ANNUAL REPORT

TOWN OF PANTON, VERMONT

CHARTERED 1761

YEAR ENDING DECEMBER 31, 2020

FISCAL YEAR ENDING JUNE 30, 2020

POPULATION 2010 CENSUS - 677

REGISTERED VOTERS – 560

Panton Informational Town Meeting, March 1, 2021, 6:30 p.m.
Via Zoom https://tinyurl.com/Panton-Town-Meeting-2021

By phone dial: (929) 205-6099, Meeting ID: 838 7524 9487, Passcode: 167199

Voting March 2, 2021 from 10:00 a.m.–7:00 p.m. Town Hall 2nd Floor

Reports available at the Town Clerk's Office.

Report also available at www.pantonvt.us.

WEBSITE

Town of Panton – www.pantonvt.us

TOWN OFFICE HOURS

Due to the Covid-19 Pandemic, please call ahead

Monday – Thursday 8:00 am – 5:00 pm

Friday by appointment only

(Any change in hours can be found on our Website)

TELEPHONE NUMBERS

Town Office 475-2333

Town Garage 475-2085

EMERGENCY NUMBERS

Fire, Rescue and Police – **911**

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

OFFICE CLOSED ON THE FOLLOWING HOLIDAYS

New Year's Day Presidents Day Memorial Day Fourth of July Labor Day

Columbus Day Veterans Day Thanksgiving Day Christmas Day

MEETINGS

Selectboard 2nd & 4th Tuesday at 5:30 pm

Development Review Board / Planning Commission 2nd Thursday at 7:00 pm

DEDICATION TO DAVID RAPHAEL

Panton's selectboard dedicates the 2020 Town of Panton Annual Report to David Raphael. In the summer of 1979, David moved to Panton with his wife Diana and camped on their property while building their home. There he and Diana raised their two sons, Jory and Ben. As a professional landscape architect, he founded his own firm in 1986, LandWorks in Middlebury.

Since 1985, David has served as the chair of the town's Design Review Board/Planning Commission He has also been the Panton representative to the Addison County Regional Planning Commission and is the current alternate. In 2020, he was also appointed as the town's representative to the Transportation Advisory Committee of the ACRPC.



His professional expertise and design capabilities have also served the town well over the years. He designed the landscaping for the Panton Road solar field, which at the time it was installed was the largest solar field in the state. David is currently serving as the town's tree warden, for which his knowledge of trees and his DRB expertise in the town's rights of way are well-suited.

David obtained a grant to develop the small park across from the old general store, creating and donating the sign that is still there. In his own garage, David constructed the original town signs at the Panton borders and installed them with the help of the town's road crew, Rick Cloutier and Chris Dion. We also have David to thank for his efforts to develop the current signs that welcome people to our town. He conceived the idea for the Panton logo design and his son created the artwork. In 2020, David designed the current town hall sign and arranged for its construction and installation.

As part of his involvement on the Town Hall Committee (2015-2018), he obtained the Walter Cerf Community Fund grant that spearheaded the effort to replace the cupola on the Panton Town Hall. Most recently, the town was awarded another grant, thanks to David's work, to further enhance the Arnold Bay Beach.

David, over the years you have given countless hours to improve Panton. We deeply appreciate your spirit of volunteerism and recognize all of your contributions to our town.

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Town Officers

Elected Officers	Name	Term Expires
Moderator	Eric Carter	2021
Selectboard (3 year terms)	Howard Hall - Chair	2022
	Zachary Weaver	2023
	Teresa Smith – Vice Chair	2021
Board of Listers (3 year terms)	David Sullivan	2022
	Kareena Vorsteveldt	2023
	Sharon Ashcraft	2021
Board of Auditors (3 year terms)	Vacant	2023
	Bob Groff	2021
	Vacant	2021
Constable	Nathan Barcomb	2021
Dog Warden	Megan Vorsteveld	2021
Town Grand Juror	Vacant	2020
Water Commissioners	Chris Cook	2022
Panton Water District	Meddie Perry	2023
(3 year term)	Sean Willerford	2021
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	Bradley Dewey (resigned)	2023
	Kirsten De La Cruz (interim)	

Appointed Officers	Name	Term Expires
Design Review Board/	Bradley Dewey	2021
Planning Commission	David Raphael - Chair	2022
(3 year term)	Kirsten De La Cruz	2023
	Mary Rudd – Vice Chair	2022
	Bethanie Brady Farrell	2022
	Bob Hartenstein	2023
	Anna Hopper - Secretary	2023

Appointed Officers	Name	Term Expires
Addison County Regional Planning Representative	James Dayton David Raphael (Alternate)	2021 2021
Addison County Solid Waste Rep	J Paul Sokal Todd Presson (Alternate)	2021 2021
Town Fence Viewer	Vacant	2020
Tree Warden	David Raphael	2021
Emergency Management Coordinator	Bob Groff	2021
Civil Defense	Select Board	
Town 911 Coordinator	J Paul Sokol	2021
Green-Up Day Chair Co-Chair	Louise Giovanella Paula Moore	2021 2021
Town Health Officer	Geoffrey Nelson	2023
Transportation Advisory Committee Delegate	David Raphael Vacant (Alternate)	2021 2021

Appointed be the State	Name	Term Expires
Town Fire Warden	Matt Fraley	2026

Town Officials

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

Town of Panton Annual Meeting
Town Meeting Minutes
Monday, March 2, 2020

ARTICLE 1: To elect a Moderator for the 2020 Annual Town Meeting.

At 6:36pm, Town Moderator Eric Carter called the meeting to order and welcomed everyone. Eric asked the residents in attendance to please stand for the Pledge of Allegiance. The Rules of Order were shared with the attendants and Eric requested that any remarks from the voters be addressed to the moderator after firstly stating their name clearly. Eric explained to the voters that all articles are voted on by Australian ballot, cannot be amended, and only discussed during the Annual Meeting. Only those registered to vote can discuss articles. Eric asked for a moment of silence for those Panton residents who had passed away in 2019. Nathan Barcomb joined as a new resident to Panton.

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

Sean Willerford moved to hear the reports, Julie Rheaume seconded. No one opposed. The article carried.

The Selectboard introduced themselves and announced that the Town Report is dedicated to Paul Sokal and Louise Giovanella this year, who have been tireless volunteers to the Town for decades.

The Board shared a powerpoint presentation highlighting improvements to the Town. The new cupola was placed on the Town Hall and the Town Beach will be receiving a new boat ramp at no cost to the Town. All the permits are in place for the boat ramp and permission has been received from the Selectboard. Some additional highlights include the Town being on the record for the Vergennes Economic Corridor (VEC) with concerns about the impact on Panton residents, two special meetings were held last summer regarding the VEC and another for manure runoff. In addition, volunteers handled 1.5 tons of garbage and 34 tires on Green Up Day. Due to unfixable damage caused during a windstorm, the Town's salt shed needs replacing. The equipment is now vulnerable to the weather and sitting outside. The Board is looking at different designs like the Addison and Ferrisburgh town sheds. Jersey Street was paved to the southern town line, the grant funded retention wall was completed at the Town beach, Turkey Lane and Adams Ferry Road were re-ditched and culverts were installed, and in a trial program with VT Agency of Transportation, ground asphalt shingles were used to reduce the use of gravel with a possible savings to the Town of 25%.

The Board shared their projection on a new salt/equipment shed and stated that the current salt shed is from 1930 and no longer safe for employees. The Board explained that it is a 50' x 60' building used to hold highway sand and salt. The advantage of having the salt shed allows the Town to purchase all salt at one time for the winter obtaining a lower rate on salt and sand delivery. The equipment shed would measure up as a 32' x 68' poll barn allowing storage for Town equipment. The equipment shed is essential in order to keep equipment protected from the elements and minimizing damaged over the winter and summer months. The Board advised the combined cost for both the salt and equipment shed would total $257,000. The cost was included in the proposed budget but will need a special vote in late March or early April for voters to approve the finances. The Board does not believe it will affect the tax rate much, but it is something that must be done. Gordon Turpin wondered how the project would be going out to bid. The Board stated that they are looking into different manufacturers and zero financing, as well as the same people that have done Ferrisburgh, Addison, and New Haven salt sheds. Howard Hall thanked Gordon for his work cleaning up the cemetery. David Raphael asked about warning an article for the salt shed to be voted on. Teresa Smith reiterated that the money has already been included in the proposed budget but will need to have it voted on by the voters. The footprint of the salt shed and locating it where the sandpile currently is was discussed. The fate of the schoolhouse was also discussed. The Board confirmed that there is no plan or purpose for the schoolhouse at this time, but noted that it cannot be used as storage, it does not have power or water. The Board advised that at one point the schoolhouse was offered to the Vergennes Fire Department but since it is full of lead paint, it will need to be moved. Gordon Turpin wondered if the Board would consider putting a tin roof on the schoolhouse.

The Board expressed interest in sending out a postcard to voters encouraging them to come out and vote on borrowing the money to replace the salt/equipment shed.

Howard Hall noted that Road Foreman Rick Cloutier has done a nice job at remodeling the Town beach. Panton residents have come up with a plan for installing a new boat dock this spring. The project will not be funded out of Panton's tax revenue.

At this time, Moderator Eric Carter gave the floor to Representative Diane Lanpher, Representative Matt Birong, and Senator Ruth Hardy.

Diane Lanpher spoke about the Vergennes Economic Corridor and appreciates how Panton's concerns were crafted in a letter. Diane added that because of support from the surrounding towns, there will be money in the budget to proceed with the next step. Diane spoke about Bill H775 which enables youth to communicate with their government. She stated that Vergennes youth participated by testifying in support of Bill H775 and knocked it out of the park. Diana Raphael thanked Diane for her service.

Matt Birong spoke about general housing and military affairs in addition to labor and liquor laws. Act 250 was discussed, and Sean Willerford wondered how it will affect Vergennes and economic development in the downtown.

Ruth Hardy spoke about her involvement with the Agriculture Committee and how it relates to pesticides, composting, local foods, the regulation of hemp seeds, the dairy economy and what improvements can be made. Discussion ensued regarding education and the current declining enrollments adding pressure to increasing property taxes. The agricultural practice of maintaining water quality along the lake and providing farmers with needed support and technical assistance was also discussed.

ANWSD Board Representative Bradley Dewey applauded Diana Raphael for her work and commitment to the School Board. Brad was appointed by the Selectboard in March 2019 to fill the remainder of Diana's 3-year term and thanked the Board for letting him speak. Brad spoke about the proposed FY2021 school budget and touched on key points to include:

- $21,843,000 budget representing four schools in the District and a reduction of 1.34%
- Repurposing the Addison Central School for alternative education needs
- Reducing staff
- Employee health care costs
- Declining enrollment & approaching $20,000 per student in spending
- Collective Bargaining/Unions
- Act 46/School Consolidation

Moderator Eric Carter reminded attendants that if they are not a resident and voter of Panton, it is ok to speak if they raise their hand and if there is no objection at the will of the people.

Articles 3 – 22 are for discussion only Monday night. VOTE TO BE TAKEN BY AUSTRALIAN BALLOT ON TUESDAY, MARCH 3, 2020 BETWEEN 9AM AND 7PM AT PANTON TOWN HALL.

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

Moderator, 1 year (2020-2021)
Selectboard Member, 3 year
Lister, 3 year
Lister 3 year, to fill remaining 1 year of 3-year term
Auditor, 3 year
Auditor, 1 year
Constable, 1 year
Dog Warden, 1 year
Town Grand Juror, 1 year
Town Agent, 1 year
Water Commissioner, 3 year

ANWSD Board Representative, 3 year

Zachary Weaver noted that he was seeking his 2nd term on the Selectboard if elected. Town Clerk/Treasurer Pam Correia advised that Constable Nathan Barcomb, Water Commissioner Meddie Perry, and ANWSD Board Representative Brad Dewey were also on the ballot seeking re-election. Beth Tarallo expressed her support for Meddie Perry in stating that the Water Commissioner position was right up his alley. Sean Willerford showed his support for Meddie as well and stated that he is a great Chair.

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:

Reserve Fund	Amount
Highway Capital Equipment Fund	$20,000
Highway Capital Project Fund	$20,000
Tire Fund	$2,000
Town Hall Restoration Fund	$15,000
Reappraisal Fund	$2,000
Technology Fund	$2,000
Total	$61,000

This article is voted on by Australian ballot.

Howard Hall noted that the reserve fund figures have not changed. The Selectboard has not asked for an increase as they are trying to keep the tax rate as low as they possibly can. He added that the Technology Fund is used for computer equipment and the digitization of records which is an expensive process. Kirsten De LaCruz wondered what is still needed in the Town Hall Restoration Fund. Teresa Smith pointed out that Article 6, if approved by the voters, will grant permission to rename the Town Hall Restoration Fund to the Town Building Maintenance Reserve Fund. Howard Hall stated that the Town Hall Restoration Fund is used specifically for necessary building maintenance such as painting the outside of the building and sanding the floors.

No further discussion.

ARTICLE 5: Shall the voters adopt the proposed 2020-2021 fiscal year General Fund Operating Budget in the amount of $763,647 of which $590,838 shall be raised by taxes and $172,809 by non-tax revenue?

This article is voted on by Australian ballot.

