations to the Selectboard in 2020.

Planning Commission members (as of 6.30.20) are Peter Joslin, Chair; Charlie Pughe, Vice Chair; Gerald Bouchard, Marty Illick, and Bill Stuono. Jim Faulkner, David Kenyon and Shawn Coyle also served as members this year. The Planning Commission is supported by Larry Lewack, Town Planner. Meeting minutes are taken by Lynn Monty. We recognize the work of Daryl Arminius, former Town Planner, who left the town in Spring 2020 to pursue other opportunities.

Residents planning to subdivide a property, or who would like to propose a business or other development on their land, are advised to get started early. With multiple hearings and meetings, it can take several months to complete a subdivision approval or site plan review. Planning staff can help! Call (802) 425-3533 ext. 206, or email townplanner@townofcharlotte.com for assistance.

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, Matthew Zucker and Lane Morrison are regular members, and Andrew Swayze is an alternate member.

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 2020, the ZBA received eight applications. Four applications were approved, one application was denied, one application was deemed unnecessary, and two applications were continued into 2021.

Zoning Administrator Daniel O. Morgan staffed the ZBA. Lynn Monty was 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.

	2016	2017	2018	2019	2020
CONDITIONAL USE	13	9	11	6	3
CONDITIONAL USE – THOMPSON'S POINT	3	3	1	2	1
VARIANCE	0	0	0	0	0
APPEAL	0	0	2	3	0
TOTAL	16	12	14	11	4

Charlotte Recreation

Yearly Report

- The brand-new playground at the beach has been a great addition this year! Bringing lots of joy and smiles to many faces. We celebrated the event with free ice cream sponsored by Patterson Fuels.
- The 37th Annual Soccer Jamboree attracted many families totaling 75 teams from 12 different Vermont towns. We invited food trucks to return to our event selling burgers, ice cream, smoothies and tacos! By the end of the day all vendors had sold out of all menu items! We continued on our wave of perfect sunny weather in September.
- During the winter season we hosted basketball, the ski & ride program, and a driver's education course.
- The Spring became quite quiet due to the COVID-19 pandemic, but we look forward to hosting alternative programs in the meantime until we can gather again!
- We would like to thank all of our volunteer coaches for dedicating their time and energy to make recreation a possibility for so many kids.
- YogaRoots hosted an adult Yoga and Meditation class one morning a week at the beach. Eva Fraser-Harris hosted free beach yoga classes collecting donations for the Mack Scholarship fund. The class raised \$1750 + in donations and plans to return next summer.
- We sold 1,053 season passes and 2,000 day passes setting a season record in parking passes sales.

The Recreation Commission welcomed two new volunteer commissioners Christy Gallese and Julie Phelps. We had a damper put on our usual summer outside Music at the Beach and Beach Party but managed to open the tennis courts early and playground as soon as State Covid regulations allowed. The disc- golf and courts were very well used and beach attendance was exceptional with low lake levels making room for everyone. The new playground also allowed for distanced outside play which we all craved over the summer. The future of beach facilities is now the Commission's focus with a master plan in development to include pickleball courts, pétanque and possibly a cycling pump track. Please follow the latest news on our town recreation page as well as a Facebook page for rink updates and recreation news. Thank you to all who donated of their time and those who have made financial donations for specific items.

Bill Fraser-Harris

Charlotte Rec. Comm. - chair

Nicole Conley - Recreation Director

Yoga at the Beach



Charlotte Trails Committee Annual Report 2019/2020

The Trails Committee continues to make steady progress aided by increasing support of the town.

Another section of the Charlotte Town Link Trail, along State Park Road, was constructed this year. This adds 1/2 mile to the Town Link Trail and completes the Trail from Mt Philo to Greenbush Road. This was a huge undertaking, with many hours of volunteer time staking out the trail, getting the alignment ready, writing and bringing the Request for Bid to the Selectboard for approval, and monitoring the construction. We are excited that the Charlotte Town Link Trail now has 2.5 miles of completed trail.

Our work this year also centered around defining easements that we still need to complete the Town Link Trail and working to secure those easements. We are collaborating with the Selectboard and the Planning Commission on this effort.

We continue to maintain many of the trails in town, including the Town Link Trail, Pease Mountain, Plouffe Lane and the Village Loop Trail. We have also made progress on building the unimproved sections of the Town Link Trail, creating usable walking paths as we ready the Trail for further improvements. The Trails Committee has had several work days where clearing was done and signs were posted on the Burns Property - town-owned land east of Greenbush Rd. near the West Village, Village Loop Trail, and Mack easement.

Our fundraising this year yielded our largest donations since Trails began fundraising, thanks in part to an anonymous donor who spurred townspeople to match the \$3,000 donation. We appreciate all who supported Charlotte Trails. These donations help build and maintain our trails.

Thanks to the Article 4 vote approval in June, additional funding is now available to construct another section of the Town Link Trail. We have started planning for this work. A Trails Steering Committee was established, including members from the Selectboard, Planning Commission, Recreation, Conservation, Trails, the Tree Warden, and community members.

The Steering Committee Chair is Jim Donovan, who has worked on trail alignment and design of previous sections of the Town Link Trail. The goal, with input from the public and these committee members, is to find a preferred alignment for the Town Link Trail from the West Charlotte Village to the beach. Once an alignment is approved by the Town, the Trails Committee can move forward to have the next section of the Town Link Trail built. All the work done by the Steering Committee is being donated, so the entire funding amount approved by the town will go toward actually building the Town Link Trail.

Respectfully Submitted,
Charlotte Trails Committee

Charlotte Park and Wildlife Refuge 2020 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.charlottetvt.org.

Since the COVID 19 pandemic began in the spring of 2020, the use of the Charlotte Park and Wildlife Refuge increased significantly as residents and visitors came to walk and enjoy the property. That higher level of use has continued by both adults and children for casual walks as well as special events including StoryWalk during which laminated pages from a children's book were attached to wooden stakes, installed along the refuge path. Jenny Cole and Cheryl Sloan, with the support of the Charlotte Library, the Vermont Department of Libraries and the Charlotte Park and Wildlife Refuge Oversight Committee, installed StoryWalks on the refuge trail starting with a picture book called *Beyond the Pond* by Joseph Kuefler about a boy's vivid imagination of what could be found deep in the pond in his back yard.

Speaking of ponds, In 2019 into 2020, beavers returned to the Park and Wildlife Refuge building new dams on top of old ones in the northwest corner of the park where headwater tributary streams of Holmes Creek converge before the creek flows west under the railroad and Greenbush Road winding its way down to Lake Champlain at Charlotte Town Beach. Beavers are ecologically important keystone species that increase biological productivity and diversity. The wetlands and open water they create support a diversity of plant and animal species. In 2020, as the wet spring gave way to drought conditions in the summer, the beaver pond and wetland played an increasingly important role for wetland-dependent species such as Great Blue Heron and black ducks. The beaver wetland can be viewed at the outlook left off the Roberts Trail near the parking area.

The COVID 19 pandemic halted volunteer work in the park through the spring, but volunteers guided by the Park and Wildlife Refuge Oversight Committee returned to work individually and in small groups maintaining trails, managing vegetation in hedgerows and controlling invasive species throughout the park. Invasive plants controlled included poison parsnip, garlic mustard, burdock, buckthorn, honeysuckle, oriental bittersweet, multiflora rose, Amur maple, Phragmites, wild chervil and other species. Contractors and volunteers worked on other maintenance projects, including repairs to the Turkey Lane bridge, wood chips and improved drainage on the Roberts Trail, and brush-hogging in hedgerows and along trails.

The town requested bids for a five-year agricultural lease for the park and the Oversight Committee conducted interviews of the two bidders. They recommended and the Select Board approved the selection of local farmer Dylan Preston. Dylan took over the mowing and management of 113 acres of agricultural grasslands. These fields include 24 acres of fields managed for bobolinks and other grassland birds with mowing delayed until August 1.

The Oversight Committee considered options for management of ash trees with the imminent impact of the emerald ash borer and agreed to treat eight ash trees mostly in the grove near the Greenbush Road parking area.

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 and the volunteers who helped out on park workdays.

Charlotte Park and Wildlife Refuge Oversight Committee: *Jessie Bradley, Dorothy Hill, Julian Kulski, Andrew Milliken, Braxton Robbason, Greg Smith, Sue Smith (Co-chair), Jenny Cole (Co-chair)*. Individual contact information for these members is available on the refuge website. The Committee email address is: charlotteparkvt@gmail.com, comments and questions welcomed!



Local farmer and new Park and Wildlife Refuge agricultural lease holder Dylan Preston completing late season mowing of the Bobolink fields in the Park and Wildlife Refuge.

2020 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, Vince Crockenberg, VJ Comai and a few others continued on as Tree Stewards contributing their time and labor to the Tree Warden program as part of the Tree Tribe.

Deputy Tree Warden Sue Smith and Tree Tribe member Alexa Lewis spent many hours caring for planted roadside trees. The work typically involved watering, pruning and removing old tree guards. In March Sue organized a group comprised of herself, V.J. Comai, Alexa Lewis, and Abby Faulk to prune trees around the Town Hall.

At the request of the Vermont Urban and Community Forestry Program Mark made a presentation about the Town of Charlotte's EAB plan and lessons learned. Charlotte's plan is being used as a model and template for other towns.

In February Mark submitted testimony to the Vermont Committee on Agriculture and Forestry regarding the state Tree Warden Statutes. His input, along with that of others, was used to revise the statutes. These were adopted by the State Legislature and approved by the Governor at the end of the year.

The Tree Warden program received a grant of \$1,948. Most of the funds were used to pay UVM interns who completed a census of ash trees in the public rights-of-way and public areas. The maps from this census effort are available in the Tree Warden section of the town website. Some funds were also used to purchase 8 green EAB traps and laminated signs to raise awareness of the EAB threat.

"Keeper" trees have been identified at the town beach (4) and one behind the Senior Center. These trees will be chemically treated to protect from EAB. The Charlotte Park and Wildlife Refuge Committee treated several ash trees near the entrance to the park. Town-planted green ash trees on Ferry Road west of Route 7 have been chemically treated using funds donated to the Rutter Tree Fund for that purpose.

The Selectboard awarded a \$20,000 contract to Teachers Tree Service to preemptively remove ash trees on sections of Ferry Road and Greenbush road. This work was completed in early spring. The rationale for the preemptive removal program is to enhance public safety and to spread cost over a period of five or six years of the removal of doomed trees.

Mark made a presentation at Town Meeting Day to provide an overview and update on the EAB threat. At the same meeting a motion was approved to restore \$20,000 to the town budget to continue the ash tree removal program in the next fiscal year. Subsequently, due to anticipated COVID-19 related budget shortfalls, the Selectboard asked whether the ash tree removal program could be suspended for one year as a cost savings measure. Because of progress made to date and the fact that EAB has not yet been detected in Charlotte, Mark volunteered that the program could probably be safely suspended for one year if budget constraints dictate.

A fine of \$250/tree was assessed for unauthorized removals of four trees off of Cemetery Road near the cemetery. Mark responded to numerous requests for tree removals, mostly on town leased properties on Thompson's Point.

The Tree Tribe members wrote the following tree related articles for *The Charlotte News*: *Inevitably EAB Arrives in Chittenden County, Not All Ash Trees Have to Be Removed*

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

Charlotte Energy Committee – 2020 Report

The year 2020 opened on a high note having secured overwhelming support from the town for energy upgrades to the Town Plan with 82% of the votes cast. The CEC had worked with the Planning Commission and the CCRPC for a few years to bring the Town Plan into compliance with Act 174. The Town now may now enjoy “substantial deference” status when participating in cases before the Public Utility Commission. Beyond that, CEC’s work over the last year can be put into the following categories: weatherization, education, transportation, and renewable energy.

To highlight the importance of weatherization, CEC organized two house tours in conjunction with Efficiency Vermont’s Button Up campaign in November 2019. CEC co-sponsored the 2019-20 Window Dressers program, run by Transition Town Charlotte (TTC), and based on its success had planned to make a donation to the 2020-21 Window Dressers program, but the program was canceled due to COVID. Reviving our successful 2015 Energy Shelf program, CEC purchased weatherization materials for use in Charlotte houses. CEC did outreach to find the houses most in need of assistance, helped connect them to Efficiency Vermont’s free home energy visits, and will work to match the materials where they are needed.

In a first, we created a survey for Town Meeting Day, which gave us feedback on how respondents think about a variety of energy issues in town. Although due to COVID we had to cancel the Climate Action Film Festival, a partnership with SunCommon and the Charlotte Congregational Church, as well as a carbon sequestration home building talk by New Frameworks, we were able to slip in an outdoor forest carbon storage talk by Chittenden County Forester Ethan Tapper *just* under the wire on March 14th. Over the summer a group of Charlotters met for seven weekly sessions of a *Think Resilience* course created by the Post Carbon Institute; the timely initiative was co-sponsored by the Library and TTC. We worked with the library to create a Conservation Corner, selecting a variety of resources to purchase, including an infrared thermal camera that can be checked out for use at home. We also ensured that the library was included in the state’s free distribution of firewood moisture meters.

With CEC support, the Charlotte Library applied for funds from the VW settlement fund for an electric vehicle charging station in Charlotte. Charlotte installed the approximately \$18K charger in the Town Hall parking lot in early July.

Town photovoltaics have been a longstanding challenge, and Charlotte is getting left behind by dozens of towns around the state that have taken advantage of the technology, reducing both costs and pollution. The need to increase renewable energy generation is now in the Town Plan. Time and again Charlotters have made it clear that they want to see more solar in town; this is an area where the CEC would like to see more support from town governance. CCRPC provided a big boost to the information resources we need for developing solar with 12 hours of free technical assistance in improving the maps of preferred town and state sites.

CEC started meeting via Zoom starting in April and never missed a monthly meeting. Current 2020 membership: Matt Burke, Jacqui DeMent, Rebecca Foster (chair), Suzy Hodgson, Deirdre Holmes, Doug Paton. The non-voting student seat filled by Ethan Lisle for a year and a half was replaced in the fall of 2020 by Carolina Sicotte and Chloe Silverman. Bill Kallock and John Quinney rotated off the committee after many years of service.

New Electric Vehicle Charging Station at the Town Hall



Carbon Sequestration Talk by Chittenden County Forester Ethan Tapper



Charlotte Conservation Commission 2019-2020

Another busy year has passed by for the Charlotte Conservation Commission (CCC). The agenda item that we keep working on is where and how to use our eight wildlife cameras. We know from the maps at Town Hall where we believe wildlife will be present because there are corridors that animals use to travel through our town. But it would be nice to verify or ground truth whether there is more wildlife in the areas where the maps suggest there is. We have standardized the protocol used to place wildlife cameras to compare results from one camera fairly with another camera's results. The wildlife camera project has taken some time to figure out. Still, we feel like we're getting to a place where we will be able to set up the cameras systematically for gathering useful information about the wildlife that lives in Charlotte with us. 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.

We currently have eight commission members with a 9th in the wings. Several members are scientists, and their skills are useful to our commission. A few are hunters, and we welcome their perspectives and knowledge of wildlife. We have long-time Vermonters as well as newer Vermonters on our commission. We are all volunteering our time to improve the living conditions for all beings in Charlotte. We do our best to keep track of changes and developments that might affect wildlife and their habitats. When we can, we attend Selectboard, Planning, and Trails Committee meetings to offer our input.

The Commission is compiling a calendar featuring some of the special trees in Charlotte to honor the memory and longtime contributions of Larry Hamilton, Charlotte Tree Warden (1995 – 2016). Featuring photos by Meg Berlin, the calendar will go on sale in 2021, and funds will benefit the Town's conservation efforts.

The commission meets once a month, on the 4th Tuesday at 7 pm. We took a break from meeting in person in the spring and now meet on Zoom during our usual meeting time. Please check the town calendar for the link. We encourage you to attend our meetings and welcome interested parties to join our efforts as new members or volunteers.

Current Members: Linda Radimer, Roel Boumans, Kevin Burget, Mel Huff, Derk Bergquist, Mary Van Vleck, Willie Tobin, and Susan Blood.



Trustee of Public Funds Report

The following Trust is maintained by the Town of Charlotte through investment support by Raymond James. I am the only Board member of the Trustee of Public Funds. There are 2 unfilled board positions at this time

The only trust is: Margareta P. Page Trust Fund.

This fund accounts for money held in trust from the Margareta P. Page Fund. Investment income is expended by the Town to maintain her family's 4 graves in the Grandview Cemetery. The fund was started on March 26, 1956.

Disbursement to the Grandview Cemetery Trustees for Fiscal Year 2019-2020 was \$19,233.60.

Ending Value-June 30,2019 was \$583,102.24

Ending Value-June 30,2020 was \$589,438.09

Respectfully submitted,
Moe Harvey, Trustee

TOWN OF CHARLOTTE, VERMONT

AUDIT REPORT

JUNE 30, 2020

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Sullivan, Powers & Co., P.C.
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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Charlotte, Vermont, as of and for the year ended June 30, 2020, 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, 2020, 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 December 17, 2020 on our consideration of the Town of Charlotte, Vermont’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Auditing Standards” in considering the Town of Charlotte, Vermont’s internal control over financial reporting and compliance.

December 17, 2020
Montpelier, Vermont
VT Lic. #92-000180

Sullivan, Powers & Company

The Town of Charlotte (the “Town”) herein sets forth an overview and analysis of its financial operations for the fiscal years ending June 30, 2020 and 2019.

Financial Highlights

- Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources on June 30, 2020 by \$10,267,169 (*net position*). Of this amount, \$758,286 (*unrestricted net position*) may be used by the various funds of the Town to meet the Town’s ongoing obligations.
- The Town’s total governmental activities net position increased by \$922,863.
- Fund Balances of Governmental Funds increased by \$684,079 to a total of \$1,826,512 in fiscal year 2020. The General Fund had a total fund balance of \$394,826 of which \$361,851 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 Activities		Business-type Activities		Total	
	FY2020	FY2019	FY2020	FY2019	FY2020	FY2019
Current and Other Assets	\$ 2,452,374	\$ 1,419,787	\$ 298,954	\$ 274,526	\$ 2,751,328	\$ 1,694,313
Capital Assets	8,798,787	7,701,014	932,646	962,186	9,731,433	8,663,200
Total Assets	<u>11,251,161</u>	<u>9,120,801</u>	<u>1,231,600</u>	<u>1,236,712</u>	<u>12,482,761</u>	<u>10,357,513</u>
Deferred Outflows of Resources	<u>82,320</u>	<u>87,930</u>	<u>0</u>	<u>0</u>	<u>82,320</u>	<u>87,930</u>
Current Liabilities	475,875	142,492	0	0	475,875	142,492
Long-term Liabilities	<u>1,797,806</u>	<u>942,331</u>	<u>0</u>	<u>0</u>	<u>1,797,806</u>	<u>942,331</u>
Total Liabilities	<u>2,273,681</u>	<u>1,084,823</u>	<u>0</u>	<u>0</u>	<u>2,273,681</u>	<u>1,084,823</u>
Deferred Inflows of Resources	<u>24,231</u>	<u>11,202</u>	<u>0</u>	<u>0</u>	<u>24,231</u>	<u>11,202</u>
Net Investment in Capital Assets	8,199,210	7,701,014	932,646	962,186	9,131,856	8,663,200
Restricted	377,027	126,711	0	0	377,027	126,711
Unrestricted	<u>459,332</u>	<u>284,981</u>	<u>298,954</u>	<u>274,526</u>	<u>758,286</u>	<u>559,507</u>
Total Net Position	<u>\$ 9,035,569</u>	<u>\$ 8,112,706</u>	<u>\$ 1,231,600</u>	<u>\$ 1,236,712</u>	<u>\$ 10,267,169</u>	<u>\$ 9,349,418</u>

As indicated above, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$10,267,169 at the end of fiscal year 2020. Assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,349,418 at the end of fiscal year 2019.

