



EXECUTIVE COMMITTEE

February 4, 2019

4:00 p.m. at CVRPC's Office

<u>Page</u>	<u>AGENDA</u>
	4:00¹ Adjustments to the Agenda
	Public Comment
2	4:05 Audit Presentation , <i>Bonnie Batchelder, Batchelder Associations</i> (enclosed) ² Presentation, discussion, and acceptance of the FY18 audit.
27	4:35 Financial Report (enclosed) ²
36	4:45 Strategic Plan FY19 Action Progress Review (enclosed) Quarterly review of progress toward FY19 actions.
40	4:55 Nominating Committee (enclosed) Discuss FY20 Nominating Committee appointments
46	5:20 Policies and Procedures (enclosed) ² a) GIS Cost of Services Policy
	5:35 Consent Items (enclosed) ²
51	a) Meeting Minutes – December 3 & December 11, 2018
56	b) Executive Director Report
57	5:45 Commission Meeting Agenda (enclosed) ²
	5:55 Executive Session 1 V.S.A §313(3), Personnel (sent separately)
	6:30 Adjourn

Next Meeting: Monday, March 4, 2019

¹ All times are approximate unless otherwise advertised

² Anticipated action item



MEMO

Date: January 26, 2019
To: Executive Committee
From: Bonnie Waninger, Executive Director
Re: FY2018 Audit

✉ ACTION REQUESTED: Accept the FY2018 audit.

CVRPC hires an outside accounting firm to audit its financial statements. The auditor found no material weaknesses or deficiencies for FY2018. Additionally, the auditor provided no recommendations in the management letter for improvements to CVRPC's financial system.

CVRPC's current auditor is Batchelder Associations. Bonnie Batchelder will present the FY2108 audit and answer questions from the Executive Committee. During a portion of the Q&A time, it is appropriate and recommended that the Committee and auditor have some time to speak without staff present. This allows for candidate conversation with the auditor.

Background

Audits do not review every financial transaction. They employ testing to obtain evidence about the risk of material misstatements on the financial statements.



Batchelder Associates, PC

October 11, 2018

Ms. Bonnie Waninger
Executive Director.
Central Vermont Regional Planning Commission
29 Main St, Suite 4
Montpelier, VT 05602

Dear Bonnie:

We have audited the financial statements of the business-type activities of Central Vermont Regional Planning Commission for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 26, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Central Vermont Regional Planning are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year ended June 30, 2018, however, presentation of the financial statements has changed to conform to the business-type activities of the Commission. We noted no transactions entered into by Central Vermont Regional Planning Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by Central Vermont

Central Vermont Regional Planning Commission
Page 2

Regional Planning Commission management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. We have attached the adjustments passed at June 30, 2018 for management review.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 11, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Central Vermont Regional Planning Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Central Vermont Regional Planning Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Central Vermont Regional Planning Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Batchelder Associates, P.C.

Batchelder Associates, PC
Barre, Vermont
Vermont License # 945

CENTRAL VERMONT REGIONAL PLANNING COMMISSION

INDEPENDENT AUDITOR'S REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2018

CENTRAL VERMONT REGIONAL PLANNING COMMISSION
TABLE OF CONTENTS
JUNE 30, 2018

	<u>Page</u>
Independent Auditor's Report	1 - 2
Required Supplementary Information:	
Management's Discussion and Analysis	3 - 7
Financial Statements:	
Statement of Net Position	Exhibit A 8
Statement of Revenues, Expenses and Changes in Net Position	Exhibit B 9
Statement of Cash Flows	Exhibit C 10
Notes to the Financial Statements	11 - 16
Other Supplementary Information:	
Schedule of Operations – Budget and Actual	Schedule 1 17
Schedule of Direct and Indirect Costs	Schedule 2 18
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	19 - 20



Batchelder Associates, PC

INDEPENDENT AUDITOR'S REPORT

To the Commissioners of
Central Vermont Regional Planning Commission
29 Main Street, Suite 4
Montpelier, VT 05602

Report on the Financial Statements

We have audited the accompanying financial statements of the Central Vermont Regional Planning Commission ("Commission"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Commission'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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit includes 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 Commission'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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Commission as of June 30, 2018, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Central Vermont Regional Planning Commission
Page 2

Other Matters – Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 7, be presented to supplement 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 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 Matters – Other Information

Our audit was conducted for the purpose of forming opinions, on the financial statements that collectively comprise the Central Vermont Regional Planning Commission's basic financial statements. The accompanying financial information listed as Schedules 1 and 2 in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Schedules 1 and 2 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 standards generally accepted in the United States of America. In our opinion, Schedules 1 and 2 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by "Government Auditing Standards"

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2018 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Commission's internal control over financial reporting and compliance.

Batchelder Associates, P.C.

Batchelder Associates, PC
Barre, Vermont
VT License #945
October 11, 2018

Introduction

This section explains the general financial condition and results of operations of the Central Vermont Regional Planning Commission (Commission) for the fiscal year ended June 30, 2018. Please read this in conjunction with the Commission's financial statements, which begin on page 8.

Central Vermont Regional Planning Commission

The mission of the Central Vermont Regional Planning Commission is to assist member municipalities in providing effective local government and to work cooperatively with them to address regional issues

The legal basis and powers for the Commission serving as the region's regional planning commission stem from and are as stipulated in 24 V.S.A. Chapter 117 § 4301 et seq., as amended, 24 V.S.A. § 4345 et seq. and such other laws as may be enacted by the General assembly of the State of Vermont. The Commission was chartered by the municipalities of Washington County in 1967 and is funded in part through the State of Vermont property transfer tax as outlined in 24 V.S.A. § 4306 (a). Along with other regional planning commissions in Vermont, Central Vermont Regional Planning Commission is a non-taxing political subdivision of the State of Vermont established under state statute ([24 VSA §4341](#)). To the extent a conflict exists with a provision in Vermont statutes governing regional planning commissions, the Vermont statutes will control.

Financial Highlights

Key financial highlights for 2018 are as follows:

- The Commission's total net position increased by \$101,502 in 2018 compared to a decrease of \$76,737 in 2017.

Using These Financial Statements

The Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position (on page 8 and 9) provide information about the activities of the Commission as a whole. These statements include all assets, deferred outflows of resources and liabilities of the Commission using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Net position is the difference between assets, deferred outflows of resources and liabilities, and is one way to measure the financial health, or financial position, of the Commission. Over time, increases or decreases in the Commission's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the mix of grant and operating revenue.

Budget

The Commission builds its annual budget on diverse sources of funding. Transportation funding is primarily federal (80%), from Federal Highways Administration funds, so it is dependent on the Federal Transportation Bill for appropriations of planning funds. The Commission receives 10% of matching fund for the majority of the federal transportation funds from the state, making it dependent on the actions of the Vermont legislature. The Commission receives dues from its member municipalities that in year ended June 30, 2018 totaled \$71,537 as unrestricted revenue used to locally match projects and support basic operations. Locally specific projects are matched by the community (typically 20% matches); local match is generated by the local property tax.

The State of Vermont provides regional planning funding through an annual performance-based contract through the Agency of Commerce and Community Development (ACCD). These funds were \$323,044 for year ended June 30, 2018. With these funds, the Commission carries out statutory duties as specified in an annual work program approved by the Commission and ACCD. These funds are used as a match for local and regional projects.

Budget (continued)

The Commission also funds its operations through special purpose grants and service contracts for technical assistance. These funds tend to vary from year to year, but include funding through the Agency of Natural Resources, Emergency Management Performance Grants funded by the federal U.S Department of Homeland Security through Vermont Emergency Management, Brownfields Grant funded by U.S. Environmental Protection Agency and other granting agencies.

Operating Results

The Commission finished the year ended June 30, 2018 with operating revenue of \$101,416. These results are shown on the statement of Revenues, Expenses and Changes in Net Position on page 9.

Each year the indirect rate is estimated and negotiated based on the most recent audited expenses. This indirect rate is used to charge contracts two fiscal years following the current year's negotiated rate. For example, the fiscal year 2018 indirect rate will be used in charging grants and contracts during fiscal year 2020. There will always be some variance between the estimated and actual expenses, of which can be used to influence the indirect rate in future years, assuming fluctuation base is known at the time of rate negotiation.

Condensed Financial Information – Net Position

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceed liabilities by \$196,216 at the close of the most recent fiscal year.

Investment in capital assets represents 9.5% of the Commission's net position, less any related debt used to acquire those assets that is still outstanding. The Commission uses these capital assets to provide services; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net assets of \$177,594 may be used to meet the Commission's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Commission is able to report a positive net position balance for the entity as a whole.

CENTRAL VERMONT REGIONAL PLANNING COMMISSION'S NET POSITION

	2018	2017
Current assets		
Cash and cash equivalents	\$ 191,246	\$ 111,347
Investments	-	1,197
Accounts receivable	163,611	89,177
Prepaid expenses	6,371	13,877
Total current assets	<u>361,228</u>	<u>215,598</u>
Noncurrent assets		
Deposits	4,415	4,415
Property, plant and equipment	18,622	13,718
Total noncurrent assets	<u>23,037</u>	<u>18,133</u>
Total assets	<u>384,265</u>	<u>233,731</u>
Current liabilities		
Accounts payables	51,132	26,303
Accrued payroll and benefits	18,131	24,121
Deferred income	85,939	51,926
Accrued compensated balances	32,847	31,803
Pension liability	-	4,864
Total current liabilities	<u>188,049</u>	<u>139,017</u>
Net Position		
Invested in capital assets, net of related debt	18,622	13,718
Unrestricted	177,594	80,996
Total net position	<u>\$ 196,216</u>	<u>\$ 94,714</u>

Condensed Financial Information - Revenues, Expenses and Changes in Net Position for the years ended June 30, 2018 and 2017 are as follows:

	2018	2017
Operating revenues	\$ 1,417,777	\$ 1,047,555
Operating expenses	<u>1,316,361</u>	<u>1,124,300</u>
Operating income	<u>101,416</u>	<u>(76,745)</u>
Nonoperating revenues/(Expenses)		
Investment income	<u>86</u>	<u>8</u>
Nonoperating income/(Loss)	<u>86</u>	<u>8</u>
Change in Net Position	101,502	(76,737)
Net Position - July 1, 2017	<u>94,714</u>	<u>171,451</u>
Net Position - June 30, 2018	<u>\$ 196,216</u>	<u>\$ 94,714</u>

Budgeting Highlights

The Commission's budget is prepared according to the requirements of the Commission's bylaws and policies. The operating budget included proposed expenditures and estimated revenues. Final revenues and other financing sources, in the amount of \$1,417,777 were less than originally-budgeted revenues by the amount of \$278,216.

