ANNUAL REPORT

TOWN OF PANTON, VERMONT

CHARTERED 1761

PANTON
VERMONT
1761

YEAR ENDING DECEMBER 31, 2021

FISCAL YEAR ENDING JUNE 30, 2021

Panton Informational Town Meeting, February 28, 2022, 7:00 p.m.

Via Zoom: **https://tinyurl.com/22PantonTownMtg**

By phone dial: (929) 205-6099, Meeting ID: **839 5031 3723**, no passcode required.

Voting March 1, 2022

8:00 a.m. - 7:00 p.m. Town Hall 2nd Floor

Report available at www.pantonvt.us.

Printed reports available at the Town Clerk's Office.

TOWN OF PANTON WEBSITE www.pantonvt.us

TOWN OFFICE HOURS

Monday - Thursday 8:00 am – 5:00 pm

Closed for lunch daily from 12:30 p.m. to 1:30 p.m.

(Any change in hours can be found at www.pantonvt.us.)

TELEPHONE NUMBERS

Town Office 475-2333
Town Garage 475-2085

OFFICE CLOSED ON THE FOLLOWING HOLIDAYS

New Year's Day President's Day Memorial Day Independence Day Labor Day
Columbus Day Veterans Day Thanksgiving Day Christmas Day

SELECTBOARD MEETING

Monthly on the 2nd & 4th Tuesday at 5:30 p.m.

DEVELOPMENT REVIEW BOARD/PLANNING COMMISSION MEETING

Monthly on the 2nd Thursday at 5:30 p.m.

EMERGENCY NUMBERS

Fire, Rescue, and Police – **911***

*** Calling from a cell phone will put you in touch with emergency dispatch in New York. Make sure to tell them you're in Vermont.**

NON-EMERGENCY NUMBERS

Addison County Sheriff Department 388-2981
Vergennes Area Rescue Squad 877-3683
Vergennes Fire Department 877-3201
Vergennes Police Department 877-2201
Vermont State Police 388-4919

DEDICATION TO KIRSTEN DE LA CRUZ



Panton's Selectboard dedicates the 2021 Town of Panton Annual Report to Kirsten De La Cruz for her ongoing dedication to making Panton a great place to live.

A native Vermonter, Kirsten moved to Panton in 1995 and has raised her six children here. She demonstrated her passion for the community and education early on, running a daycare out of her Panton home, where she welcomed many community families.

In 2005, Kirsten joined the Panton Development Review Board and Planning Commission (DRB/PC). She has been a strong voice for maintaining Panton's agricultural heritage in balance with residential-only use. As a member of the DRB/PC, Kirsten helped shape the Panton Town Plan for 2017-2025 from inception to its adoption in 2019. Kirsten is committed to ensuring Panton remains a friendly, neighborly community.

When Panton needed a representative to the Addison Northwest School District (ANWSD), Kirsten stepped into the role in the winter of 2020. She then ran successfully for election in 2021. Kirsten also serves on the ANWSD Facilities Committee.

Kirsten was raised in Ferrisburgh and Vergennes and graduated from Vergennes Union High School. She has been the President of the VUHS Booster Club since 2017. You can often find Kirsten running the concession stands during sporting events.

Kirsten and her husband, Juan, own and operate a small family farm where they raise beef, pork, lamb, goat, chicken, and eggs. Working alongside her husband, Kirsten also owns and operates a meat processing business called Otter Creek Custom Meat Processing.

Kirsten, we are grateful for your ongoing dedication to the Panton community. You are appreciated and we are pleased to present you with this well-deserved recognition.

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Town Officers

Elected Officers	Name	Term Expires
Moderator	Jason Fearon (appointed)	2022
Selectboard (3-year term)	Howard Hall - Chair	2022
	Teresa Smith – Vice Chair	2024
	Zachary Weaver	2023
Board of Listers (3-year term)	David Sullivan	2022
	Chris Morris (appointed)	2022
	Vacant	2023
Board of Auditors (3-year term)	Vacant	2023
	Bob Groff	2024
	Vacant	2022
Constable	Nathan Barcomb	2022
Dog Warden	Megan Vorsteveld	2022
Water Commissioners	Chris Cook	2022
Panton Water District	Meddie Perry	2023
(3-year term)	Sean Willerford	2024
Justice of the Peace	Gretchen Bailey	2023
(2-year term)	James Dayton	2023
	Diana Raphael	2023
	J. Paul Sokal	2023
	Paula Moore	2023
Addison Northwest School District Board Representative	Kirsten De La Cruz (interim)	2023

Appointed Officers	Name	Term Expires
Design Review Board/	(David Raphael)	2022
Planning Commission	Mary Rudd – Vice Chair	2022
(3-year term)	Bethanie Brady Farrell	2022
	Kirsten De La Cruz	2023
	Bob Hartenstein	2023
	Anna Hopper - Secretary	2023
	Bradley Dewey	2024
Addison County Regional Planning Representative	James Dayton	2021
	Vacant (Alternate)	2021
Addison County Solid Waste Rep	J Paul Sokal	2021
	Todd Presson (Alternate)	2021

Tree Warden	(David Raphael)	2022
Emergency Management Coordinator	Bob Groff	2022
Civil Defense	Select Board	
Town 911 Coordinator	J Paul Sokol	2022
Green-Up Day Chair Co-Chair	Louise Giovanella Paula Moore	2022 2022
Town Health Officer	Geoffrey Nelson	2023
ACRPC Transportation Advisory Committee	(David Raphael) Howard Hall	2022 2022
Town Fire Warden (appointed by the state)	Matt Fraley	2026

Town Officials

Town Clerk/Treasurer	Maggie McCormick
Assistant Town Clerk/Treasurer	Suzanne Snyder
Delinquent Tax Collector	Barbara Fleming
Zoning Administrator	David Martini
Road Foreman	Rick Cloutier
Road Crew	Chris Dion

Town of Panton Chartered 1761

3176 Jersey Street • Panton, VT 05491-9331
Ph: 802.475.2333 • Fax: 802.475.2785

Town of Panton Annual Meeting Minutes Monday, March 1, 2021

Attendance via Zoom: Selectboard Chair Howard Hall, Selectboard Vice-Chair Teresa Smith, Selectboard Member Zachary Weaver, Moderator Eric Carter, Technology Moderator David Sullivan, Emergency Management Coordinator Bob Groff, ANWSD School Board Interim Representative Kirsten De La Cruz, State Representative Diane Lanpher, State Representative Matthew Birong Jr., Town Clerk-Treasurer Maggie McCormick

Howard Hall called the meeting to order at 6:36 p.m. and gave the floor to the Moderator, Eric Carter.

Eric welcomed all participants and acknowledged the challenges Covid-19 has created over the past year.

Eric led participants in the Pledge of Allegiance.

Eric informed attendees that the Town Articles and the Town Report would be used as the agenda and that the meeting would follow Robert's Rules of Order. He went over how to be recognized to speak via Zoom and asked that all introduce themselves and speak clearly when given the floor.
Eric reminded everyone that all articles would be voted by Australian Ballot on Tuesday, so the meeting would be discussion only and no motions or amendments would be made.

Eric recognized State Representative Diane Lanpher: Rep. Lanpher thanked the Town for the opportunity to participate in Panton's Town Meeting and her re-election in November 2020. She discussed Vermont's rapid early response to Covid-19 and stated the legislature continues to work remotely to address the health and economic consequences of the pandemic. Vermont's state budget is healthy due to federal support. As head of the Transportation Committee, she is working with the committee to support town Class 2 highways and structures. Communication fostered through VLCT has given the committee good information on which towns need help and how. Rep. Lanpher also relayed that the US Senate is working on additional Covid relief.

Eric recognized State Representative Matthew Birong: Rep. Birong shared a link to the Link to VT Legislature Town Report. He shared his varied and broad experience with the Housing, Military and General Committee. This year, he is working on the federal aid component of the CARES Act with emphasis on emergency housing initiatives for homeless. In response to Covid-19, Vermont established its Everyone Eats program last spring. Area restaurants are using their existing infrastructure to feed people facing food insecurity. Bar Antidote in Vergennes was among the first hubs in Vermont. Vermont Eats has many partnerships with state agencies and over 60,000 meals have been served. The program requires that at least 10% of ingredients from local makers. Vermont's success has led neighboring states to ask for

guidance to put similar programs in place. Work is beginning with Vermont's hospitality industry to simply regulations for liquor service, consumption, and licensing.

Eric recognized State Senator Christopher Bray: Senator Bray stated the legislators left the State House on March 15, 2020, to work remotely and expects to finish this year remotely as well. He looks forward to being in the same room with his colleagues and constituents again. Senator Bray conveyed Senator Claire Ayer's regrets that she could not attend Panton's town meeting. In his role on the Government Operations Committee, he has been working to ensure that state and municipal business is conducted according to the law while conducting meetings, votes, and signing documents remotely. Senator Bray also discussed concerns over clean water and PCB safety inVermont schools. Senator Bray is Chair of the Committee of Natural Resources and Energy. He recognized that Efficiency Vermont has been operational for 20 years and has realized $2.48M in energy savings. The Committee has an effort underway to set up an efficiency program for heating. He closed by thanking the town residents and wishing everyone stay well.

Questions: None.

Eric thanked Representative Lanpher, Representative Birong, and Senator Bray.

Eric asked attendees to open the Town Report, acknowledged the dedication to David Raphael, and thanked him for all he has done and continues to do for Panton. David Raphael thanked the Town for the honor and recognized all who make Panton a great place to live.

Eric directed participants to Page 29 of the Town Report and called for moment of silence for those Panton residents who passed in the last year.

Eric asked any new Panton residents to identify themselves. Eric acknowledged and welcomed Juliana Saehring and Catharine Hays and told them Panton is "ready to put them to work" on Town committees.

Eric explained he would read each Article and ask for discussion.

ARTICLE 1: To elect a Moderator for the 2022 Annual Town Meeting: No discussion.ARTICLE 2: To hear the reports of the Town Officers.
Eric noted that this is the one article that needs a motion and a vote, and would be done as well as possible over Zoom, listening for Ayes and Nays.

To hear the reports of the Town Officers: Paula Moore moved to hear the reports of the Town Officers. Sharon Ashcraft seconded. Eric asked if there was any discussion and hearing none, asked all to be unmuted: All in favor, the motion carried.

Eric let attendees know that Town Officer reports would begin with the Selectboard report, which is on page 18 of the Town report. Eric acknowledged Teresa Smith.

Teresa: None of us could have imagined a year like 2020. The Selectboard and staff worked together to conduct the August primary and the November elections at the Town Garage while keeping everyone protected and safe. Teresa recounted Selectboard accomplishments over the past year as documented on pages 18 and 19 in the 2020 Town Report. Teresa concluded by thanking the many Panton residents who volunteer their time to the Town and the Town's employees.

Eric thanked Teresa and opened the floor to questions. There were none.

Eric gave the floor to Howard Hall who reported on Green Mountain Power's solar microgrid "islanding" project which will provide electricity if the standard electric grid is down. The project will initially encompass the Town Hall and Town Garage, as well as approximately 50 residences in the area around those two buildings, with expansion expected.

Eric thanked Howard.

Eric recognized Tom and Irena Morgan: Tom was appreciative of the work on grid.

Eric recognized Diana and David Raphael: David informed the meeting that GMP will augment and improve the landscaping around the solar field starting this spring.

Eric asked for additional questions or comments for the Selectboard or on anything in the Town Report. There were none.

Eric stated Articles 3 through 23 are for discussion only tonight. VOTE TO BE TAKEN BY AUSTRALIAN BALLOT ON TUESDAY, MARCH 2, 2021, BETWEEN 10:00 A.M. AND 7:00 P.M. AT PANTON TOWN HALL, SECOND FLOOR:

Eric explained that election laws allow candidates to speak at the Panton Town Meeting because it is not the same day as the election and after reading each office to be elected, he would give any candidate who wished to speak a few minutes to do so.

ARTICLE 3: To elect the following officers by Australian Ballot:

Moderator, 1 year (2021-2022): No discussion.
Selectboard Member, 3 years. Eric gave incumbent Teresa Smith the floor.
Teresa stated that while she was excited to have another candidate running for Selectboard, she wants to keep the job. She detailed her enthusiasm for living in Panton, along with qualifications that she brings to the position, especially budget development due to her math background, experience with how government works, knowledge of learning and teaching, and a collaborative mindset. She stated she wants to make sure all Panton voices are heard, and that she, Howard, and Zach reviewed the budget line by line resulting in a 2.2% budget reduction this year. She added that the current Selectboard members work well together and complement each other.

Eric thanked Teresa and gave the floor to candidate Megan Vorsteveld.

Megan detailed her background growing up in Panton on a family dairy farm raising cows where she currently works full time. She is also a part time student pursuing business and veterinarian degrees. She decided to run for Selectboard because she wants to become more involved with her town and create a larger community voice. In her experience as dog warden, she learned that some residents do not feel fully heard and wants to ensure residents' thoughts and ideas are heard. She acknowledged she has a lot to learn and cited her strong work ethic, organization skills, and ability to listen and learn as strengths she would bring to the job. She also thanked the current Selectboard for their work.

Eric thanked Megan and asked for questions or comments on the Selectboard position. There were none.

Lister, 3 year: No discussion.

Auditor, 3 year: Eric recognized incumbent Auditor Bob Groff. Bob said that auditing is fun, and the state provides great training and checklists. He encouraged anyone with interest to step forward.

Auditor, 3 year, to fill remaining 2 years of 3-year term: No discussion.

Auditor, 3 year, to fill remaining 1 year of 3-year term: No discussion.

Constable, 1 year: No discussion.

Dog Warden, 1 year: Eric recognized incumbent Megan Vorsteveld who said she really enjoyed her past year working with the Townspeople and their animals and would like to continue as Dog Warden.

Water Commissioner, 3 year: No discussion.

ANWSD Board Representative, 3 year, to fill remaining 2 years of 3-year term: Eric recognized Kirsten De La Cruz. Kirsten introduced herself as a graduate of Vergennes Union High School and mother of six, three of whom have graduated; the other three are in 11th grade, 6th grade, and 3rd grade. She is heavily involved in the community, including serving on the Panton Development Review Board since 2005, Chairing the Vergennes Governor Booster Club, and DUS Community Group Board. Living in Panton and not having our own town [school], feels it is important that Panton has a voice on the Board. She understands residents' concerns about high taxes as well as the importance of quality education. By being on the school board, she wants to help figure out our schools' very complicated future and wants residents to feel free to reach out to her.

Eric thanked Kirsten and asked for further comment. There were none. Eric closed Article 3.

ARTICLE 4: Shall the voters appropriate the following sums which shall be raised by taxes, to be placed in the Town Reserve Fund accounts as noted:

Fund	Amount
Digitization Fund	$2,000
Highway Capital Equipment Fund	$20,000
Highway Capital Project Fund	$20,000
Reappraisal Fund	$2,000
Tire Fund	$2,000
Rainy Day Reserve	$4,500
Total	$50,500

Eric recognized Howard Hall who stated that all the reserve funds are essential and pointed out that the Selectboard felt that the Town Hall Restoration Fund balance was sufficient and therefore was not requesting additional funding this year. Howard gave the example that grader tires are $2000.00 each and that the Town works to save for new trucks and/or equipment, as well as keep the Rainy-Day Fund balance at 7% of overall budget and would appreciate voters' support of these appropriations.

Eric recognized Bob Groff who explained that as auditor he saw the work the Selectboard did on the budget and reviewing the Reserve Funds. He reiterated that these funds are very important to the Town and recommended voters support these funds.

ARTICLE 5: Shall the voters adopt the proposed Fiscal Year 2022 (July 1, 2021, to June 30, 2022) General Fund Operating Budget in the amount of $744,375 of which $585,197 shall be

raised by taxes and $104,178 by non-tax revenue? ($55,000 FY20 Surplus)

Eric noted that the proposed budget starts on Page 10.

Eric recognized Teresa who directed voters to places where line items were reduced. She highlighted ways the Selectboard was able to recognize reductions. She stated that Covid-19 had restricted spending, health insurance savings were realized by changing plans and reduced costs for new town clerk, and not requesting additional funds for Town Hall Building Maintenance Fund. She pointed out that the payment for the salt shed and equipment barn is included in the proposed budget.

Eric recognized Bob Groff who stated he attended all the budget meetings and believed that the Selectboard, Clerk-Treasurer, and Road Foreman had gone over the budget with a fine-tooth comb, that if contains no pork, and encouraged voters to support the budget.

Eric recognized Howard who apologized for missing the Selectboard's 3-Year Work Plan for the Town, which includes plans for the salt shed and equipment barn, interior and exterior painting at Town Hall as well as refinishing the floor, re-establishing the Town newsletter, pursuing Dead Creek Bridge repair, obtaining a tabulator for counting votes, digitizing town records, continuing education for staff, and investigating ways to save money on the phone system.

Eric recognized Selectboard member Zach Weaver who was in attendance via internet, but Eric had missed acknowledging him.

Eric recognized Catherine Hayes who asked about the design of the salt shed and equipment barn. Eric asked to have that addressed after he got to Article 6.

ARTICLE 6: Shall the voters authorize the Selectboard to acquire a loan to construct a salt shed and an equipment barn at the Town Garage for an amount not to exceed$ 270,000.00 to be financed over a period not to exceed 10 years?

Eric recognized Catherine Hayes who asked for background on how the buildings will be designed and how they will look, and the process for determining who will build them.

Teresa answered that salt sheds are a specific design due to corrosive nature of salt and that it would look a lot like the ones in Addison and Vergennes and that the pole barn is simple prefab structure.

Eric recognized Derek Matson who asked about the bidding and award process.

Howard answered that there are only two major builders who construct salt sheds for the bid process. The barn is a very basic structure that will probably be bid out to two or three builders.
Eric recognized Stevie Morris who asked how long the existing salt shed has lasted.

Howard explained that the current shed is 40 to 50 years old and that about 25 years ago the shed was lifted and a cement base constructed under it. He expressed concerns for the safety of workers using the shed.

Eric recognized Sharon Ashcraft who asked about the construction materials for the salt shed, confirming the combination of plastic and concrete and that it would look like the one on the road to Bristol.

Howard confirmed the Panton salt shed would look like the one Sharon referenced. Eric asked for further questions and comments. There was no further discussion.

Eric introduced Articles 7 - 22 and noted that none could be changed and that the amounts requested came from the organization making the request.

ARTICLE 7: Shall the voters appropriate $210 to Addison County Restorative Justice Services, Inc. from the Town funds? No discussion.

ARTICLE 8: Shall the voters appropriate $800 to Addison County Home Health and Hospice from Town funds? No discussion.

ARTICLE 9. Shall the voters appropriate $800 to Addison County Parent Child Center from Town funds? No discussion.

ARTICLE 10: Shall the voters appropriate $691 to Addison County Transit Resources from Town funds? No discussion.

ARTICLE 11: Shall the voters appropriate $1,000 to Boys & Girls Club of Greater Vergennes from Town funds?

Eric recognized Kat Nelson who introduced herself as the CEO of Boys & Girls Club of Greater Vergennes, stating she took over the role in September and wanted to participate in Panton's meeting to "meet" people that she has not yet had an opportunity to meet. She thanked the community for its tremendous support of the Club and stated that despite the challenges of Covid- 19, the Club provided 25,000 meals with the help of 33 volunteers. She stated that the Club is currently strengthening programs that focus on health and wellness, academic achievement, and character development and good citizenship. The Club will also build summer programs for teens and look to increase its teen membership numbers.