The largest portion of the Town's net position is in its investment in capital assets (88.9% = \$9,131,856). These assets are used to provide services to its citizens (e.g. land, buildings, equipment, and infrastructure). Therefore these assets are not available for future spending. A portion (3.7% = \$377,027) 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 (7.4% = \$758,286) 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 increased the Town's net position by \$922,863 in FY20.

Table 2
Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	FY2020	FY2019	FY2020	FY2019	FY2020	FY2019
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,120,435	\$ 1,085,263	\$ 139,043	\$ 149,178	\$ 1,259,478	\$ 1,234,441
Operating Grants and Contributions	237,023	234,475	0	0	237,023	234,475
Capital Grants and Contributions	701,979	48,995	0	0	701,979	48,995
General Revenues:						
Property Taxes	1,871,517	1,853,549	0	0	1,871,517	1,853,549
Penalties and Interest on Delinquent Taxes	60,938	26,472	0	0	60,938	26,472
General State Grants	88,155	87,461	0	0	88,155	87,461
Unrestricted Investment Earnings	35,236	4,393	20	181	35,256	4,574
Other Revenues	753	1,407	0	0	753	1,407
Total Revenues	4,116,036	3,342,015	139,063	149,359	4,255,099	3,491,374
Expenses:						
General Government	1,034,338	1,095,512	0	0	1,034,338	1,095,512
Public Safety	685,965	1,563,100	0	0	685,965	1,563,100
Highways and Streets	906,221	1,083,272	0	0	906,221	1,083,272
Culture and Recreation	523,646	461,021	0	0	523,646	461,021
Community Development	1,733	750	0	0	1,733	750
Interest on Long-term Debt	41,270	25,537	0	0	41,270	25,537
Wastewater	0	0	144,175	117,206	144,175	117,206
Total Expenses	3,193,173	4,229,192	144,175	117,206	3,337,348	4,346,398
Increase/(Decrease) in Net Position	\$ 922,863	\$ (887,177)	\$ (5,112)	\$ 32,153	\$ 917,751	\$ (855,024)

Financial Analysis of Major Governmental Funds

The General Fund

The General Fund balance increased \$234,765 from \$160,061 at the end of fiscal year 2019 to \$394,826 at the end of fiscal year 2020.

The total revenues budgeted were \$3,264,779. The actual revenues collected were \$3,494,665, which was \$229,886 more than budgeted. A large portion of the excess in revenues was due to property tax revenues and the interest and penalty on delinquent tax collections coming in more than expected (\$72,602), recording fee revenues coming in more than expected due to an increase in the recording fee charges (\$29,640) and receiving an unbudgeted paving grant (\$104,032).

The total expenses budgeted were \$3,264,779. The actual expenses were \$3,262,350, which was \$2,429 less than budgeted. Among the line items that were underspent were: Selectboard legal expenses (by \$25,200), highways (by \$89,117) and the fire and rescue appropriation (\$25,000). The Road Commissioner and Charlotte Volunteer Fire & Rescue Services voluntarily reduced their expenditures in anticipation that revenues might come in under-budget due to the coronavirus pandemic.

In the highway expense budget a total of \$834,133 was spent, \$89,117 less than the budget of \$923,250. Some line items were underspent and some were overspent. The lines that were overspent the most were retreatment (paving) and winter plow/sand/ice, which were overspent by \$67,997 and \$22,794, respectively. The paving expenditure was partially offset by a paving grant totaling \$104,032. The lines that were underspent the most were gravel roads maintenance and brush/tree removal, which were underspent by \$123,860 and \$38,775, respectively. \$199,975 of Class II Highway State Aid was received during the year helping to offset maintenance expenses.

The Highway Reserve Fund

The Highway Reserve Fund ended fiscal year 2020 with a fund balance of \$231,504. The prior year fund balance was \$32,952 resulting in a current year increase of \$198,552.

Other Funds

The Town has the following reserve funds at June 30, 2020:

Highway Reserve Fund	\$ 231,504
Conservation Fund	428,921
Fire & Rescue Capital Fund	333,175
Community Library Fund	30,592
Non-Major Government Funds	<u>407,494</u>
Total Other Funds	<u>\$1,431,686</u>

Restricted Net Position and Fund Balances

The restricted net position was \$377,027 on June 30, 2020. 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 \$361,851 on June 30, 2020. These funds are available to address planned or unexpected expenses in the General Fund.

Capital Assets

Governmental Capital Assets increased \$1,097,773 net of accumulated depreciation to a total of \$8,798,787 as of June 30, 2020. A large portion of the increase is related to paving and the renovation and addition to the library building. The playground at the beach also contributed to the increase.

Long-term Debt

At the end of the current year, the Town had total long-term debt outstanding of \$1,537,500. This amount represents bonded debt backed by the full faith and credit of the Town.

Table 3
Outstanding Debt at Year-End

	Governmental Activities	
	FY2020	FY2019
Bonds Payable	\$ <u>1,537,500</u>	\$ <u>733,750</u>

The Town's total debt increased by \$803,750 during the year, reflecting the issuance of two bonds for the library addition (\$600,000) and an ambulance (\$275,000) and the repayments of principal (\$71,250).

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 the budget for FY21:

The Town approved a general fund budget for fiscal year 2021 in the amount of \$3,451,157. This represented an increase of \$186,378 (5.7%) from the approved budget for the prior fiscal year. Including articles voted for fiscal year 2021 with transfers to reserve funds, the budget for fiscal year 2021 increased by \$243,378 (7.5%) from the approved budget with articles for the prior fiscal year.

The following factors will influence the General Fund budget in the next fiscal year:

The Selectboard plans to keep spending relatively level, particularly considering the potential that the coronavirus pandemic could make it more difficult for residents and property owners to pay property taxes. At the same time, the Selectboard will be considering needs for capital facility maintenance and improvement, including a sand shed for Town roads maintenance and likely other infrastructure improvements. The repayment of bonds issued this past 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, 2020

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 1,873,212	\$ 231,172	\$ 2,104,384
Restricted Cash	246,028	0	246,028
Deposits with Insurance Company	6,120	0	6,120
Receivables	279,844	58,796	338,640
Loan Receivable	0	8,925	8,925
Internal Balances	(61)	61	0
Prepaid Expenses	24,498	0	24,498
Deposit on Ambulance	22,733	0	22,733
Capital Assets:			
Land	1,827,100	0	1,827,100
Construction in Progress	1,158,191	0	1,158,191
Other Capital Assets, (Net of Accumulated Depreciation)	5,813,496	932,646	6,746,142
Total Assets	11,251,161	1,231,600	12,482,761
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	82,320	0	82,320
Total Deferred Outflows of Resources	82,320	0	82,320
<u>LIABILITIES</u>			
Accounts Payable	444,670	0	444,670
Accrued Payroll and Benefits Payable	24,317	0	24,317
Unearned Revenue	500	0	500
Accrued Interest Payable	6,388	0	6,388
Noncurrent Liabilities:			
Due Within One Year	108,750	0	108,750
Due in More than One Year	1,689,056	0	1,689,056
Total Liabilities	2,273,681	0	2,273,681
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	21,485	0	21,485
Deferred Inflows of Resources Related to the Town's Participation in VMERS	2,746	0	2,746
Total Deferred Inflows of Resources	24,231	0	24,231
<u>NET POSITION</u>			
Net Investment in Capital Assets	8,199,210	932,646	9,131,856
Restricted For:			
Highways and Streets	294,143	0	294,143
Other Purposes	82,884	0	82,884
Unrestricted	459,332	298,954	758,286
Total Net Position	\$ 9,035,569	\$ 1,231,600	\$ 10,267,169

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

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	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	\$ 1,034,338	\$ 984,425	\$ 17,806	\$ 16,934	\$ (15,173)	\$ 0	\$ (15,173)
Public Safety	685,965	4,545	0	0	(681,420)	0	(681,420)
Highways and Streets	906,221	500	215,697	133,663	(556,361)	0	(556,361)
Culture and Recreation	523,646	130,965	572	551,382	159,273	0	159,273
Community Development	1,733	0	2,948	0	1,215	0	1,215
Interest on Long-term Debt	41,270	0	0	0	(41,270)	0	(41,270)
Total Governmental Activities	<u>3,193,173</u>	<u>1,120,435</u>	<u>237,023</u>	<u>701,979</u>	<u>(1,133,736)</u>	<u>0</u>	<u>(1,133,736)</u>
Business-type Activities:							
Wastewater	<u>144,175</u>	<u>139,043</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,132)</u>	<u>(5,132)</u>
Total Business-type Activities	<u>144,175</u>	<u>139,043</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,132)</u>	<u>(5,132)</u>
Total Primary Government	<u>\$ 3,337,348</u>	<u>\$ 1,259,478</u>	<u>\$ 237,023</u>	<u>\$ 701,979</u>	<u>(1,133,736)</u>	<u>(5,132)</u>	<u>(1,138,868)</u>
General Revenues:							
Property Taxes					1,871,517	0	1,871,517
Penalties and Interest on Delinquent Taxes					60,938	0	60,938
General State Grants					88,155	0	88,155
Unrestricted Investment Earnings					35,236	20	35,256
Other Revenues					<u>753</u>	<u>0</u>	<u>753</u>
Total General Revenues					<u>2,056,599</u>	<u>20</u>	<u>2,056,619</u>
Change in Net Position					922,863	(5,112)	917,751
Net Position - July 1, 2019					<u>8,112,706</u>	<u>1,236,712</u>	<u>9,349,418</u>
Net Position - June 30, 2020					<u>\$ 9,035,569</u>	<u>\$ 1,231,600</u>	<u>\$ 10,267,169</u>

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

TOWN OF CHARLOTTE, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Highway Reserve Fund	Conservation Fund	Fire & Rescue Capital Fund	Community Library Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS							
Cash	\$ 1,863,211	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,001	\$ 1,873,212
Restricted Cash	0	0	0	245,605	423	0	246,028
Deposits with Insurance Company	6,120	0	0	0	0	0	6,120
Receivables	262,910	0	0	0	0	16,934	279,844
Due from Other Funds	0	231,504	428,921	64,837	86,172	397,493	1,208,927
Prepaid Expenses	24,498	0	0	0	0	0	24,498
Deposit on Ambulance	0	0	0	22,733	0	0	22,733
Total Assets	<u>\$ 2,156,739</u>	<u>\$ 231,504</u>	<u>\$ 428,921</u>	<u>\$ 333,175</u>	<u>\$ 86,595</u>	<u>\$ 424,428</u>	<u>\$ 3,661,362</u>
LIABILITIES							
Accounts Payable	\$ 388,667	0	0	0	56,003	0	\$ 444,670
Accrued Payroll and Benefits Payable	24,317	0	0	0	0	0	24,317
Due to Other Funds	1,208,988	0	0	0	0	0	1,208,988
Unearned Revenue	500	0	0	0	0	0	500
Total Liabilities	<u>1,622,472</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,003</u>	<u>0</u>	<u>1,678,475</u>
DEFERRED INFLOWS OF RESOURCES							
Prepaid Property Taxes	21,485	0	0	0	0	0	21,485
Unavailable Property Taxes, Penalties and Interest	69,000	0	0	0	0	0	69,000
Unavailable Fees	33,234	0	0	0	0	0	33,234
Unavailable Grants	15,722	0	0	0	0	16,934	32,656
Total Deferred Inflows of Resources	<u>139,441</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,934</u>	<u>156,375</u>
FUND BALANCES							
Nonspendable	24,498	0	0	22,733	0	0	47,231
Restricted	0	231,504	0	245,605	30,592	99,632	607,333
Committed	0	0	428,921	64,837	0	279,962	773,720
Assigned	8,477	0	0	0	0	27,900	36,377
Unassigned	361,851	0	0	0	0	0	361,851
Total Fund Balances	<u>394,826</u>	<u>231,504</u>	<u>428,921</u>	<u>333,175</u>	<u>30,592</u>	<u>407,494</u>	<u>1,826,512</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,156,739</u>	<u>\$ 231,504</u>	<u>\$ 428,921</u>	<u>\$ 333,175</u>	<u>\$ 86,595</u>	<u>\$ 424,428</u>	
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:							
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.							8,798,787
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.							134,890
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							(1,804,194)
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.							79,574
Net Position of Governmental Activities							<u>\$ 9,035,569</u>

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Highway Reserve Fund	Conservation Fund	Fire & Rescue Capital Fund	Community Library Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:							
Property Taxes	\$ 1,918,449	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,918,449
Penalties and Interest on Delinquent Taxes	60,938	0	0	0	0	0	60,938
Intergovernmental	392,162	0	0	0	0	46,655	438,817
Charges for Services	926,250	0	0	0	0	0	926,250
Permits, Licenses and Fees	153,795	0	0	0	0	17,370	171,165
Fines and Forfeits	4,545	0	0	0	0	0	4,545
Investment Income	22,491	319	4,113	1,896	2,496	3,921	35,236
Donations	282	0	0	0	540,390	15,012	555,684
Other	753	0	0	0	0	0	753
Total Revenues	<u>3,479,665</u>	<u>319</u>	<u>4,113</u>	<u>1,896</u>	<u>542,886</u>	<u>82,958</u>	<u>4,111,837</u>
Expenditures:							
General Government	971,965	0		0	0	10,105	982,070
Public Safety	656,595	0	0	29,370	0	0	685,965
Highways and Streets	536,987	0	0	0	0	0	536,987
Culture and Recreation	411,415	0	0	0	43,340	18,349	473,104
Community Development	0	0	0	0	0	1,733	1,733
Capital Outlay:							
General Government	0	0	0	0	0	18,963	18,963
Highways and Streets	298,496	0	0	0	0	33,920	332,416
Culture and Recreation	0	0	0	0	1,072,501	89,434	1,161,935
Debt Service:							
Principal	0	0	0	71,250	0	0	71,250
Interest	12,209	0	0	26,126	0	0	38,335
Total Expenditures	<u>2,887,667</u>	<u>0</u>	<u>0</u>	<u>126,746</u>	<u>1,115,841</u>	<u>172,504</u>	<u>4,302,758</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>591,998</u>	<u>319</u>	<u>4,113</u>	<u>(124,850)</u>	<u>(572,955)</u>	<u>(89,546)</u>	<u>(190,921)</u>
Other Financing Sources/(Uses):							
Proceeds from Long-term Debt	0	0	0	275,000	600,000	0	875,000
Transfers In	15,000	198,233	0	100,000	0	74,000	387,233
Transfers Out	(372,233)	0	0	0	0	(15,000)	(387,233)
Total Other Financing Sources/(Uses)	<u>(357,233)</u>	<u>198,233</u>	<u>0</u>	<u>375,000</u>	<u>600,000</u>	<u>59,000</u>	<u>875,000</u>
Net Change in Fund Balances	234,765	198,552	4,113	250,150	27,045	(30,546)	684,079
Fund Balances - July 1, 2019	<u>160,061</u>	<u>32,952</u>	<u>424,808</u>	<u>83,025</u>	<u>3,547</u>	<u>438,040</u>	<u>1,142,433</u>
Fund Balances - June 30, 2020	<u>\$ 394,826</u>	<u>\$ 231,504</u>	<u>\$ 428,921</u>	<u>\$ 333,175</u>	<u>\$ 30,592</u>	<u>\$ 407,494</u>	<u>\$ 1,826,512</u>

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

TOWN OF CHARLOTTE, VERMONT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2020

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)	\$ 684,079
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$1,513,314) is allocated over their estimated useful lives and reported as depreciation expense (\$415,541). This is the amount by which capital outlays exceeded depreciation in the current period.	1,097,773
The issuance of long-term debt (\$875,000) (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.	(803,750)
Governmental funds report employer pension contributions as expenditures (\$26,929). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$74,255) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.	(47,326)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	4,199
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.	(12,112)
Change in net position of governmental activities (Exhibit B)	\$ <u>922,863</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, 2020

	<u>Wastewater Fund</u>
<u>ASSETS</u>	
Current Assets:	
Cash	\$ 231,172
Receivables	58,796
Loan Receivable	8,925
Due from Other Funds	<u>61</u>
Total Current Assets	<u>298,954</u>
Noncurrent Assets:	
Distribution and Collection Systems	1,610,566
Less: Accumulated Depreciation	<u>(677,920)</u>
Total Noncurrent Assets	<u>932,646</u>
Total Assets	<u>\$ 1,231,600</u>
<u>LIABILITIES</u>	
Liabilities:	<u>\$ 0</u>
<u>NET POSITION</u>	
Net Investment in Capital Assets	932,646
Unrestricted	<u>298,954</u>
Total Net Position	<u>1,231,600</u>
Total Liabilities and Net Position	<u>\$ 1,231,600</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, 2020

	Wastewater Fund
Operating Revenues:	
Charges for Services	\$ 139,043
Total Operating Revenues	<u>139,043</u>
Operating Expenses:	
Contract Services	51,094
Utilities	1,883
Repairs and Maintenance	19,014
Materials and Supplies	8,745
Fees and Permits	873
Testing Fees	26,026
Depreciation	<u>36,540</u>
Total Operating Expenses	<u>144,175</u>
Operating Income/(Loss)	<u>(5,132)</u>
Non-Operating Revenues:	
Investment Income	<u>20</u>
Total Non-Operating Revenues	<u>20</u>
Change in Net Position	(5,112)
Net Position - July 1, 2019	<u>1,236,712</u>
Net Position - June 30, 2020	<u>\$ 1,231,600</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, 2020

	Wastewater Fund
Cash Flows From Operating Activities:	
Receipts from Customers and Users	\$ 136,589
Payments for Goods and Services	<u>(107,635)</u>
Net Cash Provided by Operating Activities	<u>28,954</u>
Cash Flows From Noncapital Financing Activities:	
Decrease/(Increase) in Due from Other Funds	(61)
(Decrease)/Increase in Due to Other Funds	<u>(1,329)</u>
Net Cash Provided/(Used) by Noncapital Financing Activities	<u>(1,390)</u>
Cash Flows From Capital and Related Financing Activities:	
Payments Received on Loan Receivable and Connection Fees	525
Acquisition and Construction of Capital Assets	<u>(7,000)</u>
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>(6,475)</u>
Cash Flows From Investing Activities:	
Receipt of Interest & Dividends	<u>20</u>
Net Cash Provided by Investing Activities	<u>20</u>
Net Increase in Cash	21,109
Cash - July 1, 2019	<u>210,063</u>
Cash - June 30, 2020	<u><u>\$ 231,172</u></u>
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:	
Operating Income/(Loss)	\$ (5,132)
Depreciation	36,540
(Increase)/Decrease in Receivables	<u>(2,454)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 28,954</u></u>

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

TOWN OF CHARLOTTE, VERMONT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

	<u>Private-Purpose Trust Funds</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 22,383
Investments	<u>569,632</u>
Total Assets	<u>\$ 592,015</u>
<u>LIABILITIES AND NET POSITION</u>	
Liabilities:	\$ <u>0</u>
Net Position:	
Restricted:	
Held in Trust for Individuals and Organizations	<u>592,015</u>
Total Liabilities and Net Position	<u>\$ 592,015</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, 2020

	Private-Purpose Trust Funds
	<u> </u>
Additions:	
Investment Income	\$ 29,182
Donations	<u>323</u>
Total Additions	<u>29,505</u>
Deductions:	
Grandview Cemetery	<u>21,099</u>
Total Deductions	<u>21,099</u>
Change in Net Position	8,406
Net Position - July 1, 2019	<u>583,609</u>
Net Position - June 30, 2020	\$ <u><u>592,015</u></u>

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.