Howard Hall expressed that the Board has tried to keep budgets lean for the last few years and the only cost going up is the $20,000 for the salt and equipment shed which is appropriated in the budget. As a cost-saving measure, the garbage at the Town Office is co-mingled with the Town Garage instead of having it picked up. Beth Tarallo asked about keeping 7% in the Reserve Fund Account which is listed under the dues and assessments section of the budget. Teresa Smith explained that 7% of the budget is kept in the Reserve Fund and used only for emergencies. Kirsten De LaCruz wondered about the cameras located in the Town Office. The Board explained that a Wyze camera was donated to the Town due to issues with doors being left open and lights being left on, so a camera was installed to maintain the security of the building. The Board added that it is to protect the employees that work at the Town Office, it is on a 21-day rotation, has limited access, and the sound can be turned off. Gordon Turpin inquired about the cemetery association fees. The Board advised that the Town is responsible for four cemeteries within the community and allocates $2,080 to the Cemetery Association. The Board has had discussions with the Cemetery Association and would like to see receipts for mowing. Teresa Smith stated that the

Town would rather not hand over money without any accountability. The mowing will be going out to bid rather than staying with just one person. Discussion followed regarding the condition of the cemeteries in town. David Raphael inquired about the budget line item allocated for the Bixby Library. Paula Moore advised that the Bixby Library serves each of the five towns with a per capita assessment of $22 per capita. She noted that Panton's assessment of $14,000 is based on the 2010 census figure. David stated that the item should be voted on and if the voter is unhappy with the assessment it should be voted no to on the budget. Paula added that the Bixby Library is sensitive to the town's budgets and have not asked for an increase in three years although costs have gone up like the school budget. More people come to the library now more than ever and she believes it is a very valuable resource for each town.

No further discussion.

ARTICLE 6: Shall the voters rename the Town Hall Restoration Fund to the Town Building Maintenance Reserve Fund to be used for the purpose of maintaining any Town building?

This article is voted on by Australian ballot.

Teresa Smith advised that the appropriation to the Town Hall Restoration Fund has still been allocated but because the Town Hall is now restored, the voters should consider renaming it for maintenance purposes; otherwise, it cannot be used for anything other than restoration and renaming the fund gives the ability to better serve building maintenance needs. The Board clarified that renaming the fund to the Town Building Maintenance Reserve Fund allows the money to be used for any Town owned building. David Raphael acknowledged that it makes sense to make the name change and thanked the Board for giving the Town Hall attention to maintain the good condition it is in now.

No further discussion.

ARTICLE 7- 22: Voter Appropriations

These articles are voted on by Australian Ballot.

Diana Raphael expressed support for Article 9, Addison County Readers. She explained that Addison County Readers provides books to children aged 0-5. Diana added that it is funded by the Dolly Parton library. Last year, 21 children participated at a cost for the year of $630 in postage. Diana expressed her support for the program and hoped the voters would also support it.

Sean Willerford expressed his support for the Boys & Girls Club of Greater Vergennes stating that it is an incredible organization that does great work. He added that it is a safe place for kids to go with hot meals and the organization should be supported as a town.

Lorraine Huizenga wondered how the funding appropriations are requested. The Board advised that specific dollar amounts are requested per capita.

No further discussion.

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

Moderator Eric Carter reminded the attendants that the purpose of Article 23 is to allow townspeople to bring up items for public consumption and discuss them as non-binding business.

Beth Tarallo extended a thank you to all Town officers. She briefly spoke about the Bixby Library and noted her appreciation for the services, staff, and programming. Beth encouraged others to visit the Bixby and use their services.

David Raphael thanked Town Clerk/Treasurer Pam Correia and Assistant Town Clerk Linda Devino for all the work they do in the Town Clerk's Office and expressed his appreciation for a highly professionally run office.

The Board requested feedback about whether Panton residents were happy with the Annual Town Meeting being held on the Monday night before Town Meeting Day. Kirsten De LaCruz believes that Monday night works very well for working people, which most are and is happy with the turnout. Gordon Turpin thought that holding the meeting on the same day as Town Meeting drew more people, otherwise, it requires coming twice. Teresa Smith stated that a lot of the attendants were not residents when the Town Meeting was held at the garage and more residents are available on Monday nights. The Board noted that the 24 Panton registered voters in attendance should not be deciding for the entire town. Beth Tarallo thanked the Board for the childcare made available during Town Meeting.

There was no other non-binding business to discuss.

At 8:25pm, with no further discussion, Beth Tarallo moved to adjourn the meeting, Diana Raphael seconded. The motion passed unanimously.

Respectfully submitted,

Pam Correia

Town Clerk/Treasurer

ANNUAL TOWN MEETING ARTICLES

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

The legal voters of the Town of Panton are hereby notified and warned to meet via Zoom on Monday, **March 1, 2021 at 6:30 p.m.** to discuss and transact business.
https://tinyurl.com/Panton-Town-Meeting-2021, by phone dial: (929) 205-6099, Meeting ID: 838 7524 9487, Passcode: 167199, and on **Tuesday, March 2, 2021 at the Panton Town Hall, second floor.** The polls will be open 10:00 a.m. to 7:00 p.m. for voting by Australian ballot.

ARTICLE 1: To elect a Moderator for the 2022 Annual Town Meeting.

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

Articles 3 – 23 are for discussion only Monday night. 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:

ARTICLE 3: To elect the following officers by Australian Ballot:
Moderator, 1 year (2021-2022)
Selectboard Member, 3 year
Lister, 3 year
Auditor, 3 year
Auditor, 3 year, to fill remaining 2 years of 3-year term
Auditor, 3 year
Constable, 1 year
Dog Warden, 1 year
Water Commissioner, 3 year
ANWSD Board Representative, 3 year, to fill remaining 2 years of 3-year term

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**

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)

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?

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 Addison County Transit Resources 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 (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 (Addison County Community Action Group - ACCAG) from Town funds?

ARTICLE 17: Shall the voters appropriate $300 to End of Life Services (Hospice Volunteer Services) from Town funds?

ARTICLE 18: Shall the voters appropriate $450 to John Graham Shelter from Town funds?

ARTICLE 19: Shall the voters appropriate $500 to Open Door Clinic (Community Health Services of Addison County) from Town funds?

ARTICLE 20: Shall the voters appropriate $350 to RSVP (Retired Senior Volunteer Program) from Town funds?

ARTICLE 21: Shall the voters appropriate $600 to Womensafe from Town funds?

ARTICLE 22: Shall the voters appropriate $250 to Addison County Readers from Town funds?

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

Dated at Panton, County of Addison, and State of Vermont, this 1st day of February 2021.

Howard Hall, Chair

Teresa Smith, Vice Chair

Zachary Weaver

Attest: _____
Maggie McCormick, Town Clerk

Town of Panton, Vemont
FY22 July 1, 2021 to June 30, 2022 Proposed Budget

	FY2020 Actual	FY2020 Budget	FY2021 12-31-20	FY2021 Budget	FY2022 Budget	FY21 to FY22 Change
NON-TAX REVENUES						
10-6-00-10.10 Delinquent Tax Interest	11,064	3,000	4,239	4,000	4,000	0
10-6-00-10.15 Delinquent Tax Penalty	-368	3,000	3,276	4,500	4,000	-500
10-6-00-10.20 ACT 68 Admin Fee	0	0	0	0	0	0
10-6-00-10.25 ACT 68	22,019	29,495	22,954	29,495	23,000	-6,495
10-6-00-20 FEES, LICENSES, FINES						
10-6-00-20.00 Copies/Vault Time	1,106	1,500	1,122	1,500	1,500	0
10-6-00-20.05 Dog Licenses	536	800	66	800	800	0
10-6-00-20.10 DRB Hearing Fees	150	500	165	500	300	-200
10-6-00-20.15 Hunting/Fishing Licenses	5	20	2	20	300	280
10-6-00-20.20 Marriage Licenses	20	50	20	50	30	-20
10-6-00-20.25 Recording Fees	7,052	5,500	4,676	8,000	7,000	-1,000
10-6-00-20.30 Traffic/Civil Fines	4,233	2,700	1,071	3,000	3,000	0
10-6-00-20.35 Weight Permits	1,135	700	20	1,000	1,000	0
10-6-00-20.40 Zoning/Building Permit Fees	830	2,500	830	2,500	900	-1,600
10-6-00-20.45 Zoning Fines	0	0	0	0	0	0
10-6-00-20.50 Other Fees, Fines, Licenses	537	50	974	150	800	650
10-6-00-30 STATE OF VERMONT						
10-6-00-30.00 Current Use	57,278	54,136	0	54,136	55,000	864
10-6-00-30.10 State Aid to Highways	62,025	60,516	47,926	60,516	0	0
10-6-00-30.15 State PILOT Payments	1,583	2,158	1,583	2,158	1,583	-575
10-6-00-30.17 State Equalization Payment	335	334	0	334	335	1
10-6-00-40 OTHER REVENUE						
10-6-00-40.00 Fireman Hours Reimbursed	760	0	480	0	480	480
10-6-00-40.10 Interest Income	182	150	44	150	150	0
10-6-00-40.85 Miscellaneous Office Reimbursement	17,505	0	2,160	0	0	0
10-6-00-40.90 Miscellaneous Highway Reimbursement	4,634	0	990	0	0	0
10-6-00-40.99 Miscellaneous Income	9,201	0	200	0	0	0
TOTAL NON-TAX REVENUES	**201,821**	**167,109**	**92,796**	**172,809**	**104,178**	**-68,631**

Town of Panton, Vemont
FY22 July 1, 2021 to June 30, 2022 Proposed Budget

	FY2020 Actual	FY2020 Budget	FY2021 12-31-20	FY2021 Budget	FY2022 Budget	FY21 to FY22 Change
10-7 GENERAL FUND EXPENSES						
10-7-05 STAFF SALARIES						
10-7-05-00.00 Assistant Town Clerk/Treasurer	16,285	16,640	11,997	17,139	21,424	4,285
10-7-05-00.05 Ballot Clerks	140	300	280	600	300	-300
10-7-05-00.10 Delinquent Tax Collector	2,792	4,500	3,374	4,500	4,000	-500
10-7-05-00.15 Office Cleaning	1,365	325	390	750	750	0
10-7-05-00.31 Town Treasurer/Clerk	47,400	48,890	23,331	50,346	52,530	2,183
10-7-05-00.35 Zoning Administrator	1,382	8,343	4,464	8,593	10,000	1,407
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	0	100	100	100	0
10-7-10-00.20 Planning/DRB	600	800	0	800	800	0
10-7-10-00.25 Selectboard	2,250	2,250	0	2,250	2,250	0
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	5,929	6,222	3,640	6,556	6,000	-556
10-7-15-00.10 Retirement	2,092	2,078	1,808	3,902	4,202	301
10-7-15-00.15 Life & Disability Insurance	389	378	115	378	378	0
10-7-15-00.20 Health Insurance	28,562	26,533	5,869	18,662	9,557	-9,105
10-7-15-00.25 Dental Insurance	2,259	2,016	573	2,085	640	-1,445
10-7-15-00.30 Vision Insurance	153	153	60	153	82	-71
10-7-15-00.35 Unemployment Insurance	189	328	109	50	200	150
10-7-15-00.40 Workers Comp.	257	246	112	236	236	0
TOTAL OFFICE SALARIES EXPENSE	**112,143**	**120,002**	**56,221**	**117,101**	**113,449**	**-3,652**

Town of Panton, Vemont
FY22 July 1, 2021 to June 30, 2022 Proposed Budget

	FY2020 Actual	FY2020 Budget	FY2021 12-31-20	FY2021 Budget	FY2022 Budget	FY21 to FY22 Change
10-7-20 TOWN OFFICE EXPENSE						
10-7-20-00.00 Bank Fees	150	100	50	120	120	0
10-7-20-00.01 Finance Charges	0	0	62	100	100	0
10-7-20-00.10 Copier Expense	1,520	1,675	813	1,675	1,675	0
10-7-20-00.15 Education	218	600	290	500	500	0
10-7-20-00.20 Electricity	2,277	2,000	1,005	2,000	2,500	500
10-7-20-00.19 Electricity - Park & Ride	149	145	76	140	155	15
10-7-20-00.21 GMP - eVolve Project	2,880	2,880	960	2,880	2,880	0
10-7-20-00.25 Heating Fuel	300	1,400	0	360	360	0
10-7-20-00.30 Legal Notices	293	300	0	300	200	-100
10-7-20-00.36 Tax Anticipation Note Principal Pymt	0	0	0	0	0	0
10-7-20-00.37 Tax Anticipation Note Interest Pymt	3,006	0	0	0	0	0
10-7-20-00.40 Mileage	321	500	89	500	150	-350
10-7-20-00.45 Office Supplies	1,733	1,800	1,098	1,600	1,500	-100
10-7-20-00.46 Cleaning Supplies	0	0	0	250	250	0
10-7-20-00.47 Election Supplies	0	0	44	500	750	250
10-7-20-00.50 Postage	1,485	1,500	1,345	1,700	1,500	-200
10-7-20-00.55 Property & Casualty Insurance	5,113	5,396	2,544	5,341	5,500	159
10-7-20-00.60 Public Use Areas	2,069	720	1,765	1,100	1,500	400
10-7-20-00.65 Recording Supplies	87	250	0	250	150	-100
10-7-20-00.70 Records Preservation	366	500	0	550	350	-200
10-7-20-00.75 Small Equipment Purchases	0	0	48	750	500	-250
10-7-20-00.80 Telephone & Internet	3,716	3,528	1,562	3,528	3,600	72
10-7-20-00.83 Trash Collection	0	0	112	600	0	-600
10-7-20-00.85 Town Hall Repairs & Maintenance	2,081	1,200	6,811	1,200	2,000	800
10-7-20-00.87 Salt Shed Laon/Interest				20,075	0	-20,075
10-7-20-00.86 Cupola Payment	4,000	4,140	0	0	4,000	4,000
10-7-20-00.88 Cupola Interest	570	0	0	0	600	600
10-7-20-00.95 Town Report Printing	405	400	0	425	450	25
10-7-20-00.99 Town Office Miscellaneous	801	250	71	250	250	0