There was no further discussion.

ARTICLE 12: Shall the voters appropriate $650 to Age Well (Champlain Valley Agency on Aging - CVAA) from Town funds? No discussion.

ARTICLE 13: Shall the voters appropriate $500 to Counseling Service of Addison County from Town funds? No discussion.

ARTICLE 14: Shall the voters appropriate $850 to Elderly Services, Inc. from Town funds? No discussion. Eric pointed out that Elderly Services provided a summary of their work that is included on page 33 of the Town Report.

ARTICLE 15: Shall the voters appropriate $500 to Homeward Bound Animal Welfare Center (Addison County Humane Society) from Town funds? No discussion.

ARTICLE 16: Shall the voters appropriate $500 to HOPE (Addison County Community Action Group ACCAG) from Town funds? No discussion.

ARTICLE 17: Shall the voters appropriate $300 to End of Life Services (Hospice Volunteer Services) from Town funds? No discussion.

ARTICLE 18: Shall the voters appropriate $450 to John Graham Shelter from Town Funds? No discussion.

ARTICLE 19: Shall the voters appropriate $500 to Open Door Clinic (Community Health Services of Addison County) from Town funds? No discussion.

ARTICLE 20: Shall the voters appropriate $350 to RSVP (Retired Senior Volunteer Program) from Town funds? No discussion.

ARTICLE 21: Shall the voters appropriate $600 to WomenSafe from Town funds? No discussion.

ARTICLE 22: Shall the voters appropriate $250 to Addison County Readers from Town funds? Eric recognized Diana Raphael who stated that this program provides books every month to children from newborn to age 5 across Addison County and urged voters to support this appropriation. No further discussion.

ARTICLE 23: To transact any other non-binding business.

Eric reminded participants that anything discussed would be non-binding.

Eric recognized Sharon Ashcraft who stated it would be useful to voters to have printed information included in the Town Report about the mission and work of the organizations requesting Town funds.

Eric pointed out that each organizations' full contact information is listed on page 33 of the Town Report.

Teresa acknowledged and thanked Sharon for the suggestion. Teresa said that it would be feasible to supply a link to each organization's website in the online version of the Town Report.

Eric recognized Stevie Morris who asked about the rough condition of the Panton Corners signage and the use of Arnold Bay Beach by non-residents and enforcing parking regulations.

Howard answered that the Town Beach is public property open to anyone who wants to use it regardless of residency. The sheriff does patrol the parking, the constable is authorized to issue tickets, and the Town has towed a couple of vehicles. If residents see problems, please call the police. He further stated that the Selectboard will discuss the Panton Corners signage, some of which is antique, with the road foreman.

Howard also acknowledged Barbara Fleming's great work in collecting delinquent taxes. Current delinquent taxes are at a mere $58.62.

Eric recognized David Raphael who stated that in the 40+ years the Town has controlled the Arnold Bay beach it has been open to the public and the Town wants to keep it that way. David noted that the Town has received a grant to initiate a planning study for parking there. David also plans to solicit residents' feedback and hold open meetings on future improvements at Arnold Bay. David recognized the work of road foreman Rick Cloutier and the Vorsteveld family on the Arnold Bay beach this past summer.

Eric recognized Paul Sokal who commended the Selectboard for protecting town assets for the public, including South Road and Turkey Lane.

Eric recognized Sharon Ashcraft who asked for clarification on Turkey Lane access and the Town's right of way boundaries.

Howard answered that the Town is currently unable to comment as the matter is in litigation.

Eric recognized Lorraine Kayser who expressed concern over the visibility of signs the road crew uses to warn road work.

Teresa answered she felt this was a great suggestion and Howard added that how to best post road work is under discussion and will be addressed.

Eric recognized Sharon Ashcraft who expressed appreciation to the Selectboard for protecting Town assets, particularly South Road and thanked Dave Raphael for his efforts there.

Eric recognized Bob Groff who thanked everyone for taking Covid-19 seriously and following guidelines.

Howard responded to Bob thanking him for being the model of an ideal Emergency Management Coordinator and keeping us safe.

There was no further discussion.

Sharon Ashcraft moved to adjourn the meeting. Paula Moore seconded. Eric asked for further discussion and hearing none, called for a vote. All in favor, meeting was adjourned at 8:29 p.m.

Respectfully submitted,

Maggie McCormick,
Clerk-Treasurer

Attest: _____ Date: 3-2.3-2

Attest: _____ Date: 3-23-21

ANNUAL TOWN MEETING ARTICLES

Warning of Town of Panton Annual Meeting
Monday, February 28, 2022

The legal voters of the Town of Panton are hereby notified and warned to meet via Zoom on Monday, **February 28, 2022, at 7:00 p.m.** to discuss and transact business.

- To join via Internet: **https://tinyurl.com/22PantonTownMtg**
- To join via phone dial: (929) 205-6099
- Meeting ID: **839 5031 3723**, No passcode required.

Voting will be conducted via Australian ballot on Tuesday, March 1, 2022, at the Panton Town Hall, second floor. The polls will be open from 8:00 a.m. to 7:00 p.m.

ARTICLE 1: To elect a Moderator for the 2023 Annual Town Meeting.

ARTICLE 2: To hear the reports of the Town Officers.

Articles 3 – 25 are for discussion only Monday night. VOTE TO BE TAKEN BY AUSTRALIAN BALLOT ON TUESDAY, MARCH 1, 2022, BETWEEN 8:00 A.M. AND 7:00 P.M. AT PANTON TOWN HALL, SECOND FLOOR:

ARTICLE 3: Elimination of elected auditor
Shall the town authorize the elimination of the office of Town Auditor, with future audits to be provided by a public accountant licensed in this State in accordance with 17 V.S.A. § 2651b(a)?

ARTICLE 4: To elect the following officers by Australian Ballot:
One (1) Moderator to moderate 2023 Town Meeting
One (1) Selectboard Member for 3-year term
One (1) Lister for 3-year term
One (1) Lister for 3-year term
One (1) Auditor for 3-year term
One (1) Auditor for 3-year term
One (1) Constable for 1-year term
One (1) Dog Warden for 1-year term
One (1) Water Commissioner for 3-year term

ARTICLE 5: Shall the voters appropriate the following sums, which shall be raised by taxes, to be placed in the Town Reserve Fund accounts as noted:

Fund	Amount
Digitization/IT Fund	$ 2,000
Highway Capital Equipment Fund	$ 20,000
Highway Capital Project Fund	$ 20,000
Reappraisal Fund	$ 2,000
Tire Fund	$ 2,000
Town Building Maintenance Fund	$ 15,000
Rainy Day Reserve Fund	$ 4,500
TOTAL RESERVE FUNDS	**$ 65,500**

ARTICLE 6: Shall the voters adopt the proposed Fiscal Year 2023 (July 1, 2022, to June 30, 2023) General Fund Operating Budget of $759,301, $648,823 to be raised by taxes and $110,478 to be supported by non-tax revenue?

ARTICLE 7: Shall the voters appropriate $210 to Addison County Restorative Justice Services, Inc. from the Town funds?

ARTICLE 8: Shall the voters appropriate $800 to Addison County Home Health and Hospice from Town funds?

ARTICLE 9. Shall the voters appropriate $800 to Addison County Parent Child Center from Town funds?

ARTICLE 10: Shall the voters appropriate $691 to Tri-Valley Transit Resources (formerly Addison County Transit Resources - ACTR & Stagecoach) from Town funds?

ARTICLE 11: Shall the voters appropriate $1,000 to Boys & Girls Club of Greater Vergennes from Town funds?

ARTICLE 12: Shall the voters appropriate $650 to Age Well (formerly Champlain Valley Agency on Aging – CVAA) from Town funds?

ARTICLE 13: Shall the voters appropriate $500 to Counseling Service of Addison County from Town funds?

ARTICLE 14: Shall the voters appropriate $850 to Elderly Services, Inc. from Town funds?

ARTICLE 15: Shall the voters appropriate $500 to Homeward Bound Animal Welfare Center (Addison County Humane Society) from Town funds?

ARTICLE 16: Shall the voters appropriate $500 to HOPE – Helping Overcome Poverty's Effects (Addison County Community Action Group - ACCAG) from Town funds?

ARTICLE 17: Shall the voters appropriate $450 to John Graham Shelter from Town funds?

ARTICLE 18: Shall the voters appropriate $500 to Open Door Clinic (Community Health Services of Addison County) from Town funds?

ARTICLE 19: Shall the voters appropriate $350 to RSVP (Retired Senior Volunteer Program) and Green Mountain Foster Grandparent Program from Town funds?

ARTICLE 20: Shall the voters appropriate $600 to WomenSafe from Town funds?

ARTICLE 21: Shall the voters appropriate $250 to Addison County Readers, Inc. from Town funds?

ARTICLE 22: Shall the voters appropriate $100 to Vermont Association of Conservation Districts (VACD) Rural Fire Protection Program from Town funds?

ARTICLE 23: Shall the voters appropriate $1000 to Charter House Coalition from Town funds?

ARTICLE 24: Shall the voters appropriate $1000 to Turning Point Center of Addison County from Town funds?

ARTICLE 25: Shall the voters appropriate $250 to Vermont Family Network from Town funds?

ARTICLE 26: To transact any other non-binding business.

Dated at Panton, County of Addison, and State of Vermont, this 25th day of January 2022.

Howard Hall, Chair | Teresa Smith, Vice Chair | Zachary Weaver

Attest: _____

TOWN OF PANTON
FY23 PROPOSED BUDGET
JULY 1, 2022, TO JUNE 30,2023

	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 12-31-21	FY2023 Budget	FY22 - FY23 Change
NON-TAX REVENUES						
10-6-00-10.10 Delinquent Tax Interest	4,000	4,979	4,000	1,126	1,300	-2,700
10-6-00-10.15 Delinquent Tax Penalty	4,500	7,654	4,000	1,515		-4,000
10-6-00-10.20 ACT 68 Admin Fee	0	0	0	0	0	0
10-6-00-10.25 ACT 68 School Funding	29,495	22,954	23,000	36,730	36,000	13,000
10-6-00-20 FEES, LICENSES, FINES						
10-6-00-20.00 Copies/Vault Time	1,500	2,204	1,500	594	1,500	0
10-6-00-20.05 Dog Licenses	800	386	800	260	800	0
10-6-00-20.10 DRB Hearing Fees	500	765	300	300	300	0
10-6-00-20.15 Hunting/Fishing Licenses	20	2	300	0	300	0
10-6-00-20.20 Marriage Licenses	50	40	30	40	30	0
10-6-00-20.25 Recording Fees	8,000	10,856	7,000	4,947	7,000	0
10-6-00-20.30 Traffic/Civil Fines	3,000	2,785	3,000	108	3,000	0
10-6-00-20.35 Weight Permits	1,000	955	1,000	20	1,000	0
10-6-00-20.40 Zoning/Building Permit Fees	2,500	2,595	900	275	900	0
10-6-00-20.45 Zoning Fines	0	75	0	0	0	0
10-6-00-20.50 Other Fees, Fines, Licenses	150	1,142	800	219	800	0
10-6-00-30 STATE OF VERMONT						
10-6-00-30.00 Current Use	54,136	55,267	55,000	0	55,000	0
10-6-00-30.15 State PILOT Payments	2,158	1,583	1,583	1,802	1,583	0
10-60-00-30.17 State Equalization Payment	334	335	335	0	335	0
10-6-00-40 OTHER REVENUE						
10-6-00-40.00 Fireman Hours Reimbursed	0	480	480	160	480	0
10-6-00-40.10 Interest Income	150	95	150	6	150	0
10-6-00-40.85 Miscellaneous Office Reimb.	0	13,205	0	32	0	0
10-6-00-40.90 Miscellaneous Highway Reimb.	0	3,071	0	1,830	0	0
10-6-00-40.99 Miscellaneous Income	0	151	0	11	0	0
TOTAL NON-TAX REVENUES	**112,293**	**131,580**	**104,178**	**49,975**	**110,478**	**6,300**

10-7 GENERAL FUND EXPENSES	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 12-31-2021	FY2023 Budget	FY22 - FY23 Change
10-7-05 STAFF SALARIES						
10-7-05-00.00 Assistant Town Clerk/Treasurer	17,139	20,786	21,424	5,363	18,720	-2,704
10-7-05-00.05 Ballot Clerks	600	280	300	0	300	0
10-7-05-00.15 Office Cleaning	750	975	750	720	1,440	690
10-7-05-00.31 Town Treasurer/Clerk	50,346	48,228	52,530	33,447	64,035	11,505
10-7-05-00.35 Zoning Administrator	8,593	9,750	10,000	3,531	8,100	-1,900
10-7-10 STIPENDS						
10-7-10-00.00 Dog Warden	0	0	0	0	0	0
10-7-10-00.05 Health Officer	0	0	0	0	0	0
10-7-10-00.10 Internal Auditors	0	0	0	0	0	0
10-7-10-00.15 Listers	100	100	100	0	100	0
10-7-10-00.20 Planning/DRB	800	500	800	0	800	0
10-7-10-00.25 Selectboard	2,250	2,250	2,250	0	2,400	150
10-7-10-00.30 Solid Waste Rep.	0	0	0	0	0	0
10-7-15 OFFICE BENEFITS						
10-7-15-00.05 FICA/Medicare	6,556	8,221	6,000	3,935	4,900	-1,100
10-7-15-00.10 Retirement	3,902	3,738	4,202	2,520	5,443	1,241
10-7-15-00.15 Life & Disability Insurance	378	356	378	217	330	-48
10-7-15-00.20 Health Insurance	18,662	10,648	9,557	4,723	8,900	-657
10-7-15-00.25 Dental Insurance	2,085	926	640	130	625	-15
10-7-15-00.30 Vision Insurance	153	87	82	18	75	-7
10-7-15-00.35 Unemployment Insurance	50	143	200	185	160	-40
10-7-15-00.40 Workers Comp.	236	254	236	822	248	12
TOTAL OFFICE SALARIES EXPENSE	**112,601**	**107,242**	**109,449**	**55,612**	**116,576**	**7,127**

10-7-20 TOWN OFFICE EXPENSE	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 12-31-2021	FY2023 Budget	FY22 - FY23 Change
10-7-20-00.00 Bank Fees	120	126	120	30	150	30
10-7-20-00.01 Finance Charges	100	130	100	0	100	0
10-7-20-00.05 Book Restoration	0	0	0	0	0	0
10-7-20-00.10 Copier Expense	1,675	1,483	1,675	760	1,700	25
10-7-20-00.15 Education	500	1,325	500	100	1,000	500
10-7-20-00.20 Electricity	2,000	152	2,500	78	2,625	125
10-7-20-00.19 Electricity - Park & Ride	140	3,133	155	2,204	163	8
10-7-20-00.21 GMP - eVolve Project	2,880	1,920	2,880	0	2,880	0
10-7-20-00.25 Heating Fuel	360	308	360	415	468	108
10-7-20-00.30 Legal Notices	300	0	200	50	300	100
10-7-20-00.37 Tax Anticipation Note Interest	0	2,651	0	0	1,700	1,700
10-7-20-00.40 Mileage	500	149	150	84	100	-50
10-7-20-00.45 Office Supplies	1,600	1,781	1,500	1,140	1,300	-200
10-7-20-00.46 Cleaning Supplies	250	0	250	90	200	-50
10-7-20-00.47 Election Supplies	500	2,319	750	0	1,500	750
10-7-20-00.50 Postage	1,700	1,558	1,500	716	1,500	0
10-7-20-00.55 Property & Casualty Insurance	5,341	5,265	5,500	3,796	5,500	0
10-7-20-00.60 Public Use Areas	1,100	4,001	1,500	1,586	1,500	0
10-7-20-00.65 Recording Supplies	250	0	150	223	150	0
10-7-20-00.70 Records Preservation	550	40	350	0	100	-250
10-7-20-00.75 Small Equipment Purchases	750	180	500	0	400	-100
10-7-20-00.80 Telephone & Internet	3,528	3,852	3,600	2,078	3,708	108
10-7-20-00.83 Trash Collection	600	164	0	0	0	0
10-7-20-00.85 Town Hall Repairs & Maintenance	1,200	10,812	2,000	1,049	2,500	500
10-7-20-00.87 Salt Shed Loan & Interest	20,075	4,000	0	0		0
10-7-20-00.86 Cupola Payment	0	0	4,000	0	4,000	0
10-7-20-00.88 Cupola Interest	0	472	600	0	600	0
10-7-20-00.95 Town Report Printing	425	385	450	0	400	-50
10-7-20-00.99 Town Office Miscellaneous	250	4,219	250	276	250	0

10-7-25 PUBLIC SAFETY	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 12-31-2021	FY2023 Budget	FY22 - FY23 Change
10-7-25-00.00 Addison County Sheriff	6,874	6,468	7,000	3,263	7,000	0
10-7-25-00.05 Fireman Hours Billed	800	600	650	880	640	-10
10-7-25-00.10 Fire Protection Contract	38,606	38,195	40,476	21,369	41,500	1,024
10-7-25-00.15 Vergennes Rescue Contract	5,504	0	5,504	5,504	5,779	275
10-7-25-00.20 Emergency Management	1,000	2,259	1,000	879	1,000	0
10-7-30 PROFESSIONAL SERVICES						
10-7-30-00.00 Accounting Services	2,000	1,994	2,000	616	2,400	400
10-7-30-00.05 Assessor Contracted Services	6,600	6,050	6,600	0	6,000	-600
10-7-30-00.10 Attorney/Legal Services	6,500	10,190	6,500	1,932	6,500	0
10-7-30-00.15 Audit Services - External	8,300	8,300	8,300	4,900	8,715	415
10-7-30-00.20 Reappraisal Services	0	0	0	0	0	0
10-7-30-00.25 Other Professional Services	600	1,120	500	1,689	1,120	620
10-7-35 PLANNING & ZONING						
10-7-35-00.00 DRB/Planning Notices	200	251	150	89	225	75
10-7-35-00.05 DRB/Planning Expenses	150	0	50	0	50	0
10-7-35-00.10 DRB/Planning Legal Expenses	500	63	350	0	250	-100
10-7-35-00.15 Planning Grant Expense MPG	0	0	250	0	0	-250
10-7-35-00.20 Zoning Administrator Mileage	100	147	75	122	250	175
10-7-40 DUES & ASSESSMENTS						
10-7-40-00.00 Addison Cty Court	5,254	5,305	5,527	2,655	5,800	273
10-7-40-00.05 Addison Cty Humane/Dog Control	550	1,050	600	0	450	-150
10-7-40-00.10 Addison Cty Regional Planning	908	908	910	908	925	15
10-7-40-00.15 Bixby Library	14,894	14,894	14,894	14,894	14,894	0
10-7-40-00.20 Cemetery Association Fees	0	1,150	1,000	4,000	1,200	200
10-7-40-00.25 Green-Up Day	50	50	50	0	50	0
10-7-40-00.35 VLCT Dues	1,832	1,906	1,900	2,007	1,890	-10
10-7-40-00.45 Other Dues/Assessments	115	111	100	23	100	0
10-7-40-00.50 Reserve Fund Account (7%)	7,717	0	4,500	0	2,500	-2,000

