

# ANNUAL TOWN REPORT

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**FAIRFAX, VERMONT 05454**



**YEAR ENDING DECEMBER 31, 2016**

**WE WOULD LIKE TO THANK STACY WELLS FOR HER SERVICE TO  
THE TOWN OF FAIRFAX OVER THE YEARS**



Stacy grew up in Richford, VT where she subsequently married Randy Wells. They have two grown children, and three beautiful grandchildren. They moved around with IBM, but eventually settled in the Fairfax Area where Stacy became a fixture of the community as a dedicated town employee. She has served in many capacities (Assistant to the Zoning Administrator, Assistant Town Clerk, Lister, and most recently Assistant to the Select Board.

As Stacy moves on to her next chapter, we wish her well. Thank you for a job well done! We will certainly miss you.

Front Cover: The future Fairfax Community Center (formerly known as the Baptist Building).

**\*\*NOTICE\*\***

**TOWN & SCHOOL DISTRICT MEETING**

**SATURDAY, MARCH 4<sup>TH</sup>, 2017**

**10:00 A.M. IN THE B.F.A. ELEMENTARY GYM**

**ALL NON-AUSTRIALIAN BALLOT ARTICLES WILL BE VOTED ON  
INFORMATIONAL MEETING FOR TOWN & SCHOOL BUDGETS**

**TUESDAY MARCH 7<sup>TH</sup>, 2017**

**POLLS OPEN AT 7:00 A.M. TO 7:00 P.M.**

**B.F.A. FAIRFAX OLD GYM**

**ALL AUSTRALIAN BALLOT ARTICLES WILL BE VOTED ON, WHICH  
INCLUDES ALL TOWN OFFICES, TOWN BUDGET AND THE SCHOOL  
BUDGET**

*THE SCHOOL PORTION OF THE MEETING WILL BE HELD FIRST, STARTING AT 10:00 A.M.*

*PRINTING BY: REPRO*

<b>Table of Contents</b>	<b>Page</b>
Notice of 2017 Town Meeting	1
Table of Contents	2
 <b>Town Information</b>	
Town Directory & Important Info	3
Warning of 2017 Articles, town	6
Abstract of 2016 Town meeting	8
 2017-2018 (18 month) Budget Proposal	13
 Fund Balances as of 12/31/16	24
Treasurer's Tax Statement	25
 Auditor's Report	26
 <b>Department Reports</b>	
Select Board Report	68
Town Clerk's Report	70
Highway Department	71
Utility Department	72
Fire Department	76
Rescue Department	78
Fairfax Emergency Management	79
Town Health Officer's Report	80
Lister's Office	81
Zoning Office	82
Development Review Board Report	84
Planning Commission Report	86
Northwest Regional Planning Commission	88
Franklin County Industrial Development Corporation	89
Fairfax Public Library	90
Parks & Recreation Department	91
Franklin County Sheriff's Department	92
Vermont State Police	93
Vermont Department of Health	96
 <b>BFA Fairfax Information</b>	
School Directory	98
 Corrected Warning of 2017 Articles, School District	99
Warning of 2017 Articles, School District	100
Abstract of 2016 School District Meeting	101
 Proposed BFA budget, FY 2018	104
 2017 School District Treasurer's Report	114
School Board of Directors Report	115
Proposed FWSU budget, FY 2018	118
Superintendent's Report	122



## DIRECTORY

**TOWN OF FAIRFAX**  
**12 BUCK HOLLOW ROAD**  
**FAIRFAX, VT 05454**  
**802/849-6111 FAX 802/849-6276**  
sboffice@fairfax-vt.gov

### **EMERGENCY NUMBERS: 911 IS THE OFFICIAL EMERGENCY NUMBER**

Vermont State Police	Lieutenant John Flannigan	524-5993
Franklin County Sheriff's Office	Sheriff Robert W. Norris	524-2121
Rescue	Bambi Dame	849-2773
Animal Control Officer	Bill Stygles	849-6268
Emergency Management Coordinator	Steve Bessette	309-0891
Fire Chief	Tom Snyder	849-6075
Fire Station Lieutenant	David Raymond	849-6075
Fire Warden	Duane Leach	849-6174
Asst. Fire Warden	Paul Langelier	849-2230
Community Library	Deborah Landauer	849-2420
BFA Elementary School	Val French	849-2222
BFA Middle & High School	Carol Stanley	849-6711

### **OFFICIAL TOWN WEBSITE:**

www.Fairfax-VT.gov	David Raymond, Web Administrator	849-6075
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**NOTARY PUBLICS:** Deb Woodward, Sheri Rainville, and Amy Sears

### **MONTPELIER REPRESENTATION:**

Senator Dustin Degree	ddegree@leg.state.vt.us
Senator Carolyn Branagan	cbranagan@leg.state.vt.us
Representative Barbara Murphy	bmurphy@leg.state.vt.us

### **IMPORTANT INFORMATION - 2017:**

**Dog Licensing:** Licensing will take place at the Town Office starting on January 1, 2017. It will be considered delinquent after April 1<sup>st</sup> and a late fee will be assessed. The fees are as follows: \$11.00 for spayed/neutered, \$13.00 non-spayed or neutered.

**Rabies Clinic:** A rabies clinic will be held at the Town Garage with Dr. Stevenson, Animal Medical Hospital of Vermont, Hyde Park, VT, (888-7755) on Thursday March 30<sup>th</sup> from 4:30p to 5:30p. at the Town Garage located at 317 Fletcher Road.

**Household and Hazardous Waste Day:** Saturday, April 22<sup>nd</sup>, August 26<sup>th</sup>, & October 7<sup>th</sup> at the Town Garage on Fletcher Road from 8a. to 12:00 noon.

**Property Taxes:** First payment is due on November 20<sup>th</sup>, 2017. Second payment is due on February 20<sup>th</sup>, 2018. Third and final payment is due on May 20<sup>th</sup>, 2018. After this date, there is a collection fee of 8% applied to tax bill, and interest charged at 1% for first three months, 1.5% for every month thereafter.

### **GREEN MOUNTAIN PASSPORT:**

Fairfax residents over 62 may get an application for a Green Mountain Passport at the Town Clerk's Office. These are free of charge.

### **LOCAL TALK ON FRONT PORCH FORUM**

Have you joined our local Front Porch Forum? FPF helps neighbors connect and build community by hosting a statewide network of online local forums. More than half of Vermont households participate with hundreds more joining every month. People use their FPF to find lost animals, offer assistance to neighbors, organize local projects, share crime reports, draw crowds to events, highlight small businesses, seek contractor recommendations, and much more. Started 10 years ago, FPF is a free service and it's based in Vermont. Learn more at <http://frontporchforum.com>

## TOWN OFFICIALS

POSITION:	NAME	TERM
Town Agent	Tom Fontaine	Term Expires 2017
Town Grand Juror	Tom Fontaine	Term Expires 2017
Town Moderator	Roberta Rodimer	Term Expires 2017
Delinquent Town Tax Collector	Johanna Blake	Term Expires 2018
Town Clerk	Deborah Woodward	Term Expires 2019
Town Treasurer	Deborah Woodward	Term Expires 2019
Assistant Town Clerk & Treasurer	Sheri Rainville	-

The Town Office is open Monday through Friday from 9:00 am. - 4:00 pm. and the 1<sup>st</sup> and 3<sup>rd</sup> Monday evening from 6:00p. - 8:00p. 849-6111 x 10 or 11

### SELECTBOARD:

Leebeth Ann Lemieux	Term Expires 2017
Lauri Bellows Fisher, Vice-Chair	Term Expires 2017
Duane Leach	Term Expires 2018
Thomas Fontaine, Chair	Term Expires 2018
Randy DeVine	Term Expires 2019

The Selectboard meet on the 1<sup>st</sup> and 3<sup>rd</sup> Mondays of the month at 7:00 pm. until adjournment. The meetings are held at the Town Office in Conference Room 116, unless otherwise specified. Please call to confirm a 3<sup>rd</sup> meeting on the 5<sup>th</sup> Monday of the month.

### LISTERS:

Patricia McNall	Term Expires 2019
Tamsin Coon (resigned)	Term Expires 2017
Robin Chapman (resigned)	Term Expires 2018

### JUSTICES OF THE PEACE:

Peter Fitzgerald	Donna Meunier	Judy Cleary
Gary Gilbert	Lee D. Minor	Henry Raymond
Greg Hartmann	Marjorie Ellsworth	Robert Horr
Susan Mitchell	Mary Kay Raymond	Peggy Gilbert

### FAIRFAX COMMUNITY LIBRARY TRUSTEES (3 YEAR TERM)

Kyle Metayer	Term Expires 2017
Patricia Reaves	Term Expires 2017
Janel Gamm	Term Expires 2018
Patricia Gallant, Chair	Term Expires 2018
Elizabeth Griffin	Term Expires 2019

Deborah Landauer, Public Library Director

School year Library Hours: Monday & Wednesday 8:30a-5:30p, Tuesday & Thursday 8:30a-8:00p, Friday 8:30a-3:15p, Saturday 9:00a-1:00p

Summer Library Hours: Monday & Wednesday & Friday 10:00a-5:30p, Tuesday & Thursday 9:00a-8:00p, Saturday 9:00a-1:00p

### CEMETERY COMMISSION (5-YEAR TERMS)

Doug Collins	Term Expires 2017
Dale Bellows	Term Expires 2018
Barbara Duval	Term Expires 2019
Alfred V. Daniels	Term Expires 2020
Lucien Hayes	Term Expires 2021

## REPRESENTATIVES TO NORTHWEST REGIONAL PLANNING COMMISSION

Colleen Steen (Appointed)  
David Shea (Appointed)

Term Expires 2017  
Term Expires 2017

## TRANSPORTATION ADVISORY COUNCIL

Colleen Steen (Appointed)

Term Expires 2017

## APPOINTED TOWN OFFICERS –

### NAME:

ADA Coordinator .....	Lauri Fisher
Animal Control Officer .....	William "Bill" Styles
Fire Warden .....	Duane Leach
Assistant Fire Warden .....	Paul Langelier
Fire Chief .....	Tom Snyder
Deputy Fire Chief .....	Matt Gillilan
Emergency Management Coordinator .....	Stephen Bessette
Fence Viewer .....	Mark Rainville
Fence Viewer .....	Mary Kay Raymond
Fence Viewer .....	Randy DeVine
Health Officer .....	David Raymond
Legal Contact .....	Thomas Fontaine
Library Trustee/SB Representative .....	Lauri Fisher
Real Estate Agent .....	Leebeth Ann Lemieux
Recreation Department/SB Representative .....	Leebeth Ann Lemieux
Road Crew/SB Representative .....	Thomas Fontaine
Town Service Officer .....	Justin Brown
Tree Warden .....	Doug Reaves
Water & Sewer Commissioners SB Representative .....	Leebeth Ann Lemieux
Zoning Administrator .....	Amber Soter

## DEVELOPMENT REVIEW BOARD

Michelle Dufresne  
Claude Rainville  
Skip Taylor

Jason Heyer, Chair  
Martha Taylor-Varney

Nick Hibbard  
Lucien Hayes

Development Review Board meetings are the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month, or as posted.

## PLANNING COMMISSION (APPOINTED POSITIONS)

W. Greg Heyer, Chair  
Richard Wimble

Mark Hunziker  
Martha Taylor-Varney

Mark Kane

Planning Commission meetings are held the 1<sup>st</sup> and 3<sup>rd</sup> Tuesday of each month, or as posted.

## UTILITY DEPARTMENT

Utility Office Manager .....

Amy Sears  
Randy DeVine  
Paul Langelier  
David Raymond

## ZONING OFFICE

Administrator:

Amber Soter

Please call (802) 849-6111 (ext. 10) for current office schedule.

## WARNING 2017 FAIRFAX, VT ANNUAL TOWN MEETING & LOCAL ELECTION

The inhabitants of the Town of Fairfax who are legal voters in the ANNUAL TOWN MEETING are hereby warned and notified to meet in the Elementary Auditorium of Bellows Free Academy, 75 Hunt Street, Fairfax on Saturday, March 4, 2017 at 10:00 a.m. for the purpose of voting upon or transacting such business not involving voting by Australian ballot. These consist of ARTICLE 5 through ARTICLE 12.

ARTICLE 1 - ARTICLE 4 are to be voted upon by the use of the official Australian ballot. The polls will be open on Tuesday, March 7, 2017 at 7:00 a.m. to 7:00 p.m. in the Middle School Gymnasium of Bellows Free Academy, 75 Hunt Street, Fairfax.

ARTICLE 1 To elect from the legal voters of the Town of Fairfax the following officers:

Town Moderator	One Year Term
Selectperson	Three Year Term
Selectperson	Two Year Term
Lister	Three Year Term*
Lister	One Year remaining of a Three Year Term*
Town Agent	One Year Term
Town Grand Juror	One Year Term
Community Library Trustee	Three Year Term
Community Library Trustee	Three Year Term
First Constable	One Year remaining of a Three Year Term
Cemetery Commissioner	Five Year Term

**\*pending the outcome of Article 4**

ARTICLE 2 Shall the registered voters of the Town of Fairfax approve the **eighteen (18) month Transitional Budget** covering the period from January 1, 2017 to June 30, 2018, as recommended by the Select Board, of \$4,018,488.08 of which \$2,452,415.06 is to be raised by taxes and \$959,677.00 to be raised by the previously approved trash fee (Article 3, 2016)?

ARTICLE 3 Shall the registered voters of the Town of Fairfax vote to take advantage of the provisions of Chapter 37 of Title 24 V.S.A. § 1241 of the Vermont Statutes Annotated and authorize the Select Board to employ a Town Manager?

ARTICLE 4 Shall the registered voters of the Town of Fairfax vote to eliminate the elected positions of "Lister" and hire and contract with or employ a professionally qualified Assessor?

ARTICLE 5 Shall the registered voters of the Town of Fairfax vote to raise, appropriate and expend the sum of \$22,877.50 for the support of social contributions to provide services to the residents of the Town?

A. Age Well (CVAA)-----	\$1,400.00
B. American Red Cross-----	\$1,000.00
C. Fairfax Success by Six-----	\$2,500.00
D. Franklin County Home Health Agency-----	\$8,998.50
E. Franklin County Industrial Development-----	\$500.00


F. Franklin Grand Isle Restorative Justice Center-----	\$300.00
G. Friends of Northern Lake Champlain-----	\$300.00
H. Green Mountain Transit/CCTA-----	\$2,229.00
I. Green Up Vermont-----	\$300.00
J. Northwestern Counseling-----	\$1,800.00
K. Samaritan House, Inc./Tim's House-----	\$1,000.00
L. Vermont Association of Conservation District-----	\$100.00
M. Vermont Center for Independent Living-----	\$500.00
N. Voices Against Violence Laurie's House-----	\$1,500.00
O. Vermont Association for the Blind & Visually Impaired-----	\$300.00
P. Vermont Council on Rural Development-----	\$150.00

TOTAL: ----- \$22,877.50

- ARTICLE 6      Shall the registered voters of the Town of Fairfax approve the **eighteen (18) month Transitional Budget** of \$108,674.00 covering the period from January 1, 2017 to June 30, 2018 in support of the Fairfax Rescue toward operation expense?
- ARTICLE 7      Shall the registered voters of the Town of Fairfax authorize all the Town current and contingent expenses be voted upon by the use of the Australian ballot beginning in the year 2018?
- ARTICLE 8      Shall the registered voters of the Town of Fairfax act on the reports of the town officers?
- ARTICLE 9      Shall the registered voters of the Town of Fairfax authorize the Select Board to place the tax bills in the hands of the Town Treasurer as heretofore?
- ARTICLE 10     Shall the registered voters of the Town of Fairfax authorize the Select Board to borrow money in anticipation of property taxes for the current year expenses?
- ARTICLE 11     Shall the registered voters of the Town of Fairfax act on any other business?
- ARTICLE 12     Shall the registered voters of the Town of Fairfax recess Town Meeting until March 7, 2017 at 7:00 A.M.?

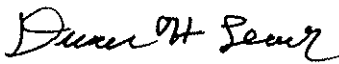
Dated at Fairfax, County of Franklin, State of Vermont, this 27th day of January 2017.


  
Thomas Fontaine, Chair

  
Lauri Fisher, Vice Chair

  
Randy DeVine

  
Leebeth Ann Lemieux

  
Duane Leach

  
Attest: Deborah Woodward, Town Clerk/Treasurer

## ABSTRACT OF THE 2016 TOWN MEETING

The 2016 Annual Town Meeting was called to order at the Elementary Auditorium at Bellows Free Academy, Fairfax, Vermont by Moderator Roberta (Robby) Rodimer at 10:05 a.m. on Saturday, February 27, 2016. Robby read Robert's Rules as modified by VT State Law.

ARTICLES 1 through ARTICLE 3 were voted upon by the use of the official Australian ballot on Tuesday, March 1, 2016 at the Middle School Gymnasium of Bellows Free Academy, Fairfax, Vermont. The polls opened at 7:00 a.m. and closed at 7:00 p.m.

ARTICLE 1 To following officials were elected by the legal voters of the Town:

Town Clerk	Three Year Term	Deborah Woodward	1343 votes
Town Treasurer	Three Year Term	Deborah Woodward	1309 votes
Town Moderator	One Year Term	Roberta Rodimer	1285 votes
Selectperson	Three Year Term	Randy DeVine	1284 votes
Selectperson	Two Year Term	Duane Leach	1289 votes
Lister	Three Year Term	Patricia McNall	1326 votes
Town Agent	One Year Term	Thomas K Fontaine	1283 votes
Town Grand Juror	One Year Term	Peter King	1270 votes
Community Library Trustee	Three Year Term	Rev Elizabeth Griffin	1343 votes
Community Library Trustee	Two Years remaining Of a Three Year Term	Patricia Gallant	1265 votes
Community Library Trustee	One Year remaining Of a Five Year Term	Kyle Metayer	1253 votes
First Constable	Two Years remaining Of a Three Year Term	Peter King	1276 votes
Cemetery Commissioner	Five Year Term	Lucien J Hayes	1349 votes

The floor was opened to discussion and there was none.

ARTICLE 2 Shall the registered voters of the Town of Fairfax approve the proposed 2016 Town Budget of \$2,251,289.00 of which \$1,796,796.00 is to be raised by taxes?

Thomas Fontaine, Select Board Chair, welcomed everyone that came and thanked Skip Taylor for all his years working for the Town as Zoning Administrator. He presented a slide show: highlights of 2015 in review which included Fairfax's first Farmer's Market; the Town Office did a computer server upgrade and installation of security cameras; implementation of Act 148 SWIP plan, road paving on Toof Road and the Fire Station parking lot; acceptance of the donation for the Baptist Building from the First United Church of Fairfax; the completion of the Pavilion at the Recreation Fields; right of way easements attained to start sidewalk construction phase 1; also with approval of a reappraisal to be scheduled for the 2017/2018 tax years. The Town is looking for volunteers to serve on a New Fairfax Energy Committee. The vision for 2016 consists of paving projects on nine of the Town's roads. Tom informed the Town about the Article 3 trash debate that is non-binding due to multiple year contracts which required to be addressed due to Act 148. The total cost of \$2,553,354 for 2016 (partial) to 2020. The current pricing is around \$18 per household, per month compared to the same service

for around \$32 per month, per household with weekly curbside service. Advantages of Article 4 – Fiscal year were given. This change would help the Town to coincide with the State of Vermont and the School fiscal year. An 18 month estimated comparison was shown. Barbara Murphy, State Representative spoke about the Doyle Poll along with a list of unclaimed property listing in the lobby. She is serving on the Transportation Committee for Vermont Right of Ways. Patricia McNall, Lister was recognized for her 20 years of service. She spoke about the upcoming Fairfax reappraisal that will start this fall with the assistance of Ted Nelson and the Vermont Appraisal Company. Colin Santee, our new Recreation Director presented the acceptance of the Baptist Building; the pavilion and bathroom project at the recreation park; and about the mile trails at the 100 Acre Woods in North Fairfax. The floor was opened to discussion with a question and answer session. Some floor discussion consisted of the Town going to a tax rate or a flat fee on Article 3-Trash. It is still undecided at this point. What are we currently paying per month for trash and what will be the flat rate if the article is voted in. Another question was whether or not we were going to become a member of the Solid Waste District. We will become a member only if Article 3 is defeated. How the 18 month transition to the fiscal year affects State payments from the property tax comparison given. The state payment is going to still be deducted off the total tax on the property tax bill. The state payment was not part of the comparison.

In Favor: 1053

Opposed: 473

ARTICLE 3 Shall the registered voters of the Town of Fairfax authorize the Selectboard to enter into a forty-eight month contract with Casella for curbside trash and recycling pick-up? (This is a non-binding article.)

Year 2016: \$410,000.00 (8 months May through December).

Year 2017: \$633,450.00

Year 2018: \$652,454.00

Year 2019: \$652,450.00

Year 2020: \$205,000.00 (4 months January through April).

The total contract: \$2,553,354.00

The floor was opened to discussion and there was a question and answer session.

In Favor: 1069

Opposed: 472

ARTICLE 4 Shall the registered voters of the Town of Fairfax vote to adopt a July 1 through June 30 fiscal year, effective for the fiscal year beginning July 1, 2017 as provided by 24 V.S.A. § 1683?

A motion was made by Randy DeVine and seconded by Lauri Fisher. The floor was opened to discussion and there was a question and answer session. A motion was passed by a show of cards.

ARTICLE 5      Shall the registered voters of the Town of Fairfax be provided notice of the availability of the annual town report by postcard at least 30 days before the annual meeting in lieu of mailing or otherwise distributing the report to the voters of the town pursuant to 24 V.S.A. § 1682?

A motion was made by Leebeth Ann Lemieux and seconded by Lauri Fisher. The floor was opened to discussion and there was a question and answer session. Some discussion consisted of what a wonderful process and that not mailing the Town Reports would be a big financial savings to the Town. A motion was passed by a show of cards.

ARTICLE 6      Shall the registered voters of the Town of Fairfax vote to raise, appropriate and expend the sum of \$21,674.00 for the support of social contributions to provide services to the residents of the Town?

A. American Red Cross-----	\$1,000.00
B. Animal Hospital of Vermont-----	\$500.00
C. Champlain Valley Agency on Aging-----	\$1,400.00
D. Fairfax Success by Six-----	\$2,000.00
E. Franklin County Animal Rescue-----	\$200.00
F. Franklin County Home Health Agency-----	\$8,570.00
G. Franklin County Industrial Development-----	\$500.00
H. Franklin Grand Isle Restorative Justice Center-----	\$350.00
I. Friends of Northern Lake Champlain-----	\$300.00
J. Green Mountain Transit/CCTA-----	\$2,229.00
K. Green Up Vermont-----	\$300.00
L. Northwestern Counseling-----	\$1,800.00
M. Vermont Association of Conservation District-----	\$100.00
N. Vermont Center for Independent Living-----	\$500.00
O. Voices Against Violence Laurie's House-----	\$1,500.00
P. Vermont Association for the Blind & Visually Impaired-----	\$300.00
Q. Vermont Council on Rural Development-----	\$125.00

TOTAL: ----- \$21,674.00

A motion was made by Randy DeVine and seconded by Lauri Fisher. The floor was opened to discussion and there was a question and answer session. One question consisted of who the Animal Hospital of Vermont is. They have done the Town's Rabies Clinic and served the Town when we had an animal issue. This motion was passed by a show of cards.

ARTICLE 7      Shall the registered voters of the Town of Fairfax approve the sum of \$58,918 in support of the Fairfax Rescue toward operation expense?

Daniel Vanslette, Fairfax Rescue President presented achievements. Some consisted of 18,558 volunteer hours logged, valued at 260,000. They had \$4,600 worth of grants in 2015 and \$13,000 in 2016 and responded to 235 calls in Fairfax in 2015. They cover 365 days 24/7 and are standby for local events and host the boy and girl scouts. They are challenged with their volunteers being down; insurance reimbursements being down;



and with cost of meds, and equipment cost on the increase. They encourage the purchase of the 911 signs and donations.

A motion was made by Duane Leach and seconded by Randy DeVine. The floor was opened to discussion and there was a question and answer session. A motion was passed by a show of cards.

ARTICLE 8      Shall the registered voters of the Town of Fairfax authorize all the Town current and contingent expenses be voted upon by the use of the Australian ballot beginning in the year 2017?

A motion was made by Leebeth Ann Lemieux and seconded by Thomas Fontaine. The floor was opened to discussion and there was a question and answer session. Some floor discussion consisted of people feeling that they would not have a voice in Town decisions if the article passed. Other people felt that we would still have an informational meeting; this article would be the best for our Town. A motion was defeated by a show of cards with 40 voters in favor and 62 voters not in favor.

ARTICLE 9      Shall the registered voters of the Town of Fairfax act on the reports of the town officers?

A motion was made by Jason Boyd and seconded by Barbara Murphy. The floor was opened to discussion and there was none. A motion was passed by a show of cards.

ARTICLE 10     Shall the registered voters of the Town of Fairfax authorize the Selectboard to place the tax bills in the hands of the Town Treasurer as heretofore?