Operating expenditures were budgeted at \$1,684,637 while actual operating expenditures were only \$1,316,361, a decrease of \$368,276. Overall operating budget showed a favorable increase of \$11,366, while the actual results were favorable by \$101,416.

Current Issues

1. Central Vermont Regional Planning Commission works with local officials to keep the annual per capita dues at a fair, but equitable level. The dues received in fiscal year 2018 totaled \$71,537.
2. Regional commissions are also affected by grant funding that is either non-existent in some years or very minimal in others. Grants such as the EPA funding for the assessment of Brownfields are competitive, only for special purposes, and for only one year at a time. Some grant sources will not pay their fair share of administrative costs and as a result, the Commission has to use its local dues, State appropriations and/or its fund balance to meet this need. It should be recognized that there is limited money available to be used as "local" match for grants.
3. Increasingly, state and federal grants have moved to performance a based contracting. For these types of agreements, payments are made when deliverables are produced, not in regular installments based on reimbursement of actual costs. These types of grants mean the Commission has to advance larger amounts of funds for longer periods of time, typically 3-6 months. This has resulted in a greater need to build and maintain an adequate reserve fund to facilitate cash flow, especially when consultant expenses are involved.

Contacting the Commission's Financial Management

This financial report is designed to provide our citizens and creditors with a general overview of the Commission's finances, and to reflect the Commission's accountability for the monies it receives. Questions about this report or requests for additional financial information should be directed to Bonnie Waninger, Executive Director, Central Vermont Regional Planning Commission, 29 Main Street, Suite 4, Montpelier, Vermont 05602.

CENTRAL VERMONT REGIONAL PLANNING COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2018

ASSETS

Current Assets:

Cash and cash equivalents	\$ 191,246
Receivables	163,611
Prepaid expenses	6,371
Total Current Assets	<u>361,228</u>

Noncurrent Assets:

Deposits	4,415
Property and equipment (net of accumulated depreciation)	18,622
Total Noncurrent Assets	<u>23,037</u>

Total Assets	<u>384,265</u>
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LIABILITIES

Current Liabilities:

Accounts payable	51,132
Accrued payroll and benefits	18,131
Accrued compensated balances	32,847
Deferred income	85,939
Pension liability	-
Total Current Liabilities	<u>188,049</u>

Total liabilities	<u>188,049</u>
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NET POSITION

Net investment in property and equipment	18,622
Unrestricted	177,594
Total Net Position	<u>\$ 196,216</u>

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

CENTRAL VERMONT REGIONAL PLANNING COMMISSION
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2018

OPERATING REVENUES	
Federal, state and other grants	\$ 1,307,028
Fees for services	25,311
Local communities - annual assessments	71,537
Other income	13,901
Total Operating Revenues	<u>1,417,777</u>
OPERATING EXPENSES	
Salaries and wages	465,758
Payroll taxes and benefits	139,546
Consultants and contract services	520,394
Rent and occupancy	41,059
Other operating expenses	144,090
Depreciation	5,514
Total Operating Expenses	<u>1,316,361</u>
OPERATING REVENUE/(EXPENSES)	<u>101,416</u>
NONOPERATING REVENUE (EXPENSES)	
Investment income	86
Total Nonoperating Revenue (Expenses)	<u>86</u>
CHANGE IN NET POSITION	101,502
NET POSITION - JULY 1, 2017	<u>94,714</u>
NET POSITION - JUNE 30, 2018	<u><u>\$ 196,216</u></u>

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from operating activity	\$ 1,377,356
Cash paid for personnel	(610,250)
Cash paid for goods and services	(678,072)
Net Cash Provided by Operating Activities	<u>89,034</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
	<u>-</u>
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(10,418)
Net Cash Flow from Capital & Related Financing Activities	<u>(10,418)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	86
Net Cash Provided From Investing Activities	<u>86</u>
INCREASE IN CASH AND CASH EQUIVALENTS	78,702
CASH AND CASH EQUIVALENTS, JULY 1, 2017	112,544
CASH AND CASH EQUIVALENTS, JUNE 30, 2018	<u><u>\$ 191,246</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating income	\$ 101,416
Depreciation	5,514
(Increase) decrease in accounts receivable	(74,434)
(Increase) decrease in prepaid expenses	7,506
Increase (decrease) in accounts payable	24,829
Increase (decrease) in compensated balances	1,044
Increase (decrease) in accrued payroll	(5,990)
Increase (decrease) in deferred income	34,013
Increase (decrease) in pension liability	(4,864)
Net cash provided by operating activities	<u><u>\$ 89,034</u></u>

NOTE 1. Description of the Commission and Reporting Entity

The Central Vermont Regional Planning Commission ("Commission") operates under the Vermont Municipal and Regional Planning and Development Act (VSA 24, Chapter 117) and the adopted bylaws. Although active participation is voluntary, twenty-three (23) member municipalities participate in and recognize the value of regional planning. The Commission is one of 11 regional planning commissions in Vermont.

The Commission is governed by members appointed by the region's municipalities. They implement a variety of projects and programs tailored to local and regional needs, and also complete projects of statewide importance and interest.

The Commission is a non-profit organization exempt from income taxes under the Internal Revenue Code as an instrumentality of political subdivision of the State of Vermont.

NOTE 2. Summary of Significant Accounting Policies**The Financial Reporting Entity**

This report includes all the funds of the Commission. The reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The Commission acts as fiscal agent for the Local Emergency Planning Committee #5 (LEPC5). The LEPC5's funds are included in the Commission's Financial Statements. There are no other entities that should be combined with the Financial Statements of the Commission.

Basis of Presentation

The Commission reports itself as a business-type activity as defined in GASB 34.

Operating revenues include grant revenue, project and community match revenues, and consulting revenues and result from transactions associated with the principal activities of the organization. Non-operating revenues, such as investment earnings and fiscal agent receipts and expenses result from non-exchange transactions or ancillary activities.

Measurement Focus

The accounting and financial reporting treatment applied is determined by the measurement focus. The financial statements are reported using the economic resources measurement focus. This means that all assets, liabilities and deferred inflows and outflows (whether current or noncurrent) are included on the statement of net position. Fund equity (i.e. net total position) is segregated into restricted and unrestricted net position. Operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

Basis of Accounting

Business type activities are accounted for on the economic resources measurement focus using the accrual basis of accounting. Revenues are recorded when they are earned, including unbilled services which are accrued. Expenses are recorded at the time liabilities are incurred.

Under the terms of grant agreements, the Commission funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net positions available to finance the program. It is the Commission's policy to first apply cost-reimbursement grant resources to

NOTE 2 Summary of Significant Accounting Policies (continued)**Basis of Accounting (Continued)**

such programs followed by general revenues. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

Donated Services

Central Vermont Regional Planning Commission receives non-cash contributions in the form of member communities and other organizations performing various planning tasks to assist the Commission. These in-kind contributions are used as match for grants at an estimated hourly rate or the actual billing rate, if available. These contributions may not reflect 100% of in-kind contributions in the financial statements of the Commission.

Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For the purpose of the statement of net position, cash and cash equivalents includes all cash on hand, demand, deposits, savings accounts, and certificates of deposits of the Commission, with an initial maturity of three months or less.

Capital Assets

Capital assets are reported at actual cost. Major outlays for capital assets and improvements are capitalized as purchased. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Central Vermont Regional Planning Commission does not own major general infrastructure assets.

Capital assets are depreciated in order that the cost of these assets will be charged to expenses over their estimated services lives of three to ten years, using the straight-line method of calculating depreciation.

Central Vermont Regional Planning Commission capitalizes any item with an original cost of \$5,000 or more and with a useful life of greater than one year.

Compensated Absences

The Commission's policy for compensated absences allows employees to accumulate earned but unused vacation leave. The liability for these compensated absences that is estimated not to exceed the amount to be paid from expendable available resources is recorded as a liability in the financial statements.

Budget and Budgetary Accounting

In accordance with the Commission's bylaws, the Executive Committee annually establishes an assessment rate for each member municipality and adopts a general fund budget for the forthcoming year. The budget is prepared in accordance with generally accepted accounting principles for governmental activities.

NOTE 2 Summary of Significant Accounting Policies (continued)**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, "deferred outflows of resources", represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The Commission has no items that qualify for reporting in this category. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources," represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has no items that qualify for reporting in this category.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the financial statements. In general, payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences that are paid from funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year.

Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through the policies adopted by the Commission or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Commission's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Indirect Cost Rate

The indirect rate calculated for this fiscal year of 99.84 % was reviewed and tested as part of the current audit. The rate was found to be reasonably stated, based on the June 30, 2016 fiscal year audit and in compliance with the financial agreement with the state and federal rule 2 CFR PART 225 (OMB CIRCULAR A-87). This rate was adjusted from the original indirect rate of 73.29% to "mitigate the impacts of an unusual employee compensation event during FY 17".

NOTE 3. Cash**Cash**

Deposits and investments are categorized to give an indication of the level of risk assumed by the Commission at June 30, 2018. The categories are described as follows:

- Category 1: Insured or collateralized with securities held by the entity or by its agent in the entity's name.
- Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor's name.
- Category 3: Uncollateralized.

As of June 30, 2018, all the Commission's deposits are Category 1.

NOTE 3. Cash (Continued)**Cash (Continued)**

Cash and Investments are as follows:

Deposits with Financial Institutions	<u>\$ 191,246</u>
Total Cash	<u>\$ 191,246</u>

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does have a deposit policy for custodial credit risk. As of June 30, 2018, none of the government bank balances were exposed to custodial credit risk.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC Insured	<u>\$ 191,246</u>	<u>\$ 189,403</u>
Total	<u>\$ 191,246</u>	<u>\$ 189,403</u>

The difference between the book and bank balances are reconciling items, primarily outstanding checks.

NOTE 4. Advertising

The Commission expenses advertising costs as they are incurred. Advertising costs for the year ended June 30, 2018 were \$1,278.

NOTE 5. Receivables

Receivables consist of amounts due from grants, contracts and other items. The Commission uses the allowance method for uncollectible receivables. Management has reviewed the accounts and determined that an allowance for doubtful accounts of \$0 is appropriate at June 30, 2018.

Receivables are comprised of the following:

	<u>2018</u>
Grants and Contracts	<u>\$ 163,611</u>
Total	<u>\$ 163,611</u>

NOTE6. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2018 was as follows:

	Net Book Value <u>June 30, 2017</u>	<u>Additions</u>	<u>Deductions</u>	Net Book Value <u>June 30, 2018</u>
Computers and equipment				
Net of depreciation	<u>\$ 13,718</u>	<u>\$ 10,418</u>	<u>\$ (5,514)</u>	<u>\$ 18,622</u>
Capital Assets - Net	<u>\$ 13,718</u>	<u>\$ 10,418</u>	<u>\$ (5,514)</u>	<u>\$ 18,622</u>

NOTE 7. Unearned Grant Revenue

For the year ended June 30, 2018 the Commission had received from grantors funds that had not yet been spent for their intended purpose, a total of \$85,939, which is shown in the Statement of Net Position as unearned grant revenue.