10-7-45 IT/SOFTWARE EXPENSES	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 12-31-2021	FY2023 Budget	FY22 - FY23 Change
10-7-45-00.00 Lister Software	955	0	350	215	1,000	650
10-7-45-00.05 Cloud Services	2,124	4,526	2,200	926	2,400	200
10-7-45-00.10 Computer Maint/Support	1,500	2,093	1,500	2,062	1,500	0
10-7-45-00.20 NEMRC Support	5,000	5,831	2,500	6,560	2,000	-500
10-7-45-00.21 NEMRC Disaster Recovery/Back-up	530	563	2,000	580	3,000	1,000
10-7-45-00.30 Other Computer Expense	2,800	1,366	2,500	661	5,196	2,696
TOTAL OFFICE EXPENDITURES	168,658	165,812	151,476	91,411	159,128	7,651
TOTAL ADMINISTRATION EXPENDITURES	**281,260**	**273,054**	**260,926**	**147,023**	**275,704**	**14,778**
10-8 HIGHWAY DEPARTMENT	**FY2021 Budget**	**FY2021 Actual**	**FY2022 Budget**	**FY2022 12-31-2021**	**FY2023 Budget**	**FY22 - FY23 Change**
10-8-05 HIGHWAY STAFF SALARIES						
10-8-05-00.00 Road Foreman	54,888	55,300	56,388	34,228	64,035	7,647
10-8-05-00.05 Highway Crew	48,354	48,586	49,682	27,032	52,175	2,493
10-8-05-00.10 Overtime Wages	7,500	8,686	10,000	4,586	10,000	0
10-8-05-00.15 Seasonal Highway Help	1,000	420	750	135	750	0
10-8-15 HIGHWAY BENEFITS						
10-8-15-00.05 FICA/Medicare	8,548	7,540	8,500	5,034	8,900	400
10-8-15-00.10 Foreman Retirement	7,000	7,057	4,511	4,021	5,443	932
10-8-15-00.10 Crew Retirement			2,360		2,740	380
10-8-15-00.15 Life & Disability	767	634	800	430	660	-140
10-8-15-00.20 Health Insurance	37,325	36,297	38,229	18,893	35,572	-2,657
10-8-15-00.25 Dental Insurance	3,251	923	1,152	475	1,200	48
10-8-15-00.30 Vision Insurance	258	90	110	35	116	6
10-8-15-00.35 Unemployment Ins.	50	159	125	320	131	6
10-8-15-00.40 Worker's Comp.	7,618	6,955	8,000	4,727	8,400	400
TOTAL HIGHWAY SALARIES EXPENSE	**176,558**	**172,646**	**180,607**	**99,916**	**190,122**	**9,514**

10-8-20 HIGHWAY ADMIN/GARAGE EXPENSES	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 12-31-2021	FY2023 Budget	FY22 - FY23 Change
10-8-20-00.00 Building Maintenance	2,600	2,031	2,000	254	2,600	600
10-8-20-00.02 Salt Shed Loan	31,200	0	0	0	31,200	31,200
10-8-20-00.01 Finance Charges	150	0	75	0	98	23
10-8-20-00.05 Education	0	0	200	0	100	-100
10-8-20-00.10 Electricity	1,400	2,091	1,700	747	2,210	510
10-8-20-00.15 Hgwy Safety Grant/Equipment	1,200	0	750	0	750	0
10-8-20-00.16 Better Back Road Grant	0	0	0	0	0	0
10-8-20-00.17 Municipal Roads General Permit	740	740	500	0	500	0
10-8-20-00.20 Heating Fuel	4,000	1,961	4,000	1,190	5,200	1,200
10-8-20-00.25 Loan Interest	0	0	0	0	0	0
10-8-20-00.30 Mileage	0	0	0	0	0	0
10-8-20-00.35 Property & Casualty Insurance	7,817	8,256	8,000	6,682	8,200	200
10-8-20-00.40 Supplies	5,000	5,931	5,000	3,143	6,000	1,000
10-8-20-00.45 Telephone/Internet	1,794	2,787	1,800	1,441	2,328	528
10-8-20-00.50 Tools & Small Equipment	3,000	3,052	3,000	138	3,500	500
10-8-20-00.55 Trash Collection	1,517	1,536	1,517	919	1,080	-437
10-8-20-00.65 Uniforms	750	728	750	70	800	50
10-8-20-00.99 Highway Miscellaneous	500	436	500	8,434	500	0
10-8-20-00.98 Resident Highway Expense	1,500	0	500	0	650	150
10-8-25 EQUIPMENT MAINTENANCE/REPAIR						
10-8-25-00.00 Backhoe	2,500	2902.26	2,500	68	2,500	0
10-8-25-00.05 Grader	6,000	3117.9	6,000	1,223	7,000	1,000
10-8-25-00.10 Hydroseeder	1,400	144.35	1,500	53	1,000	-500
10-8-25-00.15 Loader	5,000	5595.35	5,000	1,442	6,500	1,500
10-8-25-00.20 Misc. Equipment Repair	1,000	4728.41	1,000	925	1,000	0
10-8-25-00.25 Mower	650	550.67	650	577	800	150
10-8-25-00.30 Pick-up-2017	1,100	636.16	1,000	905	1,300	300
10-8-25-00.35 Plows	8,500	6675.46	8,500	3,461	9,000	500
10-8-25-00.40 Tractor	1,200	376.52	900	964	1,300	400
10-8-25-00.50 Truck - 2015	3,000	3704.81	3,000	1,881	3,900	900
10-8-25-00.55 Truck - 2019 Mack	3,000	1145.16	3,000	680	3,500	500

10-8-30 ROAD CONSTRUCTION & MAINTENANCE	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 12-31-2021	FY2023 Budget	FY22 - FY23 Change
10-8-30-00.00 Bridge Repair	200	0	200	0	260	60
10-8-30-00.05 Contracted Services	10,000	10000	9,000	3,400	10,000	1,000
10-8-30-00.10 Culverts	4,500	5338.3	4,500	1,231	5,850	1,350
10-8-30-00.15 Fuels & Oils	25,500	13826.04	25,500	9,953	30,000	4,500
10-8-30-00.20 Guardrails	2,000	1160.15	2,000	0	2,000	0
10-8-30-00.25 Retreatment	100,000	92345.51	100,000	331,575	115,000	15,000
10-8-30-00.30 Road Signs	800	984.49	800	295	1,000	200
10-8-30-00.35 Summer Road Materials	48,000	56432.86	50,000	23,387	10,000	-40,000
10-8-30-00.40 Winter Road Materials	40,500	37066.89	41,500	9,566	60,000	18,500
10-8-30-00.41 Cold Patch	3,000	425.96	1,000	457	500	-500
10-8-30-00.45 Lubricants	1,500	1217.1	1,000	339	2,200	1,200
10-6-00-30.10 State Aid to Highways	-60,516	-79,445	0	0	-50,000	-50,000
TOTAL HIGHWAY EXPENSE	**272,003**	**198,476**	**298,842**	**415,401**	**290,326**	**-8,517**
TOTAL HIGHWAY SALARIES & EXPENDITURES	**448,561**	**371,122**	**479,449**	**515,317**	**480,447**	**998**
TOTAL GENERAL FUND EXPENDITURES	**729,820**	**644,176**	**740,375**	**662,340**	**756,151**	15,776
PRIOR SURPLUS	**0**	**0**	**55,000**	**55,001**	**0**	-55,000
NET SUPPORTED BY TAXES	**617,527**	**512,596**	**581,197**	**557,364**	**645,673**	64,476
VOTED APPROPRIATIONS	**FY2021 Budget**	**FY2021 Actual**	**FY2022 Budget**	**FY2022 12-31-2021**	**FY2023 Budget**	**FY22 - FY23 Change**
Articles 7 - 25 Community Services						
10-9-50-10.05 AC Court Diversion	210	210	210	210	210	0
10-9-50-10.10 AC Home Health Hospice	800	800	800	800	800	0
10-9-50-10.15 AC Parent Child Ctr.	800	800	800	800	800	0
10-9-50-10.20 AC Transit Resources	691	691	691	691	691	0
10-9-50-10.25 Boys & Girls Club	1,000	1000	1,000	1000	1,000	0
10-9-50-10.30 CV Agency on Aging	650	650	650	650	650	0
10-9-50-10.35 Counseling Svc of Addison	500	500	500	500	500	0
10-9-50-10.40 Elderly Services	850	850	Deferred	0	850	850

10-9-50-10.45 Homeward Bound	500	500	500	500	500	0
10-9-50-10.50 HOPE	500	500	500	500	500	0
10-9-50-10.55 Hospice Vol. Services	300	300	300	300	300	0
10-9-50-10.60 John Graham Shelter	450	450	450	450	450	0
10-9-50-10.65 Open Door Clinic	500	500	500	500	500	0
10-9-50-10.70 RSVP	350	350	350	350	350	0
10-9-50-10.75 WomenSafe	600	600	600	600	600	0
10-9-50-10.80 Addison County Readers	250	250	250	250	250	0
Rural Fire Protection	-	-	-	-	100	100
Vermont Family Network	-	-	-	-	250	250
Charter House	-	-	-	-	1,000	1,000
Turning Point	-	-	-	-	1,000	1,000
TOTAL SOCIAL SERVICE APPROPRIATIONS	**8,951**	**8,951**	**8,101**	**8,101**	**11,301**	**3,200**

Article 5 Reserve Funds	**FY21**		**FY22**		**FY23**	**FY22 - FY23 Change**
Digitization/IT Fund	2,000		2,000		2,000	0
Highway Captal Equipment Fund	20,000		20,000		20,000	0
Highway Capital Project Fund	20,000		20,000		20,000	0
Reappraisal Fund	2,000		2,000		2,000	0
Tire Fund	2,000		2,000		2,000	0
Town Building Maintenance Reserve Fund	15,000		0		15,000	15000
Rainy Day Reserve	0		4,500		4,500	0
TOTAL RESERVE FUNDS	**61,000**		**50,500**		**65,500**	**15,000**

TOTAL TO BE SUPPORTED BY TAXES	**660,789**		**681,598**		**722,474**	**40,876**
Grand List Factor	1,082,009		1,087,556	*	1,124,864	*
Tax Rate	0.6107		0.6267	**	0.6423	**

*Grand List factor subject to change 4/1/22.

**Tax rate with all voted appropriatons.

Panton Selectboard Report 2021

Dear Panton Neighbors,

Even with the continuing challenges of the pandemic, town operations ran smoothly over the past year. Here are these highlights we thought you would be interested in. We also want you to know about the volunteers who made a difference in 2021.

Selectboard Highlights:

- Conducted a productive town meeting virtually on March 1st. The next day, Panton voters approved a loan to construct a new salt shed and pole barn. Both buildings were completed in the fall.

- Approved an expenditure of $14,000 to help cover construction costs for a new boat dock and ramp at the Arnold Bay beach area. Private donations also funded the project, and the installation was done by volunteers. The selectboard is grateful to those individuals who pitched in to make the ramp and dock a reality.

- Defended the town's right of way in several locations for the benefit of all residents.

- Received a favorable report for the fiscal year 2020 audit. The audit was conducted by Telling & Hillman and noted the town's solid accounting practices and favorable financial position.

- Received notice of Panton receiving federal funds totaling over $200,000 through the American Rescue Plan Act (ARPA).

- As the first ARPA expenditure, awarded $50,000 to Maple Broadband to expand and improve high speed internet connections in Panton and Addison County. We have also begun researching converting all town records to digital files, a project that has been delayed for years due to funding constraints.

- Continued to be involved in meetings with Ferrisburgh and Vergennes about the dispute over town boundaries.

- Participated in meetings with the Vermont Agency of Transportation regarding the proposed Vergennes area bypass.

- Welcomed Suzanne Snyder as the new assistant town clerk in December.

- Made available the second floor of the town hall for group meetings and community use.

- Appointed the Appraisal Research Committee in July to examine the property appraisal process in Panton and write an explanation of it. The committee was also asked to create a recruitment process for a new town assessor.

- Replaced the town bulletin board at Hopkins and East Roads. The existing one was destroyed in a windstorm. We are grateful to Michael Catillaz who constructed the sturdy replacement, reusing the slate tiles from the original.

- Welcomed the addition of a Little Free Library, constructed, and donated by residents. Located outside of the town hall, it offers books on a take one, leave one basis.

In addition to those who serve on the town's boards and in elected or appointed positions, many residents stepped up to work on behalf of the town in 2021. We are grateful for their time and efforts to improve Panton.

One notable volunteer who continues to make a difference is Bob Groff, the town's emergency services coordinator and the sole town auditor. His informative postings on Front Porch Forum about COVID-19, weather conditions and emergencies are timely and useful to Panton residents and beyond.

Dave Sullivan is our conscientious lead town lister. He also once again generously advised the town on technology issues, including the installation of new equipment for online meetings. Paul Sokal diligently assisted in maintaining and updating our town website.

We also recognize Sandy Fogg, our hard-working town advisor (the new title for town agent), who assisted the selectboard with her expert insights in legal and right-of-way issues.

The Appraisal Research Committee met almost weekly throughout the fall to understand how property is appraised. Paul Sokal chaired the committee which included Maggie Catillaz, Bob Groff, Paula Moore, and Dave Sullivan. They went far beyond our expectations in learning about the topic and sharing that information with the selectboard.

This year's dedicated town hall gardeners included Eileen Brennan, Maggie Catillaz, Erin Daigle, Sandy Fogg, Paula Moore and Creg Oosterhart. Their commitment to tending the garden weekly made it look great throughout the growing season.

We also acknowledge the Vorsteveld Family for the continuing use of their land for the town park on Jersey Street; and to Dave Chase for mowing the grass at the town park and around the town hall.

Green Up Day volunteers, led by Louise Giovanella and Paula Moore, collected trash along the roads of Panton, starting weeks before Green Up Day in May. In 2022, the date will be May 7th.

The selectboard is so grateful to each of you. If your name is missing from this list, please let us know. We do not want to overlook anyone. And if you'd like to get involved in helping the town, please contact Maggie McCormick.

The selectboard also recognizes the work of our dedicated town employees: Maggie McCormick, Clerk-Treasurer and the Panton Road Crew, Rick Cloutier and Chris Dion, all committed to making our town run efficiently.

Respectfully submitted,

TOWN OF PANTON SELECTBOARD

Howard Hall, Chair (H: 802-475-2699/C: 802-377-1821) howardhall@pantonvt.us
Teresa Smith (H: 802-759-3303/ C: 802-345-5360) teresasmith@pantonvt.us
Zachary Weaver (H: 802-475-2720/C: 802-578-0099) zacharyweaver@pantonvt.us

In Memoriam: David Raphael 1949 -2022

David's love for Panton leaves a far-reaching legacy. His contributions to the Town are too numerous to cover here, but here are a few that highlight his profound impact on Panton:



- David worked tirelessly to restore Town Hall to its present glory, including the cupola.

- David designed the landscaping for the 40-acre solar field on Panton Flats, which was the largest of solar fields in Vermont at the time of its installation.

- David led the effort to create the Town Plan and was a key member of the Development Review Board and Planning Commission for over 35 years.

Planning Commission and Development Review Board Annual Report 2021

The Town of Panton Planning Commission and Development Review Board (PC/DRB) meets regularly on the second Thursday of every month at 5:30 PM, unless an alternate date is necessary and publicized. Planning Commission and Development Review Board meetings are open to the public and we welcome all those who would like to attend or wish to bring a question, concern or application to the attention of the PC/DRB. This past year, with the COVID Pandemic ongoing, the PC/DRB has been meeting remotely and then in "hybrid" fashion using online meeting software while also hosting an in person meeting in the Town Hall.

The Town of Panton Planning Commission and Development Review Board is a seven member board and is chaired by David Raphael and our Vice Chair is Ms. Mary Rudd. Ms. Bethanie Brady Farrell now serves as our Secretary. The Chair also wants to acknowledge and express gratitude to all of the DRB and Planning Commission members for their efforts and volunteer service in 2021. We also want to thank David Martini, new this year as the town's Zoning Administrator, for his work with the PC/DRB.

In 2021 the Planning Commission adopted a new policy paper on permitting, designed to clarify and specify for town residents and property owners what development activities require a permit. There has been some confusion as to what types of work require zoning permits and the Planning Commission has attempted to address these questions in the new policy.

The Planning Commission continued its review and oversight of the landscape mitigation efforts related to the 5 MW Green Mountain Power Solar Project that has been developed on 40 acres just north of Panton Road in the Dead Creek area. As a result of that oversight additional mitigation plantings were installed in the Summer of 2021 and a site review in the fall yielded the need for one more round of plantings to be conducted in 2022. A complete (and hopefully final) review of the mitigation plan will be conducted in Late Summer 2022.

The PC also continued to work with a Municipal Planning Grant to develop a master plan and enhancements for the Arnold Bay Boat Launch and Beach Area. A well-attended public meeting and a survey were distributed in late summer. Otter Creek Engineering (OCE) won the bid and completed a detailed survey and computer generated site plan to provide the basis for site improvements. OCE has been retained to work with the PC and the town on the next phase of the design improvements, which will be ongoing in 2022. Additionally, a team of students from the University of Vermont Rubenstein School of Environment and Natural Resources presented a number of planning and design recommendations at the Planning Commissions' December 2021

meeting. These recommendations included an ecological resources analysis and plan, ideas for identifying and presenting information and elements focused on cultural/historical resources. Potential design improvements for the boat launch and beach area include improved access and parking, and aesthetic enhancements. We will continue to develop ideas for beach and boat launch improvements, as well as for address parking and public space enhancements.

The Development Review Board continued to review and approve residents' requests for land use development permits and to address various zoning and permit issues and requests. The DRB is convened to review permit applications that require subdivision, site plan or conditional use approval, and to grant variances or waivers from current zoning regulations.

Note: Zoning Permits are required in Panton for any new construction, changes in use, land development - including excavation for structures, drainage structures and underground utilities, building additions, and accessory buildings or structures with a footprint greater than 64 sq. ft. and a height of 8 ft. or more. For those who are planning land development, building or construction projects in town, or want information regarding local permitting, please contact Mr. David Martini, the Town's Zoning Administrator, who can be reached via email at pantonzoning@pantonvt.us or by phone at 802-475-3715.

Respectfully submitted; David Raphael, Chair

Town of Panton
Annual Zoning Administrator Report
1/1/21 – 12/31/21

8 Building permits				
21-002	Gary	Stover	2493 VT Route 22A	New construction
21-003	Kevin	Sullivan	238 Staton Drive	Drainage
21-004	Not issued			
21-005	Isaac	Van Wyck	2493 VT Route 22A	New construction
21-006	Worth Trust		2121 VT Route 22A	Pool
21-007	Steve & Judy	Weber	1085 Lake Road	Garage
21-008	Katherine	Mitchell	3664 Jersey Street	Chicken Coop
22-001	Vorsteveld Farm LLC		993 Adams Ferry Road	Garage
22-002	Andrew	Smith	21 Fisher Lane	Barn
3 Conditional Uses				
21-301	Charles	Cushman	165 VT Route 22A	Auto repair business
21-302	LaRocca & Labounty		283 Adams Ferry Road	Chocolate manufacturing business
22-301	Wayne & Sadie	Jones	1753 Panton Street	Expansion of existing non-conforming use
2 Variances				
21-601	Steve & Judy	Weber	1085 Lake Road	Relief for 1200 sq. ft. Accessory
21-602	Ben	Chamberlain	168 Spaulding Road	Relief from side yard minimum

Town of Panton
Highway Department Road Paving Plan

The road foreman plans skillfully to maintain the road surfaces throughout Town. Maintaining a paving and maintenance schedule is imperative. Once a paved road gets too worn, the bed must be ground, doubling the cost of resurfacing it.