A motion was made by Tom Fontaine and seconded by Randy DeVine. The floor was opened to discussion and there was none. A motion was passed by a show of cards.

ARTICLE 11     Shall the registered voters of the Town of Fairfax authorize the Town Treasurer to collect taxes until otherwise voted at a subsequent annual or special meeting?

A motion was made by Tom Fontaine and seconded by Duane Leach. The floor was opened to discussion and there was a question and answer session. A motion was passed by a show of cards.

ARTICLE 12     Shall the registered voters of the Town of Fairfax authorize the Selectboard to borrow money in anticipation of property taxes for the current year expenses?

A motion was made by Lauri Fisher and seconded by Tom Fontaine. The floor was opened to discussion and there was none. A motion was passed by a show of cards.

ARTICLE 13     Shall the registered voters of the Town of Fairfax act on any other business?

A motion was made by Barbara Murphy and seconded by Sheri Rainville. The floor was opened to discussion and there was none. A motion was passed by a show of cards.

ARTICLE 14      Shall the registered voters of the Town of Fairfax recess Town Meeting until March 1, 2016 at 7:00 A.M.?

A motion was made by Mitchell Clark and seconded by Terry Briant. The floor was opened to discussion and there was none. A motion was passed by a show of cards at 12:45 p.m.

There are 3401 registered voters with 1563 voting by Australian ballot making a 45% voter turnout.

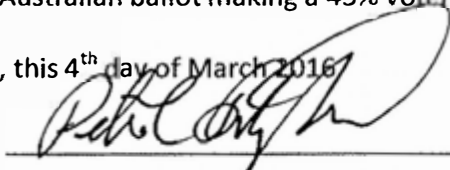
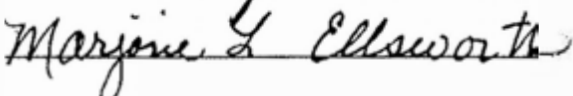
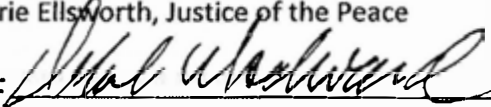
Dated at Fairfax, County of Franklin, State of Vermont, this 4<sup>th</sup> day of March 2016

Peter Fitzgerald, Justice of the Peace

Marjorie Ellsworth, Justice of the Peace

Attest:

March 4, 2016

  
  
 Deborah Woodward, Town Clerk/Treasurer

# 2017-2018 (18 MONTH)

## January 1, 2017-June 30, 2018

### ANTICIPATED TOWN OF FAIRFAX REVENUE AND EXPENDITURES

BEGINNING CASH BALANCE	\$116,086.02
2017 HIGHWAY ROLLOVER	\$76,805.00
2017-2018 ANTICIPATED REVENUES	<u>\$413,505.00</u>
TOTAL	\$606,396.02
 TOTAL EXPENDITURES	 \$4,018,488.08
*2016 TRASH ARTICLE 3	-\$959,677.00
TOTAL REVENUES	<u>-\$606,396.02</u>
TAXES TO BE RAISED	<u><u>\$2,452,415.06</u></u>

ANY APPROVED WARNED ITEMS WILL BE ADDED TO THE TAX  
RECOMMENDATION TOTAL

## NOTE

*TRASH 2016 ARTICLE 3	100-7-64-330.000	\$959,677.00
2017-2018 PER UNIT	1892 UNITS	\$507.23

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
<b>100-6-00-100 Animal Control</b>			
100-6-00-100.005 Licenses	4,500.00	4,465.00	6,500.00
<b>Total Animal Control</b>	<b>4,500.00</b>	<b>4,465.00</b>	<b>6,500.00</b>
<b>100-6-00-105 Delinquent Tax Interest</b>			
100-6-00-105.000 Delinquent Tax Interest	18,650.00	24,672.87	28,000.00
<b>Total Delinquent Tax Interest</b>	<b>18,650.00</b>	<b>24,672.87</b>	<b>28,000.00</b>
<b>100-6-00-115 Fire Department Income</b>			
100-6-00-115.005 Other Receipts	1,000.00	345.00	1,125.00
100-6-00-115.010 Retainer Fee	8,500.00	8,500.00	8,500.00
<b>Total Fire Department Income</b>	<b>9,500.00</b>	<b>8,845.00</b>	<b>9,625.00</b>
<b>100-6-00-117 Garage Income</b>			
<b>Total Garage Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-6-00-120 Highway Income</b>			
100-6-00-120.010 State Aid	120,000.00	122,823.09	180,000.00
100-6-00-120.050 Hwy Access Permit	300.00	180.00	300.00
<b>Total Highway Income</b>	<b>120,300.00</b>	<b>123,003.09</b>	<b>180,300.00</b>
<b>100-6-00-125 Interest Income</b>			
100-6-00-125.000 Interest Income	700.00	414.50	600.00
<b>Total Interest Income</b>	<b>700.00</b>	<b>414.50</b>	<b>600.00</b>
<b>100-6-00-13 Miscellaneous</b>			
100-6-00-130.005 2nd Class Licenses	600.00	510.00	750.00
100-6-00-130.010 Cemeteries Income	200.00	250.00	300.00
100-6-00-130.015 Land Rent	100.00	100.00	100.00
100-6-00-130.020 Other Income	0.00	0.55	0.00
100-6-00-130.030 Pilot Program	29.00	28.04	30.00
100-6-00-135.000 School Treasurer	7,000.00	7,000.00	7,000.00
<b>Total Miscellaneous</b>	<b>7,929.00</b>	<b>7,888.59</b>	<b>8,180.00</b>
<b>100-6-00-140 Other Receipts</b>			
100-6-00-140.005 Copies	7,000.00	7,215.00	10,500.00
100-6-00-140.010 Fines-Civil	6,250.00	3,885.99	5,700.00
100-6-00-140.015 Hazardous Waste	0.00	232.00	0.00
100-6-00-140.020 Hold Harmless	64,023.00	66,684.00	58,000.00
100-6-00-140.025 Recordings	28,000.00	35,586.00	42,000.00
100-6-00-140.028 Trash Bag Stickers Act 14	0.00	165.00	0.00
100-6-00-140.030 Vehicle Registrations	200.00	207.00	300.00
100-6-00-140.035 Weight Permit	700.00	730.00	1,050.00

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
<b>Total Other Receipts</b>	<b>106,173.00</b>	<b>114,704.99</b>	<b>117,550.00</b>
<b>100-6-00-145 Property Taxes</b>			
100-6-00-145.000 Property Taxes	2,487,883.00	6,922,054.45	0.00
<b>Total Property Taxes</b>	<b>2,487,883.00</b>	<b>6,922,054.45</b>	<b>0.00</b>
<b>100-6-00-150 Zoning</b>			
100-6-00-150.010 Building Permits	32,800.00	31,900.00	47,500.00
100-6-00-150.015 Compliance	1,500.00	1,770.00	2,500.00
100-6-00-150.020 Hearings	5,500.00	4,927.00	7,500.00
<b>Total Zoning</b>	<b>39,800.00</b>	<b>38,597.00</b>	<b>57,500.00</b>
<b>100-6-00-160 Taxes Fees Grants &amp; Licens</b>			
100-6-00-160.010 Delinquent Taxes	0.00	359,584.18	0.00
100-6-00-160.015 Library Funds - Fees	2,000.00	2,747.17	3,000.00
100-6-00-160.020 Library Funds - Grants	600.00	100.00	600.00
100-6-00-160.025 Marriage License	300.00	330.00	450.00
<b>Total Taxes Fees Grants &amp; Licens</b>	<b>2,900.00</b>	<b>362,761.35</b>	<b>4,050.00</b>
<b>100-6-00-165 Reimbursements</b>			
100-6-00-165.090 Water & Sewer Postage	1,000.00	878.17	1,200.00
<b>Total Reimbursements</b>	<b>1,000.00</b>	<b>878.17</b>	<b>1,200.00</b>
<b>100-6-00-170 Special Fund Revenue</b>			
<b>Total Special Fund Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100-6-00-175.000 Tax Collector Fee	0.00	24,457.85	0.00
<b>Total Revenues</b>	<b>2,799,335.00</b>	<b>7,632,742.86</b>	<b>413,503.00</b>
<b>100-7-10 Animal Control</b>			
100-7-10-110.000 Animal Control Stipend	3,600.00	3,300.00	5,400.00
100-7-10-500.000 Humane Society Contract	500.00	500.00	750.00
100-7-10-580.000 Animal Mileage	300.00	256.16	450.00
100-7-10-600.000 Animal Dog Fee	400.00	380.00	600.00
100-7-10-600.005 Animal Expenses	200.00	241.70	300.00
100-7-10-600.015 Dog License & Tags	350.00	417.29	725.00
<b>Total Animal Control</b>	<b>5,350.00</b>	<b>5,095.15</b>	<b>8,225.00</b>
<b>100-7-15 Board Meetings &amp; Election</b>			
100-7-15-110.000 Town Meeting Stipend	1,500.00	1,874.32	3,000.00
100-7-15-110.005 Civil Board Stipend	600.00	0.00	900.00

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
100-7-15-110.010 Elections Stipend	3,000.00	910.00	1,500.00
100-7-15-310.005 Election Supplies	200.00	340.16	600.00
100-7-15-550.000 Election Ballots	4,000.00	2,806.46	4,000.00
100-7-15-550.010 Town Reports/Postcards	4,125.00	4,506.10	4,500.00
<b>Total Board Meetings &amp; Election</b>	<b>13,425.00</b>	<b>10,437.04</b>	<b>14,500.00</b>
<b>100-7-20 Cemeteries</b>			
100-7-20-460.000 Fairfax Plains	250.00	250.00	250.00
100-7-20-460.005 Cemetery Mowing	7,000.00	7,110.00	10,350.00
100-7-20-460.010 Repairs	8,050.00	5,100.00	10,000.00
100-7-20-460.015 Sanderson Corner	250.00	250.00	250.00
100-7-20-610.000 Cemetery Flags	450.00	394.00	900.00
<b>Total Cemeteries</b>	<b>16,000.00</b>	<b>13,104.00</b>	<b>21,750.00</b>
<b>100-7-22 Constable</b>			
100-7-22-110.000 Constable Stipend	3,500.00	2,611.67	1,500.00
100-7-22-530.000 Constable Cell Phone	300.00	75.00	0.00
100-7-22-580.000 Constable Mileage	500.00	245.16	0.00
100-7-22-600.010 Constable Equipment	475.00	468.85	0.00
100-7-22-610.000 Constable Supplies/Postag	225.00	0.00	0.00
<b>Total Constable</b>	<b>5,000.00</b>	<b>3,400.68</b>	<b>1,500.00</b>
<b>100-7-25 County Tax</b>			
100-7-25-490.000 County tax	38,541.00	38,066.76	40,695.00
<b>Total County Tax</b>	<b>38,541.00</b>	<b>38,066.76</b>	<b>40,695.00</b>
<b>100-7-30 Emergency Management</b>			
100-7-30-110.000 EM Stipend	1,500.00	1,500.00	2,400.00
100-7-30-310.000 Emergency Management	0.00	0.00	0.00
100-7-30-550.000 EM DSL	400.00	379.30	600.00
100-7-30-610.000 EM Supplies	400.00	214.00	400.00
100-7-30-610.005 EM Equipment	1,600.00	1,189.08	3,500.00
<b>Total Emergency Management</b>	<b>3,900.00</b>	<b>3,282.38</b>	<b>6,900.00</b>
<b>100-7-35 Fire Department</b>			
100-7-35-110.000 Fire Warden	400.00	400.00	500.00
100-7-35-110.005 Fire Fighters	32,550.00	28,517.50	49,550.00
100-7-35-110.010 Fireman Bat Chief	37,877.00	38,156.95	59,797.00
100-7-35-211.000 Disability Insurance	2,000.00	1,835.00	4,000.00
100-7-35-340.000 OSHA Mandated Health Chec	1,000.00	832.00	1,600.00
100-7-35-350.000 Training	2,600.00	2,432.62	3,900.00
100-7-35-410.000 Fire Water & Sewer	500.00	454.41	750.00
100-7-35-430.000 Building Maintenance & Re	5,000.00	7,326.99	7,500.00
100-7-35-431.000 Equipment Maintenance & R	7,000.00	5,120.13	12,500.00
100-7-35-431.005 Fire Station Heat	5,000.00	2,293.10	4,500.00

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
100-7-35-432.000 Fleet Maintenance	8,400.00	9,611.52	10,800.00
100-7-35-460.000 Blacktopping	4,500.00	6,281.07	0.00
100-7-35-530.000 Telephone & Dispatch	43,275.00	42,948.34	50,000.00
100-7-35-580.000 Fire Mileage	400.00	157.14	600.00
100-7-35-610.000 Equipment & Supplies	12,000.00	11,495.00	18,000.00
100-7-35-610.005 Turn Out Gear Replacement	8,000.00	7,701.29	25,000.00
100-7-35-622.000 Fire Electricity	2,400.00	2,203.90	3,600.00
100-7-35-626.000 Gasoline	1,600.00	882.69	2,100.00
100-7-35-627.000 Fire Diesel Fuel	3,500.00	956.91	3,750.00
100-7-35-660.000 Fire 2015 Art 3 Rollover	3,650.00	3,650.00	0.00
100-7-35-811.000 Replacement Fund	40,000.00	40,000.00	60,000.00
<b>Total Fire Department</b>	<b>221,652.00</b>	<b>213,256.56</b>	<b>318,447.00</b>
<b>100-7-40 Garage</b>			
100-7-40-424.000 Tree removal	2,000.00	2,000.00	3,000.00
100-7-40-430.000 Garage Maintainence	5,000.00	3,668.52	7,500.00
100-7-40-530.000 Telephone & Cell Phone	1,200.00	1,422.38	2,250.00
100-7-40-610.000 Tools & Supplies	4,000.00	3,629.80	6,000.00
100-7-40-622.000 Garage Electricity	2,400.00	1,967.31	3,600.00
100-7-40-623.000 Propane & Gas	700.00	678.07	1,050.00
100-7-40-624.000 LP & Burner	2,000.00	443.50	4,500.00
100-7-40-625.000 Uniforms	5,000.00	3,918.01	7,500.00
<b>Total Garage</b>	<b>22,300.00</b>	<b>17,727.59</b>	<b>35,400.00</b>
<b>100-7-45 Health</b>			
100-7-45-110.000 Health Officer Stipend	1,500.00	1,500.00	2,250.00
100-7-45-580.000 Health Officer Mileage	200.00	37.26	300.00
<b>Total Health</b>	<b>1,700.00</b>	<b>1,537.26</b>	<b>2,550.00</b>
<b>100-7-5 Highway</b>			
<b>100-7-52 Equipment</b>			
100-7-52-432.000 Maintenance & Repair	57,300.00	62,649.18	85,950.00
100-7-52-626.000 Gas & Oil	3,500.00	2,771.70	4,500.00
100-7-52-627.000 Hwy Diesel Fuel	62,000.00	24,216.71	52,500.00
100-7-52-740.000 New Equipment	95,000.00	79,369.47	95,000.00
<b>Total Equipment</b>	<b>217,800.00</b>	<b>169,007.06</b>	<b>237,950.00</b>
<b>100-7-54 General Highway</b>			
100-7-54-250.000 Highway Unemployment	0.00	494.13	0.00
100-7-54-431.000 Radios	700.00	777.90	1,050.00
100-7-54-460.005 Cold Patch	6,500.00	2,511.95	6,500.00
100-7-54-460.010 Culverts	15,500.00	13,840.04	15,500.00
100-7-54-460.015 Covered Bridge	2,500.00	177.42	750.00
100-7-54-460.020 Guardrails	3,500.00	3,533.70	3,500.00
100-7-54-651.000 Signs	4,000.00	2,179.65	3,000.00
<b>Total General Highway</b>	<b>32,700.00</b>	<b>23,514.79</b>	<b>30,300.00</b>

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
<b>100-7-56 Summer Maintenance</b>			
100-7-56-110.000 Summer Payroll	103,530.00	101,053.01	154,611.00
100-7-56-460.000 Blacktopping	142,000.00	142,000.00	142,000.00
100-7-56-460.005 Blacktopping-New	60,000.00	60,000.00	0.00
100-7-56-611.000 Chloride	17,000.00	15,128.60	34,000.00
100-7-56-650.000 Gravel & Stone	65,000.00	63,054.33	180,000.00
100-7-56-660.000 Highway Rollover	58,350.00	55,119.02	76,805.00
100-7-56-670.000 Roadside Mowing	5,800.00	5,810.00	8,700.00
100-7-56-699.000 Special Projects	10,000.00	5,060.45	75,000.00
100-7-56-990.000 Summer Miscellaneous	1,000.00	2,062.14	1,500.00
<b>Total Summer Maintenance</b>	<b>462,680.00</b>	<b>449,287.55</b>	<b>672,616.00</b>
<b>100-7-58 Winter Maintenance</b>			
100-7-58-110.000 Winter Payroll	74,970.00	78,211.49	117,317.00
100-7-58-650.000 Sand	30,000.00	17,920.00	46,500.00
100-7-58-650.005 State Aid Salt	30,000.00	35,054.00	48,750.00
100-7-58-650.010 Town Highway Material	16,000.00	15,677.04	24,000.00
100-7-58-650.015 Town Highway Salt	30,000.00	35,053.93	48,750.00
100-7-58-990.000 Winter Miscellaneous	2,500.00	3,394.47	3,750.00
<b>Total Winter Maintenance</b>	<b>183,470.00</b>	<b>185,310.93</b>	<b>289,067.00</b>
<b>Total Highway</b>	<b>646,150.00</b>	<b>634,598.48</b>	<b>961,683.00</b>
<b>100-7-60 Insurance</b>			
100-7-60-210.000 Medical - HRA Contributio	10,000.00	10,000.00	22,188.00
100-7-60-210.010 Medical Insurance	86,124.00	86,123.64	150,000.00
100-7-60-210.015 Choice Cobra	435.00	360.00	690.00
100-7-60-210.050 Medical - HRA to IRS Fee	15.00	15.19	18.00
100-7-60-211.000 Short Term Disability	1,009.00	1,297.91	1,656.00
100-7-60-250.000 Unemployment	825.00	6.79	0.00
100-7-60-260.000 Workers Compensation	29,790.00	29,937.33	67,618.00
100-7-60-520.010 Property	42,757.00	42,615.00	97,600.00
<b>Total Insurance</b>	<b>170,955.00</b>	<b>170,355.86</b>	<b>339,770.00</b>
<b>100-7-62 Interest</b>			
100-7-62-830.000 Interest Expense	12,600.00	5,913.18	24,525.00
<b>Total Interest</b>	<b>12,600.00</b>	<b>5,913.18</b>	<b>24,525.00</b>
<b>100-7-64 Landfill Expenses</b>			
*100-7-64-330.000 Trash	139,143.00	545,907.79	959,677.00
100-7-64-950.000 Warned Item Trash	410,000.00	0.00	0.00
<b>Total Landfill Expenses</b>	<b>549,143.00</b>	<b>545,907.79</b>	<b>959,677.00</b>
<b>100-7-66 Law Enforcement</b>			



Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
100-7-66-330.005 Law enforcement	124,283.00	120,077.38	155,354.00
<b>Total Law Enforcement</b>	<b>124,283.00</b>	<b>120,077.38</b>	<b>155,354.00</b>
<b>100-7-70 Library Expenses</b>			
100-7-70-110.000 Library Wages	30,858.00	30,719.63	51,842.00
100-7-70-110.005 Librarian Wages	40,600.00	39,701.79	62,528.00
100-7-70-530.000 Phone/Publicity/Postage/M	1,500.00	1,713.54	3,680.00
100-7-70-580.000 Mileage & Prof Developmen	920.00	550.40	1,190.00
100-7-70-610.000 Library Supplies	1,800.00	1,754.92	2,700.00
100-7-70-640.000 Materials & Subscriptions	14,720.00	13,405.61	24,740.00
100-7-70-641.000 Technology Equip/Software	2,200.00	1,793.00	3,320.00
100-7-70-699.000 Library Programs	3,780.00	3,733.17	6,335.00
<b>Total Library Expenses</b>	<b>96,378.00</b>	<b>93,372.06</b>	<b>156,335.00</b>
<b>100-7-75 Listers Expense</b>			
100-7-75-110.000 Lister Payroll	59,656.00	50,187.10	88,834.00
100-7-75-330.000 Mapping Service	500.00	0.00	1,000.00
100-7-75-350.000 Lister Training	2,000.00	1,199.80	2,050.00
100-7-75-450.000 Lister License	250.00	0.00	500.00
100-7-75-580.000 Lister Mileage	1,725.00	1,555.40	2,430.00
100-7-75-610.000 Lister Supplies	1,500.00	1,137.47	1,500.00
<b>Total Listers Expense</b>	<b>65,631.00</b>	<b>54,079.77</b>	<b>96,314.00</b>
<b>100-7-80 Miscellaneous Town</b>			
100-7-80-110.000 Misc Twn Website Dir Stip	3,500.00	3,500.00	3,500.00
100-7-80-330.000 Auditing	11,999.00	12,299.00	12,070.00
100-7-80-330.010 Misc Town Gov Website	3,500.00	125.00	0.00
100-7-80-333.000 Misc Town Attorney Fees	5,000.00	2,440.00	5,000.00
100-7-80-333.005 Misc Web/Email Hosting	2,845.00	2,750.00	3,000.00
100-7-80-340.000 Direct Deposit Expense	960.00	960.00	1,440.00
100-7-80-489.000 Tax Abatements	0.00	0.03	0.00
100-7-80-541.000 Bank Service Charges	100.00	0.00	150.00
100-7-80-550.000 Misc Town Publication	1,500.00	778.68	1,200.00
100-7-80-560.000 Vermont league Cities & T	5,664.00	5,664.00	9,000.00
100-7-80-622.000 Street Light	7,100.00	4,646.71	7,000.00
100-7-80-651.000 Misc Signs	0.00	0.00	225.00
100-7-80-720.000 Misc Twn Capital Improvem	10,000.00	0.00	0.00
100-7-80-850.000 Misc Town P Tax MA1126	0.00	719.25	0.00
100-7-80-950.005 NW Regional Planning	4,350.00	4,356.00	6,487.00
<b>Total Miscellaneous Town</b>	<b>56,518.00</b>	<b>38,238.67</b>	<b>49,072.00</b>
<b>100-7-82 Office</b>			
100-7-82-110.000 Town Clerk/Treas Payroll	42,682.00	42,537.60	65,304.00
100-7-82-110.005 Asst Town Clk/Treas 1	35,536.00	31,631.24	58,780.00
100-7-82-110.010 Asst Town Clk/Treas 2	408.00	154.66	870.00
100-7-82-110.015 Asst Town Clk/Treas 3	1,346.00	286.11	2,060.00

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
100-7-82-330.000 Computer Service	4,500.00	5,017.79	5,977.00
100-7-82-330.015 Land Record/Vitals Expens	10,600.00	12,308.38	23,369.00
100-7-82-330.020 Office Mapping Service	0.00	0.00	1,500.00
100-7-82-350.000 Office Lawn Care	2,500.00	1,525.00	5,500.00
100-7-82-411.000 Office Water & Sewer	475.00	441.29	713.00
100-7-82-423.000 Office Maintenance	8,000.00	7,776.81	12,000.00
100-7-82-530.000 Office Telephone	2,400.00	2,457.47	3,600.00
100-7-82-531.000 Postage	7,500.00	6,208.79	9,750.00
100-7-82-560.000 Office Snow Removal	500.00	696.03	750.00
100-7-82-610.000 Supplies	4,000.00	3,575.61	6,000.00
100-7-82-622.000 Office Electricity	2,500.00	2,836.26	4,500.00
100-7-82-624.000 Office Fuel	1,000.00	811.52	1,500.00
100-7-82-740.000 Office Equipment	3,000.00	3,016.84	4,500.00
<b>Total Office</b>	<b>126,947.00</b>	<b>121,281.40</b>	<b>206,673.00</b>
<b>100-7-84 Officer Training &amp; Expense</b>			
100-7-84-300.000 Appreciation	400.00	350.00	400.00
100-7-84-350.000 Training Programs	1,200.00	764.50	1,000.00
100-7-84-580.005 Officer Mileage	1,100.00	537.41	900.00
<b>Total Officer Training &amp; Expense</b>	<b>2,700.00</b>	<b>1,651.91</b>	<b>2,300.00</b>
<b>100-7-86 Selectboard</b>			
100-7-86-110.040 Selectboard Stipend	11,250.00	11,250.00	16,875.00
100-7-86-110.045 Selectboard Assistant	31,247.00	27,761.75	46,871.00
<b>Total Selectboard</b>	<b>42,497.00</b>	<b>39,011.75</b>	<b>63,746.00</b>
<b>100-7-88 Payroll Obligation &amp; Reti</b>			
100-7-88-220.005 FICA/MEDI	45,476.00	45,610.75	70,273.00
100-7-88-230.000 Retirement	22,522.00	22,300.05	36,923.00
<b>Total Payroll Obligation &amp; Reti</b>	<b>67,998.00</b>	<b>67,910.80</b>	<b>107,196.00</b>
<b>100-7-90 Printing</b>			
<b>Total Printing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-7-92 Recreation</b>			
100-7-92-110.000 Maintenance Technician	9,937.00	8,898.33	9,300.00
100-7-92-110.005 Rec Dir Payroll	28,571.00	28,472.96	47,802.00
100-7-92-110.010 Forest Supervisor	3,000.00	3,000.00	3,000.00
100-7-92-211.000 Rec Insurance	500.00	0.00	0.00
100-7-92-250.000 Rec Unemployment	0.00	3,502.19	0.00
100-7-92-260.000 Rec Workers Compensation	0.00	194.00	0.00
100-7-92-411.000 Rec Water & Sewer	500.00	1,129.75	1,125.00
100-7-92-430.000 Field Maintance	25,280.00	20,792.08	36,920.00
100-7-92-530.000 Rec Cell Phone	300.00	300.00	0.00
100-7-92-580.000 Membership and Conference	850.00	45.00	1,000.00