NOTE 8. Pension Plans

The Commission established a Simplified Employee Pension under which up to 5% of salary or wages is contributed quarterly to individual retirement accounts for each employee. The Plan was established on July 13, 1993 and covers all full-time employees with one (1) year of employment with the Commission. The plan was funded at 5% for the fiscal year ended June 30, 2018 and contributions totaled \$17,291. The Commission's total payroll for fiscal year ended June 30, 2018 was \$465,758 of which \$358,874 was covered by the pension plan.

NOTE 9. Operating Lease

The Commission entered a five-year lease for office space starting October 1, 2000 which has been extended in five-year increments. The Commission expended \$41,059 under this lease during the fiscal year ended June 30, 2018. The lease was negotiated and renewed for an additional five-year term through September 2020, with future minimum lease payments of \$41,059, annually, through September 2018 and an increase in 2018-2020 to \$42,384, annually.

The Commission entered into a five-year copier lease starting July 27, 2017. Monthly payments are \$190, with minimum annual lease payments of \$2,280 for 2018 to 2022.

NOTE 10. Federal State and Other Grants

The Commission receives a major portion of its fund from Federal and State grants. Following is a schedule of those funds:

Direct Federal Grants:	
Brownfields	<u>\$ 271,702</u>
Federal Grants Passed Through State and State Grants:	
ACCD	323,044
Community Development	49,000
Natural Resources	233,584
Public Safety	104,276
Agency of Transportation	<u>303,172</u>
	<u>1,013,076</u>
Other:	
Municipal Contracts	<u>22,250</u>
	<u>\$ 1,307,028</u>

NOTE 11. Risk Management and Insurance

The Commission participates in state and federally assisted grant programs which are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2018, have not yet been completed. Accordingly, the Commission's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Commission expects such amounts, if any to be immaterial.

The Commission covers its significant risks of loss, which are identified with the assistance of insurance agents, by commercial insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Commission. There have been no significant reductions in insurance coverage or settlement amounts exceeding insurance coverage for the current or three (3) prior years.

NOTE 12. Subsequent Events

Subsequent events are events or transactions that occur after the financial statement date, but before the financial statements are issued.

Management has evaluated subsequent events through October 11, 2018, the date the June 30, 2018 financial statements were available for issuance. There are no subsequent events to report.

CENTRAL VERMONT REGIONAL PLANNING COMMISSION

SCHEDULE 1

STATEMENT OF OPERATIONS

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES			
State of Vermont - Agency of Commerce and Community Development (ACCD)	\$ 342,560	\$ 323,044	\$ (19,516)
Federal, state and other grants	1,229,777	961,734	(268,043)
Local communities - annual assessments	71,537	71,537	-
Other income	59,640	61,462	1,822
Total operating revenues	<u>1,703,514</u>	<u>1,417,777</u>	<u>(285,737)</u>
OPERATING EXPENSES			
Salaries and wages	515,316	465,758	49,558
Payroll taxes and benefits	170,798	139,546	31,252
Consultants	712,664	520,394	192,270
Professional services	89,855	58,286	31,569
Advertising	1,890	1,278	612
Insurance	1,510	1,482	28
Copy and printing	4,483	8,814	(4,331)
Depreciation	7,000	5,514	1,486
Rent and utilities	42,994	42,649	345
Office expenses	13,080	11,108	1,972
Equipment, repairs and software	28,198	5,784	22,414
Dues and subscriptions	10,450	9,992	458
Telephone	7,112	6,682	430
Travel	24,377	14,055	10,322
Meetings and programs	12,592	8,260	4,332
Audit and legal services	10,965	7,746	3,219
Postage	2,600	2,207	393
Other	36,275	6,806	29,469
Total operating expense	<u>1,692,159</u>	<u>1,316,361</u>	<u>375,798</u>
OPERATING INCOME	<u>\$ 11,355</u>	<u>\$ 101,416</u>	<u>\$ 90,061</u>

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

CENTRAL VERMONT REGIONAL PLANNING COMMISSION
 SCHEDULE OF DIRECT AND INDIRECT COSTS
 FOR THE YEAR ENDED JUNE 30, 2018

SCHEDULE 2

	Total Expenses	Direct Expense	Unallowable Indirect Expense (a)	Total Allowable Indirect Expense
Salaries and wages	\$ 465,758	\$ 320,208	\$ -	\$ 145,550
Payroll taxes and benefits	139,546	84,863	-	51,683
Consultants	520,394	520,394	-	-
Professional services	58,286	4,959	-	53,329
Marketing	1,278	443	-	835
Insurance	1,482	-	-	1,482
Copy and printing	8,814	-	-	8,814
Depreciation	5,514	-	1,244	4,270
Rent and utilities	42,649	-	-	41,059
Office expenses	11,108	-	-	4,936
Equipment, repairs and software	5,784	-	-	5,784
Dues and subscriptions	9,992	1,235	3,655	5,102
Telephone	6,682	-	-	6,682
Travel	14,055	12,303	-	1,752
Meetings and programs	8,260	4,588	-	3,672
Audit and legal services	7,746	-	-	7,746
Postage	2,207	32	-	2,175
Other	6,806	6,172	315	11,079
	<u>\$ 1,316,361</u>	<u>\$ 955,197</u>	<u>\$ 5,214</u>	<u>\$ 355,950</u>

(a) Costs not allowed under 2 CFR Part 200 Subpart E - Cost Principles



Batchelder Associates, PC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Commissioners of
Central Vermont Regional Planning Commission
29 Main Street, Suite 4
Montpelier, VT 05602

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Central Vermont Regional Planning Commission ("Commission"), as of and for the year ended June 30, 2018, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated October 11, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. There were no material weaknesses or deficiencies found.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* for year ending June 30, 2018.

Central Vermont Regional Planning Commission
Page 2

This report is intended solely for the information and use of management, Commissioners, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Batchelder Associates, P.C.

Batchelder Associates, PC
Barre, Vermont
October 11, 2018
Vermont License # 945



MEMO

Date: February 2, 2019
To: Executive Committee
From: Bonnie Waninger, Executive Director
Re: Financial Report as of 12/31/18

Overall, CVRPC anticipates a net income by fiscal year end. The budget anticipated a year end loss with the loss filled by cash from the High Meadows project restricted funds. The following are highlights of the Commission's financial position as of December 31, 2018:

Balance Sheet

- Assets – Billing is caught up after delays to focus on the FY18 audit. Second quarter receivables are arriving. ~\$39,000 of receivables will be collected when projects end or milestones are reached. For accrual accounting, these receivables are income even though cash will not arrive until a future date.
- Payables – CVRPC is maintaining a low payables balance.
- Current Liabilities – These were true-up for the quarter end so the actual indirect rate could be calculated. True-up assisted staff to determine CVRPC's net position on indirect recovery for FY19 and adjustments to the indirect rate that might be required for the FY20 indirect rate proposal.
- Deferred Income - This is beginning to decrease as the Mad-Kingsbury Stormwater Master Plan project concludes.
- Net income of \$103,315.67 consists of \$16,799.52 of designated funds for the High Meadows grant and \$86,516.15 of undesignated funds.

Statement of Revenues and Expense (Profit & Loss)

- Revenues - CVRPC has expended all but ~\$5,000 of ACCD funds as of 12/31. With the land use position vacant, one might expect underspending of these funds. Having the Executive Director participate in this work draws the funds down faster.
- Expenses – The copier lease is negative due to a refund of lease payments for the old copier. The balances the FY18 expense, which was over budget due to double lease payments.

Paid Time Off Report

- Compensatory Time (CTO) – Nancy Chartrand’s balance is high. She is working additional hours to assist planning staff with activities while the land use position is vacant. She plans to use the time this spring to provide support care for families with new grandchildren.

Looking Forward

- Cash will increase in January and February as payment on receivables arrive and the third quarter ACCD payment is deposited.
- CVRPC does not anticipate accessing its Line of Credit this year.
- CVRPC would be affected if a Federal government shutdown affects issuance of FY20 grants in October 2019.
- Staff anticipates making a job offer for the vacant land use position next week.
- Staff anticipates presenting a FY19 budget adjustment for the Committee’s consideration in March. The adjustment will update revenue and expense expectations. This will provide a better estimate of CVRPC’s anticipated FY19 year-end position. A first draft of the FY20 budget also may be available for the Committee’s March meeting.

Looking Back

CVRPC has been working for five years to strengthen its financial position, build organizational resilience, and strengthen services to municipalities. The following table represents progress towards financial goals. Numbers for FY15-18 are audited. FY19 represents CVRPC’s 12/31/18 unaudited position.

Fiscal Year	Net Income	Cash On Hand	Equity	As of
FY15	\$2,060	\$94,847	\$133,041	06/30/15
FY16	\$38,410	\$66,842	\$171,451	06/30/16
FY17	(\$76,737)	\$114,543	\$94,714	06/30/17
FY18	\$101,582	\$191,246	\$196,216	06/30/18
FY19	\$103,316	\$128,437	\$299,531	12/31/18
Change FY15-19	\$101,255	\$33,591	\$166,491	

Central Vermont Regional Planning Commission

Balance Sheet

As of December 31, 2018

Accrual Basis

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
Checking	62,618.74
Northfield Savings - Reserve	61,476.63
Total Checking/Savings	124,095.37
Accounts Receivable	
Accounts Receivable	233,464.27
Total Accounts Receivable	233,464.27
Total Current Assets	357,559.64
Fixed Assets	
Equipment	50,203.31
Equipment - Accum. Depreciation	-31,581.00
Total Fixed Assets	18,622.31
Other Assets	
Deposits	4,415.00
Prepaid Expenses	1,650.00
Total Other Assets	6,065.00
TOTAL ASSETS	382,246.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	12,996.47
Total Accounts Payable	12,996.47
Credit Cards	
Peoples United Bank Visa	334.52
Total Credit Cards	334.52
Other Current Liabilities	
Accrued Compensatory Time	4,246.45
Accrued Salary	14,584.20
Accrued Vacation	18,161.52
Deferred Income	
Product Based Projects	
ERP - Mad Kingsbury Stormwater	7,759.35
ERP - Northfield Water St.	24,622.47
Total Product Based Projects	32,381.82
Total Deferred Income	32,381.82
Pension Liability	10.65
Total Other Current Liabilities	69,384.64
Total Current Liabilities	82,715.63
Total Liabilities	82,715.63
Equity	
Invested in Fixed Assets	18,622.34
Unrestricted Net Position	
Designated for High Meadows	16,799.52
Unrestricted Net Position - Other	160,793.79
Total Unrestricted Net Position	177,593.31
Net Income	103,315.67
Total Equity	299,531.32
TOTAL LIABILITIES & EQUITY	382,246.95