2022	Pave East Road from 22A to Otter Creek: 1.55 miles. Estimated cost is $130,000. The State does not provide grant money for Class 3 roads.
2022	Button Bay Road to Panton Corners: 0.3 miles. Crack sealing will hold the road for 2 more years. Scheduled for repaving in 2024.
2021/2022	The road crew will improve some Town Class 4 roads so that they are then Class 3. Once this is done then East Road or Arnold Bay Road can be reclassified as Class 2 and be eligible for State grants. Addison County Regional Planning Committee provides counters for traffic study
2023	Pave Panton Corners to Pease and Pease to Lake Road: 0.87 miles.
2023/2024	Replace culvert on Lake Road at Shadow Glen. Estimated cost is $60,000.
2022	Culvert on West Road (Class 3) will need State wetlands review. Estimated cost is $30,000.
July 2022	Three culverts on Panton Road. Estimated cost is $175,00 with the Town expected to match 20%. State grant award is expected in July 2022 for FY23.
2025	Arnold Bay Road will be resurfaced with 1/5” shim then rubber chip seal because heavy traffic is now using other routes. Chip sealing is holding up well on Panton Road from the Dead Creek bridge to Panton Corners.
2026/2027	Jersey Street from Pease Road to Addison town line.
2026/2027	Lake Road from Panton Corners to Addison town line.

Town of Panton
2022 Highway Capital Equipment
Long Range Plan

Equipment	Model Year	Age	Years to Replacement	Estimated Cost in 2022 Dollars	Comments
CAT Loader with Coupler Bucket	2006	15	3	$174,300	Purchased used in 2013/2014.
JD Motor Grader	1994	27	3	$354,900	Purchased used.
JD Tractor	2009	12	3	$145,950	
Chevy 1 Ton Pick-up with snow plow	2017	5	3	$71,400	Purchased in 2017. Under warranty until 2024.
Salter for 1 Ton Pick-up Truck	2015	6	Needs to be replaced	$8,400	Purchased in 2015.
Mack Salt Truck	2019	3	3	$181,650	Purchased in 2018.
International Salt Truck	2015	6	Needs to be replaced	$146,015	Inflation calculated at 7%. Ordered in January 2015. Delivered in September 2015.
Sprayer/ Trailer	2020	1		$108,500	Constructed in-house. No inflation added.
Hitachi Excavator	2019	3	19	$153,825	Purchased in 2020.
20-Ton Tag Equipment Trailer	2000	21	7	$189,000	Purchased used in 2020.
5% adjustment added for all vehicles except the salt trucks (7%) and sprayer/trailer (0%). Present age calculated for calendar year 2022.					

Town of Panton
Ordinances, Procedures & Standards

Panton has very few Ordinances, Procedures & Standards. These are available in detail at the Town Hall or on the web site: www.pantonvt.us

They are listed below with a summary of their content:

1. Traffic Ordinance – Regulates speed traveled on all Panton roads.

2. Parking Ordinance – Regulates parking at Arnold's Bay Beach.

3. Street Naming/Address Ordinance – Develops uniform road/street naming for emergency services and deliveries.

4. Road Bridge Standards – Standards for road and bridge construction within the Town of Panton.

5. Sewage Disposal Ordinance –Preserves the public health, prevents pollution, and secures the sanitary protection of surface and ground waters in the Town of Panton. Intended to ensure that all sewage is discharged into approved sewage treatment systems.

6. Road Debris Ordinance – Makes it illegal to track or bring debris onto the road.

7. Dog & Wolf Hybrid Ordinance – Regulates the Licensing, Vaccinations, Fees and Control of dogs in Panton. Also includes the actions taken when un-licensed dogs are taken by the Panton Dog Warden.

8. Junk Ordinance – Regulates outdoor storage of junk and junk vehicles.

9. Use of the Public Right-of-Way Ordinance – Protects and preserves the safety of the public traveling on Town Highways.

Vermont State Statutes regarding snow plowing onto roadways:

Depositing snow by blowing or plowing onto the traveled way, shoulder, or sidewalk of a class 1, 2 or 3 town highway violates the Vermont Statutes Annotated – Title 19, Section 1105 and Title 23, Section 1126a. Depositing snow onto any highway results in increased maintenance costs and may result in a highway accident. When snow is blown or plowed across the highway, it may cause slippery conditions or snow berms that in turn could cause an accident. Private parties who violate this statute should be given a warning by letter from municipalities (for town-maintained roads). Further violations may result in the issuance of a traffic ticket which carries a $50 waiver penalty, or a civil action may be brought under Section 1105, which carries a fine not to exceed $1,000 plus costs.

Town of Panton
Property Tax Payment Information

Property taxes are due in two installments, November 1, and May 1. Tax payments are considered late if not received or postmarked on or before the due dates. Interest will be assessed at 1% per month, not prorated, for the first 3 months, then at 1.5% thereafter. All taxes outstanding after May 1 are considered delinquent, subject to an additional 8% penalty, and turned over for collection by the Panton Delinquent Tax Collector.

Town of Panton Buildings and Land

	Year Acquired
Town Hall & .32 acre	1931
School House and 4.13 acres	1963
Salt Shed (Heavily damaged 10/31/19)	1974
Town Garage	2004
Jersey Street Park & Ride and .50 acre	2005
Fabric Salt Shed	2021
Equipment Barn	2021

Board of Auditors Report 2021

Each year Town Auditors are charged with reviewing the town financial records and financial operations. Since we do not have the skill or expertise of professional auditors, we use common sense and tools provided by the Vermont League of Cities and Towns to guide the work we do.

The town has engaged outside certified public accountants to audit the financial operations of our town. These audits are especially valuable in that the financial operations of the town are reviewed in accordance with accepted standards for accounting for governmental funds. The last professional audit was completed on the FY2021 financial reports (included in this year's town report).

The FY2021 financial statements were audited by an external certified public accountant. In my opinion the financial statements referred to above and included in the town report, present fairly, in all material respects, the financial position of the Town of Panton of its operation for the year ended 6/30/2021.

A Special Note: We have all been dealing with the COVID-19 pandemic. This pandemic has also brought unique challenges for our town. Because of the due diligence and hard work of your Panton officials, our town is dealing with these challenges to keep our town moving forward. I would like to thank the Select Board members, Town Clerk/Treasurer, Assistant Clerk/Treasurer, Road Foreman, Road Crew, the various members of the different committees and positions for their work and flexibility for their outstanding work during these unique times.

Respectfully submitted,

Bob Groff, Town Auditor

Town of Panton
Tree Warden Report

Tree Wardens and trees in the public highway ROW or on municipal property are governed by the recently adopted Tree Warden Statutes, H.673, which went into effect on November 1st, 2020.

Each year it is important to identify the tree warden's role and responsibilities. The tree warden is responsible for all shade trees within a municipality –on public lands and along town highway Right of Ways and trails. The tree warden makes determinations about shade tree removals, enforces all laws relating to shade trees, may develop a community tree planting and care program, and may choose to work with the legislative body of the municipality to adopt a shade tree preservation plan. A shade tree is defined as a shade or ornamental tree located in whole or in part on within the limits of a public way or public place, provided that the tree is either: (a) planted by the municipality or (b) is designated as a shade tree pursuant to a municipal shade tree preservation plan.

With regard to trees within Right of Ways (ROWs), the abutting landowner typically owns the land underlying the road or trail easement. The landowner does have the right to remove healthy trees in these ROWs with a request to and approval from the town to do so. Removing dead trees or danger trees (trees which are a danger to highway or pedestrian safety) can be undertaken by an abutting landowner without approval – although a review with the tree warden is recommended. However, the town has the authority to plant, maintain, and remove trees in this area, even those that are not officially designated as shade trees. This process can be overseen by the tree warden, and is within the tree warden's authority, as designated by the municipality.

This is the 2nd year on the job for Panton's Tree Warden, and as in the previous year the Tree Warden has overseen several requests for the removal of danger trees and diseased or dead trees within the town's highway limits/ROW. Additionally, the tree warden will continue work on the South Trail ROW to prepare a tree removal, preservation, and management approach to South Trail, which is located off Jersey Street. The plan based on work from 2021, will be developed in concert with the abutting landowner, the Vorsteveld Farm. Panton's Tree Warden has also contributed to the new edition of the *Vermont Tree Selection Guide* being readopted by the state's Department of Forests, Parks and Recreation. The new guide will be available in Spring 2022.

Going forward, the tree warden's activities may include future roadside tree planting efforts, and, as stated, exploring the adoption of a shade tree plan. We are also continuing to keep an eye on the potential for the Emerald Ash Borer (EAB), a deadly pest, to become established here in town. Thus far the EAB has been sighted in nearby Bristol. This insect poses the threat of devastating the Vermont Ash tree population.

Panton residents are encouraged to request the review of the tree warden for any proposed tree removals within the town's road and trail right of ways. Please also contact the tree warden with any questions regarding trees, tree planting, the tree statutes, or the role of the tree warden.

Respectfully submitted.

David Raphael, MLA, ASLA,
Vermont Licensed Landscape Architect
Member, Vermont Urban and Community Forestry Council
Contact me at: 802-475-2411(H) 802-238-1826(Cell)/davidr@landworksvt.com

Town of Panton
Vital Records Report 2021

Births

Baby	Date	Parents
William Elkanah Bushey	February 28	Bridget Schirripa & Martin Bushey
Lucy Louise Rot	March 6	Shelley & Jason Rot
Jianna Marie Antoinette Linke	June 15	Antoinette Gormley & Jared Linke
Immanuel Joseph Mauricio Hernandez-Jimenez	June 27	Emma Corbett & Randall Hernandez-Jimenez
Declan Reece Jaring	July 16	Katelyn & Reece Jaring
Jolene Rose Jones	August 15	Sadie & Wayne Jones II
Violet Mae Sullivan	September 28	Sara Meyer & Mackenzie Sullivan
Stella Rosalee Lewis	October 18	Brittany Warner & Albert Lewis
Ivy Louise Heffernan	October 19	Morgan & Ethan Heffernan

Deaths

Date	Name	Age
January 17	Edith Miller Kneeshaw	100 years
January 23	Doris Jane Thompson	94 years
February 16	Frances Ann Sullivan	78 years
May 29	Kathy Lynn Miner	62 years
July 30	Phillip James Wildasin	59 years
August 23	James Edward Whitney	76 years
September 20	Laurel R. Jackson	83 years
November 17	Kenneth Ernest Nolan	82 years

Marriages/Civil Unions

Names	Date
Geni Miree Delk & Ronald Walter Yantz Jr.	February 6
Cheyenne Marie Hargett & Troy Lee Dillenbeck	June 19
Juliana Starr Saehrig & Christopher T. Morris	August 7
Amy Lynn Potts & Sean Patrick Foulois	August 14
Cheyenne Tiffany Schlusser & Brice Bernard Bean	October 2
Mikaela Olivia Dunn & Charles Henry Knights, III	October 10

Adams-Kent Cemetery Association 2021 Financial Report

January 1, 2021, thru December 31, 2021

Perpetual Care CD (Citizen Bank)

Beginning balance as Jan. 1, 2021	$19,116.26
Annual interest earned	$7.92
Dec. 31, 2021 Balance	$19,124.18

Citizens Bank Checking

Beginning balance as Jan. 1, 2021	$166.17
Bank charges	($12.00)
Dec. 31, 2021 Ending Balance	$154.17

Officers:

President & Treasurer	Barbara Fleming
Secretary	Connie Goodrich (deceased)
Trustees	Claudia Allen
	Gary Norton
	Richard Thurber

DOG AND WOLF-HYBRID OWNERS

Dog licensing is an ANNUAL event and required by Vermont State Law. Dogs six months of age, and older, may be licensed any time after January 1st of a calendar year, however, must be licensed no later than April 1st of the same year to avoid the additional 50% fee assessment. If a dog reaches six months of age after April 1st the owner has within 30 days to apply for a license. After October 1st, the license fee is reduced by half.

Before obtaining a license for a dog or wolf-hybrid six months of age or older, a current rabies vaccination certificate must be filed with the Town Clerk. A current vaccination means:

* Within 12 months on dogs under two years of age
* Within 36 months on dogs over two years of age

No person shall allow a dog to run at large in an "uncontrolled manner" within the limits of the Town of Panton. An "uncontrolled manner" shall mean a dog, which is not (1) on a leash, (2) on or within a vehicle, (3) on the property of the owner.

All dogs within the town limits of Panton shall be **registered** and have valid tags attached by a collar.

Dog Licensing Fees

Neutered/Spayed:	$11.00
Un-neutered/Un-spayed	$19.00

After April 1st, a late fee of 50% of the license fee will be added to the licensing fee.

VSNIP
Vermont Spay Neuter Incentive Program

Vermont Spay Neuter Incentive Program (VSNIP)

VSNIP reduces pet overpopulation by helping eligible Vermonters afford to have their dogs and cats spayed or neutered. Through a $4 fee that is part of the State Dog Licensing fees, VSNIP provides neutering services for cats and dog at a cost of only $27.00.

VSNIP is currently out of funds because dog owners are failing to license their dogs. Please get your dog licensed to ensure this essential service is available.

For an application for VSNIP, send a SASE to: VSNIP, PO Box 104, Bridgewater, VT 05034. Indicate if this is for a cat/dog or both. 802-672-5302.

Addison County Regional Planning Commission
14 Seminary Street Middlebury, VT 05753 • www.acrpc.org • Phone: 802.388.3141

Annual Report –Year End June 30, 2021

Addison County Regional Planning Commission (ACRPC) provided the following services to the Region during FY 2021:

Regional and Municipal Planning and Mapping

- Assisted member municipalities creating, adopting, and regionally approving their municipal plans.
- Assisted member municipalities creating and adopting local regulations implementing their municipal plan.
- Provided data and mapping products to support on-going municipal planning activities.
- Provided technical assistance to municipal officials concerning municipal government.
- Represented the Region in Act 250 and Section 248 hearings.
- Assisted municipalities in applying for Village Center Designation.
- Worked with Ferrisburgh, Shoreham (2020) Cornwall and Salisbury (2021) on their municipal planning grants.
- Completed work on an update of the Population and Housing section of the regional plan.

Educational Meetings and Grants

- Hosted workshops, Zoning Administrators Roundtables, and public meetings on a variety of planning topics.
- Wrote or provided information and support to communities and organizations to secure grant funding.

Emergency Planning

- Worked with Vermont Emergency Management staff to assist with municipal emergency planning and training.
- Worked with Vermont Emergency Management to exercise local and statewide disaster plans.
- Assisted in development of a hazard mitigation plan for the Town of Lincoln.
- Assisted all communities in the region to complete Local Emergency Management Plans.
- Provided COVID-19 updates and information to Town Officials and Emergency Managers.
- Assisted in developing a Mutual Aid agreement for Public Works Departments.

Energy Planning:

- Assisted Bristol, Panton, New Haven, Starksboro and Shoreham in completing their enhanced energy plans.
- Worked with Panton, Salisbury, Vergennes, and Bristol through regional approval of their Enhanced Energy Plans.
- Worked with Efficiency Vermont and municipalities to implement enhanced energy plans.
- Developed an online mapping tool to support municipal energy planning.

Transportation Planning

- Supported the Addison County Transportation Advisory Committee's regional priorities and studies.
- Supported Tri-Valley Transit/ACTR by providing leadership and technical support.
- Worked with municipalities to produce road erosion and culvert inventories for local roads.
- Assisted Towns with bike and pedestrian, Better Roads, and stormwater grants.
-
-
- Served as a Municipal Project Manager for sidewalk construction projects in Middlebury and Vergennes, a culvert replacement project in Bridport and moving the historic New Haven Train Station.
- Sponsored town transportation planning studies in Bristol and traffic and pedestrian counts throughout the region.
- Hosted regional Walk/bike council and began planning for a future Bike/Ped Summit in Middlebury.
- Sponsored a Planning and Environmental Linkage Study in Vergennes and the surrounding communities.

Natural Resources Planning

- Actively support the efforts of the Addison County River Watch Collaborative (ACRWC).
- Developed a new website, interactive dashboard, and data repository for the ACRWC.
- Worked with municipalities to support conservation commissions.
- Supported the Otter Creek Tactical Basin Plan and worked to establish the Clean Water Service Provider infrastructure.
- Assisted in stormwater planning projects and Ecosystem Restoration Program grants.

Bixby Memorial Free Library
Gratitude and Pride to the People of Panton

First and foremost, a huge THANK YOU to the people of Panton for your ongoing support and enthusiasm for what the Bixby offers each member of our community - no matter the age, income, or stage of life, building on a 109-year-old tradition. We hope you feel a sense of pride to have your library known as one of the most beautiful in Vermont, if not all New England. AND we are more than a building and more than books!

In 2021, your support helped us to serve our five-town community even while Covid kept the building closed to the public until we could safely reopen in May. Following are highlights of how we made the most of your tax dollars for as many as possible, especially when we were needed the most:

- People checked out 13,437 books, with 700 curbside pickups during the worst of the pandemic when readers of all ages ordered **books** online to pick up in the vestibule. Reading brought joy and comfort.
- We checked in on **older patrons** and brought books to them, both at home and at centers and delivered a new selection of picture books to **local preschools** each month.
- Nearly 2000 people attended 107 **virtual and in-person programs** to help keep people's spirits up, tripling previous attendance with sessions such as VT Audubon Birding, Medicare Made Clear, Financial Literacy, First Time Home Buying, Demystifying Death, Zero Waste Tips and Tricks, Bread Making.
- We quickly expanded our **digital offerings and laptop loaners** for people to use safely at home.
- Once we reopened, people came to access **reliable Wi-Fi, public computers** and a printer, work in one of our meeting rooms, browse the stacks and new titles, or just **sink into a comfy chair to relax a bit.**
- We loaded our biweekly **newsletter** with programs, reviews, and reasons to connect and smile.
- Once the warmer weather arrived, friends and families enjoyed the **outdoor movie night series.**
- **Kids logged over 786 hours of reading** over the summer with 472 entries into Booked for Bikes, made possible by the longstanding, generous sponsorship of the Rotary Club.
- **Tweens and Teens** headed to Bixby's Young Adult Balcony to choose from an expanding collection selected just for them.
- The **Story Walk trail** along Falls Park beckoned many walkers throughout the winter and into the spring, featuring beautifully illustrated books along with "wondering questions."
- Exhibits *throughout* the library now display and explain our renowned collections of **historical papers, books and artifacts,** thanks to a renewed team of experienced history volunteers from all five towns.

Looking Ahead

- In 2022, The Bixby will launch a **"Library of Things"** to share items and expertise on things you might want to try out or only need occasionally. Think home repair, gardening, handcrafts, podcasting, birding, astronomy, audio/visual equipment, and more. Ideas or potential donations? Please let us know!

Welcome New Cardholders!

- Panton grew by 12% to reach 184 cardholders – almost 30% of the town's population.

Don't have a library card yet need to renew it, or just haven't been here in a while?

- Just stop by, look around, say hello, and we're happy to give you a quick refresher on all your benefits.