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
100-7-92-580.005 Mileage	500.00	500.00	750.00
100-7-92-610.000 Office Expense	900.00	849.19	750.00
100-7-92-622.000 Rec Electricity	500.00	361.37	1,125.00
100-7-92-740.000 Equipment	640.00	650.65	1,500.00
100-7-92-900.000 Printing	500.00	0.00	750.00
<b>Total Recreation</b>	<b>71,978.00</b>	<b>68,695.52</b>	<b>104,022.00</b>
<b>100-7-93 Warned Items</b>			
100-7-93-950.010 Warned Item New Town Off	57,454.00	57,454.65	0.00
100-7-93-950.012 Warned Items Fairfax Resc	58,918.00	58,918.00	0.00
100-7-93-950.015 Warned Items Social Servi	21,674.00	21,674.00	0.00
<b>Total Warned Items</b>	<b>138,046.00</b>	<b>138,046.65</b>	<b>0.00</b>
<b>100-7-95 Zoning Expenses</b>			
100-7-95-110.000 Zoning Administrator	34,343.00	31,488.73	52,552.00
100-7-95-110.005 Zoning Board	5,000.00	4,740.00	9,000.00
100-7-95-330.000 Zoning Mapping Service	500.00	0.00	1,000.00
100-7-95-333.000 Zoning Attorney Fees	4,000.00	780.00	2,250.00
100-7-95-350.000 Zoning Training	300.00	180.00	450.00
100-7-95-550.000 Zoning Publishing	500.00	844.50	750.00
100-7-95-580.000 Zoning Mileage	300.00	354.34	525.00
100-7-95-610.000 Zoning Expenses/Postage	600.00	472.64	800.00
100-7-95-610.005 Zoning Equip/Printing/Sup	700.00	217.49	950.00
100-7-95-700.000 State Grant Excess Matchi	0.00	0.00	1,502.00
100-7-95-990.000 Zoning Miscellaneous	300.00	0.00	225.00
<b>Total Zoning Expenses</b>	<b>46,543.00</b>	<b>39,077.70</b>	<b>70,004.00</b>
<b>100-7-96 Grant &amp; Fees</b>			
100-7-96-811.005 Library Grant	600.00	100.00	600.00
100-7-96-950.000 Library Fund - Fees	2,000.00	2,747.17	3,000.00
<b>Total Grant &amp; Fees</b>	<b>2,600.00</b>	<b>2,847.17</b>	<b>3,600.00</b>
<b>100-7-97 Reimbursement Expense</b>			
100-7-97-888.000 BFA School	0.00	4,917,539.54	0.00
<b>Total Reimbursement Expense</b>	<b>0.00</b>	<b>4,917,539.54</b>	<b>0.00</b>
<b>100-7-98 Special Fund Expense</b>			
<b>Total Special Fund Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-7-99 Tax Assessments</b>			
100-7-99-950.020 Tax Collector	0.00	24,629.67	0.00
<b>Total Tax Assessments</b>	<b>0.00</b>	<b>24,629.67</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>2,799,335.00</b>	<b>7,581,664.57</b>	<b>4,018,488.08</b>

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
<hr/>			
<b>Total General Fund</b>	<b>0.00</b>	<b>51,078.29</b>	<b>-3,604,983.00</b>
<hr/>			

# CEMETERY REPORT

## CEMETERY TRUSTS

	12/31/2015	12/31/2016
Carroll Hill Cemetery Fund	6434.50	8,450.49
Kingsbury Cemetery Fund	411.31	412.10
Safford Trust Cemetery Fund	1582.31	1,593.55
General Cemetery Fund	278.97	279.50
<b>Balance</b>	<b>8,707.09</b>	<b>10,735.64</b>

## Town of Fairfax General Ledger Comparative Budget Report General Fund

Account	Budget FY - 2016	Actual FY-2016 Pd:12	Budget FY - 2017
100-6-00-130.010 Cemeteries Income	200.00	250.00	300.00
<b>Total Revenues</b>	<b>200.00</b>	<b>250.00</b>	<b>300.00</b>
<b>Total General Fund</b>	<b>200.00</b>	<b>250.00</b>	<b>300.00</b>
<b>Total All Funds</b>	<b>200.00</b>	<b>250.00</b>	<b>300.00</b>
<b>100-7-20 Cemeteries</b>			
100-7-20-460.000 Fairfax Plains	250.00	250.00	250.00
100-7-20-460.005 Cemetery Mowing	7,000.00	7,110.00	10,350.00
100-7-20-460.010 Repairs	8,050.00	5,100.00	10,000.00
100-7-20-460.015 Sanderson Corner	250.00	250.00	250.00
100-7-20-610.000 Cemetery Flags	450.00	394.00	900.00
<b>Total Cemeteries</b>	<b>16,000.00</b>	<b>13,104.00</b>	<b>21,750.00</b>
<b>Total Expenditures</b>	<b>16,000.00</b>	<b>13,104.00</b>	<b>21,750.00</b>
<b>Total General Fund</b>	<b>-16,000.00</b>	<b>-13,104.00</b>	<b>-21,750.00</b>
<b>Total All Funds</b>	<b>-16,000.00</b>	<b>-13,104.00</b>	<b>-21,750.00</b>

# FUND BALANCES AT DECEMBER 31, 2016

Town of Fairfax General Ledger

General Ledger Due/To Due/From Summary Report

Previous Yr: Period 12

Account Number	Account Description	Account Balance
100-1-00-800.000	General Fund Due To/From Other Funds	-568,572.40
105-1-00-800.000	Carroll Hill Cemetery Fun Due To/From Gen Fund	8,450.49
110-1-00-800.000	Cemetery Fund Due To/From Gen Fund	279.50
115-1-00-800.000	Impact Fees Fund Due To/From Gen Fund	94,870.95
120-1-00-800.000	Bridge Fund Due To/From Gen Fund	0.00
122-1-00-800.000	Highway Grants Fund Due to/From Gen Fund	0.00
125-1-00-800.000	History Fund Due To/From Gen Fund	6,847.07
130-1-00-800.000	Reappraisal Fund Due To/From Gen Fund	197,858.15
135-1-00-800.000	Kingsbury Fund Due To/From Gen Fund	412.10
140-1-00-800.000	Recreation Fund Due To/From Gen Fund	9,055.93
145-1-00-800.000	Zoning Fund Due To/From Gen Fund	3,533.01
150-1-00-800.000	Safford Cemetery Fund Due To/From Gen Fund	0.00
155-1-00-800.000	Records Reserve Fund Due To/From Gen Fund	36,002.94
160-1-00-800.000	Recreation CVPS Fund Due To/From Gen Fund	61,495.39
161-1-00-800.000	Rec Community Ctr Due toFrom Gen Fund	1,382.16
162-1-00-800.000	Rec Grants Fund Due to/From Gen Fund	0.00
165-1-00-800.000	Recreation Pav Fund Due To/From Gen Fund	418.50
170-1-00-800.000	Sidewalks Fund Due To/From Gen Fund	33,597.89
175-1-00-800.000	Fire Replacement Fund Due To/From Gen Fund	18,855.09
176-1-00-800.000	Fire Grants Fund Due to/From Gen Fund	0.00
180-1-00-800.000	Library Fund Due To/From Gen Fund	3,525.64
185-1-00-800.000	Settlement Due To/From Gen Fund	87,192.25
190-1-00-800.000	New Town Office Fund Due To/From Gen Fund	4,795.34
**** TOTALS FOR DUE/TO DUE/FROM ACCOUNTS		0.00

## TREASURER'S TAX STATEMENT

<b>2016 Homestead Education Grandlist</b>	<b>\$3,255,214.00</b>
<b>2016 Non-Residential Grandlist</b>	<b>\$1,025,159.33</b>
<b>2016 Municipal Grandlist</b>	<b>\$4,277,595.00</b>

### TAX RATE

School Homestead Education Tax Rate	\$1.37
School Non-Residential Tax Rate	\$1.60
Municipal Tax Rate	.4524
Local Agreement (Disabled Veterans Exemption)	\$0.00
Trash per unit fee	\$221.00

2016 Property Taxes Raised From Residential Grand List	\$4,453,458.47
2016 Property Taxes Raised From Non-Residential Grandlist	\$1,640,254.93
2016 Municipal Taxes Raised	\$1,935,188.38
2016 Local Agreement Raised	\$11,121.83
Late Homestead Penalty	\$845.90
Miscellaneous Tax Trash Fee	\$411,502.00
Total Taxes Raised	<u>\$8,452,371.51</u>
Adjustment For Corrections & Residential Changes	<u>-\$15,257.94</u>
	<u>\$8,437,113.57</u>

School Rebate Credit	\$1,189,940.35
Town Rebate Credit	\$35,062.79
Treasurer's Tax Receipts By November 16, 2015	\$6,916,338.68
Warrant To Delinquent Tax Collector	<u>\$295,771.75</u>
	<u>\$8,437,113.57</u>

2015 Property Taxes Transferred To School	\$4,759,586.77
Balance Of Taxes Due To School Before Adjustments	\$206,620.99

## Delinquent Tax Collector Statement January 1, 2016 through December 31, 2016 DELINQUENT PROPERTY TAXES

	Received Due	Collected	Adjustments	Balance Due
Year 2014	\$26,086.95	\$26,086.95	\$0.00	\$0.00
Year 2015	\$211,881.64	\$181,773.95	\$0.00	\$30,107.69
Year 2016	<u>\$295,771.75</u>	<u>\$119,709.99</u>	<u>-\$0.03</u>	<u>\$176,061.73</u>
<b>TOTAL</b>	<b>\$533,740.34</b>	<b>\$327,570.89</b>	<b>-\$0.03</b>	<b>\$206,169.42</b>
Total Tax Collected	\$327,570.89			
Interest Collected	\$24,499.47			
Interest Abated	<u>-\$0.03</u>			
<b>TOTAL COLLECTED</b>	<b>\$352,070.33</b>			

NOTE: Delinquent taxes are public information posted in the Town Office



## INDEPENDENT AUDITOR'S REPORT

To the Selectboard  
Town of Fairfax, Vermont  
Fairfax, Vermont

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Fairfax, Vermont as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Summary of Opinions*

<u><i>Opinion Unit</i></u>	<u><i>Type of Opinion</i></u>
Governmental Activities	Adverse
Business-Type Activities	Unmodified
Governmental Fund – General Fund	Unmodified
Governmental Fund – Reappraisal Fund	Unmodified
Enterprise Fund – Water and Sewer Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

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401 Water Tower Circle Suite 302 Colchester, VT 05446 (802) 654-7255	27 Center Street P. O. Box 326 Rutland, VT 05702 (802) 773-2721	30 Congress Street Suite 201 St. Albans, VT 05478 (802) 527-0505	1020 Memorial Drive St. Johnsbury, VT 05819 (802) 748-5654	24 Airport Road Suite 402 West Lebanon, NH 03784 (603) 306-0100
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### ***Basis for Adverse Opinion on Governmental Activities***

As discussed in Note 1 to the financial statements, management has not recorded capital assets acquired prior to 2013 in governmental activities and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that the capital assets be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

Management has not properly recorded the net pension liability, deferred inflows and deferred outflows required for the adoption of new accounting principles under GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition For Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. Those standards require the Town to report information relating to the Vermont Municipal Employees Retirement System. The standards require that the measurement date used to calculate the net pension liability be within twelve months of the Town's year-end. We have reported the pension information with a measurement date of June 30, 2015, which is an eighteen month period from our reporting date of December 31, 2016. This is the latest pension information that the State of Vermont has provided to the Town. The amount by which this departure would affect the assets, net position, and expenses of the Town's governmental activities has not been determined.

### ***Adverse Opinion***

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to previously do not present fairly the financial position of the governmental activities of the Town of Fairfax, Vermont, as of December 31, 2016, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Fairfax, Vermont, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison schedule - General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require the Schedule of the Town's Proportional Share of the Net Pension Liability and the Schedule of the Town's Contributions on page 34 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fairfax, Vermont's basic financial statements. The Detail Statement of Cash Receipts and Disbursements – Budget and Actual (Budgetary basis) General Fund and the combining nonmajor governmental funds financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Detail Statement of Cash Receipts and Disbursements – Budget and Actual (Budgetary basis) General Fund and the combining nonmajor governmental funds financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Detail Statement of Cash Receipts and Disbursements – Budget and Actual (Budgetary basis) General Fund and the combining nonmajor governmental funds financial statements 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 February 2, 2017, on our consideration of the Town of Fairfax, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Fairfax, Vermont's internal control over financial reporting and compliance.

Saint Albans, Vermont  
February 2, 2017  
VT No. 92-0000102

*A. M. Plesch & Company, LLP*

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF NET POSITION**  
December 31, 2016

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Totals</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 772,143	\$ 260,246	\$ 1,032,389
Accounts receivable	-	70,239	70,239
Delinquent taxes receivable	206,169	-	206,169
Delinquent interest receivable	9,234	-	9,234
Prepaid expenses	7,506	-	7,506
	<hr/>	<hr/>	<hr/>
Total current assets	995,052	330,485	1,325,537
	<hr/>	<hr/>	<hr/>
Capital assets:			
Land	192,981	-	192,981
Infrastructure	974,267	1,196,023	2,170,290
Buildings and improvements	819,320	1,142,803	1,962,123
Road equipment and vehicles	475,027	-	475,027
Machinery and equipment	38,883	41,420	80,303
Less: accumulated depreciation	(257,573)	(1,423,666)	(1,681,239)
	<hr/>	<hr/>	<hr/>
Total capital assets - Net	2,242,905	956,580	3,199,485
	<hr/>	<hr/>	<hr/>
Total assets	3,237,957	1,287,065	4,525,022
	<hr/>	<hr/>	<hr/>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows - Pension	65,588	7,491	73,079
	<hr/>	<hr/>	<hr/>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	10,414	638	11,052
Accrued payroll and interest	11,695	1,900	13,595
Amounts held in escrow	2,000	-	2,000
Due to school	206,621	-	206,621
	<hr/>	<hr/>	<hr/>
Total current liabilities	230,730	2,538	233,268
	<hr/>	<hr/>	<hr/>
<b>Noncurrent liabilities</b>			
Portion due or payable within one year	47,500	67,967	115,467
Portion due or payable after one year	807,500	762,932	1,570,432
Net pension liability	96,893	12,203	109,096
	<hr/>	<hr/>	<hr/>
Total noncurrent liabilities	951,893	843,102	1,794,995
	<hr/>	<hr/>	<hr/>
Total liabilities	1,182,623	845,640	2,028,263
	<hr/>	<hr/>	<hr/>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows - Pension	399	49	448
	<hr/>	<hr/>	<hr/>
<b>NET POSITION</b>			
Net investment in capital assets	1,387,905	125,681	1,513,586
Restricted for:			
Reappraisal	197,858	-	197,858
Other purposes	53,080	-	53,080
Unrestricted	481,680	323,186	804,866
	<hr/>	<hr/>	<hr/>
Total net position	\$ 2,120,523	\$ 448,867	\$ 2,569,390
	<hr/>	<hr/>	<hr/>

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2016**

<u><b>Funds/Programs</b></u>	<u><b>Expenses</b></u>	<u><b>Program Revenues</b></u>			<u><b>Net (Expense) Revenue and Changes in Net Position</b></u>		
		<u><b>Charges for Services</b></u>	<u><b>Operating Grants and Contributions</b></u>	<u><b>Capital Grants and Contributions</b></u>	<u><b>Governmental Activities</b></u>	<u><b>Business-type Activities</b></u>	<u><b>Totals</b></u>
Governmental activities:							
General government	\$ 760,016	\$ 146,339	\$ 102,396	\$ -	\$ (511,281)	\$ -	\$ (511,281)
Highway and streets	629,543	11,874	122,823	6,183	(488,663)	-	(488,663)
Sanitation	542,871	232	-	-	(542,639)	-	(542,639)
Public safety	308,769	22,698	860	-	(285,211)	-	(285,211)
Education	15,000	17,281	-	-	2,281	-	2,281
Parks, recreation, library and cemeteries	201,477	15,117	1,752	-	(184,608)	-	(184,608)
Debt service - Interest	28,855	-	-	-	(28,855)	-	(28,855)
Total governmental activities	2,486,531	213,541	227,831	6,183	(2,038,976)	-	(2,038,976)
Business-type activities:							
Water and sewer	279,837	238,079	-	27,029	-	(14,729)	(14,729)
Total	<u>\$ 2,766,368</u>	<u>\$ 451,620</u>	<u>\$ 227,831</u>	<u>\$ 33,212</u>	<u>(2,038,976)</u>	<u>(14,729)</u>	<u>(2,053,705)</u>
General revenues:							
Property taxes					2,371,166	-	2,371,166
Interest income					27,264	1,438	28,702
Miscellaneous					38,482	-	38,482
Total general revenues					2,436,912	1,438	2,438,350
Change in net position					397,936	(13,291)	384,645
Net position - Beginning of year					1,722,587	462,158	2,184,745
Net position - End of year					<u>\$ 2,120,523</u>	<u>\$ 448,867</u>	<u>\$ 2,569,390</u>

See accompanying notes.

# TOWN OF FAIRFAX, VERMONT

## BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2016

	<b>GOVERNMENTAL FUNDS</b>			
	<b>GENERAL FUND</b>	<b>REAPPRAISAL FUND</b>	<b>NONMAJOR GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 770,549	\$ -	\$ 1,594	\$ 772,143
Delinquent taxes receivable	206,169	-	-	206,169
Interest receivable	9,234	-	-	9,234
Due from other funds	-	197,858	370,713	568,571
Prepaid expenses	7,506	-	-	7,506
Total assets	<u>\$ 993,458</u>	<u>\$ 197,858</u>	<u>\$ 372,307</u>	<u>\$ 1,563,623</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 10,414	\$ -	\$ -	\$ 10,414
Accrued payroll and interest	11,695	-	-	11,695
Due to school - Taxes	206,621	-	-	206,621
Due to other funds	568,571	-	-	568,571
Amounts held in escrow	2,000	-	-	2,000
Total liabilities	<u>799,301</u>	<u>-</u>	<u>-</u>	<u>799,301</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - Taxes	187,169	-	-	187,169
Unavailable revenue - Interest	7,114	-	-	7,114
Total deferred inflows of resources	<u>194,283</u>	<u>-</u>	<u>-</u>	<u>194,283</u>
<b>FUND BALANCES</b>				
Fund balances:				
Nonspendable	7,506	-	-	7,506
Restricted	-	197,858	53,080	250,938
Committed	-	-	153,255	153,255
Assigned	192,891	-	165,972	358,863
Unassigned	(200,523)	-	-	(200,523)
Total fund balances (deficit)	<u>(126)</u>	<u>197,858</u>	<u>372,307</u>	<u>570,039</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 993,458</u>	<u>\$ 197,858</u>	<u>\$ 372,307</u>	<u>\$ 1,563,623</u>

See accompanying notes.

# TOWN OF FAIRFAX, VERMONT

## RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION December 31, 2016

Total fund balances - governmental funds		\$ 570,039
Amount reported for governmental activities in the statement of net position is different because:		
Delinquent taxes and interest are recognized as revenue when levied in the government-wide financial statements, but amounts not collected within 60 days are reported as a deferred inflow in the governmental funds.		194,283
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		
Cost	2,500,478	
Accumulated depreciation	<u>(257,573)</u>	
		2,242,905
Current year pension contributions are reported as deferred outflows of resources in the statement of net position, but are reported as expenses in the governmental funds.		65,588
Deferred inflows of resources relating to changes in the Town's proportionate share of changes in the defined benefit plan's net pension liability are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.		(399)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Notes payable	(855,000)	
Net pension liability	<u>(96,893)</u>	
		<u>(951,893)</u>
Total net position - governmental activities		<u>\$ 2,120,523</u>

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2016**

	<b>GOVERNMENTAL FUNDS</b>			
	<b>GENERAL FUND</b>	<b>REAPPRAISAL FUND</b>	<b>NONMAJOR GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>REVENUES</b>				
Property taxes, less amounts to school district	\$ 2,405,081	\$ -	\$ -	\$ 2,405,081
Licenses, permits and fees	124,285	-	-	124,285
Intergovernmental	189,635	27,716	16,397	233,748
Charges for services	11,218	-	10,941	22,159
Impact fees	-	-	50,382	50,382
Interest	25,397	372	760	26,529
Miscellaneous	879	-	17,921	18,800
Total revenues	2,756,495	28,088	96,401	2,880,984
<b>EXPENDITURES</b>				
General government	638,522	15,747	36,144	690,413
Highways and streets	806,849	-	74,678	881,527
Sanitation	542,871	-	-	542,871
Public safety	329,874	-	860	330,734
Education	-	-	15,000	15,000
Parks, recreation, library and cemeteries	150,351	-	43,294	193,645
Warned items:				
Prior approved	9,955	-	-	9,955
Fairfax Rescue	58,918	-	-	58,918
Social Service appropriations	21,674	-	-	21,674
Debt service - Town hall principal	47,500	-	-	47,500
Debt service - Interest	5,913	-	-	5,913
Debt service - Principal	41,869	-	-	41,869
Total expenditures	2,654,296	15,747	169,976	2,840,019
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	102,199	12,341	(73,575)	40,965
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	19,089	19,089
Operating transfers out	(19,089)	-	-	(19,089)
Total other financing sources (uses)	(19,089)	-	19,089	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	83,110	12,341	(54,486)	40,965
Fund balances (deficit), beginning of year	(83,236)	185,517	426,793	529,074
Fund balances (deficit), end of year	\$ (126)	\$ 197,858	\$ 372,307	\$ 570,039

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2016**

Net change in fund balances - total governmental funds	\$ 40,965
Amounts reported for governmental activities in the Statement of Activities are different because:	
Delinquent taxes are recognized as revenue when levied in the government-wide financial statements, but are not reported as income in governmental funds until available.	(32,996)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	412,664
Depreciation expense	<u>(106,617)</u>
Capital asset additions, net of depreciation	306,047
Pension expense for the defined benefit plan (VMERS) is recognized in the governmental funds based on current year employer matching contributions (\$22,300). Pension expense in the government-wide statements is based on the net change in the net pension liability (\$26,515).	(4,215)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
Principal payments on notes payable	<u>88,135</u>
Change in net position of governmental activities	<u><u>\$ 397,936</u></u>

See accompanying notes.