Town of Panton, Vemont
FY22 July 1, 2021 to June 30, 2022 Proposed Budget

	FY2020 Actual	FY2020 Budget	FY2021 12-31-20	FY2021 Budget	FY2022 Budget	FY21 to FY22 Change
10-7-25 PUBLIC SAFETY						
10-7-25-00.00 Addison County Sheriff	6,140	6,682	3,354	6,874	7,000	126
10-7-25-00.05 Fireman Hours Billed	1,488	800	0	800	650	-150
10-7-25-00.10 Fire Protection Contract	38,606	30,760	19,097	38,606	40,476	1,870
10-7-25-00.15 Vergennes Rescue Contract	5,504	5,504	0	5,504	5,504	0
10-7-25-00.20 Emergency Management	580	1,000	1,386	1,000	1,000	0
10-7-30 PROFESSIONAL SERVICES						
10-7-30-00.00 Accounting Services	1,986	3,000	399	2,000	2,000	0
10-7-30-00.05 Assessor Contracted Services	6,600	10,395	2,200	6,600	6,600	0
10-7-30-00.10 Attorney/Legal Services	11,659	5,000	1,706	6,500	6,500	0
10-7-30-00.15 Audit Services - External	7,900	8,300	0	8,300	8,300	0
10-7-30-00.20 Reappraisal Services	0	0	0	0	0	0
10-7-30-00.25 Other Professional Services	6,669	2,400	0	600	500	-100
10-7-35 PLANNING & ZONING						
10-7-35-00.00 DRB/Planning Notices	116	200	50	200	150	-50
10-7-35-00.05 DRB/Planning Expenses	0	150	0	150	50	-100
10-7-35-00.10 DRB/Planning Legal Expenses	0	500	0	500	350	-150
10-7-35-00.15 Planning Grant Expense MPG	0	0	0	0	250	250
10-7-35-00.20 Zoning Administrator Mileage	0	100	0	100	75	-25
10-7-40 DUES & ASSESSMENTS						
10-7-40-00.00 Addison County Court	4,420	4,420	5,305	5,254	5,527	273
10-7-40-00.05 Addison County Humane/Dog Control	0	550	600	550	600	50
10-7-40-00.10 Addison County Regional Planning Comm.	877	860	908	908	910	2
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	80	2,080	0	0	1,000	1,000
10-7-40-00.25 Green-Up Day	50	50	0	50	50	0
10-7-40-00.35 VLCT Dues	1,832	1,820	1,906	1,832	1,900	68
10-7-40-00.45 Other Dues/Assessments	55	200	55	115	100	-15
10-7-40-00.50 Reserve Fund Account (7%)	300	300	0	7,717	4,500	-3,217

Town of Panton, Vemont
FY22 July 1, 2021 to June 30, 2022 Proposed Budget

	FY2020 Actual	FY2020 Budget	FY2021 12-31-20	FY2021 Budget	FY2022 Budget	FY21 to FY22 Change
10-7-45 IT/SOFTWARE EXPENSES						
10-7-45-00.00 Lister Software	308	955	0	955	350	-605
10-7-45-00.05 Cloud Services	2,719	2,124	1,204	2,124	2,200	76
10-7-45-00.10 Computer Maint/Support	1,659	1,500	745	1,500	1,500	0
10-7-45-00.20 NEMRC Support	1,579	1,418	5,000	5,000	2,500	-2,500
10-7-45-00.21 NEMRC Disaster Recovery/Back-up	546	530	563	530	2,000	1,470
10-7-45-00.30 Other Computer Expense	1,034	2,000	191	2,800	2,500	-300
TOTAL OFFICE EXPENDITURES	151,142	137,777	78,306	168,658	151,476	-17,182
TOTAL ADMINISTRATION EXPENDITURES	**263,285**	**257,779**	**134,528**	**285,760**	**264,926**	**-20,834**
10-8 HIGHWAY DEPARTMENT						
10-8-05 HIGHWAY STAFF SALARIES						
10-8-05-00.00 Road Foreman	51,453	53,281	28,138	54,888	56,388	1,500
10-8-05-00.05 Highway Crew	45,540	46,940	26,323	48,354	49,682	1,328
10-8-05-00.10 Overtime Wages	9,717	7,500	2,290	7,500	10,000	2,500
10-8-05-00.15 Seasonal Highway Help	153	1,000	68	1,000	750	-250
10-8-15 HIGHWAY BENEFITS						
10-8-15-00.05 FICA/Medicare	8,476	8,508	4,347	8,548	8,500	-48
10-8-15-00.10 Foreman Retirement	4,702	4,684	3,500	4,000	4,511	511
10-8-15-00.10 Crew Retirement	*	*	*	3,000	2,360	-640
10-8-15-00.15 Life & Disability	787	767	231	767	800	33
10-8-15-00.20 Health Insurance	40,657	37,769	17,182	37,325	38,229	904
10-8-15-00.25 Dental Insurance	1,263	3,144	389	3,251	1,152	-2,099
10-8-15-00.30 Vision Insurance	104	258	38	258	110	-148
10-8-15-00.35 Unemployment Ins.	135	220	92	50	125	75
10-8-15-00.40 Worker's Comp.	8,365	7,960	3,628	7,618	8,000	382
TOTAL HIGHWAY SALARIES EXPENSE	**171,353**	**172,031**	**86,225**	**176,558**	**180,607**	**4,049**
	*** split in July 2020**					

Town of Panton, Vemont
FY22 July 1, 2021 to June 30, 2022 Proposed Budget

	FY2020 Actual	FY2020 Budget	FY2021 12-31-20	FY2021 Budget	FY2022 Budget	FY21 to FY22 Change
10-8-20 HIGHWAY ADMIN/GARAGE EXPENSES						
10-8-20-00.00 Building Maintenance	2,029	2,600	220	2,600	2,000	-600
10-8-20-00.01 Finance Charges	0	0	3	150	75	-75
10-8-20-00.05 Education	0	0	0	0	200	200
10-8-20-00.10 Electricity	1,686	1,400	678	1,400	1,700	300
10-8-20-00.15 Highway Safety Grant/Equipment	0	1,200	0	1,200	750	-450
10-8-20-00.16 Better Back Road Grant	0	1,280	0	0	0	0
10-8-20-00.17 Municipal Roads General Permit	500	2,600	0	740	500	-240
10-8-20-00.20 Heating Fuel	3,260	4,000	970	4,000	4,000	0
10-8-20-00.25 Loan Interest	0	0	0	0	0	0
10-8-20-00.30 Mileage	81	200	0	0	0	0
10-8-20-00.35 Property & Casualty Insurance	7,612	8,167	3,723	7,817	8,000	183
10-8-20-00.40 Supplies	4,341	5,000	2,165	5,000	5,000	0
10-8-20-00.45 Telephone/Internet	2,636	1,794	1,241	1,794	1,800	6
10-8-20-00.50 Tools & Small Equipment	1,892	2,300	2,035	3,000	3,000	0
10-8-20-00.55 Trash Collection	1,660	1,517	740	1,517	1,517	0
10-8-20-00.65 Uniforms	338	750	728	750	750	0
10-8-20-00.99 Highway Miscellaneous	109	485	353	500	500	0
10-8-20-00.98 Resident Highway Expense	20	1,500	0	1,500	500	-1,000
10-8-25 EQUIPMENT MAINTENANCE/REPAIR						
10-8-25-00.00 Backhoe	2,030	2,500	788	2,500	2,500	0
10-8-25-00.05 Grader	2,800	6,000	200	6,000	6,000	0
10-8-25-00.10 Hydroseeder	748	1,400	21	1,400	1,500	100
10-8-25-00.15 Loader	7,527	5,000	1,248	5,000	5,000	0
10-8-25-00.20 Misc. Equipment Repair	411	1,000	4,213	1,000	1,000	0
10-8-25-00.25 Mower	409	650	551	650	650	0
10-8-25-00.30 Pick-up-2017	1,166	1,100	490	1,100	1,000	-100
10-8-25-00.35 Plows	7,494	8,000	1,032	8,500	8,500	0
10-8-25-00.40 Tractor	102	1,200	262	1,200	900	-300
10-8-25-00.50 Truck - 2015	342	3,000	3,705	3,000	3,000	0
10-8-25-00.55 Truck - 2019 Mack	1,275	3,000	288	3,000	3,000	0

Town of Panton, Vemont
FY22 July 1, 2021 to June 30, 2022 Proposed Budget

	FY2020 Actual	FY2020 Budget	FY2021 12-31-20	FY2021 Budget	FY2022 Budget	FY21 to FY22 Change
10-8-30 ROAD CONSTRUCTION & MAINTENANCE						
10-8-30-00.00 Bridge Repair	115	200	0	200	200	0
10-8-30-00.05 Contracted Services	5,150	10,000	10,000	10,000	9,000	-1,000
10-8-30-00.10 Culverts	3,355	4,500	3,894	4,500	4,500	0
10-8-30-00.15 Fuels & Oils	18,713	25,500	6,466	25,500	25,500	0
10-8-30-00.20 Guardrails	1,937	2,000	0	2,000	2,000	0
10-8-30-00.25 Retreatment	95,000	95,000	92,077	100,000	100,000	0
10-8-30-00.30 Road Signs	534	1,000	586	800	800	0
10-8-30-00.35 Summer Road Materials	44,487	45,000	22,046	48,000	50,000	2,000
10-8-30-00.40 Winter Road Materials	37,605	40,000	10,921	40,500	41,500	1,000
10-8-30-00.41 Cold Patch	0	0	0	3,000	1,000	-2,000
10-8-30-00.45 Lubricants	1,655	1,500	359	1,500	1,000	-500
TOTAL HIGHWAY EXPENSE	259,017	292,343	171,999	301,319	298,842	-2,477
TOTAL HIGHWAY SALARIES & EXPENDITURES	**430,370**	**464,374**	**258,225**	**477,877**	**479,449**	**1,573**
TOTAL GENERAL FUND EXPENDITURES	**693,655**	**722,153**	**392,752**	**763,636**	**744,375**	**-19,261**
PRIOR SURPLUS	**0**	**0**	**0**	**0**	**55,000**	**55,000**
NET SUPPORTED BY TAXES	**491,834**	**555,044**	**299,956**	**590,827**	**585,197**	**-5,630**
VOTED APPROPRIATIONS						
Articles 7 - 22 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	1,000	1,000	1,000	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	850	850	Deferred	-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

Town of Panton, Vemont
FY22 July 1, 2021 to June 30, 2022 Proposed Budget

	FY2020 Actual	FY2020 Budget	FY2021 12-31-20	FY2021 Budget	FY2022 Budget	FY21 to FY22 Change
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
TOTAL SOCIAL SERVICEAPPROPRIATIONS	**8,951**	**8,951**	**8,951**	**8,951**	**8,101**	**-850**
Article 4 Reserve Funds						
Digitization/IT Fund		2,000		2,000	2,000	0
Highway Capital 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		15,000	0	-15,000
Rainy Day Reserve		0		0	4,500	4,500
TOTAL RESERVE FUNDS		**61,000**		**61,000**	**50,500**	**-10,500**
Article 7 Salt Shed and Equipment Barn					31,200	31,200
TOTAL VOTED APPROPRIATIONS	**8,951**	**69,951**	**8,951**	**69,951**	**58,601**	**-11,350**
TOTAL TO BE SUPPORTED BY TAXES	**500,785**	**624,996**	**308,907**	**660,789**	**674,998**	**14,209**
Grand List Factor *		1,082,082		1,082,009	1,087,556	
Tax Rate **		0.5776		0.6107	0.6207	
					*** Grand List factor subject to change 4/1/21.**	**** Tax rate with all voted appropriations approved.**

Panton Selectboard Report 2020

Dear Panton Neighbors,

2020 was a year none of us could imagined. COVID-19 challenged the staff, elected officials and volunteers. But we learned about Zoom meetings and used the town garage for safe voting in the primary and general elections. The staff and selectboard successfully worked together to conduct town business, while keeping everyone protected and safe.

Selectboard Highlights:

- Accepted the resignation of the town clerk-treasurer in August and appointed a search committee chaired by Michael Catillaz. Thanks to that committee, which included Paul Sokal, Diana Raphael and Howard Hall, two finalists were selected to interview from a field of 35 applicants. The new clerk-treasurer Maggie McCormick hit the ground running in September and has demonstrated her capability, excellent customer service skills and professionalism in her new position.

- Approved the 2019 Town Road & Bridge Standards to be eligible to receive state funding and grants and adopted the 2020 Panton Town Plan submitted by the DRB.

- For town hall improvements, worked with the state to install a Wi-Fi hotspot in the town's parking lots. Approved David Raphael's design for a new town hall sign, which was installed last fall. Rick Cloutier also replaced the stone wall along the town hall garden.

- Approved the Road Crew Mutual Aid Agreement to help towns in the event of an emergency such as illness.

- Reviewed and upgraded the security of the town's computer network and updated back-up and storage systems.

- Joined the Addison County Communications Union District, known as Maple Broadband, to explore the expansion of high-speed internet service to unserved areas.

- Expressed our gratitude to Dave Sullivan, who served as interim Zoning Administrator for six months following the resignation of Kris Perlee until the hiring in December of David Martini as the new zoning administrator.

In addition to those who serve on the town's boards, committees and in elected positions, many residents stepped up to work on behalf of the town in 2020. We are grateful for their time and efforts to improve Panton. Volunteers who continue to make a difference include Bob Groff, the town's emergency services coordinator and sole town auditor. His postings on Front Porch Forum about weather conditions and emergencies are timely and useful.

Dave Sullivan is our conscientious and lead town lister, who also once again generously advised the town on technology issues. Paul Sokal diligently maintained and updated our town website. We would also like to recognize Sandy Fogg, our hard-working town agent, who provided the Selectboard with tremendous insight in legal and right-of-way issues.

The enthusiastic team returned to tend the town garden last summer: Maggie Catillaz, Erin Daigle, Sandy Fogg, Paula Moore, Creg Oosterhart, and Nadie VanZandt with assistance and guidance from Paul Sokal and Louise Giovanella.