Contact Bixby Director Catharine Findiesen Hays at (802) 877-2211 or
catharine.hays@bixbylibrary.org

Vergennes Area Rescue Squad, Inc. Report 2021



Dear Friends and Neighbors,

Since 1969, Vergennes Area Rescue Squad has relied on the support of volunteers, paid staff and a number of first response agencies who provide 24/7 coverage to our service area, as well as mutual aid to our surrounding neighbors.

VARS is actively looking for volunteers from our community. We welcome all applicants! No prior experience is required. We are looking for dedicated, motivated, and energetic individuals who care about their neighbors and want to serve them in an exciting and rewarding field. Volunteer rescue squads provide 90% of pre-hospital emergency care in Vermont.
If you would like to be a part of something bigger, give back to your community or get started in a career in healthcare; we want to hear from you!

Once accepted, you will receive all the hands-on training and equipment that are required on the job. For more information, visit us at the station or online at: www.vergennesrescue.org.

We want to take this time to thank our extended community family for your past, present and future support. Through your support over the years VARS has been able to maintain crucial equipment and acquire updated gear. In 2020, VARS had 841 calls for service. In 2021, VARS had 1050 calls for service. This is a significant increase from previous years.

Your contribution, however large or small will make a difference and will help us help you, your family, friends, and neighbors in their time of need. Again, we thank you for your support.

Best,
Josh Deppman, President

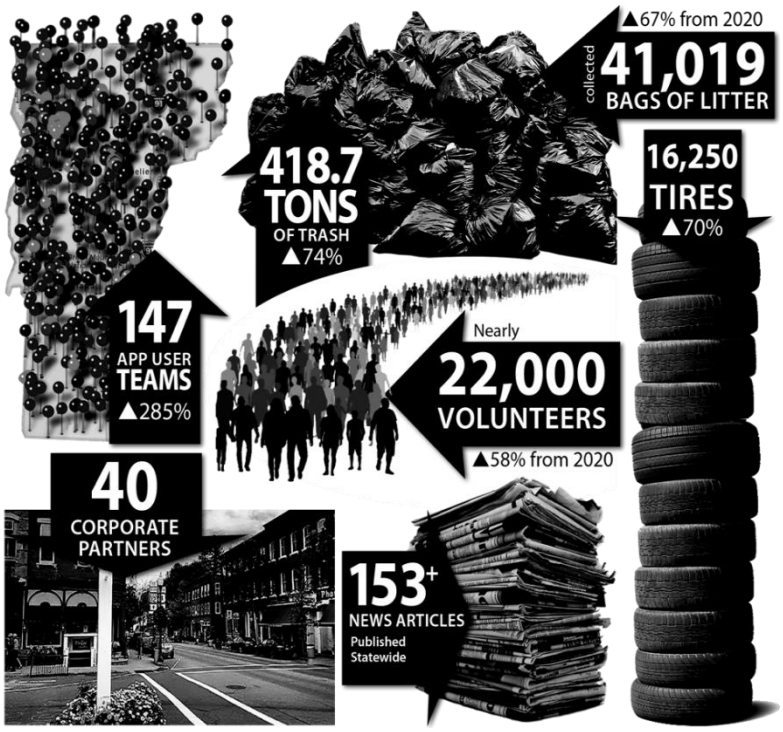
VERMONT 2-1-1 is a free, 3-digit number to dial for information about community, health, and human services in your community, state, or region. With 2-1-1, a trained knowledgeable call specialist will problem-solve and refer the caller to applicable government programs, community-based organizations, support groups, health agencies, and other resources in a locality as close to the caller as possible. Dialing 2-1-1 . . .

- is a free, confidential, local call from anywhere in Vermont, 24/7/365
- will provide accurate, updated information about available resources
- utilizes a statewide, geo-coded database
- provides live translation services for over 170 languages
- provides access to information for callers with special needs
- has capability to transfer emergency calls to 9-1-1 or specialized hotlines
- will provide call-back follow-up if needed and requested
- text your zip code to 898211 Monday-Friday: 8:00am-8:00pm
- (by request, a customized report on the top needs in your community)



GREEN UP VERMONT
www.greenupvermont.org

Green Up Day
May 7, 2022



Green Up Day on May 1, 2021, was a huge success thanks to nearly 22,000 volunteers statewide who Greened Up. The infographic shows that all your hard work to beautify Vermont is needed and that it makes where we get to live, work, and play a very special place. As one of Vermont's favorite holidays, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont environment.

Support from your municipality is essential to our program. Funds help pay for Green Up Day supplies, promotional outreach, and educational resources including activity books, contests for kids, and a $1,000 scholarship.

Along with Green Up Day, we work year-round to further our impact with waste reduction initiatives, additional clean-up efforts, and educational programs.

Green Up Vermont is a private nonprofit organization that relies on your town's support to execute the tradition of cleaning up our roads and waterways, while promoting civic pride, and community engagement. Thank you for your support of this crucial program that takes care of all our cities and towns.

Your donations make a huge impact and can be made on Line 23 of the Vermont State Income Tax Form or anytime online at **www.greenupvermont.org.**

Visit our website, like us on Facebook (@greenupvermont), and follow us on Instagram (greenupvermont). greenup@greenupvermont.org 229-4586

ADDISON COUNTY SOLID WASTE MANAGEMENT DISTRICT
2021 ANNUAL REPORT

The Addison County Solid Waste Management District is a union municipal district formed in 1988 to cooperatively and comprehensively address the solid waste management interests of its 21 member municipalities: Addison, Bridport, Bristol, Cornwall, Ferrisburgh, Goshen, Leicester, Lincoln, Middlebury, Monkton, New Haven, Orwell, Panton, Ripton, Salisbury, Shoreham, Starksboro, Vergennes, Waltham, Weybridge and Whiting. The District is governed by a Board of Supervisors (Board) comprised of one representative and one alternate appointed by each of the member municipalities. The Board regularly holds hybrid meetings (due to the ongoing pandemic) on the 3d Thursday of the month at 7PM, and the Executive Board meets monthly 8 days prior to the Board meeting at 4:30 PM. All meetings are open to the public.

District Mission

To seek environmentally sound & cost effective solutions for: (1) Promoting **waste reduction; (**2) Promoting **pollution prevention; (**3) Maximizing **diversion** of waste through reuse, recycling and composting; and (4) Providing for **disposal** of remaining wastes.

District Office and Transfer Station

Telephone: (802) 388-2333 **Fax:** (802) 388-0271 **Website: www.AddisonCountyRecycles.org**
E-mail: acswmd@acswmd.org **Transfer Station Hours:** M-F, 7 AM–3 PM & Sat, 8 AM–1 PM
Office Hours: M-F, 8 AM–4 PM **HazWaste Center Hours:** M-F, 8 AM–2 PM & Sat, 8 AM–1 PM

The District Office, Transfer Station and HazWaste Center are co-located at 1223 Rt. 7 South in Middlebury. The Transfer Station accepts large loads of waste and single stream recyclables for transfer to out-of-District facilities. District residents and businesses may drop off a variety of other materials for reuse, recycling and composting. A complete list of acceptable items and prices can be found on the District's website.

2021 Highlights

COVID-19. District staff have been working diligently toward maintaining the solid waste management and collection system within its 21 member municipalities during these challenging times. Despite the disruption of COVID-19, the District Transfer Station remained open to commercial haulers and area businesses and continued to provide access to essential services. The District continued to adopt Precautionary Guidelines for all visitors to its Transfer Station and Offices, in order to reduce exposure to its staff and other customers. Visitors are asked to stay home if sick, and when visiting, to practice social distancing by keeping at least 6 feet away from others and wearing a mask. We appreciate visitors and customers' continued patience and cooperation as we strive to protect the health of our employees, customers and communities. Thank you!

New Implementation Grant. The District was awarded a Materials Management Implementation (MMI) grant of $80,000 by the VT Department of Environmental Conservation, a division of the VT Agency of Natural Resources. The grant is part of $975,000 made available from the Solid Waste Management Assistance Fund provided by the State to help towns and solid waste planning entities implement their solid waste plans, as required by State law. Grant funds will be used to improve the collection and management of single stream recyclables and food scraps at the District Transfer Station in Middlebury, where both programs have grown in volume in recent years. The MMI Grant funding of $80,000 represents 40% of the total project costs, with the District providing 60% or $120,000 in matching funds.

Recycling. Single stream recycling tonnage collected at the Transfer Station has seen a major increase through September 2021. The 3,367 tons of single stream recyclables collected surpass the 2020 totals by 527 tons. Of the MMI Grant total, ACSWMD received $40,000 for a single stream recycling transfer trailer. The purchase of a new transfer trailer will provide additional capacity for storing the higher volume of single stream recyclables for efficient transfer to out-of-District processing facilities.

Food Scraps. Since the statewide food scrap ban took effect on July 1, 2020, the volume of food scraps the District Transfer Station manages has grown significantly. The District Transfer Station received 70.25 tons of food scraps through September 2021, almost double the 38.41 tons collected in 2020. An additional $40,000 of the MMI Grant was awarded to the District to assist with the collection and management of food scraps. Grant funds will be used to purchase equipment that will support safe, efficient and sanitary collection of food scraps at the Transfer Station. Additional funding for the toter tipper is supported by a $5,000 grant from the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund.

Illegal Burning/Disposal. The District contracted with the Addison County Sheriff's Department in 2021 to enforce its Illegal Burning & Disposal Ordinance. The District served again as County Coordinator for Green-Up Day, assisting the many area volunteers who organized collection of roadside litter, and providing bags and gloves. The District subsidized the disposal of 12.57 tons of roadside trash, 4.94 tons of tires, and various other abandoned items, for a total economic benefit to its member towns of $3,342.

2022 Annual Budget

The District's adopted Annual Budget for CY2022 is $3,975,660, a 4.13% increase over last year. The Transfer Station tip fees will increase to $135/ton ($9 minimum fee) for MSW and C&D. The rate for Single Stream Recyclables will decrease to $100/ton. Rates on a few other items will have nominal increases. **There will be no assessments to member municipalities in 2022.** For a copy of the full 2021 Annual Report and Adopted 2022 Annual Budget and Rate Sheet, please call (802) 388-2333, or visit the District website at www.AddisonCountyRecycles.org.

Community Service Agencies Serving Town of Panton

ARTICLE 7: Addison County Restorative Justice Services www.acrjs.org
Provides community restorative justice responses focusing on the 'balanced approach' in meeting the needs of the victim, the community, and the program participant. The goal is to help the program participant develop empathy and accept responsibility while providing compensation of loss for the victims and compensation of resources for the community.

ARTICLE 8: Addison County Home Health and Hospice www.achhh.org
A community-focused non-profit home health and hospice care agency that provides skilled nursing, medical, social work; and rehabilitative therapies including occupational, speech, and physical therapy for Addison County residents regardless of a person's ability to pay.

ARTICLE 9: Addison County Parent/Child Center www.addisoncountypcc.org
The PCC helps families assess their children's' physical and cognitive development and provides support services when needed. Offering consultation and support around young children's social, emotional, and behavioral development. Playgroups are offered around the county to promote social interaction.

ARTICLE 10: Tri-Valley Transit Resources www.trivalleytransit.org
In the past four years, Tri-Valley Transit has provided an annual average of 640 Dial-a-Ride trips for Panton residents either by volunteer drivers or on wheelchair accessible vehicles. The Dial-a-Ride and Shuttle Bus systems provided a total of 126,022 rides in 2021.

ARTICLE 11: Boys & Girls Club of Greater Vergennes www.bgcvergennes.org
Focused on teen and youth programs for children in grades 4 through 12. Helping children reach their full potential as a productive, caring, and responsible citizens by providing a safe, nurturing, and inclusive place learn and grow.

ARTICLE12: Age Well www.agewellvt.org
Committed to serving all older Vermonters, their families, and caregivers by reducing barriers, providing access to healthy meals, in-home care, and community resources. The 800Helpline is a resource for information and assistance with transportation, housing, long term care, and more.

ARTICLE 13: Counseling Service of Addison County www.csac-vt.org
Providing help for people of all ages, income, and abilities, who are seeking assistance with mental health, substance use, or developmental challenges, as well as 24/7 emergency services.

ARTICLE 14: Elderly Services, Inc. www.elderlyservices.org
Offering elders and their families an award-winning adult day care center to help delay or prevent nursing home placement. Providing creative high-quality programs to help elders live safe and satisfying lives in their own homes and communities.

ARTICLE 15: Homeward Bound Animal Welfare Center www.homewardboundanimals.org
A private open-admission animal shelter serving an average of 1,000 animals per year. Designed to combat pet overpopulation, provide support to low-income pet owners, and enhance human-animal bond through education and outreach.

ARTICLE 16: HOPE www.helpwhenyouneedit.org
HOPE operates one of the largest food shelves in the state and has a thriving partnership with area farmers. They assist families in identifying and obtaining resources that will help families meet

basic needs and assist developing new skills. HOPE provides food, clothing, housing, and heating fuel, medical items, job resources, and more.

ARTICLE 17: John Graham Shelter www.Johngrahamshelter.org
JGHS maintains a 24/7 Emergency Shelter at 69 Main Street, Vergennes that includes a playground for resident children. A food shelf service on the second floor is available to anyone in need. JGHS also maintains nineteen apartment units spread throughout Addison County towns.

ARTICLE 18: Open Door Clinic www.opendoormidd.org
A free clinic for chronic and acute care, providing access to quality health care services to those who are uninsured or under-insured until a permanent healthcare provider is established. Volunteers include physicians, nurses, EMTs, PTs, nutritionist, pharmacists, and medical interpreters.

ARTICLE 19: RSVP (Retired Senior Volunteer Program) www.volunteersinvt.org
A local non-profit helping older Vermonters connect with the perfect volunteer opportunities. RSVP provides services, such as free income tax help and free health/osteoporosis prevention classes. RSVP provided warm clothing items for 600 Addison County community members in 2021.

ARTICLE 20: WomenSafe www.womensafe.net
A non-profit assisting people across the gender spectrum, who experience sexual or domestic violence, dating violence, or stalking throughout Addison County and active member of the Vermont Network Against Domestic Violence and Sexual Assault, Addison County Council Against Domestic and Sexual Violence, and the Sexual Assault Response Team of Addison County.

ARTICLE 21: Addison County Readers, Inc. www.addisoncountyreaders.org
A not-for-profit organization affiliated with United Way of Addison County. Funds are used towards the Dolly Parton's Imagination Library. Preschoolers who participate receive a free children's book mailed to their home each month. Any Addison County child, birth to five years of age, can register regardless of family income.

ARTICLE 22: VT Association of Conservation Districts www.vacd.org
The mission of the Vermont Rural Fire Protection Task Force is to improve the safety and welfare of Vermont communities by assisting local fire departments in reducing risk of injury, loss of life and damage to property and natural resources.

ARTICLE 23: Charter House Coalition www.chcvt.org
With a mission to identify and overcome barriers to end homelessness, Charter House provides a 24-hr. emergency shelter for those experiencing homelessness. They offer free nutritious meals 365 days/year to anyone in the community in need and work with area hotels to provide temporary shelter.

ARTICLE 24: Turning Point Center of Addison County www.turningpointaddisonvt.org
Serving all of Addison County, the center is peer-run, offering a safe and substance-free environment for recovery support for all families, friends, and allies. Turning Point seeks to enhance spiritual, mental, and physical growth and foster social connection to those affected by substance use disorders and addictive behaviors.

ARTICLE 25: Vermont Family Network www.vermontfamilynetwork.org
VFN works to empower and support all Vermont children, especially those with disabilities or special health needs. A combination of Vermont Parent Information Center (VPIC) and Parent to Parent of Vermont (P2P), providing a one-stop-shop for expert information, referrals, and assistance services. Home to Puppets in Education, an educational puppetry team that teaches awareness of anxiety, bullying, child abuse, and disability.

Vergennes-Panton Water District

Annual Meeting Minutes and Budget

57th Annual Meeting of the Vergennes-Panton Water District, Inc
Held on December 14, 2021
In Person at the Office Building on Canal Street, Vergennes, Vermont & via Telecommunications.

The meeting was called to order at 7:02p.m. by Ameddia Perry.

Thelma Oxholm made a motion to waive the reading of the warning. The motion was seconded by Patricia Ganson to not read the warning. All in favor.

ARTICLE I: ELECTION OF OFFICERS:

a) **Moderator:** Dave Philbrook was nominated by Patricia Ganson for Moderator. This was seconded by Christopher Cook. A motion that nominations cease was made by Sean Willerford and seconded by Christopher Bearor. The clerk cast one ballot for David Philbrook. All in Favor

b) **Clerk:** Maria Brown was nominated by Thelma Oxholm for the Clerk position. The motion was seconded by Patricia Ganson. A motion that nominations cease was made by Thelma Oxholm and seconded by Patricia Ganson. The moderator cast one ballot for Maria Brown. All in Favor.

c) **Treasurer:** Maria Brown was nominated Christopher Cook for the Treasurer position. The motion was seconded by Patricia Ganson. A motion that nominations cease was made by Christopher Cook and seconded by Patricia Ganson. The moderator cast one ballot for Maria Brown. All in favor.

ARTICLE II: TO HEAR AND ACT UPON THE REPORTS FROM THE OFFICERS OF THE VERGENNES-PANTON WATER DISTRICT:

Motion was made by Sean Willerford and seconded by Christopher Bearor to not read the minutes from the prior year. All in Favor.

ARTICLE III: APPROPRIATION OF FUNDS FOR 2021:

Christopher Cook moved that the voters of Vergennes-Panton Water District appropriate the sum of ***$1,180,221.63*** deemed necessary for expenses within the next budget year of 2022. This was seconded by Sean Willerford. All in Favor.

ARTICLE IV: TO ESTABLISH SALARIES FOR THE COMMISSIONERS AND OTHER ELECTED OFFICERS OF THE WATER DISTRICT:

Motion was made by Patricia Ganson to have commissioners salaries remain the same, $35 per meeting, for the upcoming year. This was seconded by Thelma Oxholm. All in Favor.

ARTICLE V: AUTHORIZATION TO BORROW MONEY:

A motion was made by Christopher Bearor and seconded by Christopher Cook that the Vergennes-Panton Water District be authorized to borrow money during the coming year should the need arise. All in Favor.

ARTICLE VI: Establish Week Duty rates for the Operators of VPWD:

A motion was made by Ameddia Perry to set a rate of $ **100.00** per Week Duty for operators of VPWD. This motion was seconded by Christopher Bearor. All in Favor.

ARTICLE VII: Other Business:

Being no further business, the meeting was adjourned 7:07pm on a motion by Christopher Cook and seconded by Patricia Ganson. All in Favor.