# TOWN OF FAIRFAX, VERMONT

## BUDGETARY COMPARISON SCHEDULE - GENERAL FUND Year Ended December 31, 2016

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CASH RECEIPTS</b>			
Property taxes	\$ 2,487,883	\$ 7,281,638	\$ 4,793,755
Less payments to School District	-	(4,917,540)	(4,917,540)
Net property taxes	2,487,883	2,364,098	(123,785)
Licenses, permits and fees	93,200	126,035	32,835
Intergovernmental	184,652	189,635	4,983
Charges for services	6,250	3,886	(2,364)
Interest	19,350	25,088	5,738
Miscellaneous	8,300	8,461	161
Total cash receipts	2,799,635	2,717,203	(82,432)
<b>CASH DISBURSEMENTS</b>			
General government	631,755	604,742	27,013
Highways and streets	918,950	844,847	74,103
Sanitation	549,143	545,908	3,235
Public safety	361,885	346,649	15,236
Parks, recreation, library and cemeteries	186,956	178,019	8,937
Miscellaneous	138,046	138,047	(1)
Debt service	12,600	5,913	6,687
Total cash disbursements	2,799,335	2,664,125	135,210
Excess of cash receipts over cash disbursements	\$ 300	\$ 53,078	\$ 52,778

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF NET POSITION  
PROPRIETARY FUND**

**December 31, 2016**

	<b>ENTERPRISE FUND Water and Sewer Fund</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 260,246
Accounts receivable	70,239
Total current assets	330,485
Non-current assets:	
Capital Assets:	
Building, machinery & equipment	2,380,246
Accumulated depreciation	(1,423,666)
Total non-current assets	956,580
Total assets	1,287,065
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows - Pension	7,491
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable and accrued expenses	638
Accrued expenses	1,900
Bonds payable - Current portion	67,967
Total current liabilities	70,505
Noncurrent liabilities:	
Net pension liability	12,203
General obligation bond payable	762,932
Total noncurrent liabilities	775,135
Total liabilities	845,640
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows - Pension	49
<b>NET POSITION</b>	
Net investment in capital assets	125,681
Unrestricted	323,186
Total net position	\$ 448,867

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**PROPRIETARY FUND**  
**Year Ended December 31, 2016**

	<b>ENTERPRISE FUND</b>
	<b>Water and Sewer Fund</b>
<b>OPERATING REVENUES:</b>	
Charges for sales and services:	
Sewer allocations and permits	\$ 100
Sewer miscellaneous	675
Sewer service	90,664
Sewer connection fees	9,000
Sewer final fees	1,000
Penalties	3,625
Water service	<u>133,015</u>
Total operating revenues	<u>238,079</u>
<b>OPERATING EXPENSES:</b>	
Payroll expenses - FICA and retirement	<u>10,957</u>
Sewer Department:	
Wages	62,747
Bank fee	111
Certifications	125
Chlorine	1,204
Computer program upgrades	260
Education and training	77
Equipment rental	75
Health insurance	3,904
Insurance	2,541
Lab supplies	314
Mileage	1,903
Miscellaneous	27
Office supplies	823
Permit	918
Postage	439
Professional fees	2,651
Repairs and maintenance	15,337
Shipping charges	616
Shop supplies	2,016
Sub-contracted labor	3,608
Tools	478
Uniforms	871
Utilities	16,062
Waste water testing	<u>1,870</u>
Total sewer expenses	<u>118,977</u>

Continued

**TOWN OF FAIRFAX, VERMONT**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**PROPRIETARY FUND**  
**Year Ended December 31, 2016**

	<b>ENTERPRISE FUND</b>
	<b>Water and Sewer Fund</b>
<b>OPERATING EXPENSES (Continued):</b>	
Water Department:	
Wages	37,991
Chlorine	766
Computer program upgrades	260
Donation	100
Education and training	571
Health insurance	3,903
Heating	1,823
Insurance	2,541
Lab supplies	153
Legal fees	623
Membership	405
Mileage	1,837
Miscellaneous	1,025
Office supplies	823
Parts	466
Postage	439
Professional fees	2,451
Repairs and maintenance	2,510
Shipping charges	189
Shop supplies	232
Sub-contracted labor	3,120
Tools	242
Uniforms	871
Utilities	8,613
Water samples	1,055
Total water expenses	<u>73,009</u>
Depreciation	<u>76,894</u>
Total operating expenses	<u>279,837</u>
<b>NET LOSS FROM OPERATIONS</b>	<u>(41,758)</u>
<b>NONOPERATING REVENUES:</b>	
State water revolving grant	27,029
Interest income	1,438
Total nonoperating revenues	<u>28,467</u>
Change in net position	(13,291)
Total net position - beginning of year	<u>462,158</u>
Total net position - end of year	<u>\$ 448,867</u>

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
Year Ended December 31, 2016**

	<b>ENTERPRISE FUND Water and Sewer Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 226,655
Cash received from sewer connection fees	9,000
Cash received from sewer allocations and permits	100
Other operating cash receipts	1,675
Cash payments for salaries and benefits	(120,379)
Cash payments to suppliers for goods and services	<u>(81,579)</u>
Net cash provided by operating activities	<u>35,472</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Retirement of bonds	<u>(43,041)</u>
Net cash used by capital and related financing activities	<u>(43,041)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on cash and investments	<u>1,438</u>
Net cash provided by investing activities	<u>1,438</u>
Net decrease in cash and cash equivalents	(6,131)
Cash and cash equivalents - Beginning of year	<u>266,377</u>
Cash and cash equivalents - End of year	<u>\$ 260,246</u>
<b>RECONCILIATION OF LOSS FROM OPERATING TO NET CASH TO OPERATING ACTIVITIES</b>	
Loss from operations	\$ (41,758)
Adjustments to reconcile loss from operations to net cash flow provided by operating activities:	
Depreciation	76,894
Pension expense recognized	877
Increase in accounts receivable	(649)
Decrease in prepaid expenses	584
Increase in customer deposits	1,000
Increase in accrued payroll	599
Decrease in accounts payable	<u>(2,075)</u>
Net cash provided by operating activities	<u>\$ 35,472</u>

**NONCASH CAPITAL FINANCING ACTIVITIES**

Capital related debt payments made by the State of Vermont and included in income as capital grant revenue is \$27,029.

See accompanying notes.

## NOTES TO COMBINED FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies

Town of Fairfax, Vermont operates under a Town Meeting form of government with an elected Selectboard. The Town provides the following services: public safety, highways and streets, recreation, health and social services, public improvements, planning and zoning, and general administrative services. The accounting policies of Town of Fairfax, Vermont are in conformity with U. S. generally accepted accounting principles as applicable to governments as described in the basis of accounting section, except for the capitalization of fixed assets prior to January 1, 2013 and infrastructure from January 1, 2004 to December 31, 2012. The Town receives the principal amount of its revenue from property taxes assessed on its residential and business properties. The following is a summary of the more significant policies.

#### Reporting Entity

The Town's basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity are set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, and GASB Statement 14 as amended by GASB Statements 39 and 61.

Based on the criteria, the Town has no component units.

#### Basis of Presentation

The Town's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**Government-wide Financial Statements** - The government-wide financial statements include the statement of net position and the statement of activities. The Town has elected not to fully adopt Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. This standard was required to be implemented by the Town of Fairfax, Vermont for the fiscal year ended December 31, 2004. If the Standard was implemented, the financial statements would include all capital assets in the government-wide statement of net position and also include depreciation expense related to these assets in the statement of activities. These statements would also include management's discussion and analysis. The Town has only included the governmental activities' capital assets acquired since January 1, 2013. These statements report financial information for the Town as a whole. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and grants and the Town's general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. The fiduciary funds of a primary government are not included in the government-wide financial statements. The Town does not have any fiduciary funds.

The statement of net position presents the financial position of the governmental and business-type activities of the Town at year-end.

## Note 1. Summary of Significant Accounting Policies (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental and business-type activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The Town does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the Town's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function generates the revenue. For grants and contributions, the determining factor is to which function the revenues are restricted.

Other revenue sources not included with program revenues are reported as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**Fund Financial Statements** - During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. Fund financial statements are provided for governmental funds and the proprietary fund.

Major individual governmental funds are reported in separate columns.

**Fund Accounting** - The Town uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The Town uses two categories of funds: governmental and proprietary.

**Governmental Funds** - Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The Town reports the difference between its governmental fund assets and its liabilities and deferred inflows of resources as fund balance.

**Proprietary Funds** – The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The applicable generally accepted accounting principles are those similar to businesses in the private sector. Operating revenues and expenses for proprietary funds are those that result from providing

**Note 1. Summary of Significant Accounting Policies (Continued)**

services and producing and delivering goods and services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

The following are the Town's major governmental funds:

**Major Governmental Funds**

**General Fund** - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the Town for any purpose provided it is expended or transferred according to the general laws of the State of Vermont.

**Reappraisal Fund** – The reappraisal fund accounts for the proceeds from state grants received to be used for property tax reappraisals.

**Major Proprietary Fund**

**Water and Sewer Fund** – Established to account for the water and wastewater utility systems for the Town.

**Measurement Focus**

**Government-wide Financial Statements** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, all liabilities, deferred outflows of resources and deferred inflows of resources associated with the operation of the Town are included on the statement of net position. The statement of activities reports revenues and expenses.

**Fund Financial Statements** - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities, and deferred inflows and outflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operations of these funds are included on the statements of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.



## **Note 1. Summary of Significant Accounting Policies (Continued)**

### **Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial record and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting. Proprietary funds and fiduciary funds, if any, use the accrual basis at the fund reporting level. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and outflows of resources, and in the presentation of expenses versus expenditures.

**Revenues - Exchange Transactions** - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place.

**Revenues - Non-exchange Transactions** - Non-exchange transactions in which the Town receives value without directly giving equal value in return, includes property taxes, grants and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized in the governmental funds.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes and federal and state grants.

**Unearned Revenue** - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

**Expenses/Expenditures** - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

### **Cash and Cash Equivalents**

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash with an initial maturity of ninety (90) days or less.

### **Inventory**

Inventory in the governmental and proprietary fund types consists of expendable supplies held for the Town's use and are carried at cost using the first-in, first-out method.

## **Note 1. Summary of Significant Accounting Policies (Continued)**

### **Capital Assets**

#### **Business-type activities**

Capital assets are recorded in the proprietary fund and are reported at historical cost or estimated historical cost. The capitalization threshold for capital assets is \$5,000. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred. The Town's policy is to capitalize interest costs during the construction of fixed assets.

There was no interest capitalized in the Water and Sewer Fund during the current fiscal year. Depreciation of all exhaustible capital assets used by the proprietary fund is charged as an expense against their operations. Accumulated depreciation is reported on the proprietary fund statement of net position.

#### **Governmental activities**

Capital assets are reported at historical cost or estimated historical cost. The capitalization threshold for infrastructure projects is \$25,000. The capitalization threshold for other capital assets is \$5,000. Contributed assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

GASB Statement No. 34 requires the Town to report and depreciate new general infrastructure assets prospectively starting July 1, 2004. General infrastructure assets include roads, bridges, underground pipe, traffic signals, etc. Governmental capital assets acquired prior to 2013 have not been capitalized and infrastructure assets acquired from 2004 to 2012 have not been capitalized.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives used are as follows:

	Years
Wellfields, reservoirs, mains and pipe	67
Treatment plants and pump stations	40
Meters and hydrants	10 – 67
Chlorinating and pumping facilities	50
Equipment	5 – 20
Infrastructure	8 – 25
Buildings, machinery, and equipment	10 – 75
Road equipment and vehicles	3 - 10

#### **Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the these funds.

## Note 1. Summary of Significant Accounting Policies (Continued)

### Deferred Outflows/Inflows of Resources

The Town reports deferred outflows of resources on its statement of net position. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred outflows consist of (1) the Town's current year pension contributions subsequent to the measurement date, (2) the change in the Town's proportionate share of pension contributions, (3) the Town's proportionate share of the difference between projected and actual investment earnings, (4) the Town's proportionate share of change in the net pension liability due to changes in assumptions, and (5) the Town's proportionate share of differences between expected and actual experience.

The Town reports deferred inflows of resources on its statement of net position. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow or resources (revenue) until that future period. Deferred inflows on the statement of net position consist of the change in the Town's proportional share of pension contributions. Deferred inflows on the governmental fund balance sheet consist of unavailable revenue - taxes and interest that were not collected within 60 days of year end.

### Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of the cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The Town applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

### Fund Balances

Fund balances of governmental fund type financial statements are classified as **non-spendable** (not in spendable form or legally required to remain intact); **restricted** (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); **committed** (constraints on the use of resources are imposed by formal action of the voters at town meeting); **assigned** (reflecting the select board's intended use of the resources); and **unassigned** (indicates the portion of fund equity that is available for appropriation and expenditure in future periods).

When both restricted and unrestricted resources are available for use, it is the Town's policy to use externally restricted resources first, and then unrestricted resources-committed, assigned and unassigned-in order as needed.

## **Note 1. Summary of Significant Accounting Policies (Continued)**

### **Interfund Balances**

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivable/interfund payables." These amounts are eliminated in the governmental activities columns of the statement of net position.

### **Receivables**

The Town utilizes the allowance method for uncollectible accounts. They have determined that all accounts are collectible and the allowance is zero.

### **Use of Estimates**

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

### **Budgetary Information**

The gross expenditure budget, not including state and federal grants and gifts, is approved at the annual Town Meeting in March. Any increase in the voted amount requires voter approval. The voters do not approve a revenue budget. The Budgetary Comparison Schedule reflects the revenues anticipated and presented to the voters in the annual report. At tax rate setting time, revenues are re-estimated and the Selectboard decides on how much of the prior-year unassigned fund balance will be used, if any.

### **Change in Accounting Principles**

The Town adopted the provision of GASB Statement 77, *Tax Abatement Disclosures*. This provision requires disclosure of tax abatement information about a reporting government's own tax abatement agreements and about tax abatement agreements entered into by other governments that reduce the reporting government's tax revenues. The Town implemented this statement for the year ending December 31, 2016.

### **Implementation of new accounting principles**

The Town's reviewing the following GASB Statements for possible implementation and to determine the effect they will have on the Town's financial reporting.

GASB Statement No. 72, *Fair Value Measurement and Application*

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68 and Amendments to Certain Provisions of GASB Statements 67 and 68.*

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Implementation of new accounting principles (Continued)**

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Plans*

GASB Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*.

GASB Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*.

**Note 2. Cash and Investments**

**Cash and Custodial Credit Risk – Deposits**

Cash belonging to the Town is placed in the custody of the Town Treasurer who is elected. The Town does not have a policy for custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2016, the Town of Fairfax, Vermont's deposits had a carrying amount of \$1,032,143 and a bank balance of \$1,181,199. Of the bank balance, \$662,015 was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging institution's

Trust Department not in the Town's name

\$ 662,015

**Note 3. Receivables and Revenues**

Property taxes attach as an enforceable lien on property as of January 1. Taxes were levied in August, and are payable on November 15<sup>th</sup>. The Town bills and collects its own property taxes and also collects taxes for the Fairfax School District. Collections of school taxes and their remittance to the Town School District are accounted for in the General Fund. The state sets both the state and local school tax rates. Town property tax revenues are recognized when levied to the extent that they result in current receivables.

The Town Water and Sewer Department bills are on a cyclical basis quarterly. This billing method does not capture all amounts receivable by the Town at the end of each year. The estimated unbilled water and sewer fund utility service receivables are recorded at year end. Capital contributions are recorded in proprietary funds that have received capital grants or contributions from grants, developers, customers or other funds. Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available. Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized. Any excess of grant revenues or expenditures as of the fiscal year end is recognized as unearned revenue or accounts receivable, respectively.

**Note 3. Receivables and Revenues (Continued)**

Receivables consisted of the following as of December 31, 2016:

	Gross <u>Receivable</u>	Allowance for <u>Uncollectible</u>	Net <u>Receivables</u>
General Fund:			
Delinquent property taxes	\$206,169	\$ -	\$ 206,169
Interest receivable	9,234	-	9,234
Water and sewer fund:			
Services billed	15,828	-	15,828
Estimated unbilled services	54,411	-	54,411

**Note 4. Changes in Capital Assets**

Capital asset activity for the year ended December 31, 2016 was as follows:

	Beginning <u>Balance</u>	Net Additions <u>(Deletions)</u>	Ending <u>Balance</u>
<b>Governmental Activities</b>			
Capital assets not being depreciated			
Land	\$ 156,500	\$ 36,481	\$ 192,981
Construction in progress	-	-	-
Total capital assets, not being depreciated	<u>156,500</u>	<u>36,481</u>	<u>192,981</u>
Capital assets, being depreciated			
Infrastructure	746,549	227,718	974,267
Buildings and improvements	819,320	-	819,320
Road equipment and vehicles	326,562	148,465	475,027
Machinery and equipment	38,883	-	38,883
Total capital assets being depreciated	<u>1,931,314</u>	<u>376,183</u>	<u>2,307,497</u>
Less accumulated depreciation	<u>(150,956)</u>	<u>(106,617)</u>	<u>(257,573)</u>
Total capital assets being depreciated, net	<u>1,780,358</u>	<u>269,566</u>	<u>2,049,924</u>
Governmental Activities capital assets, net	<u><u>\$ 1,936,858</u></u>	<u><u>\$ 306,047</u></u>	<u><u>\$ 2,242,905</u></u>
<b>Enterprise Fund</b>			
Wellfields, reservoirs, mains and pipes	\$ 1,080,726	\$ -	\$ 1,080,726
Treatment plants and pump stations	1,047,866	-	1,047,866
Improvements	26,597	-	26,597
Roads and sidewalks	115,297	-	115,297
Miscellaneous	68,340	-	68,340
Equipment	41,420	-	41,420
Total capital assets being depreciated	<u>2,380,246</u>	<u>-</u>	<u>2,380,246</u>
Less accumulated depreciation	<u>(1,346,772)</u>	<u>(76,894)</u>	<u>(1,423,666)</u>
Enterprise fund capital assets, net	<u><u>\$ 1,033,474</u></u>	<u><u>\$ (76,894)</u></u>	<u><u>\$ 956,580</u></u>

**Note 4. Capital Assets (Continued)**

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	\$ 26,617
Highways and streets	<u>80,000</u>
Total	<u>\$ 106,617</u>

Depreciation expense for business-type activities was \$76,894 for the year ended December 31, 2016.

**Note 5. Short Term Debt**

The short term debt activity for the Town as of December 31, 2016 is as follows:

	Balance Beginning of Year	Additions	Principal Paid	Balance End of Year
Tax anticipation note	\$ -	\$ 1,258,000	\$ 1,258,000	\$ -
	<u>\$ -</u>	<u>\$ 1,258,000</u>	<u>\$ 1,258,000</u>	<u>\$ -</u>

Total interest expense on short term debt amounted to \$5,913 for the year ended December 31, 2016.

The Town has a \$1,500,000 revolving line of credit, of which \$1,258,000 was used and re-paid for as of December 31, 2016. Bank advances on the credit line are payable on demand, carry an interest rate of 0.84% per annum, and is due December 31, 2016.

**Note 6. Long-Term Debt****Water & Sewer**

Although recorded as obligations of the Water and Sewer Fund, in the event of default, the Town remains ultimately liable for payment of debt. During 2000, the Town financed its municipal bond with a Drinking Water State Revolving Loan, whereby the State recognized the Town as a disadvantaged community. The loan carries an interest rate of 0.00% with a 3.00% subsidy on the \$2,150,000 bond, for a total subsidy of \$854,578, subject to certain covenants. The State will forgive a portion of the debt each year in the event that the Town does not default on the loan. If the Town defaults on the loan, the State will no longer pay the subsidy and the Town will be obligated for the remaining balance due.

Purpose	Amount of Issue	Date of Issue	Interest Rate	Date of Final Payment	Town Debt 1/1/2016	Additions	Retirements	Town Debt 12/31/2016	Due Within One Year
RF3-021	\$ 2,145,537	7/10/2000	0.00%	4/1/31	\$ 900,969	\$ -	\$ (70,070)	\$ 830,899	\$ 67,967
Total General Obligation debt					900,969	-	(70,070)	830,899	67,967
Net Pension liability					1,476	12,948	(2,221)	12,203	-
Total					<u>\$ 902,445</u>	<u>\$ 12,948</u>	<u>\$ (72,291)</u>	<u>\$ 843,102</u>	<u>\$ 67,967</u>

## Note 6. Long-Term Debt (Continued)

### Water & Sewer (Continued)

Long-term debt of the water and sewer department with scheduled payments, including interest, matures as follows:

	Town Portion Principal	State Revolving Loan Fund Subsidy	Interest	Total
2017	\$ 43,040	\$ 24,927	\$ -	\$ 67,967
2018	43,040	22,888	-	65,928
2019	43,041	20,910	-	63,951
2020	43,041	18,992	-	62,033
2021	43,040	17,131	-	60,171
2022-2026	215,202	59,636	-	274,838
2027-2031	215,202	20,809	-	236,011
2032-2036	-	-	-	-
	<u>\$ 645,606</u>	<u>\$ 185,293</u>	<u>\$ -</u>	<u>\$ 830,899</u>

### Governmental Activities

Public Improvement Bond was approved by the voters and set up to pay the existing municipal construction line of credit. The interest rate of this new bond is 3.75% with an original balance of \$950,000. The Town also approved the purchase of a John Deere loader at a cost of \$82,504 with an interest rate of 3%,

Purpose	Amount of Issue	Date of Issue	Interest Rate	Date of Final Payment	Town Debt 1/1/2016	Additions	Retirements	Town Debt 12/31/2016	Due Within One Year
Public Improvement Bond	\$ 950,000	2/13/2014	3.75%	2/13/2034	\$ 902,500	\$ -	\$ (47,500)	\$ 855,000	\$ 47,500
John Deere Loader	82,504	6/15/2015	3.00%	6/15/2016	40,635	-	(40,635)	-	-
Total General Obligation debt					943,135	-	(88,135)	855,000	47,500
Net Pension Liability					11,403	103,618	(18,128)	96,893	-
Total					<u>\$ 954,538</u>	<u>\$ 103,618</u>	<u>\$ (106,263)</u>	<u>\$ 951,893</u>	<u>\$ 47,500</u>

Long-term debt of the governmental activities matures as follows:

	Principal	Interest	Total
2017	\$ 47,500	\$ 31,179	\$ 78,679
2018	47,500	28,500	76,000
2019	47,500	27,617	75,117
2020	47,500	25,835	73,335
2021	47,500	24,054	71,554
2022-2026	237,500	93,552	331,052
2027-2031	237,500	49,021	286,521
2032-2036	<u>142,500</u>	<u>8,038</u>	<u>150,538</u>
	<u>\$ 855,000</u>	<u>\$ 287,796</u>	<u>\$ 1,142,796</u>



## **Note 7. Pension Plan**

### *Vermont Municipal Employee's Retirement Plan*

#### *Defined Benefit Plan*

All eligible employees of the Town are enrolled for coverage by the Vermont Municipal Employees' Retirement System (VMERS) immediately upon employment. VMERS has a defined benefit plan that the Town participates in as follows.

#### **Plan Description**

The Vermont Municipal Employees' Retirement System 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 school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2015, the retirement system consisted of 437 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.

#### **Contributions**

The contribution requirements of VMERS members and the Town are established by the VMERS Board of Trustees. The contribution rates are reviewed annually by the VMERS Board as recommended by the actuary of the retirement system in order to achieve and preserve the financial integrity of the fund. The employees' contributions are deducted from the employee's wages or salary and remitted by the Town to VMERS on a quarterly basis. Of the Town's total current year payroll of \$696,400, \$448,595 was covered under the defined benefit plan. The total current year employer contributions to the Plan were \$24,673, \$21,732 and \$18,390 for fiscal years 2016, 2015 and 2014, respectively.

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

At December 31, 2016, the Town reported a liability of \$109,096 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all

**Note 7. Pension Plan (Continued)**

participating entities, actuarially determined. At June 30, 2015, the Town's proportion was .1415%, which was an increase of .0004% from its proportion of .1411% measured as of June 30, 2014.

For the year ended December 31, 2016, the Town recognized pension expense for this plan of \$29,766. At December 31, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Outflows of Resources</b>	<b>Inflows of Resources</b>
Net differences between projected and actual earnings on plan investments	\$ 3,449	\$ -
Changes in assumptions	21,727	-
Differences between expected and actual experience	21,077	-
Change in proportion and differences between employee contributions and proportionate share of contributions	115	448
Employer contributions made subsequent to the measurement date	<u>26,711</u>	<u>-</u>
Total	<u>\$ 73,079</u>	<u>\$ 448</u>

The \$26,711, deferred outflows of resources resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

2017	\$ 35,664
2018	8,953
2019	8,953
2020	19,061
Thereafter	<u>-</u>
Total	<u>\$ 72,631</u>

**Summary of System Provisions**

Membership	Full time employees of participating municipalities. The Town has elected coverage under Group B provisions.
Creditable service	Service as a member plus purchased service.
Average Final Compensation (AFC)	Group B - average annual compensation during highest 3 consecutive years.
Service Retirement Allowance	
Eligibility	Group B - The earlier of age 62 with 5 years of service or age 55 with 30 years of service.

## Note 7. Pension Plan (Continued)

Amount	Group B - 1.7% of AFC x service as Group B member plus percentage earned as Group A member x AFC. Maximum benefit is 60% of AFC for Group B. The above amounts include the portion of the allowance provided by member contributions.
Early Retirement Allowance	
Eligibility	Age 55 with 5 years of service for Group B.
Amount	Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Group B members.
Vested Retirement Allowance	
Eligibility	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" described below.
Disability Retirement Allowance	
Eligibility	5 years of service and disability as determined by Retirement Board.
Amount	Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to the age 23 if enrolled in full-time studies) of a disabled Group D member.
Death Benefit	
Eligibility	Death after 5 years of service.
Amount	For Group B, 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 B, 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 B.
Member Contributions	Group B - 4.875% effective July 1, 2015.
Employer Contributions	Group B - 5.50% effective July 1, 2015.
Retirement Stipend	\$25 per month payable at the option of the Board of retirees.

## Significant Actuarial Assumptions and Methods

The total pension liability in the June 30, 2013 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

## Note 7. Pension Plan (Continued)

**Interest Rate:** A select-and-ultimate interest rate set, specified below. The interest rate set is restarted every year:

Year 1: 6.25%	Year 10: 8.50%
Year 2: 6.75%	Year 11: 8.50%
Year 3: 7.00%	Year 12: 8.50%
Year 4: 7.50%	Year 13: 8.50%
Year 5: 7.75%	Year 14: 8.50%
Year 6: 8.25%	Year 15: 8.50%
Year 7: 8.25%	Year 16: 8.75%
Year 8: 8.25%	Year 17 and later: 9.00%
Year 9: 8.50%	

**Salary Increases:** 5% per year

**Deaths:**

Active participants – 50% of the probabilities in the 1995 Buck Mortality Tables for males and females.