Community Library Fund – This fund accounts for community library 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.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town's cash, cash equivalents and investments as of June 30, 2020 consisted of the following:

Restricted Cash and Cash Equivalents:

Deposits with Financial Institutions	\$ 10,936
Money Market Mutual Fund – U.S. Government Securities	<u>235,092</u>
Total Restricted Cash and Cash Equivalents	<u>246,028</u>

Unrestricted Cash and Cash Equivalents:

Deposits with Financial Institutions	2,106,861
Deposits with Investment Company	19,806
Cash on Hand	<u>100</u>

Total Unrestricted Cash and Cash Equivalents	<u>2,126,767</u>
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Total Cash and Cash Equivalents	<u>2,372,795</u>
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Investments:

Exchange-Traded Funds	211,641
Mutual Funds – Mixed Holdings	<u>357,991</u>

Total Investments	<u>569,632</u>
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Total Cash, Cash Equivalents and Investments	<u>\$2,942,427</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, exchange-traded funds 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	\$ 280,742	\$ 280,742
Uninsured, Collateralized by U.S. Government Securities Held by the Bank in the Bank's Name for the Benefit of the Town	<u>1,856,861</u>	<u>1,988,559</u>
Total	<u>\$2,137,603</u>	<u>\$2,269,301</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:

Restricted Cash – Deposits with Financial Institutions	\$ 10,936
Cash – Deposits with Financial Institutions	2,106,861
Cash – Deposits with Investment Company	<u>19,806</u>
Total	<u>\$2,137,603</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 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.

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 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.

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, 2020:

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)
Exchange-Traded Funds	\$ 211,641	\$ 211,641	\$ 0	\$ 0
Mutual Funds - Mixed Holdings	357,991	357,991	0	0
Total	\$ 569,632	\$ 569,632	\$ 0	\$ 0

B. Receivables

Receivables as of June 30, 2020, as reported in the statement of net position, are as follows:

	Governmental Activities	Business-type Activities	Total
Delinquent Taxes Receivable	\$ 89,476	\$ 0	\$ 89,476
Penalties and Interest Receivable	20,446	0	20,446
Thompson's Point Rent Receivable	33,234	0	33,234
Grants Receivable	136,688	0	136,688
Billed Services	0	1,796	1,796
Unbilled Services	0	57,000	57,000
Total	<u>\$ 279,844</u>	<u>\$ 58,796</u>	<u>\$ 338,640</u>

C. Loan Receivable

The Town has an outstanding wastewater loan with a homeowner for \$8,925 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, 2020 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	32,807	1,125,384	0	1,158,191
Total Capital Assets, Not Being Depreciated	<u>1,859,907</u>	<u>1,125,384</u>	<u>0</u>	<u>2,985,291</u>
Capital Assets, Being Depreciated:				
Land Improvements	16,000	0	0	16,000
Buildings and Building Improvements	1,510,012	0	0	1,510,012
Vehicles and Equipment	24,169	89,434	0	113,603
Infrastructure	6,747,950	298,496	0	7,046,446
Distribution and Collection Systems	146,693	0	0	146,693
Totals	<u>8,444,824</u>	<u>387,930</u>	<u>0</u>	<u>8,832,754</u>
Less Accumulated Depreciation for:				
Land Improvements	800	800	0	1,600
Buildings and Building Improvements	495,043	35,385	0	530,428
Vehicles and Equipment	7,752	6,747	0	14,499
Infrastructure	2,049,880	369,234	0	2,419,114
Distribution and Collection Systems	50,242	3,375	0	53,617
Totals	<u>2,603,717</u>	<u>415,541</u>	<u>0</u>	<u>3,019,258</u>
Total Capital Assets, Being Depreciated	<u>5,841,107</u>	<u>(27,611)</u>	<u>0</u>	<u>5,813,496</u>
Governmental Activities Capital Assets, Net	<u>\$ 7,701,014</u>	<u>\$ 1,097,773</u>	<u>\$ 0</u>	<u>\$ 8,798,787</u>

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets, Not Being Depreciated:				
Construction in Progress	\$ 21,887	\$ 7,000	\$ 28,887	\$ 0
Total Capital Assets, Not Being Depreciated	<u>21,887</u>	<u>7,000</u>	<u>28,887</u>	<u>0</u>
Capital Assets, Being Depreciated:				
Distribution and Collection Systems	<u>1,581,679</u>	<u>28,887</u>	<u>0</u>	<u>1,610,566</u>
Totals	<u>1,581,679</u>	<u>28,887</u>	<u>0</u>	<u>1,610,566</u>
Less Accumulated Depreciation for:				
Distribution and Collection Systems	<u>641,380</u>	<u>36,540</u>	<u>0</u>	<u>677,920</u>
Totals	<u>641,380</u>	<u>36,540</u>	<u>0</u>	<u>677,920</u>
Total Capital Assets, Being Depreciated	<u>940,299</u>	<u>(7,653)</u>	<u>0</u>	<u>932,646</u>
Business-type Activities Capital Assets, Net	<u>\$ 962,186</u>	<u>\$ (653)</u>	<u>\$ 28,887</u>	<u>\$ 932,646</u>

Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	\$ 22,076	Wastewater	\$ <u>36,540</u>
Highways and Streets	369,234		
Culture and Recreation	<u>24,231</u>		
Total Depreciation Expense - Governmental Activities	<u>\$ 415,541</u>	Total Depreciation Expense - Business-type Activities	<u>\$ 36,540</u>

E. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2020 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 1,208,988
Highway Reserve Fund	231,504	0
Conservation Fund	428,921	0
Fire & Rescue Capital Fund	64,837	0
Community Library Fund	86,172	0
Non-Major Governmental Funds	397,493	0
Wastewater Fund	<u>61</u>	<u>0</u>
Total	<u>\$ 1,208,988</u>	<u>\$ 1,208,988</u>

Interfund transfers during the year ended June 30, 2020 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	HRA Fund	\$ 40,000 *	Appropriation
General Fund	Highway Reserve Fund	198,233	Transfer Highway Surplus
General Fund	Fire & Rescue Capital Fund	100,000	Appropriation
General Fund	Restoration of Records Fund	4,000	Appropriation
General Fund	Cemetery Fund	10,000	Appropriation
General Fund	Repairs and Improvements Fund	25,000	Appropriation
General Fund	Trails Reserve Fund	5,000	Appropriation
General Fund	Recreation Capital Fund	30,000	Appropriation
Reappraisal Fund	General Fund	<u>15,000</u>	Reappraisal Reimbursement
Total		<u>\$ 427,233</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 \$29,590 from the difference between the expected and actual experience, \$15,556 from the difference between the projected and actual investment earnings, \$7,625 from changes in assumptions and \$2,620 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 \$26,929 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$82,320.

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 \$1,974 from the difference between the expected and actual experience and \$772 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 \$21,485 of prepaid property taxes. Total deferred inflows of resources in the governmental activities is \$24,231.

Deferred inflows of resources in the General Fund consists of \$69,000 of delinquent property taxes, penalties and interest on those taxes, \$33,234 of Thompson's Point rent taxes and \$15,722 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$21,485 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$139,441.

Deferred inflows of resources in the Non-Major Governmental Funds consists of \$16,934 grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

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, 2020 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 of \$20,000 Payable on November 15 Annually, Average Interest Rate of 4.928% Payable May 15 and November 15, Due December, 2024	\$120,000	\$ 0	\$20,000	\$ 100,000
Bond Payable, Vermont Municipal Bond Bank, Fire and Rescue Building, Principal Payments of \$20,000 Payable on December 1 Annually, Interest Ranging from 5.225% to 5.415% Payable June 1 and December 1, Due and Paid December, 2019	20,000	0	20,000	0
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	593,750	0	31,250	562,500

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Library Improvements, Principal Payments of \$30,000 Payable on November 1 Annually, Interest Ranging from 1.35% to 3.12% Payable on May 1 and November 1, Due November, 2039	\$ 0	\$600,000	\$ 0	\$ 600,000
Bond Payable, Vermont Municipal Bond Bank, Ambulance, Principal Payments of \$27,500 Payable on November 1 Annually, Interest Ranging from 1.35% to 2.70% Payable on May 1 and November 1, Due November, 2039	<u>0</u>	<u>275,000</u>	<u>0</u>	<u>275,000</u>
Total Governmental Activities	<u>\$733,750</u>	<u>\$875,000</u>	<u>\$71,250</u>	<u>\$1,537,500</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	\$ 733,750	\$ 875,000	\$ 71,250	\$ 1,537,500	\$ 108,750
Compensated Absences	22,742	9,177	0	31,919	0
Net Pension Liability	<u>185,839</u>	<u>42,548</u>	<u>0</u>	<u>228,387</u>	<u>0</u>
Total Governmental Activities					
Long-term Liabilities	<u>\$ 942,331</u>	<u>\$ 926,725</u>	<u>\$ 71,250</u>	<u>\$ 1,797,806</u>	<u>\$ 108,750</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>
2021	\$ 108,750	\$ 36,049
2022	108,750	36,608
2023	108,750	34,192
2024	108,750	31,805
2025	108,750	28,073
2026-2030	443,750	115,752
2031-2035	306,250	66,704
2036-2040	<u>243,750</u>	<u>16,974</u>
Total	<u>\$ 1,537,500</u>	<u>\$ 366,157</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 \$361,851 which is 11% of the 2020 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:

Nonspendable Prepaid Expenses	\$24,498
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Fire & Rescue Capital Fund:

Nonspendable Deposit on Ambulance	<u>22,733</u>
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Total Nonspendable Fund Balances	<u>\$47,231</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)	\$ <u>231,504</u>
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Fire & Rescue Capital Fund:

Restricted for Ambulance Purchase by Unspent Bond Proceeds (Source of Revenue is Bond Proceeds)	<u>245,605</u>
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Community Library Fund:

Restricted for Library Improvements by Unspent Bond Proceeds (Source of Revenue is Bond Proceeds)	423
Restricted for Library Improvements by Donations (Source of Revenue is Donations)	<u>30,169</u>

Total Community Library Fund	<u>30,592</u>
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Non-Major Funds

Special Revenue Funds:

Restricted for Scenic Preservation Expenses by Donations (Source of Revenue is Donations)	12
Restricted for Restoration of Records Expenses by Statute (Source of Revenue is Restoration Fees)	13,212
Restricted for Ski Program Expenses by Agreement (Source of Revenue is Recreation Fees)	14,991
Restricted for Conservation Commission by Donations (Source of Revenue is Donations)	596
Restricted for Tree Planting Expenses by Donations (Source of Revenue is Donations)	4,091
Restricted for Mack Scholarship Expenses by Donations (Source of Revenue is Donations)	<u>5,382</u>

Total Special Revenue Funds	<u>38,284</u>
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Capital Projects Funds:

Restricted for Trails Expenditures by Donations (Source of Revenue is Donations)	\$ 8,045
Restricted for Thorp Barn Expenditures by Donations (Source of Revenue is Donations)	6,386
Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes) – Designated for Highway Capital Expenditures	<u>46,917</u>
Total Capital Projects Funds	<u>61,348</u>
Total Non-Major Funds	<u>99,632</u>
Total Restricted Fund Balances	<u>\$607,333</u>

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

Major Funds

Conservation Fund:

Committed for Land Preservation by the Voters	<u>\$428,921</u>
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Fire & Rescue Capital Fund:

Committed for Fire & Rescue Capital by the Voters	<u>64,837</u>
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Non-Major Funds

Special Revenue Funds:

Committed for Restoration of Records by the Voters	7,800
Committed for Cemetery Expenses by the Voters	10,001
Committed for the Conservation Commission by the Voters	1,000
Committed for Affordable Housing by the Voters	<u>131,132</u>
Total Special Revenue Funds	<u>149,933</u>

Capital Projects Funds:

Committed for Repairs and Improvements by the Voters	40,888
Committed for Trails by the Voters	70,029
Committed for Recreation Capital by the Voters	<u>19,112</u>
Total Capital Projects Funds	<u>130,029</u>
Total Non-Major Funds	<u>279,962</u>
Total Committed Fund Balances	<u>\$773,720</u>

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

Major Funds

General Fund:

Assigned for HRA Expenses	\$ <u>8,477</u>
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Non-Major Funds

Special Revenue Funds:

Assigned for Reappraisal Expenses	<u>27,900</u>
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Total Assigned Fund Balances	<u>\$36,377</u>
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K. Net Position

The restricted net position of the Town as of June 30, 2020 consisted of the following:

Governmental Activities:

Restricted for Highway Expenditures by Statute	\$294,143
Restricted for Community Library Expenses by Donations and Grants	30,169
Restricted for Scenic Preservation Expenses by Donations	12
Restricted for Restoration of Records Expenses by Statute	13,212
Restricted for Ski Program Expenses by Agreement	14,991
Restricted for Conservation Commission by Donations	596
Restricted for Tree Planting Expenses by Donations	4,091
Restricted for Mack Scholarship Expenses by Donations	5,382
Restricted for Trails Expenditures by Donations	8,045
Restricted for Thorp Barn Expenditures by Donations	<u>6,386</u>

Total Governmental Activities	<u>\$377,027</u>
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The designated net position of the Town's Proprietary Fund as of June 30, 2020 consisted of the following:

Wastewater Fund:

Designated for Wastewater Capital Projects	\$129,940
Designated for Wastewater Operations	<u>169,014</u>

Total Wastewater Fund/Business-type Activities	<u>\$298,954</u>
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The governmental activities Net Investment in Capital Assets does not include the long-term debt for the fire and rescue 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, 2020 consisted of the following:

Private-Purpose Trust Funds:

Restricted for Serrell Fund by Donations	\$ 2,577
Restricted for Grandview Cemetery by Trust Agreement	<u>589,438</u>

Total Private-Purpose Trust Funds	<u>\$592,015</u>
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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. As of June 30, 2019, the measurement date selected by the State of Vermont, the retirement system consisted of 379 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, 2019, the measurement date selected by the State of Vermont, VMERS was funded at 80.35% and had a plan fiduciary net position of \$709,465,831 and a total pension liability of \$882,957,638 resulting in a net position liability of \$173,491,807. As of June 30, 2020, the Town's proportionate share of this was 0.1316% resulting in a net pension liability of \$228,387. The net pension liability was measured as of June 30, 2019, 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 0.1316% was a decrease of 0.0005 from its proportion measured as of the prior year.

For the year ended June 30, 2020, the Town recognized pension expense of \$74,255.

As of June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 29,590	\$ 1,974
Difference between projected and actual investment earnings on pension assets	15,556	0
Changes in assumptions	7,625	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,620	772
Town's required employer contributions made subsequent to the measurement date	26,929	0
	<u>\$ 82,320</u>	<u>\$ 2,746</u>

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$26,929 will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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>	
2021	\$20,875
2022	11,397
2023	12,850
2024	<u>7,523</u>
Total	<u>\$52,645</u>

Summary of System Provisions

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The Town elected coverage under Group B.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Service Retirement Allowance:

Eligibility – Group A – The earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – The earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. 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 Groups A and B. Age 50 with twenty (20) years of service for Group D.

Amount – Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Groups A and B members, and payable without reduction to Group D 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; children’s benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

Death Benefit:

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

Amount – For Groups A, B and C, 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. For Group D, 70% of the unreduced accrued benefit plus children’s benefit.

Optional Benefit and Death after Retirement – For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

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 2% for Group A and 3% for Groups B, C and D.

Member Contributions – Group A – 2.75%. Group B – 5.125%. Group C – 10.25%. Group D – 11.60%.

Employer Contributions – Group A – 4.25%. Group B – 5.75%. Group C – 7.50%. Group D – 10.10%.

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: Groups A, B and C – 98% of RP-2006 Mortality Table, blended 60% Blue Collar Employee and 40% Healthy Employee with generational projection using scale SSA-2017. Group D – 100% of RP-2006 Blue Collar Mortality Table with generational projection using scale SSA-2017.

Healthy Post-Retirement: Groups A, B and C – 98% of RP-2006 Mortality Table, blended 60% Blue Collar Annuitant and 40% Healthy Annuitant with generational projection using scale SSA-2017. Group D – 100% of RP-2006 Blue Collar Annuitant Table with generational projections using scale SSA-2017.

Disabled Post-Retirement: All Groups – RP-2006 Disabled Mortality Table with generational projection using scale SSA-2017.

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

Cost-of-Living Adjustments: 1.15% for Group A members and 1.30% for Groups B, C and D members. The January 1, 2019 and January 1, 2020 COLAs are 1.30% and 0.80%, respectively, 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.

Assets: The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an "actuarial value of assets" that differs from market value to gradually reflect year-to-year changes in the market value of assets in determine the contribution requirements.

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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	29%	6.90%
US Equity – Large Cap	4%	5.94%
US Equity – Small/Mid Cap	3%	6.72%
Non-US Equity – Large Cap	5%	6.81%
Non-US Equity – Small Cap	2%	7.31%
Emerging Markets Debt	4%	4.26%
Core Bond	14%	1.79%
Non-Core Bonds	6%	3.22%
Short Quality Credit	5%	1.81%
Private Credit	5%	6.00%
US TIPS	3%	1.45%
Core Real Estate	5%	4.26%
Non-Core Real Estate	3%	5.76%
Private Equity	10%	10.81%
Infrastructure/Farmland	2%	4.89%

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>
\$374,520	\$228,387	\$107,416

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 2020 were as follows:

	<u>Homestead</u>	<u>Non-Homestead</u>
Education	1.4831	1.6322
Local Agreement	0.0005	0.0005
Town	<u>0.2021</u>	<u>0.2021</u>
Total	<u>1.6857</u>	<u>1.8348</u>

D. Contingent Liabilities

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

TOWN OF CHARLOTTE, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Property Taxes	\$ 1,881,785	\$ 1,918,449	\$ 36,664
Interest on Delinquent Taxes	10,000	31,287	21,287
Penalty on Delinquent Taxes	15,000	29,651	14,651
Education Billing Fee Retained	29,000	29,577	577
Delinquent Tax Legal Fees	1,000	0	(1,000)
Current Use	68,980	69,820	840
Land Use Change Tax	0	4,736	4,736
PILOT Payment	12,762	12,987	225
Thompson's Point Rent	816,200	809,531	(6,669)
Railroad Tax	500	612	112
Barber Cemetery Fund	20	282	262
Vault Time Fees	7,000	7,715	715
Recording Fees	40,000	69,640	29,640
Dog Licenses	2,200	1,174	(1,026)
Hunting & Fishing Licenses	50	23	(27)
Marriage Licenses	240	280	40
Miscellaneous Town Clerk Fees	0	33	33
Planning and Zoning - Board Adjustments	6,000	3,750	(2,250)
Planning and Zoning - Building Permits	19,500	14,000	(5,500)
Planning and Zoning - Subdivision Applications	11,000	6,550	(4,450)
Planning and Zoning - Miscellaneous Income	40	17	(23)
Septic Applications	5,500	11,350	5,850
Certificate of Compliance	3,300	4,350	1,050
Certificate of Occupancy	3,000	2,100	(900)
Highway Access Permit	600	500	(100)
Senior Center Programs	28,000	26,595	(1,405)
Building Rental	1,500	1,130	(370)
Beach Fees	13,500	32,313	18,813
Recreation Programs	60,135	54,687	(5,448)
Highway State Aid	194,892	199,975	5,083
Paving Grant Income	0	104,032	104,032
Court Fines	11,500	4,545	(6,955)
Transfer from Reappraisal Fund	15,000	15,000	0
Agricultural Lease	5,725	4,730	(995)
Interest Income	350	22,491	22,141
Miscellaneous	500	753	253
Total Revenues	3,264,779	3,494,665	229,886
Expenditures:			
Selectmen:			
Selectmen Salaries	9,000	9,000	0
Minute-Taker Salary	3,500	3,629	(129)
Town Administrator	68,286	68,376	(90)
Legal Expense	55,000	29,800	25,200
Advertising	1,500	4,295	(2,795)
Seminars	300	155	145
Mileage	100	107	(7)
Memberships	85	85	0
Miscellaneous	0	440	(440)
Total Selectmen	137,771	115,887	21,884

