



## **Agenda**

### **Executive Committee**

**Wednesday, November 11, 2019 – 5:30 p.m.**

**Small Conference Room, CCRPC Offices**

**110 West Canal Street, Suite 202, Winooski, VT**

1. Changes to the Agenda, Members' Items
2. Approval of October 2, 2019 Executive Committee Minutes\* (Action)
3. FY19 Draft Audit Report\* - Fred Duplessis, Sullivan Powers (Action)
4. Act 250 & Sec 248 Applications  
a. 15 Leo Drive, Essex; Application #4C0781-5A\* (Action)
5. Draft Compensation Study\* (Action)
6. Chair/Executive Director Report (Discussion)  
a. Legislative Breakfast topics (last year's topics & policy list attached)\*
7. Review Agenda for November 20, 2019 Board Meeting\* (Discussion)
8. Other Business (Discussion)
9. Executive Session – none anticipated (Action)
10. Adjournment (Action)

\*Attachments

**NEXT MEETING – Executive Committee – Wed. December 4, 2019; 5:45 p.m.**

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
EXECUTIVE COMMITTEE MEETING MINUTES  
DRAFT

DATE: Wednesday, October 2, 2019  
TIME: 5:45 p.m.  
PLACE: CCRPC Offices, 110 W. Canal Street, Suite 202; Winooski, VT 05404  
PRESENT: Mike O'Brien, Chair Catherine McMains, Vice Chair  
John Zicconi, Secretary-Treasurer Barbara Elliott, At Large <5000 (via telephone)  
Chris Shaw, At Large >5000 Chris Roy, Immediate Past Chair  
STAFF: Charlie Baker, Executive Director Eleni Churchill, Transportation Program Mgr.  
Forest Cohen, Senior Business Mgr. Regina Mahony, Planning Program Mgr.  
Amy Irvin Witham, Business Office Associate

The meeting was called to order at 5:48 p.m. by the Chair, Mike O'Brien.

1. Changes to the Agenda, Members' Items. There were no changes to the agenda.

There were two member comments, as follows:

- John Zicconi stated he will not be in attendance for the November Executive Committee meeting.
- Chris Shaw stated he appreciated the presentation by Nic Longo from BIA on the Noise Compatibility Plan; he asked that staff explore opportunities for continued sound monitoring.

2. Approval of September 4, 2019 Joint Executive & Finance Committee Minutes. JOHN ZICCONI MADE A MOTION, SECONDED BY CHRIS SHAW, TO APPROVE THE MINUTES WITH EDITS. MOTION CARRIED UNANIMOUSLY. Catherine McMains requested the following technical edits:

- page 1, line 35, add the word "stated" [...] Forest stated [...]
- page 2, lines 2 and 4, the word pension should be lower-case
- page 2, line 7, add the word "then" to the sentence "[...] and then to the Board [...]"

3. Act 250 & Sec. 248 Applications: There were none.

4. FY21 Municipal Dues. Charlie referenced the FY21 Municipal Dues Memo included in the packet and explained that the corresponding Table 1 presents FY21 dues at a 0% increase whereas Table 2 depicts a 3% increase. The figures are based on the same ECI information over a 12-month period, ending June 2019. Charlie explained that we increased the dues by 2.3% for FY20 and do not need to be increased for FY21. BARBARA ELLIOTT MADE A MOTION, SECONDED BY JOHN ZICCONI TO KEEP THE DUES LEVEL FOR FY21. MOTION CARRIED UNANIMOUSLY.

5. CIRC Alternatives status report preparation. Members discussed the status of scheduled CIRC Alternatives Projects. Pedestrian safety issues are of major concern, particularly in Williston at the I89 Exit 12 underpass. There is no safe pedestrian crossing and it is quite dangerous. Members discussed ways to make the project a priority. There is also a concern that a lot of the commitments made at the time the Circ Alternatives process was completed are not moving forward and there will be a point in time when these commitments are completely forgotten. Charlie reminded everyone Michele

Boomhower, Director of Policy, Planning and Intermodal Development at VTrans will attend the next Board Meeting to speak to concerns regarding the status of CIRC Alternatives projects.

6. Chair/Executive Director Report:

a. Community Justice Summit Charlie noted there are 5 Community Justice Centers in Chittenden County: Winooski, Burlington, Essex, South Burlington and Williston. The municipal CJs are funded by the State and municipalities to deliver restorative justice services. Town Managers and the Vermont Dept of Corrections were looking for someone to host neutral facilitation. We are hosting the forum on October 30, 2019 at the Expo in Essex Jct.

b. Transportation Climate Initiative Charlie explained, northeastern states from Virginia to Maine have joined together to investigate a cap and trade system for transportation emissions. There remains a lot to be determined, however, we are currently exploring the opportunity. Last week on September 24<sup>th</sup>, we hosted a workshop to gather input on use of these funds for rural transportation improvements if and when the system gets going. ANR and VTrans are continuing to gather information on the subject and eventually will present findings to the Governor. There is potential to see monies as early as FY22, however, there is a lot to be determined before then.

c. Regional Dispatch Charlie noted that the Chittenden County Public Safety Authority is working with a consultant to work through the details to begin operations in July 2020. Some key issues include employee transition from the individual municipalities (current towns included in the regional dispatch are Burlington, Colchester, South Burlington, Winooski, and Williston) to the regional center; developing and gaining municipal approval of the budget; and, the technology and communications infrastructure needs.

d. Net Metering Preferred Sites  
Charlie stated the Public Utilities Commission is currently taking comments on Net Metering rulemaking. There is a sense that preferred sites should be more explicit in town plans. However, RPC's would like to see a little more flexibility to allow more of a criteria-based decision-making system.

e. CATMA Charlie mentioned CATMA is going through a strategic business planning exercise and expressed desire to work more closely with the CCRPC. They consider CCRPC to be a valuable resource. He met with them today and encouraged them to also look at other organizations that might be a better long-term partner. He expects we will talk more about this in November.

f. Legislative Breakfast topics

Charlie asked members about topics to bring to the upcoming Legislative meeting. Members feel items that currently have momentum may be the best ones to push forward, for example, Act 250. Chris Shaw mentioned Oregon's single family zoning law in metropolitan transit areas; and if something similar would be appropriate here. Charlie stated that the Administration is considering a proposal to establish a minimum baseline of duplexes in residential districts. Catherine McMains asked about zoning regulations and the effect of parking spots being required, as it increases the costs and lowers the affordability, and affordability is one of the major problems in Chittenden County. Member discussion ensued, and it was noted that there would be more discussion on Legislative Breakfast topics next month.

1  
2  
3 7. Review Agenda for October 16, 2019 Board Meeting. The Board Agenda for November was included in  
4 the packet. Members reviewed the proposed agenda. Charlie reminded everyone there will be  
5 continued RPC Training immediately preceding the Board Meeting. The training will provide more  
6 information on voting rules, the annual budget and the timeline for transportation projects. Members  
7 discussed adding an agenda item for an Executive Session to the meeting to provide a status report on  
8 the potential litigation regarding the Amtrak Overnight Storage and Servicing Study.  
9

10 8. Other Business There was no other business.  
11

12 11. Executive Session. CATHERINE MCMAINS MADE A MOTION, SECONDED BY CHRIS SHAW, TO GO  
13 INTO EXECUTIVE SESSION AT 6:40 P.M. TO DISCUSS POTENTIAL LITIGATION WITH THE EXECUTIVE  
14 DIRECTOR (Charlie Baker) AND THE TRANSPORTATION PLANNING MANAGER (Eleni Churchill).  
15 Due to a conflict of interest, Chris Roy excused himself and left the meeting at 6:41 P.M. THE MOTION  
16 TO GO INTO EXECUTIVE SESSION CARRIED UNANIMOUSLY.  
17

18 CATHERINE MCMAINS MADE A MOTION, SECONDED BY CHRIS SHAW, TO EXIT EXECUTIVE SESSION AT  
19 6:55 P.M. THE MOTION CARRIED UNANIMOUSLY.  
20  
21

22 12. Adjournment. CHRIS SHAW MADE A MOTION, SECONDED BY JOHN ZICCONNI, TO ADJOURN AT 6:55  
23 P.M. THE MOTION CARRIED UNANIMOUSLY.  
24  
25  
26

27 Respectfully submitted,  
28 Amy Irvin Witham

(DATE)

Board of Directors  
Chittenden County Regional  
Planning Commission  
Winooski, Vermont 05404

We have audited the financial statements of the Chittenden County Regional Planning Commission as of and for the year ended June 30, 2019 and have issued our report thereon dated (DATE). 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 of material misstatement.

In planning and performing our audit of the financial statements, in accordance with auditing standards generally accepted in the United States of America, we considered the Chittenden County Regional Planning Commission’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chittenden County Regional Planning Commission’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Chittenden County Regional Planning Commission’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Chittenden County Regional Planning Commission’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.

Chittenden County Regional  
Planning Commission

-2-

(DATE)

Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

However, we noted another matter during our audit as indicated in the accompanying Schedule of Recommendations that is an opportunity for strengthening internal control and operating efficiency. We have discussed the recommendation with the staff during the course of fieldwork and the recommendation may have already been implemented

This communication is intended solely for the information and use of management, the Board of Directors and others within the Chittenden County Regional Planning Commission, and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to thank the staff of the Chittenden County Regional Planning Commission for their assistance and cooperativeness throughout our audit. It has been a pleasure working with you.

Respectfully submitted,

SULLIVAN, POWERS & CO.  
Certified Public Accountants

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
SCHEDULE OF RECOMMENDATIONS  
JUNE 30, 2019

Spreadsheet Review

The Planning Commission utilizes several electronic spreadsheets as supporting documentation for general ledger reconciliations. The electronic spreadsheets are not reviewed for accuracy by a second person. It is important that all spreadsheets be reviewed so that errors can be detected and corrected in a timely manner.

We recommend that all electronic spreadsheets be reviewed for accuracy by a second person. This review should ensure that all formulas are correct. The Planning Commission has amended its accounting policy in fiscal year 2020 to provide for this review.

**CHITTENDEN COUNTY REGIONAL  
PLANNING COMMISSION**

**AUDIT REPORT AND REPORTS ON  
COMPLIANCE AND INTERNAL CONTROL**

**JUNE 30, 2019**



CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
AUDIT REPORT  
TABLE OF CONTENTS  
JUNE 30, 2019

DRAFT

	<u>Page #</u>
Independent Auditor's Report	1-3
Required Supplementary Information:	
Management's Discussion and Analysis	4-9
Financial Statements:	
Statement of Net Position	Exhibit I 10
Statement of Revenues, Expenses and Changes in Net Position	Exhibit II 11
Statement of Cash Flows	Exhibit III 12
Notes to the Financial Statements	13-26
Required Supplementary Information:	
Schedule of Proportionate Share of the Net Pension Liability - VMERS	Schedule 1 27
Schedule of Contributions - VMERS	Schedule 2 28
Other Supplementary Information:	
Schedule of Operations – Budget and Actual	Schedule 3 29
Schedule of Fiscal Year 2019 Indirect Cost Rate Calculation	Schedule 4 30
Schedule of Direct and Indirect Costs Recovered	Schedule 5 31
Schedule of Direct and Indirect Costs	Schedule 6 32
Schedule of Vermont Agency of Commerce and Community Development Funds	Schedule 7 33
Schedule of Expenditures of Federal Awards	Schedule 8 34

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION **DRAFT**  
AUDIT REPORT  
TABLE OF CONTENTS  
JUNE 30, 2019

	<u>Page #</u>
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"	35-36
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	37-38
Summary Schedule of Prior Audit Findings	39
Schedule of Findings and Deficiencies in Internal Control	40

Independent Auditor's Report

Board of Directors  
Chittenden County Regional  
Planning Commission  
Winooski, Vermont 05404

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Chittenden County Regional Planning Commission as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the Chittenden County Regional Planning 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 Chittenden County Regional Planning 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 Chittenden County Regional Planning Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the Chittenden County Regional Planning Commission as of June 30, 2019, 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.

### **Other Matters – Required Supplemental Information**

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 4 through 9, the Schedule of Proportionate Share of the Net Pension Liability – VMERS on Schedule 1 and the Schedule of Contributions – VMERS on Schedule 2 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Matters - Other Information**

Our audit was conducted for the purpose of forming an opinion, on the financial statements that collectively comprise the Chittenden County Regional Planning Commission's basic financial statements. The accompanying financial information listed as Schedules 3 through 7 in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards listed as Schedule 8 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards" and is also not a required part of the basic financial statements.

Schedules 3 through 7 and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedules 3 through 7 and the Schedule of Expenditures of Federal Awards 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 (DATE) on our consideration of the Chittenden County Regional Planning 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 over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering Chittenden County Regional Planning Commission's internal control over financial reporting and compliance.

(DATE)  
Montpelier, Vermont  
VT Lic. #92-000180

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2019

**The Financial Statements**

This section explains the general financial condition and results of operations of the Chittenden County Regional Planning Commission (CCRPC) for the fiscal year ended June 30, 2019 (FY 2019). Please read it in conjunction with the Commission's financial statements, which begin on page 10.

**Chittenden County Regional Planning Commission**

The mission of the Chittenden County Regional Planning Commission is to act as the principal forum for planning, policy and community development in the region. We will do this by providing planning and technical assistance that meets the needs of our member municipalities and the public, while remaining consistent with our federal and state requirements. Our work will result in the development and implementation of plans that support sustainable development and improve the region's quality of life and environment.

The legal basis and powers for CCRPC serving as the region's regional planning commission stem from and are as stipulated in 24 V.S.A. § 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 CCRPC was chartered by the municipalities of Chittenden County on May 2, 1966 with amendments to the original charter dated May 26, 1997 and September 28, 1998 and is funded in part through the State of Vermont property transfer tax as outlined in 24 V.S.A. § 4306(a). To the extent a conflict exists with a provision in Vermont statutes governing regional planning commissions, the Vermont statutes will control.

The CCRPC conducts Metropolitan Transportation Planning pursuant to 23 U.S.C. 134 and was designated by the Governor of Vermont on June 10, 1983 pursuant to Federal Highway Act of 1962, as amended (23 U.S.C. 101 et. seq.); the Urban Mass Transportation Act of 1964, as amended (49 U.S.C. 1601 et. seq.); and by agreements dated April 20, 1983 and January 28, 1998 to serve as the metropolitan planning organization (MPO).

**Using These Financial Statements**

The Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position (starting on page 10) provides information about the activities of the Commission as a whole. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources of CCRPC 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, liabilities and deferred inflows of resources, one way to measure the financial health, or financial position, of CCRPC. Over time, increases or decreases in the CCRPC 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.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2019

### **Budget**

The CCRPC builds its annual budget on diverse sources of funding. Transportation funding is primarily federal (80%), including both Federal Highway Administration and Federal Transit Administration funds, so it is dependent on the Federal Transportation Bill for appropriations of planning funds. CCRPC receives 10% of matching funds for the majority of the federal transportation funds from the state, so it is dependent on actions of the Vermont legislature. The Commission receives dues from its member municipalities that in FY 2019 totaled \$244,770 as unrestricted revenue used to 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. These contract funds were \$383,633 in FY 2019. With these funds, the CCRPC carries out statutory duties as specified in an annual work program approved by CCRPC.

CCRPC also funds its operations through special purpose grants and service contracts for technical assistance, and there is some variability in these grant programs from year to year. These programs included the following in FY 2019: Brownfield grants funded by EPA, multiple water quality projects funded by Vermont Agency of Natural Resources, community health efforts funded by the Vermont Department of Health, and Emergency Management Performance Grants funded by Vermont Emergency Management and Homeland Security.

### **Pension Liability Note**

The Governmental Accounting Standards Board (GASB), which sets rules for Public Accounting, requires that institutions like the CCRPC who participate in retirement plans like the Vermont Municipal Employee's Retirement System (VMERS) Defined Benefit plan (pension), carry potential liabilities within the retirement system on their books. Note 10, Pension Plans, in the body of the audit report discusses this rule and its impact in some detail. It is important to understand that the actuarial assumptions detailed in the Note are from VMERS, not CCRPC or the auditors. Furthermore, CCRPC has no management control over potential future liabilities or assets resulting from actions by the VMERS Board.

The net of these asset, deferred outflows of resources, liability and deferred outflows of resources accounts, along with how the CCRPC contributes to their employees' retirement plans, produces an additional expense of \$114,808 of Other Expense, shown in Exhibit II, Changes in Net Position. This expense is not considered Operating as CCRPC has no control over the changes in this expense. It should be noted that the expense may increase or decrease, even dramatically, due to changes in actuarial assumptions in coming years. This additional expense of \$114,808 was not actually paid out by CCRPC in FY 2019, but rather, is an estimate of our share of potential future costs to the VMERS pension system. This is why it is important to recognize these additions to CCRPC books, but not consider the figures part of our financial performance year over year. In addition, based on our current adopted policy, actual increases in our VMERS contributions will be the responsibility of the participating employees and therefore, may never be actual additional expense to CCRPC.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2019

**Operating Results**

The CCRPC finished FY 2019 with an Operating loss of (\$52,705). These results are shown on the statement of Revenues, Expenses, and Changes in Net Position for the year ended June 30, 2019 on page 11. It should be noted that this result is an improvement over the budgeted deficit for FY19, which was nearly \$100,000.

The loss is primarily the result of indirect expenses being higher than our approved FY 2019 Indirect Rate. The FY2019 approved Indirect Rate was adjusted down to account for over-collecting indirect revenues in a previous year. Each year the upcoming Indirect Rate is estimated and negotiated based on the most recent audited expenses, which are always two fiscal years previous. There is variance between the estimates and actual experience. A rate that is higher than it should be will tend to produce revenues in excess of expenses, while a lower rate will reduce revenues. The variance between estimates and actuals in indirect rates are accounted for by a “carry-forward” adjustment each year. The carry-forward adjustment adds or subtracts to the calculation in a manner that will reduce the rate in out years to make up for an inflated rate or increase a rate if indirect costs were under collected in a previous year.

Please refer to Schedule 4 for a detail of the Indirect Rate calculation for FY2019. The actual audited costs were from FY 2017. Note the carry forward adjustment to the indirect costs to account for an over collection of indirect cost recovery in FY 2017. Schedules 5 and 6 present indirect cost recovery and a breakout of direct and indirect costs for FY 2019. The FY 2021 Indirect Rate calculation and negotiation will be based off the FY 2019 figures.

Net income in previous fiscal years has allowed the CCRPC to build up Reserve funds. CCRPC considers cash in the Money Market bank account and Certificates of Deposit to be cash in Reserve. Please refer to the changes in Net Assets for June 30, 2019 and 2018 table on the next page for an illustration. The change in the Reserve balance from the end of FY 2018 to the end of FY 2019 was a decrease of \$100,835. Cash was needed to support operations in FY19 because the revenue generated was not sufficient to cover expenses. This was due to our low indirect rate as discussed above. The indirect rate for FY20 is 80%, which should provide a basis to cover our costs in that fiscal year.

Management has a goal of maintaining a Reserve balance that will cover at least three months of expenses. Non-project monthly expenses in FY 2019 were just under \$189,000 on average, which translates to about \$567,000 as a reserve goal. CCRPC will continue to build on the Reserve balance but we don't expect the funds to accumulate quickly. CCRPC operates on a mostly reimbursement model, and therefore our budget is not designed to generate excess income.

**Condensed Financial Information**

Net position for the years ending June 30, 2018 through 2019, and changes, are displayed on the following pages. The assets, deferred outflows of resources, liabilities and deferred inflows of resources related to participation in VMERS are discussed in more detail in the body of the Audit Report.



CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2019

	<u>2019</u>	<u>2018</u>	<u>Change</u>
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	\$ 214,481	\$ 446,804	(232,323)
Investments – Certificates of Deposit	63,245	62,388	857
Receivables	1,112,004	884,499	227,505
Prepaid Expenses	<u>16,845</u>	<u>34,903</u>	<u>(18,058)</u>
<b>TOTAL CURRENT ASSETS</b>	<u>1,406,575</u>	<u>1,428,594</u>	<u>(22,019)</u>
<b>NONCURRENT ASSETS</b>			
Property, Plant and Equipment	8,022	11,587	(3,565)
Security Deposit	<u>8,075</u>	<u>8,075</u>	<u>-</u>
<b>TOTAL NONCURRENT ASSETS</b>	<u>16,097</u>	<u>19,662</u>	<u>(3,565)</u>
<b>TOTAL ASSETS</b>	<u>1,422,672</u>	<u>1,448,256</u>	<u>(25,584)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources Related to Participation in VMERS	<u>286,129</u>	<u>386,759</u>	<u>(100,630)</u>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	738,259	689,640	48,619
Accrued Payroll Liabilities	100,895	96,355	4,540
Unearned Grant Revenue	15,441	29,517	(14,076)
Funds Held for Others	<u>-</u>	<u>12,819</u>	<u>(12,819)</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>854,595</u>	<u>828,331</u>	<u>26,264</u>
<b>LONG TERM LIABILITIES</b>			
Net Pension Liability Related to Participation in VMERS	<u>610,069</u>	<u>609,395</u>	<u>674</u>
<b>TOTAL LONG TERM LIABILITIES</b>	<u>610,069</u>	<u>609,395</u>	<u>674</u>
<b>TOTAL LIABILITIES</b>	<u>1,464,664</u>	<u>1,437,726</u>	<u>26,938</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows of Resources Related to Participation in VMERS	<u>58,148</u>	<u>26,644</u>	<u>31,504</u>
Net Investment in Property, Plant & Equipment	<u>8,022</u>	<u>11,587</u>	<u>(3,565)</u>
Unrestricted			
Local Dues/Match Fund Balance	0	0	-
Reserve Fund Balance	116,224	217,059	(100,835)
Other Unrestricted	<u>61,743</u>	<u>123,999</u>	<u>(62,256)</u>
Total Unrestricted	<u>177,967</u>	<u>341,058</u>	<u>(163,091)</u>
<b>TOTAL NET POSITION</b>	<u>\$ 185,989</u>	<u>\$ 352,645</u>	<u>\$ (166,656)</u>

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2019

**Explanation of changes in Net Position for years ending 2018 and 2019:**

1. Change in Cash and Cash Equivalents: The decrease is due to operating through a second straight year of negative income. Also, Receivables are up compared to the previous year, which means we had to wait longer to receive that cash in FY19.
2. Change in Accounts Receivable: The increase in accounts receivable at the end of FY 2019 was due to regular changes in how quickly our customers pay invoices.
3. Change in Property, Plant & Equipment (capital assets): The subtraction to this asset is regular depreciation over the fiscal year.
4. Change in Accounts Payable: The increase can be attributed to fluctuations in consultant billings from one time period to another. Also, because Receivables are up, we were likely waiting to pay these bills until we had more funds in the checking account.
5. The *Unearned Grant Revenue* balance is made up of several small grant programs. The grants pay on a deliverables basis instead of a reimbursement model. The revenue may have been earned but must remain on the balance sheet until the deliverables are complete.

*Funds Held for Others* were Regional Dispatch funds. The member municipalities had designated the CCRPC as the fiscal agent for the regional effort devoted to exploring and implementing regional dispatch services. This responsibility has been transferred to another entity.

6. The Deferred Outflows of Resources, Long Term Liability related to participation in VMERS, and the Deferred Inflow of Resources accounts are shown here in compliance with GASB accounting rules. The positions are not calculated, influenced, or managed by the CCRPC. These balances are not material in the sense that they could be collected, nor do they represent monies due. As is discussed in more detail in this letter and in the auditor's report, the amounts are calculations of possible changes in the future based on assumptions and calculations about the future.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2019

**A summary of Revenues, Expenses, and Changes in Net Position for the years ended June 30, 2019 and 2018 are as follows:**

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Operating Revenues	\$ 5,025,620	\$ 4,642,140	383,480
Operating Expenses	<u>(5,078,325)</u>	<u>(4,662,397)</u>	<u>(415,928)</u>
Operating Income/Loss	(52,705)	(20,257)	(32,448)
Other Revenue/Expense			
Pension Expense Related to Participation in VMERS	(114,808)	(100,322)	(14,486)
Nonoperating Revenues			
Interest Income	<u>857</u>	<u>322</u>	<u>535</u>
Change in Net Position	(166,656)	(120,257)	(46,399)
Beginning Net Position	352,645	472,902	(120,257)
Ending Net Position	<u>\$ 185,989</u>	<u>\$ 352,645</u>	<u>\$ (166,656)</u>

The change in Total Net Position from FY 2018 to FY 2019 was (\$166,656). However, \$114,808 of the loss was Pension Related Expense. It is expected that FY20 will generate enough revenue to cover operating expenses.

**Approved FY 2020 Budget**

Total revenues	\$5,239,372
Total expenses	<u>5,239,372</u>
Net Surplus/(Deficit)	\$ <u>0</u>

**Contacting CCRPC's Financial Management**

This financial report is designed to provide our served municipal and state officials with a general overview of CCRPC's finances and to show CCRPC's accountability for the money it receives. If you have any questions about this report or need additional information, contact Charles Baker, CCRPC's Executive Director at 110 West Canal Street, Suite 202, Winooski, VT 05404, by phone at (802) 846-4490 \*23, or by email at [cbaker@ccrpcvt.org](mailto:cbaker@ccrpcvt.org).

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
STATEMENT OF NET POSITION  
JUNE 30, 2019

ASSETS

## CURRENT ASSETS

Cash and Cash Equivalents	\$ 214,481
Investments - Certificates of Deposit	63,245
Receivables	1,112,004
Prepaid Expenses	16,845
	<hr/>
TOTAL CURRENT ASSETS	1,406,575

## NONCURRENT ASSETS

Property and Equipment (Net of Accumulated Depreciation)	8,022
Security Deposit	8,075
	<hr/>
TOTAL NONCURRENT ASSETS	16,097

TOTAL ASSETS	<hr/> 1,422,672 <hr/>
--------------	-----------------------

## DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows of Resources Related to Participation in VMERS	286,129
	<hr/>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	286,129

LIABILITIES

## CURRENT LIABILITIES

Accounts Payable	738,259
Accrued Payroll Liabilities	100,895
Unearned Grant Revenue	15,441
	<hr/>
TOTAL CURRENT LIABILITIES	854,595

## LONG TERM LIABILITIES

Net Pension Liability Related to Participation in VMERS	610,069
	<hr/>
TOTAL LONG TERM LIABILITIES	610,069

TOTAL LIABILITIES	<hr/> 1,464,664 <hr/>
-------------------	-----------------------

## DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources Related to Participation in VMERS	58,148
	<hr/>
TOTAL DEFERRED INFLOWS OF RESOURCES	58,148

NET POSITION

Net Investment in Property and Equipment Unrestricted	8,022
	<hr/> 177,967 <hr/>
TOTAL NET POSITION	\$ <hr/> 185,989 <hr/>

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

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2019

OPERATING REVENUES	
Grants	\$ 4,558,163
Local communities - annual assessments	244,770
Project match contributions	139,665
Other income	<u>83,022</u>
 TOTAL OPERATING REVENUES	 <u>5,025,620</u>
OPERATING EXPENSES	
Salaries and wages	1,328,161
Payroll taxes and employee benefits	527,012
Consultants and contract services	2,900,873
Rent	140,877
Other operating expenses	177,837
Depreciation expense	<u>3,565</u>
 TOTAL OPERATING EXPENSES	 <u>5,078,325</u>
OPERATING INCOME/(LOSS)	(52,705)
OTHER REVENUE/(EXPENSES)	
Pension Expense Related to Participation in VMERS	(114,808)
NONOPERATING REVENUES	
Interest - Certificates of Deposit	<u>857</u>
CHANGE IN NET POSITION	(166,656)
BEGINNING NET POSITION	<u>352,645</u>
ENDING NET POSITION	<u><u>\$ 185,989</u></u>

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

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2019

## CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from grants, contracts and services	\$ 4,307,374
Cash received from local communities	75,888
Cash received from local match contributions and other	400,778
Cash paid for goods and services	(3,165,730)
Cash paid for personnel	<u>(1,850,633)</u>

NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES (232,323)

## CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

0

CASH FLOWS FROM CAPITAL AND RELATED  
FINANCING ACTIVITIES

0

## CASH FLOWS FROM INVESTING ACTIVITIES

0

## INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS

(232,323)

## BEGINNING CASH AND CASH EQUIVALENTS

446,804

## ENDING CASH AND CASH EQUIVALENTS

\$ 214,481

RECONCILIATION OF OPERATING INCOME TO  
NET CASH PROVIDED BY OPERATING ACTIVITIES

Adjustments to reconcile operating loss to  
net cash used by operating activities:

Operating Income/(Loss)	\$ (52,705)
Depreciation	3,565
Pension Expense Related to Participation in VMERS	(114,808)
Increase in Receivables	(227,505)
Decrease in Deferred Outflows of Resources - Pension Plan	82,630
Decrease in Prepaid Expenses	18,058
Increase in Accounts Payable	48,619
Increase in Accrued Payroll Liabilities	4,540
Decrease in Funds Held for Others	(12,819)
Decrease in Unearned Grant Revenue	(14,076)
Increase in Net Pension Liability	674
Increase in Deferred Inflows of Resources-Pension Plan	<u>31,504</u>

NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES \$ (232,323)

## Noncash Supplemental Information:

Interest of \$857 was earned on certificates of deposit in 2019 and reinvested.

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

The Chittenden County Regional Planning Commission (CCRPC) is one of 11 regional planning commissions in Vermont and also serves the region as the sole Metropolitan Planning Organization (MPO) operating within Vermont. CCRPC was organized under Title 24 Vermont Statutes Annotated (V.S.A.), Chapter 117 in 1966 to promote the mutual cooperation of its 19 member municipalities and to facilitate the appropriate development and preservation of the physical and human resources in Chittenden County. Effective July 1, 2011, CCRPC merged with the Chittenden County Metropolitan Planning Organization (CCMPO) into a single planning organization combining the functions of land use and transportation planning. CCMPO was the only such “metropolitan planning organization” in the State of Vermont, as defined by Federal rules regarding what constitutes a metropolitan area.

CCRPC is governed by 19 municipal commissioners, five at-large commissioners (representing Agriculture, Conservation/Environment, Socio-Economic/Housing, Industrial/Business and Railroads) and a commissioner from the Vermont Agency of Transportation, the Chittenden County Transportation Authority, the Burlington International Airport, the Federal Highway Administration and the Federal Transit Administration. The legislative body of each of Chittenden County’s municipalities selects its own commissioner and alternate commissioner. The full Commission selects the five at-large representatives. Each municipal commissioner and the Vermont Agency of Transportation have voting power.

The mission of the Chittenden County Regional Planning Commission is to act as the principal forum for planning, policy and community development in the region. CCRPC will do this by providing planning and technical assistance that meets the needs of the member municipalities and the public, while remaining consistent with federal and state requirements. CCRPC’s work will result in the development and implementation of plans that support sustainable development and improve the region’s quality of life and environment.

## **1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **The Financial Reporting Entity**

This report includes all of the funds of CCRPC. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization’s governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government, regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of CCRPC.

### **Basis of Presentation**

CCRPC 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. Nonoperating revenues, such as investment earnings result from nonexchange 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 of resources (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, CCRPC funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the CCRPC's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditures driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

### **Donated Services**

Chittenden County Regional Planning Commission receives noncash contributions in the form of member communities and other organizations performing various planning tasks to assist the Organization. These in-kind contributions are used as match for grants at an estimated hourly rate or the actual billing rate, if available. These contributions are not recorded in the financial statements of the Organization.

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, CCRPC considers all unrestricted highly-liquid investments with an initial maturity of three months or less to be cash and cash equivalents.