We are also grateful to the Vorsteveld Family for the continuing the use of their land for the town park; and to Dave Chase for mowing the grass at the town park and around the town hall. Green Up Day volunteers collected trash along the roads of Panton, beginning weeks before the May Green Up Day event. The Dock Doctors of Ferrisburgh once again put in a dock at the Arnold Bay town beach. Thanks to each of you! If your name is missing from this list, please let us know. We do not want to overlook anyone.

The selectboard also recognizes the work of our dedicated town employees: Maggie McCormick, Clerk-Treasurer and Linda Devino, Assistant Town Clerk, who filled in during the interim period before Maggie started. The Panton Road Crew, Rick Cloutier and Chris Dion, worked long hours to maintain the town's roads, especially during this very tough pandemic year.

Respectfully submitted,

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

Town of Panton Planning Commission and Development Review Board - Annual Report 2020

The Town of Panton Planning Commission and Development Review Board (PC/DRB) meets regularly on the second Thursday of every month at 7 PM at the Town Hall, 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 year, with the advent of the COVID Pandemic, the PC/DRB has been meeting remotely using online meeting software.

The Town of Panton Planning Commission and Development Review Board is a 7 member board and is chaired by David Raphael and our Vice Chair is Ms. Mary Rudd. Ms. Annie Hopper 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 2020.

We want to thank in particular David Wolniewicz, who resigned this past year, for his contributions to and service on the DRB and the Planning Commission. We also welcomed our newest member, Bethanie Brady Farrell. Additionally, special thanks go out to Dave Sullivan who stepped in and served as an excellent and effective Interim Zoning Administrator.

In 2020 the Planning Commission oversaw the adoption of our Enhanced Energy Plan along with several amendments to the Town Plan. These amendments and the Energy Plan were approved and adopted by the Selectboard and the Regional Planning Commission in the Fall. The components of the Energy Plan provide the basis for future energy planning in the town and support efforts to move the town towards a range of energy conservation, energy management and energy generation initiatives. Adoption of this new energy section compliant with the requirements of Act 174 allows the town planning goals and provisions to receive "substantial deference" by the Vermont Public Utilities Commission (PUC) when new energy generation and transmission projects affecting Panton seeking a Certificate of Public Good are being reviewed by the Public Utilities Commission.

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 are planned for 2021 and a complete review of the mitigation plan will be conducted in April of 2021. The PC also applied for and received a Municipal Planning Grant for $15,000 to develop a master plan and enhancements for the Arnold Bay Boat Launch and Beach Area. Public meetings and presentations are planned for 2021 to review and develop ideas for beach and boat launch improvements, as well as for addressing 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
1/1/20 - 12/31/20

During 2020, the following permits were issued:

17 Building Permits

- 8 sheds
- 1 mudroom
- 1 porch
- 1 cabin
- 1 lean-to
- 3 Single Family Homes
- 1 Accessory Dwelling Unit
- 1 garage

3 Certificates of Compliance

Other

- Relocation of building envelope in Planned Unit Development
- Excavation for drainage

Respectfully submitted,

Dave Sullivan
Interim Zoning Administrator

Highway Department and Road Paving Report

Hello Panton Residents,

The highway Department is pleased to report the completion of several road maintenance projects in the past year, even though the Town did not receive any Class II paving grants from the State. Class II grants are typically awarded to towns every other year.

Two culverts were replaced on Lake Road and the affected areas were re-paved.

Approximately two (2) miles of Panton Road were paved from the Vergennes City line to 1753 Panton Road.

A State Grants in Aid Pilot Project was used to raise the surface of Allen Road and all the ditches along the road were lined with stone.

The Town also received State funding through Recycled Asphalt Shingles Pilot program. This program provided the Town with a supply of ground-up asphalt shingles, which were used instead of gravel on Adams Ferry Road. The shingles seem to be holding up well.

The State of Vermont Department of Transportation provided the Town with a formula for measuring road maintenance efforts. Using this formula, Panton should be paving 3 miles of roads every year.

The Town has applied for a Class II Paving Grant for 2021. Using this and/or budgeted funds, the Highway Department has slated the following roads for paving in the next five (5) years in the following order:

1. East Road
2. Panton Road from Panton Corners to Basin Harbor Road
3. Basin Harbor Road
4. Jersey Street from Panton Corners to Ferrisburgh town line
5. Adams Ferry Road from Jersey Street to 131 Adams Ferry Road (Hatch residence) and west of Arnold bay Road to the Vergennes Panton Water plant
6. Pease Road and the section of Lake Road with new culverts

Paving plans may be adjusted based on budget or changes in road surface conditions.

In addition to road maintenance, the road crew accomplished the following:

- Built a sand/snow pusher for the front of the loader.
- Purchased a previously leased Hitachi ZAXIS Excavator, saving the Town approximately $7000/year in rental expenses.
- Purchased a used equipment trailer and reconditioned it with a new bed and fresh paint.
- Rebuilt the homemade chloride trailer.

I would like to thank the townspeople for their patience while construction work is performed on the Town roads.

Respectfully submitted,

Rick Cloutier
Highway Foreman

Town of Panton

2021 Highway Capital Equipment Long Range Plan

Item	Present Age	Years to Replace	Estimated Cost in 2021 Dollars	Comments
John Deere (JD) Wheel Loader Backhoe	21 yrs	Over due we will keep it.	$145,000	New paint job and hydraulic hose replaced in 2015. Adjusted years to replace to +2 more.
CAT Loader with Coupler Bucket	14 yrs - 2006	4	$166,000	Purchased used in 13/14.
JD Motor Grader	26 yrs - 1994	4	$338,000	Purchased used.
JD Tractor	11 yrs - 2009	13	$139,000	
Chevy 1 Ton Pick-up Truck with snow plow	4 yr	4	$68,000	Purchased in 2017. Warranty expires in 2024
Salter for 1 Ton Pick-up Truck	5 yrs	Needs to be replaced	$8,000	Purchased in 2015.
Salt Truck – 2019 Mack	2 yr	4	$173,000	Purchased in 2018.
Salt Truck – International	5 yrs –2015	1	$145,000 Truck body only	Inflation calculated at 7%. Purchased new in 1/15 – received 9/15.
Sprayer/ Trailer	New 2020	Building new in house	$8,500 for sprayer and $10,000 for trailer	Constructed in-house. No inflation added.
2019 Excavator	1	20	$146,500	Purchased in 2020.
Equipment Trailer	20 yrs	8	$180,000	20 ton tag trailer 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 2020.

12-14-2020

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 brief 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 – Preserve the public health, prevent pollution and to secure 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, Vermont – 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

Town Of Panton Board of Auditors 2020 Report

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 the 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 FY2020 financial reports (included in this year's town report).

The FY2020 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 6/30/2020.

A Special Note: The COVID-19 pandemic has brought unique challenges for our town. Because of the due diligence and hard work of your Panton officials, our town is dealing with those challenges. I would like to thank the Select Board members, Town Clerk/Treasurer, Assistant Clerk/Treasurer, Road Foreman, Road Crew, and the various members of the different committees for their flexibility and effort.

Respectfully submitted,

Bob Groff, Town Auditor

Tree Warden Report

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

The tree warden is responsible for all **shade trees** within a municipality. 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. 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.

Your new tree warden was appointed in September of this past year and 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 has been working with the abutting farm along the town's South Trail ROW to determine a tree removal, preservation and management approach to South Trail, which is located off of Jersey Street. The plan for this trail and its trees will be finalized over the winter of 2021 and presented to the public. Going forward, the tree warden's activities may include future roadside tree planting efforts, and exploring the adoption of a shade tree plan. We are also keeping 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

2020 Vitals

Births

Baby	Date	Parents
Ruth Magdalene Pereira	March 3	Carolyn & Adam Pereira
Tucker Edward Jones	March 9	Sadie & Wayne Jones
Rhys Robbie Weaver	April 30	Megan & Zachary Weaver
Lily Maye Shortsleeves	June 14	Moriah Cushing & Clayton Shortsleeves
Raylan Armand LaBerge	June 25	Ashley & Reilly Laberge

Deaths

Date	Name	Age
Feb 3	Robert Dale Hutchins	70
April 14	Christopher Michael Cargiulo	51
April 18	David Franklin Bitler	81
May 7	Judith Simpson Stutt	88
August 15	Agnes Boelens	76
August 20	Lynne V. Worth	84

Marriages / Civil Unions

Names	Date
Mikayla A Vander Wey & Robert T Degraaf	April 20
Bridget M Schirripa & Martin G Bishop	August 1
Breanna J DeSmit & Howard A Vander Wey	July 31
Jeanette A Chenaille & Richard Rathbun	October 10
Michelle L Rusk & Whitney L Grady	October 10

Changes to getting copies of

VERMONT BIRTH & DEATH CERTIFICATES

Effective July 1, 2019

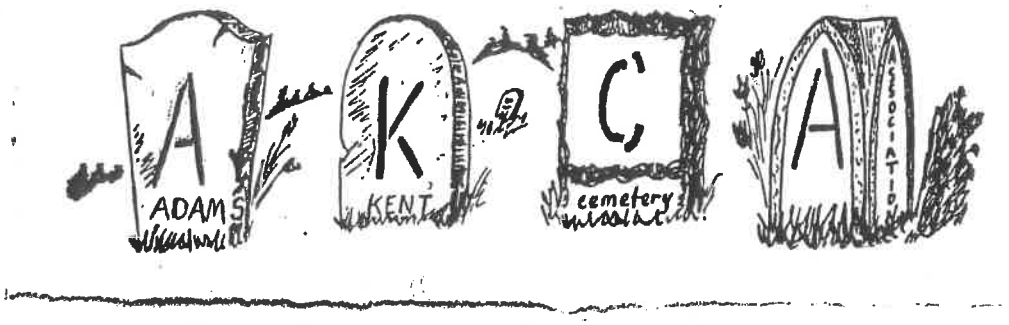
Act 46 (2017) enhances the security of birth and death certificates, provides better protection against misuse of these legal documents, and reduces the risk of identity theft.

What you need to know:

- Only family members, legal guardians, certain court-appointed parties or their legal representatives can apply for a certified copy of a birth or death certificate. For death certificates, a funeral home or crematorium may also apply for a certified copy.
- Applicants must provide valid identification when applying for a certified copy of a birth or death certificate.
- Nothing will change when ordering copies of marriage, civil union, divorce or dissolution certificates.
- **Where to apply for certified copies of birth or death certificates:**
  - Any Vermont Town or City Clerk's Office
  - Online at: secure.vermont.gov/VSARA/vitalrecords
  - Vermont State Archives and Records Administration (VSARA)
  - Vermont Department of Health Vital Records Office

healthvermont.gov/Act46

VERMONT
DEPARTMENT OF HEALTH



Adams – Kent Cemetery Association 2020 Financial Report

January 1, 2020 thru December 31, 2020

Citizens Bank Checking account

Beginning balance 1-1-2020	$650.17
Check #1419 Lawn mowing	(450.00)
Bank service charge	(34.00)
Ending balance 12-31-2020	$166.17

Perpetual Care CD @Citizens Bank

Jan. 1, 2020 balance	$19,103.81
Annual interest earned	12.45
Dec. 31, 2020 Balance	$19,116.26

Officers:

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

We are always looking for volunteers! Please contact any of the officers if you are interested.

Local Community Service Agencies

Addison County Home Health and Hospice, Inc., P.O. Box 754, Middlebury, VT 05753
802-388-7259, web: www.achhh.org, email: info@achhh.org

Addison County Parent Child Center, P.O. Box 646 Middlebury, VT 05753, 802-388-3171
web: www.addisoncountypcc.org, email: info@addisoncountypcc.org

Addison County Readers, Inc., P.O. Box 555 Middlebury, VT 05753, 802-388-7189
Web: www.addisoncountyreaders.org

Addison County Transit Resources, 297 Creek Road, Middlebury, VT 05753, 802-388-2287
web: www.actr-vt.org, email: info@actr-vt.org

Addison County Restorative Justice Services, Inc., P.O. Box 881, 282 Boardman St, Middlebury, VT 05753
802-388-3888, web: www.acrjs.org

Age Well, (Formerly CVAA) 76 Pearl Street, Suite 201, Essex Jct., VT 05452, 802-865-0360
Helpline: 802-642-5119, web: www.agewellvt.org

Boys & Girls Club of Greater Vergennes, 55 School Street, Vergennes, VT 05491, 802-877-6344
web: www.bgcvergennes.org, email: bgcvergennes@comcast.net

Counseling Service of Addison County, Inc., 89 Main Street, Middlebury, VT 05753
802-388-6751, web: www.csac-vt.org, **24 Hour Hotline: 802-388-7641**

Elderly Services, Inc., P.O. Box 581, 112 Exchange Street, Middlebury, VT 05753, 802-388-3983
web: www.elderlyservices.org, email: mail@elderlyservices.org

Homeward Bound – Addison County Humane Society, 236 Boardman St, Middlebury, VT 05753
802-388-1100, web: www.homewardboundanimals.org email: shelter@homewardboundanimals.org

HOPE, (Formerly ACCAG), P.O. Box 165, 282 Boardman Street, Middlebury, VT 05753
802-388-608, web: www.hope-vt.org

Hospice Volunteer Services, P.O. Box 772, Middlebury, VT 05753, 802-388-4111
email: sryan@hospicevs.org

John Graham Emergency Shelter, 69 Main Street, Vergennes, VT 05491, 802-870-7029 or
802-877-2677, web: www.johngrahamshelter.org, email: elizabeth@johngrahamshelter.org

Open Door Clinic, 100 Porter Drive, Middlebury, VT 05753, 802-388-0137
web: www.opendoormidd.org, email: odc@opendoormidd.org

Retired Senior Volunteer Program – RSVP, 79 Court Street, Middlebury, VT 05753
802-388-7044, web: www.volunteersinvt.org, email: rsvpaddison@volunteersinvt.org

WomenSafe, P.O. Box 67, Middlebury, VT 05753, 802-388-9180, web: www.womensafe.net
email: info@womensafe.net, **24 Hour Hotline 800-388-4205 or 802-388-4205**

Elderly Services, Inc.