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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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Clerk:			
Clerk Salary	\$ 71,094	\$ 71,133	\$ (39)
Assistant Clerk/Treasurer Salary	40,664	39,579	1,085
Mileage	100	0	100
Telephone	2,200	2,205	(5)
Seminars/Training	300	0	300
Supplies	4,100	3,836	264
Memberships	100	105	(5)
Service Contracts	4,100	3,951	149
Total Town Clerk	122,658	120,809	1,849
Treasurer:			
Supplies	900	792	108
Audit Expense	15,250	16,007	(757)
Total Treasurer	16,150	16,799	(649)
Elections and Town Meeting:			
Elections	0	380	(380)
Town Meetings	3,000	2,407	593
Town Report Expenses	5,000	5,430	(430)
Total Elections and Town Meeting	8,000	8,217	(217)
Planning and Zoning:			
Zoning Administrator	45,240	41,814	3,426
Planner Salary	49,650	51,048	(1,398)
Minute-Taker Salary	2,500	1,892	608
Legal	10,000	3,838	6,162
Mileage	600	448	152
Telephone	800	814	(14)
Advertising	2,000	1,581	419
Equipment	400	0	400
Seminars	200	510	(310)
Computer Upgrade	500	0	500
Supplies	1,000	842	158
Memberships	250	207	43
Engineering	12,000	19,911	(7,911)
Copier	2,800	2,532	268
Planning Consultants	2,500	0	2,500
Mapping	700	400	300
Miscellaneous	100	0	100
Total Planning and Zoning	131,240	125,837	5,403
Constable:			
Halloween Lights	815	821	(6)
Total Constable	815	821	(6)

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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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Listers:			
Wages	\$ 34,266	\$ 23,453	\$ 10,813
Contract Appraiser	26,250	26,250	0
Mileage	50	0	50
Telephone	1,950	1,820	130
Seminars	400	0	400
Computer Software	330	215	115
Supplies	500	0	500
Memberships	50	60	(10)
MS Service Contract	525	571	(46)
Mapping Contract	2,700	2,700	0
Legal	0	2,506	(2,506)
Total Listers	67,021	57,575	9,446
Delinquent Taxes:			
Delinquent Tax Collector Salary	6,500	6,500	0
Legal	1,000	610	390
Total Delinquent Taxes	7,500	7,110	390
Employee Benefits:			
Social Security	35,900	34,794	1,106
Health Insurance	174,000	157,590	16,410
Retirement	27,147	26,928	219
Unemployment Compensation	950	332	618
MEDI Expense	8,400	8,137	263
Medicare Reimbursement	5,000	4,900	100
Eyemed Vision Plan	900	1,005	(105)
Delta Dental	10,600	10,009	591
Total Employee Benefits	262,897	243,695	19,202
Highway:			
Retreatment	235,000	302,997	(67,997)
Winter Plow/Sand/Ice	225,000	247,794	(22,794)
Gravel Roads Maintenance	200,250	76,390	123,860
Ditching	50,000	58,845	(8,845)
Brush/Tree Removal	95,000	56,225	38,775
Culvert Replacement/Repair	40,000	34,176	5,824
Roadside Mowing	40,000	25,518	14,482
Sweeping/Shoulders	5,000	5,482	(482)
Cold Patch	4,000	3,030	970
Bridge/Guardrail Repair	5,000	12,940	(7,940)
Road Signs	15,000	4,078	10,922
Covered Bridges	5,000	2,455	2,545
Bike Path Maintenance	3,000	2,258	742
Miscellaneous	1,000	1,945	(945)
Total Highway	923,250	834,133	89,117
Stormwater Discharge:	0	1,350	(1,350)

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BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Town Lands:			
Landfill Monitor	\$ 8,000	\$ 7,462	\$ 538
Village Mowing	4,400	6,843	(2,443)
Cemetery Maintenance	10,000	8,271	1,729
Park Security	6,000	6,000	0
Lake Field/Beach Mowing	6,550	7,870	(1,320)
Park Maintenance	16,650	15,075	1,575
Berry Farm Field	11,300	13,044	(1,744)
Brush-Hogging	2,900	4,915	(2,015)
School Fields and Gym	5,050	138	4,912
Trail Maintenance	2,800	2,864	(64)
Thompsons Point Trash	520	513	7
Village WW System Maintenance	200	1,285	(1,085)
Museum Maintenance	350	1,244	(894)
Total Town Lands	74,720	75,524	(804)
Library:			
Library Director	57,221	57,296	(75)
Library Assistants	47,205	39,445	7,760
Youth Librarian	30,498	30,909	(411)
Technical Librarian	28,894	30,200	(1,306)
Custodial Service	5,200	5,355	(155)
Postage/Miscellaneous	1,000	214	786
Telecommunications	2,100	2,064	36
Supplies	2,500	3,582	(1,082)
Professional Development	2,100	529	1,571
Association Dues	300	50	250
Acquisitions	10,000	10,555	(555)
Special Programs	2,500	1,448	1,052
Energy	3,000	5,936	(2,936)
Maintenance	5,000	4,244	756
Computer Support	2,000	1,838	162
Computer Equipment	4,000	3,755	245
Total Library	203,518	197,420	6,098
Annual Requests:			
Lewis Creek Association	600	600	0
Visiting Nurses Association	9,092	9,092	0
C.V. Agency on Aging	1,800	1,800	0
Center/Independent Living	200	200	0
HOPE Works	1,000	1,000	0
COTS	750	750	0
Howard Human Services	1,000	1,000	0
Vermont Association for Blind	250	250	0
Special Investigations	7,000	7,000	0
American Red Cross	1,000	1,000	0
Vermont Rural Fire Protection	100	100	0
Child Care Resources	250	250	0
Front Porch Forum	200	200	0
Charlotte News	500	500	0
Lund Home	1,000	1,000	0
Vermont Family Network	1,000	1,000	0
Total Annual Requests	25,742	25,742	0

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GENERAL FUND
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	Budget	Actual	Variance Favorable/ (Unfavorable)
Recreation:			
Beach Attendant Wages	\$ 11,500	\$ 8,851	\$ 2,649
Beach Maintenance	3,300	2,226	1,074
Mileage	200	153	47
Telephone	750	705	45
Recreation Software	3,295	3,295	0
Beach Supplies	1,400	860	540
Memberships/Seminars	350	285	65
Tennis Courts	1,200	185	1,015
Beach Garbage Removal	200	133	67
Beach Electricity	280	287	(7)
Docks In and Out	4,000	2,914	1,086
Skating Rink Maintenance	800	282	518
Skating Rink Electricity	600	675	(75)
Recreation Program Director	37,378	37,429	(51)
Recreation Program Expense	43,857	42,961	896
Beach Water Testing	582	91	491
Total Recreation	109,692	101,332	8,360
Conservation:			
Lewis Creek Frogbit	2,700	2,700	0
Charlotte Invasives	1,500	1,413	87
Membership/Dues	0	50	(50)
Green-Up Day	300	61	239
Total Conservation	4,500	4,224	276
Town Hall:			
Maintenance	7,300	5,612	1,688
Custodian	6,000	6,482	(482)
Town Postage	5,500	5,071	429
Equipment	2,000	6,402	(4,402)
Supplies	2,300	2,473	(173)
Trash Removal	1,700	1,632	68
Utilities	4,500	3,667	833
Fuel Oil	3,800	2,837	963
Computer Service	16,000	17,106	(1,106)
Total Town Hall	49,100	51,282	(2,182)
Senior Center:			
Maintenance	12,300	15,522	(3,222)
Snow Plowing	2,000	1,075	925
Custodial Service	9,400	7,830	1,570
Miscellaneous	0	250	(250)
Postage	650	770	(120)
Telecommunications	2,300	2,212	88
Supplies	2,100	2,044	56
Trash	1,200	1,649	(449)
Energy	6,500	6,725	(225)
Director	36,876	39,657	(2,781)
Part-Time Coordinator	12,004	11,612	392
Program Expenses	28,000	30,710	(2,710)
Total Senior Center	113,330	120,056	(6,726)

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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, 2020

	Budget	Actual	Variance Favorable/ (Unfavorable)
Miscellaneous:			
Insurance	\$ 42,000	\$ 39,368	\$ 2,632
Flea Market Electricity	350	828	(478)
Street Lights Electricity	1,500	1,706	(206)
Museum Electricity	350	326	24
Animal Control Officer	3,000	3,000	0
Dogs/Miscellaneous	900	828	72
Trails Committee	1,500	1,690	(190)
Traffic Enforcement	30,000	20,531	9,469
Charlotte Land Trust	5,000	5,000	0
Energy Committee	4,500	2,885	1,615
Tree Warden	1,500	605	895
Miscellaneous	0	19	(19)
Total Miscellaneous	90,600	76,786	13,814
Intergovernmental Taxes and Dues:			
VLCT Dues	5,525	5,525	0
CCRPC Dues	10,686	10,686	0
County Tax	44,000	41,034	2,966
Total Intergovernmental Taxes and Dues	60,211	57,245	2,966
Debt Service - Library Bond:	21,000	12,209	8,791
Transfers:			
Transfer to Restoration of Records Fund	4,000	4,000	0
Transfer to Cemetery Fund	10,000	10,000	0
Highway Capital Reserve Fund	0	198,233	(198,233)
Transfer to Fire & Rescue Capital Fund	100,000	100,000	0
Transfer to Repairs and Improvements Fund	25,000	25,000	0
Transfer to Trails Reserve Fund	5,000	5,000	0
Transfer to Recreation Capital Fund	30,000	30,000	0
Total Transfers	174,000	372,233	(198,233)
Fire and Rescue Appropriation:	661,064	636,064	25,000
Total Expenditures	3,264,779	3,262,350	2,429
Excess of Revenues Over Expenditures	\$ 0	232,315	\$ 232,315
Adjustments to Reconcile from the Budgetary Basis of Accounting to the Modified Accrual Basis of Accounting:			
HRA Fund Transfer In		40,000	
HRA Fund Expenses		(37,550)	
Net Change in Fund Balance		234,765	
Fund Balance - July 1, 2019		160,061	
Fund Balance - June 30, 2020		\$ 394,826	

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.

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
VMERS DEFINED BENEFIT PLAN
JUNE 30, 2020

	2020	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 173,491,807	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613
Town's Proportion of the Net Pension Liability	0.1316%	0.1321%	0.1264%	0.1280%	0.1252%	0.1175%
Town's Proportionate Share of the Net Pension Liability	\$ 228,387	\$ 185,839	\$ 153,170	\$ 164,748	\$ 96,554	\$ 10,723
Town's Covered Employee Payroll	\$ 468,323	\$ 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	48.7670%	41.3296%	36.4076%	42.4320%	27.2947%	3.2923%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.35%	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 six years are shown.

TOWN OF CHARLOTTE, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
VMERS DEFINED BENEFIT PLAN
FOR THE YEAR ENDED JUNE 30, 2020

	2020	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	\$ 26,929	\$ 25,293	\$ 23,139	\$ 21,355	\$ 19,456	\$ 17,507
Contributions in Relation to the Actuarially Determined Contributions	<u>26,929</u>	<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>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Town's Covered Employee Payroll	\$ 468,323	\$ 449,651	\$ 420,709	\$ 388,264	\$ 353,746	\$ 325,703
Contributions as a Percentage of Town's Covered Employee Payroll	5.750%	5.625%	5.500%	5.500%	5.500%	5.375%

Notes to Schedule

Valuation Date: June 30, 2019

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

TOWN OF CHARLOTTE, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Total
<u>ASSETS</u>			
Cash	\$ 10,001	\$ 0	\$ 10,001
Receivables	0	16,934	16,934
Due from Other Funds	<u>206,116</u>	<u>191,377</u>	<u>397,493</u>
Total Assets	\$ <u><u>216,117</u></u>	\$ <u><u>208,311</u></u>	\$ <u><u>424,428</u></u>
<u>LIABILITIES</u>			
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable Grants	<u>0</u>	<u>16,934</u>	<u>16,934</u>
Total Deferred Inflows of Resources	<u>0</u>	<u>16,934</u>	<u>16,934</u>
<u>FUND BALANCES</u>			
Restricted	38,284	61,348	99,632
Committed	149,933	130,029	279,962
Assigned	<u>27,900</u>	<u>0</u>	<u>27,900</u>
Total Fund Balances	<u>216,117</u>	<u>191,377</u>	<u>407,494</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u><u>216,117</u></u>	\$ <u><u>208,311</u></u>	\$ <u><u>424,428</u></u>

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TOWN OF CHARLOTTE, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Total
Revenues:			
Intergovernmental	\$ 17,024	\$ 29,631	\$ 46,655
Permits, Licenses and Fees	17,370	0	17,370
Investment Income	1,987	1,934	3,921
Donations	<u>3,520</u>	<u>11,492</u>	<u>15,012</u>
Total Revenues	<u>39,901</u>	<u>43,057</u>	<u>82,958</u>
Expenditures:			
General Government	5,000	5,105	10,105
Culture and Recreation	14,843	3,506	18,349
Community Development	1,733	0	1,733
Capital Outlay:			
General Government	0	18,963	18,963
Highways and Streets	0	33,920	33,920
Culture and Recreation	<u>0</u>	<u>89,434</u>	<u>89,434</u>
Total Expenditures	<u>21,576</u>	<u>150,928</u>	<u>172,504</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>18,325</u>	<u>(107,871)</u>	<u>(89,546)</u>
Other Financing Sources/(Uses):			
Transfers In	14,000	60,000	74,000
Transfers Out	<u>(15,000)</u>	<u>0</u>	<u>(15,000)</u>
Total Other Financing Sources/(Uses)	<u>(1,000)</u>	<u>60,000</u>	<u>59,000</u>
Net Change in Fund Balances	17,325	(47,871)	(30,546)
Fund Balances - July 1, 2019	<u>198,792</u>	<u>239,248</u>	<u>438,040</u>
Fund Balances - June 30, 2020	\$ <u><u>216,117</u></u>	\$ <u><u>191,377</u></u>	\$ <u><u>407,494</u></u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2020

	Scenic Preservation Fund	Reappraisal Fund	Restoration of Records Fund	Cemetery Fund	Ski Program Fund	Conservation Commission Fund	Tree Fund	Mack Scholarship Fund	Affordable Housing Fund	Total
<u>ASSETS</u>										
Cash	\$ 0	\$ 0	\$ 0	\$ 10,001	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,001
Due from Other Funds	<u>12</u>	<u>27,900</u>	<u>21,012</u>	<u>0</u>	<u>14,991</u>	<u>1,596</u>	<u>4,091</u>	<u>5,382</u>	<u>131,132</u>	<u>206,116</u>
Total Assets	<u>\$ 12</u>	<u>\$ 27,900</u>	<u>\$ 21,012</u>	<u>\$ 10,001</u>	<u>\$ 14,991</u>	<u>\$ 1,596</u>	<u>\$ 4,091</u>	<u>\$ 5,382</u>	<u>\$ 131,132</u>	<u>\$ 216,117</u>
<u>LIABILITIES AND FUND BALANCES</u>										
Liabilities:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Restricted	12	0	13,212	0	14,991	596	4,091	5,382	0	38,284
Committed	0	0	7,800	10,001	0	1,000	0	0	131,132	149,933
Assigned	<u>0</u>	<u>27,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,900</u>
Total Fund Balances	<u>12</u>	<u>27,900</u>	<u>21,012</u>	<u>10,001</u>	<u>14,991</u>	<u>1,596</u>	<u>4,091</u>	<u>5,382</u>	<u>131,132</u>	<u>216,117</u>
Total Liabilities and Fund Balances	<u>\$ 12</u>	<u>\$ 27,900</u>	<u>\$ 21,012</u>	<u>\$ 10,001</u>	<u>\$ 14,991</u>	<u>\$ 1,596</u>	<u>\$ 4,091</u>	<u>\$ 5,382</u>	<u>\$ 131,132</u>	<u>\$ 216,117</u>

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TOWN OF CHARLOTTE, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Scenic Preservation 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	\$ 17,024	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,024
Permits, Licenses and Fees	0	0	0	0	17,370	0	0	0	0	17,370
Investment Income	0	252	190	1	151	15	32	48	1,298	1,987
Donations	0	0	0	0	0	0	2,948	572	0	3,520
Total Revenues	0	17,276	190	1	17,521	15	2,980	620	1,298	39,901
Expenditures:										
General Government	0	0	0	0	0	0	0	0	5,000	5,000
Culture and Recreation	0	0	0	0	14,573	0	0	270	0	14,843
Community Development	0	0	0	0	0	0	1,733	0	0	1,733
Total Expenditures	0	0	0	0	14,573	0	1,733	270	5,000	21,576
Excess/(Deficiency) of Revenues Over Expenditures	0	17,276	190	1	2,948	15	1,247	350	(3,702)	18,325
Other Financing Sources/(Uses):										
Transfers In	0	0	4,000	10,000	0	0	0	0	0	14,000
Transfers Out	0	(15,000)	0	0	0	0	0	0	0	(15,000)
Total Other Financing Sources/(Uses)	0	(15,000)	4,000	10,000	0	0	0	0	0	(1,000)
Net Change in Fund Balances	0	2,276	4,190	10,001	2,948	15	1,247	350	(3,702)	17,325
Fund Balances - July 1, 2019	12	25,624	16,822	0	12,043	1,581	2,844	5,032	134,834	198,792
Fund Balances - June 30, 2020	<u>\$ 12</u>	<u>\$ 27,900</u>	<u>\$ 21,012</u>	<u>\$ 10,001</u>	<u>\$ 14,991</u>	<u>\$ 1,596</u>	<u>\$ 4,091</u>	<u>\$ 5,382</u>	<u>\$ 131,132</u>	<u>\$ 216,117</u>

TOWN OF CHARLOTTE, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2020

	Repairs and Improvements Fund	Trails Reserve Fund	Recreation Capital Fund	Thorp Barn Fund	Highway Capital Reserve Fund	Total
<u>ASSETS</u>						
Receivables	\$ 16,934	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,934
Due from Other Funds	<u>40,888</u>	<u>78,074</u>	<u>19,112</u>	<u>6,386</u>	<u>46,917</u>	<u>191,377</u>
Total Assets	<u>\$ 57,822</u>	<u>\$ 78,074</u>	<u>\$ 19,112</u>	<u>\$ 6,386</u>	<u>\$ 46,917</u>	<u>\$ 208,311</u>
<u>LIABILITIES</u>						
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable Grants	<u>16,934</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,934</u>
Total Deferred Inflows of Resources	<u>16,934</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,934</u>
<u>FUND BALANCES</u>						
Restricted	0	8,045	0	6,386	46,917	61,348
Committed	<u>40,888</u>	<u>70,029</u>	<u>19,112</u>	<u>0</u>	<u>0</u>	<u>130,029</u>
Total Fund Balances	<u>40,888</u>	<u>78,074</u>	<u>19,112</u>	<u>6,386</u>	<u>46,917</u>	<u>191,377</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 57,822</u>	<u>\$ 78,074</u>	<u>\$ 19,112</u>	<u>\$ 6,386</u>	<u>\$ 46,917</u>	<u>\$ 208,311</u>

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, 2020

	Repairs and Improvements Fund	Trails Reserve Fund	Recreation Capital Fund	Thorp Barn Fund	Highway Capital Reserve Fund	Total
Revenues:						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,631	\$ 29,631
Investment Income	537	688	190	62	457	1,934
Donations	<u>0</u>	<u>9,802</u>	<u>1,190</u>	<u>500</u>	<u>0</u>	<u>11,492</u>
Total Revenues	<u>537</u>	<u>10,490</u>	<u>1,380</u>	<u>562</u>	<u>30,088</u>	<u>43,057</u>
Expenditures:						
General Government	5,000	0	0	105	0	5,105
Culture and Recreation	0	1,757	1,749	0	0	3,506
Capital Outlay:						
General Government	18,963	0	0	0	0	18,963
Highways and Streets	0	0	0	0	33,920	33,920
Culture and Recreation	<u>0</u>	<u>0</u>	<u>89,434</u>	<u>0</u>	<u>0</u>	<u>89,434</u>
Total Expenditures	<u>23,963</u>	<u>1,757</u>	<u>91,183</u>	<u>105</u>	<u>33,920</u>	<u>150,928</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>(23,426)</u>	<u>8,733</u>	<u>(89,803)</u>	<u>457</u>	<u>(3,832)</u>	<u>(107,871)</u>
Other Financing Sources:						
Transfers In	<u>25,000</u>	<u>5,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
Total Other Financing Sources	<u>25,000</u>	<u>5,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
Net Change in Fund Balances	1,574	13,733	(59,803)	457	(3,832)	(47,871)
Fund Balances - July 1, 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>
Fund Balances - June 30, 2020	<u>\$ 40,888</u>	<u>\$ 78,074</u>	<u>\$ 19,112</u>	<u>\$ 6,386</u>	<u>\$ 46,917</u>	<u>\$ 191,377</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, 2020