Non-disabled retirees and terminated vested participants – The 1995 Buck Mortality Tables with no set-back for males and one-year set-back for females.

Disabled retirees – RP-2000 Disabled Life Tables.

Beneficiaries – 1995 Buck Mortality Tables for males and females.

**Spouse's Age:** Husbands are assumed to be three years older than their wives

**Cost-of-Living Adjustments to Benefits of Terminated Vested and Retired Participants:**

Assumed to occur at the rate of 1.5% per annum for Group A members and 1.8% per annum for members of Groups B, C and D.

**Asset Valuation Method (for funding purposes):** A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. Then value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

**Inflation:** The separately stated assumptions for investment return, salary increases and cost of living adjustments are consistent with an expected annual inflation rate of 3.00% to 3.25% per year.

**Long-term expected rate of return**

The long-term expected rate of return on System investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the

## Note 7. Pension Plan (Continued)

forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2014 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Equity	31.50%	6.70%
Fixed Income	33.00%	2.94%
Alternatives	15.50%	6.26%
Multi-strategy	20.00%	5.98%

Nominal long-term expected rates of return for these asset classes are equal to the sum of the above expected long-term real rates and the expected long-term inflation rate of 3.0%.

### Discount rate

The discount rate used to measure the total pension liability was 7.95%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

### Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Change in the Discount Rate

The following presents the entity's proportionate share of the net pension liability calculated using the discount rate of 7.95 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.95%) or one percent higher (8.95%):

1% Decrease (6.95%)	Discount Rate (7.95%)	1% Increase (8.95%)
\$217,913	\$109,096	\$17,877

Detailed information about the plan's fiduciary net position is available in the separately issued State of Vermont Comprehensive Annual Financial Report. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

## Note 8. Operating Transfers

The Town made the following transfers during the year ended December 31, 2016:

Transfer From:			
General			
Transfer To:	Fund	Reason for transfer	
Fire Replacement Fund	\$ 18,035	Voter approved transfer	
Library Rollover Fund	1,054	Year end rollover of excess funds	
Totals	\$ 19,089		

## **Note 9. Risk Management**

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

In addition, Town of Fairfax, Vermont is a member of Vermont League of Cities and Towns Insurance Programs (VLCT). VLCT is a nonprofit corporation formed to provide insurance and risk management programs for Vermont municipalities and is owned by the participating members. To provide health insurance coverage, VLCT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

To provide unemployment coverage, VLCT has established a separate trust of funds from member contributions to pay administrative costs and unemployment claims. Contributions are based on payroll expense and the previous unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VLCT is unable to meet its required obligations, the Program will be allowed to assess each member their proportioned share of the deficit.

## **Note 10. Fund Deficit**

The general fund had an unassigned fund deficit of \$200,523 at December 31, 2016. This will be liquidated through future tax assessments.

## **Note 11. Commitments**

On March 16, 2016, the Town entered into a solid waste and recycling contract with All Cycle Waste, Inc. (Casella) for the period May 1, 2016 to May 1, 2020. All Cycle is responsible for providing solid waste and recycling removal within the Town. They charge flat fees based on a projected annual baseline collection of 1,830 residents for disposal for a cost of \$51,250 per month. Charges for these services for All Cycle were \$410,000 in 2016, after paying \$135,908 with Duffy Waste before cancelling their contract. Charges for these services will be \$633,450, \$652,454, 652,450 and \$205,000 for the fiscal years 2017, 2018, 2019, and 2020.

On January 19, 2015 the Town entered into an agreement with the Franklin County Sheriff's Office to provide law enforcement services for a period April 1, 2015 to March 31, 2018. Charges were \$116,580 during 2016 for these services. The monthly rate for the period ending April 30, 2016, 2017 and 2018 is \$9,762, \$10,055 and \$10,357, respectively. There is also an annual administration fee of \$5,600 included in each contract. The estimated commitments to the Town for the years ended 2016, 2017, and 2018 are \$119,488, \$123,076, and \$41,428, respectively.

## Note 12. Fund Balances

The analysis of the fund balances at December 31, 2016 are as follows:

	Balance 12/31/2015	Increase	Decrease	Transfers	Balance 12/31/2016
Nonspendable fund balances					
General Fund	\$ 6,822	\$ 684	\$ -	\$ -	\$ 7,506
Total nonspendable fund balances	<u>\$ 6,822</u>	<u>\$ 684</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,506</u>
Restricted fund balances					
Special Revenue Funds					
Zoning and planning	\$ 618	\$ 7,709	\$ 4,794	\$ -	\$ 3,533
Cemetery trusts	8,707	2,028	-	-	10,735
Reappraisal Fund	185,517	28,088	15,747	-	197,858
New Building Fund	10,687	11	5,903	-	4,795
Sidewalk Fund	33,534	64	-	-	33,598
Recreation pavilion	573	1	155	-	419
Total special revenue funds	<u>239,636</u>	<u>37,901</u>	<u>26,599</u>	<u>-</u>	<u>250,938</u>
Total restricted fund balances	<u>\$ 239,636</u>	<u>\$ 37,901</u>	<u>\$ 26,599</u>	<u>\$ -</u>	<u>\$ 250,938</u>
Committed fund balances					
Special Revenue Funds					
Impact Fees	\$ 103,241	\$ 50,572	\$ 58,942	\$ -	\$ 94,871
Library rollover	3,505	6	1,039	1,054	3,526
Records Reserve	23,195	15,313	2,505	-	36,003
Fire Replacement Fund	68,748	72	68,000	18,035	18,855
Total special revenue funds	<u>198,689</u>	<u>65,963</u>	<u>130,486</u>	<u>19,089</u>	<u>153,255</u>
Total committed fund balances	<u>\$ 198,689</u>	<u>\$ 65,963</u>	<u>\$ 130,486</u>	<u>\$ 19,089</u>	<u>\$ 153,255</u>
Assigned fund balances					
General Fund					
Sheriff's department	\$ 19,255	\$ -	\$ 19,255	\$ -	\$ -
Subsequent year budget	81,041	35,045	-	-	116,086
Parking lot	3,650	-	3,650	-	-
Highway department	58,350	18,455	-	-	76,805
Total general fund	<u>162,296</u>	<u>53,500</u>	<u>22,905</u>	<u>-</u>	<u>192,891</u>
Special Revenue Funds					
Covered bridge	491	6,187	6,678	-	-
History book	6,834	13	-	-	6,847
Recreation	9,039	17	-	-	9,056
Recreation Community Center	-	1,654	272	-	1,382
Settlement Fund	87,026	166	-	-	87,192
Recreation park	70,595	11,728	20,828	-	61,495
Total special revenue funds	<u>173,985</u>	<u>19,765</u>	<u>27,778</u>	<u>-</u>	<u>165,972</u>
Total assigned fund balances	<u>\$ 336,281</u>	<u>\$ 73,265</u>	<u>\$ 50,683</u>	<u>\$ -</u>	<u>\$ 358,863</u>
Unassigned fund balances					
General Fund	\$ (252,354)	\$ 51,831	\$ -	\$ -	\$ (200,523)
Total unassigned fund balances	<u>\$ (252,354)</u>	<u>\$ 51,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (200,523)</u>
Total Fund Balances	<u>\$ 529,074</u>	<u>\$ 229,644</u>	<u>\$ 207,768</u>	<u>\$ 19,089</u>	<u>\$ 570,039</u>

### **Note 13. Reconciliation of Budgetary Basis and Reporting Basis**

The Budgetary Comparison Schedule presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with the reporting basis, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess (deficiency) of revenues over expenditures for the year ended December 31, 2016 is presented below:

#### **General Fund**

Excess of cash receipts over cash disbursements - (Budgetary basis)	\$ 53,078
Adjustments:	
To adjust revenues for changes in delinquent taxes and interest	(31,452)
To adjust for changes in grants, other receivable and prepaids	(1,534)
To adjust revenues for changes in unearned taxes and interest	32,997
To adjust expenditures for changes in taxes owed to school	29,344
To adjust expenditures for changes in salary and grant accruals and accounts payable	1,731
To adjust for fire department expense reported as transfer for fund basis	<u>18,035</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) - (Fund basis)	<u><u>\$ 102,199</u></u>

### **Note 14. Tax Abatements**

The Town enters into property tax abatement agreements with local charitable and fraternal organizations pursuant to Vermont Statutes Annotated, Title 32, Chapter 125 §3840, as approved by the voters during town meeting. This statute states that fraternal organizations, volunteer fire, and ambulance or rescue companies who own real estate exclusively for such purposes, may be exempted from real estate taxation, either in whole or in part, for a period not exceeding 10 years, if the town so votes. Upon the expiration of the exemption, the town may vote additional periods of exemption not exceeding five years each.

During the 2013 Town Meeting, the voters approved an initial ten year exemption of real estate taxes for the Fairfax EMS, Inc. The real property value exempted from taxes was \$422,100, which amounted to \$8,675 in taxes during the year ended December 31, 2016.

### **Note 15. Subsequent Events**

On January 3, 2017 the Town obtained a tax anticipation line of credit for \$2,250,000 whose unpaid principal plus interest will be due on or before December 30, 2017.

The Town has evaluated all subsequent events through February 2, 2017, the date the financial statements were available to be issued.



**Town of Fairfax, Vermont**  
**Schedules of Required Supplementary Information**  
**Vermont Municipal Employees Retirement System**

**Schedule of the Town's Proportionate Share  
of the Net Pension Liability**

**Last 3 Fiscal years**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Town's proportion of the net pension liability	0.1415%	0.1411%	0.1432%
Town's proportionate share of the net pension liability	\$ 109,096	\$ 12,880	\$ 52,127
Town's covered-employee payroll	\$ 368,012	\$ 355,195	\$ 343,726
Town's portion of the net pension liability as a percentage of the covered-employee payroll	29.64%	3.63%	15.17%
Plan fiduciary net position as a percentage of the total pension liability	87.42%	98.32%	92.71%

**Schedule of the Town's Contributions**

**Last 3 Fiscal years**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Statutorily required contribution	\$ 19,781	\$ 18,204	\$ 17,186
Contributions in relation to the statutorily required contribution	<u>19,781</u>	<u>18,204</u>	<u>17,186</u>
Annual contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	\$ 368,012	\$ 355,195	\$ 343,726
Contributions in relation to the statutory required contribution as a percentage of the covered-employee payroll	5.375%	5.125%	5.000%

**Notes to the Required Supplementary Information - Pension**

Change in actuarial assumptions:	Discount rate was changed from 8.23% to 7.95%
Proportionate share of change in actuarial assumptions:	\$ 21,727
Benefit Changes that affected measurement of the total pension liability during the period:	None

Note: This schedule will eventually present 10 years of information; however it currently only provides information on fiscal years for which it is available

**TOWN OF FAIRFAX, VERMONT**  
**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND**  
**Year Ended December 31, 2016**

	<b>Preliminary and Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CASH RECEIPTS</b>			
<b>Property Taxes</b>			
Property taxes - Town	\$ 2,487,883	\$ 2,159,417	\$ (328,466)
Property taxes - School taxes state education credit retained	-	35,063	35,063
Delinquent taxes - Town	-	180,303	180,303
Property taxes - School	-	<u>4,906,855</u>	<u>4,906,855</u>
Total property taxes	2,487,883	7,281,638	4,793,755
Less payments to School District	-	<u>(4,917,540)</u>	<u>(4,917,540)</u>
Net property taxes	<u>2,487,883</u>	<u>2,364,098</u>	<u>(123,785)</u>
<b>Licenses, permits and fees</b>			
1st and 2nd Class Licenses	600	510	(90)
Dog licenses	4,500	4,455	(45)
Building permits	32,800	31,900	(900)
Fees on delinquent taxes	-	24,458	24,458
Zoning fees	7,000	8,707	1,707
Office Recordings	28,000	35,586	7,586
Copy fees	7,000	7,215	215
Trash bag stickers account	-	165	165
Vehicle Registrations	200	207	7
Marriage Licenses	300	330	30
Library fees	2,000	2,747	747
Fire department receipts	9,500	8,845	(655)
Highway access permit	600	180	(420)
Weight permits and land posted permits	<u>700</u>	<u>730</u>	<u>30</u>
Total licenses and permits	<u>93,200</u>	<u>126,035</u>	<u>32,835</u>
<b>Intergovernmental</b>			
State highway aid	120,000	122,823	2,823
Hold harmless	64,023	66,684	2,661
Library grant	600	100	(500)
Pilot program	<u>29</u>	<u>28</u>	<u>(1)</u>
Total intergovernmental	<u>184,652</u>	<u>189,635</u>	<u>4,983</u>
<b>Charges for services</b>			
Fines	<u>6,250</u>	<u>3,886</u>	<u>(2,364)</u>
Total charges for services	<u>6,250</u>	<u>3,886</u>	<u>(2,364)</u>
<b>Interest</b>			
Interest from delinquent taxes	18,650	24,673	6,023
Interest income	<u>700</u>	<u>415</u>	<u>(285)</u>
Total interest	<u>19,350</u>	<u>25,088</u>	<u>5,738</u>
<b>Miscellaneous</b>			
Cemetery Funds	200	250	50
Land rent	100	100	-
School district treasurer reimbursement	7,000	7,000	-
General miscellaneous	-	1	1
Reimbursements and refunds	1,000	878	(122)
Hazardous waste management	-	<u>232</u>	<u>232</u>
Total miscellaneous	<u>8,300</u>	<u>8,461</u>	<u>161</u>
Total cash receipts	<u>2,799,635</u>	<u>2,717,203</u>	<u>(82,432)</u>

Continued

**TOWN OF FAIRFAX, VERMONT**  
**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND**  
**Year Ended December 31, 2016**

	<b>Preliminary and Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CASH DISBURSEMENTS</b>			
<b>GENERAL GOVERNMENT</b>			
<b>Town Clerk's Office</b>			
Town clerk treasurer's salary	42,682	42,538	144
Treasurer Asst	35,536	31,631	3,905
Office assistant salaries	408	155	253
Town clerk/Treas 3	1,346	286	1,060
Delinquent tax collector	-	24,630	(24,630)
Employee Obligation - retirement	22,522	22,300	222
Employee Obligation - social security and medicare	45,476	45,611	(135)
Computer services	4,500	5,018	(518)
Electricity	2,500	2,836	(336)
Equipment and Lease	3,000	3,016	(16)
Fuel	1,000	812	188
Land records	10,600	12,308	(1,708)
Office maintenance and repairs	8,000	7,777	223
Office supplies	4,000	3,576	424
Postage and box rent	7,500	6,209	1,291
Telephone	2,400	2,457	(57)
Lawn care	2,500	1,525	975
Snow removal	500	696	(196)
Water and Sewer	475	441	34
Publications	1,500	779	721
Printing and publishing - ballots and programming	4,000	2,806	1,194
Printing and publishing - town reports	4,125	4,506	(381)
Total Town Clerk's Office	204,570	221,913	(17,343)
<b>Board Meetings and Elections</b>			
Town Meeting Payroll	1,500	1,874	(374)
Civil Board Payroll	600	-	600
Elections Payroll	3,000	910	2,090
Elections	200	340	(140)
Total Board Meetings and Elections	5,300	3,124	2,176
<b>Officer Training and Expenses</b>			
Appreciation	400	350	50
Training and seminars	1,200	765	435
Mileage	1,100	537	563
Total Officer Training and Expenses	2,700	1,652	1,048
<b>Listers office</b>			
Training	2,000	1,200	800
License	250	-	250
Mileage	1,725	1,555	170
Expenses and mapping	2,000	1,137	863
Payroll	59,656	50,187	9,469
Total lister's office	65,631	54,079	11,552
<b>Planning and zoning office</b>			
Salaries	34,343	31,489	2,854
Expenses	600	473	127
Mileage	300	354	(54)
Mapping service	500	-	500
Training	300	180	120
Equipment	700	217	483
Miscellaneous	300	-	300

Continued

**TOWN OF FAIRFAX, VERMONT**  
**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND**  
**Year Ended December 31, 2016**

	<b>Preliminary and Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CASH DISBURSEMENTS (Continued)</b>			
Attorney fees	4,000	780	3,220
Zoning and Planning Board	5,000	4,740	260
Publishing and notices	500	845	(345)
Total planning and zoning office	46,543	39,078	7,465
<b>Selectboard</b>			
Salaries - Assistant	31,247	27,762	3,485
Salaries - Selectboard	11,250	11,250	-
Total Selectboard	42,497	39,012	3,485
<b>Administration</b>			
Attorney fees	5,000	2,440	2,560
Auditing fees	11,999	12,299	(300)
Bank charges and direct deposit fee	1,060	960	100
Capital improvements	10,000	-	10,000
Government website	3,500	125	3,375
Northwest Regional Planning Commission	4,350	4,356	(6)
Property tax	-	719	(719)
Street lights	7,100	4,647	2,453
Vermont League of Cities and Towns	5,664	5,664	-
Web and Email hosting	2,845	2,750	95
Website direct payroll	3,500	3,500	-
County tax	38,541	38,067	474
Total administration	93,559	75,527	18,032
<b>Insurances</b>			
Medical insurance	86,124	86,124	-
Property insurance	42,757	42,615	142
HSA contributions	10,000	10,000	-
Choice Cobra	435	360	75
HRA to IRS Fee	15	15	-
Short-term disability	1,009	1,298	(289)
Unemployment & training	825	8	817
Workmen's compensation	29,790	29,937	(147)
Total insurances	170,955	170,357	598
Total general government	631,755	604,742	27,013
<b>HIGHWAY DEPARTMENT</b>			
<b>Winter Maintenance</b>			
Salaries	74,970	78,211	(3,241)
Sand	30,000	17,920	12,080
Material	16,000	15,677	323
State Aid - Deicing Salt	30,000	35,054	(5,054)
Deicing Salt	30,000	35,054	(5,054)
Equipment	2,500	3,394	(894)
Total winter maintenance	183,470	185,310	(1,840)
<b>Summer Maintenance</b>			
Chloride and Salt	17,000	15,129	1,871
Gravel and Stone	65,000	63,054	1,946
Highway rollover	58,350	55,119	3,231
Roadside mowing	5,800	5,810	(10)
Labor	103,530	101,053	2,477
Special projects	10,000	5,060	4,940
Cold Patch	6,500	2,512	3,988
Miscellaneous	1,000	2,062	(1,062)
Total summer maintenance	267,180	249,799	17,381
Continued			

**TOWN OF FAIRFAX, VERMONT**  
**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND**  
**Year Ended December 31, 2016**

	Preliminary and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>CASH DISBURSEMENTS (Continued)</b>			
<b>Town Garage</b>			
Heat	2,000	444	1,556
Electricity	2,400	1,967	433
Propane and oxygen	700	678	22
Small tools and supplies	4,000	3,630	370
Telephone	1,200	1,422	(222)
Maintenance	5,000	3,669	1,331
Tree removal	2,000	2,000	-
Uniforms	<u>5,000</u>	<u>3,918</u>	<u>1,082</u>
Total town garage	<u>22,300</u>	<u>17,728</u>	<u>4,572</u>
<b>Other Expenses</b>			
Culverts	15,500	13,840	1,660
Covered Bridge	2,500	177	2,323
Gas	65,500	26,989	38,511
Maintenance	57,300	62,649	(5,349)
Guardrails	3,500	3,534	(34)
Signs	4,000	2,180	1,820
Unemployment	-	494	(494)
Radios	700	778	(78)
Equipment	<u>95,000</u>	<u>79,369</u>	<u>15,631</u>
Total other expenses	<u>244,000</u>	<u>190,010</u>	<u>53,990</u>
Blacktopping	<u>202,000</u>	<u>202,000</u>	<u>-</u>
Total highway department	<u>918,950</u>	<u>844,847</u>	<u>74,103</u>
<b>SANITATION</b>			
Trucking	<u>549,143</u>	<u>545,908</u>	<u>3,235</u>
Total sanitation	<u>549,143</u>	<u>545,908</u>	<u>3,235</u>
<b>PUBLIC SAFETY</b>			
<b>Animal control</b>			
Salaries	3,600	3,300	300
Dog tags	350	417	(67)
Mileage	300	256	44
Humane Society contract	500	500	-
Boarding	200	242	(42)
Miscellaneous	<u>400</u>	<u>380</u>	<u>20</u>
Total animal control	<u>5,350</u>	<u>5,095</u>	<u>255</u>
<b>Constable</b>			
Salaries	3,500	2,612	888
Cell Phone	300	75	225
Mileage	500	245	255
Constable Expense	475	469	6
Supplies	<u>225</u>	<u>-</u>	<u>225</u>
Total constable	<u>5,000</u>	<u>3,401</u>	<u>1,599</u>

Continued

**TOWN OF FAIRFAX, VERMONT**  
**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND**  
**Year Ended December 31, 2016**

	Preliminary and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>CASH DISBURSEMENTS (Continued)</b>			
<b>Fire department</b>			
Salaries	70,827	67,075	3,752
Utilities	500	454	46
Electricity	2,400	2,204	196
Fire Truck replacement fund	40,000	40,000	-
Telephone and dispatch	43,275	42,948	327
Training and seminars	2,600	2,433	167
Insurance	2,000	1,835	165
OSHA Mandated Health Checks	1,000	832	168
Equipment and Supplies	12,000	11,495	505
Maintenance - general	5,000	7,327	(2,327)
Maintenance - truck	15,400	14,732	668
Mileage	400	157	243
Fuel oil and gasoline	10,100	4,133	5,967
2015 Article 3 Rollover	3,650	3,650	-
Turn out gear replacement	8,000	7,701	299
Paving Parking Lot	4,500	6,281	(1,781)
Total fire department	221,652	213,257	8,395
<b>General public safety expenditures</b>			
Health officer salary	1,500	1,500	-
Health officer mileage	200	37	163
Law enforcement	124,283	120,077	4,206
Emergency Management	3,900	3,282	618
Total general public safety expenditures	129,883	124,896	4,987
Total public safety	361,885	346,649	15,236
<b>PARKS, RECREATION, LIBRARY, AND CEMETERIES</b>			
<b>Recreation Park</b>			
Groundskeeper	9,937	8,898	1,039
Recreation director	28,571	28,473	98
Insurance	500	-	500
Unemployment	-	3,502	(3,502)
Workers Compensation	-	194	(194)
Water and sewer	500	1,130	(630)
Groundskeeper 2	3,000	3,000	-
Field maintenance	25,280	20,792	4,488
Cell phone	300	300	-
Membership and conferences	850	45	805
Mileage	500	500	-
Office expense	900	849	51
Electricity	500	361	139
Equipment	640	651	(11)
Printing	500	-	500
Total recreation park	71,978	68,695	3,283
<b>Fairfax Community Library</b>			
Payroll	71,458	70,422	1,036
Books and supplies	1,800	1,755	45
Telephone	1,500	1,714	(214)
Professional development	920	550	370
Subscriptions	14,720	13,406	1,314
Technology and software	2,200	1,793	407
Programs	3,780	3,733	47
Fees	2,000	2,747	(747)
Library grant expense	600	100	500
Total Fairfax Community Library	98,978	96,220	2,758

Continued

**TOWN OF FAIRFAX, VERMONT**  
**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND**  
**Year Ended December 31, 2016**

	<b>Preliminary and Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CASH DISBURSEMENTS (Continued)</b>			
Cemeteries			
Mowing	7,000	7,110	(110)
Repairs	8,050	5,100	2,950
Fairfax Plains Cemetery Association	250	250	-
Sanderson's Corner Cemetery Association	250	250	-
Memorial Day flags	<u>450</u>	<u>394</u>	<u>56</u>
Total cemeteries	<u>16,000</u>	<u>13,104</u>	<u>2,896</u>
Total parks, recreation, library, and cemeteries	<u>186,956</u>	<u>178,019</u>	<u>8,937</u>
Warned Items			
New Town Office	57,454	57,455	(1)
Fairfax Rec	58,918	58,918	-
Social Service	<u>21,674</u>	<u>21,674</u>	<u>-</u>
Total warned items	<u>138,046</u>	<u>138,047</u>	<u>(1)</u>
Total miscellaneous	<u>138,046</u>	<u>138,047</u>	<u>(1)</u>
<b>DEBT SERVICE</b>			
Principal	-	-	-
Interest	<u>12,600</u>	<u>5,913</u>	<u>6,687</u>
Total debt service	<u>12,600</u>	<u>5,913</u>	<u>6,687</u>
Total cash disbursements	<u>2,799,335</u>	<u>2,664,125</u>	<u>135,210</u>
Excess of cash receipts over cash disbursements	<u>\$ 300</u>	<u>\$ 53,078</u>	<u>\$ 52,778</u>