Executive Committee
Central Vermont Regional Planning Commission
FY 19 Budget VS. Actual
July through December 2018

Accrual Basis

	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
ACCD	149,772.47	289,338.00	-139,565.53	51.8%
Community Development				
Brownfields Grant	38,239.72	78,064.00	-39,824.28	49.0%
Local Energy Planning	1,520.00	15,350.00	-13,830.00	9.9%
Total Community Development	39,759.72	93,414.00	-53,654.28	42.6%
Fee for Services				
Cross VT Trail	0.00	1,200.00	-1,200.00	0.0%
GIS Project	464.00	1,100.00	-636.00	42.2%
WBRD Admn	5,000.00	5,000.00	0.00	100.0%
Total Fee for Services	5,464.00	7,300.00	-1,836.00	74.8%
Municipal Contracts				
Better Back Roads	12,842.99	14,935.00	-2,092.01	86.0%
Local Hazard Mitigation Plans	6,850.00			
Total Municipal Contracts	19,692.99	14,935.00	4,757.99	131.9%
Natural Resources				
604B	2,685.12	2,685.00	0.12	100.0%
ERP Northfield	8,310.87	159,485.00	-151,174.13	5.2%
Forest Integrity	1,648.96	12,240.00	-10,591.04	13.5%
Mad-Kingsbury Stormwater M. Pla	45,246.21	84,115.00	-38,868.79	53.8%
SWCRPC Clean Water Block Grant	13,645.38	122,547.00	-108,901.62	11.1%
Water Quality	27,227.57	32,884.00	-5,656.43	82.8%
Total Natural Resources	98,764.11	413,956.00	-315,191.89	23.9%
Other Income				
Interest Income	192.97	10.00	182.97	1,929.7%
Miscellaneous Income	3,086.06			
Total Other Income	3,279.03	10.00	3,269.03	32,790.3%
Public Safety				
EMPG	12,129.19	42,733.00	-30,603.81	28.4%
HMGP MEGA	237.17			
LEPC SERC	2,935.54	13,956.00	-11,020.46	21.0%
VEM Emergency Operation MOU	1,700.41	2,000.00	-299.59	85.0%
Total Public Safety	17,002.31	58,689.00	-41,686.69	29.0%
Salaries To Be Allocated	746.35			
Town Dues				
Town Dues	73,488.42	73,488.00	0.42	100.0%
Total Town Dues	73,488.42	73,488.00	0.42	100.0%
Transportation				
CTAA Grant	15,367.03	26,199.00	-10,831.97	58.7%
DEC Class IV Road Demonstration	58,882.70	96,648.00	-37,765.30	60.9%
Grants in Aid	9,039.65	33,015.00	-23,975.35	27.4%
TPI	106,455.68	214,490.00	-108,034.32	49.6%
VTrans Better Back Road	1,274.90			
Total Transportation	191,019.96	370,352.00	-179,332.04	51.6%
Total Income	598,989.36	1,321,482.00	-722,492.64	45.3%
Gross Profit	598,989.36	1,321,482.00	-722,492.64	45.3%
Expense				
Advertising	829.06	4,057.00	-3,227.94	20.4%
Cleaning	640.00	2,080.00	-1,440.00	30.8%
Consultants	134,517.46	537,433.00	-402,915.54	25.0%

Executive Committee
Central Vermont Regional Planning Commission
FY 19 Budget VS. Actual
July through December 2018

Accrual Basis

	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Copy				
Copier extra copies	568.11	1,900.00	-1,331.89	29.9%
Copier Lease Payments	-1,524.32	2,784.00	-4,308.32	-54.8%
Total Copy	-956.21	4,684.00	-5,640.21	-20.4%
Depreciation expense	0.00	7,000.00	-7,000.00	0.0%
Dues/Pubs/Sponsorships				
Government Relations	1,727.28	5,500.00	-3,772.72	31.4%
Dues/Pubs/Sponsorships - Other	3,422.22	3,329.00	93.22	102.8%
Total Dues/Pubs/Sponsorships	5,149.50	8,829.00	-3,679.50	58.3%
Equipment - Repairs and Mainten	0.00	600.00	-600.00	0.0%
Interest Expense	0.00	10.00	-10.00	0.0%
Liability Insurance	1,494.00	1,500.00	-6.00	99.6%
Meetings/Programs	5,646.47	10,323.00	-4,676.53	54.7%
Office Rent/Occupancy				
Rent/Utility Deposits	20,860.59	42,052.00	-21,191.41	49.6%
Total Office Rent/Occupancy	20,860.59	42,052.00	-21,191.41	49.6%
Other Expenses				
Fees				
Annual Fees - Line of Credit	535.00	150.00	385.00	356.7%
Bank Fees	250.00			
Payroll Direct Deposit Fees	178.00	462.00	-284.00	38.5%
Fees - Other	54.00			
Total Fees	1,017.00	612.00	405.00	166.2%
Gifts	35.15	100.00	-64.85	35.2%
Total Other Expenses	1,052.15	712.00	340.15	147.8%
Postage	1,819.67	2,675.00	-855.33	68.0%
Professional Services				
Accounting	27,401.25	54,080.00	-26,678.75	50.7%
Audit	6,600.00	7,725.00	-1,125.00	85.4%
Benefits Adminstration	0.00	1,000.00	-1,000.00	0.0%
IT/Computer	140.00	5,530.00	-5,390.00	2.5%
Legal	1,449.00	3,700.00	-2,251.00	39.2%
Videography	1,005.00	1,925.00	-920.00	52.2%
Total Professional Services	36,595.25	73,960.00	-37,364.75	49.5%
Software/Licenses/IT	4,902.27	6,647.00	-1,744.73	73.8%
Subscriptions/Publications	181.48	452.00	-270.52	40.2%
Supplies - Billable	1,895.60	1,775.00	120.60	106.8%
Supplies - Office				
GIS Supplies	1,217.55	1,200.00	17.55	101.5%
Office Supplies	1,320.46	4,000.00	-2,679.54	33.0%
Total Supplies - Office	2,538.01	5,200.00	-2,661.99	48.8%
Telephone	2,690.86	6,212.00	-3,521.14	43.3%
Travel	6,223.05	16,244.00	-10,020.95	38.3%

Executive Committee
Central Vermont Regional Planning Commission
FY 19 Budget VS. Actual
 July through December 2018

Accrual Basis

	<u>Jul - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Wages and Fringe Benefits				
Fringe Benefits				
CVRPC FICA	14,183.77	33,710.00	-19,526.23	42.1%
Health Insurance	43,505.08	109,625.00	-66,119.92	39.7%
Life Disability Insurance	1,801.32	5,892.00	-4,090.68	30.6%
Pension Plan	8,494.36	16,608.00	-8,113.64	51.1%
Unemployment Comp	0.00	1,510.00	-1,510.00	0.0%
Workmen's comp	832.00	1,546.00	-714.00	53.8%
Total Fringe Benefits	<u>68,816.53</u>	<u>168,891.00</u>	<u>-100,074.47</u>	<u>40.7%</u>
Personnel	<u>200,777.95</u>	<u>449,700.00</u>	<u>-248,922.05</u>	<u>44.6%</u>
Total Wages and Fringe Benefits	<u>269,594.48</u>	<u>618,591.00</u>	<u>-348,996.52</u>	<u>43.6%</u>
Total Expense	<u>495,673.69</u>	<u>1,351,036.00</u>	<u>-855,362.31</u>	<u>36.7%</u>
Net Ordinary Income	<u>103,315.67</u>	<u>-29,554.00</u>	<u>132,869.67</u>	<u>-349.6%</u>
Net Income	<u>103,315.67</u>	<u>-29,554.00</u>	<u>132,869.67</u>	<u>-349.6%</u>

Executive Committee
Central Vermont Regional Planning Commission
A/R Aging Summary
As of December 31, 2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
ACCD						
ACCD FY19						
Core	4,675.61	0.00	0.00	0.00	0.00	4,675.61
Municipal Planning	1,288.03	0.00	0.00	0.00	0.00	1,288.03
Total ACCD FY19	5,963.64	0.00	0.00	0.00	0.00	5,963.64
Total ACCD	5,963.64	0.00	0.00	0.00	0.00	5,963.64
Calais						
Calais Better Back Roads FY18	0.00	0.00	0.00	0.00	85.42	85.42
Total Calais	0.00	0.00	0.00	0.00	85.42	85.42
Clean Water Act CCRPC						
Clean Water						
Basin Plan						
Project Implementation 3F.	0.00	0.00	0.00	0.00	1,614.74	1,614.74
Basin Plan - Other	0.00	0.00	0.00	0.00	12,263.61	12,263.61
Total Basin Plan	0.00	0.00	0.00	0.00	13,878.35	13,878.35
Education	0.00	0.00	0.00	0.00	930.32	930.32
Implementation 19	5,917.59	0.00	0.00	0.00	0.00	5,917.59
Municipal Planning	0.00	0.00	0.00	0.00	2,742.34	2,742.34
Oversight	909.79	0.00	0.00	0.00	623.24	1,533.03
Tactical Basin Planning 19	2,225.94	0.00	0.00	0.00	0.00	2,225.94
Total Clean Water	9,053.32	0.00	0.00	0.00	18,174.25	27,227.57
Total Clean Water Act CCRPC	9,053.32	0.00	0.00	0.00	18,174.25	27,227.57
CTAA						
Inclusive Coordinated Transportation Part	7,612.87	-0.01	0.00	0.00	2,830.65	10,443.51
Total CTAA	7,612.87	-0.01	0.00	0.00	2,830.65	10,443.51
DEMHS DPS MOU	955.25	0.00	0.00	0.00	3,112.97	4,068.22
Department of Environmental Conservation						
Class 4 Road Remediation	0.00	0.00	0.00	0.00	12,394.87	12,394.87
Total Department of Environmental Conservation	0.00	0.00	0.00	0.00	12,394.87	12,394.87
East Montpelier						
East Montpelier Better Back Roads	0.00	0.00	0.00	0.00	3,373.71	3,373.71
Total East Montpelier	0.00	0.00	0.00	0.00	3,373.71	3,373.71
EMPGFY18						
EMPG FY 18 Response	980.51	0.00	0.00	0.00	0.00	980.51
EMPG FY18 Tech Asst & Education	3,681.53	0.00	0.00	0.00	0.00	3,681.53
Special Projects - EAB	192.28	0.00	0.00	0.00	0.00	192.28
Special Projects - LHMP	1,423.35	0.00	0.00	0.00	0.00	1,423.35
Total EMPGFY18	6,277.67	0.00	0.00	0.00	0.00	6,277.67
Fayston						
Fayston Better Back Roads	0.00	0.00	0.00	0.00	3,533.18	3,533.18
Total Fayston	0.00	0.00	0.00	0.00	3,533.18	3,533.18
Forest Parks and Recreation						
Forest Integrity	1,648.96	0.00	0.00	0.00	10,177.67	11,826.63
Total Forest Parks and Recreation	1,648.96	0.00	0.00	0.00	10,177.67	11,826.63
HMGP MEGA	8.30	0.00	0.00	0.00	845.00	853.30
HMPG Admin	0.00	0.00	0.00	0.00	78.45	78.45
LEPC SERC	1,425.30	0.00	0.00	0.00	1,510.24	2,935.54