	Serrell Fund	Trustee of Public Funds Fund	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 2,577	\$ 19,806	\$ 22,383
Investments	<u>0</u>	<u>569,632</u>	<u>569,632</u>
Total Assets	\$ <u><u>2,577</u></u>	\$ <u><u>589,438</u></u>	\$ <u><u>592,015</u></u>
<u>LIABILITIES AND NET POSITION</u>			
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Position:			
Restricted:			
Held in Trust for Individuals and Organizations	<u>2,577</u>	<u>589,438</u>	<u>592,015</u>
Total Liabilities and Net Position	\$ <u><u>2,577</u></u>	\$ <u><u>589,438</u></u>	\$ <u><u>592,015</u></u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
 COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED JUNE 30, 2020

	Serrell Fund	Trustee of Public Funds Fund	Total
Additions:			
Investment Income	\$ 0	\$ 29,182	\$ 29,182
Donations	<u>323</u>	<u>0</u>	<u>323</u>
Total Additions	<u>323</u>	<u>29,182</u>	<u>29,505</u>
Deductions:			
Grandview Cemetery	<u>0</u>	<u>21,099</u>	<u>21,099</u>
Total Deductions	<u>0</u>	<u>21,099</u>	<u>21,099</u>
Change in Net Position	323	8,083	8,406
Net Position - July 1, 2019	<u>2,254</u>	<u>581,355</u>	<u>583,609</u>
Net Position - June 30, 2020	<u>\$ 2,577</u>	<u>\$ 589,438</u>	<u>\$ 592,015</u>

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF CHARLOTTE, VERMONT
SCHEDULE OF TAXES RAISED
FOR THE YEAR ENDED JUNE 30, 2020

April 2019 Grandlist Used for Fiscal Year 2020 Taxes Billed:

Homestead Education Grandlist	\$ 6,151,278.00
Non-Residential Grandlist	\$ 3,115,857.76
Municipal Grandlist	\$ 9,304,218.00

Tax Rates:

Homestead Education Tax Rate	1.4831
Non-Residential Education Tax Rate	1.6322
Municipal Tax Rate	0.2021
Local Agreement Tax Rate	0.0005

Charlotte's Fiscal Year 2020 Education Property Tax Liability:

Residential Taxes	\$ 9,122,960.39
Nonresidential Taxes	5,085,703.01
Local Agreement Taxes to Cover Education Liability for Exempt Properties	<u>4,652.60</u>

Total Property Tax Liability for State Education Fund 14,213,316.00

Municipal Taxes 1,880,382.38

Total Education and Municipal Taxes Raised \$ 16,093,698.38

Allocation of State Education Taxes:

Transfer to Champlain Valley Union High School \$ 9,135,956.00

.225 of 1% of Residential and Non-Residential Liability Retained by Town	29,052.76
Late Fee Retained by Town	570.00
Income Sensitivity Credits to Charlotte Residents, Education Tax	1,300,402.99
Income Sensitivity Credits to Charlotte Residents, Municipal Tax	8,305.87
Balance to State Education Fund	<u>3,746,958.25</u>

Total Allocation of State Education Taxes 14,221,245.87

Current Taxes Received	1,801,380.76
Delinquent Taxes	<u>71,071.75</u>

Total Fiscal Year 2020 Property Taxes \$ 16,093,698.38

See Disclaimer in Accompanying Independent Auditor's Report.

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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, 2020, and the related notes to the financial statements, which collectively comprise the Town of Charlotte, Vermont's basic financial statements and have issued our report thereon dated December 17, 2020.

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.

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

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. We consider the deficiency described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Item 2020-1 to be a material weakness.

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".

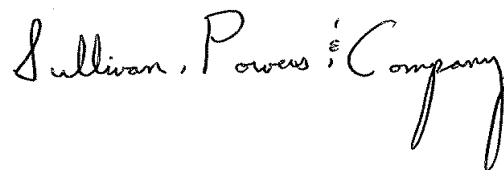
Town of Charlotte, Vermont's Response to Deficiency in Internal Control

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

Purpose of this Report

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

December 17, 2020
Montpelier, Vermont
VT Lic. #92-000180



Deficiencies in Internal Control:

Material Weaknesses:

2020-1 Segregation of Duties - Cash

Criteria:

An important factor in developing good internal control procedures is to divide responsibilities so that no individual can both perpetrate and conceal errors or irregularities. One of the most common division of duties is the division between the check signing and bank reconciliation functions.

Condition:

In the Town, the same person that reconciles the bank accounts also collects cash, posts to the journals, makes deposits and has check signing authority.

Cause:

The limit staff available in the office provides little opportunity to achieve an optimum separation of duties and responsibilities.

Effect:

The Town has inadvertently made its assets susceptible to misappropriation.


Recommendation:

We recommend that the Town revise their procedures to ensure that the bank reconciliation function is delegated to an individual who does not have check signing authority. Otherwise, we recommend that, at a minimum, someone other than a check signer review all bank reconciliations, bank statements, cancelled checks and any debit memos.



Town of Charlotte

ESTABLISHED 1762

To: Richard Brigham; Sullivan, Powers & Company
From: Dean Bloch, Town Administrator, Town of Charlotte 
Re: Response to Schedule of Findings and Deficiencies in Internal Control
Date: December 23, 2020

At its meeting last night, the Selectboard approved the following response to the Schedule of Findings and Deficiencies in Internal Control in the Draft FY20 Audit Report:

In response to the material weakness noted in the Schedule of Findings and Deficiencies in Internal Control related to the lack of segregation of duties pertaining to cash, the Town recognizes that the reconciliation of bank statements, or at a minimum, the review of bank statement reconciliations, should be performed by someone other than the official who collects cash, posts to the journal, makes deposits and has check signing authority. And the Town acknowledges that, during fiscal year 2020, it did not assign an individual to this role.

To address this imperative, the Town has successfully recruited a volunteer who has been appointed to the Town's Board of Auditors (in October, 2020), and this person will review the Town's bank statement reconciliations. This person has no other role or authority with regard to collecting cash, posting to the journal, or making deposits, and also does not have check signing authority. If this person were to resign or not seek reelection to the Board of Auditors, the Town will again recruit a volunteer to fill this position and assume this role. Until the appointment of a new volunteer auditor, or if the recruiting effort is not successful, the Selectboard will appoint a member of its own board to review bank statement reconciliations. The Selectboard may rotate this activity among its members.

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

FINANCIAL STATEMENTS

JUNE 30, 2020

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.

JUNE 30, 2020

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Tapia & Huckabay, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

206 Main Street #20 • 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, 2020, 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, 2020 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 2019 financial statements which were audited by us and, in our report dated October 22, 2019, 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, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Tapia & Huchabay, P.C.

Vergennes, Vermont
November 2, 2020
Vermont Registration #108880

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020
(With Summarized Information for 2019)

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents - operating fund (Notes 1 & 12)	\$ 77,995	\$ 86,217
Cash and cash equivalents - special funds (Notes 1, 8 & 12)	219,027	166,055
Prepaid expenses, deposits and other assets	38,490	32,323
Accounts receivable, net of allowance (Note 1)	25,252	30,541
Property and equipment, net of accumulated depreciation (Notes 2 & 5)	2,058,560	2,224,500
Beneficial interest in perpetual trust (Note 7)	<u>1,491,076</u>	<u>1,528,409</u>
TOTAL ASSETS	\$ <u>3,910,400</u>	\$ <u>4,068,045</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 12,637	\$ 15,916
Accrued expenses	<u>37,010</u>	<u>25,997</u>
Total Liabilities	<u>49,647</u>	<u>41,913</u>
Net Assets:		
Without donor restrictions	621,681	585,506
With donor restrictions (Notes 5 & 7)	<u>3,239,072</u>	<u>3,440,626</u>
Total Net Assets	<u>3,860,753</u>	<u>4,026,132</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>3,910,400</u>	\$ <u>4,068,045</u>

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020
(With Summarized Information for 2019)

	Without Donor Restrictions	With Donor Restrictions	2020 Total	2019 Total
SUPPORT AND REVENUE:				
Town appropriation - operating (Notes 1 & 5)	\$ 632,330	\$ 3,734	\$ 636,064	\$ 669,324
Town appropriation - capital (Notes 1 & 5)	-	29,371	29,371	869,839
Grants, contributions and special events	64,988	-	64,988	6,644
Program service revenue (Note 1)	130,826	-	130,826	140,655
Income from perpetual trust (Note 7)	54,700	(37,334)	17,366	154,624
Rental income (Note 3)	32,738	-	32,738	31,784
Gain on the disposition of property & equipment	1,700	-	1,700	-
Interest and other income	748	-	748	857
Net assets released from restrictions:				
Satisfaction of program restrictions	197,325	(197,325)	-	-
TOTAL SUPPORT AND REVENUE	1,115,355	(201,554)	913,801	1,873,727
EXPENSES AND LOSSES:				
Program services:				
Fire	328,851	-	328,851	365,099
Rescue	671,401	-	671,401	555,720
Supporting services:				
Management and general	72,027	-	72,027	68,363
Fundraising	6,901	-	6,901	9,247
TOTAL EXPENSES	1,079,180	-	1,079,180	998,429
CHANGE IN NET ASSETS	36,175	(201,554)	(165,379)	875,298
NET ASSETS, beginning of year	585,506	3,440,626	4,026,132	3,150,834
NET ASSETS, end of year	\$ 621,681	\$ 3,239,072	\$ 3,860,753	\$ 4,026,132

See accompanying notes to financial statements.

CHARLOTTE FIRE AND RESCUE SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020
(With Summarized Information for 2019)

	Program Services		Supporting Services		2020 TOTAL	2019 TOTAL
	Fire Services	Rescue Services	Management & General	Fundraising		
Salaries, wages & member incentives	\$ 66,035	\$ 393,413	\$ 36,052	\$ 3,605	\$ 499,105	\$ 433,001
Benefits & taxes	19,164	41,445	3,274	333	64,216	60,514
Apparatus fuel	3,455	3,698	-	-	7,153	8,657
Apparatus repairs & maintenance	13,898	6,128	-	-	20,026	38,398
Bank charges & other fees	2,573	2,160	227	28	4,988	4,277
Building maintenance	3,534	3,534	707	79	7,854	11,696
Contracted services	6,563	17,877	299	30	24,769	19,839
Dues & subscriptions	3,426	4,327	11	1	7,765	8,764
Equipment repair & maintenance	33,894	5,465	220	24	39,603	34,775
Insurance	27,992	33,007	1,002	111	62,112	61,712
Other expenses	432	618	65	8	1,123	6,771
Professional fees	1,422	1,422	9,450	-	12,294	9,550
Protective clothing & equipment	8,229	17,046	-	-	25,275	22,456
Special event expenses	-	-	-	1,189	1,189	3,845
Supplies	608	12,714	179	22	13,523	23,303
Telephone	1,486	4,175	439	53	6,153	6,407
Training	2,116	3,113	-	-	5,229	11,969
Utilities	6,376	6,376	1,275	142	14,169	14,556
Depreciation	127,648	114,883	11,488	1,276	255,295	211,303
Unrelated business income taxes	-	-	7,339	-	7,339	6,636
	<u>\$ 328,851</u>	<u>\$ 671,401</u>	<u>\$ 72,027</u>	<u>\$ 6,901</u>	<u>\$ 1,079,180</u>	<u>\$ 998,429</u>

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020
(With Summarized Information for 2019)

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (165,379)	\$ 875,298
Adjustments to reconcile change in net assets to net cash from operating activities:		
Town appropriation - capital	(29,371)	(869,839)
Depreciation	255,295	211,303
(Gain) loss on disposition of property & equipment	(1,700)	-
(Income) loss from perpetual trust	37,334	(100,412)
(Increase) decrease in operating assets:		
Prepaid expenses, deposits and other assets	(6,167)	3,123
Accounts receivable	5,289	(6,941)
Increase (decrease) in operating liabilities:		
Accounts payable	(3,279)	(7,763)
Accrued expenses	<u>11,013</u>	<u>5,363</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>103,035</u>	<u>110,132</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(61,785)	(118,731)
Proceeds from the disposition of property & equipment	<u>3,500</u>	<u>-</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(58,285)</u>	<u>(118,731)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
None	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	44,750	(8,599)
CASH AND CASH EQUIVALENTS (all funds):		
Beginning of year	<u>252,272</u>	<u>260,871</u>
End of year	\$ <u><u>297,022</u></u>	\$ <u><u>252,272</u></u>
Supplemental Disclosures:		
Property and equipment (including deposits) paid for by the Town of Charlotte	\$ 33,105	\$ 916,182

See accompanying notes to financial statements.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020

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 \$21,000 at June 30, 2019 and \$11,100 at June 30, 2020.

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, 2019, from which the summarized information was derived.

Reclassifications:

Portions of the 2019 financial statements have been reclassified to conform to the 2020 financial statement presentation.

NOTE 2- PROPERTY AND EQUIPMENT

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

	2020	2019
Land, building and improvements	\$ 670,094	\$ 659,724
Vehicles and equipment	3,397,912	3,348,791
Office equipment	29,652	20,863
Subtotal	4,097,658	4,029,378
Less - accumulated depreciation	(2,039,098)	(1,804,878)
Net property and equipment	\$ 2,058,560	\$ 2,224,500

Additions to equipment are recorded at cost when purchased and at market value when donated. Depreciation, amounting to \$255,295 and \$211,303 for the fiscal years ended June 30, 2020 and 2019, 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, 2020

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 (but, due to COVID, in June of 2020 this year), CVFRS considers the Town of Charlotte’s **operating appropriation** (\$661,064 and \$745,218 for the fiscal years ending June 30, 2019 and 2020, 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 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.” Prior to the March 2020 Town Meeting, the Town and CVFRS agreed to a balance in the Operating Reserve Fund – as of June 30, 2019 – of \$55,681. The preliminary calculation of the 6/30/20 post-audit, reserve balance is approximately \$37,000. The amount of the Operating Reserve Fund at June 30, 2019 and the preliminary balance at June 30, 2020 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 (\$869,839 and \$29,371 for the fiscal years ended June 30, 2019 and 2020, 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 (\$1,747,996 and \$1,912,217 as of June 30, 2020 and 2019, 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 (or deposits on such).* 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, 2020

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 - \$54,700 and \$54,212 in the fiscal years ended June 30, 2020 and 2019, 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 - \$1,491,076 and \$1,528,409 at June 30, 2020 and 2019, 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 \$37,334 for the fiscal year ended June 30, 2020). *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 deposits on such) 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** (\$69,781 and \$35,301 at June 30, 2020 and 2019, respectively) with receipts from the quarterly perpetual trust distributions discussed above and expenditures used for special operating and capital purchases.
- **Tower fund** (\$135,869 and \$122,214 at June 30, 2020 and 2019, 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 and rescue services fund** (\$13,377 and \$8,540 at June 30, 2020 and 2019, respectively) with receipts from special fundraising events and designated contributions and expenditures for special fire and rescue operating and capital purchases.

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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 \$5,450 and \$1,973 for the years ended June 30, 2020 and 2019, 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 operating cash and accounts receivable (\$103,247 at June 30, 2020 and \$116,758 at June 30, 2019) 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 – CHANGE IN ACCOUNTING PRINCIPLE AND STATEMENT OF CASH FLOWS

The Organization has adopted *ASU 2016-18, Statement of Cash Flows: Restricted Cash*, which requires the Statement of Cash Flows to reconcile beginning and ending amounts of *total* cash and cash equivalents (including special funds cash shown separately on the Statement of Financial Position). The 2019 Statement of Cash Flows has been adjusted to conform to the 2020 presentation. The beginning and ending amounts of total cash shown on the Statement of Cash Flows include the following amounts as of June 30th:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Cash and cash equivalents:			
Operating fund	\$ 77,995	\$ 86,217	\$ 87,455
Special funds	<u>219,027</u>	<u>166,055</u>	<u>173,416</u>
	<u>\$ 297,022</u>	<u>\$ 252,272</u>	<u>\$ 260,871</u>

CHARLOTTE VOLUNTEER FIRE AND RESCUE SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - SUBSEQUENT EVENTS AND REPORT ISSUANCE DATE

Management has evaluated "events" subsequent to June 30, 2020 through November 2, 2020 (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. Due to the COVID pandemic, the delivery of the ambulance was delayed until August 2020 with the cost of the vehicle to be reflected in capital appropriations for the fiscal year ending June 30, 2021.

Charlotte Volunteer Fire and Rescue Services, Inc

For Year Ending June 30, 2020

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 from the volunteer body, employees, and the community at large. The services provided are outlined and authorized by the Town of Charlotte through the Memorandum of Agreement between the Town and CVFRS. The corporate board meets monthly to ensure the organization provides these services in a cost effective and prudent manner.

This year the board has some new faces. I would like to take this opportunity to thank the outgoing president and vice president, Tom Cosinuke and Meg Gilbertson for their years of exemplary service to the corporation and the community. I am happy to say they remain members of the organization and continue to provide valuable advice and historical knowledge.

The organization continues to struggle with finding personnel, both paid and volunteer. New ambulance services, hospitals, even doctors are now hiring EMTs for jobs historically done by nurses. The nursing shortage is trickling down to the EMS world. The COVID pandemic adds another layer to the mix.

CVFRS remains focused on training in order to deliver the best possible service to the community. The EMS personnel and fire volunteers train continually to sharpen their skills, acquire new talents, learning protocols, and stay up to date with the most current rules and regulations. Emergency Medical Services have become more involved in leaps and bounds. No longer is the ambulance a ride to the hospital as much as it has become the first point of emergent care, requiring a significant increase of the knowledge and skills required. Modern building materials and systems pose new challenges in the unfortunate event of a structure fire. New safety features such as multiple air bags in cars create the need for more involved training and education to prevent further injury in vehicle accidents, to both victims in addition to fire and rescue personnel. COVID-19 has presented new challenges to CVFRS. New protocols, procurement of PPE, and government grants demand more time and commitment from both employees and volunteers.

The volunteers and paid staff of CVFRS are committed to the formidable task of providing emergency services to the Charlotte community. Their level of dedication and professionalism ensures its success.

Respectfully Submitted

Fritz Tegatz, President CVFRS

Charlotte Volunteer Fire and Rescue Services, Inc.

Fire and EMS Division Report

Charlotte Volunteer Fire and Rescue Services responded to 175 Fire incidents and 457 EMS incidents during the twelve months ended June 30, 2020.

Our EMS Division is licensed at the paramedic level, the highest in the state of Vermont, providing emergency care at the Advanced Life Support level to Charlotte and surrounding communities. Two-person crews are staffed at the station around the clock 365 days a year. This 24/7 coverage is provided by a combination of full-time and per diem employees as well as volunteers. Our current staffing consists of five Paramedics, twenty-one Advanced EMT's, a Basic EMT, an Emergency Medical Responder, and three Basic EMT volunteers.

Our FIRE Division continues to primarily rely on our volunteer community members who dedicate their time to the community. Even with the challenges presented by COVID our volunteers spent thousands of hours responding to emergency calls, attending training classes, and participating in special events. This includes nights, weekends, and holidays. We understand the burden this commitment places on families. We are thankful to the families for allowing their loved ones to serve the community.

CVFRS answered the challenges presented by COVID-19 and adjusted how we responded to calls allowing us to continue to safely serve the community. We updated our guidelines to meet the CDC recommendations and worked diligently to stay current with the frequent changes as more became known about the virus. The hospitals modified their procedures which we adopted as well. We procured specific types of Personal Protective Equipment (PPE), some of which was in limited supply or had to be special ordered. These costs were submitted to FEMA for reimbursement. We donned N95 respirators, facemasks and gowns to keep both our staff and our patients safe. The ambulance was thoroughly disinfected after every call. Access to the station was limited, we minimized our crew size to reduce our exposure, and all personnel were screened before reporting for their assigned shifts. All in person trainings and meetings were suspended. As of this writing the vaccine is being rolled out.