Respectfully Submitted,

Maria Brown

Maria Brown, Clerk/Treasurer

Vergennes-Panton Water District
Proposed Budget #s for 2022

	Proposed 2020	Actual 2020	Proposed/Actual	Proposed 2021	Actual 2021	Proposed/Actual	Proposed 2022
Sale of Water	$1,157,000.00	$1,129,608.83	97.63%	$1,122,000.00	$858,202.35	76.49%	$1,132,000.00
New Installations	$9,000.00	$28,900.00	321.11%	$11,000.00	$5,180.00	47.09%	$8,000.00
Bulk Water Sales	$4,200.00	$4,638.50	110.44%	$4,200.00	$4,514.50	107.49%	$4,600.00
Asset Mgmt. Grant Money					$23,060.00	#DIV/0!	$900.00
Total Water Sales	$1,170,200.00	$1,163,147.33	99.40%	$1,137,200.00	$890,956.85	78.35%	$1,145,500.00
Ins. claim VLCT Reimburse		$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Penalties		$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Water Interest		$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Interest Income	$1,300.00	$910.45	70.03%	$1,000.00	$182.62	18.26%	$500.00
Bill Out	$10,000.00	$9,743.47	97.43%	$10,000.00	$18,928.48	189.28%	$15,000.00
Misc other	$0.00	$0.00	#DIV/0!	$0.00	$595.60	#DIV/0!	$0.00
Total Other Income	$11,300.00	$10,653.92	94.28%	$11,000.00	$19,706.70	179.15%	$15,500.00
Total Income	$1,181,500.00	$1,173,801.25	99.35%	$1,148,200.00	$910,663.55	79.31%	$1,161,000.00
Salary - Superintendent	$61,755.82	$65,317.65	105.77%	$63,299.72	$48,075.09	75.95%	$65,831.71
Salary - Chief Operator	$56,462.30	$59,677.67	105.69%	$57,873.86	$46,146.39	79.74%	$60,188.81
Salary - Office	$50,918.56	$53,382.11	104.84%	$52,191.52	$39,336.74	75.37%	$54,279.18
Salary - Operation	$40,768.00	$43,294.00	106.20%	$41,787.20	$33,461.90	80.08%	$45,760.00
Salary - Asst. Clerk/Treasurer	$6,859.84	$4,724.43	68.87%	$7,031.34	$5,271.74	74.97%	$8,190.00
Overtime Hours	$8,500.00	$2,112.52	24.85%	$8,500.00	$5,144.62	60.52%	$8,500.00
Total Payroll	$225,264.52	$228,508.38	101.44%	$230,683.63	$177,436.48	76.92%	$242,749.70
Diesel for Plant	$610.00	$647.67	106.18%	$400.00	$0.00	0.00%	$400.00
Comcast	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Fire Alarm Monitoring	$400.00	$300.00	75.00%	$400.00	$640.00	160.00%	$650.00
Fuel For Plant	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Propane for Plant	$20,000.00	$13,800.79	69.00%	$20,000.00	$15,421.86	77.11%	$20,562.48
Electricity for Plant	$76,900.00	$83,615.39	108.73%	$82,500.00	$64,760.55	78.50%	$86,400.00
Telephone for Plant	$2,450.00	$2,935.73	119.83%	$3,092.00	$1,869.81	60.47%	$2,700.00
Paging Service-Contact	$200.00	$268.03	134.02%	$285.00	$174.41	61.20%	$285.00
Sludge Pumping	$3,100.00	$2,018.75	65.12%	$2,700.00	$1,423.75	52.73%	$2,100.00
Plant Supplies and Maint.	$10,000.00	$17,835.72	178.36%	$10,000.00	$5,243.94	52.44%	$10,000.00
Total Plant Expense	$113,660.00	$121,422.08	106.83%	$119,377.00	$89,534.32	75.00%	$123,097.48
Chemicals	$50,000.00	$43,470.93	86.94%	$48,000.00	$31,524.35	65.68%	$48,000.00
All Equip Supp & Maint	$17,000.00	$12,011.73	70.66%	$17,000.00	$888.23	5.22%	$17,000.00
Total Water Treatment	$67,000.00	$55,482.66	82.81%	$65,000.00	$32,412.58	49.87%	$65,000.00

Vergennes-Panton Water District
Proposed Budget #s for 2022

Trans & Distr Expense	Proposed 2020	Actual 2020	Proposed/Actual				
Expendable Material-Dist	$20,000.00	$19,154.68	95.77%	$16,000.00	$23,100.00	144.38%	$30,800.00
Expendable Material-Warehouse	$1,000.00	$545.77	54.58%	$1,000.00	$19.34	1.93%	$600.00
Maint-Storage Facility	$25,937.48	$171,722.11	662.06%	$1,000.00	-$820.00	-82.00%	$600.00
Cap. Improvement Fund Macdon.	$50,000.00	$50,000.00	100.00%	$50,000.00	$50,000.00	100.00%	$50,000.00
Maint.-Paving	$14,000.00	$1,119.20	7.99%	$12,000.00	$10,111.96	84.27%	$12,800.00
Maint-Mains	$10,000.00	$7,439.11	74.39%	$8,042.58	$6,890.73	85.68%	$10,000.00
Maint-Services	$500.00	$0.00	0.00%	$200.00	$0.00	0.00%	$0.00
Maint-Meters	$20,000.00	$10,281.66	51.41%	$20,000.00	$13,979.43	69.90%	$20,000.00
Maint-Hydrants and Valves	$8,000.00	$415.20	5.19%	$6,000.00	$81.42	1.36%	$6,000.00
Maint-Warehouse	$6,000.00	$1,015.64	16.93%	$6,000.00	$827.41	13.79%	$1,100.00
Plant Software	$20,000.00	$7,109.00	35.55%	$13,000.00	$741.60	5.70%	$10,000.00
Rental Equipment	$18,000.00	$12,894.73	71.64%	$17,000.00	$11,127.83	65.46%	$17,000.00
Employee Enhancements	$0.00	$0.00	#DIV/0!	$600.00	$600.00	100.00%	$600.00
Uniform rentals	$3,030.00	$3,212.96	106.04%	$3,161.00	$2,630.31	83.21%	$3,898.50
Small Tools	$2,000.00	$290.85	14.54%	$2,000.00	$305.17	15.26%	$2,000.00
Cell Phones	$2,450.00	$2,237.40	91.32%	$2,450.00	$1,291.98	52.73%	$1,850.00
Lease Waterlines & Land	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Total Trans & Distr Expense	$200,917.48	$287,438.31	143.06%	$158,453.58	$120,887.18	76.29%	$167,248.50
Uncollected Accounts	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Returned to Customer	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Total Customer Expense	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Officers Fees	$4,000.00	$3,560.00	89.00%	$4,000.00	$3,080.00	77.00%	$4,000.00
Taxes-Payroll	$19,500.00	$18,044.90	92.54%	$19,000.00	$13,758.23	72.41%	$19,000.00
Unemployment Compensation	$300.00	$0.00	0.00%	$300.00	$0.00	0.00%	$300.00
Employee Vision Contribution	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Employer Vision Contribution	$415.00	$333.55	80.37%	$415.00	$250.20	60.29%	$673.92
Employer Dental Contribution	$1,400.00	$1,182.28	84.45%	$1,400.00	$1,060.88	75.78%	$1,248.00
Employee Dental Contribution	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Employer Health Ins. Contribution	$57,205.15	$57,194.24	99.98%	$53,677.06	$49,772.71	92.73%	$56,056.08
Employee Health Ins. Contribution	$0.00	$0.00	#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Employee Life & Dis. Ins	$2,050.00	$1,668.96	81.41%	$2,100.00	$1,677.78	79.89%	$2,100.00
Employer Retirement Contribution	$24,116.00	$25,332.71	105.05%	$25,011.46	$20,248.28	80.96%	$29,000.00
Employee Retirement Contribution			#DIV/0!	$0.00	$0.00	#DIV/0!	$0.00
Total Payroll Benefits	$108,986.15	$107,316.64	98.47%	$105,903.52	$89,848.08	84.84%	$112,378.00

Vergennes-Panton Water District
Proposed Budget #s for 2022

Office Expenses	Proposed 2020	Actual 2020	Proposed/Actual				
Office Supplies	$5,000.00	$4,627.18	92.54%	$5,000.00	$2,760.52	55.21%	$5,000.00
Postage	$5,000.00	$4,508.25	90.17%	$5,000.00	$4,477.60	89.55%	$6,500.00
Printing Costs	$500.00	$595.00	119.00%	$500.00	$360.00	72.00%	$500.00
Copier Lease	$1,800.00	$1,278.63	71.04%	$1,800.00	$1,345.79	74.77%	$1,800.00
Office Maintenance/Upkeep	$500.00	$0.00	0.00%	$500.00	$0.00	0.00%	$500.00
Secure Shred	$0.00	$0.00	#DIV/0!	$100.00	$0.00	0.00%	$2,000.00
Misc. Office Supplies					$9.25		$750.00
Lien fees	$60.00	$10.00	16.67%	$60.00	$0.00	0.00%	$60.00
Annual Meeting Expense	$350.00	$354.40	101.26%	$350.00	$0.00	0.00%	$350.00
Computer Training & Supp	$2,500.00	$6,046.23	241.85%	$2,500.00	$6,496.28	259.85%	$6,800.00
Advertising	$100.00	$196.08	196.08%	$150.00	$0.00	0.00%	$100.00
Travel & Training	$500.00	$203.61	40.72%	$500.00	$111.00	22.20%	$250.00
Total Office Expense	$16,310.00	$17,819.38	109.25%	$16,460.00	$15,560.44	94.53%	$24,610.00
Fuel for Office	$3,500.00	$2,613.00	74.66%	$3,500.00	$2,615.16	74.72%	$3,500.00
Electricity for Office	$2,000.00	$1,837.47	91.87%	$2,000.00	$1,622.65	81.13%	$2,165.00
Telephone for Office	$2,200.00	$2,581.44	117.34%	$2,535.00	$2,224.45	87.75%	$3,000.00
Garbage for Office	$2,300.00	$2,358.75	102.55%	$2,400.00	$1,210.97	50.46%	$2,220.00
Total Office Utilities Expense	$10,000.00	$9,390.66	93.91%	$10,435.00	$7,673.23	73.53%	$10,885.00
Dues	$3,350.00	$2,504.00	74.75%	$3,350.00	$1,946.00	58.09%	$3,350.00
Outside Svcs Employed	$14,000.00	$7,900.00	56.43%	$11,000.00	$7,900.00	71.82%	$11,000.00
Outside Svs - Legal Fees	$7,500.00	$0.00	0.00%	$7,500.00	$0.00	0.00%	$7,000.00
Insurance-Regular	$25,500.00	$26,307.00	103.16%	$26,500.00	$23,915.00	90.25%	$25,500.00
Permits & Testing	$16,500.00	$19,575.97	118.64%	$19,000.00	$12,730.25	67.00%	$17,100.00
Total Outside Services	$66,850.00	$56,286.97	84.20%	$67,350.00	$46,491.25	69.03%	$63,950.00
Asset Mgmt.Pymts		$18,091.00			$23,122.16	#DIV/0!	$900.00
Gas & Oil for Vehicles	$5,000.00	$3,096.99	61.94%	$4,000.00	$3,398.40	84.96%	$5,500.00
New Vehicle Fund	$3,000.00	$3,000.00	100.00%	$3,000.00	$3,000.00	100.00%	$10,000.00
Vehicle Maintenance	$2,500.00	$2,471.58	98.86%	$3,000.00	$1,066.10	35.54%	$1,500.00
Mileage Reinbursement	$35.00	$0.00	0.00%	$35.00	$27.75	79.29%	$35.00
Total Auto Expense	$10,535.00	$8,568.57	81.33%	$10,035.00	$30,614.41	305.08%	$17,035.00
Debt Services	$361,976.85	$361,976.85	100.00%	$361,976.85	$361,976.85	100.00%	$353,267.95
Total Admin & General Expense	$212,681.15	$199,382.22	93.75%	$210,183.52	$190,187.41	90.49%	$228,858.00
Total Expenditures	$1,181,500.00	$1,254,210.50	106.15%	$1,145,674.58	$972,434.82	84.88%	$1,180,221.63
Total Funds Remaining	$0.00	-$80,409.25	#DIV/0!	$2,525.42			-$19,221.63

TOWN OF PANTON, VERMONT

Financial Statements

Year Ended June 30, 2021

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TELLING & HILLMAN, P.C.

ACCOUNTANTS • AUDITORS
5 PARK STREET – MIDDLEBURY, VT 05753

PHONE: (802) 388-3311
WEB: WWW.TELLINGANDHILLMAN.CPA

Independent Auditor's Report

To the Select Board
Town of Panton, Vermont

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Panton, Vermont as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town'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. 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 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Panton, Vermont, as of June 30, 2021, and the respective changes in financial position 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, budgetary comparison information, and pension benefit information on pages 3-8 and 34-36 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 Panton, Vermont's basic financial statements. The combining and individual nonmajor fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Telling & Hillman, P.C.

Telling & Hillman, P.C.
License # 092.0131564
Middlebury, Vermont
January 31, 2022

As management of Town of Panton, Vermont, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. 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. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

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. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The Town uses governmental funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and change in fund balance provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Town presents four columns in the governmental funds balance sheet and the governmental fund's statement of revenue, expenditures, and changes in fund balance. The Town's major governmental funds are the general and highway capital projects funds. All remaining governmental funds are aggregated and reported as non-major special revenue funds.

The general fund is the only fund which the Town legally adopts a budget. The Schedule of Revenues, Expenditures, and Change in Fund Balance – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year

Notes to the financial statements
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes provide explanations of the accounting principles followed and include tables with more detailed analyses of accounts requiring further clarification. The notes to the financial statements can be found immediately following the basic financial statements.

Required supplementary information
In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America. The required supplementary information can be found immediately after the notes to the financial statements.

Supplementary information
Supplementary information includes financial statements and schedules that are not a required part of the basic financial statements but are presented for purposes of additional analysis. The combining schedules nonmajor special revenue funds are presented following the required supplementary information.

FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by $1,996,194 (i.e., net position), a change of $(25,847) in comparison to the prior year.

- As of the close of the current fiscal year, the governmental activities reported total revenue of $868,657, a change of $47,446 in comparison to the prior year.

- As of the close of the current fiscal year, the governmental activities reported total expenses of $894,504, a change of $(11,310) in comparison to the prior year.

- As of the close of the current fiscal year, the governmental funds reported a combined ending fund balance of $240,123, a change of $(19,266) in comparison to the prior year.

- As of the close of the current fiscal year, the governmental funds reported total revenue of $893,360, a change of $65,058 in comparison to the prior year.

- As of the close of the current fiscal year, the governmental funds reported total expenses of $912,626, a change of $78,444 in comparison to the prior year.

- As of the close of the current fiscal year, unassigned fund balance for the general fund was $45,989, a change of $(63,988) in comparison to the prior year.

- When comparing budgeted general fund revenues of $772,598 and budgeted general fund expenditures of $772,598 the Town received $844,017 and spent $909,687.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

Net Position

	June 30, 2021	June 30, 2020	Percentage Change
Assets			
Other assets	$ 415,612	$ 338,074	22.9%
Capital assets	1,859,285	1,791,087	3.8
Total assets	2,274,897	2,129,161	6.8
Deferred outflows of resources			
Pensions	37,077	21,439	72.9
Total assets and deferred outflows of resources	$ 2,311,974	$ 2,150,600	7.5%
Liabilities			
Long-term debt outstanding	$ 121,280	$ 70,405	72.3%
Other liabilities	192,850	56,527	241.2
Total liabilities	314,130	126,932	147.5
Deferred inflows of resources			
Taxes paid in advance	-	397	-100.0
Pensions	1,650	1,230	34.1
Total deferred inflows of resources	1,650	1,627	1.4
Net position			
Net investment in capital assets	1,806,457	1,775,087	1.8
Restricted	189,771	143,367	32.4
Unrestricted	(34)	103,587	-100.0
Total net position	1,996,194	2,022,041	-1.3
Total liabilities, deferred inflows of resources, and net position	$ 2,311,974	$ 2,150,600	7.5%

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was $1,996,194, a change of $(25,847) from the prior year.

The largest portion of net position, $1,806,457, reflects our investment in capital assets (e.g. land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, $189,771, represents resources that are subject to external restrictions on how they may be used.

The remaining balance of $(34) is unrestricted net position, which is the part of net position that may be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

Change in Net Position

	June 30, 2021	June 30, 2020	Percentage Change
Revenues			
Program Revenues			
Charges for services	$ 21,783	$ 10,833	101.1%
Operating grants	83,372	66,795	24.8
Capital grants	-	30,592	-100.00
General revenues			
Real property taxes	682,888	631,952	8.1
Investment income	134	236	-43.2
State sources	60,033	65,352	-8.1
Miscellaneous	20,447	15,451	32.3
Total revenues	868,657	821,211	5.8
Expenses			
General government	265,433	234,287	13.3
Public safety	47,522	52,318	-9.2
Public works	572,126	609,688	-6.2
Interest	472	570	-17.2
Community services	8,951	8,951	0.0
Total expenses	894,504	905,814	-1.2
Change in net position	(25,847)	(84,063)	69.3
Net position – beginning of year	2,022,041	2,106,644	-4.0
Net position – end of year	$ 1,996,194	$ 2,022,041	-1.3%

Governmental activities

Governmental activities for the year resulted in a change in net position of $(25,847). Key elements of this change are as follows:

General fund operations, as discussed further in section below	$ (65,670)
Highway capital projects activity	20,013
Nonmajor special revenue funds activity	26,391
Change in unearned revenue - taxes	(24,703)
Acquisition of fixed assets	216,761
Depreciation expense	(233,413)
Change in employee benefits	(13,248)
Long-term debt transactions	48,022
Total	$ (25,847)

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds
The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The fund balance of the Town's governmental funds as of June 30, 2021 and 2020 are as follows:

	2021	2020	Change
Major funds:			
General fund:			
Nonspendable	$ 4,363	$ 6,045	$ (1,682)
Restricted			
Assigned			
Unassigned	45,989	109,977	(63,988)
Highway capital projects fund:			
Committed	77,268	57,255	20,013
Nonmajor funds:			
Special revenue funds:			
Committed	112,503	86,112	26,391
Total fund balance – governmental funds	$ 240,123	$ 259,389	$ (19,266)

The general fund is the chief operating fund. At June 30, 2021 the general fund's total fund balance was $50,352.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the fiscal year, the Town may reallocate funds within the General Fund budget as it attempts to deal with unexpected changes in revenues and expenditures. A schedule showing the Town's original and final general fund budget amounts compared with actual results is shown on the Schedule of Revenues, Expenditures, and Change in Fund Balance – Budget and Actual – General Fund.

There was no difference between the original and final budget for the general fund.

Fiscal year 2021 revenues were $71,419 over budget amounts and expenditures were $137,089 over budget amounts. The combined effect was a change in the general fund's fund balance by $(65,670).

CAPITAL ASSETS

Capital assets
Total investment in capital assets for governmental activities at year end amounted to $1,859,285 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, infrastructure, vehicles, construction in progress, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

Capital Asset Additions		
2017 Hitachi Excavator	$	84,750
2021 Paving		79,577
Pole Barn (CIP)		59,825
Salt Shed (CIP)		77,359

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt
At the end of the current fiscal year, total debt outstanding was $52,828, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

FACTORS BEARING ON THE TOWN'S FUTURE

At the time these financial statements were prepared and audited, the Town was aware of the following circumstances that could affect its future financial health.