Executive Committee
Central Vermont Regional Planning Commission
A/R Aging Summary
As of December 31, 2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Northfield						
Northfield Better Back Roads FY18	1,713.44	0.00	0.00	1,818.55	2,199.02	5,731.01
Total Northfield	1,713.44	0.00	0.00	1,818.55	2,199.02	5,731.01
Northwest Regional Comm'n						
Local Energy Year 2	0.00	0.00	0.00	0.00	16,720.00	16,720.00
Municipal Grantsin Aid FY18	4,728.40	0.00	0.00	0.00	2,608.59	7,336.99
Municipal Grant In Aid FY17	0.00	0.00	0.00	0.00	1,702.66	1,702.66
Total Northwest Regional Comm'n	4,728.40	0.00	0.00	0.00	21,031.25	25,759.65
Orange						
Orange Better Back Roads FY18	0.00	0.00	0.00	0.00	31.33	31.33
Total Orange	0.00	0.00	0.00	0.00	31.33	31.33
Ranker Laura	0.00	119.69	0.00	0.00	0.00	119.69
Southern Windsor Regional Comm'n						
Berlin Stowm Office Stormwater	0.00	0.00	0.00	0.00	1,483.57	1,483.57
Pouliet CW Block Grant	12,066.83	0.00	0.00	0.00	807.41	12,874.24
Total Southern Windsor Regional Comm'n	12,066.83	0.00	0.00	0.00	2,290.98	14,357.81
VTrans						
Better Back Roads						
Montpelier	575.98	0.00	0.00	0.00	4,950.16	5,526.14
Roxbury FY17	0.00	0.00	0.00	0.00	4,595.00	4,595.00
Warren FY17	0.00	0.00	556.04	0.00	6,103.96	6,660.00
Total Better Back Roads	575.98	0.00	556.04	0.00	15,649.12	16,781.14
TPI						
TPI Admin	1,896.19	0.00	1,707.03	0.00	509.29	4,112.51
TPI Project Develop	3,710.40	0.00	648.85	0.00	3,033.89	7,393.14
TPI Coordination	7,051.60	0.00	335.90	0.00	3,249.23	10,636.73
TPI Long Range	10,451.37	0.00	0.00	0.00	2,976.59	13,427.96
TPI Other	128.38	0.00	171.16	0.00	213.96	513.50
TPI SRP	7,498.71	0.00	5,042.37	0.00	10,250.05	22,791.13
Total TPI	30,736.65	0.00	7,905.31	0.00	20,233.01	58,874.97
Total VTrans	31,312.63	0.00	8,461.35	0.00	35,882.13	75,656.11
Washington	0.00	0.00	0.00	0.00	1,174.07	1,174.07
Williamstown						
Williamstown Better Back Roads FY18	0.00	0.00	0.00	0.00	39.17	39.17
Total Williamstown	0.00	0.00	0.00	0.00	39.17	39.17
Woodbury						
Local HMP	6,850.00	0.00	0.00	0.00	0.00	6,850.00
Woodbury Better Back Roads	0.00	0.00	0.00	223.01	11,439.09	11,662.10
Total Woodbury	6,850.00	0.00	0.00	223.01	11,439.09	18,512.10
Worcester						
Worcester Better Back Roads FY 18	0.00	0.00	0.00	0.00	3,021.62	3,021.62
Total Worcester	0.00	0.00	0.00	0.00	3,021.62	3,021.62
TOTAL	89,616.61	119.68	8,461.35	2,041.56	133,225.07	233,464.27

<u>Dec-18</u>	Rate Pay	CTO Hours	Total
Andrews, A.	20.70	2.00	\$ 41.39
Chartrand, N.	25.00	42.25	\$ 1,056.25
Currier, D.	28.72	6.25	\$ 179.50
DeAndrea, P.	26.79	0.00	\$ -
DeLaBruere, J.	18.51	0.00	\$ -
Rock, Clare	26.62	1.25	\$ 33.28
Waninger, B.	40.45	83.00	3,357.35
			4,667.77

		Vacation Hours	
Andrews, A.	20.70	207.23	\$ 4,289.06
Chartrand, N.	25.00	40.87	\$ 1,021.75
Currier, D.	28.72	110.11	\$ 3,162.36
DeAndrea, P.	26.79	5.87	\$ 157.26
DeLaBruere, J.	18.51	0.00	\$ -
Rock, Clare	26.62	20.87	\$ 555.56
Waninger, B.	40.45	198.75	\$ 8,039.44
			17,225.43

		Sick	
Andrews, A.	20.70	234.29	\$ 4,849.13
Chartrand, N.	25.00	47.40	\$ 1,185.00
Currier, D.	28.72	360.00	\$ 10,339.20
DeAndrea, P.	26.79	9.25	\$ 247.81
DeLaBruere, J.	21.63	62.68	\$ 1,355.77
Rock, Clare	26.62	69.50	\$ 1,850.09
Waninger, B.	40.45	321.90	\$ 13,020.86
			32,847.85

CENTRAL VERMONT REGIONAL PLANNING COMMISSION

Five Year Strategic Goals – FY19 Activities

12/31/18 Progress Report

Priority	Activity	Lead	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Goal 1: Enhance Financial Security														
H	Monthly financial reports	Nicole	X	X	6/30 ✓	7/31 & 8/31 ✓	9/30 ✓	X	X	12/31 ✓	X	X	X	X
H	Complete audit	Nicole				X		✓						
H	Submit Audit & Indirect Proposal	Nicole					✓ Audit		✓ Indirect Proposal					
H	Identify strategies to reduce admin hours	All					✓ Digital timesheet entry ✓ Indirect cost training							
L	Contribute to reserve fund	Bonnie & Nicole												X
L	Update Personnel Policy Manual	Nancy with Bonnie	Attorney review in progress					✓ Review completed		Staff review				X
H	Adopt Admin/Financial Procedures	Nancy with Nicole						Delayed						X
H	Add grants management procedures	Nancy With All									Policy Adoption			X
L	Develop 2 CFR staff training plan	Nancy with Nicole						Plan delayed						

Priority	Activity	Lead	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
L	Implement 2 CFR staff training plan	Nancy with Nicole			Expense Reimbursement		Budget & Indirect			X		X		X
Goal 2: Create Operational Excellence														
L	Develop 3-year staff development guide	All			✕							✕		Delay to FY20
M	Conduct team building activities	Nancy With All	✓ Celebrate a success		✓ Share project idea	✓ Granite Museum & hike		✓ Holiday lunch	✓ Office Cleaning			X		
H	Finish Rules of Procedure for all committees	As assigned	Exec Com & CWAC adopted		Reg Plan Com drafted			✕		Nom Com	Town Plan Rev Com		Reg Plan Com	X
H	Designate Committee Chairs	As Assigned			✓									
H	Host Chair training	TBD				✕								Delay to FY20
H	Hold new Commissioner orientation meetings	Bonnie												
M	Survey Commissioners on meeting effectiveness	Bonnie With Nancy		✕				✓						
H	Update Commission bylaws	Bonnie	Committee Volunteers recruited				Workgroup initiated review				Exec Com Draft Anticipated		Board Draft Anticipated	X
M	Clean office	All							✓					
H	Plan structural space improvements	Nancy												X

Priority	Activity	Lead	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
H	Identify opportunities for office relocation	Nancy												X
Goal 3: Enhance Services														
M	Review Municipal Plans for priorities	Eric & Clare			✓ Orange & Cabot MPG applications		✓ Bylaw Updates	✓ Town Plan & LHMP Updates	EAB Preparedness					
L	Survey municipal needs	Eric & Clare								X				
M	Solicit Commissioner input for FY20 Work Plan	Bonnie								X				
H	Train staff on project management	Dan			Finance reports used for budget management		Budget & indirect rate training							X
H	Complete Plan Central VT	Clare											Draft	Review Delay to FY20
Goal 4: Position CVRPC as Leader and Partner														
H	Publish News Briefs weekly	Nancy	✓	✓	✓	✓	✓	✓						
H	Publish newsletter quarterly	Nancy With All		✓				✓		X			X	
H	Develop press releases at milestones	All	X	✓	X	X	X	X	X	X	X	X	X	X
M	Develop project briefing sheets	All			X			✓			X			X
L	Update Facebook page weekly	Nancy With All	✓	✓	✓	✓	✓	✓						

Priority	Activity	Lead	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
H	Publish online data library	Eric	✕											X
M	Host bi-monthly trainings	All	✕		✓ Class IV Road Demo BMPs	✓ Button Up	✓ Em Ash Borer Inv/Plan		✓ Community Engagement		ZA Roundtable		PC Round-table	
M	Participate in 3 partner activities	All		THRIVE workgrp	Hunger Council Food Access Map									X
M	Serve as RPC lead for statewide effort	Sr Planners & Prog Mngr												✕ Delay to FY20
H	Comment on two plans, etc.	Sr Planners & Prgm Mngr	✓ Identify plans & studies for comment		✓ State Emergency Management Plan	✓ River Basin Plans				Act 250 Changes				X



MEMO

Date: January 31, 2019
To: Executive Committee
From: Bonnie Waninger, Executive Director
Re: Nominating Committee

✉ ACTIONS REQUESTED: Identify Commissioners that might be recruited to serve on the Nominating Committee.

CVRPC's Bylaws require that a nominating committee, consisting of three Commissioners, be appointed by the Commission at the February meeting. The nominating committee nominates candidates for office and three additional Commissioners to serve on the Executive Committee.

The Commission has not always had sufficient volunteers step forward at the February meeting. This can delay appointment of the Nominating Committee and election of the Executive Committee. In recent years, the Executive Committee has chosen to identify 3-6 Commissioners that might be recruited to serve on the Nominating Committee. An Executive Committee member commits to contacting the prospective Nominating Committee members to ascertain their interest in volunteering prior to the February Commission meeting. The goal has been to insure there are sufficient volunteers willing to serve on the Nominating Committee.