### **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. Chittenden County 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.

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

### **Pension**

For purposes of measuring the proportionate share of the net pension liability and the related deferred outflows/inflows of resources and pension expense, information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS) plan and additions to/deductions from the VMERS' fiduciary net position have been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, "deferred outflows of resources", represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources", represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related.

## 2) CASH AND INVESTMENTS

Cash and Investments are as follows:

Deposits with Financial Institutions	\$214,231
Petty Cash	<u>250</u>
Total Cash	214,481
Investments-Certificates of Deposit	<u>63,245</u>
Total Cash and Investments	<u>\$277,726</u>

CCRPC had two certificates of deposit in the amount of \$26,365 and \$36,880 at June 30, 2019 which mature at six (6) month intervals. Interest rates were 1.49%.

### Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Organization's deposits and investments are exposed to custodial credit risk as follows:

	<u>Book</u>	<u>Bank</u>
FDIC Insured	\$ <u>277,476</u>	\$ <u>305,821</u>
Total	\$ <u><u>277,476</u></u>	\$ <u><u>305,821</u></u>

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

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. CCRPC does not have any policy to limit its exposure to interest rate risk. CCRPC's certificates of deposit are exempt from interest rate risk disclosure.

**Credit Risk**

Generally, credit risk that is the risk an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. CCRPC's certificates of deposit are exempt from the credit risk analysis.

**Concentration of Credit Risk**

CCRPC does not have any limitations on the amount that can be invested in any one issuer. All CCRPC's investments are in two separate certificates of deposit with one bank.

**3) RECEIVABLES**

Receivables consist of amounts due from grants, contracts and other items. Chittenden County Regional Planning Commission uses the allowance method for uncollectible receivables. Management has reviewed the accounts and determined that an allowance for doubtful accounts of \$2,000 is appropriate at June 30, 2019.

Receivables are comprised of the following:

Grants and Contracts	\$ 1,004,024
Municipal Services and Other	109,980
Less Allowance for Doubtful Accounts	<u>(2,000)</u>
Total	<u><u>\$ 1,112,004</u></u>

#### 4) PROPERTY AND EQUIPMENT

Property and Equipment balances were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Being Depreciated:				
Office Furniture and Equipment	\$ 31,002	\$ 0	\$ 0	\$ 31,002
Less Accumulated Depreciation	<u>(19,415)</u>	<u>(3,565)</u>	<u>0</u>	<u>(22,980)</u>
Capital Assets, Net at June 30, 2019	\$ <u>11,587</u>	\$ <u>(3,565)</u>	\$ <u>0</u>	\$ <u>8,022</u>

#### 5) DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources consists of \$52,991 from the difference between the expected and actual experience, \$67,557 from changes in assumptions, \$70,705 from the difference between the projected and actual investment earnings and \$21,307 from changes in Chittenden County Regional Planning Commission's proportional share of contributions related to Chittenden County Regional Planning Commission's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$73,569 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources is \$286,129.

#### 6) DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources consists of \$9,755 from the difference between the expected and actual experience and \$48,393 from changes in Chittenden County Regional Planning Commission's proportional share of contributions related to Chittenden County Regional Planning Commission's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources is \$58,148.

#### 7) UNEARNED GRANT REVENUE

For the year ended June 30, 2019, CCPRC had received matching funds from municipalities participating in projects that haven't finished. These funds will be spent in fiscal year 2020 and recognized as revenue:

Vermont Clean Streets	\$ 14,500
Transportation Specific	<u>941</u>
Total Unearned Grant Revenue	\$ <u>15,441</u>

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION **DRAFT**  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

**8) NET POSITION**

The Board of Directors has designated a portion of the Unrestricted Net Position as follows:

Designated for Reserves	\$200,928
Amount Designated in Excess of Available Net Position	<u>(22,961)</u>
Total Unrestricted Net Position	<u>\$177,967</u>

**9) GRANTS**

Grants consist of the following:

Direct Federal Grants:

EPA - Brownfields	\$ <u>215,377</u>
	<u>215,377</u>

Federal Grants Passed Through State and State Grants:

Public Safety	89,156
Water Quality	568,067
VT Department of Health	108,928
AOT - Transportation	3,112,422
ACCD	<u>383,633</u>
	<u>4,262,206</u>

Other:

Act 174 Training	31,139
Town SWMP	41,218
Bolton CDBG	4,875
3 Plus Acre Parcel Scoping	1,348
New England Water Pollution Control Commission	<u>2,000</u>
	<u>80,580</u>

Total	<u>\$ 4,558,163</u>
-------	---------------------

## **10) PENSION PLANS**

### **Defined Benefit Plan**

#### **Plan Description**

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school districts employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2019, the retirement system consisted of 402 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives-one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

#### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources**

As of June 30, 2018, the measurement date selected by the State of Vermont, VMERS was funded at 82.60% and had a plan fiduciary net position of \$667,848,905 and a total pension liability of \$808,524,797 resulting in a net pension liability of \$140,675,892. As of June 30, 2019, CCRPC's proportionate share of this was .4337% resulting in a liability of \$610,069. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Chittenden County Regional Planning Commission's proportion of the net pension liability was based on a projection of Chittenden County Regional Planning Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. Chittenden County Regional Planning Commission's proportion of .4337% was a decrease of .0693% from its proportion measured as of the prior year.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION DRAFT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

For the year ended June 30, 2019, CCRPC recognized pension expense of \$214,564 which was comprised of \$188,378 determined by the State of Vermont's actuary and \$26,186 of employer contributions made by CCRPC in excess of the amount required. The total employer contribution made by CCRPC was \$99,755. CCRPC funded the employer contribution at 10% for the year ended June 30, 2019 resulting in a lower contribution for members (7.50%).

As of June 30, 2019, Chittenden County Regional Planning Commission reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 52,991	\$ 9,755
Changes in Assumptions	67,557	0
Difference Between Projected and Actual Investment Earnings on Pension Plan Assets	70,705	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	21,307	48,393
Required Employer Contributions Made Subsequent to the Measurement Date	<u>73,569</u>	<u>0</u>
Total	<u>\$ 286,129</u>	<u>\$ 58,148</u>

The deferred outflows of resources resulting from Chittenden County Regional Planning Commission's required employer contributions made subsequent to the measurement date in the amount of \$73,569 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2020	\$105,977
2021	37,822
2022	6,598
2023	<u>4,015</u>
Total	<u>\$154,412</u>

### **Summary of System Provisions**

Membership – Full time employees of participating municipalities. The Chittenden County Regional Planning Commission elected coverage under Group C provisions.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group C – Average annual compensation during highest three (3) consecutive years.

Service Retirement Allowance:

Eligibility – Group C – Age 55 with five (5) years of service.

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

Maximum benefit is 50% of AFC for Group C. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance - N/A.

Vested Retirement Allowance:

Eligibility – Five (5) years of service.

Amount – Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

Disability Retirement Allowance:

Eligibility – Five (5) years of service and disability as determined by Retirement Board.

Amount – Immediate allowance based on AFC and service to date of disability.

Death Benefit:

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

Amount – For Group C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability annuity computed as of date of death.

Optional Benefit and Death after Retirement - For Group C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.

Refund of Contribution - Upon termination, if the member so elects or if no other benefit is payable, the member’s accumulated contributions are refunded.



Post-Retirement Adjustments - Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 3% for Group C.

Member Contributions - Group C – 10.125%.

Employer Contributions:

Group C – 7.375%.

Chittenden County Regional Planning Commission funded the employer contribution at 10% for the year ended June 30, 2019 resulting in a lower contribution for members (7.50%).

The 10% funding is per a CCRPC adopted policy to provide a level retirement contribution for their employees. The participants pay the balance of the overall contribution minus the 10%. This currently provides an additional benefit for employees as their funding percentage is reduced. Under the current policy, contribution increases will be borne by the employee.

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

### **Significant Actuarial Assumptions and Methods**

Interest Rate - 7.50%, net of pension plan investment expenses, including inflation.

Salary increases - 5% per year.

### **Mortality:**

Death in Active Service:

Group B – 98% of RF-2006 blended 60% Blue Collar Employee, 40% Healthy Employee with generational projection using Scale SSA-2017.

Healthy Post-Retirement:

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

Disabled Post-Retirement:

All Groups – RP-2006 Disabled Mortality Table with generational improvement.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION DRAFT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

Spouse's Age – Females three (3) years younger than males.

Cost-of-Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 1.30% for Group C members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, and at age 55 for member of Group C who receive a disability retirement). The January 1, 2019 COLA is assumed to be 1.3%.

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

Inflation – 2.50%.

#### Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected further real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US Equity	18.00%	6.10%
Non-US Equity	16.00%	7.45%
Global Equity	9.00%	6.74%
Fixed Income	26.00%	2.25%
Real Estate	8.00%	5.11%
Private Markets	15.00%	7.60%
Hedge Funds	8.00%	3.86%

Discount Rate - The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION DRAFT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

Sensitivity of the Chittenden County Regional Planning Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the Chittenden County Regional Planning Commission's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%):

<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
\$1,033,319	\$610,069	\$265,849

### **Additional Information**

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

### **Defined Contribution Plans**

CCRPC also participates in VMERS Group DC, a defined contribution plan. Employees in Group DC did not contribute and CCRPC contributed 10.00%. The premise of Plan DC is to allow employees to have a choice in investing their retirement assets. Each employee will receive the value of their account upon retirement. CCRPC's total payroll was \$1,299,758 while its covered payroll for Group DC was \$302,250. Pension expense for this plan for the year ended June 30, 2019 was \$30,220.

CCRPC also offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. Deferred compensation funds are not available to employees until termination, retirement, death, or unforeseeable emergency.

## **11) OPERATING LEASES**

CCRPC has an operating lease for office space in Winooski that was effective May 1, 2009. Each year, the annual base rent will increase by two percent (2%). There is also a base amount of common area maintenance (CAM) paid monthly which is adjusted each year. The lease was renewed for ten (10) years effective May 1, 2019 and expires April 30, 2029. Rent expense, including CAM, was \$140,877 for the year ended June 30, 2019.

CCRPC has two operating leases for copiers. The first copier lease expires in January, 2024 and the second lease expires in April, 2021. Total equipment lease expense was \$11,006 for the year ended June 30, 2019.

CCRPC leased an electric vehicle beginning in May, 2018. \$2,000 was paid and this covers the lease payment through April, 2021. The upfront lease payment was recorded in prepaid expenses and is being amortized over the 36 month period. There are no further commitments under the lease. At June 30, 2019, the unamortized balance was \$1,222. In May, 2018, CCRPC entered into a lease for a hybrid plug-in car. The lease is for \$297 per month and expires in May, 2021. Total lease expense was \$4,224 for the year ended June 30, 2019.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION DRAFT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2019

Future lease commitments are as follows:

	<u>Building</u>	<u>Copiers</u>	<u>Vehicles</u>	<u>Total</u>
2020	\$ 102,447	\$ 4,587	\$ 3,567	\$ 110,601
2021	104,496	4,125	3,270	111,891
2022	106,586	1,812	0	108,398
2023	108,718	1,812	0	110,530
2024	110,892	906	0	111,798
Thereafter	<u>143,023</u>	<u>0</u>	<u>0</u>	<u>143,023</u>
Total	\$ <u>676,162</u>	\$ <u>13,242</u>	\$ <u>6,837</u>	\$ <u>696,241</u>

## 12) RISK MANAGEMENT

CCRPC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. CCRPC maintains insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to CCRPC. Settled claims have not exceeded this coverage in any of the past three fiscal years.

## 13) COMMITMENTS AND CONTINGENCIES

Grants and contracts require the fulfillment of certain conditions set forth in the grant or contract. Failure to fulfill the conditions could result in the return of funds to the grantors. Although that is a possibility, management deems the contingency remote, since by accepting the awards and their terms, it has accommodated the objectives of CCRPC to the provisions of the grants.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - VMERS  
JUNE 30, 2019

	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613
CCRPC's Proportion of the Net Pension Liability	0.4337%	0.5030%	0.4504%	0.5024%	0.4869%
CCRPC's Proportionate Share of the Net Pension Liability	\$ 610,069	\$ 609,395	\$ 579,583	\$ 387,332	\$ 44,379
CCRPC's Covered Employee Payroll	\$ 997,558	\$ 1,047,730	\$ 1,132,994	\$ 952,906	\$ 1,012,795
CCRPC's Proportionate Share of the Net Pension Liability as a Percentage of CCRPC's Covered Employee Payroll	61.1562%	58.1634%	51.1550%	40.6475%	4.3818%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.60% as of June 30, 2018	83.64% as of June 30, 2017	80.95% as of June 30, 2016	87.42% as of June 30, 2015	98.32% as of June 30, 2014

**Notes to Schedule**

Benefit Changes: None.

Changes in Assumptions and Methods: None.

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

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CONTRIBUTIONS -VMERS  
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	\$ 73,570	\$ 75,960	\$ 82,142	\$ 68,446	\$ 70,228
Contributions in Relation to the Actuarially Determined Contributions	<u>73,570</u>	<u>75,960</u>	<u>82,142</u>	<u>68,446</u>	<u>70,228</u>
Contribution Excess/(Deficiency)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
CCRPC's Covered Employee Payroll	\$ 997,558	\$ 1,047,730	\$ 1,132,994	\$ 952,906	\$ 1,012,795
Contributions as a Percentage of Commissions's Covered Employee Payroll	7.3750%	7.2500%	7.2500%	7.1829%	6.9341%

**Notes to Schedule**

Valuation Date:	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
-----------------	---------------	---------------	---------------	---------------	---------------

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

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
SCHEDULE OF OPERATIONS  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING REVENUES			
State of Vermont - Agency of Commerce and Community Development (ACCD)	\$ 388,309	\$ 383,633	\$ (4,676)
Project Income-Grants	4,927,531	4,174,530	(753,001)
Project Match Contributions	209,660	308,547	98,887
Local Communities - Annual Assessments	35,110	75,888	40,778
Other Income	60,900	83,022	22,122
	<u>5,621,510</u>	<u>5,025,620</u>	<u>(595,890)</u>
TOTAL OPERATING REVENUES			
OPERATING EXPENSES			
Salaries and Wages	1,331,315	1,328,161	3,154
Payroll Taxes and Employee Benefits	533,735	527,012	6,723
Consultants and Contract Services	3,464,203	2,900,873	563,330
Rent	143,520	140,877	2,643
Internal Consultants	5,000	0	5,000
Legal, Audit and Accounting	25,160	21,156	4,004
Equipment and Software Maintenance	29,000	26,868	2,132
Depreciation Expense	3,600	3,565	35
Supplies	6,000	4,774	1,226
Copier	15,000	11,006	3,994
Auto and Mileage	9,600	1,509	8,091
Dues and Publications	15,500	11,860	3,640
Equipment and Software Purchase	20,000	1,600	18,400
Telephone and Internet	14,500	13,799	701
Postage	1,500	1,142	358
Conference and Training	20,000	18,941	1,059
Utilities	6,000	5,159	841
Program Workshops and Meetings	12,000	15,568	(3,568)
Insurance	12,000	10,385	1,615
Janitor	4,500	4,785	(285)
Payroll Processing	3,000	2,965	35
Travel	13,000	4,708	8,292
Communications and PR	20,000	11,411	8,589
Recruitment	2,000	1,068	932
Worker's Comp Insurance	4,000	3,402	598
Other	8,000	5,731	2,269
	<u>5,722,133</u>	<u>5,078,325</u>	<u>643,808</u>
TOTAL OPERATING EXPENSES			
OPERATING INCOME/(LOSS)	\$ <u>(100,623)</u>	\$ <u>(52,705)</u>	\$ <u>47,918</u>

See Independent Auditor's Report.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
SCHEDULE OF FISCAL YEAR 2019 INDIRECT COST RATE CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2019

## INDIRECT COSTS

Allowable Indirect Costs - 2017 Fiscal Year	\$ 998,883
Less: Carryforward Adjustment - 2017	<u>(131,469)</u>
	<u>867,414</u>

## DIRECT COSTS

Direct Salaries and Wages - 2017 Fiscal Year	802,189
Direct Payroll Taxes and Employee Benefits - 2017 Fiscal Year	<u>471,127</u>
	<u>1,273,316</u>

INDIRECT RATE (Indirect Costs / Direct Costs)

68.12%

See Independent Auditor's Report.



CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
 SCHEDULE OF DIRECT AND INDIRECT COSTS RECOVERED  
 FOR THE YEAR ENDED JUNE 30, 2019

Grant/Agency	Direct Staff Costs	Indirect Costs at 68.12%
Regional Planning Grant (Vermont Agency of Commerce and Community Development )	\$ 223,448	\$ 152,213
Transportation Grants (U.S. Department of Transportation and Vermont Agency of Transportation)	757,669	516,117
Emergency Management Performance Grants (U.S. Department of Homeland Security and Vermont Department of Public Safety)	27,222	18,543
Water Quality (Vermont Agency of Natural Resources)	31,809	21,669
Other	<u>57,895</u>	<u>39,445</u>
Total Recovered	<u>\$ 1,098,043</u>	<u>\$ 747,987</u>

See Independent Auditor's Report.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
SCHEDULE OF DIRECT AND INDIRECT COSTS  
FOR THE YEAR ENDED JUNE 30, 2019

	Total	Direct Costs	Unallowable Costs (a)	Allowable Indirect Costs
Salaries and Wages	\$ 1,328,161	\$ 878,922	\$ 0	\$ 449,239
Payroll Taxes and Employee Benefits	527,012	348,755	0	178,257
Payroll Processing	2,965	0	0	2,965
Consultants and Contract Services	2,900,873	2,900,873	0	0
Workers Comp	3,402	0	0	3,402
Rent	140,877	0	0	140,877
Equipment and Software Maintenance	26,868	0	0	26,868
Janitor	4,785	0	0	4,785
Travel	4,708	0	0	4,708
Conference and Training	18,941	0	0	18,941
Program Workshops and Meetings	15,568	0	150	15,418
Supplies	4,774	0	0	4,774
Equipment and Software Purchase	1,600	0	0	1,600
Legal, Audit and Accounting	21,156	0	0	21,156
Dues, Memberships, and Publications	11,860	0	675	11,185
Depreciation Expense	3,565	0	0	3,565
Telephone and Internet	13,799	0	0	13,799
Utilities	5,159	0	0	5,159
Other	5,731	0	5,731	0
Copier	11,006	0	0	11,006
Communication and PR	11,411	0	0	11,411
Insurance	10,385	0	0	10,385
Postage	1,142	0	0	1,142
Mileage/Car Share	1,509	0	0	1,509
Recruitment	1,068	0	0	1,068
<b>TOTAL EXPENSES</b>	<b>\$ 5,078,325</b>	<b>\$ 4,128,550</b>	<b>\$ 6,556</b>	<b>\$ 943,219</b>

(a) Costs Not Allowed under 2 CFR Part 200 Subpart E - Cost Principles.

See Independent Auditor's Report.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
 SCHEDULE OF VERMONT AGENCY OF COMMERCE AND COMMUNITY DEVELOPMENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2019

<u>Task #</u>	<u>Task Description</u>	<u>Staff</u>	<u>Indirect at 68.12%</u>	<u>Other Direct</u>	<u>Total</u>
1	Regional Planning	\$ 12,897	\$ 8,785	\$ 78	\$ 21,760
2	Municipal Plan/Technical Assistance	30,231	20,594	2,225	53,050
3	Regional Training and Education	167	114	0	281
4	Support for Statewide Initiatives	21,479	14,632	1,007	37,118
5	Core Functions	106,965	72,865	4,506	184,336
	Match	51,708	35,224	156	87,088
	Total	\$ <u>223,447</u>	\$ <u>152,214</u>	\$ <u>7,972</u>	\$ <u>383,633</u>
	Grant Revenue for 2019				\$ <u>383,633</u>

See Independent Auditor's Report.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

DRAFT Schedule 8

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed through the Vermont Agency of Transportation				
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	GR1249	\$ 489,740	\$ 2,590,640
Passed through the Vermont Agency of Commerce and Community Development				
Highway Planning and Construction	20.205	07110-RPC-2019-03	0	1,673
Total Highway Planning and Construction Cluster			489,740	2,592,313
Passed through the Vermont Agency of Transportation				
Highway Research and Development Program	20.200	GR0744	0	229,820
Total U.S. Department of Transportation			489,740	2,822,133
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Direct Programs				
Brownfields Assessment and Cleanup	66.818	BF-00A00214	0	141,541
Brownfields Assessment and Cleanup	66.818	BF-00A00483	0	73,837
			0	215,378
Passed through the Addison County Regional Planning Commission				
Water Quality Management Planning	66.454	WQ2017-604B-01		3,636
Total U.S. Environmental Protection Agency			0	219,014
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through the Vermont Department of Public Safety				
Emergency Management Performance Grant	97.042	02140-31025C-004	0	10,786
Emergency Management Performance Grant	97.042	02140-31024C-003	0	35,724
			0	46,510
Total U.S. Department of Homeland Security			0	46,510
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through the Vermont Department of Health				
Substance Abuse and Mental Health Services Administration	93.243	03420-A190115	90,996	96,697
Substance Abuse and Mental Health Services Administration	93.243	03420-A18047S	1,300	12,231
Total U.S. Department of Health and Human Services			92,296	108,928
Total Expenditures of Federal Awards			\$ 582,036	\$ 3,196,585

**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Chittenden County Regional Planning Commission under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Chittenden County Regional Planning Commission, it is not intended to and does not present the financial position, changes in net assets or cash flows.

**Note B - Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Chittenden County Regional Planning Commission has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

See Independent Auditor's Report.

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"

Board of Directors  
Chittenden County Regional  
Planning Commission  
Winooski, Vermont 05404

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States, the financial statements of the Chittenden County Regional Planning Commission as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the Chittenden County Regional Planning Commission's basic financial statements and have issued our report thereon dated (DATE).

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Chittenden County Regional Planning Commission's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Chittenden County Regional Planning Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Chittenden County Regional Planning Commission's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Chittenden County Regional Planning Commission'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 the attention of those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Chittenden County Regional Planning 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".

However, we noted a certain other matter that we reported in a separate letter to the management of Chittenden County Regional Planning Commission dated (DATE).

### **Purpose of this Report**

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

(DATE)  
Montpelier, Vermont  
VT Lic. #92-000180

Independent Auditor's Report on Compliance for  
Each Major Program and on Internal Control Over  
Compliance Required by the Uniform Guidance

Board of Directors  
Chittenden County Regional  
Planning Commission  
Winooski, Vermont 05404

**Report on Compliance for Each Major Federal Program**

We have audited Chittenden County Regional Planning Commission compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) "Compliance Supplement" that could have a direct and material effect on the Chittenden County Regional Planning Commission's major federal program for the year ended June 30, 2019. The Chittenden County Regional Planning Commission's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Deficiencies in Internal Control.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the Chittenden County Regional Planning Commission's major federal program based on our audit of the types of compliance requirements referred to previously.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States; and Title 2 U.S. "Code of Federal Regulations" Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards" (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to previously that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Chittenden County Regional Planning Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for its major federal program. However, our audit does not provide a legal determination of the Chittenden County Regional Planning Commission's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the Chittenden County Regional Planning Commission complied, in all material respects, with the types of compliance requirements referred to previously that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

## **Report on Internal Control Over Compliance**

The management of the Chittenden County Regional Planning Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to previously. In planning and performing our audit of compliance, we considered the Chittenden County Regional Planning Commission's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on the internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Chittenden County Regional Planning Commission's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

(DATE)  
Montpelier, Vermont  
VT Lic. #92-000180



CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION **DRAFT**  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2019

There were no prior year findings.

CHITTENDEN COUNTY REGIONAL PLANNING COMMISSION DRAFT  
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL  
JUNE 30, 2019

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:  
Unmodified.

Internal Control Over Financial Reporting:  
Material Weaknesses identified:  
None noted.  
Significant Deficiencies identified not considered to be material weaknesses:  
None noted.

Noncompliance material to financial statements:  
None noted.

Federal Awards

Internal Control Over Major Programs:  
Material Weaknesses identified:  
None noted.  
Significant Deficiencies identified not considered to be material weaknesses:  
None noted.

Type of auditor's report issued on compliance for major programs:  
Unmodified.

There are no audit findings that are required to be reported in accordance with 2CFR 200.516(a).

Major Program:

Highway Planning & Construction Cluster:

<u>CFDA #</u>	<u>Program</u>
20.205	U.S. Department of Transportation Highway Planning and Construction

The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.

The auditee did qualify as a low risk auditee.

October 25, 2019

Rachel Lomonaco  
Act 250 Coordinator  
111 West Street  
Essex Junction, VT 05452

RE: 15 Leo Drive; Essex; Application #4C0781-5A

Dear Ms. Lomonaco:

The Chittenden County Regional Planning Commission's Staff and Executive Committee have reviewed this Act 250 application for a project described as the subdivision of Lot #3 at 15 Leo Drive in Essex, VT into seven new lots for future industrial use, with no construction proposed at this time. We understand that the District Commission intends to narrow the scope of the hearing to 9B (primary agricultural soils) unless the scope is expanded at the hearing. We understand that this project has not yet sought local approval from the Town of Essex. We offer the following comments:

The project is located within the Enterprise Planning Area as defined in the Chittenden County Regional Plan, entitled the *2018 Chittenden County ECOS Plan*. We find this project to be consistent with the Planning Area for the following reasons:

1. The Enterprise Planning Area is identified in the Plan as an area where local zoning authorizes a future concentration of employment uses that attract workers from the County and multi-county region. Development in these Planning Areas should have adequate wastewater capacity and access to transit or be near these services. Typically, this area encompasses major employers or a cluster of single employers and has current or planned transit service.
2. The Enterprise Planning Area is an area planned for growth, and therefore this project helps implement Strategy #2 of the Plan which calls for 80% of new development in the areas planned for growth.

Therefore, we find this project to generally be in conformance with the Planning Areas of the *2018 Chittenden County Regional Plan*, based on the limited information currently available.

Because the scope of this hearing is limited to Criterion 9(B), only limited information was made available in advance of this hearing. CCRPC is not providing comment on agricultural soils. **CCRPC will defer comments on other issues, including Criterion 9(L) and traffic impacts, until more information is available.**

Due to the detailed level of development review in most Chittenden County municipalities and the environmental permit reviews at the Department of Environmental Conservation, CCRPC will give specific attention in its Act 250 reviews to the type of use and the Planning Areas section of the 2018 Chittenden County ECOS Plan. While there are many other topics covered in the 2018 Chittenden County ECOS Plan, there has been significant analysis at the Regional level regarding transportation impacts. The CCRPC will also focus its attention on transportation, where appropriate, in accordance with the Metropolitan Transportation Plan, which is within the 2018 Chittenden County ECOS Plan.

These comments are based on information currently available; we may have additional comments as the process continues. Please feel free to contact me should you have any questions.

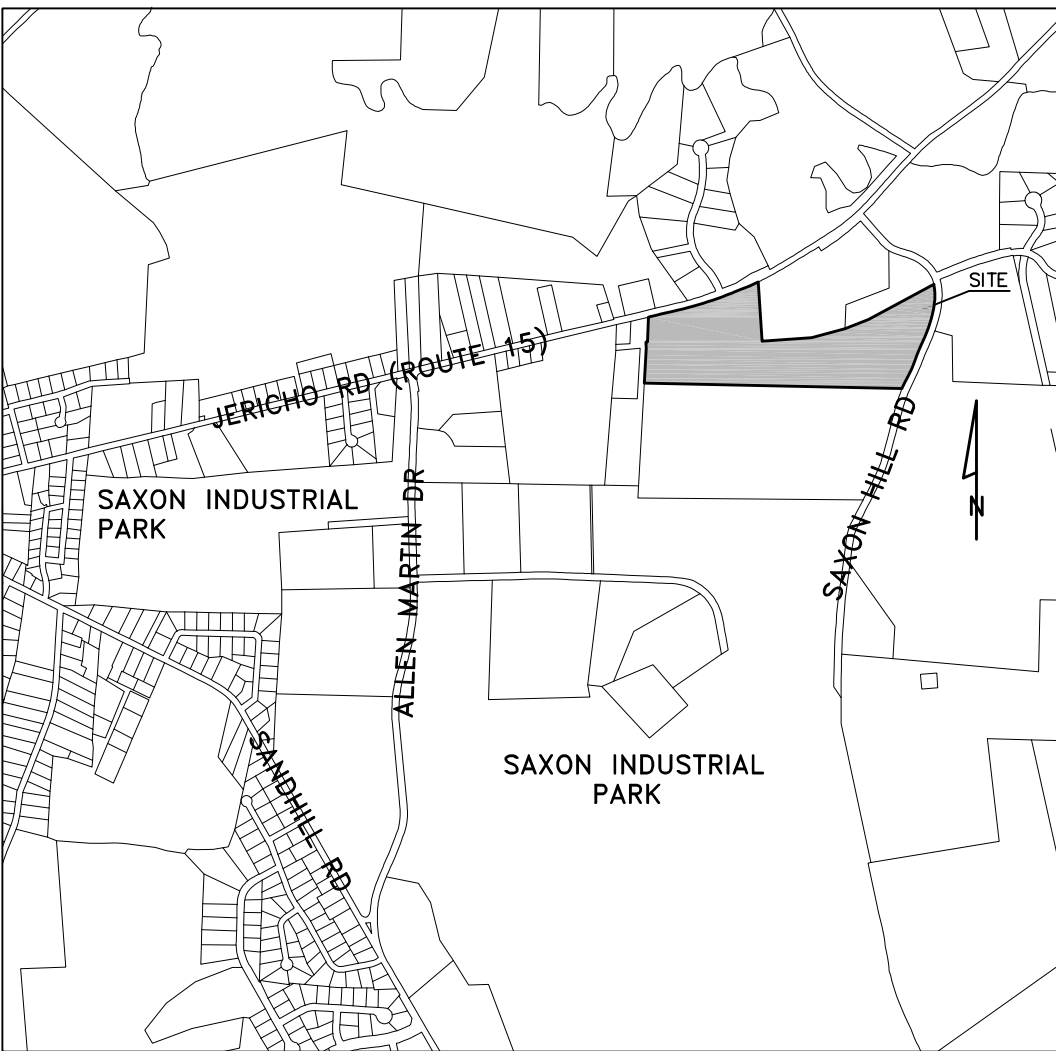
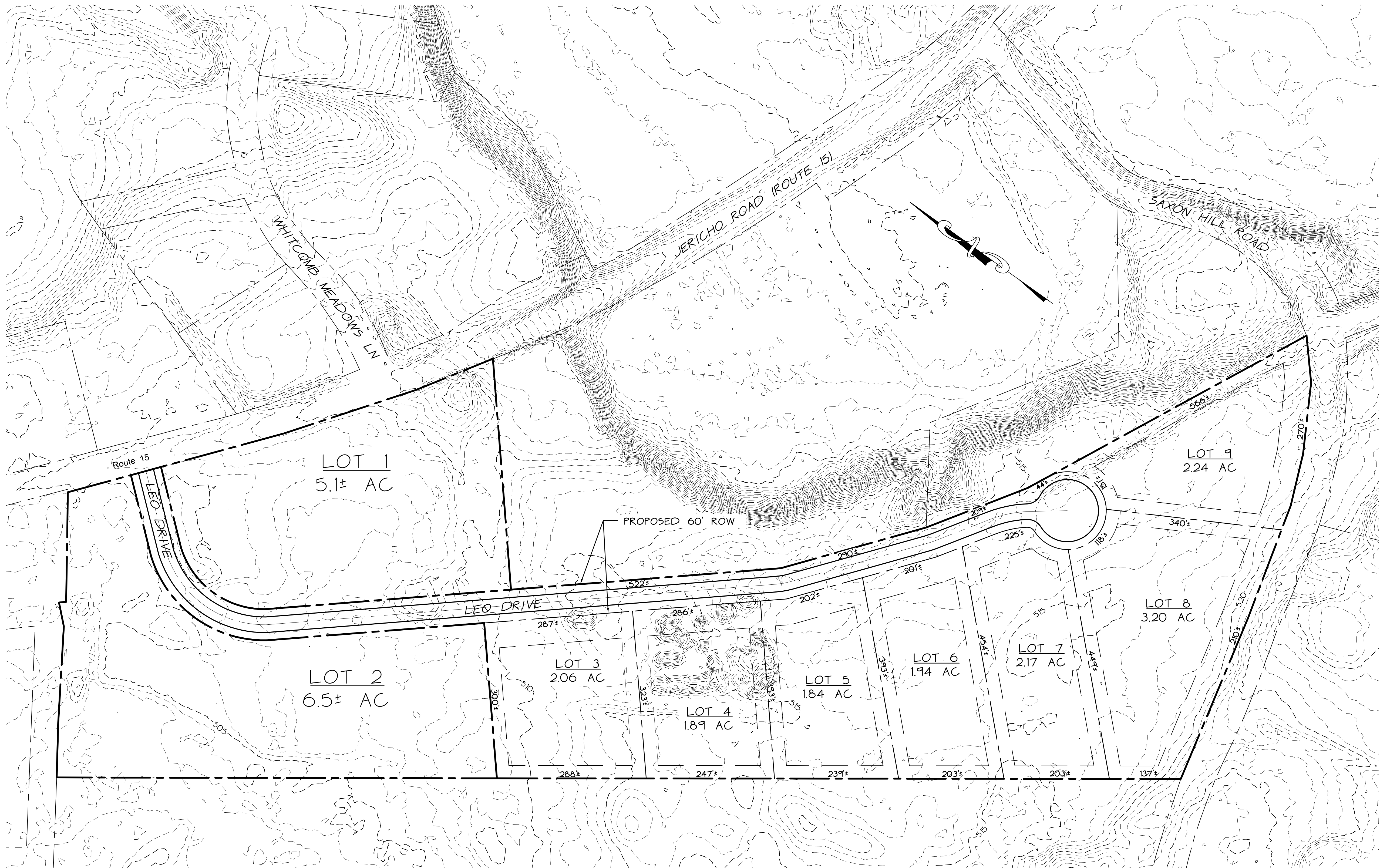
Sincerely,

A handwritten signature in blue ink that reads "Charlie Z Baker". The signature is written in a cursive, flowing style.