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and impact on individuals served by the Town, both of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Town's citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to demonstrate the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Town Office
Town of Panton, Vermont
3176 Jersey Street
Panton, VT 05491
(802) 475-2333

TOWN OF PANTON, VERMONT
Statement of Net Position
June 30, 2021

Assets		
Current assets		
Cash	$	389,250
Delinquent property taxes receivable		21,999
Prepaid expenses		4,363
Total current assets		415,612
Capital assets, net of accumulated depreciation		1,859,285
Total assets		2,274,897
Deferred outflows of resources		
Pensions		37,077
Total assets and deferred outflows of resources	$	2,311,974
Liabilities		
Current liabilities		
Accounts payable	$	34,043
Line of credit		124,684
Accrued liabilities		19,643
Bond payable		4,000
Capital lease payable		10,480
Total current liabilities		192,850
Long-term liabilities		
Bond payable		8,000
Capital lease payable		30,348
Net pension liability		82,932
Total long-term liabilities		121,280
Total liabilities		314,130
Deferred inflows of resources		
Pensions		1,650
Total deferred inflows of resources		1,650
Net position		
Net investment in capital assets		1,806,457
Restricted		189,771
Unrestricted		(34)
Total net position		1,996,194
Total liabilities, deferred inflows of resources and net position	$	2,311,974

The accompanying notes are an integral part of the financial statements.

TOWN OF PANTON, VERMONT
Statement of Activities
Year Ended June 30, 2021

Functions and programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants	Net (Expense) Revenue and Changes in Net Position
Governmental activities				
General government	$ 265,433	$ 21,783	$ -	$ (243,650)
Community services	8,951	-	-	(8,951)
Public safety	47,522	-	3,927	(43,595)
Public works	572,126	-	79,445	(492,681)
Interest expense	472	-	-	(472)
Total governmental activities	$ 894,504	$ 21,783	$ 83,372	(789,349)
General revenues				
Real property taxes				682,888
Investment income				134
State sources not restricted to specific programs				60,033
Miscellaneous				20,447
Total general revenues				763,502
Change in net position				(25,847)
Net position - beginning of year				2,022,041
Net position - end of year				$ 1,996,194

The accompanying notes are an integral part of the financial statements.

TOWN OF PANTON, VERMONT
Balance Sheet - Governmental Funds
June 30, 2021

	General	Highway Capital Projects	Nonmajor Special Revenue	Total Governmental Funds
Assets				
Cash	$ 259,677	$ 57,268	$ 72,305	$ 389,250
Delinquent property taxes receivable	21,999	-	-	21,999
Prepaid expenses	4,363	-	-	4,363
Due from other funds	-	20,000	40,198	60,198
Total assets	$ 286,039	$ 77,268	$ 112,503	$ 475,810
Liabilities				
Accounts payable	$ 34,043	$ -	$ -	$ 34,043
Line of credit	124,684	-	-	124,684
Accrued liabilities	8,718	-	-	8,718
Due to other funds	60,198	-	-	60,198
Total liabilities	227,643	-	-	227,643
Deferred inflows of resources				
Unearned property taxes	8,044	-	-	8,044
Total deferred inflows of resources	8,044	-	-	8,044
Fund balance				
Nonspendable	4,363	-	-	4,363
Committed	-	77,268	112,503	189,771
Unassigned	45,989	-	-	45,989
Total fund balance	50,352	77,268	112,503	240,123
Total liabilities, deferred inflows of resources and fund balance	$ 286,039	$ 77,268	$ 112,503	$ 475,810

The accompanying notes are an integral part of the financial statements.

TOWN OF PANTON, VERMONT
Reconciliation of Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2021

	Total Governmental Funds	Long-term Assets, Liabilities	Reclassifications and Eliminations	Statement of Net Position
Assets				
Cash	$ 389,250	$ -	$ -	$ 389,250
Delinquent property taxes receivable	21,999	-	-	21,999
Prepaid expenses	4,363	-	-	4,363
Due from other funds	60,198	-	(60,198)	-
Capital assets, net of accumulated depreciation	-	1,859,285	-	1,859,285
Total assets	475,810	1,859,285	(60,198)	2,274,897
Deferred outflows of resources				
Pensions	-	37,077	-	37,077
Total assets and deferred outflows of resources	$ 475,810	$ 1,896,362	$ (60,198)	$ 2,311,974
Liabilities				
Accounts payable	$ 34,043	$ -	$ -	$ 34,043
Line of credit	124,684	-	-	124,684
Accrued liabilities	8,718	10,925	-	19,643
Bond payable	-	12,000	-	12,000
Capital lease payable	-	40,828	-	40,828
Due to other funds	60,198	-	(60,198)	-
Net pension liability	-	82,932	-	82,932
Total liabilities	227,643	146,685	(60,198)	314,130
Deferred inflows of resources				
Unearned property taxes	8,044	(8,044)	-	-
Pensions	-	1,650	-	1,650
Total deferred inflows of resources	8,044	(6,394)	-	1,650
Fund balance/net position				
Total fund balance/net position	240,123	1,756,071	-	1,996,194
Total liabilities, deferred inflows of resources and fund balance/net position	$ 475,810	$ 1,896,362	$ (60,198)	$ 2,311,974

The accompanying notes are an integral part of the financial statements.

TOWN OF PANTON, VERMONT
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Governmental Funds
Year Ended June 30, 2021

	General	Highway Capital Projects	Nonmajor Special Revenue	Total Governmental Funds
Revenues				
Property taxes	$ 646,591	$ 20,000	$ 41,000	$ 707,591
Licenses, fees, and permits	4,818	-	-	4,818
Intergovernmental	139,478	-	-	139,478
Interest income	106	13	15	134
Charges for services	13,060	-	3,905	16,965
Fines and forfeitures	3,927	-	-	3,927
Miscellaneous	16,037	-	4,410	20,447
Total revenues	824,017	20,013	49,330	893,360
Expenditures				
General government	232,297	-	3,994	236,291
Community services	8,951	-	-	8,951
Public safety	47,522	-	-	47,522
Public works	615,390	-	-	615,390
Debt services:				
Principal	4,000	-	-	4,000
Interest	472	-	-	472
Total expenditures	908,632	-	3,994	912,626
Excess (deficiency) of revenues over expenditures	(84,615)	20,013	45,336	(19,266)
Other financing source (uses)				
Transfers in	20,000	-	1,055	21,055
Transfers out	(1,055)	-	(20,000)	(21,055)
Total other financing sources (uses)	18,945	-	(18,945)	-
Change in fund balance	(65,670)	20,013	26,391	(19,266)
Fund balance - beginning of year	116,022	57,255	86,112	259,389
Fund balance - end of year	$ 50,352	$ 77,268	$ 112,503	$ 240,123

The accompanying notes are an integral part of the financial statements.

TOWN OF PANTON, VERMONT
Reconciliation of Governmental Funds Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities
Year Ended June 30, 2021

	Total Governmental Funds	Long-term Revenues, Expenses	Capital Related Funds	Reclassification and Eliminations	Statement of Activities Totals
Revenues					
Property taxes	$ 707,591	$ (24,703)	$ -	$ -	$ 682,888
Licenses, fees, and permits	4,818	-	-	-	4,818
Intergovernmental	139,478	-	-	-	139,478
Interest Income	134	-	-	-	134
Charges for services	16,965	-	-	-	16,965
Fines and forfeitures	3,927	-	-	-	3,927
Miscellaneous	20,447	-	-	-	20,447
Total revenues	893,360	(24,703)	-	-	868,657
Expenditures/Expenses					
General government	236,291	29,142	-	-	265,433
Community services	8,951	-	-	-	8,951
Public safety	47,522		-	-	47,522
Public works	615,390	217,519	(260,783)	-	572,126
Debt services:					
Principal	4,000	-	(4,000)	-	-
Interest	472	-	-	-	472
Total expenditures/expenses	912,626	246,661	(264,783)	-	894,504
Excess (deficiency) of revenues over expenditures	(19,266)	(271,364)	264,783	-	(25,847)
Other financing sources (uses)					
Transfers in	21,055	-	-	(21,055)	-
Transfers out	(21,055)	-	-	21,055	-
Total other sources (uses)	-	-	-	-	-
Net change for the year	$ (19,266)	$ (271,364)	$ 264,783	$ -	$ (25,847)

The accompanying notes are an integral part of the financial statements.

Note 1. Summary of Significant Accounting Policies

The financial statements of the Town of Panton, Vermont (the Town) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting principles and policies used by the Town are described below:

a) Reporting Entity

This report includes all of the funds of the Town. The financial reporting entity consist 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 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 the application of these criteria, there are no entities that should be combined with the financial statements of the Town.

b) Basis of Presentation

Government-wide statements

The Statement of Net Position and the Statement of Activities present financial information about the Town's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, State aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The Statement of Net Position presents the financial position of the Town at fiscal year-end. The Statement of Activities presents a comparison between program expenses and revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs, and 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 statements

The fund statements provide information about the Town's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Note 1. Summary of Significant Accounting Policies (continued)

b) Basis of Presentation (continued)

The Town reports the following major governmental funds:

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

Highway Capital Projects Fund – This fund is used to account for revenues and expenses for highway capital projects.

c) Measurement Focus and Basis of Accounting

Accounting and financial reporting treatment is determined by its measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction 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 and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the fiscal year as it matches the liquidation of related obligations. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

d) Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Town's policy concerning which to apply first varies with the intended use and with associated legal requirements, many of which are described elsewhere in these Notes.

e) Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including potential contingent liabilities, net pension liability, and useful lives of long-lived assets.

Note 1. Summary of Significant Accounting Policies (continued)

f) Cash (and Cash Equivalents)

The Town's cash and cash equivalents consists of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition.

g) Delinquent Taxes Receivable

Delinquent taxes receivable represents property taxes in arrears as of June 30, 2021. The Town has the legal right to force sale of the property to recover these taxes. The value of the properties exceeds the amount of delinquent taxes, therefore, no allowance for doubtful accounts has been recognized.

h) Capital Assets

Capital assets are reported at actual cost for acquisitions. Donated assets are reported at estimated fair market value at the time received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets life are not capitalized. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of general fixed assets reported in the Government-wide statements are as follows:

		Capitalization Threshold	Depreciation Method	Estimated Useful life
Buildings, equipment, and vehicles	$	3,000	Straight line	7-30 years
Infrastructure	$	10,000	Straight line	7-30 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.

i) Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has two items that qualify for reporting in this category.

The first item is related to pensions reported in the government-wide Statement of Net Position. This represents the effect of the net change in Town's proportion of the collective net pension asset or liability and difference during the measurement period between the Town's contributions and its proportionate share of total contributions to the pension systems not included in pension expense. The second item is the Town's contribution to the pension systems (VMERS) subsequent to the measurement date.

In addition to liabilities, the Statement of Net Position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two items that qualify for reporting in this category.

Note 1. Summary of Significant Accounting Policies (continued)

i) Deferred Outflows and Inflows of Resources (continued)

The first item is related to pensions reported in the Government-wide Statement of Net Position. This represents the effect of the net change in the Town's proportion of the collective net pension liability (VMERS) and differences during the measurement periods between the Town's contributions and its proportion share of total contributions to the pension system not included in the pension expense.

The second item is related to unavailable revenue – taxes. The Town reports unavailable revenue - taxes in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

j) Pensions

For the purpose 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.

k) Interfund Transactions

The operations of the Town include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The Town may loan resources between funds for the purpose of providing cash flow. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services. In the government-wide financial statements, the amounts reported on the Statement of Net Position for interfund receivables and payables represent the amount due between different fund types. Eliminations have been made for all interfund receivables and payables between funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the Town's practice to settle these amounts at a net balance based upon the right of legal offset.

Refer to Note 5 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures, and revenue activity.

l) Long-Term Liabilities

Long-term liabilities include notes payable and other obligations such as capital leases, compensated absences, and net pension liability. Long-term liabilities are reported in the government-wide financial statements. Governmental fund financial statements do not include any long-term liabilities as those funds use the current financial resources measurement focus and only include current liabilities on their balance sheet.

Note 1. Summary of Significant Accounting Policies (continued)

m) Equity Classifications

Government-wide statements:

In the government-wide statements there are three classes of net position:

Net investment in capital assets – Consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvements of those assets.

Restricted net position – Reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, laws, or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – Reports the balance of net position that does not meet the definition of the above two classifications and is deemed to be available for general use by the Town.

Fund statements:

In the fund basis statements, there are five classifications of fund balance:

Non-spendable – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Non-spendable fund balance includes the prepaid expenses in the General Fund of $4,363.

Restricted – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

Committed – Includes amounts that can only be used for the specific purpose pursuant to constraints imposed by formal action of the Town's highest level of decision making authority, i.e., the Select Board. The Town has established the following committed fund balances:

Highway capital projects	77,268
Reappraisal	38,740
Town building maintenance reserve	31,908
Digitization	11,707
Grader tire	2,328
Highway capital equipment	20,006
Reserve	5,853
Boat ramp	1,961
	$ 189,771

Assigned – Includes amounts that are constrained by the Town's intent to be used for specific purposes but are neither restricted nor committed. The purpose of the constraint must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. Assigned fund balance also includes an amount appropriated to partially fund the subsequent year's budget, as well as encumbrances not classified as restricted at the end of the fiscal year.

Note 1. Summary of Significant Accounting Policies (continued)

m) Equity Classifications (continued)

Unassigned – Includes all other General Fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the Town and could report a surplus or deficit. In the funds other than the general fund, the unassigned classification is used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted or assigned. At June 30, 2021, the Town's unassigned fund balance in the general fund consisted of the following:

Rainy Day Fund	$	48,039
General Fund		(2,050)
	$	45,989

Net Position/Fund Balance

Net position flow assumption: Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to be reported as restricted – net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

Fund balance flow assumption: Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total committed, assigned, and unassigned fund balance). In order to calculate the amounts to be reported as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

Order of use of fund balance - The Town's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes determined. Any remaining fund balance amounts for funds other than the General Fund are classified as restricted fund balance. In the General Fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignment of fund balance cannot cause a negative unassigned fund balance.

Note 2. Stewardship, Compliance, and Accountability

At the annual meeting, the Select Board presents a general fund budget for the proposed expenditures of the fiscal year commencing the following July 1. The budgets, as enacted by town meeting establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues.

Note 3. Cash and Cash Equivalents

For financial statement reporting purposes, cash and cash equivalent are defined as all bank deposits with original maturities of three months or less. The Town authorizes the treasurer to invest cash in bank accounts and obligations of the U.S. Treasury. The Town has not adopted a formal deposit policy.

At June 30, 2021, the carrying amount of the Town's deposits was $389,250 and the bank balance was $395,318. The bank balances are covered by Federal Depository Insurance to the limit of $250,000 for interest bearing accounts and $250,000 for non-interest bearing accounts per bank. At June 30, 2021, the Town's collateralized securities held by the pledging financial institution, or its trust department or agent, but not in the District's name was $49,328,331.

Note 3. Cash and Cash Equivalents (continued)

At June 30, 2021, the Town had $129,573 in restricted cash balances. These balances were restricted for the following purposes:

Reappraisal	$	36,740
Digitization		9,707
Highway Capital Equipment		6
Highway Capital Project		57,268
Grader Tire		328
Town Building Maintenance Reserve		21,478
Reserve		2,085
Boat Ramp		1,961
	$	129,573

Note 4. Explanation of Certain Differences Between Fund Statements and Government-wide Statements

Due to the differences in the measurement focus and basis of accounting used in the fund statements and the government-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the Statement of Activities, compared with the current financial resources focus of the governmental funds.

Total fund balances of the Town's governmental funds differ from "net position" of governmental activities reported in the Statement of Net Position. This difference primarily results from the additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the governmental fund Balance Sheets, as applied to the reporting on capital assets and long-term liabilities, including pensions.

Explanation of difference between Governmental Fund Balance and Government-wide Net Position

Ending fund balance reported on governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance	$	240,123
Capital assets net of related depreciation		1,859,285
Deferred outflows of resources:		
Pensions		37,077
Liabilities:		
Compensated Absences		(10,925)
Net pension liability – proportionate share		(82,932)
Bond payable		(12,000)
Capital lease payable		(40,828)
Deferred inflows of resources:		
Pensions		(1,650)
Unearned property taxes		8,044
Ending net position reported in Statement of Net Position for governmental activities	$	1,996,194

Note 4. Explanation of Certain Differences Between Fund Statements and Government-wide Statements (continued)

Differences between the funds Statement of Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities fall into one of three categories. The amounts shown below represent:

i) Long-term revenue and expenses differences:

Long-term revenue differences arise because governmental funds report revenues only when they are considered “available”, whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

ii) Capital related differences:

Capital related differences include the difference between proceeds for the sale of capital assets reported on fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items in the fund statements and depreciation expense on those items as recorded in the Statement of Activities.

iii) Pension differences:

Pension differences occur as a result of changes in the Town’s proportion of the collective net pension liability and difference between the Town’s contributions and its proportionate share of the total contributions to the pension system.

iv) Pension differences:

Pension differences occur as a result of changes in the Town’s proportion of the collective net pension liability and difference between the Town’s contributions and its proportionate share of the total contributions to the pension system.

v) Long-term debt transaction differences:

Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the fund statements, whereas interest payments are recorded in the Statement of Activities as incurred and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

Note 4. Explanation of Certain Differences Between Fund Statements and Government-wide Statements (continued)

Explanation of Differences Between Governmental Funds Operating Statements and the Government Wide Statement of Activities

Total revenues and other funding sources of governmental funds	$	893,360
Revenue in the statement of activities that do not provide current financial resources (property taxes not collected within 60 days of fiscal year end) are not reported as revenue in the funds. This amount represents an increase in deferred property taxes.		(24,703)
Total revenues of governmental activities in the Statement of Activities	$	868,657
Total expenditures reported in governmental funds	$	912,626
In the Statement of Activities, certain operating expenses (compensated absences) are measured by the amount earning during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). Compensated absences earned were less than the amount used during the year.		3,939
Governmental funds report Town pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		9,309
When the purchase or construction of capital assets is financed through governmental funds, the resources expended for those assets are reported as expenditures in the years they are incurred. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for capital outlays		(216,761)
Current year depreciation		233,413
Repayment of bond and note payable principal is an expenditure in the governmental funds but reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.		(48,022)
Total expenses of governmental activities in the Statement of Activities	$	894,504

Note 5. Interfund Balances and Activity

Interfund balances and activity at June 30, 2021 and for the fiscal year then ended, were as follows:

Fund	Interfund Receivable	Interfund Payable	Interfund Revenues	Interfund Expenses
General Fund	$ -	$ 60,198	$ 20,000	$ 1,055
Digitization Fund	2,000	-	-	-
Highway Capital Equipment Fund	20,000	-	-	20,000
Highway Capital Projects Fund	20,000	-	-	-
Grader Tire Fund	2,000	-	-	-
Town Building Maintenance Reserve Fund	10,430	-	-	-
Reappraisal Fund	2,000	-	-	-
Reserve Fund	3,768	-	-	-
Boat Ramp Fund	-	-	1,055	-
	$ 60,198	$ 60,198	$ 21,055	$ 21,055

The Town typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues.