Project Independence Adult Day Care

ESI College ~ Eldercare Counseling ~ Family Caregiver Support

Member Agency, United Way of Addison County

For 2021 Town Meeting Report: Panton

Thank you to the residents of Panton for your grant to Elderly Services at your 2020 Town Meeting.

In early 2020, Elderly Services was bustling, open 6 days a week with 80-90 Project Independence members attending each day. Our winter term of ESI College Lifelong Learning brought 114 older students in for classes several times a week. Many volunteers and students added to the lively atmosphere. Over the years, Panton residents have been members of Project Independence, ESI College, and received our geriatric social work assistance. In 2020, two Panton residents were regularly attending Project Independence.

On March 18, all in-person services had to halt. Our elderly members are most vulnerable to the threats of the COVID-19 virus. Elderly Services has developed our remote services model and offers the residents of Panton the following pandemic-era services:

- Adult Day Center without Walls:
  - Telehealth and telephone check-ins
  - Online entertainment four times daily
- Online ESI College Lifelong Learning classes
- Counseling and advice for elders and families
- Education and respite referrals for caregivers
- Geriatric needs evaluation and planning

Please call Joanne or Kristin at 388-3983 for more information.

The Harry & Jeanette Weinberg Center

112 Exchange Street, P.O. Box 581, Middlebury, Vermont 05753

(802) 388-3983 ~ Fax (802) 388-0427

mail@elderlyservices.org ~ www.elderlyservices.org

DOG AND WOLF-HYBRID OWNERS

Dog licensing is an ANNUAL event. Dogs more than 6 months of age may be licensed any time after January 1st of a calendar year, but must be licensed no later than April 1st of the same year in order to avoid the additional 50% fee assessment. If a dog reaches 6 months of age after April 1st the owner has within 30 days to apply for a license; after October 1st the 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 lease, (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 indicating such.

Any dog or wolf-hybrid causing a disturbance such as excessive barking as to disturb the public peace will be considered a public nuisance, and the owner will be liable for prosecution under the penalties prescribed in the Panton Dog Ordinance (copy on file in Town Clerk's office).

Any dog or wolf-hybrid found to be running at large shall be delivered to the pound. The pound will notify the dog or wolf-hybrid owner if the dog is licensed. The dog or wolf-hybrid shall be held for three (3) days after the owner is notified. If the dog is unlicensed; the pound will still hold the dog or wolf-hybrid for three (3) days. If the owner does not claim the dog or wolf-hybrid, it shall be given to whoever pays the fees, the rabies shots and licensing fees. If no one shall desire the dog or wolf-hybrid it shall be humanely destroyed and the owner, if known, shall pay the fees.

No dog of wolf-hybrid will be released from the pound until it is properly licensed and all charges paid. Each person claiming a dog or wolf-hybrid from the pound shall pay to the Town of Panton the sum of $50.00 for the first offense, $100.00 for the second offense and $200.00 for each offense thereafter to a maximum of $500.00. In addition to the aforementioned fines, the owner shall also pay all pound keepers' charges before the dog is released.

IS YOUR PET DUE FOR A RABIES VACCINATION?
Check the Addison Independent in March for local rabies clinics.
They're quick and much less expensive than an office visit!

Dog Licensing Fees:

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

50% Late Fee After April 1st
You can mail in your License Fee

The VT Spay Neuter Incentive Program (VSNIP), under VT Economic Services, helps income challenged care-providers of cats & dogs neutered for $27.00. The balance is paid ONLY by a $4.00 fee added to the licensing of dogs, and put into a designated account.

VSNIP is now at "0" funding due to dogs not being registered at least by six months of age. Required by law, a rabies vaccination enables your dog to be licensed. While town offices may not be open to the public, dogs *can* be licensed. Call, provide the rabies certificate, include a check for that amount, and a SASE. **Rabies IS in Vermont and IS deadly.** Tractor Supply Stores are now holding monthly rabies clinics again! Call for their schedule.

Licensing a dog: **1)** identifies your dog if lost, **2)** provides proof that your dog is protected from rabies in the event your dog is bitten by a rabid animal {but would still need immediate medical attention}, **3)** bites another animal/person, which could result in the quarantine of your dog or possibly euthanasia to test for rabies if your current vaccination isn't proven, **4)** helps support VSNIP to address the over-population of cats and dogs in VT, and **5) §3590. List of dogs and wolf-hybrids not licensed states, in part** ... "the municipal clerk shall notify the owners or keepers of all dogs and wolf-hybrids named on the list that have not already been licensed or inoculated, and after May 30 shall furnish to the legislative body a list of dogs and wolf-hybrids not licensed or inoculated as required by law. **Owners shall also be notified that unlicensed or uninoculated dogs or wolf-hybrids may be destroyed."** (No one want this, so vaccinate & register – for the protection of your animals and people!

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

VT Volunteer Services for Animals Humane Society has held a "DRIVE UP & POKE! RABIES CLINIC" for several years now. This type of clinic allows us to maintain a safe distance from people while vaccinating dogs and cats. All people stay in cars, masks are required. Pre-registration is encouraged. If you would like the paperwork we've developed to share with whomever usually does rabies clinics in your area, we'd be happy to share.

Thanks!

Sue Skaskiw, VVSA Director/ VSNIP Administrator: 802-672-5302.

RABIES ALERT!



- Don't feed or touch wild animals, or animals you don't know–even baby animals.
- Get rabies shots for all your pets, even cats.
- Call your doctor right away if you are bitten, or get animal saliva in a cut, eyes, nose or mouth.

Vermont Rabies Hotline:
1-800-4-RABIES (1-800-472-2437)

If you have contact with an animal that may have rabies, call the Vermont Department of Health at 800-640-4374 or 863-7240 (8 to 4:30 Mon-Fri).

VERMONT
DEPARTMENT OF HEALTH
healthvermont.gov

Addison County Regional Planning Commission

14 Seminary Street Middlebury, VT 05753 www.acrpc.org Phone: 802.388.3141 Fax: 802.388.0038

Annual Report –Year End June 30, 2020

The Addison County Regional Planning Commission (ACRPC) provided the following technical assistance and planning to the Region during its 2020 fiscal year:

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 and Shoreham on their 2020 municipal planning grants to create housing
- Continued work on the update of the Population and Housing section of the regional plan.

Educational Meetings and Grants

- Hosted educational workshops, Zoning Administrators Roundtables and monthly public meetings on a wide variety of planning topics, including water quality, housing and planning essentials.
- Wrote or provided information and support to communities and organizations to secure grant funding.

Emergency Planning

- Worked with Addison County's Emergency Planning Committee (LEPC 8) and Vermont Emergency Management staff to assist with municipal emergency planning and training.
- Hosted Local Emergency Management Plan training for town Emergency Managers and hosted a Tier II workshop for municipalities and businesses required to report hazardous chemicals.
- 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, and completion of FEMA requirements and acceptance for the Town of Ripton.
- Assisted communities in completing Local Emergency Management Plans to maintain ERAF status.
- 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 a Bristol, Panton New Haven and Shoreham in completing their enhanced energy plans and strengthening policies supporting renewable energy.
- Worked with five municipalities; Monkton, Panton, Salisbury, Vergennes and Weybridge through the process of regional approval of their Enhanced Energy Plans.
- Worked with Efficiency Vermont and municipalities to implement enhanced energy plans.
- Hosted 4 roundtables of municipal energy committees and coordinators

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 inventories for local roads.
- Assisted Towns with bike and pedestrian, structures, and stormwater grants.
- Served as a Municipal Project Manager for sidewalk construction projects in Middlebury and Weybridge.
- Sponsored town transportation planning studies, and supported municipal capital budget development.
- Hosted regional Walk/bike council and began planning for a future Bike/Ped Summit in Middlebury.

Natural Resources Planning

- Actively support the efforts of the Addison County River Watch Collaborative.
- Worked with municipalities to support conservation commissions.
- Participated on the Lake Champlain Basin Program technical advisory committee.
- Provided educational outreach supporting the Otter Creek Tactical Basin Plan update.
- Assisted in stormwater planning projects and Ecosystem Restoration Program grants.

Vergennes Area Rescue Squad, Inc.

Annual Report – December 2020

The year 2020 marked our 51 years of emergency medical service to our community. Vergennes Area Rescue Squad (VARS) is a non-profit ambulance service. We have served the City of Vergennes, Towns of Ferrisburgh, Panton, Addison, Waltham and parts of New Haven and Monkton since 1969. We do this with a mix of volunteers, paid staff, and per diem EMTs. In 2020 we responded to 850 emergency dispatches.

VARS relies on the support of member who provide 24/7 emergency medical coverage to our service area as well as mutual aid stretching from Lake Champlain to the Green Mountains. Sometimes these volunteers come to us as seasoned professionals: other times, ordinary community members who earn their certifications and their stripes working with experienced Crew Chiefs. We continue to offer community CPR classes, youth membership and training opportunities, and child safety services. Our volunteer certified child safety specialists are available to help with car seat education and hands-on fitting assistance by appointment.

Despite relying heavily on our membership, emergency medical expenses are exceptionally high, and VARS operating funds come from a variety of sources. Each town in our service area assesses a fee as part of the municipal budget, currently set at less than $10 per capita. Private insurance companies and Medicare/Medicaid are also billed for medical services, in the event that a patient is treated and transported to a hospital. For any charges not covered by primary insurance, an annual subscription program provides supplementary insurance to cover any co-pay resulting from emergency transportation, on a per-household basis. This $60 subscription covers co-pays even in the event that another area service responds mutual aid. The subscription mailers are sent out annually to all residents in the service area: to subscribe, please call New England Ambulance Billing at 877-2429 or visit www.vergennesrescue.org/subscriptions

Paying for emergency medical expenses can be an unwelcome burden on top of an already stressful experience. We respond with the same priority and care for life and limb to every patient, regardless of insurance or ability to pay.

Emergency medicine relies on a network of dedicated providers, and it is our honor to protect and serve our community alongside the members of the Volunteer Fire services of Addison, Ferrisburgh, Monkton, New Haven, and Vergennes; the volunteer first-response agencies of Ferrisburgh, Monkton, New Haven, and Town Line; the officers of Vergennes and Vermont State Police and Addison County Sheriff's Department; and our neighboring ambulance services in Bristol, Charlotte, and Middlebury.

Thank you all for your continued support!

Respectfully submitted,

Josh Deppman, President

The Bixby Memorial Free Library proudly serves all community members of Addison, Ferrisburgh, Panton, Waltham, and Vergennes. We offer an open, welcoming community center and access to an abundance of shared, free resources for professional, family, personal, and leisure needs and interests.

2019-2020 presented unanticipated challenges to fulfill our role during the Covid-19 pandemic. Our response was to move quickly and creatively to find new ways to meet people's evolving needs. First, we closed the library's building to everyone except staff and volunteers to help slow the spread of Covid-19 and reduce the risk to us so we could serve as many people as possible, rather than just the limited number who might want to be in the building. Then, we greatly expanded the number of books, movies, databases, and educational materials for people to access online from the safety of their homes. Through our curbside pickup program, we figured out how to safely get the *physical* books and DVDs that our community members wanted. This service is now available five (5) days a week.

We increased the frequency of our e-newsletter from once a month to once a week and packed it full of updates on Covid guidance and Bixby programs.We hosted some very fun and popular online programs, including making Sauerkraut (50+ families!) and Take Your Casual Birding Up a Notch (200+ registered!) We partnered with local organizations to highlight other resources, services, and events.

The Trustees selected Addison native and Panton resident Catharine Findiesen Hays as Library Director. Becky Johnston assumed the role of Assistant Director, with Maddy Wilwerth moving out of state. Laura Fetterolf became Children and Youth Librarian replacing Rachel Plant who retired after many years of generous service and Ashley Bolger joined as Temporary Adult Services Librarian. We express our deepest appreciation to Panton's representative to the Board of Trustees, Paula Moore (term ended 12/31/2020) who most recently served as President.

According to the numbers from our 2019-2020 library report, which runs from July 1 through June 30, 20,208 individuals visited the library which represents a decrease since last year due to the months we were closed. Despite this, almost 100 new families or individuals registered for library cards this year.

In 2019-2020, people borrowed 18,493 items and accessed our digital resources over 7,000 times. 1,348 people accessed our database resources and 105 families or individuals took advantage of our museum and state park passes. Over 5,000 people from our five towns attended our programs, while we were able to host 87 meetings for local groups free of charge. Before we closed, we were also privileged to partner with the Shelburne Craft School to display artwork from eight of their students.

22% of Panton residents have a Bixby library card, which saves them an average of $87.00 on physical items including books and DVDs; along with an additional $56.00 on ebooks, reference, and research questions, museum passes, and more. Panton taxpayers can calculate how much the Bixby can personally save them by using this library value calculator: http://www.ala.org/advocacy/library-value-calculator.

We encourage you to reach out to your librarians for assistance in accessing library resources by calling (802) 877-2211or visit our website at https://bixbylibrary.org where you can subscribe to Bixby's newsletter and *sign up for a free library card if you don't have one yet.* or connect with Catharine Hays, Library Director, at catharine.hays@bixbylibrary.org.

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)



ADDISON COUNTY SOLID WASTE MANAGEMENT DISTRICT
2020 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 meets virtually (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. 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 is posted on the District's website. The office is closed to visitors due to the pandemic, but staff can be reached via phone, e-mail, text, and mail.