**TOWN OF FAIRFAX, VERMONT**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**December 31, 2016**

	Zoning and Planning Fund	Fairfax History Book Fund	Fairfax Recreation Fund	Cemetery & Genealogy Fund	Covered Bridge Account	Impact Fees	Records Reserve Fund	Fairfax Recreation Park Fund	Recreation Community Center	Sidewalk Fund	Recreation Pavilion	Fire Replacement Fund	Library Rollover Fund	New Building Fund	Settlement Fund	Total Current Year
<b>ASSETS</b>																
Cash	\$ -	\$ -	\$ -	\$ 1,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,594
Due from other funds	3,533	6,847	9,056	9,141	-	94,871	36,003	61,495	1,382	33,598	419	18,855	3,526	4,795	87,192	370,713
Total assets	<u>\$ 3,533</u>	<u>\$ 6,847</u>	<u>\$ 9,056</u>	<u>\$ 10,735</u>	<u>\$ -</u>	<u>\$ 94,871</u>	<u>\$ 36,003</u>	<u>\$ 61,495</u>	<u>\$ 1,382</u>	<u>\$ 33,598</u>	<u>\$ 419</u>	<u>\$ 18,855</u>	<u>\$ 3,526</u>	<u>\$ 4,795</u>	<u>\$ 87,192</u>	<u>\$ 372,307</u>
<b>LIABILITIES AND FUND BALANCES</b>																
<b>LIABILITIES</b>																
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>FUND BALANCES</b>																
Restricted	3,533	-	-	10,735	-	-	-	-	-	33,598	419	-	-	4,795	-	53,080
Committed	-	-	-	-	-	94,871	36,003	-	-	-	-	18,855	3,526	-	-	153,255
Assigned	-	6,847	9,056	-	-	-	-	61,495	1,382	-	-	-	-	-	87,192	165,972
Total fund balances	<u>3,533</u>	<u>6,847</u>	<u>9,056</u>	<u>10,735</u>	<u>-</u>	<u>94,871</u>	<u>36,003</u>	<u>61,495</u>	<u>1,382</u>	<u>33,598</u>	<u>419</u>	<u>18,855</u>	<u>3,526</u>	<u>4,795</u>	<u>87,192</u>	<u>372,307</u>
Total liabilities and fund balances	<u>\$ 3,533</u>	<u>\$ 6,847</u>	<u>\$ 9,056</u>	<u>\$ 10,735</u>	<u>\$ -</u>	<u>\$ 94,871</u>	<u>\$ 36,003</u>	<u>\$ 61,495</u>	<u>\$ 1,382</u>	<u>\$ 33,598</u>	<u>\$ 419</u>	<u>\$ 18,855</u>	<u>\$ 3,526</u>	<u>\$ 4,795</u>	<u>\$ 87,192</u>	<u>\$ 372,307</u>



**TOWN OF FAIRFAX, VERMONT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2016**

	Zoning and Planning Fund	Fairfax History Book Fund	Fairfax Recreation Fund	Cemetery & Genealogy Fund	Covered Bridge Account	Impact Fees	Records Reserve Fund	Fairfax Recreation Park Fund	Recreation Community Center	Sidewalk Fund	Recreation Pavilion	Fire Replacement Fund	Library Rollover Fund	New Building Fund	Fire Grant Fund	Settlement Fund	Total Current Year
<b>REVENUES</b>																	
Intergovernmenta																	
State revenues	\$ 7,702	\$ -	\$ -	\$ -	\$ 6,183	\$ -	\$ -	\$ -	\$ 1,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860	\$ -	\$ 16,397
Total intergovernmental	7,702	-	-	-	6,183	-	-	-	1,652	-	-	-	-	-	860	-	16,397
Impact fees																	
Transportation	-	-	-	-	-	11,529	-	-	-	-	-	-	-	-	-	-	11,529
Recreation	-	-	-	-	-	746	-	-	-	-	-	-	-	-	-	-	746
Town administration	-	-	-	-	-	15,574	-	-	-	-	-	-	-	-	-	-	15,574
Fire department	-	-	-	-	-	5,502	-	-	-	-	-	-	-	-	-	-	5,502
School and education	-	-	-	-	-	17,031	-	-	-	-	-	-	-	-	-	-	17,031
Total impact fees	-	-	-	-	-	50,382	-	-	-	-	-	-	-	-	-	-	50,382
Charges for services																	
Recreation Fees	-	-	-	-	-	-	-	10,941	-	-	-	-	-	-	-	-	10,941
Total charges for service	-	-	-	-	-	-	-	10,941	-	-	-	-	-	-	-	-	10,941
Interest income	7	13	17	28	4	190	59	122	-	64	1	72	6	11	-	166	760
Miscellaneous incom	-	-	-	2,000	-	-	15,254	665	2	-	-	-	-	-	-	-	17,921
Total revenues	7,709	13	17	2,028	6,187	50,572	15,313	11,728	1,654	64	1	72	6	11	860	166	96,401
<b>EXPENDITURES</b>																	
General governmen																	
Regional planning	4,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,794
Records preservation	-	-	-	-	-	-	2,505	-	-	-	-	-	-	-	-	-	2,505
Town hall	-	-	-	-	-	-	-	-	-	-	-	-	-	5,903	-	-	5,903
Bond Interest	-	-	-	-	-	22,942	-	-	-	-	-	-	-	-	-	-	22,942
Total general governmen	4,794	-	-	-	-	22,942	2,505	-	-	-	-	-	-	5,903	-	-	36,144
Highway	-	-	-	-	6,678	-	-	-	-	-	-	68,000	-	-	-	-	74,678
Parks, recreation and library	-	-	-	-	-	21,000	-	20,828	272	-	155	-	1,039	-	-	-	43,294
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	860	-	860
Education	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	15,000
Total expenditures	4,794	-	-	-	6,678	58,942	2,505	20,828	272	-	155	68,000	1,039	5,903	860	-	169,976
Excess (deficiency) of revenue over expenditures before othe financing sources (uses)	2,915	13	17	2,028	(491)	(8,370)	12,808	(9,100)	1,382	64	(154)	(67,928)	(1,033)	(5,892)	-	166	(73,575)
<b>OTHER FINANCING SOURCES</b>																	
Operating transfer in	-	-	-	-	-	-	-	-	-	-	-	18,035	1,054	-	-	-	19,089
Total other financing sources	-	-	-	-	-	-	-	-	-	-	-	18,035	1,054	-	-	-	19,089
Excess (deficiency) of revenue over expenditures and othe financing sources	2,915	13	17	2,028	(491)	(8,370)	12,808	(9,100)	1,382	64	(154)	(49,893)	21	(5,892)	-	166	(54,486)
Fund balances at beginning of yea	618	6,834	9,039	8,707	491	103,241	23,195	70,595	-	33,534	573	68,748	3,505	10,687	-	87,026	426,793
Fund balances at end of yea	\$ 3,533	\$ 6,847	\$ 9,056	\$ 10,735	\$ -	\$ 94,871	\$ 36,003	\$ 61,495	\$ 1,382	\$ 33,598	\$ 419	\$ 18,855	\$ 3,526	\$ 4,795	\$ -	\$ 87,192	\$ 372,307

## 2016 – SELECTBOARD YEAR IN REVIEW

The year 2016 was another year that provided challenges and accomplishments for the governing Board. Brief highlights include:

- Ordinance revision and enactment in the areas of road weight permits, event management and fire/building code enforcement.
- Select board was educated on the upcoming mandates in trash, Lake Champlain clean-up and road standards.
- TRASH, TRASH, TRASH took the forefront. Countless hours and research as to hauler contracts, district membership and SWIP planning was expended by the Board. Post-town meeting, the Board worked with Casella, the hauler with the winning bid, to deliver totes and inventory the residential parcels in the Town for uninterrupted services.
- Easements for the first phase of the sidewalks continued from the previous year and all but one taxpayer signed to get us one step closer to construction in 2017/2018.
- Paving projects outlined were completed under the leadership of the Road Foreman, DJ Leach.
- A grant from the State allowed much needed repair to the covered bridge.
- Lengthy meetings on worker's compensation policies with the town insurer continued.
- The Board reviewed the DRB proposed regulation revisions and worked to finalize the efforts and labor of the zoning personnel and boards.
- Complaints regarding dogs, fireworks, the garbage flat fee and road paving were fielded.
- The recreation department and various other town entities began use of the new municipal space at the former Baptist building on Main Street.
- The Board facilitated safety training for town staff from a law enforcement officer/safety instructor regarding de-escalation and active shooter defense tactics.
- Settled an active litigation suit with a taxpayer regarding a water allocation.

The Board would like to recognize the retirement of Stacy Wells as the Administrative Assistant. Stacy had held many roles in the Town's government and her dedication to the community should be applauded. Since her departure in November Assistant Clerk, Sheri Rainville, and Utility Manager, Amy Sears, have co-managed the support for the Board. Without Sheri and Amy to assist in the transition we would have been lost. Their efforts above and beyond their normal positions in the Town should also be commended.

Other personnel changes included the resignation of two Listers, leaving long-time Lister, Patricia McNall at the helm. Pat is another long-time employee that should be celebrated for her efforts for and continuing dedication to the community – thank you Pat! The Listers had recommended eliminating their positions to allow for hiring privately to get ahead of the State mandates on certifications. The Board is asking the Town to approve that move on the ballot as they suggested.

The Board has tried very hard to provide a trim and lean budget for the upcoming 18 month transition and the trash flat fee proves to be falling in the range as predicted.

The Board is recommending that the Town go to a Town Manager/Administrator structure. The oversight necessary to manage the Town is surpassing the time available to Board members. In addition,

the ongoing mandates from the State of Vermont continue to prove challenging to monitor and comply with on a full-time basis. Grant opportunities are missed and in-depth understanding of mandates and daily requirements require this “boots on the ground” approach. The salary would mainly be absorbed with the former assistant salary with a slight adjustment as well as cuts in the other areas of personnel that are no longer required. The Board encourages questions and discussion prior to the vote! Please support our growing community by supporting new leadership.

Finally, the Board would like to thank all of the volunteers for the various committees and events over the past year. Without the strong community support we wouldn't continue to be the best place to live in Franklin county! Thank you!

Onward and upward.....



Respectfully submitted,

Tom Fontaine, Chair  
Lauri Fisher, Vice-Chair  
Randy Devine  
Lee Beth Lemieux  
Duane Leach

## ANNUAL TOWN CLERK/TREASURER REPORT FOR 2016

As Town clerk, I have a myriad of duties overseeing recording, preserving and certifying public documents, administering oaths of office, complying with the State of Vermont information requests, and running Town, primary, general, and special elections as Presiding Officer.

As Treasurer, I'm responsible for keeping the Town's account receivables, account payables, payroll, general and fund accounts, which includes the office, officers, law enforcement, elections, payroll, payroll withholdings, insurance, garage, highway, fire, recreation, Listers, Constable, animal control, cemeteries, emergency management, zoning, and the library. I work with the independent Auditors to settle Town accounts prior to the annual meeting and provide the Select Board with information about town finances. I serve as the collector of current property taxes. Additionally, I am also the School's Treasurer, verifying all their revenues, liabilities and accounts payable.

During 2016 as Town Clerk and Treasurer, some of my accomplishments were switching over to the Vermont Elections Management System from The HAVA Statewide Checklist for Vermont Elections. The change launched on October 12, 2015. With the launch of the new system, both the Online Voter Registration (OLVR) and My Voter Page (MVP) websites are available for you as residents and voters. These websites can be found at <http://olvr.sec.state.vt.us> (OLVR) and <http://mvp.sec.state.vt.us> (MVP). Residents are now able to register to vote through these websites. They are also now able to request Absentee Ballots through these websites. The State of Vermont sends the information to The Fairfax Clerk's Office for processing. We got to use this Systems for all three 2016 Elections. I have assisted the Select Board with important town decisions to accomplish their goals. We are continuing land record preservation through Xerox/ACS Government Records Services. The land records located in the vault that are microfilm protected have been converted to digital images back to 1987 using the full service indexing ACS 20/20 Prefect Vision system. We are also in the process of indexing our maps that have been microfilmed and converting them to digital images. We are indexing all our Plot Maps and are now able to access book 1 & 2 on the computer. The remainder will be on our computer system soon. We have two land record computers in the office for searchers use at the price of one. The searchers love this new system and cannot stop expressing their love of this ACS 20/20 Perfect Vision system. Property owners are still able to take advantage of the free Automated Tax Payment Program, where tax payers can now automatic withdrawal their property taxes into the Towns checking account when the taxes are due. We now accept VISA, MasterCard, and Discover Credit/Debit cards. There is no fee to the Town. There is a fee charged to the card holder of 3% +.50 swipe fee or a \$2.00 minimum. Modernization in accounting practices and land record access, coupled with using up to date technology is allowing the Town Office to run more efficiently and provide accurate data, which enables me to attend to other important tasks in our ever evolving, high pace environment, and fast growing Town.

Here are a few highlights of what happened throughout 2016:

- Conducted a rabies clinic at the Town Garage in March. We registered 686 dogs in 2016.
- The State of Vermont increased the fee for Marriage Licenses from \$40 to \$60 on July 1, 2016.
- I started Remote Deposits through the Union Bank in July for the Town and the School. I am now able to electronically deposit checks here in the Town Office.
- I had the opportunity to go into BFA and talk to the freshman students about what it takes to prepare for and carry out Elections and about my responsibilities as Town Clerk and Treasurer. It was a lot of fun. I shared hands on literature with the 4 classes. The students got to use the voting booth that I brought in for their mock election. At the end they asked questions. What a great opportunity to be able to share with our youth.
- The 2016 Town Meeting voted in favor of Article 4 to change the calendar year to a fiscal year to coincide with the State and School fiscal year. This will change our billing cycle on **property taxes** from January 1<sup>st</sup> through December 31<sup>st</sup> to an **eighteen (18) month transitional year** starting **January 1, 2017 through June 30, 2018**. To accomplish this, we are billing the property taxes in three payments. The payment stubs will be at the bottom of your 2017 property tax bill that will go out around August 2017. The **first** of three payments is due **November 20, 2017**. The **second** of three payments is due **February 20, 2018**. The **third** and final of three payments is due **May 20, 2018**. This will complete the transitional period. We will continue to have three property taxes payments per year.
- My Assistant, Sheri Rainville and myself kept the Town Clerk's Office open on Friday, November 11, 2016, Veteran's Day and Saturday morning, November 12, 2016 to accommodate the public, before the November 15, 2016 property tax due date.

I look forward to seeing you at the **Annual Town & School District Meeting** on Saturday, March 4, 2017, held at the **Elementary Auditorium of Bellows Free Academy, 75 Hunt Street** and the **Annual Town & School District Meeting Election** on Tuesday, March 7, 2017, held at the **Middle School Gymnasium at Bellows Free Academy, 75 Hunt Street**. Feel free to call me anytime at the Town Office at (802) 849-6111 extension 11. I am happy to be of service to each and every one of you.

Respectfully,



Deborah Woodward  
Fairfax Town Clerk/Treasurer

01/26/17  
09:40 am

Town of Fairfax General Ledger  
Previous Year Pd: 12 - Budget Status Report  
General Fund

Page 1 of 1  
tclerk

Account	Budget	Actual	% of Budget
<b>100-7-52 Equipment</b>			
100-7-52-432.000 Maintenance & Repair	57,300.00	62,649.18	109.34%
100-7-52-626.000 Gas & Oil	3,500.00	2,771.70	79.19%
100-7-52-627.000 Hwy Diesel Fuel	62,000.00	24,216.71	39.06%
100-7-52-740.000 New Equipment	95,000.00	79,369.47	83.55%
<b>Total Equipment</b>	<b>217,800.00</b>	<b>169,007.06</b>	<b>77.60%</b>
<b>100-7-54 General Highway</b>			
100-7-54-250.000 Highway Unemployment	0.00	494.13	100.00%
100-7-54-431.000 Radios	700.00	777.90	111.13%
100-7-54-460.005 Cold Patch	6,500.00	2,511.95	38.65%
100-7-54-460.010 Culverts	15,500.00	13,840.04	89.29%
100-7-54-460.015 Covered Bridge	2,500.00	177.42	7.10%
100-7-54-460.020 Guardrails	3,500.00	3,533.70	100.96%
100-7-54-651.000 Signs	4,000.00	2,179.65	54.49%
<b>Total General Highway</b>	<b>32,700.00</b>	<b>23,514.79</b>	<b>71.91%</b>
<b>100-7-56 Summer Maintenance</b>			
100-7-56-110.000 Summer Payroll	103,530.00	101,053.01	97.61%
100-7-56-460.000 Blacktopping	142,000.00	142,000.00	100.00%
100-7-56-460.005 Blacktopping-New	60,000.00	60,000.00	100.00%
100-7-56-611.000 Chloride	17,000.00	15,128.60	88.99%
100-7-56-650.000 Gravel & Stone	65,000.00	63,054.33	97.01%
100-7-56-660.000 Highway Rollover	58,350.00	55,119.02	94.46%
100-7-56-670.000 Roadside Mowing	5,800.00	5,810.00	100.17%
100-7-56-699.000 Special Projects	10,000.00	5,060.45	50.60%
100-7-56-990.000 Summer Miscellaneous	1,000.00	2,062.14	206.21%
<b>Total Summer Maintenance</b>	<b>462,680.00</b>	<b>449,287.55</b>	<b>97.11%</b>
<b>100-7-58 Winter Maintenance</b>			
100-7-58-110.000 Winter Payroll	74,970.00	78,211.49	104.32%
100-7-58-650.000 Sand	30,000.00	17,920.00	59.73%
100-7-58-650.005 State Aid Salt	30,000.00	35,054.00	116.85%
100-7-58-650.010 Town Highway Material	16,000.00	15,677.04	97.98%
100-7-58-650.015 Town Highway Salt	30,000.00	35,053.93	116.85%
100-7-58-990.000 Winter Miscellaneous	2,500.00	3,394.47	135.78%
<b>Total Winter Maintenance</b>	<b>183,470.00</b>	<b>185,310.93</b>	<b>101.00%</b>
<b>Total Expenditures</b>	<b>896,650.00</b>	<b>827,120.33</b>	<b>92.25%</b>
<b>Total General Fund</b>	<b>-896,650.00</b>	<b>-827,120.33</b>	
<b>Total All Funds</b>	<b>-896,650.00</b>	<b>-827,120.33</b>	

## Fairfax Utility Pollution Control 2016

Our average daily discharge of processed sewage for the year 2016 was 32,000 gallons, which compares to 36,333 gallons daily in 2015. Recorded rainfall was 32" in 2016 and 35" in 2015. Snowfall also adds to our discharge; 2016 was 68" and 104" in 2015.

Our aging plant + infrastructure is becoming challenging to maintain. We are in our second year of a 3 year program to change out our aging brittle lagoon air diffusion lines. The Ladd pump station received a costly emergency repair due to it's age, we only were able to afford what needed to be done which is about half of what it really needs. We worked with Engineer's on draft prints + sewer line locations for a planned 30 unit senior housing complex. We located a broken customers sewer line which was causing extreme infiltration into our system, the customer immediately had it fixed the next day. Our discharge diffusion line in the river was struggling to keep-up with our discharge flows, we were thankful the river levels were low enough so we could get out there to perform the work that needed to be done. An off + on alarm at our pump station turned out to be caused by a deteriorated main electrical box from road salt mist, GMP shut down the power so that could be fixed. One sewer line had to be jetted to unplug it. We were challenged with red worms/midget flies in our lagoons making it difficult to stabilize our oxygen levels. We added another finer bar screen to our incoming sewage area to help stop the trash getting into our lagoons – PLEASE STOP the TRASH! We entertained school tours, responded to several power outages at our pump stations, rebuilt the top half of 1 manhole with many more that need attention as will, providing our budget can swallow these expenses.

Again – we welcome anyone interested in the operations of sewage treatment to contact us for a visit.

You can now make payments with your debit/credit card on line or in the office.

### That's Life at the Pollution Control Facility

<u>Owner/Official</u>	<u>Utility</u>	<u>Pollution Control Facility</u>
<b>Selectboard</b>	<b>Utility Manager</b>	<b>Chief Operator</b>
<b>Sewer Commissioners</b>	<b>Amy Sears</b>	<b>Randy L. DeVine</b>
<b>12 Buck Hollow Rd.</b>	<b>12 Buck Hollow Rd.</b>	<b>12 Buck Hollow Rd.</b>
<b>Fairfax, VT. 05454</b>	<b>Fairfax, VT. 05454</b>	<b>Fairfax, VT. 05454</b>
<b>(802)-84-6111 X 16</b>	<b>(802)-849-6111 X 15</b>	<b>(802)-849-6033 (W)</b>
		<b>(802)- 849-6304 (H)</b>

## Fairfax Utility Water Department 2016

The total demand (usage) on the water system for 2016 was 13,811,500 gallons, at an average daily demand of 37,737 gallons. In 2015 the demand on the system was 13,570,000 gallons, averaging 37,178 gallons a day. Again, 2016 like 2015 was extremely hot + dry during those summer months, in fact our region was issued a drought warning. The drought warning forced us to increase our monitoring of our only source of water. We are pleased to report that our water source did not show any compromising signs of source capabilities.

There were 6 leak occurrences on the system, (4 leaks on customer water lines and 2 leaks on the departments) Other water uses that occurred during the year were, yearly flushing and Fire Department training, refilling fire tanker trucks after a fire and fire hose pressure testing.

Other activities during the year, consuming our time were; reviewing Engineer's prints for a proposed 30 unit senior housing (water line extension only to hydrants + buildings fire system)(no drinking water), exploration into a new metering program, explored potential areas for a new source of water + funding, cleaned-up ancient water allocations, revision to the coliform rule, established a policy for fire suspension only-water hook-ups, installed a meter pit for the Rec. Park, repaired an ancient flushing unit, dealt with aging computer problems, conducted a Sanitary Survey with the Water Division, performed Lead + Copper sampling, Water Storage tanks were inspected inside + out, updated a Lead + Copper sampling plan, completed renewal of our Permit to Operate, performed our yearly flushing, regular + ill-regular maintenance on our aging pumps + equipment, repairs to our manganese removal electronics', work with GMP locating water lines, follow-up with customers concerns and complaints, and many more activities kept us busy. Our yearly flushing event will be May 22 -26 – watch for roadside postings.

We had no violations due to unacceptable water quality in 2016 or any other year for a matter of fact.

Please contact us with any questions you may have about the Fairfax Water Department and/ or our water quality.

If you notice any suspicious activity related to the water system, please do not hesitate to contact us or any Town Official immediately.