Charlie Baker  
Executive Director

Cc: CCRPC Board  
Certificate of Service





Location Plan  
N.T.S.

### LEGEND

	PROJECT BOUNDARY
	PROPOSED SUBDIVISION LINE
	ADJUTING PROPERTY LINE
	SETBACKS
	EXISTING CONTOUR

ZONED:	(III) INDUSTRIAL
MIN. LOT SIZE:	60,000 SF
MIN. FRONTAGE:	200 FT.
MIN. SETBACKS:	
FRONT YARD:	50 FT.
SIDE YARD:	25 FT.
REAR YARD:	25 FT.

WATER:  
EXTENSION OF EXISTING MUNICIPAL WATER

SEWER:  
WITHIN TOWN'S "SEWER CORE", ON-SITE SEWAGE AND/OR CONNECTION TO MUNICIPAL SEWER.

VERMONT  
ACT 250 District Commission # 4  
Application #: 4C0781-5A  
Exhibit #: 011  
Date Received: 9/6/19



IMPACT TO PRIME AND STATEWIDE AGRICULTURAL SOILS  
BELOW TABLE REFERENCED FROM PLAN INCLUDED IN LUP #4C0781-5 ENTITLED  
"SITE PLAN - JOHN + CAROLYN LEO" BY SUMMIT ENGINEERING DATED 08/10/04

Lot #	Lot Area	Agricultural Soil Area	Percent of Agricultural Soil	Existing Agricultural Impact (acres)	Proposed Additional Impact (acres)	Total Developed Agricultural Impact (acres)	Percent Impacted
1	221,010 sf 5.07 Ac.	221,010 sf 5.07 Ac.	100%	1.994	0.0	1.994	39%
2	284,437 sf 6.53 Ac.	107,625 sf 2.47 Ac.	38%	0.613	0.173	0.786	22%
3	770,316 sf 17.68 Ac.	600,414 sf 13.78 Ac.	78%	0.0	0.0	0.0	0%
Total:	1,275,763 sf 29.28 Ac.	929,049 sf 21.32 Ac.	73%	2.607	0.173	2.780	13%

NOTE:  
LOT 3 IS NOW DEPICTED AS LOTS 3-9, WITH THE INDUSTRIAL (III) ZONING, FULL BUILD-OUT WILL DIRECTLY AND/OR INDIRECTLY IMPACT THE 13.78 ACRES OF PRIMARY AGRICULTURAL SOIL PREVIOUSLY LISTED FOR LOT 3. "INDUSTRIAL PARK" DESIGNATION IS CURRENTLY SOUGHT WHICH WOULD ALLOW MITIGATION VIA 1 TO 1 PAYMENT AT THE THEN APPLICABLE PER ACRE RATE.

- NOTES:
- THIS PLAN IS NOT TO BE USED FOR PROPERTY CONVEYANCE.
  - LOTS 3-9 ARE DEPICTED ON THE REMAINING LANDS TO REPRESENT BUILD-OUT OF THE MAXIMUM NUMBER OF LOTS. FUTURE PURCHASERS MAY CHOOSE TO COMBINE TWO OR MORE LOTS INTO ONE LOT AS PART OF FUTURE AMENDMENTS.

DATE	REVISION	BY
SURVEY	<input type="checkbox"/> RECORD DRAWING <input type="checkbox"/> PRELIMINARY	DATE
DESIGN	<input type="checkbox"/> FINAL <input checked="" type="checkbox"/> SKETCH/CONCEPT	JOB#
DRAWN	OBCA	FILE
CHECKED	PUO	2016-24-C3
SCALE	1"=100'	PLAN SHEET #

**JOHN + CAROLYN LEO**  
ROUTE 15 ESSEX, VT

**O'LEARY-BURKE CIVIL ASSOCIATES, PLC**  
13 CORPORATE DRIVE  
ESSEX, VT  
PHONE: 878-9980  
FAX: 878-9989  
E-MAIL: obca@olearyburke.com

**MASTER PLAN**

**1**





**Hickok & Boardman**  
HR INTELLIGENCE



**CHITTENDEN COUNTY RPC**  
*Communities Planning Together*

Summary Report and Findings  
Prepared for the Chittenden County  
Regional Planning Commission  
November 4, 2019



**Hickok & Boardman**  
HR INTELLIGENCE

## Scope of Services

---

The Chittenden County Regional Planning Commission (CCRPC) engaged Hickok & Boardman HR Intelligence (H&B) for the purpose of conducting a compensation market assessment, including:

- A classification and compensation analysis that includes a survey of wages and benefits for comparable RPCs and similar organizations, in Vermont and the Northeastern U.S, the State of Vermont, municipalities, and private sector employers.
- A classification and compensation analysis that addresses the issue of internal equity.
- An evaluation of, and recommendations related to the classification system, pay ranges, and benefits designed to be maintained on a long-term basis.
- Evaluate CCRPCs compensation philosophy and total rewards strategy as a driver of employee engagement and provide recommendations (if any).

In general, the study involved surveying the market of comparable organizations to determine rates of compensation and recommend adjustments to the specific wage ranges based upon a thorough market analysis.

## Compensation and Total Rewards

---

Creating a high level of employee engagement is critical to an organization's success. Today's most successful employers engage employees through a mixture of total compensation and programs. This next-generation approach to total rewards begins with a fundamental shift in philosophy: treating your workforce programs as a portfolio of integrated investments with different yet complementary purposes and desired outcomes, rather than as a set of disparate plans that stand alone and don't relate to one another. This shift provides the foundation to take three steps essential to meeting cost and talent objectives:

- Accurately determine and "size" your total investment in workforce programs to ensure it's in line with financial realities and business needs.
- Improve your value-to-cost relationship by allocating your desired total investment across the portfolio in ways that drive the desired employee behaviors.
- Create a framework that adapts quickly and efficiently to changes in organizational priorities and workforce composition over time and across employee segments or business divisions.

CCRPC recognizes that strategic position classification and compensation planning is essential and a vital component of their total rewards program. The perception that compensation and wage ranges are fair in assignment of pay to individual positions lends credibility to the organization's approach to management of the organization. The existing wage ranges utilized by CCRPC represent a systematic, formalized approach to developing equitable job groupings and equitable compensation levels for all positions.

CCRPC recognizes that their compensation and total rewards programs must be reviewed on a regular basis to ensure that decisions regarding position requirements and compensation accurately reflect the organization's current needs, while continuing to maintain the integrity and relevance of the programs.

H&B has reviewed the most current job descriptions and compensation levels for the positions studied. Market data from several regions and industries has been provided for use in considering adjustments to pay ranges. The relationship between CCRPC and H&B has been a cooperative partnership to ensure success of the project.

## Study Process

---

This project included the following steps:

- Organizational meetings with CCRPC personnel to discuss the goals and objectives of the study.
- A thorough job analysis process which involved reviewing position duties and responsibilities (essential functions), utilizing job descriptions and considering the organizational structure.
- Thorough market analysis using the H&B suite of compensation tools.
- Discussion with CCRPC personnel to review draft work products.
- Final preparation of summary report and findings with explanations of recommendations and methodology.

## Data Source and Methodology

---

Hickok & Boardman HR Intelligence leverages PayFactors, a proprietary database with compensation market ranges for more than 5,000 benchmark jobs, to efficiently analyze data for relevant jobs and pay markets. PayFactors compensation data is developed using commercially available, reputable compensation surveys, each of which comply with generally accepted principles and practices of WorldatWork and U.S. Department of Justice compensation survey standards.

These 5,000+ jobs spanning 75+ job families and levels can be analyzed against the pay markets that matter to for the organization. With 158 industries, 28 organizational sizes (based on number of employees, annual revenue or assets) and 50,000+ U.S. geographic locations, you choose the most relevant combination of industry, size and location to meet organizational needs.

For the purposes of this project, the identified jobs were benchmarked analyzing the industry data provided and narrowing the pay markets based upon size of the organizations and



geographic regions. Specifically, each job was analyzed utilizing the following market parameters:

Industry	Organization Size	Region
Not-for-Profit, Association/Government	50-100 Employees	Burlington, VT
Not-for-Profit, Association/Government	100-200 Employees	Burlington, VT
Not-for-Profit, Association/Government	50-100 Employees	Bristol, CT
Not-for-Profit, Association/Government	50-100 Employees	Portland, ME
Not-for-Profit, Association/Government	50-100 Employees	Portsmouth, NH
Not-for-Profit, Association/Government	50-100 Employees	Taunton, MA
Not-for-Profit, Association/Government	50-100 Employees	Salem, OR
Not-for-Profit, Association/Government	50-100 Employees	Northeastern U.S.
Not-for-Profit, Association/Government	3,000-7,500 Employees	Vermont
Engineering	100-200 Employees	Vermont
Engineering	100-200 Employees	Northeastern U.S.

These markets were chosen as CCRPC competes for talent in different competitive markets depending upon the position.

Additionally, the following titles and corresponding data, was researched using [Bureau of Labor Statistics \(BLS\) salary survey](#) data from the May 2018 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates, for the Northern Vermont nonmetropolitan area:

Title	Occupation Code	Employment per 1,000 jobs	Median hourly wage	Mean hourly wage	Annual mean wage
Civil Engineers	17-2051	3.512	\$35.52	\$36.98	\$76,920
Urban and Regional Planners	19-3051	0.583	\$29.71	\$31.40	\$65,320

## Summary

---

The study included a review of 17 job titles, with analysis of job duties for each position, as well as the current salary structure.

The job evaluation process establishes the relative value of jobs within an organization, whereby positions are analyzed, measured, and compared against a common set of criteria in a systematic and objective manner. There may be several reasons for carrying out this process; 1. to establish the correct rank order or groupings of jobs, 2. to establish the relative distance between jobs within the ranking, and 3. to provide an objective measurement of job size for comparison with other jobs and enable salary comparisons to be made.

Job evaluation does not produce a rate of pay. Rather, it produces a general ranking of jobs in terms of “job content” around which a salary structure can be established. Similarly, the evaluation process does not measure an individual’s performance. The evaluation looks at the job, not the job holder; it assumes that the job is being performed to a fully acceptable standard and that all of the identified requirements of a job are being met.

1. **Market data for each job title can be found at Appendix A.** As previously mentioned, each position was benchmarked utilizing the market parameters identified above. This was done based on an assumption that for some positions your competitive market is local, while for others, a regional market comparison is useful when deciding the appropriate salary range to attract and retain talent.
2. **Identifying the appropriate range spread.** Generally speaking, the more senior a position within an organization, the larger the range spread. There is no hard and fast rule here, with the organization’s compensation philosophy impacting range width decisions. A general rule of thumb to consider: non-exempt – 40%; exempt – 50%; executive – 60%. These general guidelines should be considered in adjusting existing ranges.
3. **Determining Minimum and Maximum of Ranges.** To determine the Midpoint of the range, use either the median or average of the identified percentile for all positions included in the grade. If additional positions are added or removed, the Midpoint should be recalculated.

To calculate the minimum and maximum, use the following calculations (width = range spread):

- Minimum = Midpoint / (1 + (Width/2))
- Maximum = Minimum x (1 + Width)

Of critical importance in the process of reviewing jobs are the inherent job factors and the particular skills or quality of work required of the position. A thorough job analysis produces, in general, five kinds of basic information to aid in this process:

1. Information about the nature of work (e.g., essential functions and purpose/objective of the position)
2. The level of work (e.g., degree of complexity and accountability)
3. Job requirements (e.g., the knowledge, skills, abilities, and other special requirements/characteristics needed to perform the job)
4. Job qualifications (e.g., minimum education, training, and experience needed to qualify)
5. Working conditions (e.g., the psychological, emotional, and physical demands placed on employees by the work environment)

Setting the ranges of pay for jobs on the position hierarchy results in what is called a “pay structure.” When reviewing or developing pay rates, a number of decisions need to be made. For example, how should CCRPC’s pay level relate to the market? For what does CCRPC want to pay (i.e., job content, tenure, performance, cost of living, etc.)? How does CCRPC currently pay its employees? The resulting compensation philosophy and strategies should reflect pay policies, the market, internal job values, and the financial ability of CCRPC to pay at a given level. These are all questions that CCRPC should take into account when reviewing the current structure along with discussing any changes to the structure or positions.

### **Benefits Overview**

CCRPC offers a comprehensive benefits package which includes: medical, dental, life, long-term and short-term disability insurance. Additional benefits include a retirement plan through the Vermont Municipal Employees Retirement System, a wellness program, flexible work schedules/telecommuting, and subsidized public transportation. CCRPC provides a paid time off policy, with accrual amounts varying between 24-34 days per year based on tenure, paid holidays and 20 hours of paid leave for volunteer activities. Details of these benefits were provided by CCRPC and can be found at pages 24-36 of the *Administrative and Operating Policies and Procedures* manual. This comprehensive package is competitive within the Vermont market.

1. **Medical Plan.** As a general benchmark, the 2019 Vermont Benefits Survey<sup>1</sup> provides the following information which may be useful in assisting CCRPC evaluate their plan design: A detailed benchmarking of CCRPC’s plan design can be found at **Appendix B**. In total CCRP’s medical plan offering is more generous than the market average.

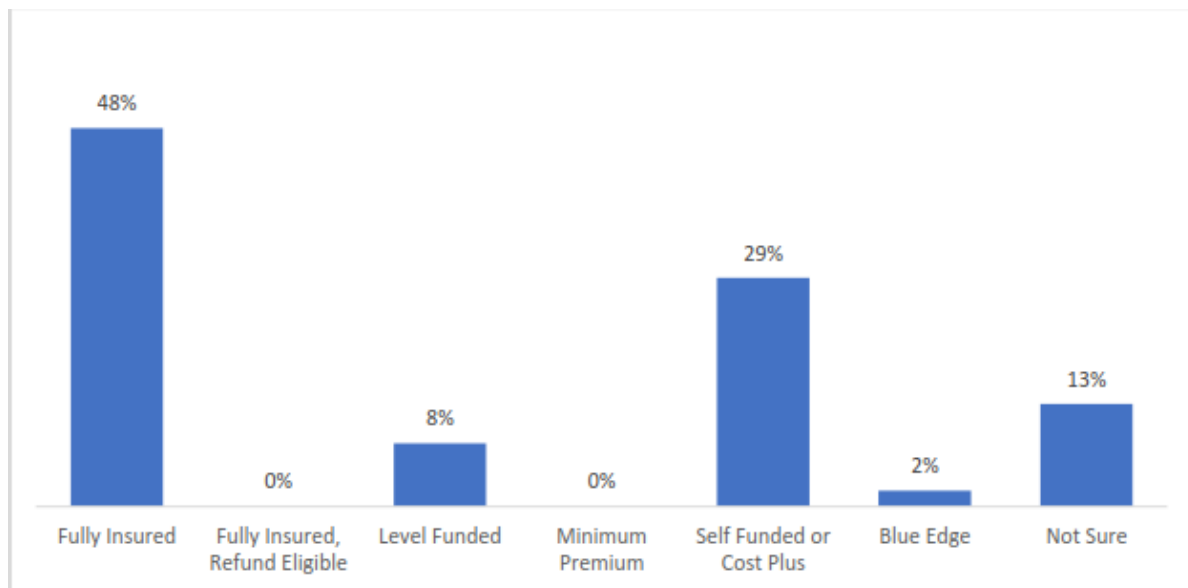
---

<sup>1</sup> Hickok and Boardman HR Intelligence, 2019 Vermont Employee Benefits Survey. The 2019 Vermont Employee Benefits Survey was conducted online between May and June 2019. A total of 79 Vermont and New England-based employers responded. Participants represent both for-profit and non-profit organizations. Roughly 29% of participants represented small businesses with fewer than 50 employees.



## Distributions of Funding Arrangements

Please indicate the type of funding arrangement you utilize for your medical plan.



## Medical Premium and COBRA Equivalent Rates

What are the monthly premium rates or COBRA equivalent rates for your medical plan?

### All Employers

All Traditional Plans Combined, Excluding HDHPs	Average	Median	Highest	Lowest	Total Respondents
Single	\$689	\$705	\$991	\$437	42
Two-Person	\$1,370	\$1,415	\$1,983	\$875	41
Parent + Child(ren)	\$1,405	\$1,400	\$2,776	\$725	33
Family	\$1,934	\$1,950	\$2,776	\$1,192	41

High Deductible Health Plans	Average	Median	Highest	Lowest	Total Respondents
Single	\$602	\$599	\$812	\$403	37
Two-Person	\$1,146	\$1,132	\$1,507	\$766	37
Parent + Child(ren)	\$1,280	\$1,132	\$2,260	\$766	25
Family	\$1,671	\$1,672	\$2,260	\$1,149	37

### Employers with Fewer than 50 Employees

All Traditional Plans Combined, Excluding HDHPs	Average	Median	Highest	Lowest	Total Respondents
Single	\$634	\$608	\$787	\$480	14
Two-Person	\$1,234	\$1,217	\$1,574	\$875	13
Parent + Child(ren)	\$1,223	\$1,174	\$1,519	\$913	11
Family	\$1,757	\$1,710	\$2,211	\$1,317	13

High Deductible Health Plans	Average	Median	Highest	Lowest	Total Respondents
Single	\$594	\$591	\$626	\$561	8
Two-Person	\$1,161	\$1,168	\$1,251	\$1,066	8
Parent + Child(ren)	\$1,126	\$1,127	\$1,207	\$1,066	7
Family	\$1,675	\$1,669	\$1,758	\$1,640	8



## Employee Contributions, Monthly

How much do you require regular, full-time employees to contribute monthly to your medical plan?

### All Employers

All Traditional Plans, Excluding HDHPs	Average	Median	Highest	Lowest	Total Respondents
Single	\$147	\$145	\$413	\$0	28
Two-Person	\$341	\$317	\$886	\$88	28
Parent + Child(ren)	\$370	\$336	\$1,152	\$85	22
Family	\$494	\$453	\$1,267	\$169	28

High Deductible Health Plans	Average	Median	Highest	Lowest	Total Respondents
Single	\$95	\$92	\$271	\$0	46
Two Person	\$292	\$267	\$842	\$0	45
Parent + Child(ren)	\$302	\$252	\$802	\$44	31
Family	\$447	\$397	\$1,304	\$0	45

Contributions Regardless of Plan Type	Average	Median	Highest	Lowest	Total Respondents
Single	\$115	\$116	\$413	\$0	74
Two-Person	\$311	\$294	\$886	\$0	73
Parent + Child(ren)	\$330	\$313	\$1,152	\$44	53
Family	\$465	\$433	\$1,304	\$0	73

2. **Dental Plan.** The following information is helpful in reviewing CCRPC's dental program: A detailed benchmarking of CCRPC's plan design can be found at **Appendix B**. In total CCRP's dental plan offering is more generous than the market average.

## Plan Design Highlights

Please answer the following questions about your dental plan.

	Average	Median	Highest	Lowest	Total Respondents
Single Deductible	\$111	\$50	\$2,250	\$0	44
Family Deductible	\$304	\$150	\$4,500	\$0	44
Coverage for Preventive (Class A)	99%	100%	100%	80%	72
Coverage for Basic (Class B)	75%	80%	90%	70%	72
Coverage for Major (Class C)	51%	50%	80%	50%	72
Plan Year Maximum (For Class A, B, and C)	\$1,621	\$1,500	\$4,025	\$750	72
Coverage for Orthodontics (Class D)	54%	50%	100%	50%	55
Lifetime Maximum for Orthodontics	\$1,522	\$1,500	\$4,000	\$500	61

## Premium Rates

What are your monthly premium rates for your dental plan?

	Average	Median	Highest	Lowest	Total Respondents
Single	\$41	\$40	\$78	\$4	72
Two-Person	\$77	\$77	\$160	\$8	72
Family	\$127	\$127	\$220	\$11	72

## Employee Contributions, Monthly

How much do you require regular, full-time employees to contribute monthly to participate in your dental plan?

	Average	Median	Highest	Lowest	Total Respondents
Single	\$15	\$12	\$54	\$0	69
Two-Person	\$36	\$31	\$97	\$0	69
Family	\$64	\$52	\$172	\$0	69

- 3. Leave Practices.** CCRPC provides a paid time off policy, with accrual amounts varying between 24-34 days per year based on tenure, paid holidays and 20 hours of paid leave for volunteer activities. These leave practices are in line with many public sector employers in that accrual amounts are based upon status (full-time/part-time, permanent/temp) and tenure. While the Paid Time Off (PTO) policy which combines annual and sick leave is not as common in public sector environments, it is considered a more modern and progressive leave practice, in that it provides employees flexibility as to the reason for leave usage. The 20 hours of paid leave for volunteer activities is generous. The following tables compare CCRPC's PTO policy with the annual and sick leave policies of the State of Vermont and the City of Burlington, Vermont (hours were not converted to days due to the potential for lack of consistency in length of work days for different employers – some use 7.5 hour days, others 8 hour days):

Years	CCRPC PTO (Days)	State of Vermont Annual Leave (Hours)	City of Burlington Annual Leave (Hours)
0-5	24	95.94	80
5-10	29	120.12	120
10-15	34	144.04	160
15-20	34	159.38	200
20-30	34	167.96	200
30+	34	191.88	200

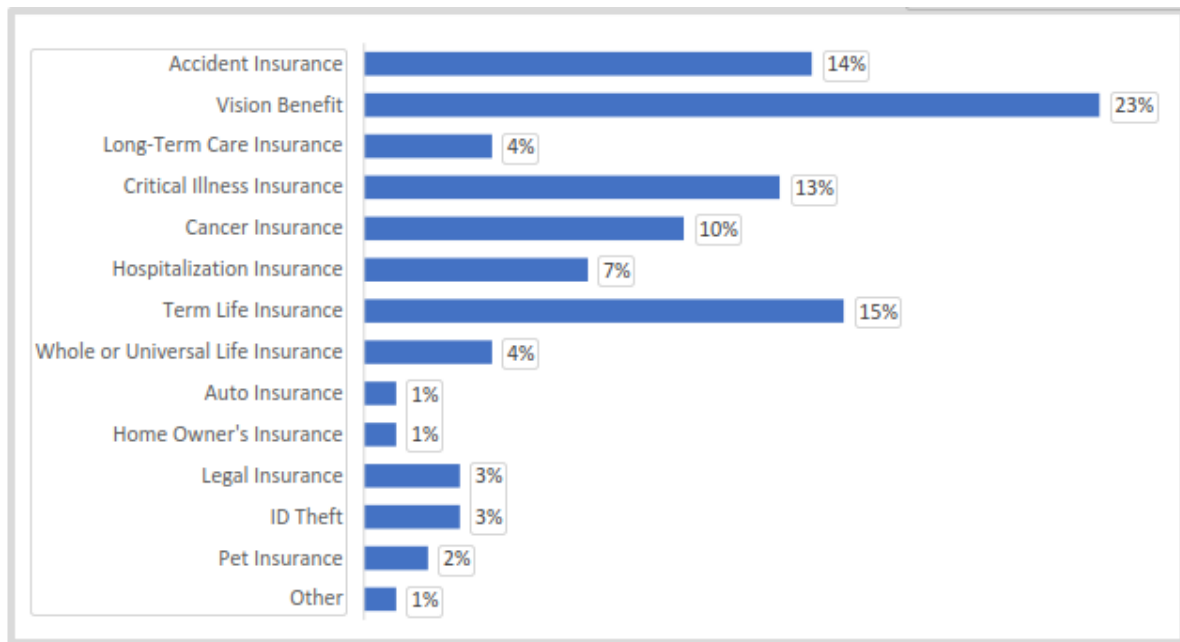
Years	CCRPC PTO (Days)	State of Vermont Sick Leave (Hours)	City of Burlington Sick Leave (Hours)
0-5	24	95.94	80
5-10	29	120.12	80
10-20	34	144.04	80
20+	34	167.96	80



4. **Voluntary Benefits.** The following provides an overview of the voluntary benefits offered by Vermont employers. CCRPC offers many of these benefits and may wish to consider whether modifications are warranted given the practices in the marketplace.

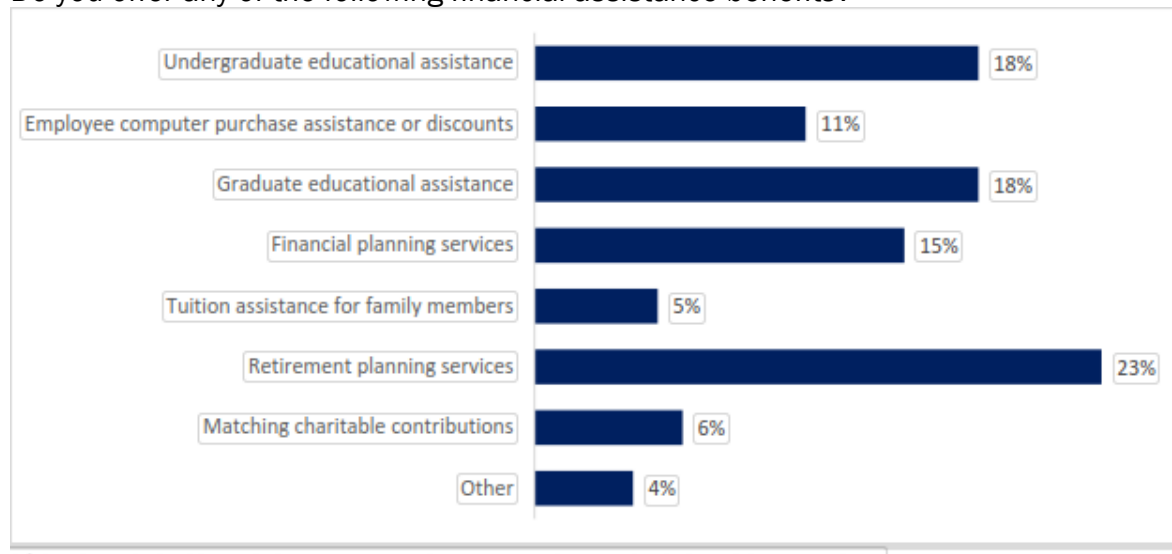
## Voluntary Benefits

Do you offer employees any of the following voluntary benefits?



## Financial Assistance Benefits

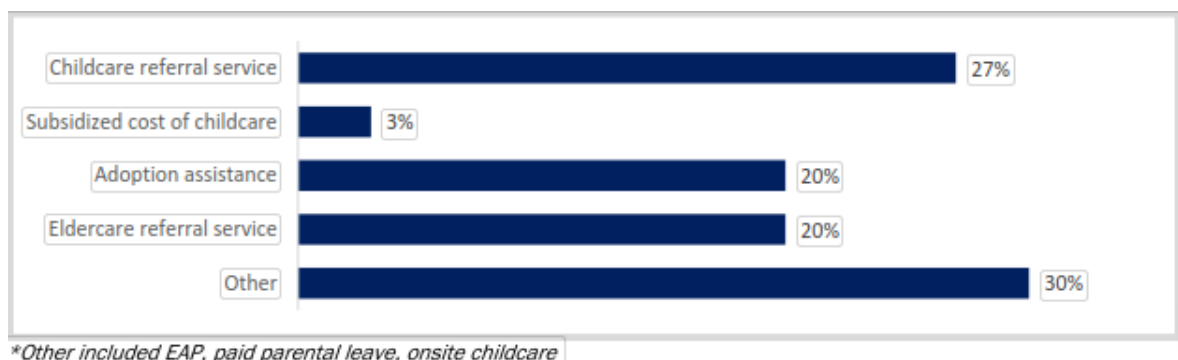
Do you offer any of the following financial assistance benefits?



*\*Other included tuition reimbursement, student loan paydowns, charitable giving committee*

## Family-Friendly Benefits

Do you offer any of the following family-friendly benefits?



CCRPC offers comprehensive benefits. In particular, the following benefits stand out in marketplace:

1. Paid commuter costs. While other organizations subsidize commuter costs, it is not the majority of businesses.
2. 20 hours of paid volunteer time. Paid volunteer time is a benefit that is increasing in popularity among organizations, and 20 hours is a generous benefit.
3. Educational Assistance. Educational assistance is offered by approximately 18% of Vermont employers, and is a benefit increasing in popularity. CCRPC's practices are ahead of the curve, with the scope of the benefit (75% of tuition costs, without a ceiling) being particularly generous.

The three benefits mentioned above set CCRPC apart and also align well with the core vision, mission and values of the organization. The value of the overall benefits package as well as any proposed modifications/additions should be considered in terms of their ability to attract, retain and engage CCRPC employees.