Nominating Committee Role

The Nominating Committee presents an initial slate of candidates at the March meeting with a final slate of candidates at the April meeting. Additional candidates may be nominated from the floor at the April meeting, at which time nominations are closed. A ballot containing the final slate of candidates is sent to all Commissioners shortly after the April Commission meeting. The results of the ballot are announced at the May Annual Meeting.



Central Vermont Regional Planning Commission

Nominating Committee Guidelines

Adopted by the Commission March 9, 1999

The prime consideration of the Nominating Committee should be the best interest of the Commission and its future.

The Nominating Committee shall seek to balance the interests of the Commission in order to have the Executive Committee as reflective of the Commission as possible.

As long as one member of the Nominating Committee wants an individual considered, the entire Committee will objectively evaluate that potential candidate. The Nominating Committee, having any reasonable interest in a qualified candidate, shall request that the candidate express his or her interest in being considered.

The quality of Executive Committee participation is more important than length of stay on the Committee. Candidates willing to dedicate one year to the Executive Committee should be considered.

The Nominating Committee feels that in order to continuously provide fresh views it is good to have a small turn over in members of the Executive Committee.

The Chairperson will be elected with the assumption that the Chairperson will serve for two terms. The Nominating Committee will first consider a previous vice-chair (if at all possible). A service record that shows dedication to the Commission shall be considered.

To be nominated for vice-chairperson, the person should have previously served on the Executive Committee for at least one year and have an attendance record that shows dedication to the Commission. It is assumed the vice-chair will succeed to the chair.

The treasurer, secretary, and three members-at-large will also be nominated. The following requirements must be met by the candidates:

- served on the Commission for at least one year;
- participated on one or more committees during their term; and
- an attendance record that shows dedication to the Commission.

CVRPC Nominating Committee

Executive Director serves as ex officio member.

2003

Harrison Snapp, Waitsfield
Carol Davis, Washington
Kathleen Lott, Northfield

2004

Peter Comart, Worcester
Ed Larson, Montpelier
Tim Carver, East Montpelier

2005

Mark Nicholson, Barre Town
Rhonda Shippee, Calais
Margaret Torizzo, Fayston

2006

Stan Walker, Duxbury
Carol Davis, Washington
Harrison Snapp, Waitsfield
George Malek, Orange

2007

Ed Larson, Montpelier
John Hurley, Berlin
Tom Frazier, Roxbury
Dick Payne, Cabot

2008

Harrison Snapp, Waitsfield
Tim Carver, East Montpelier
Don La Haye, Warren

2009

Tom Frazier, Roxbury
Larry Hebert, Williamstown
Ray McCormack, Washington
Gunner McCain, Waterbury

2010

Robert Wernecke, Berlin
Tim Carver, East Montpelier
Rhonda Shippee, Calais

2011

Larry Hebert, Williamstown
Gunner McCain, Waterbury
George Malek, Orange

2012

Bill Arrand, Worcester
Tim Carver, East Montpelier
Byron Atwood, Barre Town

2013

Gunner McCain, Waterbury
Bob Wernecke, Berlin
Larry Hebert, Williamstown

2014

Faeterri Silver, Marshfield
Tina Ruth, Montpelier
Ron Krauth, Middlesex

2015

Bob Wernecke, Berlin
Dara Torre, Moretown
Laura Hill-Eubanks, Northfield

2016

Don La Haye, Waitsfield
Bill Arrand, Worcester
Steve Lotspeich, Waterbury (Chair)

2017

David Strong, Plainfield (Chair)
Byron Atwood, Barre Town
Ivan Shadis, Marshfield

2018

Don La Haye, Waitsfield (Chair)
Ron Krauth, Middlesex
Brian Fitzgerald, Duxbury

May 2007

Chair: Larry Hebert, Williamstown

Vice-Chair: Stan Walker, Duxbury

Treasurer: Gunner McCain, Fayston (to replace M. Torizzo 12/07)

Secretary: Rhonda Shippee, Calais

At large: Paul Bicia, Plainfield; George Malek 12/07; John Hurley, Berlin 1/08

May 2008

Chair: Stan Walker, Duxbury

Vice-Chair: Paul Bicia (Gunner McCain elected 3/2009 to fill the unexpired term.)

Treasurer: John Hurley, Berlin (Tim Carver elected 9/2008 to fill the unexpired term.)

Secretary: Rhonda Shippee, Calais

At large: Tom Frazier, Roxbury; Don La Haye, Warren; Larry Hebert, Williamstown

May 2009

Chair: Stan Walker, Duxbury

Vice-Chair: Tom Frazier, Roxbury

Treasurer: Don La Haye, Warren

Secretary: Rhonda Shippee, Calais

At large: Tim Carver, East Montpelier; Ron Krauth, Middlesex; David Borgendale, Montpelier

May 2010

Chair: David Borgendale, Montpelier

Vice-Chair: Don LaHaye, Warren

Treasurer: Bob Wernecke, Berlin

Secretary: Tim Carver, East Montpelier

At large: Ron Krauth, Middlesex, Ray McCormack, Washington, Stan Walker, Duxbury

May 2011

Chair: Bob Wernecke, Berlin

Vice-Chair: Don LaHaye, Warren

Treasurer: Ray McCormack, Washington

Secretary: Tim Carver, East Montpelier

At large: Ron Krauth, Middlesex; George Malek, Orange; Byron Atwood, Town of Barre

May 2012

Chair: Bob Wernecke, Berlin

Vice-Chair: Don LaHaye, Warren

Treasurer: Byron Atwood, Barre Town

Secretary: Tim Carver, East Montpelier

At large: Ron Krauth, Middlesex; George Malek, Orange; Michael Miller, Barre City

May 2013

Chair: Don La Haye, Waitsfield

Vice-Chair: Byron Atwood, Barre Town

Treasurer: Michael Miller, Barre City

Secretary: Tina Ruth, Montpelier

At large: Bob Wernecke, (past chair) Berlin; George Malek, Orange; David Strong, Plainfield

May 2014

Chair: Don La Haye, Waitsfield

Vice-Chair: Byron Atwood, Barre Town

Treasurer: ~~Michael Miller, Barre City~~ David Strong, Plainfield (to fill unexpired term)

Secretary: Tina Ruth, Montpelier

At large: Bob Wernecke, (past chair) Berlin; George Malek, Orange; ~~David Strong, Plainfield~~ Julie Potter, East Montpelier (to fill unexpired term)

May 2015

Chair: Byron Atwood, Barre Town

Vice-Chair: Julie Potter, East Montpelier

Treasurer: David Strong, Plainfield

Secretary: Tina Ruth, Montpelier

At large: Don La Haye (past chair) Waitsfield; Laura Hill-Eubanks, Northfield; Larry Hebert, Williamstown

May 2016

Chair: Byron Atwood, Barre Town

Vice-Chair: Julie Potter, East Montpelier

Treasurer: David Strong, Plainfield

Secretary: Tina Ruth, Montpelier

At large: Don La Haye (past chair) Waitsfield; Laura Hill-Eubanks, Northfield; Larry Hebert, Williamstown

May 2017

Chair: Julie Potter, East Montpelier

Vice-Chair: Laura Hill-Eubanks, Northfield

Treasurer: Michael Gray, Woodbury

Secretary: Dara Torre, Moretown

At large: Byron Atwood (past chair), Barre Town, Don La Haye, Waitsfield, Steve Lotspeich, Waterbury

May 2018

Chair: Julie Potter, East Montpelier

Vice-Chair: Laura Hill-Eubanks, Northfield

Treasurer: Michael Gray, Woodbury

Secretary: Dara Torre, Moretown

At large: Byron Atwood (past chair), Barre Town, Don La Haye, Waitsfield, Steve Lotspeich, Waterbury

Icy Roads

Municipality	Commissioner	No Yrs	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Committee Assignment
Barre City	Janet Shatney	8	X		X	X	Called	X	Called	Brownfields (Chair), Project Review (Chair), Executive
	Heather Greenfield, Alt									
Barre Town	Byron Atwood,	8	X	N	Called	Called		X		Executive (Past Chair), Project Review (Past Chair)
	Mark Nicholson, Alt.									
Berlin	Robert Wernecke	10	X	O	X	X		X	X	Project Review, Transportation
	Karla Nuissl, Alt.	2				X				Town Plan Review (Alternate)
Cabot	Amy Hornblas	<1	X		X		X		X	Clean Water, Brownfields
Calais	John Brabant	<1		M		X		X	X	Clean Water, Project Review
	Jan Ohlsson, Alt	1	X		X					Town Plan Review
Duxbury	Alan Quackenbush		X	E	X	X	X	X	X	
	VACANT, Alt									
E. Montpelier	Julie Potter, Chair	4	X	E	X	X	X	X	X	Executive (Chair), Personnel Policy Review (Chair), Regional Plan, Bylaw
	Jack Pauly, Alt.	2			X	X	X		X	
Fayston	Karl Klein			T	X	Called				
Marshfield	Melissa Seifert	<1	X		X	X	X	Called	X	
Middlesex	Ron Krauth	14	X	I	Called	X	Called	Called	X	Regional Plan, Town Plan Review, Brownfields, Clean Water, Transportation, Nominating, Clean Water
Montpelier	Kirby Keeton	1	X			X		X		Regional Plan
	Mike Miller, Alt.	2		N						
Moretown	Dara Torre, Secretary	4	X		X	X	Called	X	Called	Regional Plan, Executive
	Joyce Manchester, Alt			G						Town Plan Review
Northfield	Laura Hill-Eubanks, Vice Chair	4	Called		X	X	X	X	Called	Regional Plan, Executive, Project Review, Personnel Policy Review
Orange	Lee Cattaneo	1	X		X	X		X	X	Transportation, Town Plan Review
Plainfield	Bram Towbin	1	X		X	X	X	X	X	
	Paula Emery, Alt.		X		Called	Called	X	X		
Roxbury	Gerry D'Amico	3	X		X		X	X	X	Transportation, Project Review (Alternate)
Waitsfield	Don La Haye	15	X		X	X		X	X	Brownfields, Transportation
	Harrison Snapp, Alt.	10								Transportation (Alternate)
Warren	Camilla Behn	<1	X		Called	Called	X			
Washington	Peter Carbee	<1			X			X		
Waterbury	Steve Lotspeich	3	Called		X	X	X	X	X	Executive, Personnel Policy Review, Transportation (Chair), Bylaw
Williamstown	Richard Turner/VACANT	<1	X		X	X	Called			Bylaw
	Jacqueline Higgins	<1								
Woodbury	Michael Gray, Treasurer	2	X		X	X	Called	X	Called	Executive, Clean Water (Alt)
Worcester	Bill Arrand	8	X		X	X	X	X	X	Town Plan Review, Transportation
	Attendance		20		20	19	12	18	14	
	Quorum Attendance		19		19	17	10	18	13	
	Quorum¹		Y		Y	Y	N	Y	Y	

¹A quorum of Commissioners of this Commission for holding meetings and transacting business shall be a majority of the duly appointed municipal²Regional Plan adoption votes require 60% of municipal representatives to vote in the affirmative (14).