2020 Highlights

COVID-19. The year 2020 has been a difficult year, requiring the flexibility to adapt to the pandemic that disrupted all of the lives of our community residents and businesses. The District staff have been working diligently, despite the risk, toward maintaining the solid waste management and collection system during these challenging times. Deemed an "essential business" by the Dept. of Homeland Security, and state and local emergency declarations, the District has been following the guidance on how to protect our staff and customers while providing essential services. On March 30th – May 18th, the District Transfer Station was forced to limit residents to food scraps only. The ***Reuse It or Lose It!*** Centers were closed until further notice. Thankfully, the Transfer Station was able to continue servicing businesses and commercial haulers without interruption.

Waste Diversion. The VT Universal Recycling Law instituted a landfill ban of food scraps as of 7/1/2020. All generators had to begin diverting food scraps, either through backyard composting, through a commercial hauler, or at a waste facility. The District has been busy working with its residents, haulers, schools, institutions, and businesses to comply with the new mandate. As a result, the District has collected an average of 14,500 lbs. per week, a 200% increase since the ban took effect.

Recycling. The decline in market prices for most recyclables continued in 2020. The District has been able to absorb the recycling losses, estimated to reach $35,000+ this year. However, the District's commitment to recycling remains steadfast. VT Act No. 69 mandates took effect on 7/1/2020. Single-use expanded polystyrene food service products are banned, along with single-use plastic carryout bags. Expanded polystyrene food service products are not allowed to be sold in VT. Plastic straws are available upon request only, and plastic stirrers are banned. A study committee was formed to further examine ways to manage packaging and printed materials.

Product Stewardship. The District has continued to be a strong advocate for Extended Producer Responsibility (EPR) laws as a method of controlling costs and keeping unwanted and banned items out of the landfill. EPR laws help distribute the cost of recycling and safe management of these products among industry, government, and consumers. The District continues to serve as a Collector under Vermont's EPR programs for electronics, mercury-containing lamps, primary cell batteries, and architectural paints.

Illegal Burning/Disposal. The District contracted with the Addison County Sheriff's Department in 2020 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. Green-up Day collection totals were lower this year, with an event delay and a drop in participation rates due to the pandemic. The District subsidized the disposal of 6.09 tons of roadside trash, 10.81 tons of tires, and various other abandoned items, for a total economic benefit to its member towns of $2,293.

2021 Annual Budget

The District adopted a 2021 Annual Budget of $3,818,063, an 8.35% increase. The Transfer Station tip fees will increase to $130/ton ($8 minimum fee) for MSW and C&D. The rate for Single Stream Recyclables will increase to $125/ton. Residential food scraps will be $1 per 5 gallons or less. Business Food Scraps will increase to $15 per 32-gal unit and $20 per 49-gal unit. Leaf & Yard Waste greater than 3 cu.yds. will increase to $20. Rates on some other items will have nominal increases. The prices of green food scrap buckets, Soil Savers, kitchen collectors and blue recycling bins will also increase. **There will be no assessments to member municipalities in 2021.** For a copy of the full 2020 Annual Report and Adopted 2021 Annual Budget and Rate Sheet, please give us a call, or visit the District website at www.AddisonCountyRecycles.org.

ACSWMD Town Drop-Off Information

Addison: Town Clerk Office, 65 VT Rte. 17 West
Day and Time: Saturdays, 9am-11am
Hauler: R&L Rubbish (388-6288)

Bridport: Old Town Landfill on Happy Valley Rd.
Day and Time: Saturdays, 7:30am-12pm
Hauler: Moose Rubbish and Recycling (897-5637)

Bristol: Town Garage on Pine St.
Day and Time: Saturdays, 8am-12pm
Hauler: R&L Rubbish (388-6288)

Cornwall: Bingham Memorial School, 112 School St.
Day and Time: Saturdays, 1pm-3pm
Hauler: R&L Rubbish (388-6288)

Goshen: Curbside Trash & Recycling
Day and Time: Wednesdays
Contacts: Marci Hayes (247-3133), David Sabatini (247-6350)

Leicester: Town Shed, 2241 Fern Lake Rd.
Day and Time: 1st & 3rd Saturday, 9am-12pm
Contact: Van Denton (247-8340)

Lincoln: 1111 Downingsville Rd.
Day and Time: Saturdays, 8am-1pm
Hauler: Moose Rubbish and Recycling (897-5637)

Middlebury: Desabrais Glass, 198 Boardman St.
Day and Time: Saturdays, 8am-10am
Hauler: Desabrais Trash (989-4332)

Monkton: 4047 States Prison Hollow Rd.
Day and Time: 2nd & 4th Saturday, 9am-12pm
Contact: Jessica Demeritt (453-5686)
Haulers: PDS (453-7548), Casella (388-2915)

New Haven: Next to Fire station on Rte. 17 East
Day and Time: Saturdays, 8am-12pm
Contact: Town Clerk (453-3516)
Hauler: R&L Rubbish (388-6288)

Orwell: Seguin Services, 344 Rte. 22A
Day and Time: Saturdays, 9am-12pm
Hauler: Seguin Services (948-2912)

Ripton: Town Shed, 333 Peddler's Bridge Rd.
Day and Time: 1st & 3rd Saturday, 9am-12pm
Recycling only: 1st Wednesday of the month, 5pm-7pm
Contact: Warren King (388-4082)
Haulers: Webb and Sons (388-4532), Casella (388-2915)

Salisbury: Old Town Landfill, Upper Plains Rd.
Day and Time: Saturdays, 8am-1pm
Hauler: R&L Rubbish (388-6288)

Shoreham: Behind Congregational Church, Rte. 74
Day and Time: Saturdays, 9am-12pm
Hauler: Moose Rubbish and Recycling (897-5637)

Starksboro: Town Garage, 3904 Rte. 116
Day and Time: 1st & 3rd Saturday, 8am-11am
Contact: Jen Turner (453-2639)
Hauler: Moose Rubbish and Recycling (897-5637)

Vergennes*: Intersection of Canal & West St.
Day and Time: Saturdays, 8am-12pm & Wednesdays, 2pm-6pm
Hauler: R&L Rubbish (388-6288)

Weybridge: Behind Town Garage, 460 Quaker Village Rd.
Day and Time: Saturdays, 9:30am-11am
Contact: Chris Anderson (545-2874)
Hauler: Kimball (545-2891), Casella (388-2915)

Whiting: Between Fire Dept. & School, 79 So. Main St.
Day and Time: 2nd & 4th Saturday, 9:00am-11am
Contact: Gayle Quenneville (623-7813)
Hauler: BK Services (483-2800)

*Addison, Ferrisburgh, Panton and Waltham may also use this facility

Addison County
Solid Waste Management District
(802) 388-2333, www.AddisonCountyRecycles.org

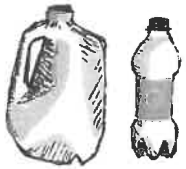
= Food Scrap Collection = Recycling = Trash
= Leaf & Yard waste
(Contact your hauler to learn about their seasonal pick-up.)

VERMONT

WASTE NOT GUIDE

What to do with Items that are Banned from the Trash

RECYCLE ANYWHERE*: Drop-off or with your hauler



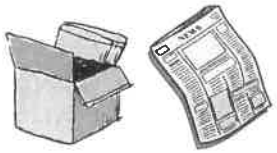
Plastic #1 and #2



Glass jars, bottles

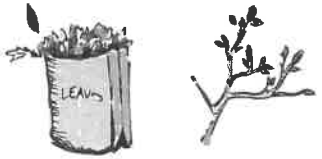


Cans and foil



Cardboard, mixed paper, newspaper

COMPOST: At home, drop-off, or with your hauler



Leaf and yard debris, grass clippings, branches, etc.



Food scraps, coffee grounds, egg shells, etc.
(Ban for residents begins July 1, 2020)

BANNED & SPECIAL RECYCLING: Find collection locations at vtrecycles.com.



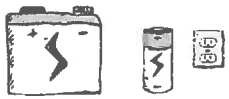
Mercury-containing bulbs, thermostats, switches, thermometers, etc.



Paint, stain, thinner and varnish



Computers and accessories, phones, TVs, MP3 players, VCRs/DVDs, etc.

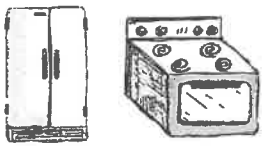


Lead-acid, rechargeable, and other batteries

*Contact your local solid waste entity at **802recycles.com** to learn what else can be recycled in your area.

Vermont Waste Management & Prevention Division
(802) 828-1138 | vtrecycles.com

OTHER BANNED OR DANGEROUS ITEMS: Contact your local solid waste entity for guidance—at 802recycles.com.



Large appliances & scrap metal



Used Oil, filters, auto fluids



Tires



Clean Wood



Asphalt shingles, plywood, OSB, and drywall from large projects within 20 miles of a C&D facility



Explosives, fireworks, gasoline, pesticides, pool chemicals, propane cylinders

TOWN OF PANTON, VERMONT

Financial Statements

Year Ended June 30, 2020

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TELLING & HILLMAN, P.C.

ACCOUNTANTS • AUDITORS
5 PARK STREET – MIDDLEBURY, VT 05753

PHONE: (802) 388-3311
WEB: WWW.TELLING.INFO

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, 2020, 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, 2020, 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, schedule of local government's proportionate share of net pension liability, and schedule of the local government contributions 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 statements 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 statements 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 statements 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
December 29, 2020

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, 2020.

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.

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.

Other 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.

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 $2,022,041 (i.e., net position), a change of $(84,603) in comparison to the prior year.

- As of the close of the current fiscal year, the governmental activities reported total revenue of $821,211 a change of $(171,101) in comparison to the prior year.

- As of the close of the current fiscal year, the governmental activities reported total expenses of $905,814, a change of $100,630 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 $259,389, a change of $14,120 in comparison to the prior year.

- As of the close of the current fiscal year, unassigned fund balance for the general fund was $61,950, a change of $37,681 in comparison to the prior year.

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, 2020	June 30, 2019	Percentage Change
Assets			
Other assets	$ 338,074	$ 304,734	10.9%
Capital assets	1,791,087	1,851,709	-3.3
Total assets	2,129,161	2,156,443	-1.3
Deferred outflows of resources			
Pensions	21,439	23,046	-7.0
Total assets and deferred outflows of resources	$ 2,150,600	$ 2,179,489	-1.3%
Liabilities			
Long-term debt outstanding	$ 70,405	$ 47,990	46.7%
Other liabilities	56,527	23,002	145.7
Total liabilities	126,932	70,992	78.8
Deferred inflows of resources			
Taxes paid in advance	397	269	47.6
Pensions	1,230	1,584	-22.3
Total deferred inflows of resources	1,627	1,853	-12.2
Net position			
Net investment in capital assets	1,775,087	1,851,709	-4.1
Restricted	191,394	214,407	-10.7
Unrestricted	55,560	40,528	37.1
Total net position	2,022,041	2,106,644	-4.0
Total liabilities, deferred inflows of resources, and net position	$ 2,150,600	$ 2,179,489	-1.3%

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 $2,022,041, a change of $(84,603) from the prior year.

The largest portion of net position, $1,775,087, 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, $191,394, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position amounted to $55,560.

Change in Net Position

	June 30, 2020	June 30, 2019	Percentage Change
Revenues			
Program Revenues			
Charges for services	$ 10,833	$ 19,966	-45.7%
Operating grants	66,795	64,815	3.1
Capital grants	30,592	197,783	-84.5
General revenues			
Real property taxes	631,952	630,392	0.2
State sources	65,352	75,630	-13.6
Miscellaneous	15,687	3,626	332.6
Total revenues	821,211	992,212	-17.2
Expenses			
General government	234,287	203,073	15.4
Public safety	52,318	42,732	22.4
Public works	609,688	550,678	10.7
Interest	570	-	100.0
Community services	8,951	8,701	2.9
Total expenses	905,814	805,184	12.5
Change in net position	(84,063)	187,028	-144.9
Net position – beginning of year	2,106,644	1,912,116	10.2
Net position – end of year	$ 2,022,041	$ 2,106,644	-4.0%

Governmental activities

Governmental activities for the year resulted in a change in net position of $(84,603). Key elements of this change are as follows:

General fund operations, as discussed further in section below	$ 37,133
Highway capital projects activity	(20,488)
Rainy day fund activity	314
Reappraisal fund activity	4,857
Nonmajor special revenue funds activity	(7,696)
Change in unearned revenue - taxes	(7,091)
Acquisition of fixed assets	173,470
Depreciation expense	(234,092)
Change in employee benefits	(15,010)
Long-term debt transactions	(16,000)
Total	$ (84,603)

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.

As of the end of the current fiscal year, governmental funds reported combined ending fund balance of $259,389, a change of $14,120 in comparison with the prior year.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was $61,950 while total fund balance was $67,995. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

General Fund	6/30/20	6/30/19	Change	% of Total General Fund Expenditures
Unassigned fund balance	$ 61,950	$ 19,966	$ 37,414	8.6%
Total fund balance	$ 67,995	$ 64,815	$ 3,180	9.4%

The total fund balance of the general fund changed by $37,133 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	$ 30,257
Expenditures under of budget	6,876
Total	$ 37,133

GENERAL FUND BUDGETARY HIGHLIGHTS

The Town's overall budget for the general fund was $731,105. Revenues exceeded the budget by $30,257 and expenditures were under budget by $6,876 for an overall positive performance of $37,133.