## Findings and Recommendations

### Overall Recommendations

- Adjust pay ranges consistent with the market analysis provided; see additional position specific analysis provided in table further in the document
- Address any identified individual wage gaps for individual employees
- Formally define and communicate CCRPC compensation philosophy throughout the organization
- Update CCRPC job descriptions using a consistent process and template
- Develop a communication plan and strategies to showcase CCRPC's total rewards program

- Consider a performance-based bonus structure based on individual and organization performance targets and achievement (does not build to base salary)
- Consider a discretionary bonus program to recognize and reward behaviors consistent with organization values, project-based work, innovation and creativity
- Conduct an employee engagement survey to determine which voluntary benefit offerings will most resonate with your employees and craft a strategy for delivery
- Begin to develop career path models and progression for newer, less senior employees as appropriate

#### Position Specific Analysis

Title	Wage Range	Incumbent Rate of Pay
Executive Director	Shift to the right	Low to market
Program Director	Consider Program Director III data and shift wage ranges to the right	Low to market
GIS Data & IT Manager	Shift to the right	Bumping up against current max due to experience.
Senior Planner	Slight shift to the right to bring up the min	Newly promoted SP may fall out of range. Develop a plan based on training/competency to get the individual back into range.
Senior Transportation Planner	Slight shift to the right to bring up the min	2/3 bumping up against current max due to experience.
Senior Transportation Planning Engineer	Slight shift to the right to bring up the min	
Transportation Planning Engineer	Shift to the right	Bumping up against current max due to experience.
Transportation Planner	Slight shift to the right to bring up the min	
Planner	Slight shift to the right to bring up the min	
Assistant Planner	Slight shift to the right to bring up the min	
Communications Manager	No adjustment necessary	
Senior Business Manager	Shift to the right	Low to market
Business Office Associate II	No adjustment needed	Well penetrated in range – presumably due to experience



### **Compensation Philosophy**

CCRPC's compensation philosophy can be found on page 9 of the *Administrative and Operating Policies and Procedures* manual. This philosophy provides a detailed statement regarding the structure of the compensation system and the process by which compensation is adjusted but does not provide detail as to the purpose underlying the compensation system and the values that inform the structure. It is our recommendation that CCRPC consider the following sample philosophy statement as a template for its leadership team to develop an overarching compensation philosophy statement based on CCRPC vision, mission, values.

The philosophy behind the Chittenden County Regional Planning Commission's (CCRPC) compensation program is to provide an attractive, flexible and market-based total compensation program that is tied to performance and aligned with the goals of the organization. Our goal is for CCRPC to be competitive in recruiting and retaining employees through its high-quality total rewards practices.

Equally important, we view compensation practices as a means for communicating our goals and standards of performance and for motivating and rewarding employees in relation to their achievements.

CCRPC competes with several different businesses in the market. These businesses draw their key people from different segments of the marketplace. Determine if you want to go into who your primary competitors are and how you aim to be competitive and/or discuss the uniqueness of what you do and highly specialized/technical skillsets of a large number of your employees.

Thus, our compensation programs are designed with the flexibility to be competitive and motivational within the different marketplaces in which we compete for talent, while being subject to centralized design, approval and control.

### **Salaries Above Pay Range**

Permitting individual base salaries to exceed the maximum of the wage range can create a situation in which the employee is priced out of the market for their skills and responsibilities. While it is important to recognize strong performance and experience, inflating an employee's base salary beyond the market may create inadvertent pressures on the organization in the situation of waning performance and engagement. As an alternative to increasing base salary above the max of the range, CCRPC may permit such employees to receive a one-time lump sum payment in the equivalent amount in lieu of any future pay increase that would take them beyond the maximum of the pay range.

In most instances, in the situation of an employee's salary falling above the upper limit of the appropriate wage range, we recommend an employer hold or freeze the employee's salary at the maximum of the wage range until the employee retires or separates from employment. This is the current CCRPC practice. If CCRPC faces different market pressures in the future, it may need to adjust this policy or create alternative wage ranges to address a gap or pressure in the market for specific titles.

CCRPC has a long-tenured workforce. Many CCRPC employees have extensive experience in their current positions as well as in their occupation. CCRPC faces the challenge of long-tenured employees bumping up against the maximum of pay ranges. CCRPC must consider whether it is in the best interest of the organization to allow employee salaries to exceed the maximum of the pay range, or to be creative with variable or incentive pay programs beyond base salary. We recommend the latter so as to not outpace the market, which may potentially create other unintended consequences. As a result of this market study, it is recommended that CCRPC adjust a number of the pay ranges. See table earlier in this document.

### **Wage Compression**

Wage compression is an internal problem initiated by external market conditions and exacerbated by other factors. It can occur when 1. there are differences in pay between employees with differing skill sets and/or experience levels; 2. current employee pay raises don't keep up with increases in the market; 3. new hires are hired in levels similar to employees with several years' at CCRPC; or 4. in order to meet the supply and demand of some positions, individuals may be hired at a higher rate of pay than current employees. Any or all of these factors can be a part of the reason why compression is experienced by an organization.

Turnover and low morale are two major results that may occur due to the compression that exists in some pay rates of employees. Some of the factors that can be addressed to develop a strategy to decompress wages include: performance, tenure, education, and experience. CCRPC is not currently experiencing wage compression as defined above.

### **Vacancies**

When a vacancy occurs, it is an important time to review the position. This may involve a job analysis, updating the position description, adjustment of the position's duties and responsibilities, reclassification, and reviewing the market data for the position before it is advertised.

### **Update and Maintenance of Compensation Structures**

We encourage CCRPC to maintain and update the compensation structure as follows:

- Conduct regular position reviews to assure positions have current functional job descriptions based on job content. Job descriptions should be updated regularly to ensure accurate classification and compensation of incumbent employees and to assist with any future hires.
- Consider separating Planning positions from Engineering positions
- Conduct job analysis of new positions to properly assign the position to a salary range.
- Review positions to ensure internal equity in relation to other classifications.
- We typically advise organizations to conduct periodic market surveys (every 1-3 years) to ensure market competitiveness. CCRPC has significant longevity in its workforce and stability. Without market pressures such as frequent turnover or lack of applications for vacant positions – neither of which is a current issue for CCRPC, we are comfortable recommending a review of market data every 3-5 years.

## Conclusion

CCRPC's wage structure is competitive within the labor market. This is evident in the data and analysis included in this report. H&B received sufficient data for this analysis and is confident in the market results. Similarly, CCRPC offers a comprehensive benefits package, the value of which should be highlighted to employees as part of a total rewards statement. Additionally, we recommend surveying employees to determine possible expansion of benefit offerings.

We recommend a market review be conducted every three years. This is appropriate unless CCRPC begins to experience challenges attracting talent and retaining talent, in which case a more frequent review of all or certain positions may be warranted. Any adjustments to pay ranges for positions should be viewed as one step in the ongoing development and maintenance of a total rewards program. Ensuring that job descriptions, salary, and benefits are reviewed regularly and have valid benchmarking methodologies will ensure competitiveness for CCRPC as an employer of choice.

Since the labor market is active and subject to constant change, it should not be expected that salary adjustments will remedy all salary concerns, nor will it eliminate the need for mature judgment in the administration of salaries. It does, however provide a framework to support CCRPC needs.

We appreciate the opportunity to work with you on this project and we are available if you have any questions or would like to continue your work in developing CCRPC's total rewards program.



**Hickok & Boardman**  
HR INTELLIGENCE

**Thank You!**



**Hickok & Boardman**  
HR INTELLIGENCE

# **2019 Custom Benchmarking Report**

**CCRPC**





**Hickok & Boardman**  
HR INTELLIGENCE

## Participating Companies

800 Response Marketing	Downs Rachlin Martin PLLC	Howard Center
A.N. Deringer, Inc	DR Power Equipment/Country Home Products	HRDMA
Age Well	Engelberth Construction	Hunger Mountain Co-op
ASIC North	Franklin Northeast Supervisory Union	Iroquois Manufacturing Co.
Bennington College	Gallagher, Flynn & Company, LLP	Isovolta, Inc.
BioTek Instruments, Inc.	Hallam-ICS	Joseph P. Carrara & Sons, Inc.
Burlington Housing Authority	Harbour Industries LLC	Koffee Kup Bakery
Burton Snowboards	Hazelett Corporation	Leahy Center for Lake Champlain, Inc.
Carris Reels	Hearthstone Quality Home Heating Products, Inc.	Liquid Measurement Systems, Inc.
City of South Burlington	Heritage Aviation	Logic Supply
Committee on Temporary Shelter	Heritage Family Credit Union	Middlebury College
Competitive Computing	Hickok & Boardman, Inc	Mikros Technologies
Co-operative Insurance Companies	Housewright Construction, Inc.	Mount Family Group, LTD
Critical Process Systems Group	Housing Vermont	Mount Snow Ski Resort



**Hickok & Boardman**  
HR INTELLIGENCE

## Participating Companies

NG Advantage LLC	Primmer Piper Eggleston & Cramer PC	University of Vermont Medical Center
North Country Engineering	Spectrum Youth & Family Services	VELCO
Northern Gas Transport, Inc	Spherion Staffing	Vermont Federal Credit Union
Northfield Savings Bank	State of Vermont	Vermont League of Cities and Towns
Norwich University	Stern Center for Language and Learning	Vermont Mutual Insurance Group
Omega Optical, Inc.	SunCommon	Vermont Public Radio
Once Upon a Time Toys	The Bank of Bennington	Vermont Student Assistance Corporation
Onion River Cooperative	The Community College of Vermont	VSECU
Paul Frank + Collins P.C.	Tivoly, Inc.	Wake Robin Corporation
PC Construction Company	Twincraft, Inc.	Washington County Mental Health Services, Inc.
Peoples Trust Company	Union Bank	Wright and Morrissey Inc.
Pizzagalli Properties, LLC	Union Mutual	
Planned Parenthood of Northern New England	United Counseling Service	



## 2019 Medical Plan Details

### Large Employers – High Deductible Plans

### Vermont Average

### CCRPC

#### Deductible (Single/Family)

\$2,825/ \$5,525

**\$2,700 / \$5,400**

#### Out-of-Pocket Maximum (Single/Family)

\$3,017/ \$6,116

**\$2,700 / \$5,400**

#### Monthly Premium Rate

Single

\$602

**\$584**

Two Person

\$1,146

**\$1,168**

Family

\$1,671

**\$1,640**

#### Monthly Employee Contributions

Single

\$95

**\$88**

Two Person

\$292

**\$175**

Family

\$447

**\$246**

#### Coinsurance Amounts

75%

**100%**

#### HSA Funding

Single

\$1,295

**\$2,700**

Two Person

\$2,413

**\$5,400**

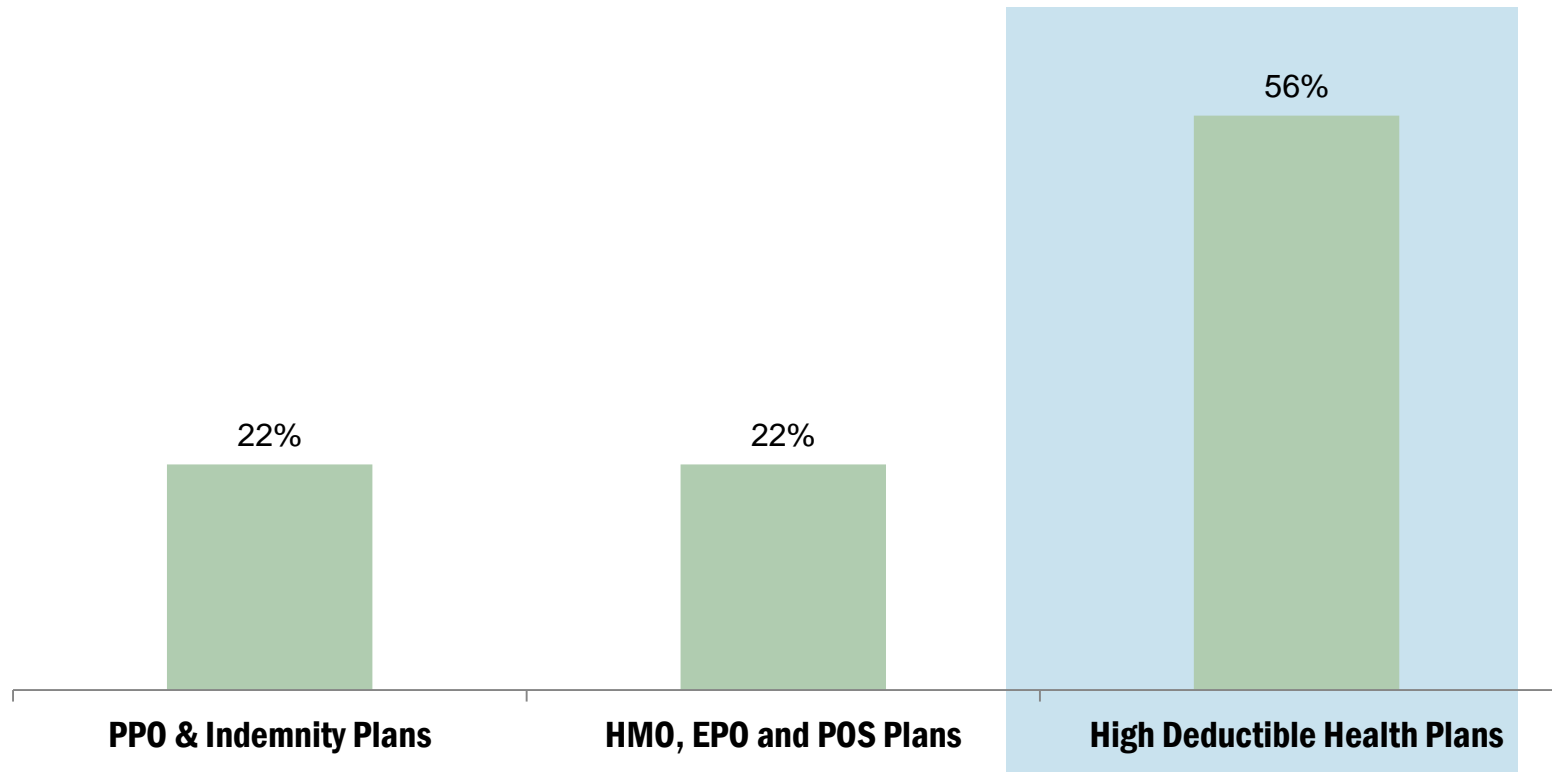
Family

\$2,423

**\$5,400**

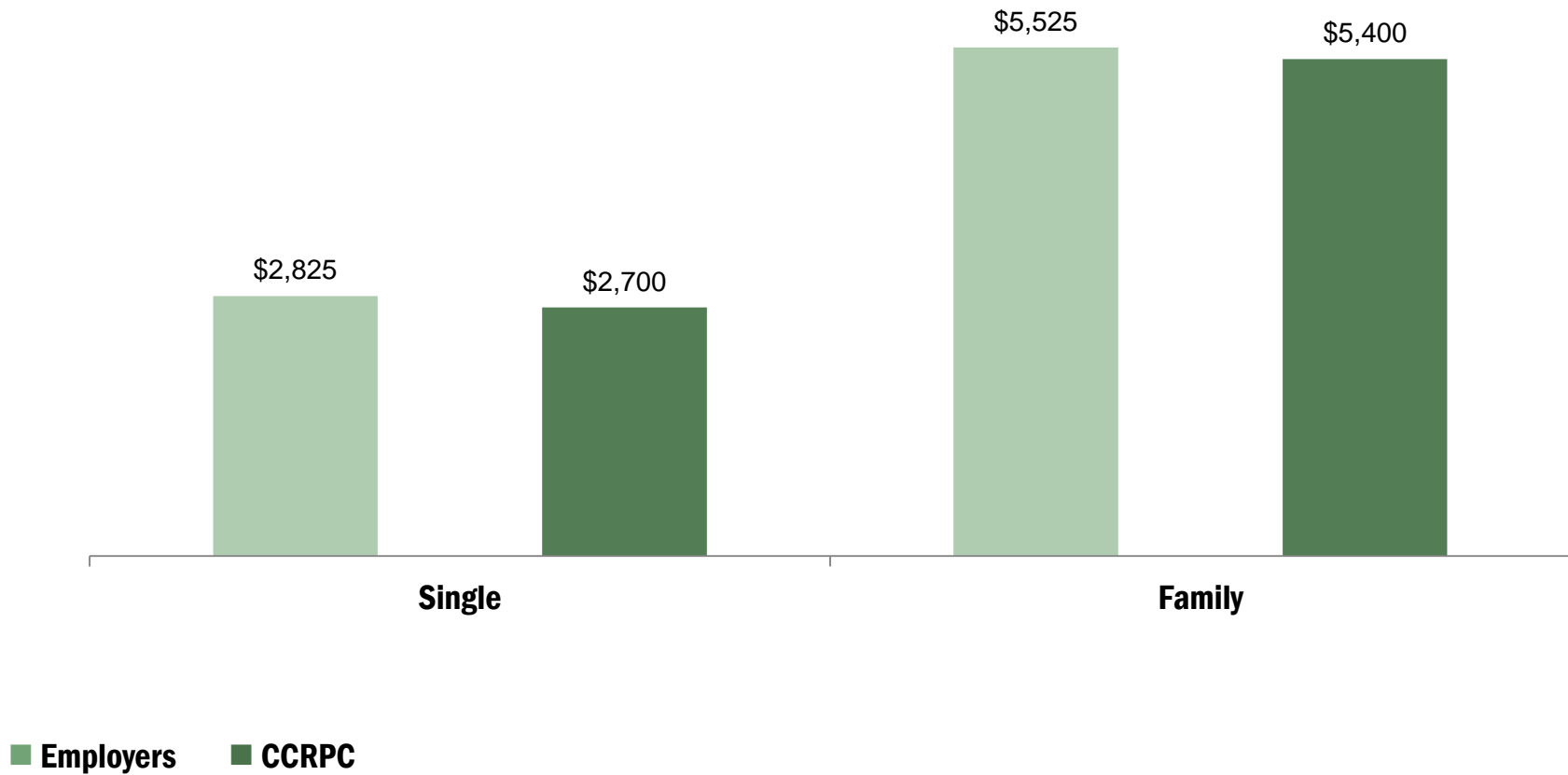


## Health Plans Offered



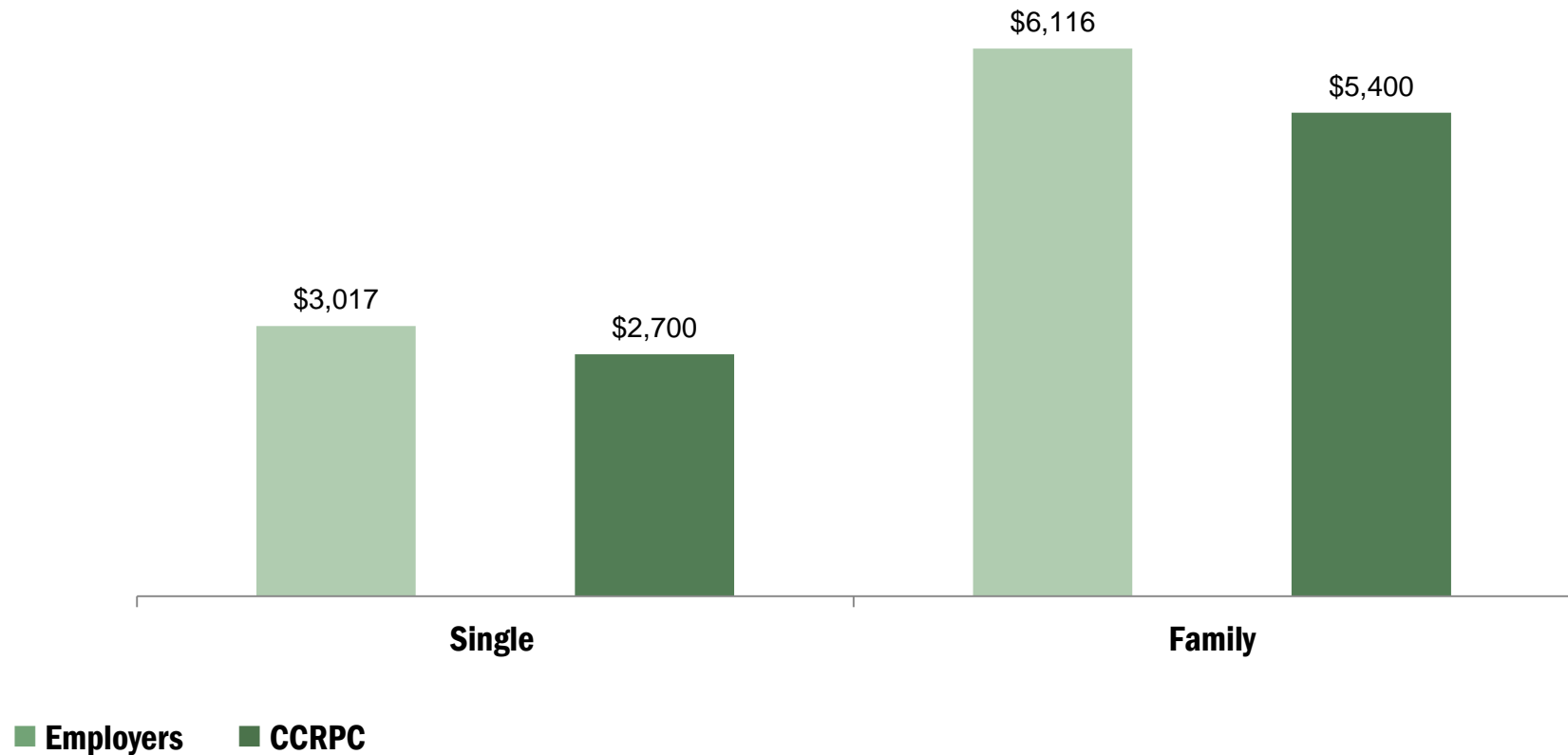


## Average Single & Family Deductible - HDHP





## Average Annual Out-Of-Pocket Maximum – HDHP



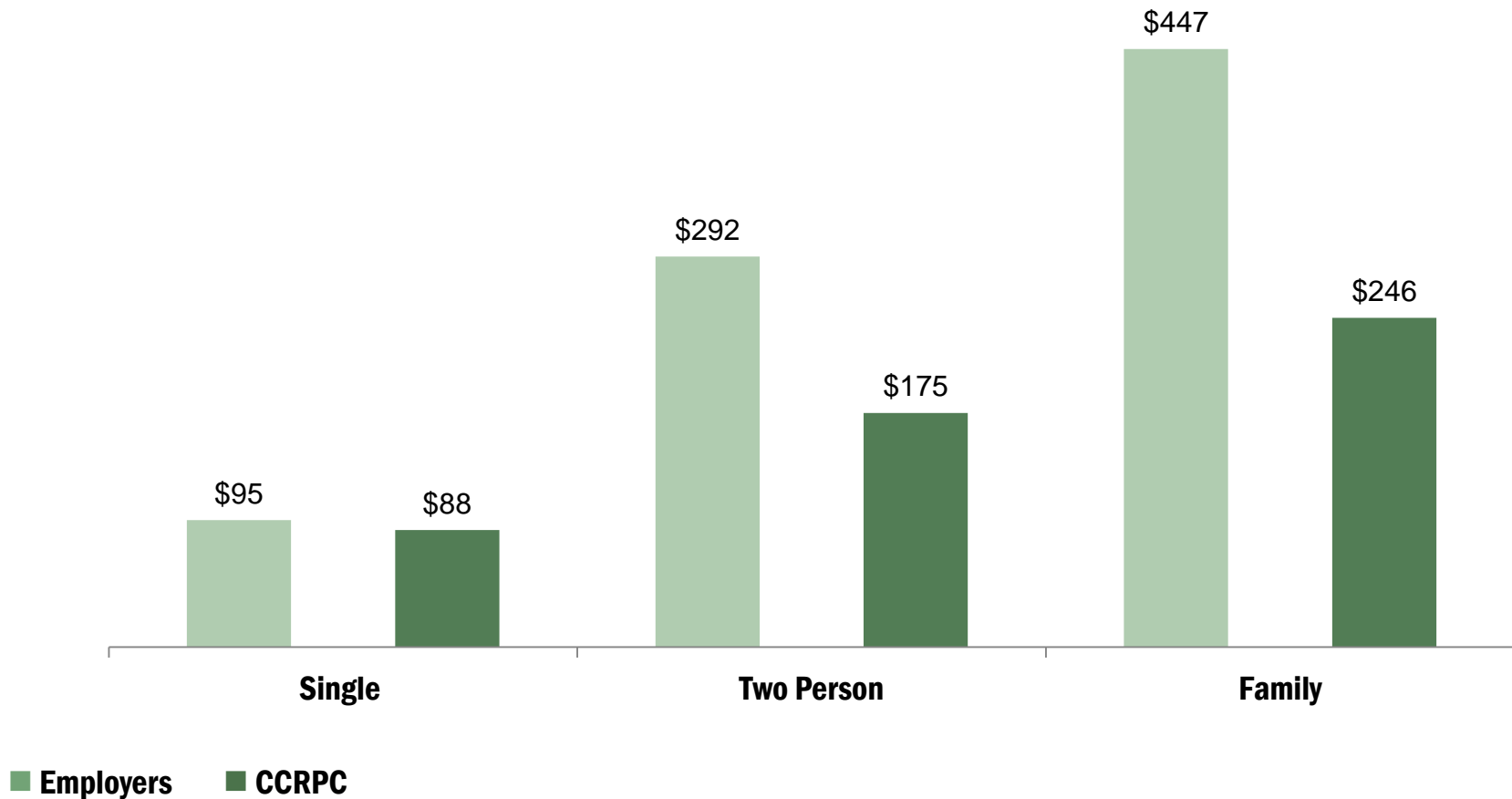


## Average Monthly Premium Rate - HDHP





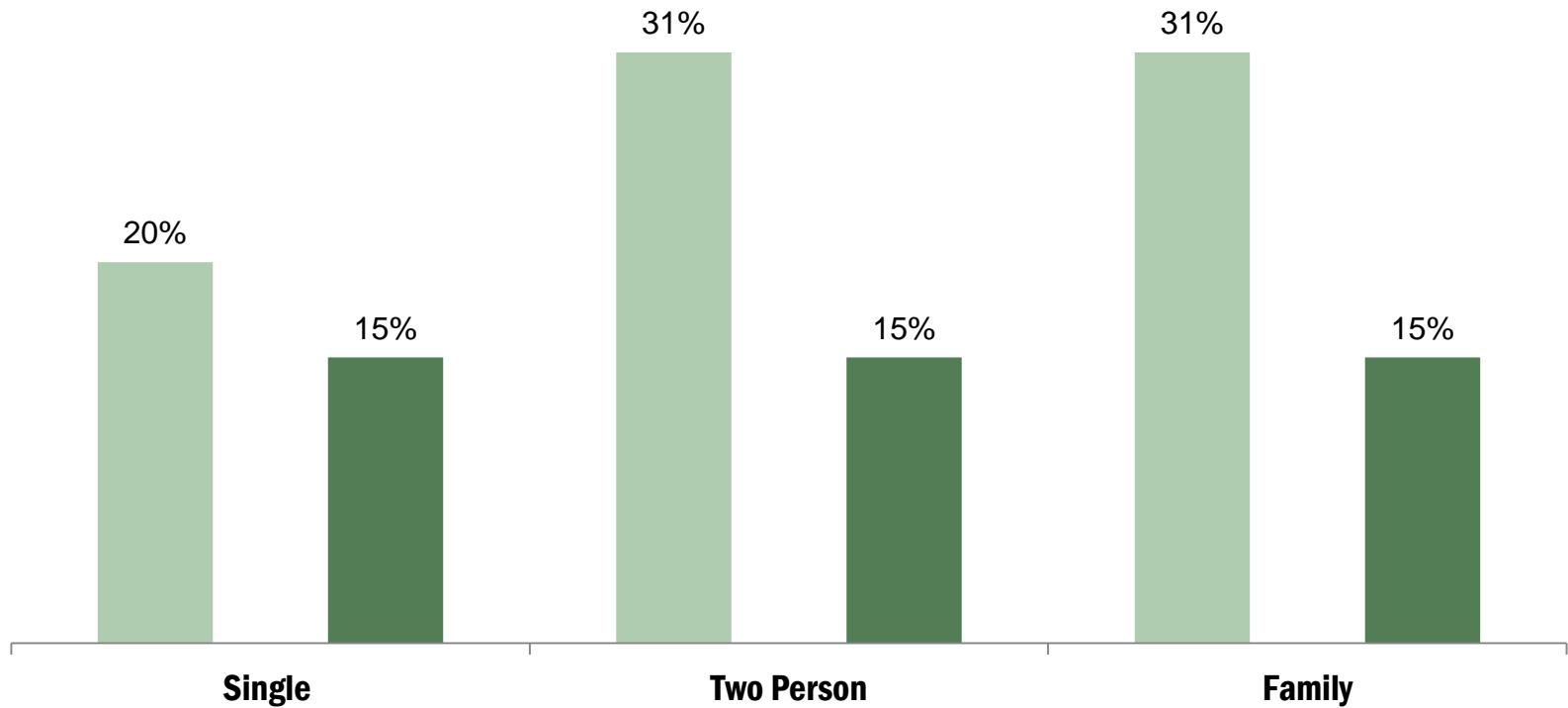
## Average Monthly Employee Contribution Amounts - HDHP







## Average Monthly Employee Contribution , as a % Premium - HDHP





**Hickok & Boardman**  
HR INTELLIGENCE

## 2019 Dental Plan Details

### All Employers – Dental Plans

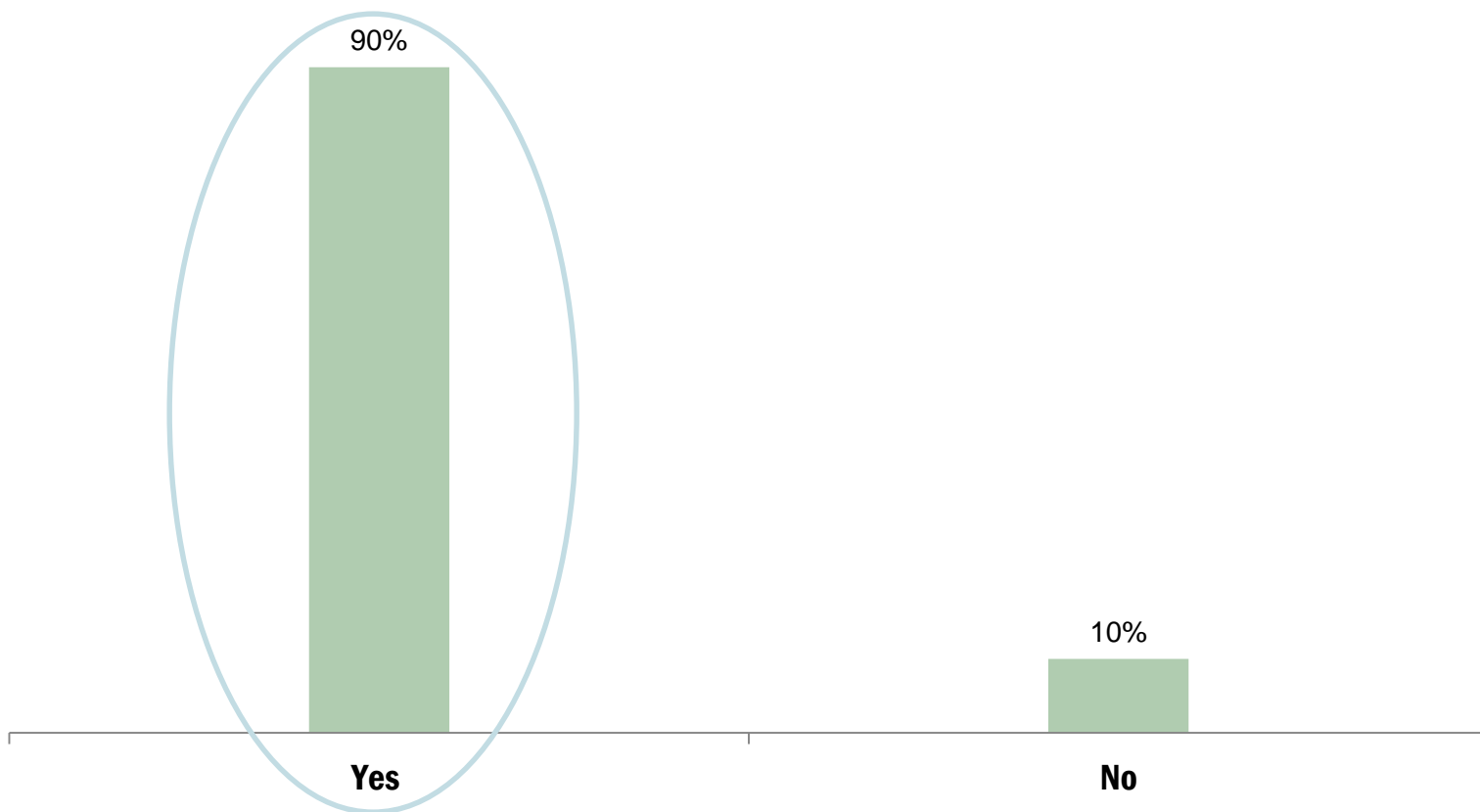
### Vermont Average

### CCRPC

<b>Deductible (Single / Family)</b>	<b>\$111 / \$304</b>	<b>\$100 / \$300</b>
<b>Class A Coverage (Preventive)</b>	<b>99%</b>	<b>100%</b>
<b>Class B Coverage (Basic)</b>	<b>75%</b>	<b>80%</b>
<b>Class C Coverage (Major)</b>	<b>51%</b>	<b>50%</b>
<b>Class D Coverage (Orthodontics)</b>	<b>54%</b>	<b>50%</b>
<b>Plan Year Maximum (Class A, B, C)</b>	<b>\$1,621</b>	<b>\$2,000</b>
<b>Lifetime Maximum for Orthodontic Coverage</b>	<b>\$1,522</b>	<b>\$1,500</b>
<b>Monthly Premium Rate</b>		
Single	<b>\$41</b>	<b>\$50</b>
Two Person	<b>\$77</b>	<b>\$92</b>
Family	<b>\$127</b>	<b>\$162</b>
<b>Monthly Employee Contributions</b>		
Single	<b>\$15</b>	<b>\$0</b>
Two Person	<b>\$36</b>	<b>\$0</b>
Family	<b>\$64</b>	<b>\$0</b>