We are grateful to the many community members and local businesses who provided meals, groceries and snacks to the staff during the early lockdown stages of the pandemic. Your generosity was deeply appreciated by the duty crews.

Charlotte is listed as a HeartSafe Community and our goal is to increase the number of public access AED's in Town. We recommend them for any business, or any place where public gatherings are held. If you are interested, please call the station

CVFRS operates as a satellite CPR Training Center and we've been able to assist individuals with CPR recertification while adhering to COVID protocols. If you are interested in becoming CPR certified or learning hands only CPR, please visit our website or email us at admin@cvfrs.org.

CVFRS continues to urge homeowners who have a working alarm system or elderly residents that live alone to purchase a Home Knox Box system. For information, please call the station. Information is also available on the website.

Every residence and business should have working smoke detectors, at least one on every level, optimally, one in each room, excluding kitchens and bathrooms. If you heat your house with wood, oil or gas, you should also have a working Carbon Monoxide detector on every level, the best location is in the common areas. All detectors should be tested on a regular interval, monthly is recommended. We would also like to remind residents that if you burn wood, you should have your chimneys cleaned on a regular basis.

We are grateful to Point Bay Marina for allowing us to dock Marine 3 at their docks which enables us to respond quicker and more efficiently.

We appreciate all the work from our Fire Department Auxiliary members who have provided invaluable support at special functions such as Halloween at CVFRS, Santa's visit and at weekend training classes. They have also provided firefighter rehab at some working incidents and volunteered to assist the American Red Cross at blood drives held at the Senior Center during the pandemic.

You must call for a permit before you burn. Burn permits are issued daily by calling 802-985-8051 between the hours of 7:30am to 5pm. To prevent false alarms, please call in for campfires and/or bon fires. Fireworks require a permit and should only be set off by trained professionals.

Volunteerism is declining nationwide, and CVFRS is not untouched by this national dilemma. We are in need of volunteers in all areas. Please reach out if you are interested in joining the organization.

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

Email: admin@cvfrs.org

Non-Emergency calls dial the Station at 802-425-3111

Please dial **911** for an **EMERGENCY** only.

Respectfully submitted,

Chief Richard St. George

Annual Report to the Town of Charlotte – FY20

CVFRS Non-public “Special” Funds

A brief description of each fund and its summary for the fiscal year ending June 30, 2020 follows. Significant purchases from these funds include: Federal and VT UBI taxes, communications equipment, CPR Training Materials to support Community Outreach, building and communication improvements, as well as other items identified on the project list as reviewed and approved by the membership on a quarterly basis.

Tower Fund

CVFRS 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, communications, 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 30 years old, needs to have major repairs. We continue to assess the anticipated lifespan of this tower and the expected replacement or decommissioning costs.

Tower (Pease Mountain) Account Summary 7/1/19 – 6/30/20

Revenue	
Verizon Lease Payments	\$ 32,738
Interest Earned	521
Total Revenue	<u>\$ 33,259</u>
Expenses	
IT Upgrades	\$ 5,301
Taxes	7,325
Legal Fees	2,844
Bank Charges	27
Total Expenses	<u>\$15,497</u>
Net Income /Loss	\$17,762

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 CVFRS receive income from the Trust to use as needed to improve and sustain the Fire and Rescue 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 7/1/19 – 6/30/20

Revenue	
Net Change in Trust	\$ 54,700
Grant Income	57,143
CPR Training	775
Interest Earned	214
Total Revenue	<u>\$112,832</u>
Expenses	
Scott Compressor	\$60,611
Building Improvements	11,195
Hose	15,104
Phone System	4,650
CPR Training Materials	343
Bank Charges	2
Total Expenses	<u>\$ 91,905</u>
Net Income /Loss	\$ 20,927

Fire & Rescue Division Fund Summary¹

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 & Rescue Division Fund Summary¹ 7/1/19 – 6/30/20

Revenue	
Targeted Donations	\$ 1,475
Interest Earned	13
Total Revenue	<u>\$ 1,488</u>
Expenses	
Cable for Duty Crew	167
Special Events	19
Bank Charges	
Total Expenses	<u>\$ 186</u>
Net Income /Loss	\$ 1,302

Fire & Rescue Division Fund Summary²

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 & Rescue Division Fund Summary² 7/1/19 – 6/30/20

Revenue	
Targeted Donations	\$ 1,150
Other Misc. Income	1,700
Fire & Ice Receipts	\$ 364
Total Revenue	<u>\$ 3,214</u>
Expenses	
Fire & Ice Expenses	\$ 1,092
Special Events	380
Uniforms	750
Bank Charges	4
Total Expenses	<u>\$ 2,226</u>
Net Income /Loss	\$ 988

¹ Interest Earning Money Market

² Checking account

Charlotte Land Trust

During the last fiscal year interest in conservation was very strong. The Charlotte Land Trust had discussions about conservation with owners of eight different properties throughout town. While not all of these discussions will result in completed projects, it's likely we'll announce the completion of some in next year's report.

Outreach and education about conservation and its importance for Charlotte continued last year. We sponsored a repeat of an event at the Charlotte Park and Wildlife Refuge that included a nature scavenger hunt for kids. Also at the Refuge, we hosted a workshop on invasive species with information for landowners on the steps they can take on their own property.

Our major outreach project in the past year was the start of our Charlotte Farm Study, a comprehensive assessment of the farms, farmland and farmers in Charlotte. CLT has engaged the Center for Rural Studies at UVM to conduct the study. We had planned to kick off the study with spring and summer events to feature Charlotte farmers, but as with so much else, those could not be held. The study will conclude in late spring of 2021 and we look forward to being able to schedule events to present the results.

Following best practices for land trusts is always a major part of our work. Yearly monitoring of our conservation easements is essential and our stewardship team completed inspections and yearly recordkeeping in the fall. This past year we revamped our website to provide more information on CLT and on other conservation topics. Check it out at charlottelandtrust.org.

Conservation has been successful because of the support and commitment of Charlotters for many years and last year was no exception. From all of us on the CLT board, thank you for your support.

Frances Foster	Lindsay Longe	Steve Schubart
Marty Illick	David Pill	Jay Strausser
Kate Lampton	Jessie Price	Mary Volk
Jane Lawlis	Jessica Sanford	David Watts

THE CHARLOTTE HISTORIC QUINLAN SCHOOLHOUSE, 2020

If the little antique Quinlan Schoolhouse on the Green between the Library and the Town Hall could speak, it might say *"I'm HERE! I have lived through a Pandemic in 1918, through a polio epidemic in the mid-1900s, and World War I, then World War II and more to the year 2020. In fact I can remember bits of the end of the Civil War – and our Charlotte boys returning home from the south on their horses.* In the summer of 1988 I was dismantled and moved painstakingly, board by board, from my place on Spear Street Extension, near the Quinlan Bridge, and restored to my original self in a place of honor on the Town green, for Charlotters to enjoy, and appreciate a slice of the history of our town. Since then I have come back to life during visits of school classes as children studied my history and the "olden days" of Charlotte. The children have imagined what it might be like to walk three miles to me, use the outhouse out back, learn with no electricity, and be in a one – room building, studying with other children little and big, of all grades from one through eight .*

After I was recreated here on the Town green, I have welcomed "trick or treaters" on Halloween nights – scores of witches, ghosts, princesses and Harry Potters. I have thrilled to the warmth of hot mulled cider and a traditional old-style decorated tree during holiday celebrations. And I have welcomed all visitors on days of the annual Library Book Sale, watching as engrossed youngsters created pinwheels and explored all my corners and old furnishings."

In 2020, during the Charlotte library addition construction, it was decided that both the Halloween and Holiday open schoolhouses might pose a danger to young children scampering over earth piles and debris. From that time until this, the second pandemic since 1918 – the Corona Virus – has invaded the lives and traditions which are special to the Quinlan School House. So in the words of that little old building - if the school house could speak – it likely would say *"I'm here – the bell is ready to ring – the door is ready to open – See You Soon!*

*Dan Cole was able to provide information about Charlotte boys who fought in the Civil War and likely, because of their Charlotte homesteads, would have attended the Quinlan School – Dan is thanked for helping to connect us with the history of real people who lived and learned in the Quinlan schoolhouse that Charlotters have preserved. He is author of a book that explores the Civil War and Charlotte, *Upon Us Rests the Burden*.

*John Quinlan, enlisted in Company F, 1st US Sharpshooters;
Corp. Michael Quinlan, enlisted in Company A, 1st VT Cavalry;
Jacob Lacoy, enlisted in Company F, 1st US Sharpshooters;
Rollin W. Barton, enlisted in Company G, 2nd VT Infantry;
Joseph Gilbert Barton, enlisted in Company I, 14th VT Infantry;
William Powell Barton, enlisted in Company I, 14th VT Infantry.*

John and Michael are brothers and their father gave the land for the school. The Barton boys were brothers who lived 2 farms west of Quinlan. Jacob Lacoy lived west of the Barton farm.

John Quinlan was severely wounded in action during the siege of Petersburg in July 1864; Michael Quinlan was wounded and captured in action against John Mosby and his raiders on March 17, 1863; Jacob Lacoy was killed in action on May 6, 1864, at the Battle of the Wilderness; Rollin Barton was wounded twice: 1st, near Deep Run during the Battle of Fredericksburg on December 13, 1862 and 2nd, near Spotsylvania on May 18, 1864 when an artillery shell exploded in Company G, wounding Barton and killing Charlotte veteran Joseph Kehoe.

Cordially submitted: The Quinlan Schoolhouse Committee – Jenny Cole, President, Bob Chutter, Aileen Chutter, Susan Horsford, Betty Ann Lockhart, Alice Tregaser. **NOTE: The activities and responsibilities of this companionable committee are few but important since the committee assures that this Charlotte treasure continues as a resource connecting the past to the future – for all Charlotters from school children through parents to senior citizens. WE NEED A FEW NEW COMMITTEE MEMBERS – IF YOU ARE INTERESTED, PLEASE CALL JENNY COLE, 425-3105 FOR INFORMATION, OR TO SAY "YES!"**

Charlotte Historical Society's Annual Report

This has been a challenging year for the historical society, as it has been for all town organizations. In early March as the COVID epidemic was spreading worldwide, Scooter MacMillan from *The Citizen* contacted us for information on the impact the great Spanish flu epidemic during World War I had on Charlotte citizens. He wanted to know how many people had died of it. In a previous article on the World War I monument appearing in *The Charlotte News*, we had noted that three soldiers had stars by their names, signifying they died in the military. Julius S. Munnette (died September 20, 1918), Delial W. Magee (died September 29, 1918), and Joseph Harry Hanks (died 23 November 1918) were members of the 33rd Company, 9th Battalion, 151st Depot Brigade stationed at Camp Devens in Massachusetts. A Depot Brigade would receive, process, and organize new recruits into the military, as well as process their discharges upon their return after the war.

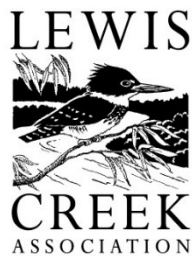
Camp Devens (now Fort Devens) was built and opened in 1917, and was struck by the great influenza epidemic in 1918. It ravaged the camp from September through November 1918, and the hospital was poorly equipped to handle the number of soldiers who caught the virus. Nearly half of the base was quickly infected, and according to one letter, deaths were at the rate of 100 per day, usually resulting from lobar pneumonia. All three Charlotte men died of pneumonia at the camp after being stricken with the flu.

Fourteen townspeople died of pneumonia/influenza during the epidemic: Elnathan Beach Beers, 60, died 4 November 1917; Clara (Russell) Pease, 90, died 30 April 1918; Mary A. Quinlan, 59, died 26 September 1918; Ethel Ardelle (Wright) McNeil, 24, wife of Carlton, died 17 October 1918; Carlton Edgar McNeil, 25, husband of Ethel, died 17 October 1918; Earl Elliot Whalley, 14, died 15 December 1918; Bertha (Viens) Bora, 27, died of complications of influenza during childbirth on 6 January 1919, her female baby was delivered stillborn on 6 January 1919; male baby Huntress, son of Fred and Lulu Huntress, mother had influenza, was delivered stillborn on 6 January 1919; Nancy Curtis (Gillett) Bush, 87, died 29 January 1919; Sarah Ann (Stearns) Horsford, 90, died 19 January 1920; Michael Quinlan, 80, died 24 February 1920; Niles George Bora, 19, son of Fred and Olive Bora, died 1 March 1920; Leslie Bora, 17, son of Fred and Olive Bora, died 9 March 1920.

On March 10, prior to State COVID restrictions being put in place, the historical society met at our Treasurer Martha Stone's house. On the way to the meeting, our president stopped by the museum to pick up some items for the meeting and found no electricity in the building. Next day, armed with a flashlight, he found significant electrical damage. Since the museum is a Town building, Dean Bloch was contacted, and he advised us to notify an electrician. Spadaccini Electric found the circuit breaker box virtually destroyed, with the bolts fused to the box. Extensive blackening on cellar beams and around outlets showed that we narrowly avoided losing the entire building to fire. Sometime during the winter months, a snowplow had bumped a power pole, knocking loose the neutral line of the Phase-3 system, sending higher voltage in on all circuits, causing the damage. It only affected one service line--the museum and our near neighbor. Since we were closed up for the winter, it wasn't noticed until March.

Our members staffed the museum on Sundays in July and August, but due to restrictions, and to keep the number of visitors down, we did not advertise—just putting out our “open” sign. We received donations of two Sunday School chairs from the Baptist Church from Bonnie McShane; and an 1811 Thorp Bible printed in French, inscribed with the names of John Gavin Thorp and William Thorp, from Sarah Dopp, through member Kathleen McKinley Harris. There was no Christmas Party in December.

Respectfully submitted,
Daniel T. Cole, President



Lewis Creek Association 2020 Program Highlights

Lewis Creek Association was busy with new projects this past year. Many reliable and talented volunteers and town and state staff helped to grow our community service programs, especially nature conservation activities and our water quality education and improvement program “Ahead of the Storm” (AOTS). Our area of work includes the middle Lake Champlain Valley and the Lewis Creek, LaPlatte, Thorp/Kimball/Holmes, and McCabe’s watersheds. We focus on the health of Lake Champlain and its basin 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 and habitat enhancements that consider the emerging impacts from our climate crisis.

This year, your contributions were critical in helping to secure funds from towns and others including seven 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 do contact us. Visit our growing library at lewiscreek.org, and learn about our daily activities on Facebook.

Program Highlights (\$200,000 annual budget)

Restoration and Conservation

- AOTS. Completed construction and plantings to restore the floodplain near the Hinesburg town garage
- AOTS. Worked with Champlain Valley School District to complete construction of two water quality improvement projects (at SCS and CVU), including work with students to select plants for the final project
- Completed aquatic invasive species surveys and management plan for Lewis Creek, Bristol Pond, and Monkton Pond, and sponsored a boat launch steward program at Bristol Pond
- Thorp / Kimball invasive European Frogbit and other invasive plant control – year 12 (Charlotte)
- LaPlatte Natural Area invasive European Frogbit and other invasive plant control – year 9 (Shelburne)
- Second year of invasive Yellow Iris control study on lower Lewis Creek (Charlotte/N. Ferrisburgh)
- First year of non-native invasive Flowering Rush control study (Charlotte)
- Worked with Charlotte Invasives Collaborative to manage Charlotte’s invasive plants
- Received a grant to begin studying restoration of an upstream area of Hollow Brook (Starksboro)
- AOTS. Project identification, development and design work for a LaPlatte water quality improvement/stormwater treatment project that includes wetland restoration (Hinesburg)
- Continued development efforts for a Lewis Creek corridor conservation project plan in Starksboro

Planning and Data Collection

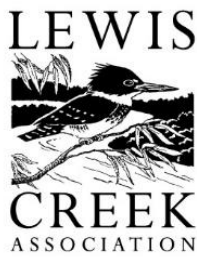
- Completed water quality sampling plan reports with ACRWC for Lewis Creek, LaPlatte River, Patrick Brook, McCabe’s Brook, Thorp Brook, and Kimball Brook with a reduced sampling season due to COVID
- Continued stream reclassification planning activities for Lewis Creek in cooperation with VT DEC
- Worked with an intern to list and prioritize potential projects for the Lewis Creek watershed for input into DEC’s Watershed Projects Database
- Began community outreach to properties in Shelburne to encourage stormwater improvements
- Worked with CCRPC to place our water quality “scorecard map” online with multiple additional layers

Education and Outreach

- Created new water quality and aquatic invasive species presentations (recorded and placed online), and gave three Zoom webinars
- Participated in water quality planning meetings including State Tactical Basin Plan and Clean Water Network update meetings, CCRPC Clean Water Advisory Committee meetings, Watershed United Vermont meetings and the Shelburne Stormwater Advisory Committee
- Shared water quality condition reports with Towns, State, RPCs and private groups

LCA BOARD OF DIRECTORS AND STAFF

Louis duPont & Chris Runcie - Starksboro; Krista Hoffsis - Ferrisburgh; Peter Erb & Andrea Morgante - Hinesburg; Myra Handy & Glynda McKinnon - Charlotte; Ethan Swift - Monkton
Stevie Spencer - Administration; Kate Kelly - Program Manager; Marty Illick - Executive Director



LCA Water Quality Stewardship Program 2020 Invasive Plant Removal – Charlotte & Shelburne

Lake Level – June: 96.5' to 95'; July: 95' to 94.5'; August: 94.5' to 94.4'

Charlotte, Town Farm Bay – 50 acres

The 2020 season began with a June 11th survey to determine the season's work plan. European Frogbit was observed in every management zone, except for zone 4. The Frogbit was regularly dispersed throughout zones 2 and 7, while it was irregularly dispersed in zones 5 and 6. Only a few clumps of Frogbit were found in zones 1, 3, and 8. An end-of-season survey occurred on August 18th.

Due to COVID-19, less effort was spent harvesting Frogbit and we had to start later in the summer. Over the season, volunteers removed 132.75 pounds of Frogbit. In mid-July, we began our work at Kimball Brook, in zones 5, 6, and 7. We were unable to access zone 8 due to low water levels. We also harvested in zones 1, 2, 3, and 4. 87.75 pounds were removed with 13 volunteers (including repeat volunteers). Frogbit started to flower in late July and we found flowering plants into mid-August. In August, 10 volunteers removed 45 pounds of frogbit. This resulted in less than 5% cover overall with no turions noted.

In addition, Flowering Rush was observed flowering in every zone that was visited. A separate Lake Champlain Basin Program grant-funded study will investigate possible ways to control or remove this species.

Month	Total Field Hours	Pounds Removed	Number of People
July 2019	39	87.75	13
August 2019	30	45	10
TOTAL	69	132.75	23 (including repeats)

Shelburne, Lower LaPlatte River – 77 acres

The beginning of season occurred on June 5th, and we found very little Frogbit on the water surface. However, zones 5A and 5B were inaccessible, due to log jams. Frogbit was found occasionally in zone 1A, primarily around the Shelburne Bay Boat Club. Frogbit occurred most frequently in zone 1 and a few clumps were found in the southern portion of zone 3. No Frogbit was found in zones 2 and 4. Yellow Iris was also noted in all accessible management zones, where 127 plants were observed. There may have been more Yellow Iris plants that were not visible from the river. During the field season, log jams prevented volunteers from accessing zones 4, 5A, and 5B (25 acres). In the future, earlier season work should occur at the upstream reaches, when water levels are high, and these areas are still accessible by boat. An end-of-season survey occurred on August 31st.

Due to COVID-19, less effort was spent harvesting Frogbit and we had to start later in the summer. 26.25 pounds of Frogbit were removed from LaPlatte Natural Area wetland this year, with 7 volunteers (including repeat volunteers) and 21 field hours. There was around 5% cover at the beginning of the field season, and an estimated less than 2% cover at the end (August 31st).