CAPITAL ASSETS

Capital assets
Total investment in capital assets for governmental activities at year end amounted to $1,791,087 (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	
Jersey Street Paving	$ 125,506
Town Hall Renovations	261,813

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 $16,000, 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, 2020

Assets		
Current assets		
Cash	$	280,163
Delinquent property taxes receivable		50,847
Grants receivable		1,019
Prepaid expenses		6,045
Total current assets		338,074
Capital assets, net of accumulated depreciation		1,791,087
Total assets		2,129,161
Deferred outflows of resources		
Pensions		21,439
Total assets and deferred outflows of resources	$	2,150,600
Liabilities		
Current liabilities		
Accounts payable	$	38,983
Accrued liabilities		13,544
Bond payable		4,000
Total current liabilities		56,527
Long-term liabilities		
Bond payable		12,000
Net pension liability		58,405
Total long-term liabilities		70,405
Total liabilities		126,932
Deferred inflows of resources		
Taxes paid in advance		397
Pensions		1,230
Total deferred inflows of resources		1,627
Net position		
Net investment in capital assets		1,775,087
Restricted		191,394
Unrestricted		55,560
Total net position		2,022,041
Total liabilities, deferred inflows of resources and net position	$	2,150,600

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

TOWN OF PANTON, VERMONT
Statement of Activities
Year Ended June 30, 2020

Functions and programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants	Program Revenues: Capital Grants	Net (Expense) Revenue and Changes in Net Position
Governmental activities					
General government	$ 234,287	$ 10,833	$ -	$ 1,554	$ (221,900)
Community services	8,951	-	-	-	(8,951)
Public safety	52,318	-	4,770	-	(47,548)
Public works	609,688	-	62,025	29,038	(518,625)
Interest expense	570	-	-	-	(570)
Total governmental activities	$ 905,814	$ 10,833	$ 66,795	$ 30,592	(797,594)
General revenues					
Real property taxes					631,952
Investment income					236
State sources not restricted to specific programs					65,352
Miscellaneous					15,451
Total general revenues					712,991
Change in net position					(84,603)
Net position - beginning of year					2,106,644
Net position - end of year					$ 2,022,041

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

TOWN OF PANTON, VERMONT
Balance Sheet - Governmental Funds
June 30, 2020

	General	Highway Capital Projects	Rainy Day Fund	Reappraisal Fund	Nonmajor Special Revenue	Total Governmental Funds
Assets						
Cash	$ 74,359	$ 67,255	$ 48,027	$ 36,734	$ 53,788	$ 280,163
Delinquent property taxes receivable	50,847	-	-	-	-	50,847
Accounts receivable	1,019	-	-	-	-	1,019
Prepaid expenses	6,045	-	-	-	-	6,045
Due from other funds	14,410	-	-	-	160	14,570
Total assets	$ 146,680	$ 67,255	$ 48,027	$ 36,734	$ 53,948	$ 352,644
Liabilities						
Accounts payable	$ 38,983	$ -	$ -	$ -	$ -	$ 38,983
Accrued liabilities	6,558	-	-	-	-	6,558
Due to other funds	-	10,000	-	-	4,570	14,570
Total liabilities	45,541	10,000	-	-	4,570	60,111
Deferred inflows of resources						
Unearned property taxes	32,747	-	-	-	-	32,747
Taxes paid in advance	397	-	-	-	-	397
Total deferred inflows of resources	33,144	-	-	-	-	33,144
Fund balance						
Nonspendable	6,045	-	-	-	-	6,045
Committed	-	57,255	48,027	36,734	49,378	191,394
Assigned	-	-	-	-	-	-
Unassigned	61,950	-	-	-	-	61,950
Total fund balance	67,995	57,255	48,027	36,734	49,378	259,389
Total liabilities, deferred inflows of resources and fund balance	$ 146,680	$ 67,255	$ 48,027	$ 36,734	$ 53,948	$ 352,644

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, 2020

	Total Governmental Funds	Long-term Assets, Liabilities	Reclassifications and Eliminations	Statement of Net Position
Assets				
Cash	$ 280,163	$ -	$ -	$ 280,163
Delinquent property taxes receivable	50,847	-	-	50,847
Accounts receivable	1,019	-	-	1,019
Prepaid expenses	6,045	-	-	6,045
Due from other funds	14,570	-	(14,570)	-
Capital assets, net of accumulated depreciation	-	1,791,087	-	1,791,087
Total assets	352,644	1,791,087	(14,570)	2,129,161
Deferred outflows of resources				
Pensions	-	21,439	-	21,439
Total assets and deferred outflows of resources	$ 352,644	$ 1,812,526	$ (14,570)	$ 2,150,600
Liabilities				
Accounts payable	$ 38,983	$ -	$ -	$ 38,983
Accrued liabilities	6,558	6,986	-	13,544
Bond payable	-	16,000	-	16,000
Due to other funds	14,570	-	(14,570)	-
Net pension liability	-	58,405	-	58,405
Total liabilities	60,111	81,391	(14,570)	126,932
Deferred inflows of resources				
Unearned property taxes	32,747	(32,747)	-	-
Taxes paid in advance	397	-	-	397
Pensions	-	1,230	-	1,230
Total deferred inflows of resources	33,144	(31,517)	-	1,627
Fund balance/net position				
Total fund balance/net position	259,389	1,762,652	-	2,022,041
Total liabilities, deferred inflows of resources and fund balance/net position	$ 352,644	$ 1,812,526	$ (14,570)	$ 2,150,600

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, 2020

	General	Highway Capital Projects	Rainy Day Fund	Reappraisal Fund	Nonmajor Special Revenue	Total Governmental Funds
Revenues						
Property taxes	$ 578,043	$ 20,000	$ -	$ 2,000	$ 39,000	$ 639,043
Licenses, fees, and permits	2,675	-	-	-	-	2,675
Intergovernmental	152,574	-	-	2,847	2,548	157,969
Interest income	182	18	14	10	12	236
Charges for services	8,158	-	-	-	-	8,158
Fines and forfeitures	4,770	-	-	-	-	4,770
Miscellaneous	14,961	-	-	-	490	15,451
Total revenues	761,363	20,018	14	4,857	42,050	828,302
Expenditures						
General government	207,061	-	-	-	58,154	265,215
Community services	8,951	-	-	-	-	8,951
Public safety	52,318	-	-	-	-	52,318
Public works	454,480	40,506	-	-	8,142	503,128
Debt services:						
Principal	-	-	-	-	4,000	4,000
Interest	-	-	-	-	570	570
Total expenditures	722,810	40,506	-	-	70,866	834,182
Excess (deficiency) of revenues over expenditures	38,553	(20,488)	14	4,857	(28,816)	(5,880)
Other financing source (uses)						
Loan proceeds	-	-	-	-	20,000	20,000
Transfers in	-	-	300	-	1,120	1,420
Transfers out	(1,420)	-	-	-	-	(1,420)
Total other financing sources (uses)	(1,420)	-	300	-	21,120	20,000
Change in fund balance	37,133	(20,488)	314	4,857	(7,696)	14,120
Fund balance - beginning of year	30,862	77,743	47,713	31,877	57,074	245,269
Fund balance - end of year	$ 67,995	$ 57,255	$ 48,027	$ 36,734	$ 49,378	$ 259,389

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, 2020

	Total Governmental Funds	Long-term Revenues, Expenses	Capital Related Funds	Reclassification and Eliminations	Statement of Activities Totals
Revenues					
Property taxes	$ 639,043	$ (7,091)	$ -	$ -	$ 631,952
Licenses, fees, and permits	2,675	-	-	-	2,675
Intergovernmental	157,969	-	-	-	157,969
Interest Income	236	-	-	-	236
Charges for services	8,158	-	-	-	8,158
Fines and forfeitures	4,770	-	-	-	4,770
Miscellaneous	15,451	-	-	-	15,451
Total revenues	828,302	(7,091)	-	-	821,211
Expenditures/Expenses					
General government	265,215	17,036	(47,964)	-	234,287
Community services	8,951	-	-	-	8,951
Public safety	52,318	-	-	-	52,318
Public works	503,128	232,066	(125,506)	-	609,688
Debt services:					
Principal	4,000	-	(4,000)	-	-
Interest	570	-	-	-	570
Total expenditures/expenses	834,182	249,102	(177,470)	-	905,814
Excess (deficiency) of revenues over expenditures	(5,880)	(256,193)	177,470	-	(84,603)
Other financing sources (uses)					
Loan proceeds	20,000	-	(20,000)	-	-
Transfers in	1,420	-	-	(1,420)	-
Transfers out	(1,420)	-	-	1,420	-
Total other sources (uses)	20,000	-	(20,000)	-	-
Net change for the year	$ 14,120	$ (256,193)	$ 157,470	$ -	$ (84,603)

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

The Town is an independent entity governed by an elected Select Board consisting of three members. The Board is responsible for and controls all activities related to the Town.

The reporting entity of the Town is based upon criteria set forth by GASB Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement 39, *Component Unit*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the Town. The Town is not a component unit of another reporting entity. The decision to include potential component units in the Town's reporting entity is based on several criteria, including legal standing, fiscal dependency, and financial accountability. 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.

Rainy Day Fund – This fund is used to account for unanticipated expenses.

Reappraisal Fund – This fund is used to account for reappraisal revenues and expenses.

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.

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.

Note 1. Summary of Significant Accounting Policies (continued)

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.

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, 2020. 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. The Town considers the delinquent taxes receivable available even though they may not be collected within sixty days after the year ended.

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. 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

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.

Note 1. Summary of Significant Accounting Policies (continued)

i) Deferred Outflows and Inflows of Resources (continued)

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 three 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 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 taxes paid in advance. The Town reports taxes paid in advance on its governmental funds balance sheet and Statement of Net Position as a deferral related to a future period.

The third 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

Eligible Town employees participate in the Vermont Municipal Employees' Retirement System.

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 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 sheets.

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 $6,045.

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	57,255
Rainy day	48,027
Reappraisal	36,734
Town building maintenance reserve	16,903
Digitization	9,705
Grader tire	328
Highway capital equipment	20,004
Reserve	1,948
Boat ramp	490
	$ 191,394

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 be restricted or assigned.

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.

n) Future Changes in Accounting Standards

GASB Statement No. 84, *Fiduciary activities* – Effective for the year ending Jun 30, 2021

GASB Statement No. 87, *Leases* – Effective for the year ending June 30, 2021

GASB Statement No. 89, *Accounting for interest cost incurred before the end of a construction period* – Effective for the year ending June 30, 2021

GASB Statement No. 90, *Accounting for financial reporting for majority equity interest* – Effective for the year ending June 30, 2021

GASB Statement No. 91, *Conduit Debt Obligations* – Effective for the year ending June 30, 2023

The Town will evaluate the impact the pronouncement may have on its financial statements and will implement them as applicable and when material.

Note 2. 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	$	259,389
Capital assets net of related depreciation		1,791,087
Deferred outflows of resources:		
Pensions		21,439
Liabilities:		
Compensated Absences		(6,986)
Net pension liability – proportionate share		(58,405)
Bond payable		(16,000)
Deferred inflows of resources:		
Pensions		(1,230)
Unearned property taxes		32,747
Ending net position reported in Statement of Net Position for governmental activities	$	2,022,041

Note 2. 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) 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 2. 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	$	828,302
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.		(7,091)
Total revenues of governmental activities in the Statement of Activities	$	821,211
Total expenditures reported in governmental funds	$	834,182
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.		3,341
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.		11,669
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		(173,470)
Current year depreciation		234,092
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.		(4,000)
Total expenses of governmental activities in the Statement of Activities	$	905,814

Note 3. Stewardship, Compliance, and Accountability

Budgetary Information

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 budget, as enacted by town meeting establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues.

Note 4. 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, 2020, the carrying amount of the Town's deposits was $280,163 and the bank balance was $291,216. 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, 2020, 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 $38,285,889.

At June 30, 2020, the Town had $205, 804 in restricted cash balances. These balances were restricted for the following purposes:

Reappraisal	$ 36,734
Digitization	9,705
Highway Capital Equipment	20,004
Highway Capital Project	67,255
Rainy Day	48,027
Grader Tire	328
Town Building Maintenance Reserve	21,473
Reserve	1,788
Boat Ramp	490
	$ 205,804

Note 5. Interfund Balances and Activity

Interfund balances and activity at June 30, 2020 and for the fiscal year then ended, were as follows:

Fund	Interfund Receivable	Interfund Payable	Interfund Revenues	Interfund Expenses
General Fund	$ 14,410	$ -	$ -	$ 1,420
Highway Capital Project Fund	-	10,000	-	-
Town Building Maintenance Reserve Fund	-	4,570	1,120	-
Rainy Day Fund	-	-	300	-
Reserve Fund	160	-	-	-
	$ 14,570	$ 14,570	$ 1,420	$ 1,420

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:

	6/30/19 Balance	Additions	Retirement	6/30/120 Balance
Capital assets that are not depreciated:				
Land	$ 17,409	$ -	$ -	$ 17,409
Construction in progress	213,849	-	(213,849)	-
Total	231,258	-	(213,849)	17,409
Capital assets that are depreciated:				
Buildings & improvements	381,501	261,813	-	643,314
Infrastructure	2,042,817	125,506	-	2,168,323
Vehicles	413,104	-	-	413,104
Machinery and equipment	301,200	-	-	301,200
Total	3,138,622	387,319	-	3,525,941
Less accumulated depreciation:				
Building & improvements	(216,801)	(23,136)	-	(239,937)
Infrastructure	(880,339)	(136,098)	-	(1,016,437)
Vehicles	(148,007)	(59,015)	-	(207,022)
Machinery and equipment	(273,024)	(15,843)	-	(288,867)
Total	(1,518,171)	(234,092)	-	(1,752,263)
Total capital assets - net	$ 1,851,709	$ 153,227	(213,849)	$ 1,791,087

Depreciation expense was charged to the governmental functions as follows:

General government	$ 12,242
Public works	221,850
	$ 234,092

Note 7. Indebtedness

During the year ended June 30, 2020, the following changes occurred in the long-term liabilities:

	6/30/19 Balance	Additions	Reductions	6/30/20 Balance
Governmental Activities				
Note payable	$ -	$ 20,000	$ (4,000)	$ 16,000
Compensated absences	3,645	3,341	-	6,986
Net pension liability	47,990	10,415	-	58,405
Total governmental activities long-term liabilities	$ 51,635	$ 33,756	$ (4,000)	$ 81,391

Note 7. Indebtedness (continued)

Long-term bonds and notes payable consist of the following at June 30, 2020:

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	$ 16,000
			Less: current potion		(4,000)
			Long-term portion		$ 12,000

Scheduled maturities of notes and bonds payable are as follows as June 30, 2020:

Years ended June 30	Principal	Interest	Total
2021	$ 4,000	$ 470	$ 4,470
2022	4,000	353	4,353
2023	4,000	235	4,235
2024	4,000	118	4,118
	$ 16,000	$ 1,176	$ 17,176

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 2020 were:

Town tax rate	$ 0.5786
Education tax rate - residential	1.7949
Education tax rate - nonresidential	1.6467

Note 9. Pensions

Summary of significant accounting policies

Pensions

For the purpose of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions and pensions expense information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS), and additions to/deductions from VMERS's fiduciary net position has 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.