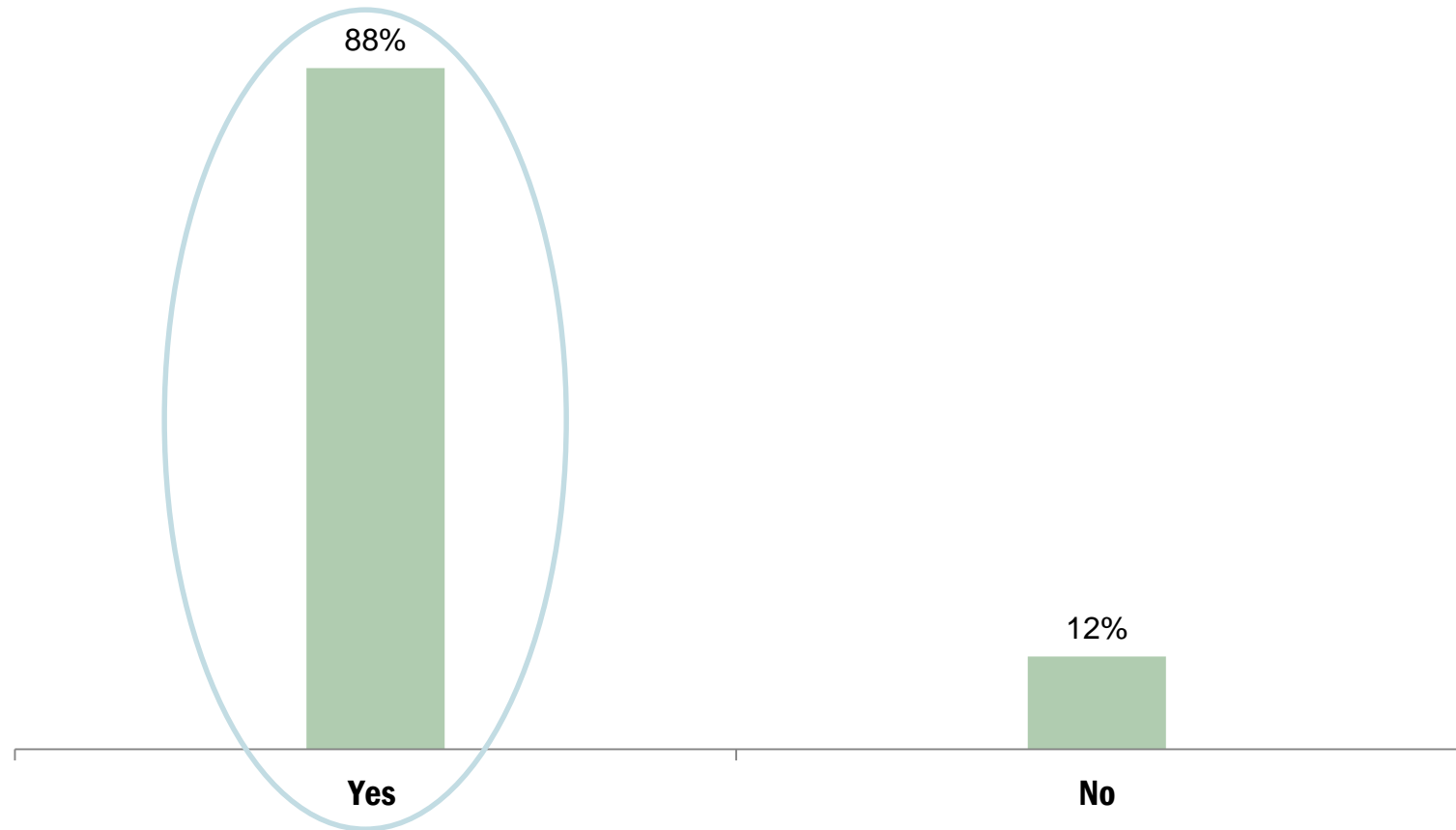


## Percentage of Employers Offering Dental Plans



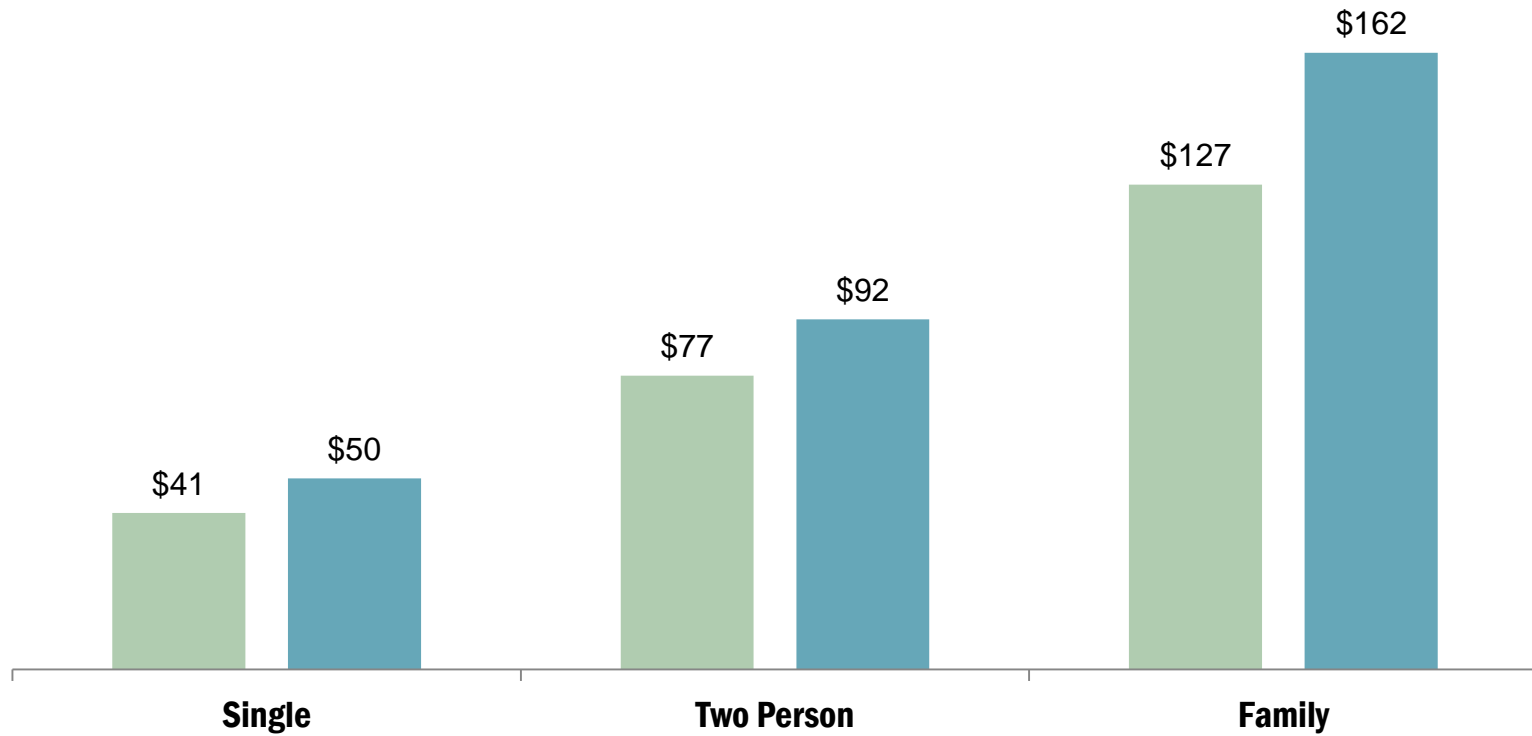


## Percentage of Employers Offering Class D (Orthodontic) Coverage



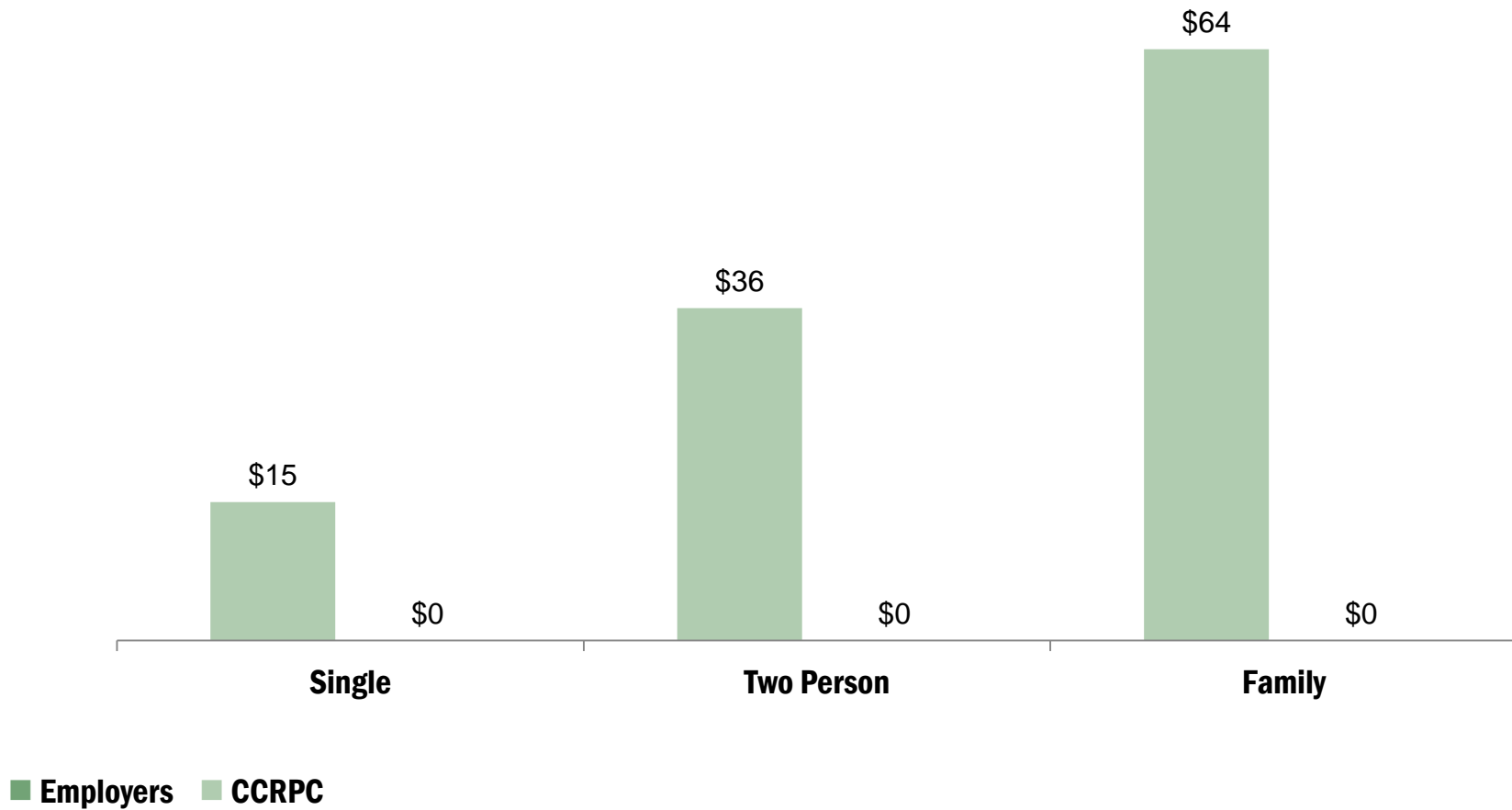


## Average Monthly Premium Rates



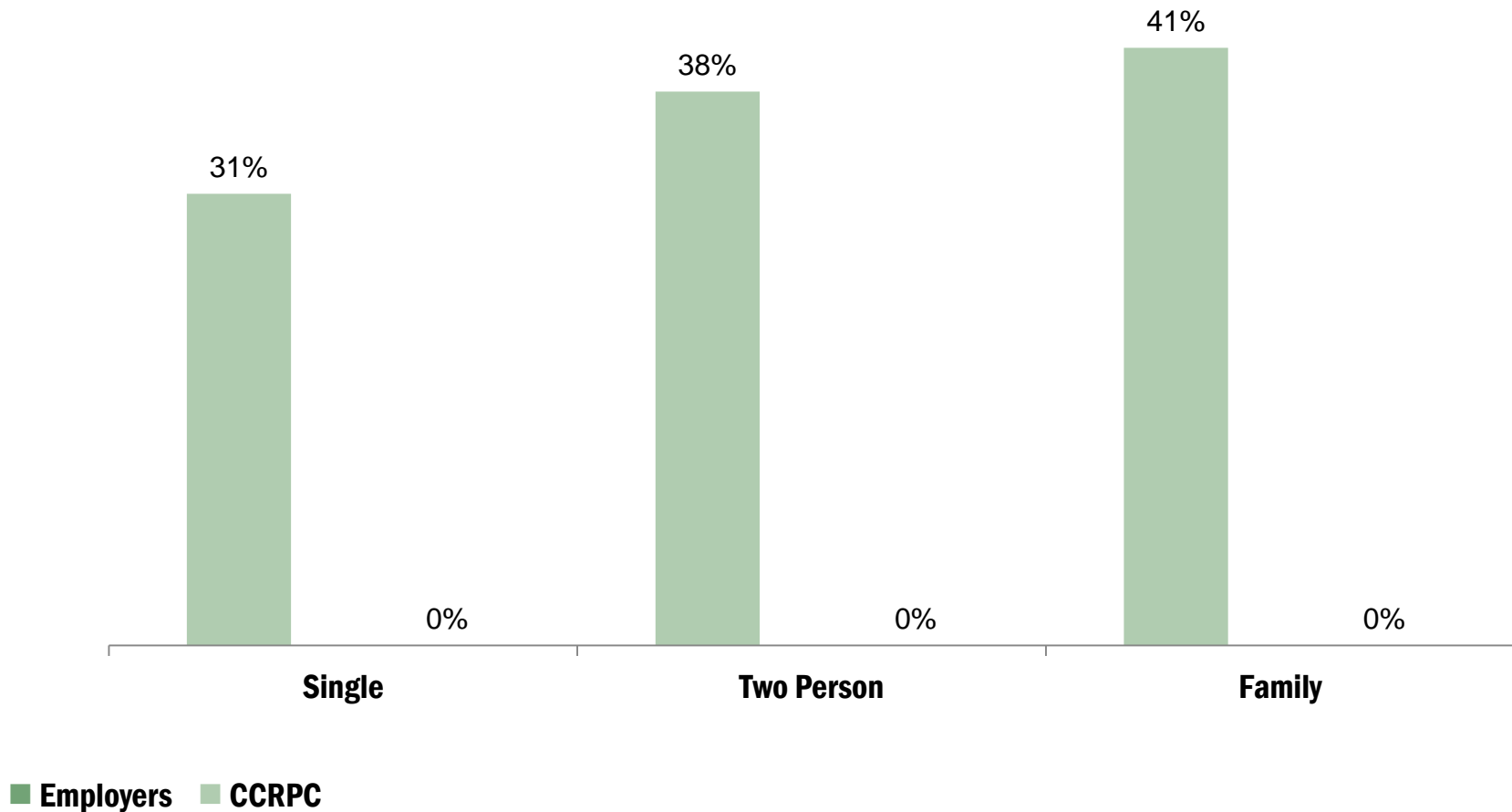


## Average Monthly Employee Contribution Amounts





## Average Monthly Employee Contributions as a % of Premium





**Hickok & Boardman**  
HR INTELLIGENCE

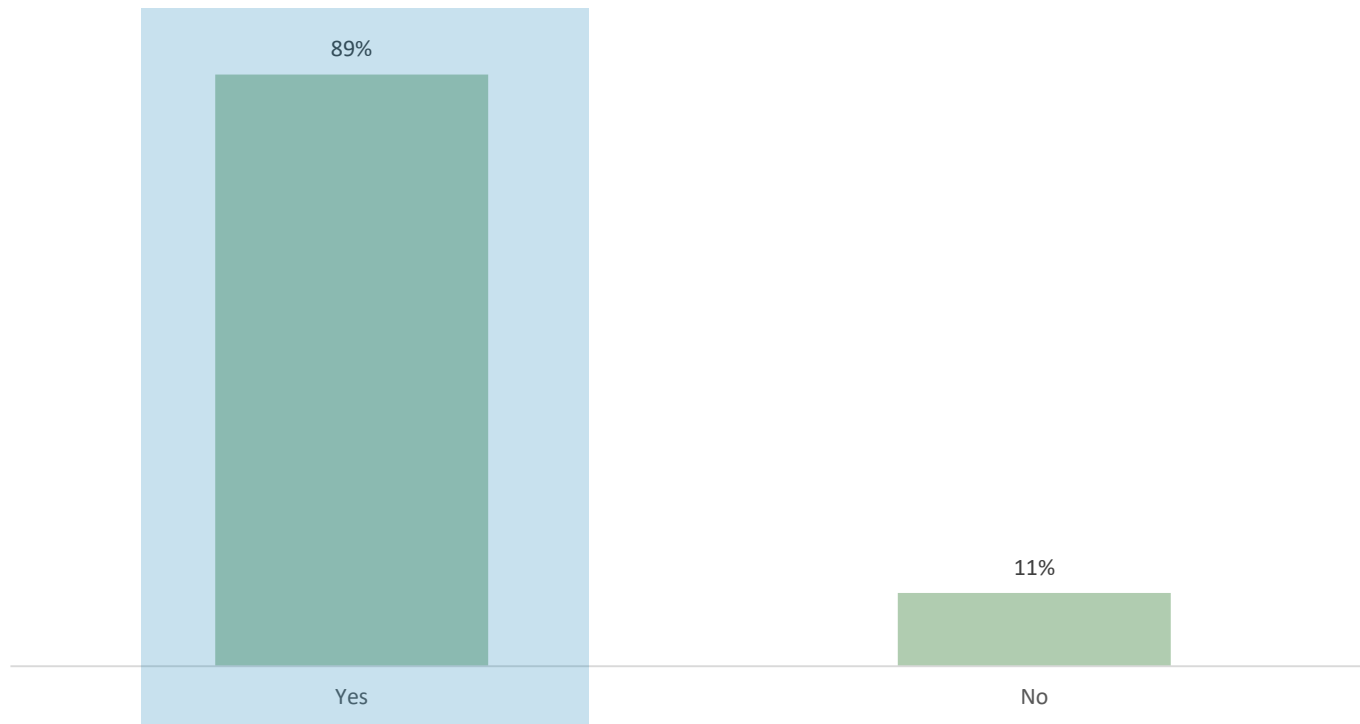
## 2019 Short Term Disability Plan Design

All Employers	Vermont Average	CCRPC
<b>Elimination Period</b>		
For Accident	<b>7 Days</b>	<b>8 Days</b>
For Illness	<b>7 Days</b>	<b>8 Days</b>
<b>Income Replacement</b>	<b>60% and 66 2/3%</b> (88% of employers)	<b>60%</b>
<b>Maximum Weekly Benefit Amount</b>	<b>\$1,251</b>	<b>\$500</b>
<b>Maximum Benefit Period</b>	<b>26 Weeks</b>	<b>26 Weeks</b>
<b>Plan Funding</b>	<b>100% Employer Funded</b> (87% of employers)	<b>100% Employer Funded</b>
<b>Rate (per \$10)</b>	<b>\$0.36</b>	<b>\$0.36</b>