Note 6. Capital Assets

Property, vehicles, and equipment used by the Town are as follows:

	6/30/20 Balance	Additions	Retirement	6/30/21 Balance
Capital assets that are not depreciated:				
Land	$ 17,409	$ -	$ -	$ 17,409
Construction in progress	-	137,184	-	137,184
Total	17,409	137,184	-	154,593
Capital assets that are depreciated:				
Buildings & improvements	643,314	-	-	643,314
Infrastructure	2,168,323	79,577	-	2,247,900
Vehicles	413,104	-	-	413,104
Machinery and equipment	301,200	84,850	-	386,050
Total	3,525,941	164,427	-	3,690,368
Less accumulated depreciation:				
Building & improvements	(239,937)	(26,234)	-	(266,171)
Infrastructure	(1,016,437)	(138,344)	-	(1,154,781)
Vehicles	(207,022)	(56,945)	-	(263,967)
Machinery and equipment	(288,867)	(11,890)	-	(300,757)
Total	(1,752,263)	(233,413)	-	(1,985,676)
Total capital assets - net	$ 1,791,087	$ 68,198	-	$ 1,859,285

Note 6. Capital Assets (continued)

Depreciation expense was charged to the governmental functions as follows:

General government	$ 15,894
Public works	217,519
	$ 233,413

Note 7. Indebtedness

Short-term debt

Transactions in short-term debt for the year are summarized below:

	Maturity	Stated Interest Rate	Beginning Balance	Issued	Redeemed	Ending Balance
LOC	4/13/22	3.00%	$ -	$ 124,684	$ -	$ 124,684
TAN	6/30/21	1.65%	-	176,858	176,858	-

Interest paid on short-term debt for the year ended June 30, 2021 was $2,651.

Long-term debt

During the year ended June 30, 2021, the following changes occurred in the long-term liabilities:

	6/30/20 Balance	Additions	Reductions	6/30/21 Balance
Governmental Activities				
Note payable	$ 16,000	$ -	$ 4,000	$ 12,000
Capital lease payable	-	84,850	44,022	40,828
Compensated absences	6,986	3,939	-	10,925
Net pension liability	58,405	24,527	-	82,932
Total governmental activities long-term liabilities	$ 81,391	$ 113,316	$ 48,022	$ 146,685

Long-term bonds and notes payable consist of the following at June 30, 2021:

Description	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance June 30, 2020
Note payable - NBM	7/22/2019	7/22/2024	2.94%	$ 20,000	$ 12,000
Capital Lease	10/28/2020	10/28/2025	0.00%	84,850	40,828
					52,828
			Less: current potion		(14,480)
			Long-term portion		$ 38,348

Note 7. Indebtedness (continued)

Scheduled maturities of notes and bonds payable are as follows as June 30, 2021:

Years ended June 30	Principal	Interest	Total
2022	$ 14,480	$ 353	$ 14,833
2023	14,480	235	14,715
2024	14,480	118	14,598
2025	9,388	-	9,388
	$ 52,828	$ 706	$ 53,534

Note 8. Property Taxes

Property taxes attach as an enforceable lien on property as of July 1. Taxes are levied in April and are payable in two equal installments due November 1 and May 1. Property taxes are recognized as revenue in the period for which they levied, which is the fiscal year during which tax payments are due, provided the taxes are received within sixty (60) days after year-end. The remaining receivables are reported as unearned revenue.

The tax rates for fiscal year 2021 were:

Town tax rate	$ 0.6088
Education tax rate - residential	1.9005
Education tax rate - nonresidential	1.7458

Note 9. Pensions

Vermont Municipal Employees' Retirement System (VMERS)

Plan description

The Vermont Municipal Employees' Retirement System (VMERS) – a cost-sharing, multiple-employer defined benefit pension plan administered by the State Treasurer and its Board of Trustees. It is designed for towns and other municipal employees that work on a regular basis and also includes employees of museums and libraries it at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2020, the retirement plan consisted of 353 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.

Note 9. Pensions (continued)

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.

Summary of system provisions

Membership	Full-time employees of participating municipalities. Municipality elects coverage under Group A, B, C, or D provisions.
Creditable Service	Service as a member plus purchased service.
Average Final Compensation (AFC)	Group A – average annual compensation during the highest 5 consecutive years. Group B and C – average annual compensation during highest 3 consecutive years. Group D – average annual compensation during highest 2 consecutive years.
Service Retirement Allowance	
Eligibility	Group A – the earlier of age 65 with 5 years of service or age 55 with 35 years of service. Group B – the earlier of age 62 with 5 years of service or age 55 with 30 years of service. Group C and D – age 55 with 5 years of service.
Amount	Group A – 1.4% of AFC x service. Group B – 1.7% of AFC x service as Group B member plus percentage earned as a group A member x AFC. Group C – 2.5% of AFC x service as a Group C member plus percentage earned as a Group A or B member x AFC. Group D – 2.5% of AFC x service as a Group D member plus percentage earned as a Group A, B, or C member x AFC. Maximum benefit is 60% of AFC for Group A and B and 50% of AFC for Groups C and D. The above amounts include the portion of the allowance provided by member contributions.
Early Retirement Allowance	
Eligibility	Age 55 with 5 years of service for Group A and B; age 50 with 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 Group A and B members, and payable without reduction to Group D members.

Note 9. Pensions (continued)

Vested Retirement Allowance	
Eligibility	5 years of service.
Amount	Allowance beginning at normal retirement aged 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" described below.
Disability Retirement Allowance	
Eligibility	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 Benefits	
Eligibility	Death after 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 Group 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 no more than 2% for Group A and 3% for Group B, C, and D.
Retirement Stipend	$25 per month payable at the option of the Board of Trustees.
Member Contributions	Group A – 3.00%
	Group B – 5.375%
	Group C – 10.50%
	Group D – 11.85%

Note 9. Pensions (continued)

Employer Contributions	Group A – 4.2%0
	Group B – 6.00%
	Group C – 7.75%
	Group D – 10.35%

Significant actuarial assumptions and methods

Investment rate of return:	7.00%, net of pension plan investment expenses, including inflation.
Salary increases:	Varying service-based rates from 0-10 years of service, then a single rate of 4.50% (includes assumed inflation rate of 2.30%) for all subsequent years.
Mortality:	
Pre-retirement:	Group A, B, and C – 40% PubG-2010 general employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019. Group D – PubG-2010 general employee above-median, with generational projection using scale MP-2019.
Healthy post-retirement:	Retiree Group A, B, and C – 104% of 40% PubG-2010 general healthy retiree below-median and 60% of PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019. Group D – PubG-2010 general healthy retirees, with generational projection using scale MP-2019. Beneficiaries Group A, B, and C – 70% PubG-2010 contingent survivor below-median and 30% of PubG-2010 contingent survivor, with generational projection using scale MP-2019. Group D – PubG-2010 contingent survivor, with generational projection using scale MP-2019.

Note 9. Pension Plans (continued)

Disabled post-retirement: All groups – PubNS-2010 non-safety disabled mortality table with generational projection using scale MP-2019.

Spouse's age: Females three years younger than males

Cost-of-living adjustments: 1.10% for Group A members and 1.20% for Groups B, C, and D members. The January 1, 2020 and January 1, 2021 COLAs are 0.80% and 0.40%, respectively, for all groups.

Inflation: 2.30%

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 determining the contribution requirements.

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 rates of return for each major class included in the pension plan's target asset allocation at June 30, 2020, are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected
Global Equity	29.00%	7.07%
US Equity – Large Cap	4.00	6.19
US Equity – Small/Mid Cap	3.00	6.93
Non-US Equity – Large Cap	5.00	7.01
Non-US Equity – Small Cap	2.00	7.66
Emerging Markets Debt	4.00	3.66
Core Bond	20.00	0.39
Private and Alternative Credit	10.00	6.03
US TIPS	3.00	(0.20)
Core Real Estate	5.00	4.06
Non-Core Real Estate	3.00	6.43
Private Equity	10.00	11.27
Infrastructure/Farmland	2.00	5.44
Total	100.00%	

Note 9. Pensions (continued)

Discount rate: The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members) with scheduled increases through July 1, 2021. Further, based upon Board resolution, projected contributions beginning July 1, 2020 and each subsequent July 1, through 2025 include additional total contribution increases of 0.50% per year. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service cost of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2020.

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 net pension liability, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%) than the current rate:

1% Decrease (6.00%)	Current discount rate (7.00%)	1% Increase (8.00%)
$ 126,703	$ 82,932	$ 46,917

Pension liability, pension expense, and deferred outflow of resources and deferred inflows of resources related to pensions

As of June 30, 2020, the measurement date selected by the State of Vermont, VMERS was funded at 74.5% and has a plan fiduciary net position of $740,052,895 and a total pension liability of $993,026,959 resulting in a net position pension liability of $252,974,064. As of June 30, 2021, the Town's proportionate share of this was 0.03278% resulting in a net pension liability of $82,932. The net pension liability was measured as of June 30, 2020, 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 0.03278% was a decrease of .000088 from its proportion measured as of the prior year.

Note 9. Pensions (continued)

For the year ended June 30, 2021, the Town recognized pension expense of $19,100. As of June 30, 2021 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	$ 7,469	$ 246
Changes of assumptions	11,118	-
Difference between projected and actual investment earnings	7,932	-
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	767	1,404
Town's contributions subsequent to the measurement date	9,791	-
Total	$ 14,630	$ 1,650

The $9,791 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expenses as follows:

Year ended:	
2021	$ 7,234
2022	7,732
2023	6,239
2024	4,431
Total	$ 25,636

Employer contribution history for the Town as of June 30, 2021 is as follows:

FY 21	$ 9,791
FY 20	6,794
FY 19	6,468

Additional Information

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

Note 10. Risk Management

The Town is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets, errors and omissions, and injuries to employees. The Town of Panton, Vermont maintains commercial insurance coverage 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 commercial coverage in any of the past three (3) fiscal years.

Note 11. Contingencies

Federal and State Grants

In the normal course of operations, the Town receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authorities, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of such audits is not likely to have a material adverse effect on the Town's funds.

Covid-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and impact on individuals served by the Town, both of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

Note 12. Subsequent Events

The Town has evaluated events and transactions that occurred between June 30, 2021 and January 31, 2022 which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements. The results of this evaluation indicated that there was a subsequent transaction that is required to be disclosed in these financial statements.

The Town obtained a tax anticipation note with National Bank of Middlebury on July 27, 2021 for $150,000. Interest is at 1.16% and interest and principal are due June 30, 2022.

TOWN OF PANTON, VERMONT
Statement of Revenues and Expenditures -
Budget and Actual - General Fund
Year Ended June 30, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property taxes	$ 599,789	$ 611,004	$ 11,215
Non-tax revenues:			
Delinquent tax interest	4,000	4,979	979
Delinquent tax penalties	4,500	7,654	3,154
Act 68	29,495	22,954	(6,541)
Fees, licenses, and fines	17,520	21,805	4,285
Grant income	-	-	-
State of Vermont	117,144	139,478	22,334
Other revenue	150	16,143	15,993
Transfer In	-	20,000	20,000
Total revenues	772,598	844,017	71,419
Expenditures			
Office salaries expense:			
Staff salaries	81,928	85,982	(4,054)
Stipends	3,150	2,850	300
Office benefits	32,023	29,368	2,655
	117,101	118,200	(1,099)
Town office expenditures:			
Town office expense	46,694	50,423	(3,729)
Public safety	52,784	47,522	5,262
Professional services	24,000	27,653	(3,653)
Planning and zoning	950	461	489
Dues and assessments	31,320	25,653	5,667
IT/software expenses	12,909	14,379	(1,470)
	168,657	166,091	2,566
Highway salaries expense:			
Highway staff salaries	111,742	96,540	15,202
Highway benefits	64,817	62,262	2,555
	176,559	158,802	17,757
Highway expenditures:			
Hwy admin/garage exp	31,980	166,730	(134,750)
Equipment maint/repair	33,350	56,599	(23,249)
Road const & maint.	236,000	233,259	2,741
	301,330	456,588	(155,258)
Voted appropriations:			
Communities services	8,951	8,951	-
Transfers out	-	1,055	(1,055)
Total expenditures	772,598	909,687	(137,089)
Excess of revenues over expenditures	$ -	$ (65,670)	$ (65,670)

See the independent auditor's report.

TOWN OF PANTON, VERMONT
Schedule of the Local Government's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2021

VMERS

	2021	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	0.0328%	0.0337%	0.0341%	0.0316%	0.0331%	0.0348%	0.0358%
Town's proportionate share of the net pension liability	$ 82,932	$ 58,405	$ 48,990	$ 38,309	$ 42,556	$ 26,822	$ 3,265
Town's covered-employee payroll	$ 145,935	$ 159,864	$ 156,801	$ 149,384	$ 126,816	$ 125,640	$ 121,580
Town's proportionate share of the net pension liability as a percentage of its covered employee payroll	56.83%	36.53%	31.24%	25.64%	33.56%	21.35%	0.27%
Plan fiduciary net position as a percentage of the total pension liability	50.00%	54.96%	54.81%	53.98%	55.31%	58.22%	64.02%

See the independent auditor's report.

TOWN OF PANTON, VERMONT
Schedule of Local Government Contributions
Year Ended June 30, 2021

VMERS

	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	$ 9,791	$ 6,794	$ 6,468	$ 5,975	$ 5,068	$ 5,026	$ 4,863
Contributions in relation to the contractually required contribution	9,791	6,794	6,468	5,975	5,068	5,026	4,863
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 145,935	$ 159,865	$ 156,801	$ 149,384	$ 126,816	$ 125,640	$ 121,580
Contributions as a percentage of covered-employee payroll	6.709%	4.250%	4.125%	4.000%	3.996%	4.000%	4.000%

See the independent auditor's report.

TOWN OF PANTON, VERMONT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Digitization Fund	Grader Tire Fund	Highway Capital Equipment	Reappraisal Fund	Reserve Fund	Town Building Maintenance Reserve Fund	Boat Ramp Fund	Total
Assets								
Cash	$ 9,707	$ 328	$ 6	$ 36,740	$ 2,085	$ 21,478	$ 1,961	$ 72,305
Due to other funds	2,000	2,000	20,000	2,000	3,768	10,430	-	40,198
Total assets	$ 11,707	$ 2,328	$ 20,006	$ 38,740	$ 5,853	$ 31,908	$ 1,961	$ 112,503
Fund balance								
Committed	11,707	2,328	20,006	38,740	5,853	31,908	1,961	112,503
Total fund balance	11,707	2,328	20,006	38,740	5,853	31,908	1,961	112,503
Total fund balance	$ 11,707	$ 2,328	$ 20,006	$ 38,740	$ 5,853	$ 31,908	$ 1,961	$ 112,503

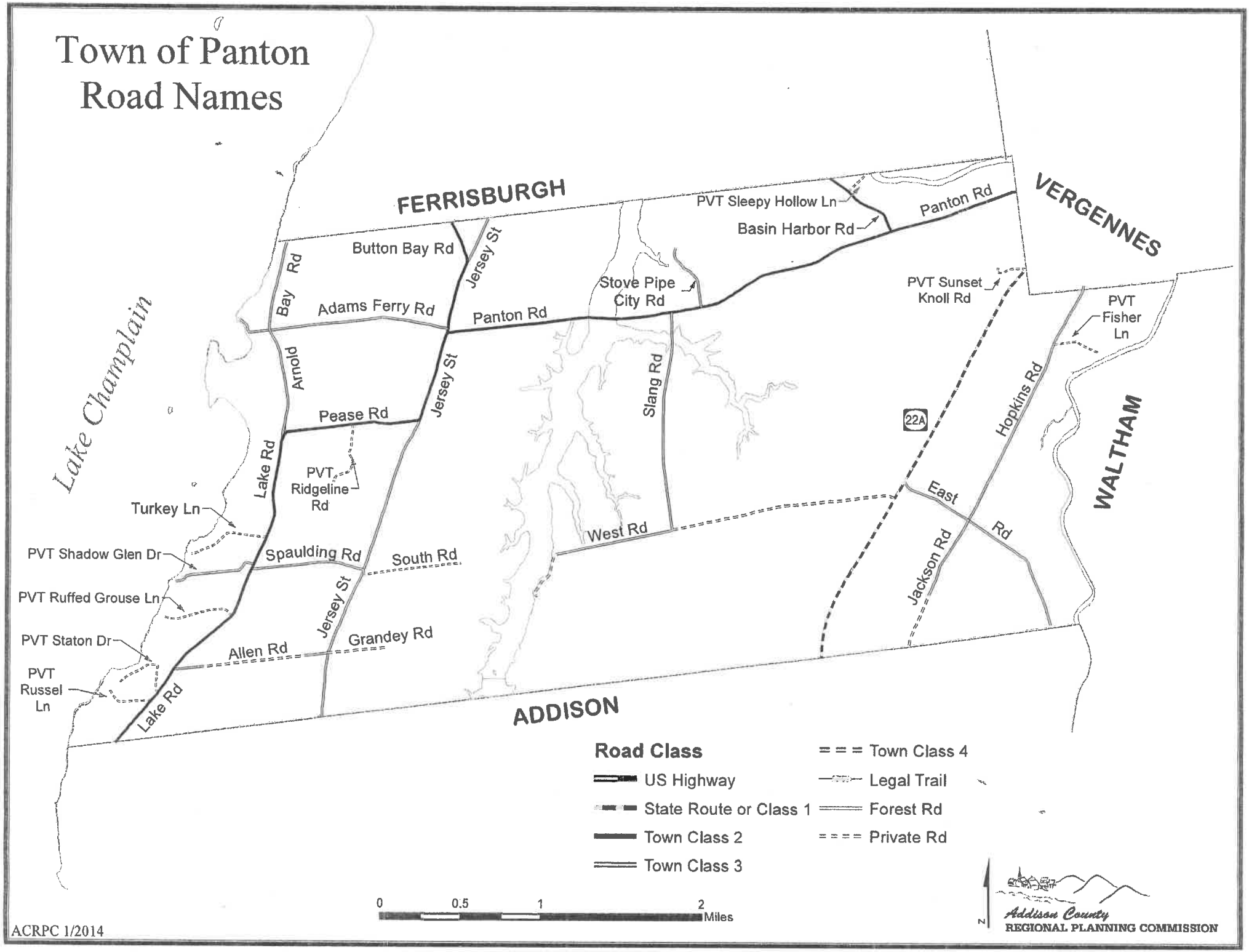
See the independent auditor's report.

TOWN OF PANTON, VERMONT
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Governmental Funds
Year Ended June 30, 2021

	Digitization Fund	Grader Tire Fund	Highway Capital Equipment	Reappraisal Fund	Reserve Fund	Town Building Maintenance Reserve Fund	Boat Ramp Fund	Total
Revenues								
Property taxes	$ 2,000	$ 2,000	$ 20,000	$ 2,000	$ -	$ 15,000	$ -	$ 41,000
Interest	2	-	2	6	-	5	-	15
Charges for services	-	-	-	-	3,905	-		3,905
Miscellaneous	-	-	-	-	-	-	4,410	4,410
Total revenues	2,002	2,000	20,002	2,006	3,905	15,005	4,410	49,330
Expenditures								
General government	-	-	-	-	-	-	3,994	3,994
Total expenditures	-	-	-	-	-	-	3,994	3,994
Excess (deficiency) of revenues over expenditures	2,002	2,000	20,002	2,006	3,905	15,005	416	45,336
Other financing source (uses)								
Transfers in	-	-	-	-	-	-	1,055	1,055
Transfers out	-	-	(20,000)	-	-	-	-	(20,000)
Total other financing sources (uses)	-	-	(20,000)	-	-	-	1,055	(18,945)
Change in fund balance	2,002	2,000	2	2,006	3,905	15,005	1,471	26,391
Fund balance - beginning of year	9,705	328	20,004	36,734	1,948	16,903	490	86,112
Fund balance - end of year	$ 11,707	$ 2,328	$ 20,006	$ 38,740	$ 5,853	$ 31,908	$ 1,961	$ 112,503

See the independent auditor's report.

Town of Panton Road Names



ACRPC 1/2014