Visit us on the Town Web site – “Click on Utility”

<b>Owner/ Official</b>	<b>Utility</b>	<b>Water Superintendent</b>
Selectboard	Amy Sears	Randy L. DeVine
Water Commissioners	Utility Manager	Superintendent
12 Buck Hollow Rd.	12 Buck Hollow Rd.	12 Buck Hollow Rd.
Fairfax, VT. 05454	Fairfax, VT. 05454	Fairfax, VT. 05454
(802)-849-6111 X 16	(849)-849-6111 X 15	(802)-849-6033 (W)
		(802)-849-6304 (H)

Jan 1, 2017- June 30, 2018 (18 Month) Proposed Budget

<b>Income</b>	<b>Jan- Dec. 2017</b>	<b>Jan. to June 2018</b>	<b>Grand Total</b>
Water Service	\$125,000.00	\$62,500.00	\$187,500.00
Water Misc.	\$50.00	\$25.00	\$75.00
Water Penalty	\$1,500.00	\$750.00	\$2,250.00
<b>Water Income Total</b>	<b>\$126,550.00</b>	<b>\$63,275.00</b>	<b>\$189,825.00</b>

SewerService	\$92,000.00	\$46,000.00	\$138,000.00
Sewer Misc.	\$50.00	\$25.00	\$75.00
Sewer Penalty	\$1,500.00	\$750.00	\$2,250.00
Sewer Permit Applications	\$100.00	\$100.00	\$200.00
<b>Sewer Income Total</b>	<b>\$93,650.00</b>	<b>\$46,875.00</b>	<b>\$140,525.00</b>

**Payroll**

Sewer Wages	\$60,695.52	\$30,347.76	\$91,043.28
Sewer Payroll Liabilites	\$4,644.02	\$2,322.01	\$6,966.03
Water Wages	\$36,850.23	\$18,425.12	\$55,275.35
Water Payroll Liabilites	\$2,819.04	\$1,409.52	\$4,228.56
VMERS Total	\$3,953.85	\$1,976.93	\$5,930.78
Direct Deposit Fee	\$125.00	\$62.50	\$187.50
<b>Total Payroll</b>	<b>\$109,087.66</b>	<b>\$54,543.84</b>	<b>\$163,631.50</b>

**Sewer Expenses**

Advertising	\$75.00	\$37.50	\$112.50
Certifications	\$200.00	\$100.00	\$300.00
Chlorine	\$1,300.00	\$650.00	\$1,950.00
Computer Program Updates	\$250.00	\$125.00	\$375.00
Education/ Training	\$125.00	\$62.50	\$187.50
Equipment Rental	\$75.00	\$37.50	\$112.50
Disability Insurance	\$75.00	\$37.50	\$112.50
Health Insurance	\$780.00	\$390.00	\$1,170.00
Property Insurance	\$1,201.00	\$1,201.00	\$2,402.00
Workers Comp. Insurance	\$1,456.00	\$1,456.00	\$2,912.00
Lab Supplies	\$350.00	\$175.00	\$525.00
Memberships	\$75.00	\$37.50	\$112.50
Mileage	\$1,750.00	\$875.00	\$2,625.00
Misc.	\$35.00	\$17.50	\$52.50
New Equipment	\$1,400.00	\$750.00	\$2,150.00
Office Supplies	\$500.00	\$250.00	\$750.00
Permit	\$925.00	\$462.50	\$1,387.50
Postage	\$500.00	\$250.00	\$750.00
Professional Fees Legal	\$500.00	\$250.00	\$750.00
Proffessional Fee's Audit	\$2,500.00	\$0.00	\$2,500.00
Proffessional Fee's other	\$200.00	\$100.00	\$300.00
Repairs/ Maint. & Parts	\$6,000.00	\$3,000.00	\$9,000.00
Shipping Charges	\$500.00	\$250.00	\$750.00
Shop Supplies	\$1,800.00	\$950.00	\$2,750.00
Sub-contracted Labor	\$1,000.00	\$500.00	\$1,500.00
Small Tools	\$500.00	\$250.00	\$750.00
Uniforms	\$826.00	\$413.00	\$1,239.00
Utilites: Electric	\$15,500.00	\$7,750.00	\$23,250.00
Utilities: Telephone	\$950.00	\$475.00	\$1,425.00
Waste Water Testing	\$1,900.00	\$950.00	\$2,850.00
<b>Total Sewer</b>	<b>\$43,248.00</b>	<b>\$21,802.50</b>	<b>\$65,050.50</b>



<b>Water Expenses</b>	<b>Jan- Dec. 2017</b>	<b>Jan. to June 2018</b>	<b>Grand Total</b>
Advertising	\$50.00	\$25.00	\$75.00
Chlorine	\$775.00	\$387.50	\$1,162.50
Computer Program Updates	\$250.00	\$125.00	\$375.00
Donation	\$100.00	\$100.00	\$200.00
Education/ Training	\$250.00	\$125.00	\$375.00
Equipment	\$425.00	\$212.50	\$637.50
Disability Insurance	\$75.00	\$37.50	\$112.50
Health Insurance	\$780.00	\$390.00	\$1,170.00
Property Insurance	\$1,201.00	\$1,201.00	\$2,402.00
Workers Comp. Insurance	\$1,456.00	\$1,456.00	\$2,912.00
Lab Supplies	\$200.00	\$100.00	\$300.00
Memberships	\$450.00	\$225.00	\$675.00
Mileage	\$1,982.00	\$991.00	\$2,973.00
Misc.	\$35.00	\$17.50	\$52.50
Office Supplies	\$500.00	\$250.00	\$750.00
Postage	\$500.00	\$250.00	\$750.00
Professional Fees Legal	\$1,800.00	\$900.00	\$2,700.00
Proffessional Fee's Audit	\$2,500.00	\$0.00	\$2,500.00
Repairs/ Maint. & Parts	\$3,250.00	\$1,625.00	\$4,875.00
Shop Supplies	\$350.00	\$175.00	\$525.00
Shipping Charges	\$175.00	\$87.50	\$262.50
Sub-contracted Labor	\$500.00	\$250.00	\$750.00
Small Tools	\$300.00	\$150.00	\$450.00
Uniforms	\$826.00	\$413.00	\$1,239.00
Utilites: Electric	\$10,000.00	\$5,000.00	\$15,000.00
Utilites: Heating	\$3,500.00	\$1,750.00	\$5,250.00
Utilities: Telephone	\$900.00	\$450.00	\$1,350.00
Water Samples	\$1,100.00	\$550.00	\$1,650.00
Water Bond quarterly pymts	\$48,000.00	\$24,000.00	\$72,000.00
<b>Total Water</b>	<b>\$82,230.00</b>	<b>\$41,243.50</b>	<b>\$123,473.50</b>

Notes:

**\*\* Other Income\*\***

Sewer estimated for 35 new  
accounts in 2018. Additional  
\$5950.00

Bank Interest \$25.00

Sewer Balance carried forward from 2016 \$55,001.81

Sewer Final and Connecton Fee's as projects proceed.

# Fairfax Fire Department 2016 Report

## Fire Department Budget

	Budget 2016	Actual
Tax Assessment	\$212,152.00	\$204,410.56
Town of Fletcher Retainer Fee	\$8,500.00	\$8,500.00
Other Receipts	\$1,000.00	\$345.00
	<b>\$221,652.00</b>	<b>\$213,255.56</b>
<b>Other Receipts</b>		
Town of Fletcher (Fire protection, in excess of retainer)		\$210.00
Incident report requests (1 @ \$10.00 each)		\$10.00
Pre-sale Fire Safety Inspection (1 @ \$125.00)		\$125.00

	2017-18 Budget 18 Months	2016 Budget 12 Months	2016 Actual 12 Months	Balance
Fire Warden	\$500.00	\$400.00	\$400.00	\$0.00
Firefighter payroll	\$49,550.00	\$32,550.00	\$28,517.50	\$4,032.50
Battalion Chief Payroll	\$59,797.00	\$37,877.00	\$38,156.95	-\$279.95
Disability Insurance	\$4,000.00	\$2,000.00	\$1,835.00	\$165.00
OSHA Health Check	\$1,600.00	\$1,000.00	\$832.00	\$168.00
Training	\$3,900.00	\$2,600.00	\$2,432.62	\$167.38
Water & Sewer	\$750.00	\$500.00	\$454.41	\$45.59
Building Maintenance	\$7,500.00	\$5,000.00	\$7,325.99	-\$2,325.99
Equipment Maintenance	\$12,500.00	\$7,000.00	\$5,120.13	\$1,879.87
Fire Station Heat	\$4,500.00	\$5,000.00	\$2,293.10	\$2,706.90
Fleet Maintenance	\$10,800.00	\$8,400.00	\$9,611.52	-\$1,211.52
Blacktopping	\$0.00	\$4,500.00	\$6,281.07	-\$1,781.07
Telephone & Dispatching	\$50,000.00	\$43,275.00	\$42,948.34	\$326.66
Mileage	\$600.00	\$400.00	\$157.14	\$242.86
Equipment & Supplies	\$18,000.00	\$12,000.00	\$11,495.00	\$505.00
Turnout Gear	\$25,000.00	\$8,000.00	\$7,701.29	\$298.71
Electricity	\$3,600.00	\$2,400.00	\$2,203.90	\$196.10
Gasoline	\$2,100.00	\$1,600.00	\$882.69	\$717.31
Diesel Fuel	\$3,750.00	\$3,500.00	\$956.91	\$2,543.09
Article 3 Rollover	\$0.00	\$3,650.00	\$3,650.00	\$0.00
Capital Replacement / Apparatus	\$60,000.00	\$40,000.00	\$40,000.00	\$0.00
	<b>\$318,447.00</b>	<b>\$221,652.00</b>	<b>\$213,255.56</b>	<b>\$8,396.44</b>

In 2016 we received \$3,159.45 in matching funds from the VT Agency of Natural Resources, Department of Forests & Parks, allowing us to purchase \$6,318.9 in Wildland Firefighting Equipment with only \$3,159.45 coming out of our Equipment Budget. Through this program, Fire Departments place an order through the State, from select items available in the GSA Wildland Catalog. The State then places a single order, obtaining bulk pricing. The Towns reimburse the State of VT for half of the purchase price of the equipment.

In 2016 we received \$859.60 through the VLCT PACIF Equipment Grant. We asked for funding to purchase traffic safety equipment. Through this grant, we purchased four “Emergency Scene Ahead” traffic signs for the Fire Department and 50 traffic cones for the Highway Department. With this traffic safety equipment, Fire Department and Highway Department staff will be provided with a safer work environment, when working on or around the roadway. The total cost of these purchases was \$2,149.00, with \$859.60 coming from the VLCT, \$794.40 from the FD budget, and \$495.00 from the Highway Dept.

Revenues in 2016 include; \$210.00 from the Town of Fletcher for responses into their community that exceeded what was covered by their retainer fee, \$10.00 for incident report requests, and \$125.00 for a pre-sale Fire Safety Inspection of a condominium unit, totaling \$345.00 in revenues.

### Breakdown by Major Incident Types

Incident Type	2016 Payroll Year 11/16/15 – 11/15/16	2016 Calendar Year
Fires	18	19
Overpressure rupture, explosion, overhear (No Fire)	0	0
Rescue & Emergency Medical (Includes Car Accidents)	46	51
Hazardous Condition (No Fire)	8	9
Service Call	49	46
Good Intent Call	17	17
False Alarm & False Call	21	20
Severe Weather & Natural Disaster	0	0
Special Incident Type	3	2
Total	162	164

Respectfully Submitted  
David Raymond  
Battalion Chief

### Letter from the Chief

In 2016 the Fairfax Fire Department saw many improvements. Our membership is strong and dedicated to doing what they can to help the residents of our and neighboring towns through difficult situations.

With funds raised by the Fairfax Fire Auxiliary we were able to construct a training facility next to the fire station. Our members are able to get hands on training including; search and rescue, advancing hoselines, forcible entry, breaching walls, sprinklers, and live fire exercises that provide exposure to heat and the ability to observe fire behavior. In addition, this facility allows our members to train in the proper use of ground ladders, roof ladders, and our ladder truck for 2<sup>nd</sup> floor and roof operations, including rescue & ventilation.

The Fairfax Fire Department purchased a used Tanker from St Albans Town this year, something we would not have been able to do if we did not have funds available in our Apparatus Replacement fund. We have been looking for a good used vehicle, to replace our old tanker, which was a Town Highway Plow Truck with a home-built water tank.

Battalion Chief David Raymond continues to do an outstanding job for the Fairfax Fire Department. David is a CPS Technician and can check child safety seats & teach proper installation of seats to caregivers. He provides fire safety education in the school, and is involved in the fire and “clear-the-halls” drills and the safety committee. David is the training officer for the department, and is also an instructor for the State Fire Academy. David’s presence during daytime hours has also been advantageous to Fairfax Rescue, they can call him to assist on calls, when they are in need of additional help with a patient. David also volunteers with Fairfax Rescue outside of Fire Department hours.

In 2016 Paul LaVallee celebrated his 50th year as a member of the Fairfax Fire Department. Paul has been with the Fairfax FD since 1966, we would like to recognize Paul for this incredible accomplishment, and thank him for all he has done for our community!

Sincerely,  
Tom Snyder  
Chief FXFD

## Annual Report

### HELP WANTED!!!

Fairfax Rescue is looking for willing and capable people from our communities to Volunteer. We will help you to become certified and trained. Not sure if patient care is where you are able to participate? We need drivers and members willing work on fundraising and recruitment. This would be a great opportunity for someone recently retired looking to volunteer and make a difference in their community. Each volunteer reduces the necessity to bring in paid staff decreasing the shared cost with community members.

### 2016 HIGHLIGHTS

We are happy to report that in 2016 we were able to secure \$19,000 dollars in grants. These funds were for communications equipment, partial payment of our power stretcher and newer defibrillators, and for personal protective equipment i.e. coats. We were able to offer several classes in First Aid and CPR. Our insurance billable income continues to be a challenge as State insurances continues to pay only a fraction of what is billed to them and the percent of people on these insurances continues to increase. Medications and supply prices continue to rise. Perhaps you've see on the news how auto ejector epinephrine has now reached \$600.00 a dose. The state also has levied a tax on our income from ambulance runs of 3%. The goal of this is to improve the Medicare/ Medicare payment rates, it remains to be seen how this will ultimate affect us.

### Plans For 2017

For 2017 our primary goal as always is to recruit and retain more members. Our squad is still primarily staffed by volunteers, EMS continues to see decrease in numbers of available trained personnel both paid and volunteer. We are in the process of preparing for another recruitment and fundraising drive. Make sure you get your subscriptions in! We are looking to close on our paramedic license in 2017. This will allow us offer our communities a slightly higher level of service, with extra medications and procedures.

### What can You Do to Help?

If you and anyone you know would like to volunteer please contact us. Each certified volunteer saves us and the taxpayers up to \$12,000 / year depending on the level of certification they obtain. This is a case where a person can may a true positive impact on their community. You do not need to be certified to volunteer! Also, we have and install the green 911 signs. They are available for 20 to 30 dollars depending on hardware needed and are available to anyone in our service area. CPR and basic first aid courses are available. We schedule them quarterly or on request. Contact us at 802-849-2773, visit our Facebook Page or [www.fairfaxrescue.org](http://www.fairfaxrescue.org)

Daniel Vanslette, A-EMT  
President Fairfax Rescue Inc.  
10/21/16

## Fairfax Emergency Management

As always paperwork compliances. State and federal paperwork submitted to proper agencies. Worked with NRPC on getting our town's mitigation plan finalized, plan is at FEMA's regional office in Boston for approval.

Held a meeting and worked with area daycare providers to set up their Emergency Operation Plans for their daycare facilities This EOP will be required by the state in August of 2017.

This spring I took the town's grand list and compared it with the state's E911 mapping data. I made a list of mistakes and corrections that needed to be made to the mapping for Fairfax. The list was submitted to the town's E911 coordinator so corrections could be made on mapping at the state level.

As for the weather, 2016 was fairly good. We had a relatively dry summer. December brought us a couple days of high winds, which kept the fire and highway departments busy for a few hours.

As a reminder preparedness begins at home. Have a safe and happy 2017.

Best regards,

Stephen Bessette-EMC

## Fairfax Town Health Officer's Report 2016

The Town Health Officer (THO) is a position that State law requires every Town to fill. The THO is nominated by Town Government Officials, and appointed by the VT Commissioner of Health for a three-year term. The role of the THO is defined in the VT Statutes, Title 18, Chapter 11 (18VSA Ch.11, §§ 601-624).

Town Health Officers are given the authority by the VT statutes to investigate and mitigate any potential or existing public health hazard in his/her town. Each town has a local board of health, made up of the town's Selectboard & THO. The THO investigates all complaints, and has exclusive authority to take emergency mitigation steps, and may enforce any State health regulations and local health ordinances in his/her town.

The Town Health Officer investigates issues related to the VT Rental Housing Code, in regards to sanitation facilities, rubbish issues, insects & rodents, and heating. The THO also deals with sewage/septic system issues, lead paint laws, and asbestos issues. The THO is also responsible for following up on reported animal bites, and will work jointly with animal control when required.

The Town of Fairfax will be hosting a Rabies Clinic at the Town Highway Garage on March 30th. Franklin County Animal Rescue (Franklin County Humane Society) also offers Rabies & Distemper shots during its weekly clinics at a very reasonable cost. Please have your pets vaccinated, for the safety of your pet and your family.

Reminder.....the State of VT requires that all dogs be licensed with the Town, no later than April 1 of each year.

The following is a breakdown of incidents that were reported & investigated in 2016;

- Animal Bites (9 incidents reported, that were treated by a hospital or clinic)
- Rental Housing (3 incident investigated)
- Public Health issue (1 Incident Investigated)

If you believe you have an issue that falls under the jurisdiction of the Town Health Officer, please contact me at 849-6075 (Fairfax Fire Department Business line). You can also contact me by email, [fire@fairfax-vt.gov](mailto:fire@fairfax-vt.gov). Please include your name, address, contact information, location of issue you are reporting, and detailed information about the issue.

You can visit the Health Officer page on the Town of Fairfax web site for more information.

<http://www.fairfax-vt.gov/healthofficer>

Respectfully Submitted

David Raymond

# *FAIRFAX LISTERS OFFICE*

12 Buck Hollow Rd  
Fairfax, VT 05454  
Tel: 802-849-6111 ext. 14 or 19  
Fax 802-849-6276

The Listers are responsible for performing all town property assessments. They update and maintain the value of real property in the town on which the Selectboard will set a tax rate necessary to raise the money to pay for town services, maintenance, town roads and schools. Our office hours are Tuesday, Wednesday, and Thursday from 9:30 a.m. to 4:00 p.m. If you have any questions or need further information, you can call the number listed above.

Over the past year the Lister's office has received and reviewed 65 notices/permits. Of these, 21 were for new houses, 2 duplexes, 4 detached garages, 8 additions and/or finished areas, 10 sheds and the remainder being barns, porches, decks, etc. We also have ongoing routine work such as finishing up prior year permits as they are good for two years, Homestead Declarations, Current Use, Veteran Exemptions, Property Transfers, mapping, (a new firm has been contracted for the mapping, this is an ongoing project as we have so many changes during the year).

We met with our district advisor in August to complete the required Sales Report. The Sales Report determines our new Common Level of Appraisal (CLA) and Coefficient of Dispersion (COD). The CLA is currently 95.34% and the COD is 8.22%.

To further our education, we attended the following classes and seminars: February 10<sup>th</sup> Local Government Day in Montpelier, February 19<sup>th</sup>- MSOL/CAMA seminar, March 31<sup>st</sup>- NEMRC Annual Seminar, April 20<sup>th</sup>- TOEC (Town Officer Education Conference), May 13<sup>th</sup> Appeals class, September 15<sup>th</sup> State Statutes, September 23<sup>rd</sup> Annual VALA Meeting, October 6<sup>th</sup> Town Fair in Essex, as well as attending the regular bi-monthly VALA meeting in Randolph.

Based on the 2016 Grand List figures, and the voted budgets, separate tax rates were set by the Selectboard for residential (\$1.8231) and non-residential (\$2.055).

**We experienced too many unforeseen problems to start the town wide reappraisal this year, consequently it did not happen. It still needs to be done in the future, it has not gone out for bid as yet. Will keep you posted on the town web site.**

This fall two Listers resigned leaving the office with only one Lister. The job has gotten more complex and it is time consuming to train new Listers. The Selectboard has decided to give the voters the option of a hired Assessor. This will be an article on the warning for the March meeting.

**REMINDER: All Homestead Declarations must be filed by the April 15<sup>th</sup> deadline to avoid a penalty. If the April 15<sup>th</sup> deadline is not met there will be a 3% penalty assessed on your tax bill. The form HS-122 can be found online at <http://tax.vermont.gov>.**

LISTER: Patricia McNall

## Fairfax Zoning Office

12 Buck Hollow Road  
Fairfax, VT 05454  
802-849-6111 Ext. 12  
[zoning@fairfax-vt.gov](mailto:zoning@fairfax-vt.gov)

### Zoning Office Report:

The number of permits issued in 2016 totaled 66, compared to 80 in 2015. New residential construction remained steady at 27 units. Single household dwellings rose from 14 in 2015 to 23 in 2016 with an additional 3 replacement homes permits issued. The number of Certificates of Compliance, issued to homeowners selling or refinancing their homes, has stayed consistent over the last few years with 58 being issued in 2016. Certificates of Compliance doesn't directly reflect re-sale home sales in Fairfax, they are only performed when requested and not required by the town.

PERMIT TYPE	2012	2013	2014	2015	2016
Single-Household Dwellings	18	32	21	14	23
Multi-Household Dwellings	4	4	8	5	2
Replacement Dwelling	4	2	3	5	3
Additions/Basements	10	11	11	12	9
Garages/Barns	16	13	10	8	4
Accessory Apartments	0	0	1	0	1
Commercial	2	1	1	1	1
Other (sheds, Decks, pools)	21	34	27	32	22
Change of Use	0	1	2	0	0
Signs	2	1	0	2	0
Home Occup/Industry	0	1	1	1	1
<b>Certificates of Compliance</b>	39	52	49	57	58

The Zoning Office would like to remind you that a permit is needed for any construction involving 100 square feet or more. This includes basements, decks, additions and more. Please call the office if you have any questions whether a permit is required or not.



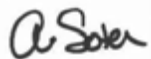
The DRB maintained a fairly full schedule. There were a total of 6 subdivisions and in total the DRB held 18 public hearings. Some projects required more than one hearing and other projects have not yet been issued final decisions. There were also Conditional Use/Site Plan and Boundary Adjustment hearings. The Zoning Office continued to provide assistance to the DRB by analyzing all development proposals prior to their Public Hearings, and by writing reports to assist the DRB in evaluating projects which come before them.

The Zoning Office also provided staff support for the Planning Commission throughout 2016. The Planning Commission completed one major project, its periodic review and update of the Development Regulations, created a new Bylaw to regulate solar energy installations, and made significant progress toward its long-term goal of assessing options and developing a plan for improving the safe flow of vehicular and pedestrian traffic in the Village.

As always, the Zoning Office was a bustling place and continued to answer questions and provide information and guidance for property owners, home buyers, attorneys, mortgage companies, engineers and anyone else who phoned, wrote or visited.

Our goal in 2017 is to continue to provide the best possible service and information to those who contact us. Our office is normally open Monday through Friday during the day. Hours may vary from week to week, and you can call the Town Office to check our hours before you come in. 802-849-6111. Our email is always open; [zoning@fairfax-vt.gov](mailto:zoning@fairfax-vt.gov)

Respectfully submitted,



Amber Soter,  
Zoning Administrator,  
Planning Commission  
& DRB Coordinator

Development Review Board  
12 Buck Hollow Road  
Fairfax, VT 05454  
802-849-6111 Ext. 12  
[zoning@fairfax-vt.gov](mailto:zoning@fairfax-vt.gov)

#### Development Review Board Report:

Members of the Development Review board in 2016 were: Jason Heyer (Chair), Nicholas Hibbard (Vice Chair), Michelle Dufresne (Clerk), Martha Varney, and Claude Rainville.

The Development Review Board (DRB) holds public hearings on development projects the second and fourth Tuesday of each month at 7PM in the Town Offices. Additionally, the DRB schedules working sessions and site visits as needed.

In 2016 the Fairfax Development Review Board conducted **18 public hearings**. Some projects had more than one hearing and other projects have not yet had final decisions. The Board approved 6 subdivisions (4 done by Administrative Review by the Zoning Administrator). In addition, there were; 1 Conditional Use/Site Plan Review hearings, 1 Conditional Use/Site Plan Revision, 1 Final Plat Revision, 3 boundary adjustments and zero Variance hearings.

The DRB considers various development proposals and usually conducts one or more public hearings at each meeting. The hearings can be Sketch Plan Reviews, Preliminary Plat Hearings, Final Plat Hearings, Revisions, Variances, Appeals or Conditional Use/Site Plan Hearings. Each hearing must be publicly warned and notification sent to all adjoining property owners. Before each hearing, each Board member must familiarize themselves with the case by reviewing all pertinent information. The signed minutes are sent to interested parties who attended the hearing. After the final hearing, the Board will go into deliberative session to discuss the information presented and make a decision. The decision is formally written as a “Findings of Fact and Order” (which must be recorded by the applicant in the Town Records) and is sent to the applicant and to all ‘interested persons’ who attended the hearing. The final survey map for the project (Plat), if required, must be reviewed by the Board, and signed by the Chairman

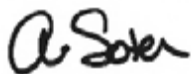
before it is filed, by the applicant, in the Town's land records.

An Interested Person is anyone who may legally appeal to the Development Review Board or the Vermont Environmental Court, as prescribed by the Vermont Municipal and Regional Planning Act. These include:

- 1) The party owning title to the subject property, or the designated agent of said property, or a municipality or solid waste management district empowered to condemn it or an interest in it.
- 2) Persons owning or occupying property in the immediate neighborhood.
- 3) Any ten voters or property owners in the Town who file a petition with the Development Review Board.
- 4) The Selectboard of the Town or any adjourning Town.
- 5) Certain State Agencies

The Zoning Administrator, Amber Soter, conducts Administrative Reviews for eligible 2-lot subdivisions and boundary adjustments. In addition, the Zoning Administrator actively assists residents through the DRB process, produces and posts public notices, invites adjoining landowners to hearings, takes minutes at hearings, drafts decisions for the DRB, and mails correspondence to the Board and participants. Copies of the signed minutes from each meeting can be viewed at the Zoning Office. Schedules and minutes are also available on the Town's website at, <http://www.fairfax-vt.gov/>.

Respectfully submitted,



Amber Soter  
Zoning Administrator,  
Planning Commission  
& DRB Coordinator

Planning Commission  
12 Buck Hollow Road  
Fairfax, VT 05454  
802-849-6111 Ext. 12  
[zoning@fairfax-vt.gov](mailto:zoning@fairfax-vt.gov)

#### Planning Commission Report:

Members of the Planning Commission in 2016 were: Greg Heyer (Chair), Richard Wimble (Vice Chair), Mark Hunziker (Clerk), Mark Kane, Martha Varney.

The 2016 Planning Commission completed one major project, its periodic review and update of the Development Regulations, created a new Bylaw to regulate solar energy installations, and made significant progress toward its long-term goal of assessing options and developing a plan for improving the safe flow of vehicular and pedestrian traffic in the Village.