Note 9. Pensions (continued)

General information about the pension plan

Plan Description

VMERS is a cost sharing, multi-employer defined benefit pension plan that is 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 if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2019, the retirement system consisted of 402 participating employers. The plan was established effective July 1, 1975 and is governed by Title 24, V.S.A. Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives – one elected by the governing bodies of participating employers of the system and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Board Association. All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

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.

Note 9. Pensions (continued)

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 service. 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 includes 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.
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.
Employer contributions	Group A – 4.25% Group B – 5.75% Group C – 7.50% Group D – 10.10%

Note 9. Pensions (continued)

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 not more than 2% for Group A and 3% for B, C, and D.
Member contributions	Group A – 2.75%
	Group B – 5.125%
	Group C – 10.25%
	Group D – 11.60%
Retirement stipend	$25 per month payable at the option of the Board of Retirees

Pension Liabilities, Pension Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the Town net pension liability is $58,405. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2019, the Town's proportion was 0.03366%.

Note 9. Pensions (continued)

For the year ended June 30, 2020, the Town recognized pension expense of $18,461. At June 30, 2020, the Town reported deferred outflows or 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	$ 7,567	$ 505
Changes of assumptions	1,950	-
Difference between projected and actual investment earnings	3,978	-
Change in proportional share of contributions	1,150	725
Town's contributions subsequent to the measurement date	6,794	-
Total	$ 21,439	$ 1,230

The Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	$ 5,300
2021	2,875
2022	3,381
2023	1,858
Total	$ 13,414

Employer contribution history for the Town as of June 30, 2020 is as follows:

FY 19	$ 6,468
FY 18	5,975
FY 17	5,164

Significant actuarial assumptions and methods

Investment rate of return: 7.50%, net of pension plan investment expense, including inflation

Salary increase: 5.00% per year

Note 9. Pensions (continued)

Significant actuarial assumptions and methods (continued)

Inflation: 2.50%

Investment rate of return: 7.50%, net of pension plan investment expenses, including inflation

Mortality:

Death in active service: Group A, B, and C – 98% of RP-2006 Mortality Tables, blended 60% Blue Collar Employee and 40% Healthy Employee with generational projection using scale SSA-2017.

Group D – 100% of RP-2006 Blue Collar Mortality Table with generational projection using scale SSA-2017.

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

Group D – 100% of RP-2006 Blue Collar Annuitant Table with generational projection using scale SSA-2017.

Disabled post-retirement: All groups – RP-2006 Disabled Mortality Table with generational projection using scale SSA-2017.

Spouse's age: Females three years younger than males

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

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

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

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

Note 9. Pensions (continued)

Long-term expected rate of return – The long-term expected rate of return on System 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. The ranges are combined to produce the long-term expected rate of return by weighing 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 asset class included in the target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected
Global Equity	29.0%	6.90%
US Equity – Large Cap	4.0	5.94
US Equity – Small/Mid Cap	3.0	6.72
Non-US Equity – Large Cap	5.0	6.81
Non-US Equity – Small Cap	2.0	7.31
Emerging Markets Debt	4.0	4.26
Core Bond	14.0	1.79
Non-Core Bonds	6.0	3.22
Short Quality Credit	5.0	1.81
Private Credit	5.0	6.00
US TIPS	3.0	1.45
Core Real Estate	5.0	4.26
Non-Core Real Estate	3.0	5.76
Private Equity	10.0	10.81
Infrastructure/Farmland	2.0	4.89
Total	100.0%	

Discount Rate

The discount rate to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with current funding policy. Based on assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

Sensitivity of the employer's share of the net pension liability to changes in the discount rate

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

1% Decrease (6.50%)	Current discount rate (7.50%)	1% Increase (8.50%)
$ 95,775	$ 58,405	$ 27,469

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 Select Board has evaluated subsequent events through December 29, 2020, the date on which the financial statements were available.

TOWN OF PANTON, VERMONT
Statement of Revenues and Expenditures -
Budget and Actual - General Fund
Year Ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property taxes	$ 563,996	$ 545,329	$ (18,667)
Non-tax revenues:			
Delinquent tax interest	3,000	11,063	8,063
Delinquent tax penalties	3,000	(368)	(3,368)
Act 68	29,495	22,019	(7,476)
Fees, licenses, and fines	14,320	15,603	1,283
Grant income	-	30,592	30,592
State of Vermont	117,144	121,222	4,078
Other revenue	150	15,902	15,752
Total revenues	731,105	761,362	30,257
Expenditures			
Office salaries expense:			
Staff salaries	78,998	71,922	7,076
Stipends	3,050	2,950	100
Office benefits	37,954	37,645	309
	120,002	112,517	7,485
Town office expenditures:			
Town office expense	29,284	28,969	315
Public safety	44,746	52,318	(7,572)
Professional services	29,095	34,814	(5,719)
Planning and zoning	950	116	834
Dues and assessments	25,174	22,208	2,966
IT/software expenses	8,528	8,436	92
	137,777	146,861	(9,084)
Highway salaries expense:			
Highway staff salaries	108,722	110,719	(1,997)
Highway benefits	63,310	61,379	1,931
	172,032	172,098	(66)
Highway expenditures:			
Hwy admin/garage exp	34,793	26,163	8,630
Equipment maint/repair	32,850	24,304	8,546
Road const & maint.	224,700	231,915	(7,215)
	292,343	282,382	9,961
Voted appropriations:			
Communities services	8,951	8,951	-
Transfers out	-	1,420	(1,420)
Total expenditures	731,105	724,229	6,876
Excess of revenues over expenditures	$ -	$ 37,133	$ 37,133

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, 2020

VMERS Pension Plan
Last 10 Fiscal Years*

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Town's proportion of the net pension liability	0.0337%	0.0341%	0.0316%	0.0331%	0.0348%	0.0358%	-	-	-	-
Town's proportionate share of the net pension liability	$ 58,405	$ 47,990	$ 38,309	$ 42,556	$ 26,822	$ 3,265	$ -	$ -	$ -	$ -
Town's covered-employee payroll	$ 159,865	$ 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	36.53%	30.61%	25.64%	33.56%	21.35%	2.69%	-	-	-	-

See the independent auditor's report.

TOWN OF PANTON, VERMONT
Schedule of Local Government Contributions
Year Ended June 30, 2020

VMERS Pension Plan
Last 10 Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contributions	$ 6,794	$ 6,468	$ 5,975	$ 5,068	$ 5,026	$ 4,863	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	6,794	6,468	5,975	5,068	5,026	4,863	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 159,865	$ 156,801	$ 149,384	$ 126,816	$ 125,640	$ 121,580	$ -	$ -	$ -	$ -
Contributions as a percentage of covered-employee payroll	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, 2020

	Digitization Fund	Grader Tire Fund	Highway Capital Equipment	Reserve Fund	Town Building Maintenance Reserve Fund	Boat Ramp Fund	Total
Assets							
Cash	$ 9,705	$ 328	$ 20,004	$ 1,788	$ 21,473	$ 490	$ 53,788
Due to other funds	-	-	-	160	-	-	160
Total assets	$ 9,705	$ 328	$ 20,004	$ 1,948	$ 21,473	$ 490	$ 53,948
Liabilities							
Due to other funds	$ -	$ -	$ -	$ -	$ 4,570	$ -	$ 4,570
Total liabilities	-	-	-	-	4,570	-	4,570
Fund balance							
Committed	9,705	328	20,004	1,948	16,903	490	49,378
Total fund balance	9,705	328	20,004	1,948	16,903	490	49,378
Total liabilities and fund balance	$ 9,705	$ 328	$ 20,004	$ 1,948	$ 21,473	$ 490	$ 53,948

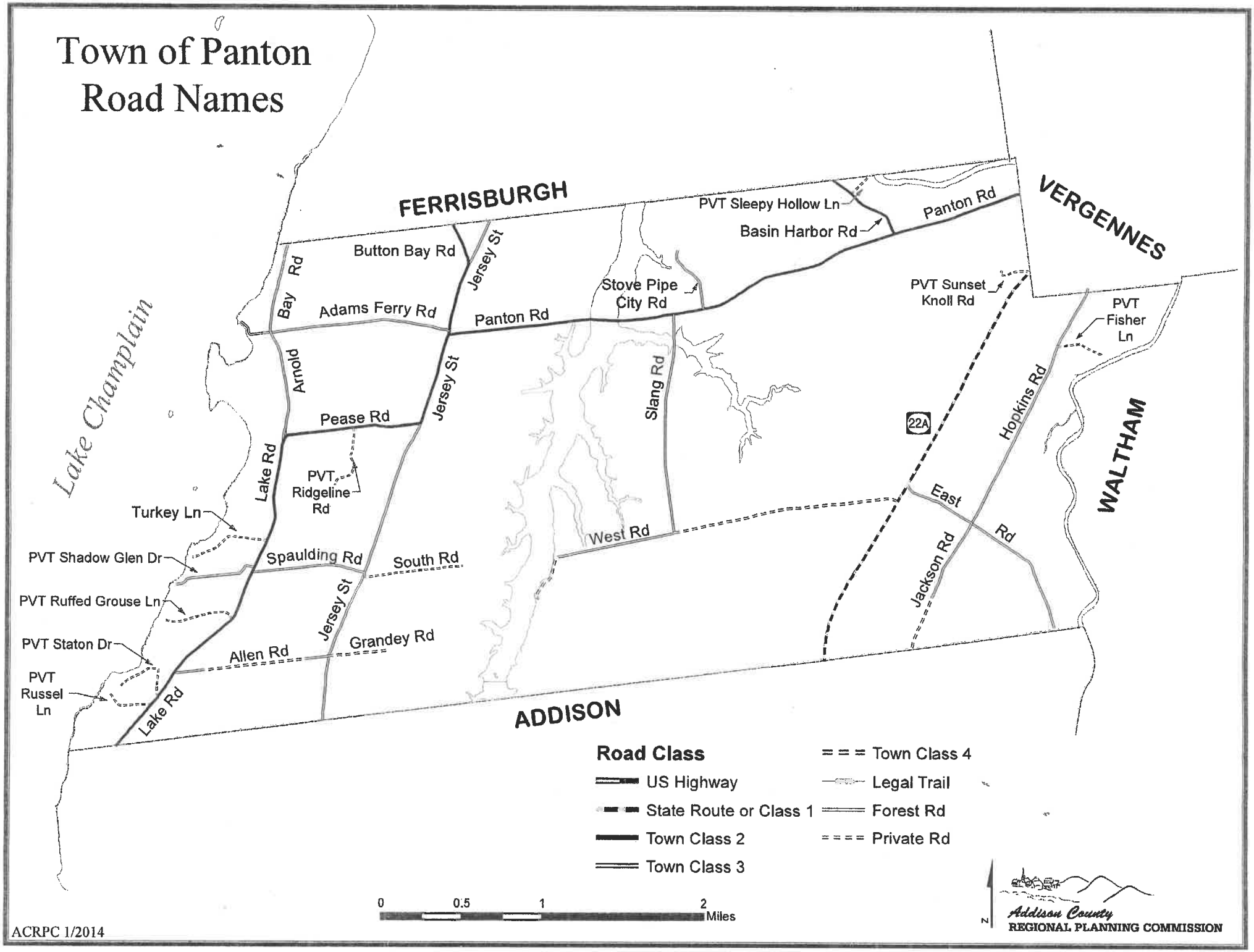
See the independent auditor's report.

TOWN OF PANTON, VERMONT
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Governmental Funds
Year Ended June 30, 2020

	Digitization Fund	Grader Tire Fund	Highway Capital Equipment	Reserve Fund	Town Building Maintenance Reserve Fund	Boat Ramp Fund	Total
Revenues							
Property taxes	$ 2,000	$ 2,000	$ 20,000	$ -	$ 15,000	$ -	$ 39,000
Interest	3	1	2	-	6	-	12
Intergovernmental	-	-	-	2,548	-	-	2,548
Miscellaneous	-	-	-	-	-	490	490
Total revenues	2,003	2,001	20,002	2,548	15,006	490	42,050
Expenditures							
General government	732	-	-	-	57,422	-	58,154
Public works	-	7,542	-	600	-	-	8,142
Debt services:							
Principal	-	-	-	-	4,000	-	4,000
Interest	-	-	-	-	570	-	570
Total expenditures	732	7,542	-	600	61,992	-	70,866
Excess (deficiency) of revenues over expenditures	1,271	(5,541)	20,002	1,948	(46,986)	490	(28,816)
Other financing source (uses)							
Loan proceeds	-	-	-	-	20,000	-	20,000
Transfers in	-	-	-	-	1,120	-	1,120
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	21,120	-	21,120
Change in fund balance	1,271	(5,541)	20,002	1,948	(25,866)	490	(7,696)
Fund balance - beginning of year	8,434	5,869	2	-	42,769	-	57,074
Fund balance - end of year	$ 9,705	$ 328	$ 20,004	$ 1,948	$ 16,903	$ 490	$ 49,378

See the independent auditor's report.

Town of Panton Road Names



ACRPC 1/2014