Flowering Rush plants were noted in zones 1A, 1, 2, and 3. 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	9	22.5	3
August 2019	12	3.75	4
TOTAL	21	26.25	7 (including repeats)

CHITTENDEN SOLID WASTE DISTRICT

Summary Report of FY20 Activities

July 1, 2019 – June 30, 2020

Governance

The Chittenden Solid Waste District is a municipality created by our member cities and towns in 1987 to plan and implement on their behalf the solid waste management mandates legislated by the State of Vermont. The District is governed by a Board of Commissioners representing our member communities.

Our Mission

To reduce and manage the solid waste generated within Chittenden County in an environmentally sound, efficient, effective and economical manner.

FY20 Financial and Operations Summary

General Fund FY20 expenditures totaled \$11.7 million and revenues \$12.6 million, representing a slight increase overall from FY19 (figures are unaudited).

The COVID-19 global pandemic impacted all aspects of CSWD operations during the fourth quarter.

When the pandemic hit, CSWD immediately assessed the best ways to continue serving the public during the State of Emergency and beyond. After a brief shutdown to deep-clean and assess operations, the District reopened its Environmental Depot hazardous waste facility in South Burlington as well as Drop-Off Centers in Williston, Essex, Milton, and South Burlington to quickly serve the most concentrated population areas. We instituted new configurations and policies at all public-facing facilities to ensure the safety of our staff and customers and to enhance the efficiency of operations during and beyond COVID-19 conditions.

The CSWD Materials Recovery Facility (MRF) in Williston continued receiving, sorting, and marketing mandated “blue-bin” recyclables uninterrupted. The Organics Diversion Facility in Williston likewise continued processing leaves and food scraps into Green Mountain Compost soil amendment products.

CSWD Outreach & Communications efforts emphasized the July 1, 2020 statewide ban on disposing of food scraps in the trash leading up to the State of Emergency and helped the public navigate CSWD operational changes via the District Hotline, website, social media, and virtual presentations.

CSWD does not receive tax or “per capita” funding from the State or member municipalities.

The full CSWD FY20 Annual Report will be issued and posted at www.cswd.net by 2/1/21.

Board of Commissioners

As of July 1, 2019

BOLTON Duncan Galbraith

BURLINGTON Lee Perry
Alt: Jennifer Green

CHARLOTTE Abby Foulk
Alt: Rachel Stein

COLCHESTER Tim Moran
Alt: Jeffrey Bartley

ESSEX Alan Nye
Alt: Max Levy

ESSEX JUNCTION Alan Nye
Alt: George Tyler

HINESBURG Lynn Gardner
Alt: Doug Taff

HUNTINGTON Roman Livak
Alt: Landel Cochran

JERICHO Leslie Nulty
Alt: Bert Lindholm

MILTON Ken Nolan

RICHMOND Logan Hegg
Alt: Caleb Manna

ST. GEORGE Harry Bowen
Alt: Sarah Tischler

SHELBURNE Timothy Loucks
Alt: Lee Krohn

SOUTH BURLINGTON Paul Stabler

UNDERHILL Paul Ruess
Alt: Dan Steinbauer

WESTFORD Michelle DaVia

WILLISTON Jeremy Hulsey
Alt: Caylin McCamp

WINOOSKI Bryn Oakleaf
Alt: Candice Holbrook

FY2020 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 FY20, the CCRPC invested just under \$4.5 million in regional land use, transportation, emergency management, energy, natural resources, public engagement, training, and technical assistance. The program leverages more than \$4.1 million in Federal and State investment with \$245,000 in municipal dues and another \$146,000 in local match for specific projects—an estimated 11:1 return on local investment.

Charlotte representatives to the CCRPC Board and other committees in FY20 were:

- CCRPC Representative: Jim Donovan | CCRPC Alternate: Marty Illick
- Transportation Advisory Committee (TAC): Dean Bloch
- Planning Advisory Committee (PAC): Daryl Arminius (through February 2020, currently vacant)
- Clean Water Advisory Committee (CWAC): Marty Illick

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

Charlotte Activities

In FY2020, the CCRPC provided assistance to Charlotte on the following projects and initiatives:

- **Municipal Energy Planning:** The CCRPC continued to provide the Charlotte Energy Committee with technical assistance related to the Act 174 municipal energy planning standards. CCRPC staff also drafted a letter to send to Charlotte property owners to inform them about financial incentives for solar net metering and solar projects developed on preferred sites.
- **Geographic Information Systems:** CCRPC staff made updates to Charlotte's speed limit map, created a proposed zoning data layer, updated VTCulverts with replaced culverts, and updated the Charlotte map viewer: <https://map.ccrpcvt.org/charlottesmapviewer/>
- **Emergency Management – LEMP:** CCRPC staff offered assistance in 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.
- **Water Quality Planning Assistance:** The CCRPC continued to provide assistance with Municipal Roads General Permit (MRGP) compliance and the Grants-In-Aid Program. CCRPC staff conducted pre-construction site visits and eligibility requirements and coordinated with Charlotte with regards to updates to the Grants-In-Aid Pilot Program. Staff also coordinated with a consulting team to develop conceptual plans and cost estimates for two sites on Prindle Road. The CCRPC then assisted in putting together a Better Roads FY21 application for Prindle Road for \$25,000 to improve stormwater drainage and runoff. The Chittenden County Road Erosion Inventory (REI) database was also updated with Charlotte roadways.
- **Traffic Counts:** The CCRPC conducted three roadway AADT (Annual Average Daily Traffic) counts in support of Charlotte's transportation projects and studies: <http://vtrans.ms2soft.com/>
- **Technical Assistance:** CCRPC staff provided a variety of technical assistance to the Town, including:
 - Worked to develop and evaluate a survey to assess public transit needs in the Town;
 - Participated in a meeting with the Charlotte Energy Committee and GMT to discuss the potential for future transit service that would stop at a park and ride in the Town;
 - Reviewed parking and access point related changes to Mt Philo State Park and provided the Town with traffic data and comments related to safety and traffic calming.
 - Provided the Town with guidance related to the placement of bollards on multi-use paths;
 - Coordinated with VTrans and the Town to plan for a rural road safety audit for Ferry Road;
 - Completed a speed study for Church Hill Road and delivered a final report to the Town;
 - Provided zoning administration assistance and helped train the town's new Zoning Administrator.

Charlotte Projects in the Transportation Improvement Program (TIP)

The TIP (<http://www.ccrpcvt.org/our-work/our-plans/transportation-improvement-program/>) is a prioritized, multi-year list of transportation projects in Chittenden County. To receive federal funds, each transportation project, program or operation must be authorized through the TIP. Charlotte projects included in the TIP are listed below. These projects are also identified in the FY20 Vermont Agency of Transportation Capital Program for design or construction.

- **Rail Crossing Improvements at Thompson Point Road:** \$462,410 for safety improvements to be constructed in 2021.
- **Rail Bridge Rehabilitation, Thorp Brook:** \$575,000 project to rehabilitate the rail bridge over Thorp Brook. This project will be funded with state funds and will be constructed in 2022.

Regional Activities

- **ECOS Plan Implementation:** Throughout the past fiscal year, the CCRPC has been working to implement the planning principles of the [2018 Chittenden County ECOS Plan](#). The ECOS Plan (Environment; Community; Opportunity; Sustainability) is the regional plan for Chittenden County and combines three plans into one: The Regional Plan, the Metropolitan Transportation Plan, and the Comprehensive Economic Development Strategy. The 2019 ECOS Annual Report is a summary that highlights a number of regional accomplishments, trends, and high priority actions (<http://www.ecosproject.com/2019-ecos-annual-report>). In addition, the ECOS Scorecard hosts the ECOS Partners' shared measurement and indicator system that monitors how Chittenden County is doing relative to achieving our shared ECOS goals (<https://app.resultsscorecard.com/Scorecard/Embed/8502>).
- **Legislative Forum:** The CCRPC hosted the Legislative Breakfast to serve as a forum for municipal representatives and legislators to connect on a few important topics for the upcoming legislative session, including: Smart Growth, housing, Act 250, water quality funding, transportation investments, transportation climate initiative, population health, workforce, mental health and substance use disorders, and regional and municipal planning investments (<http://www.ccrpcvt.org/about-us/commission/policies-positions/>).
- **Racial Equity & Public Engagement:** Addressing inequity in our region is one of the eight key strategies in the Chittenden County ECOS Plan. CCRPC staff have started to plan for the update of the **2014 Public Participation Plan** (PPP: <http://www.ccrpcvt.org/our-work/our-plans/public-participation-plan/>) with a renewed focus on analyzing inequities in all sectors of our work to ensure that we actively eliminate barriers and foster an inclusive and meaningful public engagement for all planning and policy work we do – this meaningful engagement is the foundation that leads to actions that meet the needs of our diverse community. This past year, the CCRPC continued to participate in Refugee and Immigrant Service Provider Network meetings, completed the 2019 Title VI Report for VTrans/FHWA, and worked towards the completion of the FTA Title VI Program. The CCRPC has made a public commitment to address issues related to racial and economic disparities through the following actions:

- Facilitating, providing, and/or taking advantage of educational opportunities for our staff, partner municipalities, and other local and regional partners that address inequities and advance anti-racism efforts.
 - Examining our organization's policies, practices, culture, and services through the lens of anti-racism and white privilege to ensure they reflect our commitment to racial justice.
 - Furthering our understanding of the significant historical role land use policies and transportation investments have had in systemic racism and inequity, while making sure that future zoning and transportation investments in Chittenden County encourage equity and provide increased opportunities for Black, Indigenous, people of color (BIPOC), and low income residents. More specifically, we will update our Equity Impact Worksheet that is part of our Public Participation Plan based on best practices around the country and will have this reviewed locally by a diverse audience.
 - Encouraging municipal appointments on our Board and Committees that reflect the diversity of our community.
 - Strengthening existing relationships and partnerships and forging new ones with Vermont organizations working to advance anti-racism efforts.
 - Committing to advance Strategy 8 of the Chittenden County ECOS Plan (page 48), which includes specific tasks related to tracking and analyzing inequities in all sectors of our work, prioritizing positive programs and investments to low opportunity places, and more.
- **Building Homes Together:** Following the first three years of the Building Homes Together campaign, more progress on housing production in Chittenden County was achieved in 2018 – please note that 2019 data is not available at this time. The campaign was initiated by the CCRPC, Champlain Housing Trust, and Housing Vermont in 2016. There were 620 homes developed and ready for occupancy in 2018. Over the first three years of the campaign, an average of 758 homes were built each year ahead of the pace needed to meet the campaign’s goal of 3,500 homes over five years. With over 2,200 homes built in the county in the last three years, only 280, or 13%, became permanently affordable. That’s shy of the campaign’s goal of 20%. (<http://www.ecosproject.com/building-homes-together>).
 - **Public Health:** The CCRPC served 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. In FY20, we helped the CCOA transition to the Chittenden County Public Health Alliance to broaden the focus on social determinants of health, with racial justice and mental health the current focus areas. The CCRPC also served as the lead agency for the Chittenden Prevention Network’s Regional Prevention Partnership grant (<http://www.healthvermont.gov/alcohol-drug-abuse/programs-services/prevention-programs>). Accomplishments include a sharps disposal kiosk at the Williston Fire Department, expansion of Rx drug take-back locations, promoting Rx drug takeback events, fake ID enforcement to discourage underage drinking, and community education about substance use prevention for youth.
 - **Regional Energy Planning:** In coordination with the adoption of the 2018 ECOS Plan, the CCRPC has been moving forward with initiatives to support the Region’s Enhanced Energy Plan (<http://www.ccrpcvt.org/our-work/our-plans/regional-energy-plan/>). In order to advance the

climate and energy goals within the State's Comprehensive Energy Plan, the CCRPC has 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. Nine municipalities have adopted enhanced energy plans and five municipalities have plans in development. The CCRPC also participated in Transportation and Climate Initiative (TCI) stakeholder meetings, organized a regional [Button Up Vermont](#) event with 400 participants, participated in Drive Electric Vermont meetings, worked with VEIC on a resource guide to support EV charging at multi-unit properties (<https://studiesandreports.ccrpcvt.org/wp-content/uploads/2020/08/CCRPC-MUD-EV-Charging-Survey-Report-Final-20200807.pdf>), reviewed Public Utility Commission proceedings, and provided municipal assistance to move forward with the energy planning recommendations established in Act 174.

- **Emergency Management:** During the unprecedented time of global response to the COVID-19 pandemic, CCRPC staff worked extensively with municipalities, state health officials, and the public to relay important updates, resources, and general information about the pandemic. A COVID-19 Municipal Response webpage was developed and maintained (<https://www.ccrpcvt.org/covid-19/>), and staff developed community guides for seven municipalities that were mailed to residents. In addition to focusing resources on addressing the pandemic in our region, the CCRPC continued to host Local Emergency Planning Committee meetings (LEPC 1, <http://www.ccrpcvt.org/about-us/committees/local-emergency-planning-committee/>) and participate in a wide array 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.
- **Chittenden County I-89 2050 Study:** The CCRPC in collaboration with VTrans, municipalities, and other stakeholders continues to move forward with this multi-year study to assess safety, capacity, multimodal access, resilience, and other transportation and land use issues along the I-89 corridor and its interchanges within Chittenden County. The 2050 Vision for the I-89 Corridor through Chittenden County is an interstate system (mainline and interchanges) that is safe, resilient, and provides for reliable and efficient movement of people and goods in support of state, regional, and municipal plans and goals. As the study progresses, the project team continues to evaluate transportation alternatives that best achieve the study goals related to safety, livability and sustainability, mobility and efficiency, environmental stewardship and resilience, economic access and vitality, and system preservation. For more information, please visit the project website at <https://envision89.com/>.
- **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. In 2019/2020, 33,138 Vermont students and staff from 83 schools participated in program. 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, ridesharing, vanpooling, transit, bikesharing and carsharing. TDM

partners include: the Chittenden Area Transportation Management Association (CATMA), CarShare VT, the University of Vermont, Green Mountain Transit (GMT), Local Motion, Greenride Bikeshare, Go! Vermont/VTrans, and United Way.

- **Public Transportation Planning:** An integral component of our region's transportation system is the public transit service provided by Green Mountain Transit (GMT). Throughout the past year, the CCRPC has been engaged in a wide variety of public transit planning projects and initiatives to support the continued development of a transportation system that is efficient, equitable, and environmentally sustainable. The CCRPC hosted a series of Rural Transit Roundtable meetings to bring together state agencies, municipal staff, legislative representatives, TDM partners, and members of the public to evaluate opportunities to enhance transit services in rural areas of our county. CCRPC staff also hosted Tilley Drive transit meetings, participated in ADA Advisory Committee meetings, worked with municipalities to coordinate FY21 transit-related UPWP requests, and worked with UVM and GMT to conduct the Commuter Bus Ridership Pilot Project (<https://studiesandreports.ccrpcvt.org/wp-content/uploads/2020/07/CCRPC-Final-Report-3.pdf>).
- **Elderly and Disabled (E&D) Transportation Program:** Beginning in FY19, the CCRPC embarked on a plan with GMT and United Way of Northwest VT to evaluate program improvements for E&D transportation in Chittenden County. The program evaluation included goals to enhance collaboration between program stakeholders, develop better public-facing information for riders, and prioritize opportunities to create a more equitable program for all Chittenden County residents. After program recommendations were made in fall 2019, CCRPC staff worked with VTrans to update the statewide E&D Program Guidance and prepare for the first annual E&D Transportation Summit. The CCRPC now also hosts the quarterly E&D partner meetings, which were previously hosted by GMT.
- **Neighbor Rides:** Since 2013, the CCRPC has been investing in the United Way Neighbor Rides program 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>). Throughout the past year, CCRPC staff have continued to work with United Way and other Neighbor Rides stakeholders in an effort to identify opportunities to increase the number of volunteer drivers in the program. The COVID-19 pandemic has undoubtedly had an adverse impact on the Neighbor Rides program. Beginning in FY21, the program stakeholders will be working to address existing COVID-related barriers to the volunteer driver program.
- **Active Transportation Planning:** The CCRPC has remained committed to supporting active transportation initiatives in our communities. CCRPC staff continue to collaborate with TDM partners and local municipalities on planning efforts to expand the Greenride Bikeshare system and move toward a fleet conversion to electric assist bicycles (www.greenridebikeshare.com). The CCRPC also assisted with planning efforts for the 2020 Vermont Walk/Bike Summit, provided VTrans with support on the development of the State's Bike Ped Strategic Plan, promoted TDM strategies and provided bike/ped-related technical assistance to municipalities and businesses, assisted municipalities with grant and UPWP applications, managed UPWP projects, and conducted bike/ped counts on paths, designated bike lanes, and other roadways. The CCRPC also continued to host the webinar series from the Association of Pedestrian and

Bicycling Professionals for municipalities and regional partners.

- **Clean Water:** Water quality projects have become an integral part of our regional planning efforts. The CCRPC's water quality initiatives help to safeguard our clean drinking water, support our recreation and tourism industry, and make our municipalities more resilient to flood events. The CCRPC has continued to assist our member municipalities to achieve these goals. The CCRPC continues to host the Clean Water Advisory Committee and the MS-4 Sub-Committee (<https://www.ccrpcvt.org/about-us/committees/clean-water-advisory-committee/>) and provide guidance for the Vermont Clean Water Fund. CCRPC staff also joined the Lake Champlain Sea Grant Program Advisory Committee, participated in Vermont Clean Water Network meetings, assisted municipalities with developing stormwater master plans and implementing Clean Water Block Grant projects, supported education programs such as the Rethink Runoff (<http://www.rethinkrunoff.org>), assisted with watershed resiliency mapping, participated in water quality-focused policy discussions, and submitted an application to become the Clean Water Service Provider for the Northern Lake Champlain Direct Drainages Basin (Basin 5).
- **Municipal Roads General Permit (MRGP) Compliance and Water Quality Planning Assistance:** The CCRPC continues to work with a team of consultants to develop Road Erosion Inventory (REI) concept plans and REI datasets for member municipalities in order to address road erosion issues on municipal roads to meet MRGP requirements. For an interactive dashboard of the REI progress in our communities visit <https://map.ccrpcvt.org/reidashboard/>. CCRPC staff assisted municipalities with FY21 **Better Roads** grants to secure funding for erosion control and maintenance techniques that protect and enhance water quality around our region. The CCRPC also provided funding to municipalities through the annual Unified Planning Work Program (UPWP) for inspection and inventory of their stormwater system, development of Phosphorus Control Plans (PCPs) for MS4 communities and conceptual plans for transportation-related water quality projects on local roads.
- **Intelligent Transportation Systems (ITS) and Bluetooth Technology:** Intelligent Transportation Systems (ITS) technologies are aimed at enhancing transportation safety and increasing mobility through the integration of advanced communications technologies into transportation infrastructure. The CCRPC has been involved in a variety of ITS-related projects, initiatives, and trainings that encompass a broad range of wireless and traditional communications-based technologies for transportation systems. The CCRPC has continued to monitor deployed corridor-level Bluetooth (BT) devices along five corridors in Chittenden County. The data from this system will also be utilized by the VTrans Advanced Transportation Management System (ATMS) and Traveler Information System (TIS) for 511.
- **Regional Technical Assistance:** This includes, but is not limited to, municipal technical assistance for various transportation issues, GIS mapping, bylaw and ordinance revisions, Act 250/Section 248 application reviews, grant administration and grant application assistance, build-out analyses, Congestion Policy development for urban areas to replace the current LOS Policy, Transportation Resilience Planning Tool development for sub-watersheds in the county (<https://roadfloodresilience.vermont.gov/#/map>) and improving the VT Online Bridge and Culvert Inventory Tool (<http://www.vtculverts.org/>). In addition, we have created an online, searchable database of funding opportunities across a variety of planning sectors

(<https://www.ccrpcvt.org/funding-opportunities/>).

- **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 a helpful Interactive Map (<http://map.ccrpcvt.org/lcbyway/>).