MEMO

Date: January 26, 2019
To: Executive Committee
From: Bonnie Waninger, Executive Director
Re: GIS Services Policy Revision

✉ ACTION REQUESTED: Adopt the Cost of Services Policy for Geographic Information Services

In 2017, CVRPC updated its Cost of Services Policy for GIS services. Staff recently identified that the cost of service for for-profit businesses was less than CVRPC's actual cost.

The for-profit rate was originally intended to be 1.5 times the actual full personnel rate (wages + benefit + indirect recovery). This rate was chosen for two reasons. First, CVRPC's primary customers are municipalities, not for-profit entities. Second, CVRPC does not wish to compete unfairly with private companies providing GIS services. Charging 1.5 times CVRPC's cost reduces use of CVRPC services by for-profit businesses.

When the policy was adopted in 2017, CVRPC's wages and indirect (overhead) rate were lower. Staff recommends modifying the language to indicate the for-profit rate will be 1.5 times CVRPC's actual cost. Other minor changes are also recommended.

Tracked changes was used in the recommended policy to assist the Committee with identifying recommended changes.



Central Vermont Regional Planning Commission

Cost of Services Policy

Geographic Information Services (GIS)

~~Effective: February 1, 2017~~ Proposed: February 4, 2019

STATEMENT OF INTENT AND GENERAL POLICY

This Policy is intended to provide guidelines to the Regional Commission and Executive Director in the delivery of professional services to its member municipalities. Furthermore, it will assist the Regional Commission in meeting the increasing demands for such services.

It is the general policy of the Regional Commission to offer the maximum level of basic service to all its members, and to continue to offer additional special services as the needs and opportunities require.

To encourage efficient and economical use of professional staff in meeting the increasing needs of municipal planning and management duties, the Regional Commission shall use the following priorities in evaluating requests for services from a single community or a group of communities:

- 1) Projects which address state legislative requirements or projects involving issues of statutory compliance;
- 2) Projects addressing local and/or regional priorities as identified by municipal plans, the Regional Plan, or Annual Work Programs; and
- 3) Other such projects as may be determined to be of local and/or regional significance.

TYPES OF GIS ASSISTANCE

Basic Assistance

All municipal members of CVRPC receive the benefit of 12 hours of technical assistance, including draft plan maps, road name maps, State designation maps, and draft zoning maps

without charge each fiscal year (July 1–June 30). Basic assistance in excess of 12 hours will be billed at actual cost based on the rates outlined in this policy for personnel and expenses. Basic assistance does not require a contract.

Major Assistance

Major GIS technical assistance requiring more than 12 hours will be charged based on the rates outlined in this policy for personnel and expenses. Major assistance includes data and GIS work, land use build-outs, online mapping, impervious surface analysis, and other GIS work as determined by CVRPC. Major assistance includes contracted work for which the municipality has obtained outside funding. CVRPC may provide major assistance at no charge to a municipality if CVRPC has obtained special project funding for the work. Major assistance requires a written estimate and a written contract or agreement.

Other GIS Assistance

For types of assistance not described above, a detailed description of the project should be provided. CVRPC will develop a cost estimate based on this policy. Other GIS assistance may require an estimate and/or a contract or agreement based on a determination by CVRPC GIS staff as to whether the services is basic or major

GIS SERVICE POLICY

Early consultation with CVRPC in advance of a project provides the greatest opportunity to build the project into CVRPC's annual work program. The following guidelines will apply to all work for GIS services from CVRPC:

- It is the intent of the Regional Commission to provide GIS services to its member municipalities on a cost recovery basis. Cost recovery rates are calculated using direct and indirect charges. They vary from year-to-year based on actual ~~salary~~wages, benefits, and indirect rates calculated from audited numbers.
- Dues-paying members receive a higher priority for all services than non dues-paying members, unless a compelling situation or need suggests otherwise.
- For municipalities, GIS staff will determine whether the proposed work is basic or major and confirm this in writing for the municipality.
 - If basic, CVRPC will provide the municipality with an estimate of the number of hours expected to be worked on the project/activity.
 - If major, CVRPC, in cooperation with the municipality, will develop a scope of work with product review opportunities, milestones, deliverables, a schedule, and a cost estimate. Cost estimates will be valid for one year from date of issuance.

- If a major project moves forward, CVRPC will develop a written agreement between the contracting partner and CVRPC. Fees will be based on personnel rates in effect at the time the work is completed and other expenses directly attributable to the project. If work outside the original scope is requested during the project, CVRPC staff will notify the contracting partner prior to completing the work. If the partner elects to have CVRPC proceed with the work, a work order change will be issued.
- The final cost to a municipality, non-profit or government agency will be based on the actual cost to CVRPC, even if the final amount will be less than the agreement cost.

Municipalities, as part of their annual budgeting and programming processes, are strongly encouraged to consider budgeting local revenues for these services. In some cases, grants may be available to cover all or a portion of the costs for basic or major services. CVRPC staff is available to assist in evaluating funding options.

Municipal Planning Grants (MPG) are a good funding source for major GIS services. Municipalities are advised to discuss an appropriate scope of work and budget with CVRPC prior to submitting an application. Once the scope and budget are refined, CVRPC should be listed as a consultant in the application. If CVRPC is not listed and the municipality uses a Request for Proposal (RFP) process, CVRPC will not submit a proposal because it generally does not compete with the private sector. CVRPC will provide services for certain tasks within a consultant-based project if it is identified in the proposal.

Personnel

Personnel costs include ~~salary~~/wages, fringe benefits, and indirect costs. All GIS services will be charged at ¼-hour increments, which mirrors ~~tracking~~ CVRPC's requirements-is required to ~~complete~~ for State and Federal contracts. The first 30 minutes of service are free of charge ~~to non-municipal entities~~ if the request relates to a public records request.

Member Municipalities

- 12 hours of GIS service per fiscal year at no charge. These hours can be used for map making, data development, GIS analysis, or GIS user assistance.
- After 12 hours, GIS work will be charged at actual cost, including personnel and expenses.

Nonprofit or Government Agencies

- Services will be charged at actual cost, including personnel and expenses.
- The Executive Director may waive any and all costs if the work is determined by the Director to be advantageous to CVRPC and its mission.

For-Profit Businesses

- Services will be charged at a rate of 1.5 times actual personnel cost ~~\$90.00/per~~ hour plus expenses.

Direct ExpensesPrinting

- Plotter Prints: 24" x 24" = \$10.00
36" x 36" = \$12.00
42" x 42" = \$15.00
Over 72" long = \$30.00

Digital Copies*

- CD-ROM (650 MB) = \$1.00
- DVD (4.7GB) = \$2.00
- 2 Gigabyte External "Thumb" Drive (USB 2.0, Type A Connection) = \$10.00
- 32 Gigabyte External "Thumb" Drive (USB 2.0, Type A Connection) = \$90.00
- 320 Gigabyte External Hard Drive (USB 2.0, Type A Connection) = \$100.00
- 1 Terabyte External Hard Drive (USB 2.0, Type A Connection) = \$150.00

*Customers may opt to provide the digital device for large data transfers to avoid this cost.

Other

Other direct expenses include, but are not limited to, publishing fees for legal notices, food for meetings, translation services, child care services, printing, room rental fees, and supplies.

CENTRAL VERMONT REGIONAL PLANNING COMMISSION**Executive Committee****Minutes****December 3, 2018**

Present:

☒ Julie Potter☒ Laura Hill-Eubanks☒ Michael Gray☒ Dara Torre☒ Steve Lotspeich☒ Janet Shatney☐ Byron Atwood

Staff: Bonnie Waninger, Nancy Chartrand

Guests: Jeremy Hansen, CV Internet

Chair J. Potter called the meeting to order at 4:06 pm. Quorum was present to conduct business.

S. Lotspeich entered at 4:34 pm.

ADJUSTMENTS TO THE AGENDA

The Personnel Policy Update and Financial Report were removed from the agenda due to it being a full agenda. B. Waninger noted the Commission is doing well financially.

PUBLIC COMMENT

None.

FINANCIAL REPORT

Removed from agenda as outlined above.

CENTRAL VERMONT INTERNET

Jeremy Hansen, founder and chair of the CV Internet governing board, discussed the organization and its goals. It has been rebranded as "CV Fiber" (CVF) and is currently in a heavy organizational phase. The organization hopes to construct a pilot project by the end of 2019. Hansen noted that vast areas of Central Vermont do not have good internet access. CVF created a communications union district – which is a municipal entity. Hansen provided an overview of the services they are looking to provide to many towns within our region.

Several questions were raised and addressed regarding oversight and regulation, network locations, grants and funding. Also addressed was the role rural electric cooperatives could play a role and where CVF was in this process and how towns could join CVF.

J. Potter asked how does Hansen envisioned CVRPC helping to future CVF's goals. Hansen said assistance in planning and outreach and communications may be beneficial. CVF is open to other ideas.

B. Waninger noted it might be helpful if CVF would be integrated into town plans of its member

1 communities. Waninger said CVRPC could provide information regarding which towns are in the plan
2 amendment process.

3
4 J. Potter requested that when CVF is nearing the launch of a pilot project, Hansen participate in a full
5 Commission meeting to advise the Commissioners of the status of the organization.

6
7 **CONTRACT / AGREEMENT AUTHORIZATION**

8 Northfield Water Street Stormwater Structure Amendment 1 – Waninger noted that the project as
9 originally planned had amendments identified during the design phase, which increased the cost
10 from \$173,785 to \$559,385. Questions were raised regarding the financing of this amendment
11 which B. Waninger addressed in detail. J. Potter inquired what CVRPC's long-term stewardship
12 requirements were for the project. B. Waninger said that CVRPC is required to maintain the project
13 for 10 years; however, through the management plan this requirement will be transferred to the
14 Town of Northfield.

15
16 *S. Lotspeich moved to authorize the Executive Director to sign the agreement amendment; J. Shatney*
17 *seconded. Motion carried.*

18
19 J. Potter and B. Waninger briefly reviewed the other contracts provided in the packet for informational
20 purposes.

21
22 **SIGNATORIES FOR COMMUNITY NATIONAL BANK ACCOUNTS**

23 J. Potter advised she and Bonnie closed on the Line of Credit with Community National Bank. Additional
24 paperwork is needed for transferring the checking account as outlined in the packet.