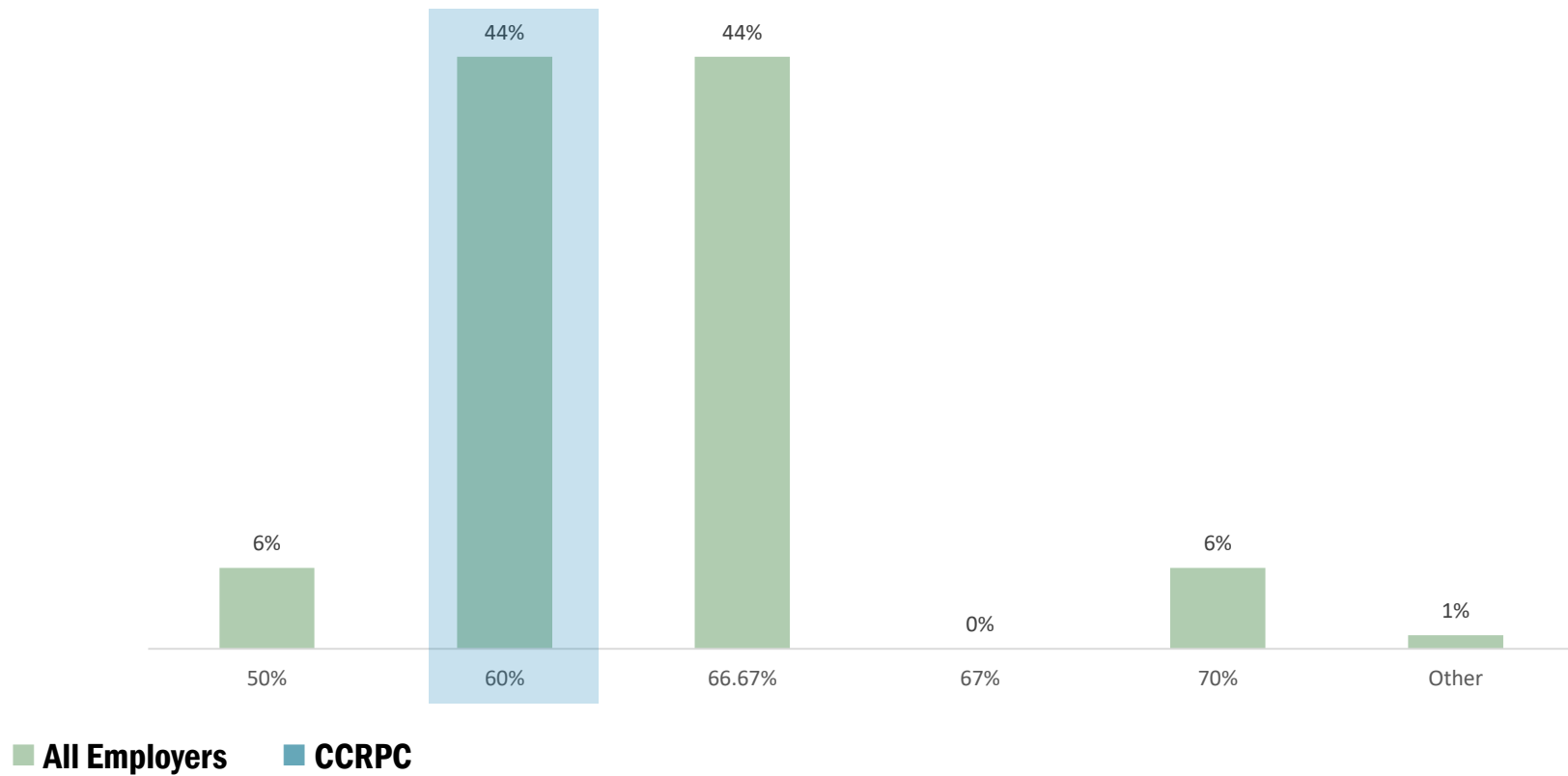


## Percentage of Employers Offering Short Term Disability Coverage



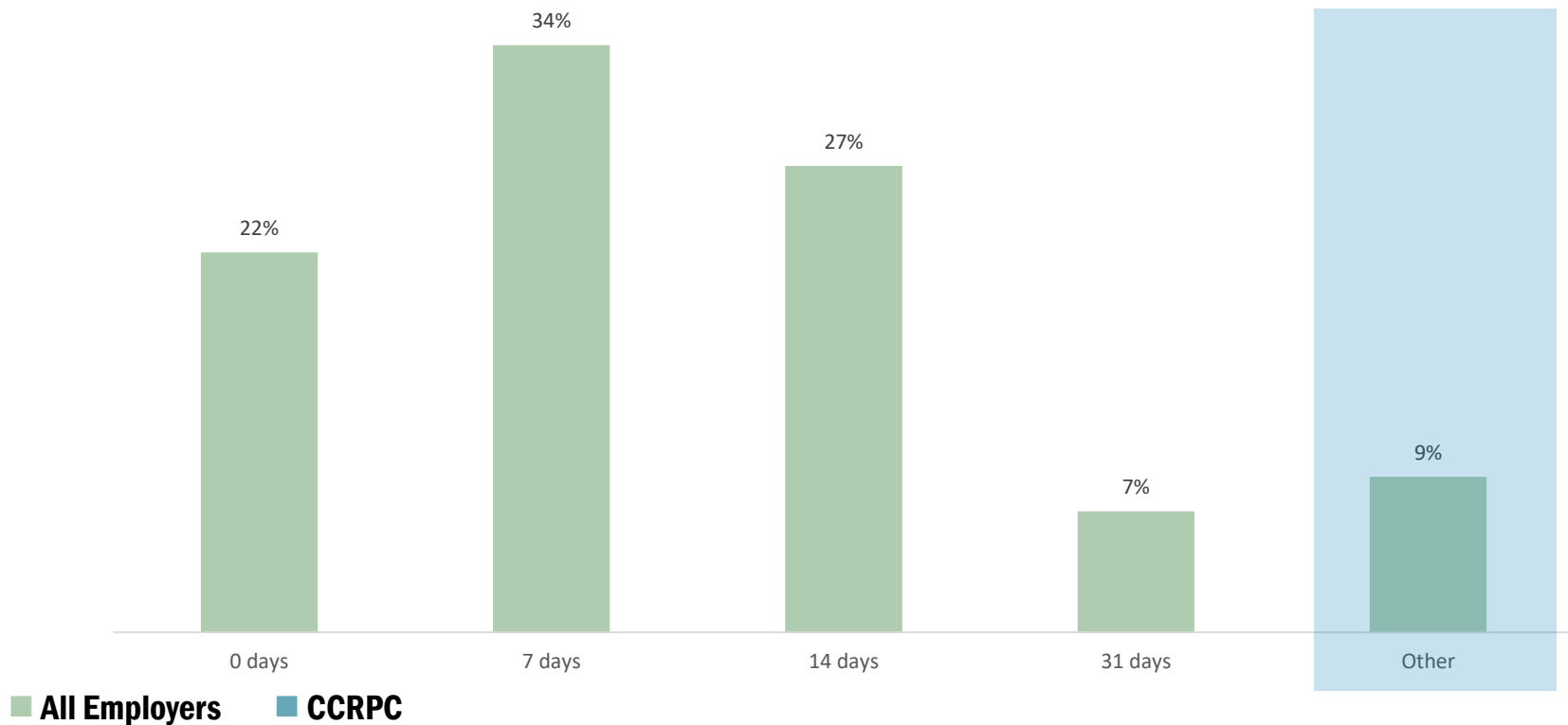


## Distribution of Income Replacement for STD Plans



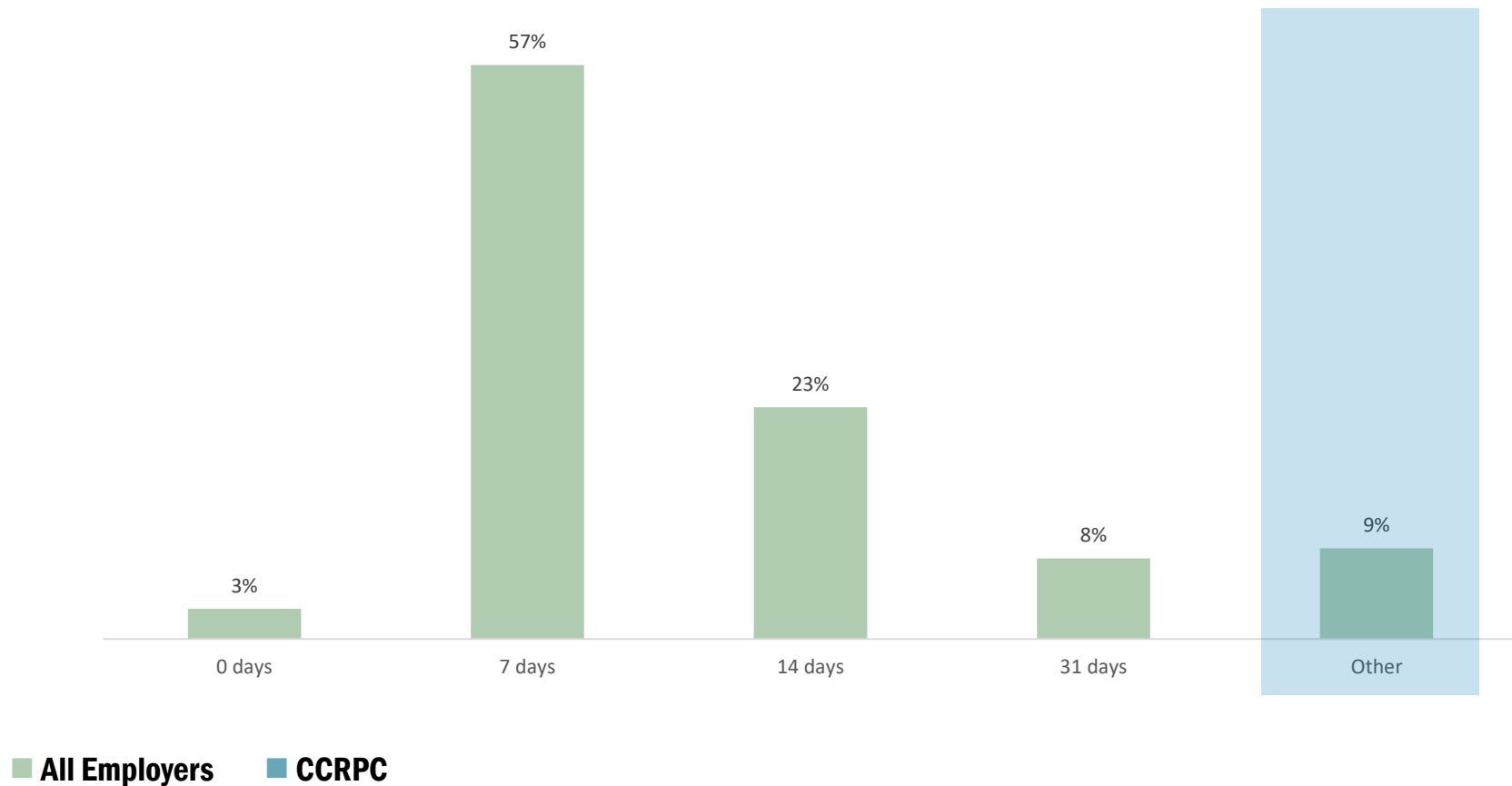


## Distribution of Elimination Period for STD Plans - Accident



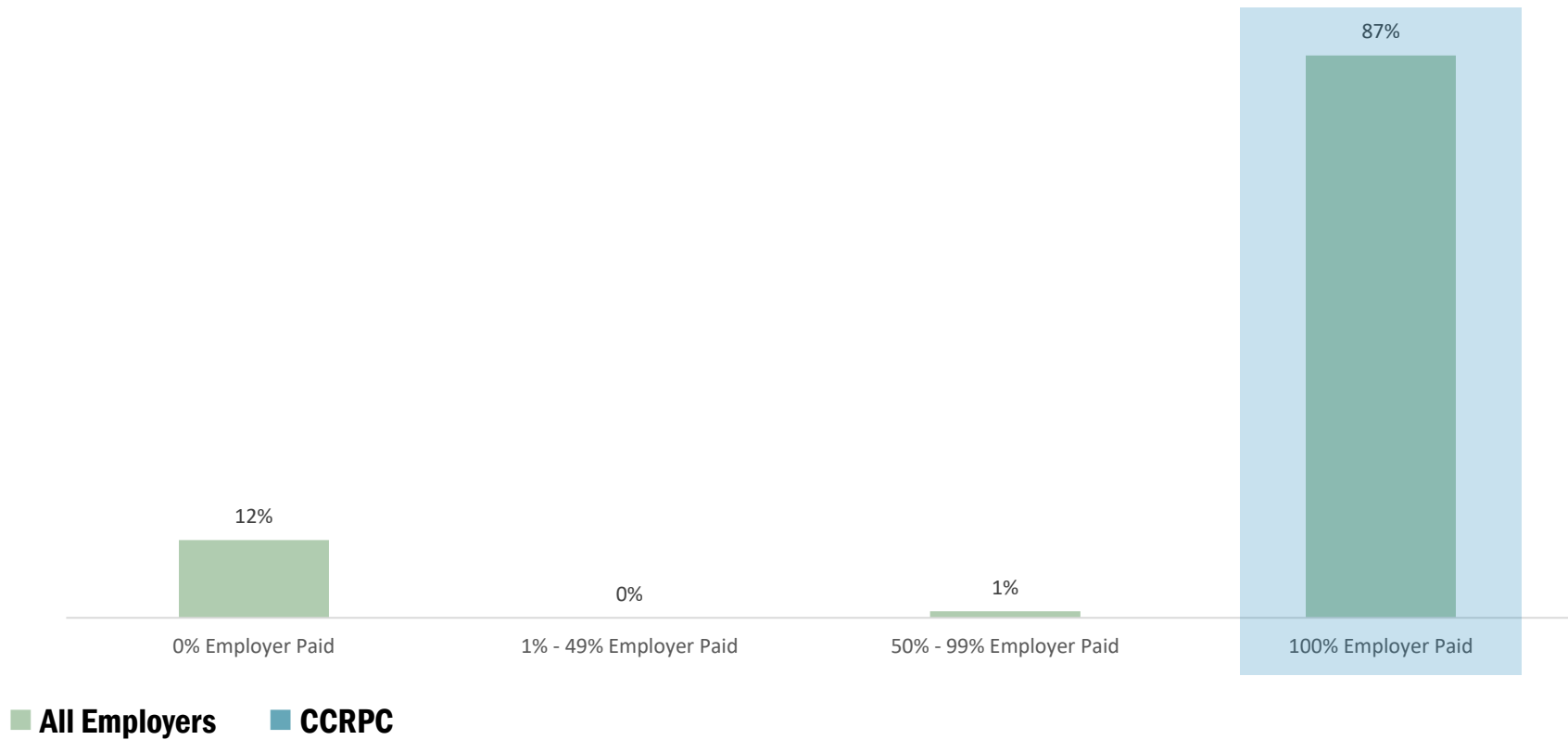


## Distribution of Elimination Period for STD Plans - Illness





## Funding of STD Plans





**Hickok & Boardman**  
HR INTELLIGENCE

## 2019 Long Term Disability Plan Design

### All Employers

### Vermont Average

### CCRPC

**Elimination Period**

**135 Days**

**180 Days**

**Income Replacement**

**60% and 66 2/3%**  
(91% of employers)

**60%**

**Monthly Maximum Benefit**

**\$7,330**

**\$6,000**

**Plan Funding**

**100% Employer Funded**  
(89% of employers)

**100% Employer Funded**

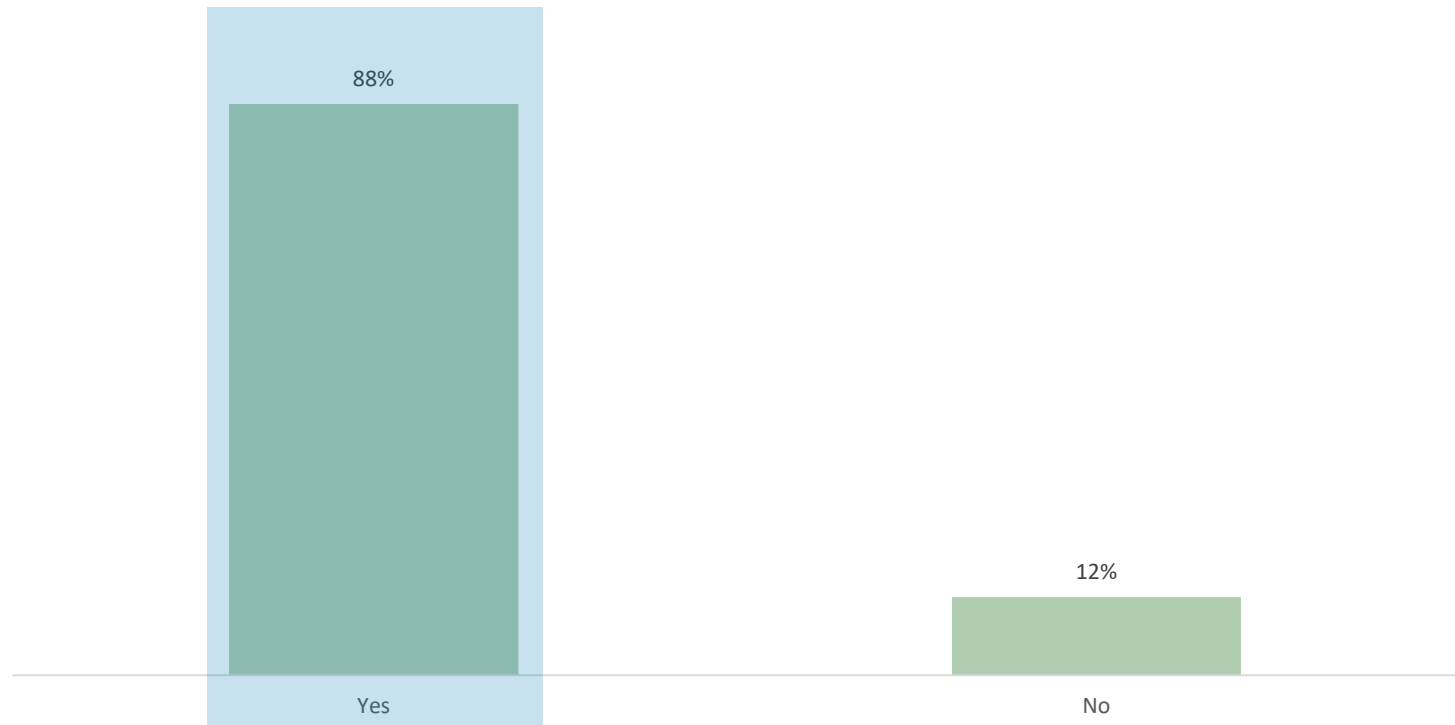
**Rate (per \$100)**

**\$0.37**

**\$0.22**

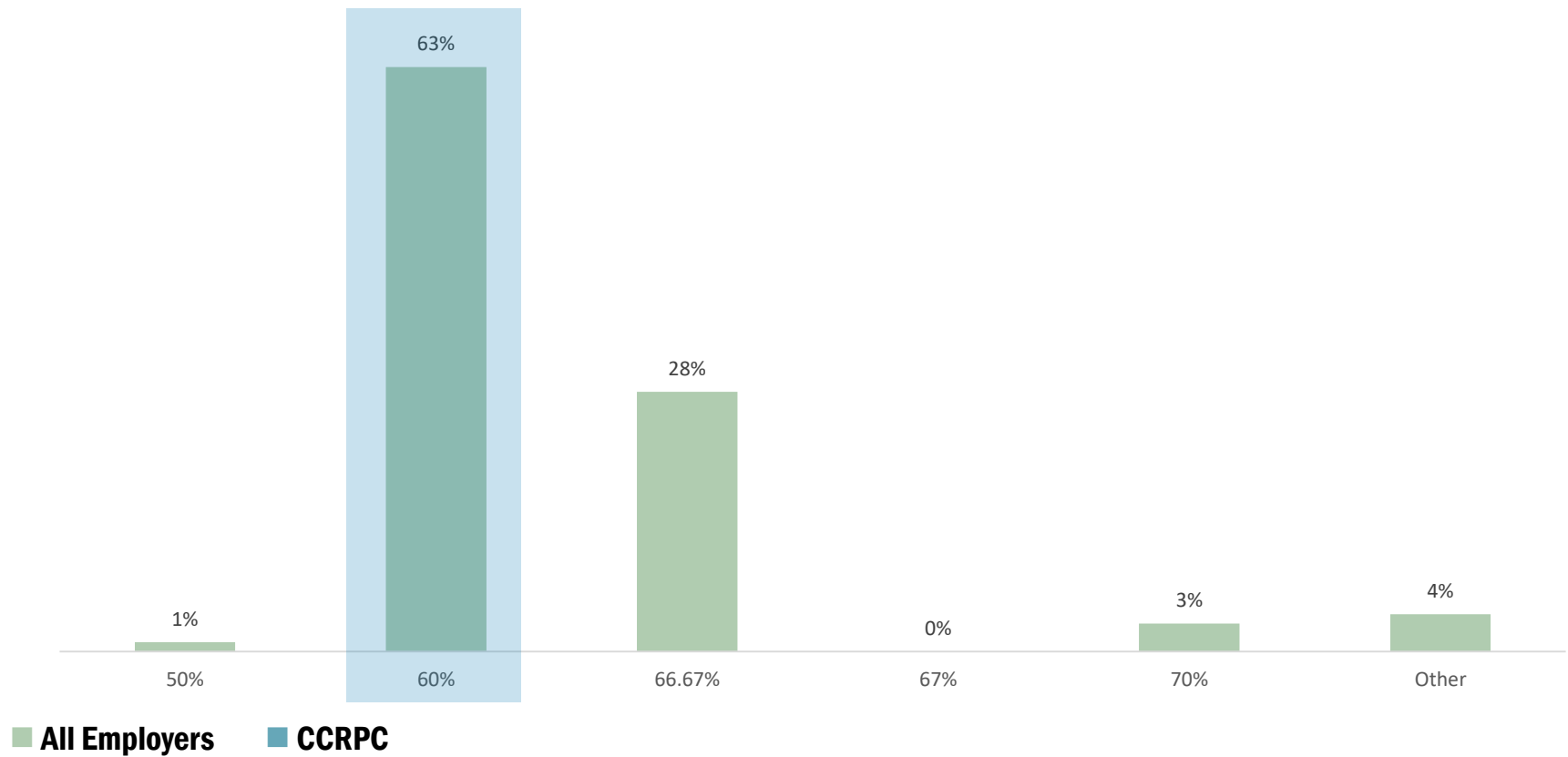


## Percentage of Employers Offering Long Term Disability Coverage





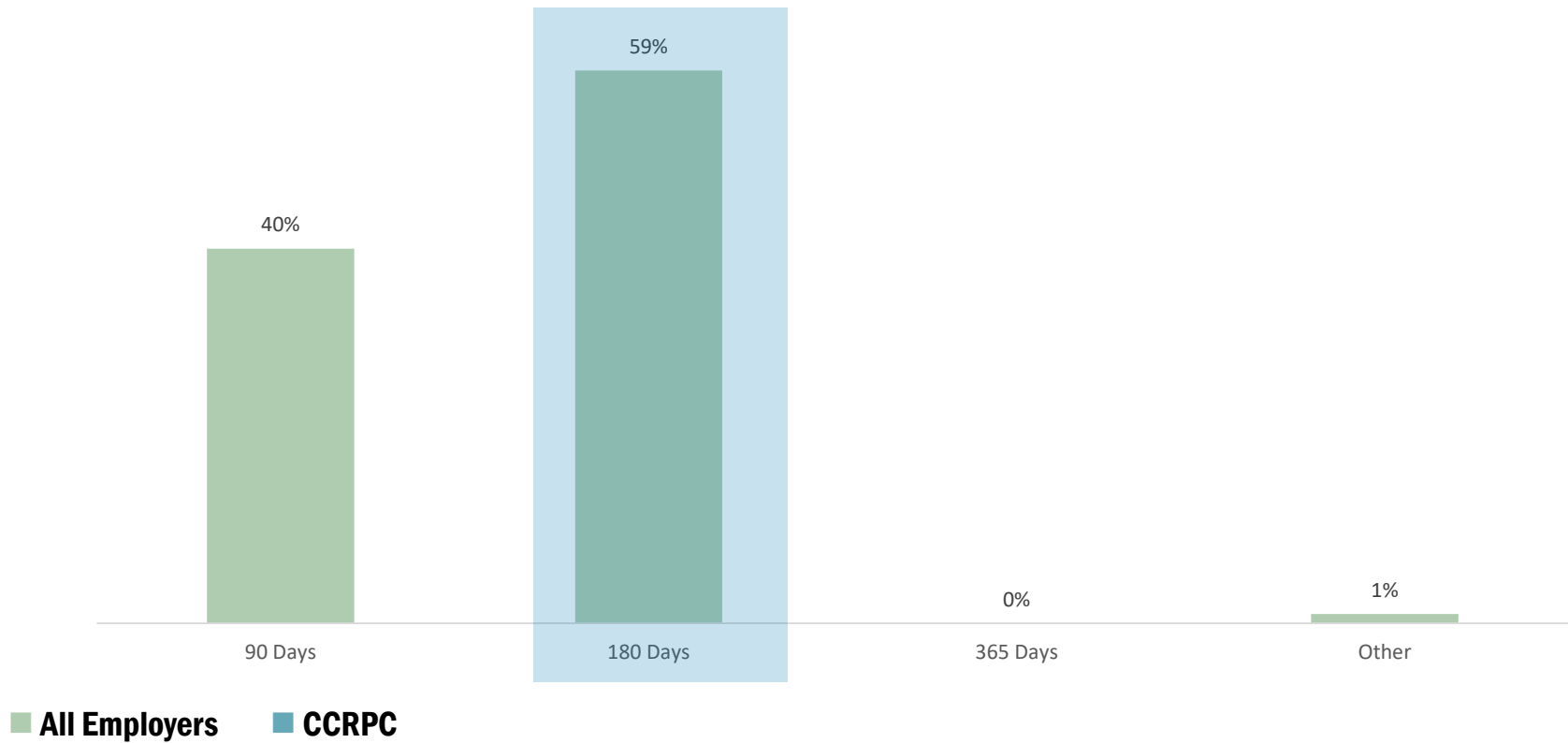
## Distribution of Income Replacement for LTD Plans





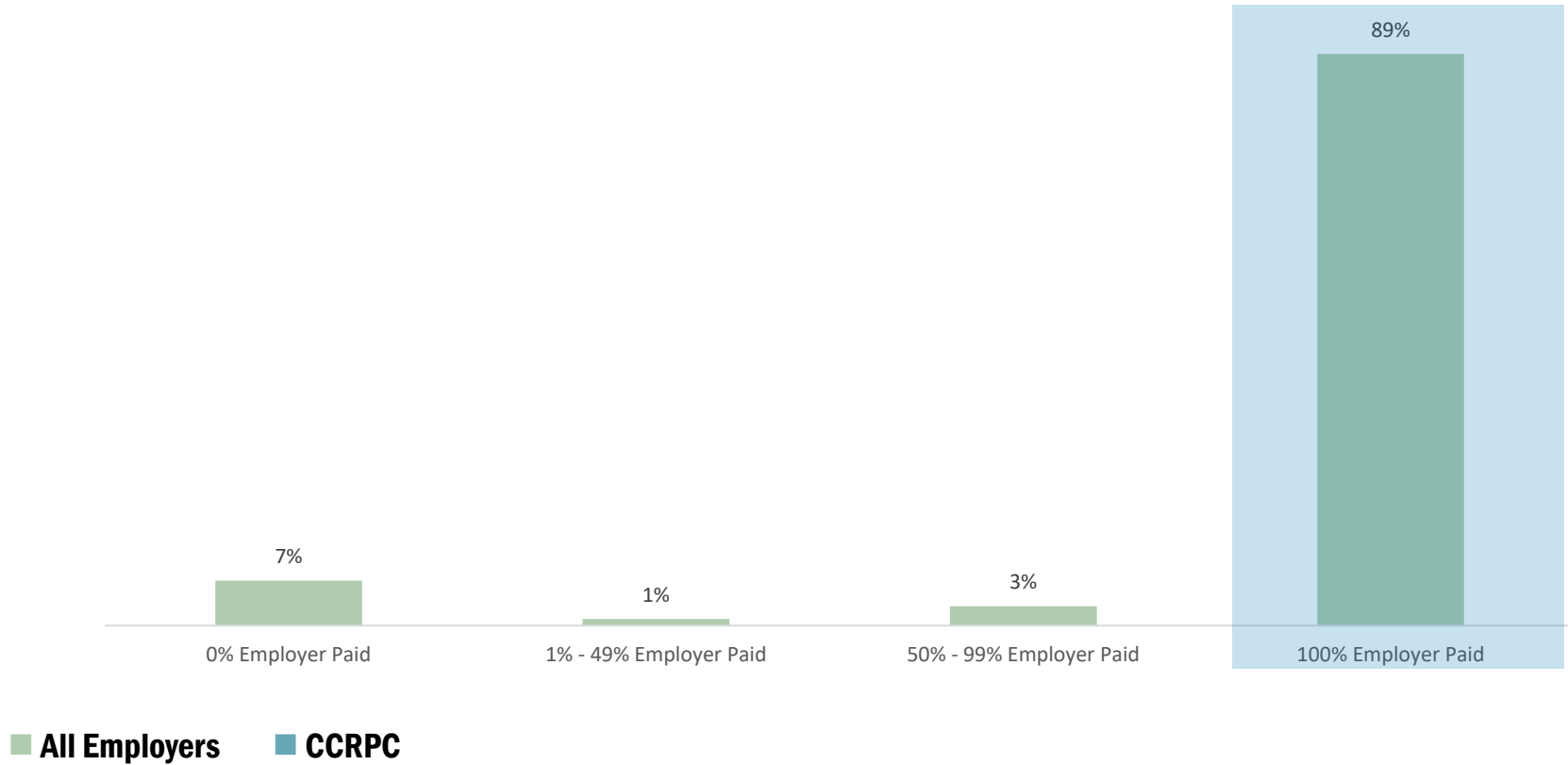


## Distribution of Elimination Period for LTD Plans





## Funding of LTD Plans





**Hickok & Boardman**  
HR INTELLIGENCE

## 2019 Life Insurance Plan Design

**All Employers**

**Vermont Average**

**CCRPC**

**Benefit Schedule**

**Multiple of Salary**  
(70% of employers)

**Flat Amount**

**Flat Benefit Amount**

**\$33,737**

**\$50,000 with an overall  
maximum of \$200,000**

**Plan Funding**

**100% Employer Funded**  
(94% of employers)

**100% Employer Funded**

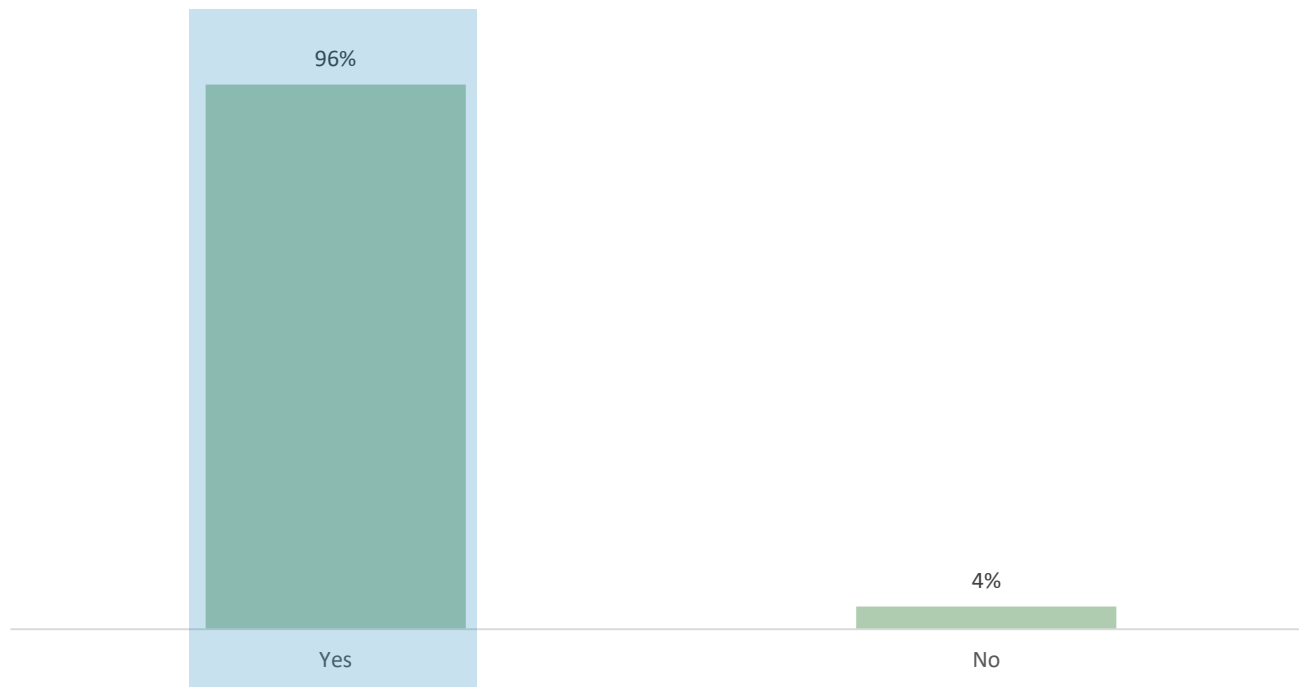
**Rate per \$1,000 (Life/AD&D)**

**\$0.18 / \$0.04**

**\$0.198 / \$0.035**



## Percentage of Employers Offering a Life Insurance Benefit



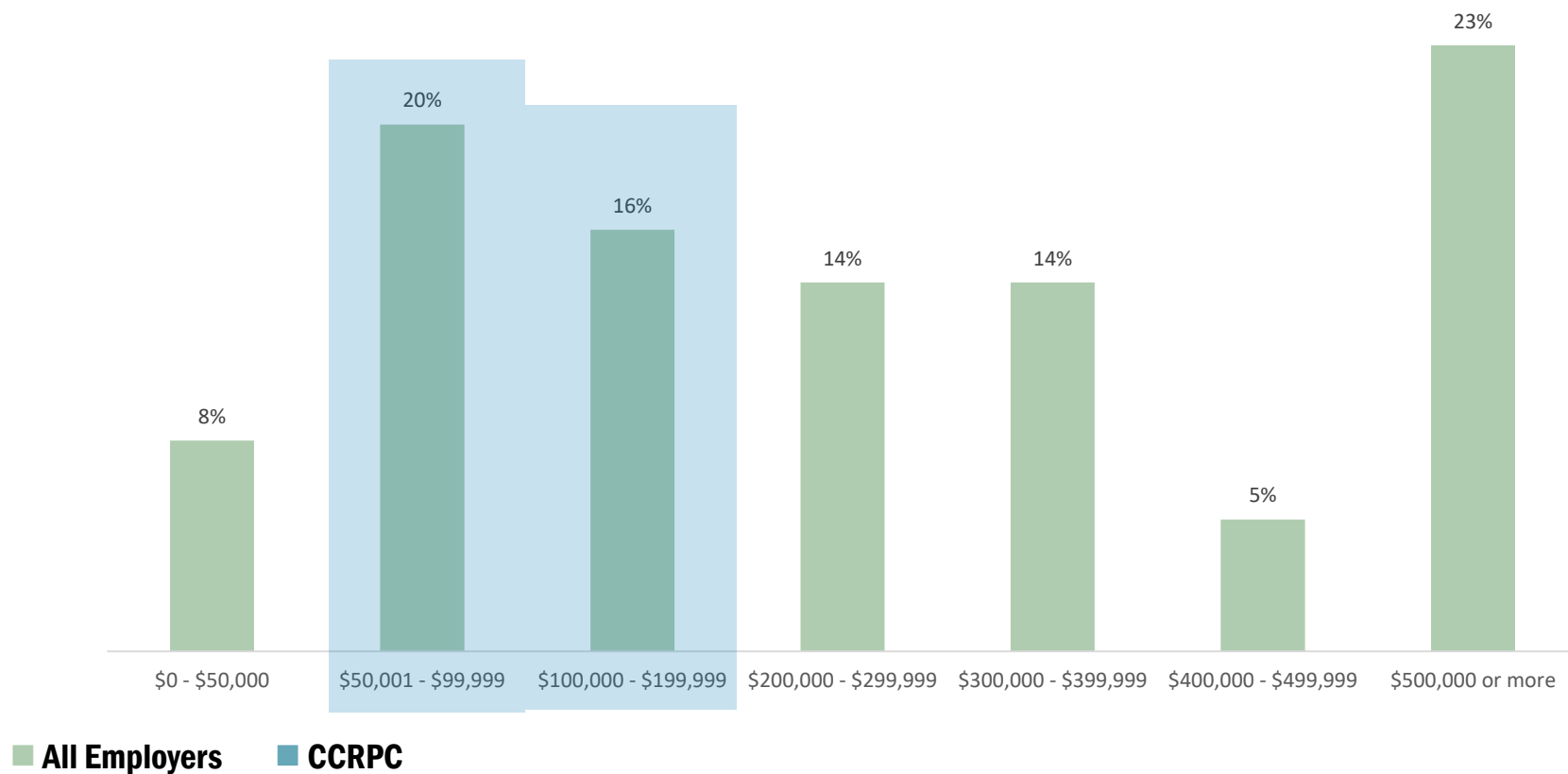


## Flat Benefit vs. Multiple of Salary



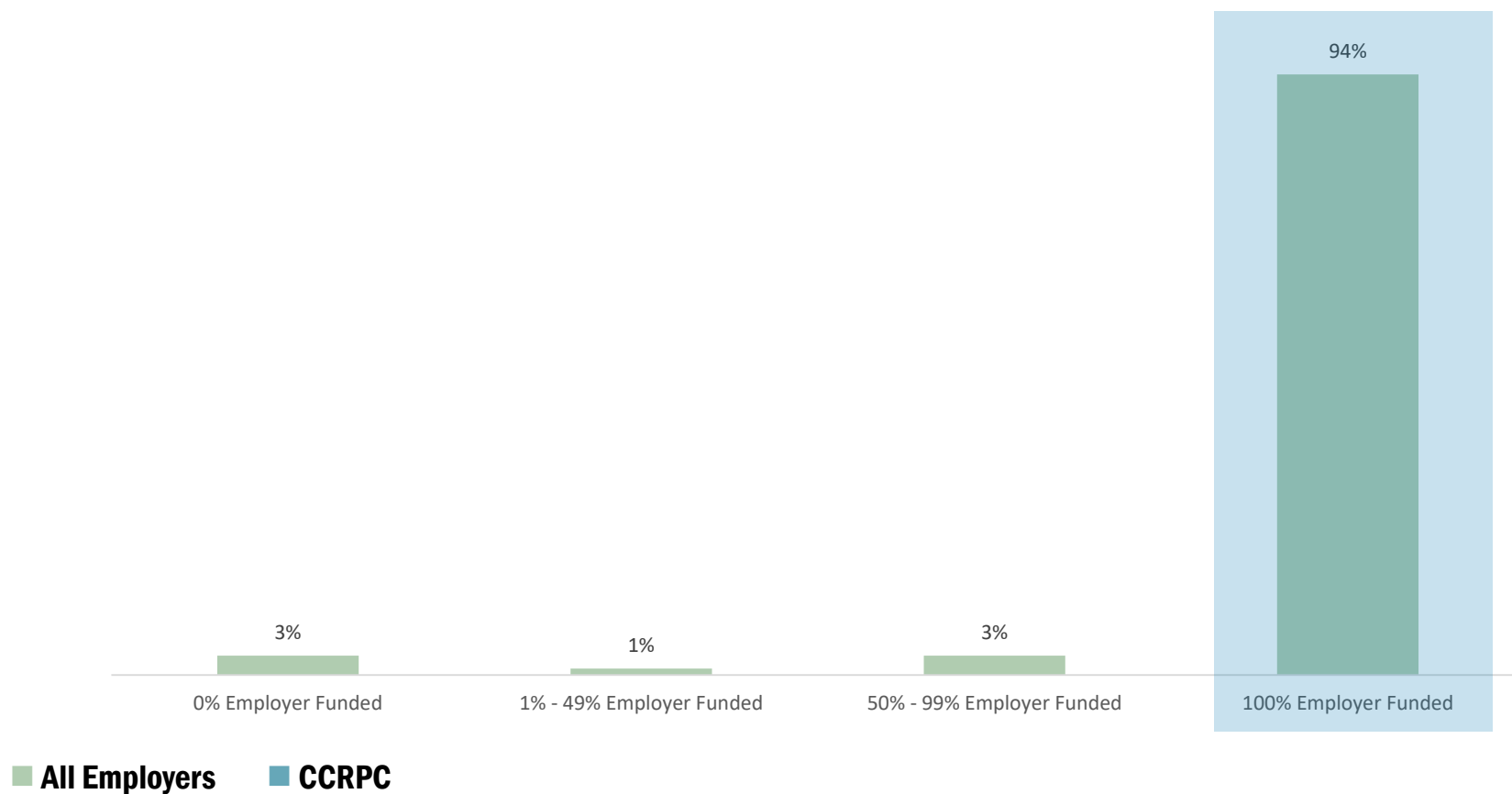


## Maximum Life Insurance Benefit Amount, Flat Benefit





## Funding of Life Insurance Plans



**DRAFT** – Potential Policy Participation Topics for CCRPC Board - July 2019

	<b>Topic</b> – click on links for more detailed info in this document	<b>ECOS Plan Strategy</b>	<b>ECOS Plan Top 10 Action</b>	<b>Included in FY20 UPWP?</b>	<b>Priority/ Level of Engagement</b>	<b>Timeline</b>	<b>CCRPC Committee/ Staff</b>	<b>Strategic Partners</b>	<b>Staff Recommendation</b>
1.	<a href="#">Clean Water (S.96)</a>	#3 – water quality	#5 – water quality	Yes	Lead		CWAC		Yes; Continue work and participation. Work with CWAC to provide comments on Clean Water Service Provider rules and FY21 funding.
2.	<a href="#">Transportation Bill (H.529) – multiple studies</a>	#2 – smart growth	#2 - transportation	Yes	Participate		TAC		Yes; Staff recommends that CCRPC participate in, and comment on, these studies as they directly relate to our work.
3.	<a href="#">Automated Vehicle Testing (S.149, Act 60)</a>	#2 – smart growth	#2 – transportation and #8 autonomous vehicles	Yes			TAC		Yes; Staff recommends that CCRPC participate and comment on draft rules & guidance; as well as work with both the TAC and directly with municipalities to decide whether they would like to pre-approve automated vehicle testing on their roads.
4.	<a href="#">Promoting the Ownership and Use of Electric Vehicles</a>	#2 – smart growth	#4 – energy planning	Yes			TAC, Energy	Staff vs comm vs board	Yes; Staff recommends that CCRPC monitor possible legislation related to this report and continue to work with Drive Electric Vermont on these issues.
5.	<a href="#">VTrans' Project Selection &amp; Prioritization Processes</a>	#2 – smart growth	#2 - transportation	Yes			TAC		Yes; Continue to assist VTrans in this effort and bring drafts to the TAC and Board for review.
6.	<a href="#">Transportation Climate Initiative</a>	#2 – smart growth	#2 - transportation	Yes generally			TAC		Yes, hold a regional workshop and follow-up as appropriate.
7.	<a href="#">Rail Service Study</a>	#2 – smart growth	#1, #2, & #4	No			TAC		Yes, manage the federal BUILD planning grant, if awarded.
8.	<a href="#">Act 250 Reform</a>	#2 – smart growth	#1 – land use/smart growth	Yes			ad hoc Act 250, PAC		Yes; CCRPC Staff recommends that we continue with this work.
9.	<a href="#">Rental Housing &amp; Health Code Enforcement (H.132, Act 48)</a>	#2 – smart growth	#3 - housing	Yes	Monitor		PAC		maybe; work with the Department of Health on trainings for health officers if requested.
10.	Housing Conversation/Building Homes Together	#2 – smart growth	#3 - housing	Yes			PAC		Yes, Work with the Building Homes Together partners on the Treasurer's report on options for funding and financing affordable housing. Participate in DHCD's Zoning for Great Neighborhoods and VHFA's Cost of Affordable Housing projects. Conduct a GIS analysis of single family zoning districts adjacent to transit routes and interchanges.
11.	<a href="#">Economic Development (S.162)</a>	#1 – economic development	Not specifically included	No			PAC		Yes; Staff recommends that CCRPC review and comment on this study as it may impact our municipalities and businesses.
12.	<a href="#">Broadband Deployment throughout Vermont (H.513)</a>	#1 – economic development	Not specifically included	No			PAC		No
13.	<a href="#">Climate Change/ Carbon Tax bills</a>	#2 – smart growth	#4 – energy planning	No			Executive		No, but monitor.
14.	<a href="#">Proposed Changes to PUC Rule 5.100 (19-0855-RULE)</a>	#2 – smart growth	#4 – energy planning	Yes					Yes; Staff recommends that CCRPC continue to monitor and participate in this rulemaking process, with a particular focus on the issue of preferred sites.
15.	<a href="#">Banning Single-Use Plastic Bags (S.113, Act 69)</a>	Not specifically included	Not specifically included	No			PAC		Maybe; Potential role for CCRPC in evaluating and commenting on the Secretary of Natural Resources feasibility study on opening a second landfill in the state if proposals include locations here.
16.	<a href="#">Regulating PFAS and PFOA (S.49, Act 21)</a>	#3 – water quality and #5 – health and safety	Not specifically included	No			PAC		No