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

2020 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 CVSD Community Members,

In 2020, we learned to be more flexible, more nimble, more collaborative, and more resourceful. The pandemic that threw us all in lock-down and fully remote learning in March taxed our resiliency and creativity. Still, one thing was true; teachers, support staff, food service workers, custodial staff, bus drivers, and administrators stepped up to the plate. Over the course of one long weekend, teachers and administrators developed on-line schedules and lesson plans; custodial staff figured out new schedules for greatly expanded cleaning routines, food service providers along with bus drivers, figured out how to provide and deliver breakfast and lunch to all children under 18 years of age - a greatly expanded mission that they nonetheless embraced enthusiastically. Principals, special education administrators, and central office personnel figured out how to best provide supports and resources so that we could provide the best experiences possible for our students. Families struggled to figure out child care. Students struggled to adjust to a life without school and play friends. Teachers struggled to provide ways to provide the experiential experiences they knew were important to student learning. We learned a lot from this experience; we recognized how much we still needed to do, and we used what we learned to develop better online learning opportunities.

During the summer, CVSD educators took classes and participated in learning groups to extend their online teaching expertise. Teams of teachers and administrators worked to develop more rigorous and engaging learning structures and plans. They worked together to focus on social emotional learning and academic standards. As the Safe and Healthy school guidance changed, so did our plans. When school finally opened in September, we had 360 students enrolled in a locally developed online Virtual Learning Academy. Our students K-12 were in a hybrid structure attending school in identified learning pods two days a week. As soon as we started, we began to work on bringing our youngest students in for four days per week in-person learning. By the end of November, all of our Grade K-6 students were in school in-person four days per week. Meanwhile, our teachers and administrators continued to find ways to add rigor, relevance, and substance to the remote days.

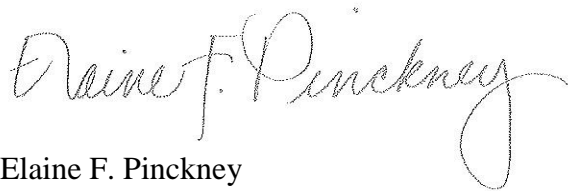
Meanwhile, our work continued in critical areas. In the spring, we launched a search for a Diversity, Equity, and Inclusion (DEI) coach. Ultimately, this search failed, but what we learned from the process has positioned us to do a more comprehensive and extensive search for a Director of Diversity, Equity, and Inclusion. We established DEI coaches in each of our schools, led by two part-time coordinators. All educator groups, including the CVSD School Board, are participating in professional development. A board subcommittee, supported by Jeff Evans and Meagan Roy, is developing Indicators of Educational Equity. Recruitment and selection of diverse candidates is a priority.

Our focus on early literacy continues. Our commitment to continuous improvement is intact. As we plan for a return to a normal school year, we will have the benefit of the math and literacy assessment systems put in place this year. These quarterly assessments provide us information about how well our students are learning the identified core proficiencies. Currently, it helps us identify who needs additional support, re-teaching, or challenge. It will also help us as we pivot to “recovery” and plan an expanded summer program.

It has been an incredibly busy year. Through it all, I am proud of our teachers, our paras, our staff, and our administrators for their focus on doing what's right for our students. I'm proud that the system has remained calm and steady. I'm proud to work with individuals who show character, kindness, and generosity in everything they do, even as they themselves are challenged by this new world reality. I know the system is strong, and I know we will come out of this time with an even greater focus on making education for all our learners equitable, engaging, and authentic.

This is my last annual report as I will be retiring in June. I am grateful for the privilege and opportunity to have served the Chittenden South/ Champlain Valley communities. It has been an honor!

With gratitude and appreciation,



Elaine F. Pinckney
Superintendent of Schools



CHAMPLAIN VALLEY SCHOOL DISTRICT BOARD CHAIR ANNUAL REPORT



It seems a lifetime ago since I sat down to write the Board Chair's letter for the CVSD annual report before our last Town Meeting in 2020. Much has changed since that preCOVID day, but one thing remains the same - our dedication to providing the best education for all of our students at a reasonable cost to our community.

The District's efforts these past nine months have been Herculean. Switching from in-person learning to fully remote learning, and then to a combination of the two models, has been unprecedented and difficult. This was a huge ask of every CVSD employee, student and family, many of whom were affected by job insecurity and personal health risks due to COVID 19. The Governor's orders and guidance from the Agency of Education directed the work. Our administrators pursued all available funding sources to ensure no child went without a meal or the technology to access learning, and frequently they switched strategies to accommodate changing guidelines. Teachers and staff worked tirelessly to ensure that they stayed connected and engaged with students to maximize learning in this new environment.

While our schools may not have functioned as "normal," the Board has continued to ensure that all of our 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 excellence. We passed several policies this year in support of that mission, most notably our Equity policy, which states:

The Champlain Valley School District (District) is committed to the success of every student, regardless of race, ethnicity, religion, family economics, class, geography, ability, language, gender, sexual orientation, gender identity, or initial proficiencies. The Champlain Valley School District Board of School Directors (Board) holds itself and all District and school-site decision-makers, faculty, and support staff accountable for building a District-wide commitment to equity. The District will incorporate principles of equity within all policies, programs, operations, practices, and resource allocations.

Throughout the school year, our equity work will continue with attention to Board common reads, identifying indicators necessary to monitor the equity policy, and hiring a director of equity, inclusion, and diversity.

Through committee work, the Board is also continually focused on understanding the impact of COVID on our student outcomes and budget implications. Our Indicators Committee has focused its time on both the results of short-term assessments administered during COVID and longer-term, high-level indicators of success. Our Human Resources committee led the board to successfully negotiate a one-year contract with both the teacher's union and the union representing the support staff. This was the first contract wherein health care was negotiated at the state level. As a result of that contract, the Board, administration, and union representatives have formed a committee to look more deeply at revising the District-wide salary schedule.

The March 2020 renovation bond passage to address significant facility needs in our schools is a silver lining of the pandemic, as we can now obtain that bond at historically low-interest rates, minimizing the

cost to our community. Although the state of emergency due to COVID has delayed the onset of some work, the District has been able to efficiently address several immediate capital needs such as roof upgrades, sidewalks and parking lots, HVAC, and lighting.

This past summer Superintendent Elaine Pinckney announced her retirement effective June 30, 2021. We have been incredibly blessed to have had Elaine as our District leader for fifteen years. Her collaborative leadership style, systems thinking, strong communication skills, and focus on what is best for each student have transformed education in CVSD. Her lasting and productive impact on our District cannot be overstated. The Board has engaged the firm of McPherson and Jacobson to facilitate the search for a new Superintendent, with the intent to have an identified candidate before Elaine's retirement.

While it has taken a coordinated effort to get us this far, our children will need continued support in the coming years to offset the challenges brought about by the pandemic. I join the Board in thanking you for your continued support and trust in our schools. I would also like to thank board members Ray Manier of Hinesburg and Jeff Martin of Charlotte for their time in service to the Board. Before being elected to the CVSD Board and serving on the finance committee, Ray served as a Hinesburg representative on the CVU Board. And after serving on the legacy CCS board, Jeff has served as the Board clerk and most recently as vice-chair of the CVSD Board. We will miss their experienced, thoughtful, and reasoned discourse on the Board.

Respectfully submitted,
Lynne Jaunich
CVSD Board Chair



WARNING
CHAMPLAIN VALLEY SCHOOL DISTRICT ANNUAL MEETING
MARCH 2, 2021

The legal voters of the Champlain Valley School District, are hereby notified and warned to meet at their respective polling places on Tuesday, March 2, 2021, 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:

BALLOT QUESTIONS

ARTICLE I: To elect a moderator.

ARTICLE II: To elect a clerk.

ARTICLE III: To elect a treasurer.

ARTICLE IV: 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 V: 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 VI: To establish the date of the Champlain Valley School District Annual Meeting of Monday, February 28, 2022 at 5pm at CVU High School and recessed and opened back up at Australian ballot voting on Town Meeting Day.

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-Five Million, Two Hundred Eighty-Five Thousand, Four Hundred Forty Dollars (\$85,285,440) which is the amount the Board of School Directors has determined to be necessary for the ensuing fiscal year commencing July 1, 2021? It is estimated that the proposed budget, if approved, will result in education spending of Sixteen Thousand, Seven Hundred Fifty-One Dollars (\$16,751) per equalized pupil. This projected spending per equalized pupil is 1.0% 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 Two Million, Fifty-Nine Thousand Dollars (\$2,059,000) of the school district's current fund balance as revenue for the 2021-2022 operating budget, and assign the remaining balance, Nine Hundred Thirty-One Thousand, Four Hundred Ninety-Five Dollars (\$931,495) 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 Three Hundred Five Thousand Dollars (\$305,000) for the purpose of purchasing three (3) school buses?

POLLING PLACES

Charlotte
Hinesburg
Shelburne
Williston
St. George

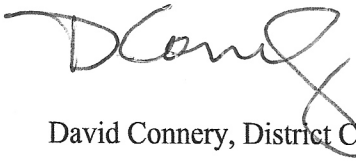
Charlotte Town Hall
Hinesburg Town Hall
Shelburne Town Center – Gymnasium
Williston Armory
St. George Red Schoolhouse

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 19, 2021. Received for record and recorded in the records of the Champlain Valley School District on January 20, 2021.

ATTEST:



David Connery, District Clerk



Lynne Jaunich, Chairperson

WARNING FOR HEARING
CHAMPLAIN VALLEY SCHOOL DISTRICT

March 1, 2021

The legal voters of the Champlain Valley School District are hereby notified and warned that the Champlain Valley School District Meeting warned for **Monday, March 1, 2021** via Zoom, at **5:00 p.m.**, will constitute and be a public hearing on and for those items involving voting by Australian ballot on the succeeding day.

Zoom Meeting Details:

<https://cvsdvt-org.zoom.us/j/98936025245> Meeting ID: 989 3602 5245 Passcode: cvsd11

Phone Participation: 1-646-876-9923 Passcode: 528121

Dated this 19th day of January, 2021



David Connery, District Clerk



Lynne Jaunich, Chairperson

CVSD BUDGET IMPLICATIONS

Homestead Tax Rate

The forecasted state-wide homestead yield is \$10,763 which, based on the state's formula, produces a pre-CLA equalized homestead tax rate of \$1.56 (per \$100 of property value) for the CVSD towns. Adjusting for our 2¢ consolidation incentive, our equalized tax rate becomes \$1.54. Actual tax rates are adjusted further in each town for a statewide Common Level of Appraisal (CLA).

Equalized Tax Rate

FY '21	FY '22	FY '22 After 2¢ Consolidation Incentive is Applied
\$1.51	\$1.56	\$1.54 = Adjusted Equalized Tax Rate

CLA and Actual Homestead Tax Rate with CLA Applied

Adjusted Equalized Tax Rate = \$1.54	Common Level of Appraisal or CLA, issued 12/2020	Est. Actual Homestead Rate w/CLA Applied	Chg. From Previous Year
Charlotte	95%	\$1.62	5.5%
Hinesburg	93.9%	\$1.64	9.0%
Shelburne	91.5%	\$1.68	6.0%
St. George	84.8%	\$1.81	9.3%
Williston	92.0%	\$1.67	5.5%

Cost Per Equalized Pupil

FY '21 Cost per Equalized Pupil	FY '22 Cost per Equalized Pupil	Percent Change
\$16,585	\$16,751	1.0%

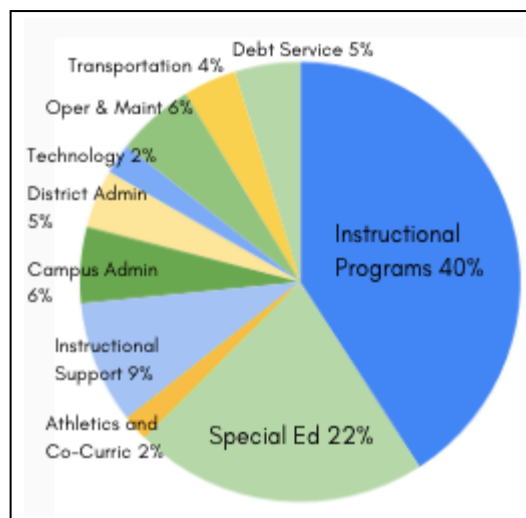
Property Tax Relief

You may be eligible for an education property tax reduction that will be applied to your 2021-22 tax bill if your household income is less than \$138,250. To apply for tax relief contact the Vermont Department of Taxes at www.tax.vermont.gov or 802-828-2505.

CVSD PROPOSED BUDGET INFORMATION

FY21 Budget	\$82,398,769
FY22 Budget	\$85,285,440
Percent Increase	3.5%

Expense Changes FY21 to FY22	
FY21 Budget	\$82,398,769
FY21 to FY22 Increases/Decreases	
Salary	\$910,848
Health Insurance	\$779,247
Special Education	\$813,591
Other Benefits	\$195,018
Supplies, Materials, Energy	\$98,568
District Initiatives	\$66,559
Debt Service	\$22,840
FY22	\$85,285,440



The CVSD mission is to develop citizens who

LEARN

actively and collaboratively

THINK

creatively and critically

LIVE

responsibly and respectfully

CONTRIBUTE

positively to their community

PURSUE EXCELLENCE

CVSD Board Budget Goals

- 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

This budget assumes a return to a normal, 5-day per week in-person instruction beginning in August. While additional educational supports for students are expected to be needed, CVSD will manage this with existing staff.

CVSD Employees Currently Staffed at Charlotte Central School 2020-2021

Last Name	First Name	Position	Annual Pay
STRADA	NAOMI	ADMINISTRATIVE ASSISTANT	\$59,874
WAGNER	KATHERINE	ADMINISTRATIVE ASSISTANT	\$59,874
ROTH	JENNIFER	ADMINISTRATORS	\$100,717
SUMNER	STEPHANIE	ADMINISTRATORS	\$106,442
PICHETTE	ZACHARY	BEHAVIOR SPECIALIST	\$32,047
THOMAS	BRIDGET	BOOKKEEPER	\$23,377
LEBLANC	CHRISTOPHER	BUILDING BASED FACILITY MANAGER	\$32,000
WIMBLE	JEREMY	CUSTODIAN	\$40,507
ASARO	BENJAMIN	CUSTODIAN	\$33,324
HORNBECK	AUDREY	CUSTODIAN	\$39,245
LE	LOAN	CUSTODIAN	\$22,579
TOWNSHEND	CASSANDRA	DIRECTOR OF SPECIAL EDUCATION	\$88,633
MILLER	ALLAN	DLL/DESIGN AND TECHNOLOGY TCHR	\$91,610
BEATTY	SHERRY	FOOD SERVICE	\$30,270
DONAHUE	DEBORAH	FOOD SERVICE	\$27,581
MORGAN	VICKI	FOOD SERVICE	\$16,688
FRASER-LEARY	DONNA	INTENSIVE PARA	\$28,340
KOSKI	LAUREN	INTENSIVE PARA	\$26,777
SKINNER	MELISSA	INTENSIVE PARA	\$27,543
SNYDER	VICTORIA	INTENSIVE PARA	\$25,263
BAIRD	DAVID	K-6 ELEMENTARY TEACHER	\$80,870
BOUTEILLER	KELLY	K-6 ELEMENTARY TEACHER	\$73,392
COTA	SARAH	K-6 ELEMENTARY TEACHER	\$84,132
FILARDI	MICHELLE	K-6 ELEMENTARY TEACHER	\$91,610
FRASER	KATIE	K-6 ELEMENTARY TEACHER	\$66,231
GERBER	LAUREN	K-6 ELEMENTARY TEACHER	\$44,751
HALL-POTVIN	DANIELLE	K-6 ELEMENTARY TEACHER	\$44,751
HANF	DANA	K-6 ELEMENTARY TEACHER	\$55,044
LUBIC	MONICA	K-6 ELEMENTARY TEACHER	\$91,610
POIRIER	LINDA	K-6 ELEMENTARY TEACHER	\$64,441
ROWNTREE	ELIZABETH	K-6 ELEMENTARY TEACHER	\$78,762
SPELLMAN	SHANNON	K-6 ELEMENTARY TEACHER	\$91,610
THAYER	LESLIE	K-6 ELEMENTARY TEACHER	\$86,240
HATCH	SOPHIE	K-6 ELEMENTARY TEACHER	\$27,932
HUESTIS	HEIDI	LIBRARY MEDIA SPECIALIST	\$84,132
STEARNS	PENNY	MATH COORDINATOR	\$91,610
DUTHIE-FOX	CHRISTA	MIDDLE LEVEL TEACHER	\$91,610
EVANS	CHRISTINA	MIDDLE LEVEL TEACHER	\$52,806
HOUGHTON	MICHELLE	MIDDLE LEVEL TEACHER	\$55,491
LOUNSBURY	ANDREW	MIDDLE LEVEL TEACHER	\$44,751
LUTZ	MATTHEW	MIDDLE LEVEL TEACHER	\$86,240
SERVIN	KIMBERLY	MIDDLE LEVEL TEACHER	\$50,121
SMITH	ANDREW	MUSIC TEACHER	\$91,610
MAZUR	JENNIFER	NON INTENSIVE PARA	\$18,608
LUNDE	KARYN	NON INTENSIVE PARA	\$13,537
POODIACK	DANIEL	NON INTENSIVE PARA	\$2,417
HULVEY	MICHAEL	PERMANENT BUILDING SUBSITUTE	\$21,035
BUTTERFIELD	SABRINA	PHYS ED TEACHER	\$48,331
ELDERTON	JAMES	PHYS ED TEACHER	\$46,989
DINICOLA	MICHAEL	PLANNING ROOM SUPERVISOR	\$40,179

CVSD Employees Currently Staffed at Charlotte Central School 2020-2021 cont.

Last Name	First Name	Position	Annual Pay
LAWARE	CYNTHIA	RECEPTIONIST	\$43,228
HOLCOMB	TIMOTHY	SCHOOL COUNSELOR	\$70,707
LLOYD	ELIZABETH	SCHOOL COUNSELOR	\$52,359
CALKINS	LAUREN	SCHOOL NURSE	\$53,701
HOMAN	CAROLINE	SLP TEACHER	\$32,221
JONES	ALYSSA	SLP TEACHER	\$55,044
CARR	ALLISON	SPECIAL EDUCATION TEACHER	\$76,077
HEALY	ELIZABETH	SPECIAL EDUCATION TEACHER	\$55,044
MARTIN	BETSY	SPECIAL EDUCATION TEACHER	\$47,436
MORIN	ANGELA	SPECIAL EDUCATION TEACHER	\$69,682
PIERSON	DOUGLAS	SPECIAL EDUCATION TEACHER	\$73,392
SLATER	ELIZABETH	SPECIAL EDUCATION TEACHER	\$84,132
BEDELL	KATHLEEN	SPECIALIST	\$29,619
BOFFA	NANA	SPECIALIST	\$33,881
COSTA	KATELYN	SPECIALIST	\$28,133
KEHR	ELIZABETH	SPECIALIST	\$30,712
MILLER	RACHAEL	SPECIALIST	\$29,444
PAGE	DEVON	SPECIALIST	\$30,334
STEIN	RACHEL	SPECIALIST	\$30,523
BRESLER	LISA	ART TEACHER	\$58,714
MAHONEY	TEGAN	WORLD LANGUAGE TEACHER	\$50,120
PIERSON	SARAH	WORLD LANGUAGE TEACHER	\$91,610

CVSD Administation 2020-2021

Last Name	First Name	Position	Annual Pay
PINCKNEY	ELAINE	SUPERINTENDENT	\$190,242
JENSEN	JEANNE	COO	\$164,211
BIRDSALL	BONNIE	DIR. OF DIGITAL LEARNING & COMMUNICATION	\$121,697
EVANS	JEFF	DIR. OF LEARNING AND INNOVATION	\$137,568
MCDERMOTT	MARK	DIR. OF HR., PERSONNEL, POLICIES & LEGAL SRVCS	\$116,481
ROY	MEAGAN	DIR. OF STUDENT SUPPORT SERVICES	\$136,624

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