25
26 *L. Hill-Eubanks moved to authorize the Chair, Treasurer and Executive Director as signatories for the*
27 *Commission's checking account at Community National Bank; D. Torre seconded. Motion carried.*

28
29 *J. Shatney moved to authorize the officers present to sign a letter affirming the Commission's November*
30 *5, 2018 decision to designate the Chair, Treasurer and Executive Director as account signatories for the*
31 *Line of Credit; S. Lotspeich seconded. Motion carried.*

32
33 **HIRING UPDATE**

34 B. Waninger said staff has been working on a plan to address gaps while CVRPC works to fill its open
35 positions. During the recruitment process, it became clear that the wages offered by CVRPC are not
36 competitive enough based on State and municipal wages and benefits. To address this issue, wage
37 adjustments may be necessary. Waninger is completing a wage analysis for consideration at the
38 Committee's next meeting.

39
40 **PERSONNEL POLICY UPDATE**

41 Removed from agenda as outlined above.

EXECUTIVE DIRECTOR ANNUAL EVALUATION

J. Potter directed the Committee to the information in the packet outlining process and timeframes. She advised the key thing to keep in mind is the switch from fiscal year evaluation period to calendar year evaluation period for budgetary planning. Discussion ensued regarding the process and the timing. There was discussion that the Executive Committee portion of the survey may need to be modified before being provided for completion.

L. Hill-Eubanks moved to confirm the schedule for the Executive Director's evaluation process; M. Gray seconded. Motion carried.

J. Shatney moved to appoint the Chair as the lead, assisted by the Vice Chair, to carry out the duties described in the packet; S. Lotspeich seconded. Motion carried.

RPC LEGISLATIVE FUNDING

B. Waninger informed the Committee that the VAPDA Legislative Committee has recommended RPCs advocate for full funding under the property transfer tax formula this year. In 2001, RPCs were fully funded based on the property transfer tax formula; RPC funding has dropped to 50% of full funding. Waninger recommended an increase in the funding be requested. J. Potter discussed whether a full Board discussion of support was needed or just Executive Committee review. The Committee concluded that the Executive Committee could give policy direction if an update were provided to the Board. There was a consensus of the Committee that full funding should be sought.

CONSENT ITEMS

D. Torre moved to approve the consent items; J. Shatney seconded. Motion carried.

COMMISSION MEETING AGENDA

Waninger noted Jamie Stewart has not confirmed and may drop from the Agenda. The Committee discussed time allotted to the Code of Conduct. Preference was to provide 15 minutes. There was discussion if a holiday snack should be considered, which was confirmed.

S. Lotspeich moved to approve the Commission meeting agenda with minor adjustments as discussed for the Code of Conduct Policy; M. Gray seconded. Motion carried.

J. Potter reminded the Committee that it had elected not to hold its January meeting because the meeting was scheduled for New Year's Eve. The Committee previously had decided a meeting could occur immediately prior to January Board meeting, if needed. The Chair and Vice Chair will review the Board Agenda for approval rather than full Committee. B. Waninger noted the Secretary of ACCD, Michael Shirley, will be the January meeting speaker. He will discuss workforce and economic development. Eileen Pelletier from Downstreet is scheduled for February to discuss regional and local initiatives.

1 The Committee confirmed it would schedule a brief meeting prior to the Board meeting to discuss the
2 wage range analysis.

3
4 **ADJOURN**

5 *J. Shatney moved to adjourn at 5:57 pm; L. Hill-Eubanks seconded. Motion carried.*

6
7 Respectfully submitted,

8
9 Nancy Chartrand

10 Office Manager

CENTRAL VERMONT REGIONAL PLANNING COMMISSION
Executive Committee
Minutes
December 11, 2018

Present:

<input checked="" type="checkbox"/> Julie Potter	<input checked="" type="checkbox"/> Laura Hill-Eubanks	<input checked="" type="checkbox"/> Michael Gray
<input checked="" type="checkbox"/> Dara Torre	<input checked="" type="checkbox"/> Steve Lotspeich	<input checked="" type="checkbox"/> Janet Shatney
<input checked="" type="checkbox"/> Byron Atwood		

Staff: Bonnie Waninger

Guests: None

Chair J. Potter called the meeting to order at 6:35 pm. Quorum was present to conduct business.

ADJUSTMENTS TO THE AGENDA

None.

PUBLIC COMMENT

None.

CONTRACT / AGREEMENT AUTHORIZATION

Watershed Consulting Associates, Inc. - Northfield Water Street Stormwater Structure Design

Amendment 1 - D. Torre moved to authorize the Executive Director to sign the agreement amendment; S. Lotspeich seconded. Motion carried.

PERSONNEL POLICY UPDATE

B. Waninger reviewed background on the wage ranges and reasons for updating them. J. Potter noted that the Personnel Policy Committee had previously recommending the wage ranges be reviewed at least every two years.

B. Atwood moved to approve the recommended wage ranges; M. Gray seconded. Motion carried.

ADJOURN

B. Atwood moved to adjourn at 7:00 pm; J. Shatney seconded. Motion carried.

Respectfully submitted,

Bonnie Waninger
Executive Director

Executive Director's Report

January 30, 2019

Blue Zones – Making Healthy Choices Easy Choices

At the Welcome Legislator Reception earlier this month, I spoke with a manager at Blue Cross Blue Shield of Vermont. We discussed the health care industry's change from illness-based case management to a preventative care model. He suggested I check out the Blue Zones Project®. Blue Zones are rare longevity hotspots around the world. The Blue Zones Project® is helping transform communities across the U.S. into areas where the healthy choice is easy and people live longer with a higher quality of life.

One aspect of Blue Zones is social connectedness. Mounting research has shown a link between loneliness and poor health outcomes. Some data has shown that loneliness has worse health effects than smoking, obesity and a sedentary lifestyle. Lonely people die earlier than non-lonely people due to a host of health conditions. They report increased depression.

Locally, a Washington County partnership is addressing the social determinates of health - economic stability, physical environment, education, food, social context, and access to the health care system. The partnership, known as THRIVE, is focused on building social connectedness among the region's residents. Through events and engagement activities THRIVE aims to bring people together by collaborating with existing community events to magnify connections. CVRPC is participating in THRIVE.

Public Transit Funding

CVRPC is Washington County's representative to GMT's Board of Commissioners. At past Board meetings, I've update the Board about Green Mountain Transits (GMT) fiscal challenges.

GMT has faced increasing costs and level or reduced funding that resulted in deficit budgets for the past four years. The Board has worked with staff to implement a range of activities that reduced expenses and increased revenues. While some progress was made, GMT's FY20 budget projected almost a \$1 million gap. GMT staff proposed additional expense reductions, one of which was suspending seasonal service in the Mad River Valley and Stowe and suspending the St. Albans and Middlebury Links and Jeffersonville Commuter. The Board asked staff to engage affected stakeholders in a conversation about these proposed changes.

GMT is able to move forward with a balanced budget for FY20 that does not include route suspensions. The budget assumes savings from implementing some NextGen efficiencies, fare increase in the urban area, administrative efficiencies, additional VTrans grants, and increases in revenues from other partners. If those assumptions hold, GMT will not need route suspensions in FY 20. It will need to continue to work toward a longer term sustainable model. In the upcoming year, CVRPC will assist GMT to engage stakeholders so that our region continues to benefit from public transit services.



BOARD OF COMMISSIONERS

February 12, 2019 at 7:00 pm

Central VT Chamber of Commerce Conference Room, 963 Paine Turnpike North, Berlin

<u>Page</u>	<u>Time</u>	<u>AGENDA</u>
	7:00¹	Adjustments to the Agenda Public Comments
	7:05	Downstreet Housing & Community Development , <i>Eileen Pelletier, Executive Director</i> Regional and state housing initiatives
	7:45	Recommendations of the Commission on Act 250 (enclosed) Brief presentation of Board survey results. Develop consensus of changes CVRPC would support.
	8:20	Board of Commissioner Survey Results Presentation of survey results about effective meetings and recommended changes
	8:35	2019 Nominating Committee , <i>Julie Potter, Chair</i> (enclosed) ² Appoint Nominating Committee for FY20 Executive Committee.
	8:45	Meeting Minutes – January 8, 2019 (enclosed) ²
	8:50	Reports (enclosed) Updates and questions on Staff, Executive Director, Committee, and Legislative Reports
	9:00	Adjournment

Next Meeting: March 12, 2019

¹ Times are approximate unless otherwise advertised.

² Anticipated action item.



MEMO

Date: January 31, 2019
To: Executive Committee
From: Bonnie Waninger, Executive Director
Re: Contract/Agreement Approvals

FOR INFORMATION ONLY

(Contracts and agreements valued at \$25,000 or less and site specific contract addendums for the Brownfields Program and task specific contract addendums for the Transportation Program)

GRANT AND SERVICE AGREEMENTS RECEIVED

Watershed Consulting Associates, LLC – Public Private Partnership

Scope of Work: Identify areas impacted by the 3-acre stormwater rule. Assist to prioritize areas for engagement. Assist with outreach to stakeholders for development of retrofit project designs. Designs to be completed by Watershed Consulting Associates.

Funding:

Contract Amount: Up to \$8,532 (100% federal funds).

Match Amount: \$0

Performance Period: 01/31/19 – 12/31/20

Staff: Pam DeAndrea

Town of Barre – Ash Tree Inventory

Scope of Work: Complete an inventory of ash trees within the municipal road right-of-way. Provide maps for planning purposes. Assist Town to develop Emerald Ash Borer Preparedness Plan.

Funding:

Contract Amount: 10% of total project cost. 10% estimated at \$1,200

Funding Source: Town funds

Performance Period: 01/03/19 – 06/30/19

CVRPC Staff: Dan Currier (Primary), Ashley Andrews, Jonathan DeLaBruere

Town of Cabot – Trails System Study

Scope of Work: Develop a study to identify a potential trail system between Cabot village and other destinations; assist the Cabot Community Association to engage stakeholders; and develop resources to inform the project and the community (ex. trail profiles and typing concepts).

Funding:

Contract Amount: \$21,990

Funding Source: Vermont Municipal Planning Grant and private funds

Performance Period: 12/01/18 – 05/31/20

CVRPC Staff: Dan Currier (primary), Ashley Andrews

CONTRACTS WRITTEN**Third Sector Associations – Grant Writing Services**

Scope of Work: Develop CVRPC's FY19 EPA Brownfields Assessment grant application.

Funding:

Contract Amount: \$6,190

Funding Source: ACCD State Allocation

Performance Period: 12/03/18 – 02/01/19

CVRPC Staff: Clare Rock