17.	<a href="#">Community Justice Centers Regional Workshop</a>	#5 – health and safety		No			Executive		Yes, assist with facilitating a region-wide workshop this fall.
18.	<a href="#">Chittenden Accountable Community for Health (CACH (ACO))</a>	#5 – health and safety		Not specifically			Executive		Yes, monitor and assist as needed to make sure municipalities are included as appropriate.
19.	<a href="#">Marijuana/cannabis taxation and regulation (S.54)</a>	#5 – health and safety		No			PAC		No. This bill did not pass in the 2019 session. Monitor the status of this bill and seek municipal input with regard to the zoning implications if it gains momentum in the 2020 session.
20.	Public Safety Consolidation	#5 – health and safety							Continue to support the Chittenden County Public Safety Authority regional dispatch effort. Monitor other discussions amongst our municipalities and in the legislature.

## 1. Clean Water (S.96)

*Excerpt from VLCT’s 2019 Legislative Wrap-up*

S.96, the 2019 Clean Water Bill that was the brainchild of the Agency of Natural Resources (ANR), establishes a new structure for improving water quality throughout Vermont. It should also better achieve the clean water goals established in total maximum daily load (TMDL) plans that have been approved by the federal Environmental Protection Agency. The concept is to devolve responsibility for administering non-regulatory clean water programs to entities other than ANR, which is not well suited to implementing them.

S.96 requires the secretary of Natural Resources to devise a strategy for returning a water of the state that she had declared impaired to a state of compliance with Vermont Water Quality Standards. The bill also evaluates whether implementing existing regulatory programs will achieve water quality standards in the impaired water. If they are deemed insufficient to correct the impairment, the secretary will need to:

1. determine how much additional pollutant reduction is necessary to achieve water quality standards in that water;
2. allocate the identified pollutant reduction obligation to each basin and identify a “clean water service provider;” and
3. determine the cost to reduce the pollution.

That assessment and allocation of responsibility among basins and clean water service providers must be accomplished for phosphorus in Lake Champlain by 2021, in Lake Memphramagog by 2022, and in the rest of the state by 2023. The state’s drainage basins are organized into 15 regions for assessment and planning purposes. Municipalities are key participants in their basin’s planning efforts and project implementation activities.

An entity such as a regional commission or natural resources conservation district, may volunteer to be the designated clean water service provider for a particular basin. A clean water service provider is the manager and administrator of water quality projects in the basin and is responsible for meeting water quality goals. By November 1, 2020, the secretary must adopt rules that assign a clean water service provider to each basin in the Lake Champlain and Memphramagog watersheds. That entity will have to identify, design, construct, operate and maintain approved clean water projects in the basin. Clean water service providers will be assigned to the remaining basins six months before the agency implements its new Clean Water Initiative Program (CWIP). Clean water service providers need to adopt guidance for grants to other organizations in the basin and prioritize projects for implementation and funding, taking into account pollutant reduction targets for the basin and recommendations of a governing basin water quality council. The Basin Water Quality Council is specific to that basin and advises the clean water service provider on activities to be undertaken there.

The Secretary of Natural Resources will convene a Land and Water Conservation Study Stakeholder Group to recommend a framework for statewide land conservation and submit the report by January 15, 2020. Despite its clear impact on cities and towns, no representative of local government is included in the group. The secretary is also to write a report on market-based water quality credits and trading, as well as the cost to develop and maintain such a program. By January 15, 2020, the Secretary of Administration is to submit a report regarding the administration and funding of water quality projects on farms as part of the Clean Water Initiative.

See the rest of the summary on page 11: [https://www.vlct.org/sites/default/files/2019\\_wrap-up\\_web.pdf](https://www.vlct.org/sites/default/files/2019_wrap-up_web.pdf)

*Staff Recommendation to the CCRPC Board:* CCRPC Staff recommends that we continue to work with CWAC to provide comments on Clean Water Service Provider rules and FY21 funding.

## 2. Transportation Bill (H.529)

*Excerpt from VLCT’s 2019 Legislative Wrap-up*

The legislature was keen on directing the Agency of Transportation (VTrans) to study a wide variety of issues, including:

- methods the state may use to increase public transit ridership in the state, with an emphasis on rural areas;
- the cost of upgrades and construction schedule estimates to the state-owned railroad line between Montpelier and Barre to meet commuter rail standards. (VTrans will study the potential use of on-time-of-acquisition feebates and how they can be used. A feebate is a system of charges and rebates where energy-efficient or environmentally friendly practices are rewarded, and failure to adhere to such practices is penalized.); and

- whether Vermont should establish an annual vehicle registration fee schedule based on vehicle weight as a way to generate revenues to support transportation infrastructure as gas sales decline.

*Staff Recommendation to the CCRPC Board:* Staff recommends that CCRPC participate in, and comment on, these studies as they directly relate to our work.

### 3. Automated Vehicle Testing (S.149, Act 60)

*Summary from VLCT's 2019 Legislative Wrap-up*

It may seem like Star Trek technology to some, but the reality of automated vehicles traveling Vermont's urban and rural roads is not far off. In many ways, it is already here: Many new passenger vehicles are equipped with features such as lane departure warnings, adaptive cruise and traction control, electronic stability control, and automatic parking assistance. Act 60, which is the legislation that amends Department of Motor Vehicle laws generally, includes Vermont's first attempt to address the testing of automated vehicles traveling state roads and creates a new section of law, the Automated Vehicles Testing Act.

Act 60 establishes a regulatory system that allows for the testing of automated vehicles on Vermont's public roads. The state's Traffic Committee will have the authority to approve the scope and operational design domain for the testing of automated vehicles. The committee, which has been around for years, comprises the secretary of Transportation and the commissioners of Motor Vehicles and Public Safety, or their designees. The act obliges the Agency of Transportation (VTrans) to create testing standards and publish an Automated Vehicles Testing Guide that specifically describes registration, insurance and liability, background checks and drug and alcohol standards for testers. Selectboards will be authorized to pre-approve automated vehicle testing on class 2, 3, and 4 town highways; they will not have approval authority over each individual testing permit that goes before the Traffic Committee.

By January 1, 2021, VTrans must consult with regional planning commissions to identify selectboards that have approved the testing of automated vehicles within their communities. By the same date, the agency must also publish the testing guide as well as an application form for potential testers. The guide must include a list of municipalities that have approved automated vehicle testing. The list will be updated as new municipalities choose to allow testing, or as others ask to be removed from the list. The act does not detail how the agency and regional planning commissions will compile the list of approved routes within the municipalities' geographic boundaries.

Prior to approving a permit application and upon 60 days' notice, the Traffic Committee must hold a public hearing and notify selectboards of municipalities where testing is proposed. The committee has sole authority to authorize testing on all state highways and any town highways in municipalities that have approved the automated vehicle testing. Before testing commences, permits will be available to law enforcement and municipalities within the geographic scope of the permit. Automated vehicle testers must submit annual reports to the committee summarizing observations related to safety, traffic operations, interaction with roadway infrastructure, comments from the public, and any other relevant matter. The Traffic Committee must make any changes to permits, and the committee or law enforcement officers may suspend, revoke, void, or invalidate permits for violating the permit.

Municipal officials should talk to VTrans to learn if accommodating testing on local roads will benefit them. Benefits can include gathering data about the physical infrastructure of roads, the potential for congestion reduction strategies, and planning a public transit network that is semi-or fully automated in rural, suburban and urban areas. The impacts of autonomous vehicles will likely vary from place to place, but carefully preparing for them will help communities develop utilitarian transportation plans in general.

*Staff Recommendation to the CCRPC Board:* Staff recommends that CCRPC participate and comment on draft rules & guidance; as well as work with both the TAC and directly with municipalities to decide whether they would like to pre-approve automated vehicle testing on their roads.

### 4. Promoting the Ownership and Use of Electric Vehicles in the State of Vermont (PUC Investigation #18-2660-INV)

Over the course of FY19, the Public Utilities Commission conducted an investigation on barriers to EV adoption in Vermont and necessary steps for the state to be able to meet its goals of 90% renewable energy by 2050, including in the transportation sector. The report ([https://puc.vermont.gov/sites/psbnew/files/doc\\_library/Electric%20vehicles%20report.pdf](https://puc.vermont.gov/sites/psbnew/files/doc_library/Electric%20vehicles%20report.pdf)) focuses mostly on utility actions and the legislative and PUC changes that will be necessary to allow those actions. However, the report to the legislature does call for several strategies related to CCRPC's work: state funding for the activities of Drive Electric Vermont, electrification of public transit and a review of zoning regulations and building codes to determine ways to encourage or mandate EV charging.

*Staff Recommendation to the CCRPC Board:* Staff recommends that CCRPC monitor legislation related to Drive Electric Vermont funding, electrification of public transit and changes in local zoning regulations or building codes related to EV charging, and comment as necessary. Staff also recommends that CCRPC continue its longstanding work with Drive Electric Vermont.

### 5. VTrans' Project Selection & Prioritization Processes

VTrans is in the process of updating its project selection and prioritization processes. They are seeking to improve the performance-based and data driven project selection and prioritization framework. They intend to review/revamp/revise the current processes to: identify and define how ideas for transportation improvements can become transportation projects; and, take advantage of "harmonization" opportunities to address transportation needs to deliver increased value through our transportation projects. VTrans has been seeking RPC input throughout the process. Christine has been serving on the technical advisory committee. There will likely be some legislative language proposed at the end of this process.

*Staff Recommendation to the CCRPC Board:* Continue to assist VTrans in this effort and bring drafts to the TAC and Board for review.

## 6. Transportation Climate Initiative

The [Transportation and Climate Initiative](#) (TCI) is a regional collaboration of 12 Northeast and Mid-Atlantic states and the District of Columbia that seeks to improve transportation, develop the clean energy economy and reduce carbon emissions from the transportation sector. The participating states are: Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, and Virginia.

Recognizing that more than one third of all carbon emissions come from the transportation sector, participating states started taking action through working groups focused on regional priorities, such as [clean vehicles and fuels](#). Several TCI states are also now working together to explore potential regional policies to improve transportation systems and reduce pollution.

In Vermont, ANR and VTrans are working together on this initiative. They have asked the RPCs for help in supporting regional workshops to discuss rural transportation options.

*Staff Recommendation to the CCRPC Board:* This work ties directly into our transportation and energy work so we recommend supporting the effort by holding a regional workshop and follow-up as appropriate.

## 7. Rail Service Study

As we know from the media, several years ago AllEarth Rail acquired low cost diesel mobile unit passenger rail cars. They are now ready to participate in a planning process to determine if it is financially feasible to operate passenger rail service in Northwestern Vermont without significant public subsidies. We have applied for a USDOT BUILD planning grant to explore the feasibility of this service. The concept would rely heavily on developing properties adjacent to the rail stations and using that revenue to support the rail service. One possible site that will be explored for redevelopment is the Burlington Railyard, so this study will also examine opportunities to relocate the Railyard. A large, public planning process will be necessary to explore the concept and determine public and municipal support.

*Staff Recommendation to the CCRPC Board:* This work ties directly into our transportation, land use, and energy work so we recommend supporting the effort by managing the federal planning grant, if awarded.

## 8. Act 250 Reform

*From DHCD's 2019 Legislative Summary:*

The House Committee on Natural Resources and Energy grappled for months on a complicated set of issues -- like how Act 250 could address climate change, discourage forest fragmentation, protect sensitive habitats, and direct more development to state designated areas like downtowns, village centers, and neighborhoods. While there is broad agreement that Act 250 would benefit from modernization, the Committee was unable to find consensus on the details. The Committee will continue its work on Act 250 in January 2020.

*Staff Recommendation to the CCRPC Board:* CCRPC has been working with our municipalities and regional partners on this Act 250 reform effort for the past two years. CCRPC Staff recommends that we continue in this work in line with ECOS Plan Strategy #2; and Top 10 Action #1.

## 9. Rental Housing & Health Code Enforcement (H.132, Act 48)

*Summary from VLCT's 2019 Legislative Wrap-up*

Available housing is an imperative issue in many parts of Vermont, and much of H.132 addresses housing needs generally, housing discrimination, and ensuring safe housing for victims of sexual or domestic violence. Throughout the session, both the House and Senate had worked on rental housing legislation. In the waning days, it finally was appended to H.132. The rental housing sections of the bill start at Section 5 of the bill.

H.132 charges the Department of Health to serve as the leader on state rental housing health law and provide policy assistance and technical support to municipal officials who are implementing and enforcing state rental housing health and safety laws.

Under current law, local health officers are required to issue written inspection reports when they conduct an inspection on a rental property. Those reports will now need to be provided to the Department of Health in a format it establishes. Rental housing inspection reports are also specifically designated public records. The bill clarifies that a local health officer may impose a civil penalty of up to \$200 per day for each day a violation continues. Cumulative penalties of up to \$800 may be enforced through the Judicial Bureau. Action may be brought in the civil division of superior court for any penalty above \$800 or if seeking injunctive relief.

By August 1, 2019, each Vermont municipality must provide the Department of Health information on rental housing inspection activity in the previous year (that is, July 1, 2018, to June 30, 2019). The department is directed to include that information in a report due to the legislature by September 30, 2019.

By January 15, 2020, the Rental Housing Advisory Board and departments of Health and Public Safety are required to develop recommendations for design and implementation of a comprehensive system for professional enforcement of state rental housing and safety laws. The report is to include a list of options, including a state-run system and a needs assessment, based on data collected from inspection reports.

The state treasurer is directed to issue a report on options for funding and financing affordable housing by January 15, 2020.

For more information on the bill see the Legislative page: <https://legislature.vermont.gov/bill/status/2020/H.132>

*Staff Recommendation to the CCRPC Board:* CCRPC has been working with our regional partners and municipalities on housing addressing our housing shortage for several years. CCRPC Staff recommends that we continue in this work in line with ECOS Plan Strategy #2; and Top 10 Action #3. Staff recommends that we work with the Building Homes Together partners on the Treasurer’s report on options for funding and financing affordable housing; and work with the Department of Health on trainings for health officers if requested.

## 10. Economic Development (S.162)

*Excerpt from VLCT’s 2019 Legislative Wrap-up*

The Agency of Commerce and Community Development is to study the creation of statewide economic development tools that achieve the goals of current economic development programs such as the Vermont Employment Growth Incentive Program, the Tax Increment Financing Program, and the Vermont Training Program. The report, due by January 15, 2020, is to include options that do not utilize resources from the Education Fund and that sustain economic development in towns with both small and large populations.

*Staff Recommendation to the CCRPC Board:* Staff recommends that CCRPC review and comment on this study as it may impact our municipalities and businesses.

## 11. Broadband Deployment throughout Vermont (H.513)

*Excerpt from VLCT’s 2019 Legislative Wrap-up*

“Reaching the last mile,” says the Findings section in the as-passed version of H.513, “will require a grassroots approach that is founded on input from and support of local communities, whose residents are best situated to decide which broadband solution fits their needs. ... As we expand our access and reliance on the Internet, we need to be intentional in supporting rural communities and town centers.” The Connectivity Initiative (of 2018) is now designed to provide internet service to each address in Vermont that has a speed of at least 25 Mbps download and 3 Mbps upload.

See the rest of the summary on page 11: [https://www.vlct.org/sites/default/files/2019\\_wrap-up\\_web.pdf](https://www.vlct.org/sites/default/files/2019_wrap-up_web.pdf)

*Staff Recommendation to the CCRPC Board:* This bill requires many studies, all technical in nature. There are some grant opportunities for municipalities. The main stakeholders are the Public Utility Commission, utilities and municipalities. We don’t see a direct role for CCRPC in this work, unless specifically requested from a municipality.

## 12. Climate Change/Carbon Tax bills

There were a few carbon tax or climate change bills introduced in this session. It is unclear if any of them will move forward in 2020.

*Staff Recommendation to the CCRPC Board:* We recommend monitoring the status of these bills and seeking Board and municipal input if any of them gains momentum in the 2020 session.

## 13. Proposed Changes to Vermont’s Net Metering Rules (PUC Case 19-0855-RULE)

The Public Utilities Commission began an investigation regarding the biennial update of Vermont’s net metering rules in March 2019. The net metering rules cover a number of topics, including electric rates, grid constraints, caps on renewable energy utilities by individuals and businesses, and siting. Siting issues, particularly the definition of “preferred sites” for net metering solar and wind facilities, are an important component of energy planning work at the regional and local level.

*Staff Recommendation to the CCRPC Board:* Staff recommends that CCRPC continue to monitor and participate in this rulemaking process, with a particular focus on the issue of preferred sites. Energy siting on preferred sites is highly encouraged in the ECOS Plan and it is important that these sites remain viable for energy development.

## 14. Banning Single-Use Plastic Bags (S.113, Act 69)

*Summary from VLCT’s 2019 Legislative Wrap-up*

This year, municipalities led the way in banning single-use plastic bags, straws, and stirrers in Vermont. After Brattleboro, Burlington, Manchester Middlebury, Montpelier, and Wilmington moved to enact bans, the legislature took the issue up on a statewide basis.

Act 69 bans the use of single-use plastic shopping bags and polystyrene carry-out containers that stores and food service establishments provide to customers at the point of sale, that is, the check-out stand or cash register. Plastic bags *are* still allowed if they are not given out at the point of sale for groceries or other goods that are carried out. Excluded from the ban are bags made of paper with a “basis weight of 30 pounds or less” (which refers to the thickness of the paper used in the bag); bags provided to someone purchasing a prescription; and bags used inside a store to package loose items or that contain frozen foods, flowers, or laundry.

The legislation allows restaurants to distribute straws only to customers who request them. Hospitals and nursing homes are exempt from the provision. Polystyrene containers used to package fresh meat and foods that were packaged in foam before they reached Vermont are exempt from the ban. Other foam containers, however, such as take-out trays or insulated to-go coffee cups are banned by the legislation. Plastic coffee stirrers are also now disallowed.

Stores and restaurants are allowed to provide recyclable paper carryout bags at the point of sale but S.113 requires them to charge customers at least 10 cents for each bag. The fee is intended to encourage Vermonters to utilize their own reusable bags.

The bans take effect on July 1, 2020. There is an inventory exemption for stores and food service establishments that purchased single-use plastic products prior to May 15, 2019. These products can be distributed to customers until July 1, 2021. Stores and restaurants that violate the bans will receive a written warning for a first offence, a daily fine of \$25 for a second offence, and \$100 for a third offence.

The bill pre-empts all other regulation of single-use plastic bags, straws, stirrers, and expanded polystyrene food service products. Municipal ordinances and bylaws are specifically pre-empted.

The act establishes the Single-Use Products Working Group, an eleven-member study committee charged with examining the effects of single-use products on Vermont's solid waste stream. The committee, which includes a representative of VLCT, will also evaluate current state and municipal policies and requirements and make recommendations to the general assembly on how to improve statewide management of single-use products, including their environmental impacts and effects on landfill capacity, and how to divert them from landfill disposal.

As an addendum, but not at all inconsequentially, the legislation also requires the Secretary of Natural Resources to evaluate the feasibility of opening a second landfill in the state and report to the general assembly in 2021.

*Staff Recommendation to the CCRPC Board:* Potential role for CCRPC in evaluating and commenting on the Secretary of Natural Resources feasibility study on opening a second landfill in the state.

## 15. Regulating PFAS and PFOA (S.49, Act 21)

### *Summary from VLCT's 2019 Legislative Wrap-up*

Perfluoroalkyl and polyfluoroalkyl substances (PFAS) – including perfluorooctanoic acid (PFOA) – are synthetic chemicals ubiquitous in the environment and found in many products, including food packaging, household cleaners, and nonstick cookware. PFAS and other human-made perfluorochemicals have been in use since the 1940s. According to the New England Water Environment Association, PFAS comprise more than 4,700 chemicals and polymers. These chemicals are potentially significant health concerns because they can stay in the environment and in the human body for long periods of time. It is worth noting that thousands of them have not been tested for their effects on human health.

Act 21 calls on the Agency of Natural Resources (ANR) to adopt rules that establish maximum contaminant levels for PFAS as part of its water supply and surface water quality standards. Before those rules are adopted, public water systems will have to monitor for “certain PFAS chemicals and respond appropriately when results indicate levels of PFAS in excess of the Vermont Department of Health advisory level.” ANR may require any permitted facility to monitor for any release of a chemical that exceeds a Department of Health advisory.

Following the discovery of PFOA in Hoosick Falls, New York, in 2014, and subsequently in Bennington in alarming levels, the Vermont Department of Health adopted a health advisory level for certain PFAS of 20 parts per trillion (PPT). ANR adopted the same limit in both its Remediation of Contaminated Properties Rule and Groundwater Protection Rule and Strategy, but not as part of either the Water Supply Rule or Vermont Water Quality Standards.

All public community water systems as well as all nontransient, noncommunity water systems must conduct monitoring for the maximum number of PFAS detectable from standard laboratory methods by December 1, 2019. There is some disagreement about what constitute effective testing methods as the science concerning PFAS is young. Water systems are to continue monitoring if PFAS contaminants are detected individually or in combination at or above various levels. If the Department of Health 20-PPT limit is exceeded, the water system will be directed to implement treatment or other remedies to reduce the level of regulated PFAS contaminants below that limit and to post “Do Not Drink” notices to all users until that happens.

Act 21 obliges ANR to file rules to regulate PFAS for water supplies and surface water quality in 2020, take comments and decide whether or not to file final rules for water supplies by 2021, and file rules for surface waters by 2024. The legislation also requires ANR to publish a plan for a statewide investigation of potential sources of PFAS contamination and conduct a pilot project at public water systems to evaluate PFAS that are not quantified by standard laboratory methods by June 1, 2019, and begin to implement the plan by July 1.

Any entity with an ANR permit *could* be required to monitor operation of a facility, discharge, emission, or release for *any* constituent for which the Department of Health has established a health advisory for up to two years after an advisory is established. The agency may impose conditions on any permitted entity if it determines that the operation of the facility or discharge, emission, or release, endangered human health or the natural environment.

By January 2020, the ANR must publish guidance detailing practices for implementing interim environmental media standards and monitoring standards for constituents subject to a Department of Health advisory. The agency would also need to draft a plan for collecting data for contaminants in drinking water from public community and non-transient, non-community water systems that are subject to a Department of Health advisory for which no maximum contaminant level has been adopted (presumably because those providing the advisory do not know what is an acceptable contaminant level).

ANR is also tasked to submit a report to the legislature by January 15, 2020, on managing leachate at landfills. The legislation includes no money to pay for testing, monitoring, or remediation at municipal facilities, nor does it direct ANR to hold accountable any entity that may be a source of PFAS contamination.

*Staff Recommendation to the CCRPC Board:* While this bill may have an impact on our municipal water systems, this is beyond the technical expertise of the CCRPC. We don't see a direct role for CCRPC in this work.



## 16. Community Justice Center Regional Workshop

Our municipalities that manage Community Justice Centers and the Vermont Department of Corrections have asked us to host a regional workshop to discuss service models, staffing and work distribution need to be evaluated from a region-wide standpoint to determine a financially sustainable model.

*Staff Recommendation to the CCRPC Board:* We recommend supporting the effort by holding a regional workshop and follow-up as appropriate.

## 17. Chittenden Accountable Community for Health (CACH (ACO))

Vermont continues to move forward with implementing an accountable care organizational structure for health care that will shift the focus more towards public health initiatives. Some of this work will intersect with our work in the areas of developing walkable communities and transportation services (especially for elderly and disabled). Staff has been monitoring this effort and providing some level of assistance as they work to develop a functional organizational structure. Some of that discussion has picked up on how the Chittenden County Opioid Alliance is organized.

*Staff Recommendation to the CCRPC Board:* We recommend continuing engagement as needed to make sure municipal interests are represented in the final organization.

## 18. Marijuana/cannabis taxation and regulation (S.54)

*Excerpt from VPA's 2019 Legislative Summary in May*

This bill has passed the Senate and is now in the House Ways and Means committee to deal with the taxation side of the bill. The version that came out of the House Government Operations committee changed the municipal opt out option for any and all establishments (e.g., growing, testing, retail sales) to a municipal opt in system for retail establishments, and a requirement that growing and testing facilities be allowed. In other words, municipalities would NOT be able to prohibit grow and testing operations, but could prohibit retail establishments. This version still has language that prevents municipalities from using zoning or ordinance powers to create a blanket prohibition on cannabis establishments. In other words, everything other than retail sales must be allowed somewhere in every municipality, and a blanket prohibition on retail sales is the default until a municipality votes to allow it – not via zoning, but via a town-wide vote as described in the bill. Local zoning can still regulate cannabis establishments, but only in coordination with a local cannabis control commission – similar to liquor control boards.

To see the version that passed out of the House Government Operations Committee, go to the May 3 House Calendar and search for S. 54 - <https://legislature.vermont.gov/Documents/2020/Docs/CALENDAR/hc190503.pdf> To see the version that passed the Senate, and the status of the bill, see <https://legislature.vermont.gov/bill/status/2020/S.54>

*Staff Recommendation to the CCRPC Board:* We recommend monitoring the status of this bill and seeking municipal input with regard to the zoning implications if it gains momentum in the 2020 session.

# Chittenden County Municipal Legislative Breakfast

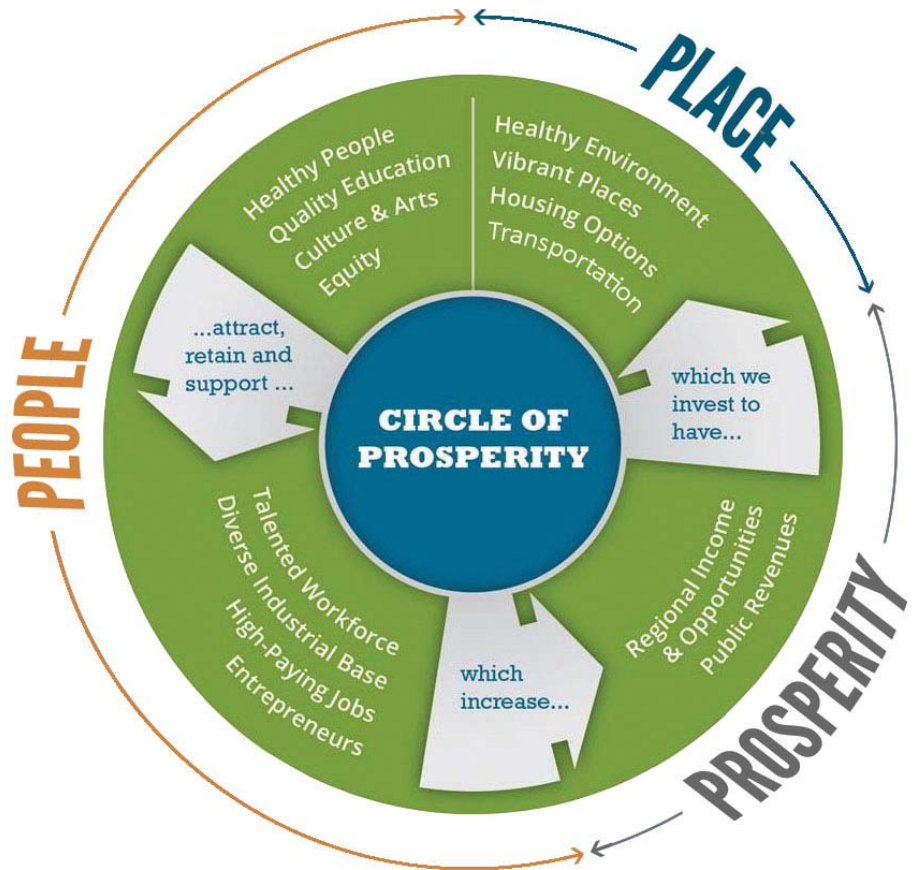
## December 10, 2019

### Agenda & Program

- 7:30 Registration, breakfast, and networking
- 8:00 Welcome – Mike O'Brien, CCRPC Chair
- 8:05 Introductions
- 8:10 Key Issues Presentation and Discussion  
– Charlie Baker, CCRPC Executive Director
- 8:50 Follow-up discussion
- 9:00 Adjourn, continue networking

# Implementing our ECOS Plan

- Circle of Prosperity
- Continued investment in Chittenden County/Northwest VT is critical to further the financial health of Vermont's economy and government expenditures to support the social safety net, environmental protection, and public services.





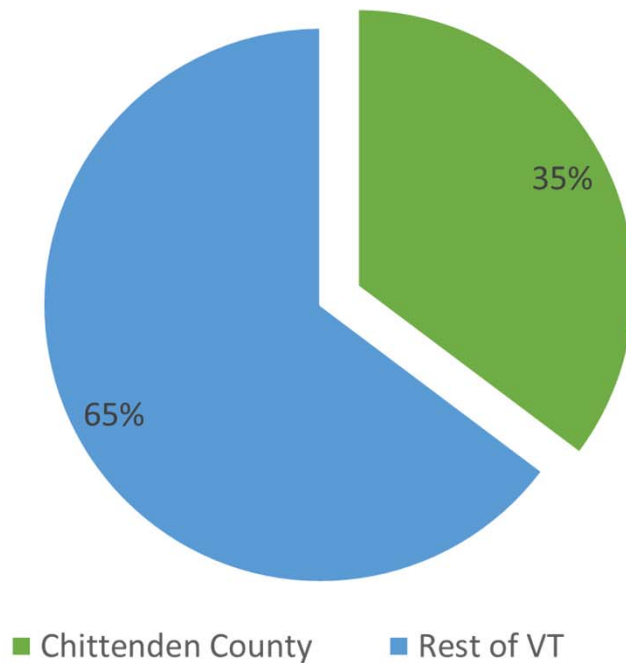
# Chittenden Co/Northwest VT support for Vermont's Economy

## Key Issues from GBIC:

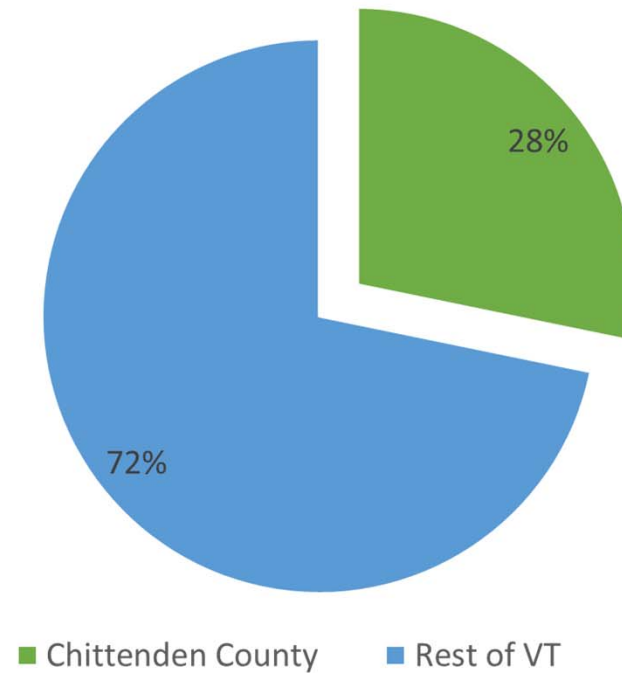
- While Vermont wasn't as negatively impacted as other regions throughout the country during the recession, we never saw the significant economic rebound many experienced.
- Key employers are doing well, but require a higher skilled and adaptable workforce. Operational efficiencies, technology and innovation are fueling growth.
- Several growth sector employers are contemplating expansions, but few have moved forward with investments in property or hiring.
- GLOBALFOUNDRIES business remains strong. They are looking to sell the Williston Campus and Vermont operations do not appear to be at risk.
  - GF Williston site should be seen as an asset for future economic development in Chittenden County.

# Chittenden County Tax Contribution

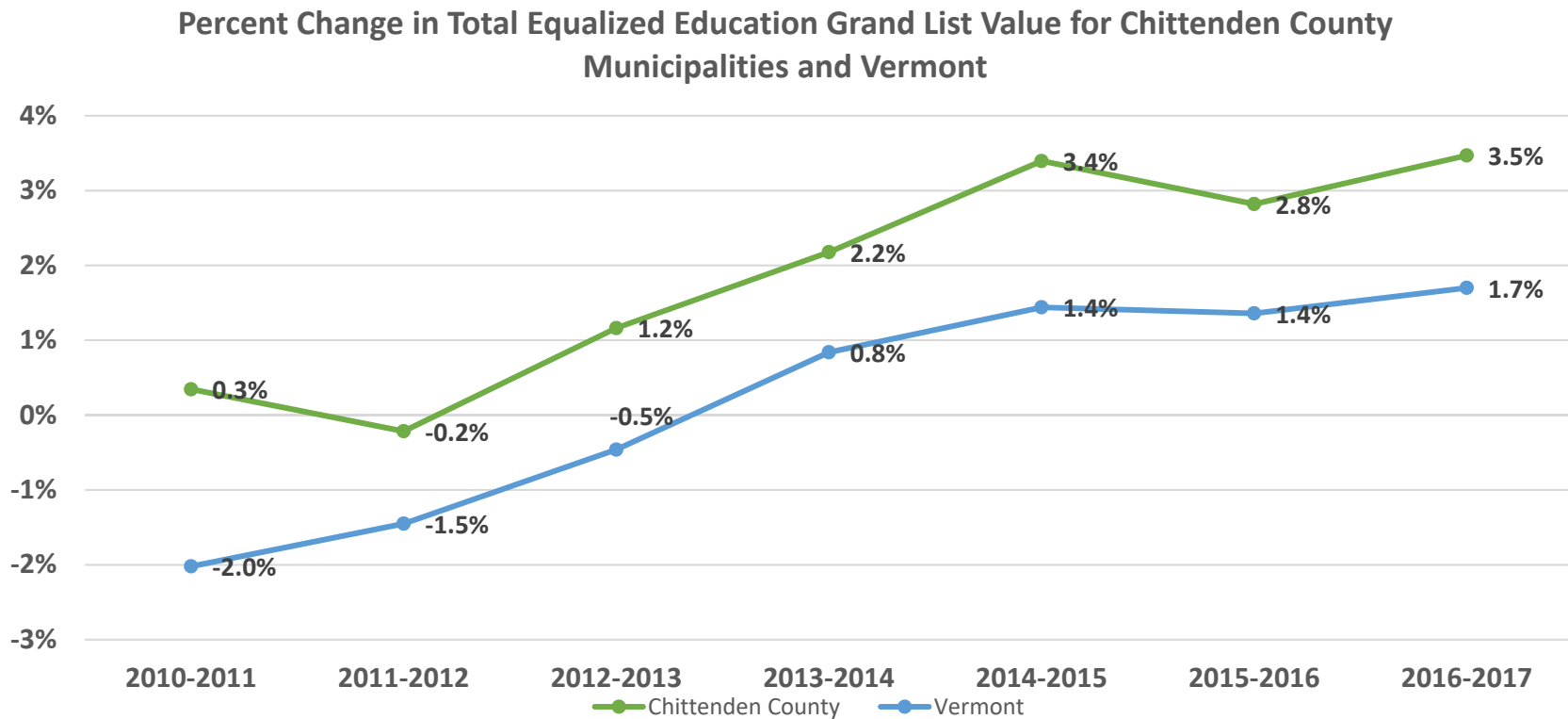
Personal Income Tax Contribution - 2016



Retail & Use Tax Taxable Receipts - 2016



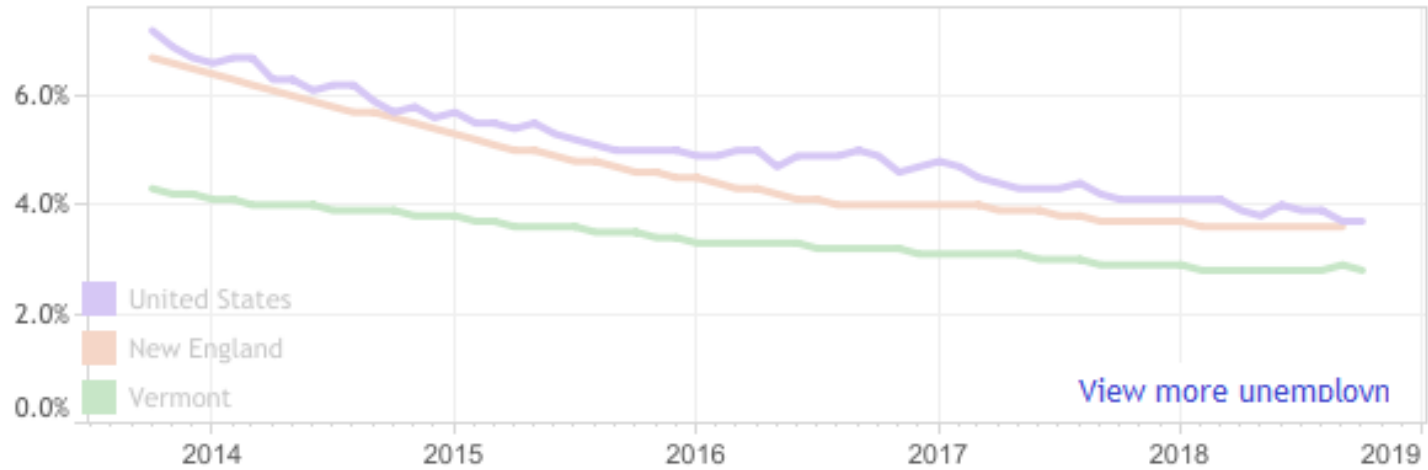
# Property Valuation



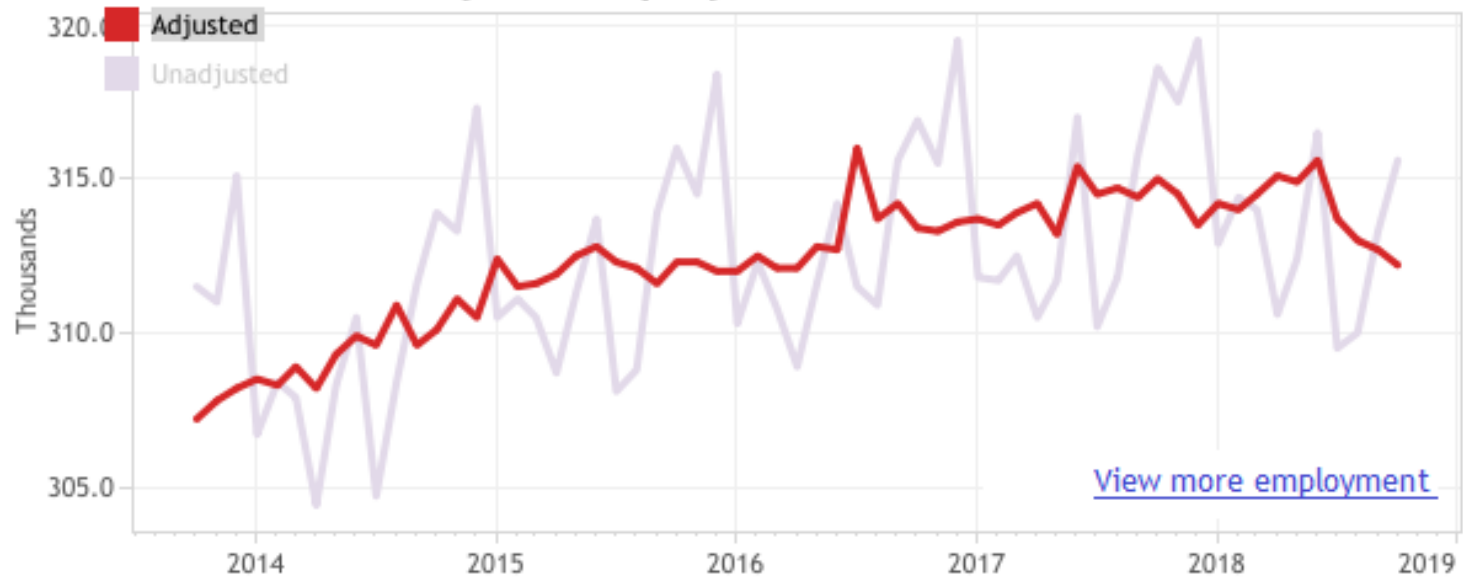
Source: Vermont Department of Taxes, Property Valuation & Review Annual Report (2010-2017)

- Chittenden County has 27% of Vermont's Equalized Education Grand List value

## Unemployment Rate, seasonally adjusted



## Vermont Nonfarm Payroll Employment



# Workforce

- Vermont and Chittenden County labor market is at virtual full employment. Both the state and the county are experiencing a plateau in labor force participation, and Chittenden County has seen a net decline in employment from last year.
  - Workforce continues to be one of GBIC's major areas of concentration. GBIC is leading Vermont Workforce Development Board in working with the Governor, the Legislature and employers to address Vermont's challenges.
  - VSAC-VSC report Senior Survey of the Class of 2012 to 2016
    - 52% of Vermont High School Graduates either go on to NO higher education or are not enrolled within 4 years.
- ***Implement Vermont State Workforce Development Board recommendations.***

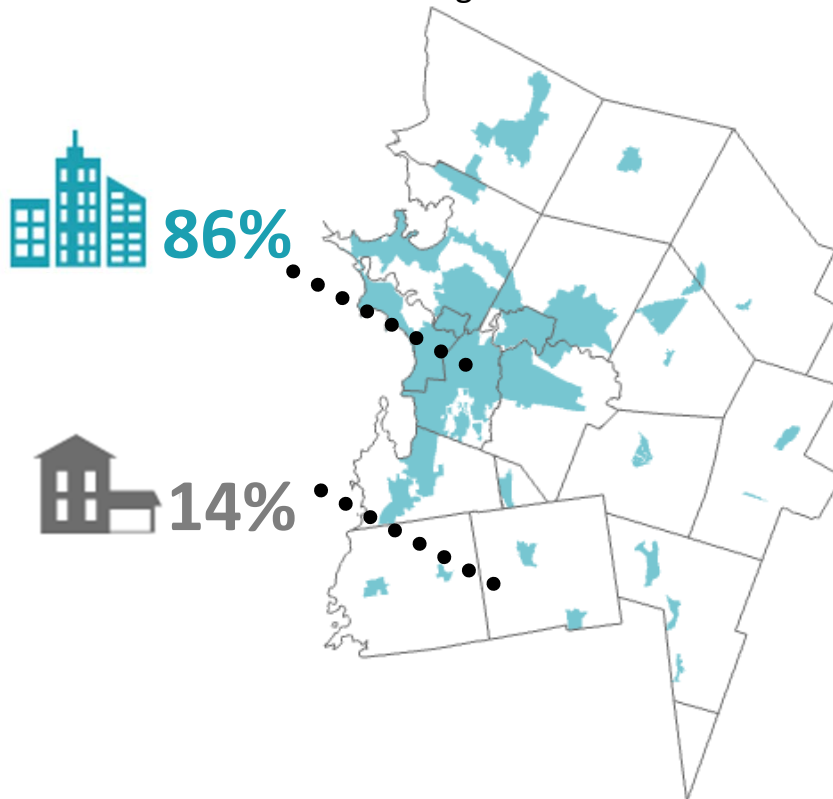
# Mental Health and Substance Use Disorder

- Municipalities, Agency of Human Services, UVM-MC, Howard Center and other partners are working together on these issues
    - Street Outreach; Community Outreach | <http://howardcenter.org/mental-health/community-support/#outreach>
    - CommStat | <https://www.ecosproject.com/chittenden-county-opioid-alliance/alliance/action-teams/communitystat-rapid-intervention-team>
    - Chittenden County Opioid Alliance | <https://www.ecosproject.com/chittenden-county-opioid-alliance>
- ***Continued and increased State investment in these innovative interventions is needed.***

# Smart Growth

## Homes Built in Chittenden County 2013-2017

5-Year Average for Net New Units



## 2017 Smart Growth Result

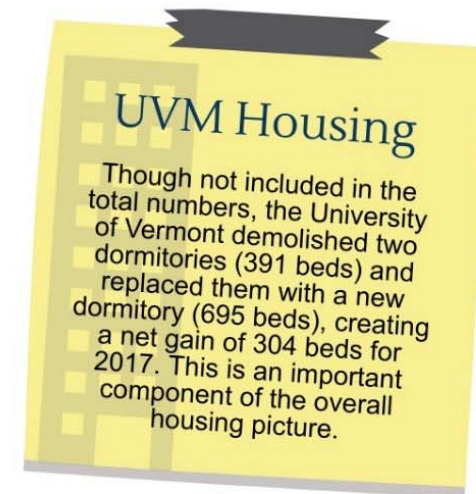
- For the sixth year in a row, Chittenden County has exceeded its [ECOS Plan goal](#) of 80% of development occurring within planned growth areas.
- Of the total 659 residential net units built in Chittenden County, **86% (564) were in areas planned for growth.**
  - **Improvements to the permitting system: Commission on Act 250**
  - **Invest in village water/wastewater**



# Building Homes Together

A campaign to strengthen Chittenden County communities

✓ Goal: **Average of 700 new homes/year for five years.** (Over the first two years, 1,613 new homes were built.)



➤ **Improvements to the permitting system: Commission on Act 250**

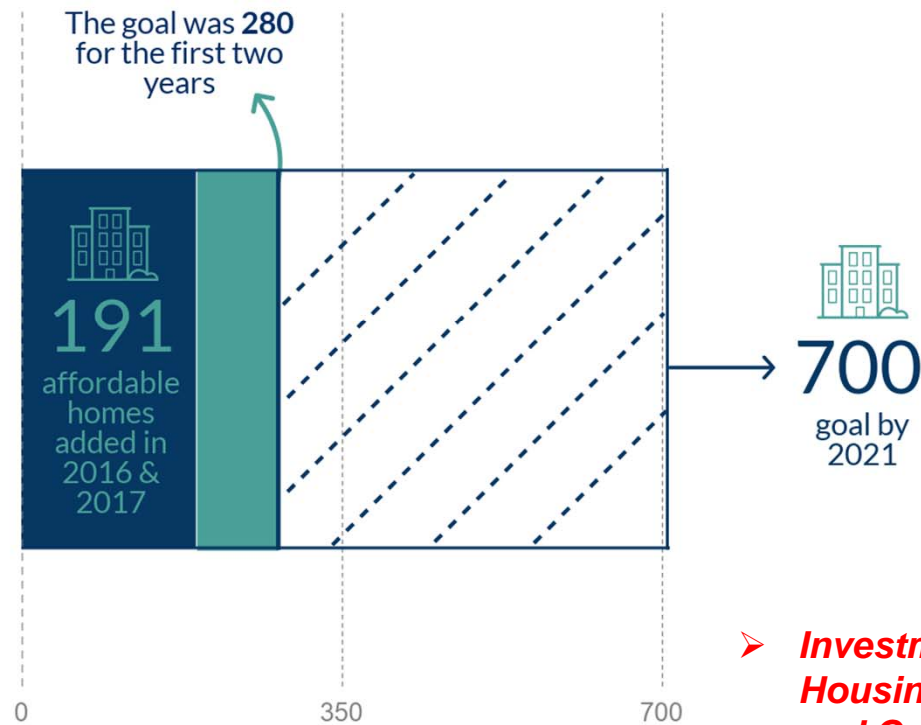




# Building Homes Together

A campaign to strengthen Chittenden County communities

 **Goal:** **140 new affordable homes/year on average for a total of 700 over the five-year campaign.**  
(Over the first two years, 191 affordable homes were added, falling short of the 280 goal.)

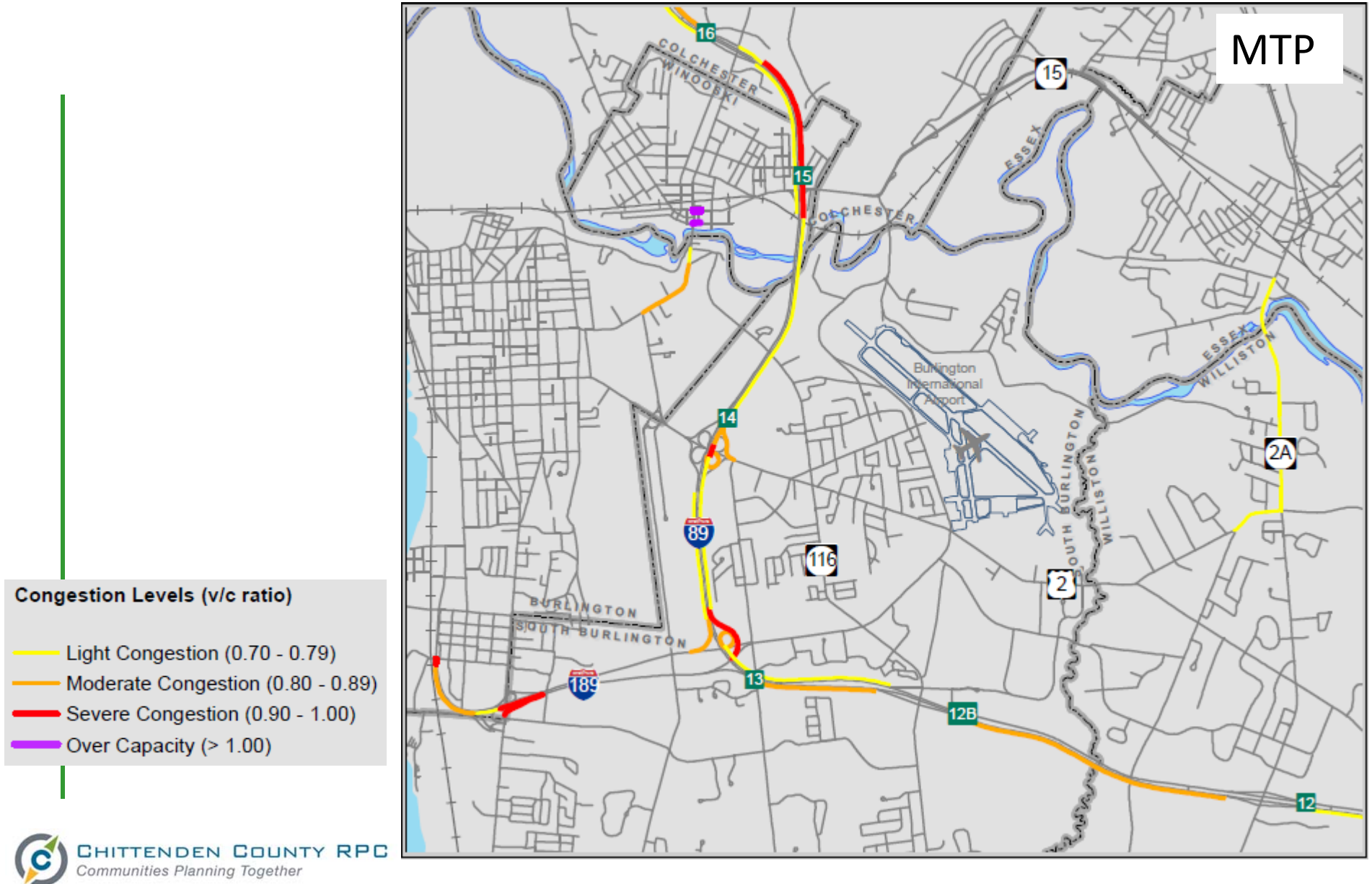


➤ **Investments in affordable housing: Housing Bond & Vermont Housing and Conservation Board (VHCB)**

# 2050 Metropolitan Transportation Plan

- **Invest in all Capital Program & Transportation Improvement Program (TIP) Projects**
- Third Lane on I-89 between Exits 14 and 15
- Exit 12B placeholder (14, 14N, other?)
  - **I-89 2050 Study (entirety of Interstate in Chittenden County)**
- Intelligent Transportation System Investments
- Transit enhancements – ***Additional funding and new funding system***
  - 20 minute headways on all routes, every day
  - New Colchester loop
- Increases in walking/biking
- Land-use concentration
  - 90% of housing growth in areas planned for growth

# I-89 2050 Study



# Water Quality Funding

- Should have a state-wide perspective and not just focus on Lake Champlain.
- Keep the focus on making investments that have the “biggest bang for the buck.”
- *Need to change the relationship of DEC with the partners to more cooperation and partnership than contractual*
- *We need a major increase in Planning & Project Development funding (20-30% of total) to feed the pipeline of projects.*
- *Start working to develop the statewide funding mechanism and project deliver system (maybe at a more regional level?).*

**Note: Please keep in mind that any municipal costs that are not covered by the State will still be borne by taxpayers at the municipal level. 80% cost share is needed.**

# Act 250 & Permit System Change

- This is a critical issue for Chittenden Co. and Vermont
  - *Improve incentives for smart growth development*
    - *Including village wastewater and water*
  - *Improve communication and coordination between state and municipal permits*
  - *End any duplication of review between Act 250, State agencies, and municipalities – single review for each issue*

# Regional & Municipal Planning

- Regional Planning and Municipal Grant funding through ACCD has not increased in 5 years
- More demands to help:
  - Water quality, Energy, Resilience, Climate, Economy, etc.
- ***Support an increase in Property Transfer Tax funds to the Municipal and Regional Planning Fund closer to the statutory formula of 17% of the PPT***
  - *RPCs were at 56% (~\$2M less) of the formula in FY19*
  - *MPGs were at 31% (~\$1M less) of the formula in FY19*



- Burlington, Colchester, Milton, South Burlington, Williston and Winooski voted to form the Chittenden County Public Safety Authority at Town Meeting 2018
- Evaluating providing service to members at one time rather than incrementally. Hired a consultant to explore and assist.
- CCPSA Board, Public Safety Chiefs, and dispatchers have been and will be involved as this progresses.
- Other progress: Joined VLCT and PACIF, 911 Board permission, Williston managing finances, logo developed by CCRPC.

# CCRPC Resources

- **ECOS Scorecard** | 90+ indicators tied to our ECOS Plan goals relating to people, place, and prosperity | <https://app.resultsscorecard.com/Scorecard/Embed/8502>
- **Our Communities** | A link to all of our municipalities; our current and past work with each; links to their websites; basic data | <https://www.ccrpcvt.org/our-communities/>
- **Current Transportation Projects** | Organized by topic | <https://www.ccrpcvt.org/our-work/transportation/current-projects/>
- **ECOS Map Viewer** | State, regional & municipal data layers | <http://map.ccrpcvt.org/ChittendenCountyVT>
- **Data** | Links to various transportation, socioeconomic, and geo data | <https://www.ccrpcvt.org/our-work/transportation/data>
- **Transportation Partner Support** | Local Motion, CATMA, CarShare VT, Neighbor Rides, GMT



# CCRPC Current Work

This is only a snapshot of current CCRPC work; for more information view our 2017 Annual Report at [www.ccrpcvt.org/annual-reports](http://www.ccrpcvt.org/annual-reports)

- **Water Quality** | Completed road erosion inventories for all municipalities. Working with towns to prioritize and develop conceptual designs. Stormwater master plans for rural municipalities.
  - **Transportation Studies** | Corridor studies, scoping, safety, traffic signal timing analyses, and inventories.
  - **Elderly & Disabled Transportation Program Evaluation** | Working with GMT and United Way and the providers
  - **Municipal Energy Plans** | Analysis and plan development assistance to municipalities, following CCRPC's Determination of Energy Compliance.
  - **Housing** | Building Homes Together campaign and regional housing convenings.
  - **Brownfields** | Providing funding for soil contamination assessment for redevelopment.
  - **Land Use** | Municipal plan, bylaw, and capital program assistance
-

# Thank you!

## Questions/Discussion?

Please contact us for any assistance:

Charlie Baker, Executive Director

[cbaker@ccrpcvt.org](mailto:cbaker@ccrpcvt.org)

802-735-3500 (cell)

802-846-4490 \*23 (office)

[www.ccrpcvt.org](http://www.ccrpcvt.org)

[www.ecosproject.com](http://www.ecosproject.com)

# REGULAR MEETING AGENDA

Wednesday, November 20, 2019 - **6:00 p.m.**

CCRPC Offices; 110 W. Canal Street, Suite 202

Winooski, VT 05404



**TRAINING – Plans, TIP, UPWP 5:15 – 6:00 p.m. (Light dinner will be available)**

## CONSENT AGENDA –

**DRAFT**

C.1 TIP Amendments

## DELIBERATIVE AGENDA

1. Call to Order; Changes to the Agenda
2. Public Comment Period on Items NOT on the Agenda
3. Action on Consent Agenda - (MPO Business) (Action; 1 minute)
4. Approve Minutes of October 16, 2018 Meeting\* (Action; 1 minute)
5. FY19 Audit\* - presentation by Fred DuPlessis, Sullivan Powers (Action; 20 minutes)
6. VTrans Project Selection & Prioritization Process? (Discussion; 30 minutes)
7. CATMA Strategic Business Plan? (Discussion; 5 minutes)
8. Legislative Breakfast agenda (Discussion; 20 minutes)
9. Chair/Executive Director Report (Discussion; 5 minutes)
  - a. ?
10. Committee/Liaison Activities & Reports \* (Information, 2 minutes)
  - a. Executive Committee (draft minutes November 7, 2018)\*
  - i. Act 250 Sec 248 letters\*
  - b. Transportation Advisory Committee (draft minutes, November 6, 2018)\*
  - c. Planning Advisory Committee (draft minutes, November 7, 2018)\*
11. Members' Items, Other Business (Information, 5 minutes)
12. Adjourn

The November 20th Chittenden County RPC streams LIVE on YouTube at

<https://www.youtube.com/Channel17TownMeetingTV>. The meeting will air on \_\_\_\_\_, 2019 at 1 p.m. and is available on the web at <https://www.cctv.org/watch-tv/series/chittenden-county-regional-planning-commission>.

*In accordance with provisions of the Americans with Disabilities Act (ADA) of 1990, the CCRPC will ensure public meeting sites are accessible to all people. Requests for free interpretive or translation services, assistive devices, or other requested accommodations, should be made to Emma Vaughn, CCRPC Title VI Coordinator, at 802-846-4490 ext. \*21 or [evaughn@ccrpcvt.org](mailto:evaughn@ccrpcvt.org), no later than 3 business days prior to the meeting for which services are requested.*

Upcoming Meetings - Unless otherwise noted, all meetings are held at our offices:

- Transportation Advisory Committee - Tuesday, December 4, 2018; 9:00 a.m.
- Clean Water Advisory Committee - Tuesday, December 4, 2018; 11:00 a.m.
- CWAC MS4 Subcommittee - Tuesday, December 4, 2018; 12:15 a.m.
- Planning Advisory Committee - Wednesday, December 12, 2018; 2:30 p.m.
- Executive Committee – December 5, 2018; 5:45 p.m.
- Legislative Breakfast, Tuesday, December 11, 2018, 7:30-9:00 a.m. Trader Duke's Hotel
- CCRPC Board Meeting - Wednesday, **November 28, 2018; 6:00 p.m.**

Tentative future Board agenda items:

December 10, 2019 <i>Delta Hotel</i>	Legislative Breakfast
January 16, 2019	Mid-Year Budget Adjustment ECOS Annual Report?
February 20, 2019	