Funded by a grant awarded last year, the **Fairfax Route 104 Village Gateway Enhancement Study**, is fully underway. This study will tie into the previous studies and the Sidewalk Master Plan to help develop streetscaping and traffic calming guidelines and identify implementation actions the community can take to maintain the Village environment. The Planning Commission has worked closely with The SE Group gathering data from the community on voting day and interacting with students during the drone portion of the study. BFA students were able to interact with the UVM Unmanned Aircraft Systems Team and learn about how important community planning is. A featured article can be read here:

<http://www.uvm.edu/rsenr/?Page=news&storyID=23569&category=rsenr>

It is expected that this will be the last study needed on these issues and that it will lead directly to the creation of a practical, effective, and comprehensive plan for enabling safer and more extensive pedestrian and non-motorized circulation and access throughout the Village.

The Planning Commission spent much of the year working on needed amendments to the Development Regulations. Changes were made in nearly every Article, some minor, some major. A significant amount of time and effort goes into crafting each sentence to ensure that the goals and intent of the regulations are communicated clearly. These amendments were approved by

the Selectboard and are now in effect. Updated bylaws can be found online and at the Town Office.

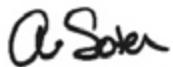
In addition, the Planning Commission also brought forth a Bylaw that “Establishes Screening Standards for Ground-Mounted Solar Electricity Generation Plants” that was approved by the Selectboard. It is hoped that this is positive step in ensuring that alternative energy generation is encouraged in Fairfax while still maintaining the scenic integrity of the Town, and the best interest of the community.

If you are interested in becoming a member of an Energy Committee please contact the Zoning Office.

The Planning Commission normally meets on the first and third Tuesday of each month at 7PM in the Town Office Building. Public attendance and input is always welcome. The Planning Commission would like to thank the members of all the Town Boards for their hard work and service to the Town.

Agendas and copies of the signed minutes from each meeting can be viewed in the Zoning Office and on the new Town website; [www.Fairfax-VT.gov](http://www.Fairfax-VT.gov). Please feel free to contact the Zoning Office located in the Town Office Building for further information.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "A Soter".

Amber Soter  
Zoning Administrator,  
Planning Commission  
& DRB Coordinator



# Northwest Regional Planning Commission 2016 Town Report

Northwest Regional Planning Commission is a multi-purpose governmental organization created by the municipalities of Franklin and Grand Isle Counties. NRPC implements a variety of projects and programs tailored to local, regional and statewide needs. All municipalities in the region are entitled to equal voting representation by two locally appointed members to the Board of Commissioners.

## Northwest Regional Planning Commission Projects & Programs:

**Municipal plan and bylaw updates and related technical assistance:** Focus on predictable and effective local permitting through education and training, bylaw modernization and plan updates.

**Brownfields:** Complete environmental site assessments and fund clean-ups so properties can be sold, developed or re-developed to benefit the economy, create or protect jobs and increase housing opportunities.

**Transportation planning:** Coordinate local involvement in transportation decisions through the Transportation Advisory Committee (TAC) and provide services such as intersection studies, corridor plans and traffic counts.

**Emergency planning:** Better prepare our region and state for disasters by coordinating with local volunteers and VT Department of Emergency Management and Homeland Security on emergency planning, exercises and training.

**Energy conservation and development:** Implement projects to support municipal energy conservation to save energy and tax dollars, support job training programs and identify opportunities for renewable energy generation.

**Watershed planning and project development:** Implement water quality projects and programs to protect water resources, ensure safe water supplies, enhance recreational opportunities and address known sources of pollution.

**Regional plans:** Coordinate infrastructure, community development and growth at the regional level through the development, adoption and administration of a comprehensive regional plan.

**Geographic Information System Services:** Provide municipalities, state agencies and regional groups with mapping and data analysis in support of their projects.

**Special projects:** Complete special projects such as downtown revitalization, recreation paths, farmland preservation, economic development and affordable housing projects.

**Grants:** Provide assistance identifying appropriate grant sources, defining a project scope and writing grant applications.

## 2016 Fairfax Projects:

- ☞ Assisted with the update and adoption of a Local Emergency Operations Plan along with documenting and submitting Tier 2 Hazardous Materials reports for Highway Department and Water and Sewer Departments.
- ☞ Provided technical assistance for planning and zoning.
- ☞ Provided technical support with the Town and 911 Board for updating E-911 addresses and road name data. Updated the E-911 poster map.
- ☞ Provided a review of proposed amendments to the development regulations.
- ☞ Provided Westford and Cambridge E-911 maps for Fire and Rescue.
- ☞ Drafted a ground-mounted solar screening bylaw in coordination with the Planning Commission.
- ☞ Assisted with a Municipal Planning Grant application to update the Municipal Plan.
- ☞ Updated the culvert inventory.

**Fairfax  
Regional Commissioners:**  
Randy Devine & Colleen Steen

**Transportation Advisory  
Committee:**  
Colleen Steen

This year the Commission will assist communities with water quality compliance and project implementation, complete a regional energy plan, implement our new regional plan and provide other needed services to our member municipalities. The Commission has no regulatory or taxing authority; however, each year we do request a per capita assessment from our members in support of local and regional activities and to provide matching funds needed for state and federal programs.

Your continued support for local and regional planning is greatly appreciated. NRPC is your resource -- please call on us for assistance with planning, zoning, transportation, mapping or other needs.



FRANKLIN COUNTY  
INDUSTRIAL DEVELOPMENT  
CORPORATION

Franklin County Industrial Development Corporation  
Town Report  
Calendar Year 2016

The mission of FCIDC is to engage in a process of building a strong and diversified market economy that serves the interest of area enterprises, municipalities, residents and to strengthen our economy through the creation and retention of jobs and build a business environment suitable to host capital investment.

During the year 2016 the local economy continued to remain strong in most sectors; the overall County unemployment rate is currently 3.6%, wages continue to rise and the manufacturing sector continues to hire and make capital investments. In the largest dairy county in New England milk prices continue to remain low; in turn restricting an otherwise strong local economy. Gas prices and heating fuels continue to remain relatively low, this allows for an increase in disposal income or the ability to reduce debt or add to savings.

During the latter months of 2016 a number of permit applications were filed in hopes of breaking ground on a few major projects come Spring of 2017. If these projects come to fruition and when added to the Northwestern Medical Center and St. Albans hotel construction there could be in excess of 115 million dollars of construction going on in Franklin County throughout 2017.

Two of the most common questions that we get asked are, "did the Energizer facility sell yet" and "when will the hotel open"? The Energizer property did finally sell in December 2016 to a developer who will be trying to attract new businesses to the building. As for the new hotel being built in St. Albans, a project initiated by the City of St. Albans, it is expected to be open in June of 2017.

With all of that good news here is the information that everyone should pay the most attention to and that is, there is a large workforce gap right on our doorstep. As Baby Boomers are retiring and leaving the workforce, the number of individuals graduating from high school has dropped significantly due to a drop in birth rates. Outside of Maine, Vermont has the oldest population with no relief in sight. With a declining workforce any growth in our economy will be difficult in the years to come. The Workforce Investment Board led by Kathy Lavoie is working on a number of initiatives that are focused on workforce training and career education for local high school students.

All things considered I still think Franklin County is in a good place.....as we always tell people 'sure things could be better, but I can guarantee you that we are still a lot better off than most rural communities!'

All of the Franklin County communities are huge supporters of economic development and the creation of quality jobs. The more rural communities understand that even though manufacturing may not be appropriate for their specific town, job opportunities in other parts of the county can be a benefit to their residents. In addition, the manufacturers of value added milk products are valuable to our dairy base.

Thank you for the opportunity to share a very brief overview of FCIDC's activities for 2016. Please feel free to contact the office at (802) 524-2194 with any questions.

Respectfully,

Timothy J. Smith  
Executive Director

P.O. Box 1099  
♦  
St. Albans, Vermont  
05478-1099  
♦  
(802) 524-2194  
Fax: (802) 524-6793  
♦  
E-mail: info@fcidc.com  
tim@fcidc.com  
Web Site: fcidc.com



## Fairfax Community Library

What's the smartest card in your wallet? Your Library card of course!

2016 saw approximately 22,100 patron visits to the Fairfax Community Library (~425 per week). Also in 2016, 146 new patrons and 1,205 returning patrons found out that their hometown library is the place where they can:

- Use a computer and printer  
1,730 uses of public access desktop computers (not including wi-fi use);
- Attend an interesting, educational or fun event, presentation, club, group, or class  
Attendance at 186 programs in 2016 totaled to 1,630 youth and 1,204 adults;
- Volunteer at the Library  
9 people volunteered 250 hours in 2016;
- Sign out books, audiobooks, eBooks, music, movies, magazines, snowshoes, games.  
43,500 physical items and 15,998 digital items available  
62,211 items signed out in 2016 (32,926 public; 29,285 school);
- Find many links, resources and helpful information at our website, fairfaxvt.org  
14,070 visits to the website;
- Borrow passes for free or reduced entry to area attraction  
Families saved money 248 times with our passes;
- Get updates, see photos and more fun at our Facebook page  
528 friends;
- Encourage and motivate children or grandchildren to read during the summer  
204 youth read over 4,000 books during the 2016 Summer Reading Program.

New undertakings, additions, accomplishments in 2016 include:

- A large screen for presentations in the Fairfax Room, donated by a local patron;
- A new section of shelving built by a local Eagle Scout;
- A mobile-friendly version of our website was created;
- A new service providing digital magazines to patrons was acquired;
- Vermont Humanities Council grant for Vermont Reads programs awarded;
- Several authors visits and art exhibits were held;
- 6 Chess Club members went to the State Championships; 3 placed!
- Outreach to senior housing complex

We hope you will use the smartest card in your wallet in 2017.

Thank you for your continued support!

Respectfully Submitted by Debbie Landauer, Public Library Director





# Fairfax Parks & Recreation Department

Colin Santee, Director  
12 Buck Hollow Rd.  
Fairfax, VT 05454  
recreation@fairfaxvt.gov  
www.fairfaxrecreation.com

## *2017 Parks & Recreation Report*

Over the course of the last year, the Parks & Recreation Department has experienced substantial growth. With the acquisition of the future Fairfax Community Center, the completion of the Pavilion & Bathroom project in the Community Park, and the issuance of a Section 106 permit for the 100 Acre Woods project, there is much to look forward to. 2016 provided many opportunities in experiential learning, as we found success in certain strategies, and challenges in others. Department events are successfully generating the revenue that supports ongoing projects, either by covering expenses entirely or off-setting grants, and our department has many sponsors who have continued to show an incredible commitment to our community.

The future Fairfax Community Center, formerly the Baptist Building, is located in the Village at 1210 Main Street. With the donation of the building from the United Church of Fairfax, the department was presented with an incredible opportunity to preserve a piece of local historical significance while also offering a solution to the growing need for accessible space. Throughout this rehabilitation project, we will begin to utilize the space for new programs while we continue to offer the events currently taking place in the building.

With a growing community, we are constantly striving to remain flexible to the changing interests in recreation. Part of the department's mission is to diversify recreational offerings in our community, and we are proud to support new ideas however we can. Over the last year we have hosted two new club sports in our Community Park; BFA's ultimate frisbee program, and the Fairfax United Youth Lacrosse program. These two popular programs weren't around ten years ago, but thanks to a culture of youth involvement in Fairfax, our community has seen them come to fruition.

### *Parks & Recreation Department Goals for 2017*

- Complete 100 Acre Woods trail construction and finalize master plan for continued growth
- Increase summertime programming for youth and adults through additional offerings
- Diversify recreational opportunities throughout the year with new events
- Increase and promote environmental consciousness throughout the community
- Finish first phase of Community Center renovations

We are very happy with how 2016 went, and we are looking forward to another successful year. If you are interested in learning more about what the Parks & Recreation Department is up to, or if you'd like to get involved, please visit our website at: [www.fairfaxrecreation.com](http://www.fairfaxrecreation.com)

Thank you,

A handwritten signature in dark ink, appearing to read "Colin Santee".

Colin Santee, Director

Fairfax Parks & Recreation Department



Robert W. Norris  
Sheriff

I would first like to thank all the townships and those residents throughout Franklin County who have continued to support this office. With your support and interaction with this office, we have been able to address many of your concerns and we look forward to working with you in this upcoming year. The men and women of the Franklin County Sheriff's Office look forward to offering continued professional law enforcement services to all residents of your community.

The following is a report of the activity of the Franklin County Sheriff's Office for the period of January 1, 2016 through December 31, 2016.

The deputies of this office handled approximately 6,540 complaints throughout the county.

This office made 2,971 traffic stops resulting in 2,658 tickets and warnings being issued.

We made 209 arrests in 2016.

The following are the totals for your community:

Incidents:	954	Arrests:	25	Tickets/Warnings:	153
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This Office has the ability to respond throughout Franklin County for any active shooter and other unusual incidents that may require a special response team and we have the ability to respond to marine search and rescue calls and patrols.

We will continue to work with all the residents of Fairfax and ask that you visit us on Facebook.

Thank you,

Robert W. Norris  
Franklin County Sheriff

STATE OF VERMONT  
DEPARTMENT OF PUBLIC SAFETY  
VERMONT STATE POLICE



**St. Albans Field Station**  
140 Fisher Pond Road  
St. Albans, VT 05478

January 4, 2017

On behalf of the Vermont State Police, St. Albans Field Station, we are providing our 2016 Annual Report. This report will provide you information in regards to current staffing, specialty services and statistical information.

**St. Albans Barracks Mission Statement:**

***The mission of the Vermont State Police St. Albans Field Station is to protect the citizens of Franklin and Grand Isle Counties. We will strive to reduce crime and crashes with thorough criminal investigations and aggressive highway safety enforcement.***

- ***Criminal Investigation – The St. Albans Station will make every attempt to prevent crime before it makes its way into our jurisdiction. We will accomplish this goal through an extensive intelligence network that will allow us to engage problems in the communities that we serve and by sharing investigative information with our local, county, state and federal law enforcement partners. Our priority remains to pursue those that distribute drugs and cause social harms against persons and property in our communities.***
- ***Highway Safety Enforcement – Through aggressive high visibility motor vehicle enforcement programs, our Troopers will seek out and arrest those individuals that choose to drive impaired by alcohol and/or drugs on our highways. We will continue to use timely data to locate specific areas to prevent and reduce crashes. Our Troopers will use every motor vehicle contact as an educational opportunity as well as looking beyond the traffic stop in an effort to identify criminal activity as it filters into our communities. Collaborating with local, county and federal agencies is essential to any success.***

**Specialty Services provided by the St. Albans Field Station:**

In addition to their field primary responsibilities, many of the Troopers assigned to the St. Albans Station are members of special response teams that provide expert response

**“Your Safety Is Our Business”**

capabilities in a variety of areas to address critical needs throughout Vermont. The allocation of these resources is as follows:

5 - Troopers on the Tactical Services Unit (SWAT Team)

2 - Troopers on the SCUBA Team

1 - Trooper assigned a K-9

3 - Troopers trained as Drug Recognition Experts

1 - Trooper on the Crime Scene Search Team

2 - Troopers on the Clandestine Laboratory Team

3- Troopers on the Crisis Negotiation Unit

1-Trooper on the EVOC Instructor

1-Trooper on the Honor Guard

**2016 Total Annual Figures & Comparison:**

Total cases investigated:	6525
Total arrests:	442
Total tickets issued:	1917
Total warnings issued:	2347
Fatal Accidents Investigated:	7
Burglaries Investigated:	78
Impaired Driving Arrests	78

	Total Crashes	Total Burglaries	Total Thefts
Average of 2014- 2015	527	123	187
2016	599	78	161

## **Local Community Report: Fairfax**

<b>Total Cases:</b>	<b>489</b>
<b>Total Arrests:</b>	<b>34</b>
<b>DUI Arrests</b>	<b>7</b>
<b>Collisions w/ Damage</b>	<b>15</b>
<b>Collisions w/ Injury</b>	<b>2</b>
<b>Vandalism:</b>	<b>6</b>
<b>Alarms</b>	<b>28</b>
<b>Burglary:</b>	<b>5</b>

**We will continue to make our communities safer through enforcement, directed patrols, outreach and community programs. It is our privilege to serve the citizens of your community.**

**Respectfully,**

**Lieutenant Maurice Lamothe  
Station Commander**

**State of Vermont**  
**Department of Health**  
St. Albans District Office  
27 Federal St. Suite 201  
St. Albans, VT 05478  
**HealthVermont.gov**

[phone] 802-524-7970  
[fax] 802-527-5405  
[toll free] 888-253-8801

*Agency of Human Services*

## Vermont Department of Health Report for Fairfax

**Your local health district office** is in St. Albans at the address and phone number above. Come visit or give us a call! At the Vermont Department of Health, we are working every day for your health. With twelve district offices around the state, and state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community. For example, in 2015 the Health Department:

**Supported healthy communities:** Franklin County Caring Communities was awarded the final year of the Combined Community Grant, at \$110,000.00, to support Alcohol and Drug Abuse Prevention, Tobacco Prevention programs. The Saint Albans District Office was awarded the Regional Prevention Partnership Grant in July, for \$130,000 a year for three years to support substance use prevention.

**Provided WIC nutrition services and healthy foods to families:** We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support. We partner with grocery stores across the state to enable participants to use a debit-like card to access nutritious foods. The average value of foods provided is \$50 per person per month.

**Worked to prevent and control the spread of disease:** In 2015 we responded to 111 cases of infectious disease in Franklin County. In 2015, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide.

**Aided communities in emergency preparedness:** In July of 2016 the Saint Albans District Office, in collaboration with Saint Albans Town Educational Center and the Saint Albans Police Department, participated in a large-scale exercise to practice our procedures for distributing medicine to a large number of people in a short period of time. Plans such as these are utilized to keep people from getting sick during a public health emergency. For 2016/17, \$10,000 will be available to fund trainings and purchase supplies for volunteers in the Northwest Vermont Medical Reserve Corps. These volunteers are preparing to respond to a variety of health emergencies in Franklin and Grand Isle Counties.

Throughout the 2016 summer, Northwest Vermont Medical Reserve Corps members visited numerous state parks in both Franklin and Grand Isle Counties distributing summer go-bags that contained bug spray, sun block, and tools and information for tick removal. Six Medical Reserve Corps Units from all over Vermont worked together to educate Vermonters on precautions one should take to enjoy the bountiful activities that Vermont offers.



For more information, news, alerts and resources: Visit us on the web at [www.healthvermont.gov](http://www.healthvermont.gov).

Join us on DISTRICT FACEBOOK ADDRESS and follow us on [www.twitter.com/healthvermont](https://www.twitter.com/healthvermont).

**BELLOWS FREE ACADEMY – FAIRFAX TOWN SCHOOL DISTRICT  
ANNUAL REPORT**



**75 HUNT STREET  
FAIRFAX, VT 05454**

**BELLOWS FREE ACADEMY – FAIRFAX, VT  
ELECTED OFFICERS**

**POSITION**

**TERM**

**MODERATOR**

Roberta Rodimer

Term Expires 2017

**SCHOOL DIRECTORS**

Rachelle LeVau

Term Expires 2017

Elaine Stone Carpenter

Term Expires 2017

Scott Mitchell

Term Expires 2018

Jasen Boyd

Term Expires 2018

Kathy Ellsworth Muehl

Term Expires 2019

The School Board meets on the second Monday of every month

**BFA TRUSTEES (5 YEAR TERM)**

Dale Bellows

Term Expires 2017

Lee Minor

Term Expires 2019

John Mitchell

Term Expires 2020

James Meunier

Term Expires 2021

Alfred Daniels

Term Expires 2021

**SURETY BONDS**

Surety bonds, as required by law, are on file in the Town Office.



## **REVISED 2017 WARNING ANNUAL FAIRFAX TOWN SCHOOL DISTRICT MEETING**

The inhabitants of the Town of Fairfax who are legal voters in the Annual Town School District Meeting are hereby notified and warned to meet at the Elementary Auditorium of Bellows Free Academy, 75 Hunt Street, Fairfax on Saturday, March 4, 2017 at 10:00am for the purpose of voting upon or transacting such business not involving voting by Australian Ballot and for a public hearing and presentation of the proposed school budget.

Article 1 through Article 3 to be voted upon by use of the official Australian ballot. The polls will be open on Tuesday, March 6, 2017 at 7:00am to 7:00pm at the Old Gymnasium of Bellows Free Academy, Fairfax.

ARTICLE 1: Shall the legal voters of said school district elect the following officers?

BY AUSTRALIAN BALLOT

- *School Moderator for one-year term*
- *School Director for two-year term*
- *School Director for three-year term*
- *BFA Trustee for five-year term*

ARTICLE 2: Shall the voters of said school district approve the school board to expend \$12,107,122, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$13,292.77 per equalized pupil. This projected spending per equalized pupil is 4.39% higher than spending for the current year.

BY AUSTRALIAN BALLOT

ARTICLE 3: Shall the voters of said school district authorize the School Directors to borrow money for school expenses in anticipation of revenue for the ensuing year?

BY AUSTRALIAN BALLOT

ARTICLE 4: To approve reports of School Directors from the previous year.

ARTICLE 5: To conduct any other legal business to come before said meeting.

ARTICLE 6: To adjourn.

The legal voters of the Fairfax Town School District are further notified that voter qualification, registration, and absentee voting relative to said meeting shall be as provided in Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Board of School Directors of the Fairfax Town School District duly called, noticed, and held on February \_\_\_\_, 2017.

*Jasen Boyd*

\_\_\_\_\_

*Elaine Stone Carpenter*

\_\_\_\_\_

*Rachelle LeVau*

\_\_\_\_\_

*Scott Mitchell*

\_\_\_\_\_

*Kathi Muehl*

\_\_\_\_\_

Received by Fairfax Town Clerk's Office for record and this \_\_\_\_th day of February 2017 at Fairfax, VT and same is recorded in the posted records.

ATTEST:

\_\_\_\_\_  
*Deborah Woodward, Town Clerk/Treasurer*

## 2017 WARNING ANNUAL FAIRFAX TOWN SCHOOL DISTRICT MEETING

The inhabitants of the Town of Fairfax who are legal voters in the Annual Town School District Meeting are hereby notified and warned to meet at the Elementary Auditorium of Bellows Free Academy, 75 Hunt Street, Fairfax on Saturday, March 4, 2017 at 10:00am for the purpose of voting upon or transacting such business not involving voting by Australian Ballot and for a public hearing and presentation of the proposed school budget.

Article 1 through Article 3 to be voted upon by use of the official Australian ballot. The polls will be open on Tuesday, March 6, 2017 at 7:00am to 7:00pm at the Old Gymnasium of Bellows Free Academy, Fairfax.

ARTICLE 1: Shall the legal voters of said school district elect the following officers?

BY AUSTRALIAN BALLOT

- School Moderator for one-year term
- School Director for two-year term
- School Director for three-year term
- BFA Trustee for five-year term

ARTICLE 2: Shall the voters of said school district approve the school board to expend \$12,107,122, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$13,292.77 per equalized pupil. This projected spending per equalized pupil is 1.15% higher than spending for the current year.

BY AUSTRALIAN BALLOT

ARTICLE 3: Shall the voters of said school district authorize the School Directors to borrow money for school expenses in anticipation of revenue for the ensuing year?

BY AUSTRALIAN BALLOT

ARTICLE 4: To approve reports of School Directors from the previous year.

ARTICLE 5: To conduct any other legal business to come before said meeting.

ARTICLE 6: To adjourn.

The legal voters of the Fairfax Town School District are further notified that voter qualification, registration, and absentee voting relative to said meeting shall be as provided in Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Board of School Directors of the Fairfax Town School District duly called, noticed, and held on January 9, 2017.

Jasen Boyd

Elaine Stone Carpenter

Rachelle LeVau

Scott Mitchell

Kathi Muehl

*[Handwritten signatures of Jasen Boyd, Elaine Stone Carpenter, Rachelle LeVau, Scott Mitchell, and Kathi Muehl]*

Received by Fairfax Town Clerk's Office for record and this 10th day of January 2017 at Fairfax, VT and same is recorded in the posted records.

ATTEST:

*[Handwritten signature of Deborah Woodward]*  
Deborah Woodward, Town Clerk/Treasurer

## **ABSTRACT OF THE 2016 FAIRFAX TOWN SCHOOL DISTRICT MEETING FAIRFAX TOWN SCHOOL DISTRICT**

*Annual Meeting 2016*

The inhabitants of the Town of Fairfax who are legal voters in the Annual Town School District Meeting met in the Elementary auditorium of Bellows Free Academy, Fairfax, Vermont on Saturday, February 27, 2016 for the purpose of voting upon or transaction such business not involving voting by Australian ballot.

Moderator Roberta K (Robby) Rodimer called the school portion of the Town Meeting to order at 12:45 p.m. Robby read Robert's Rules as modified by VT State Law. She stated that without objection that the School would change the length of time each person may speak from 10 minutes to 3 minutes. There was no objection.

Articles 1, 2, and 3 were voted upon by the use of the official Australian ballot on Tuesday, March 1, 2016 at the Elementary Auditorium at Bellows Free Academy, Fairfax, Vermont. Polls opened at 7:00 a.m. and closed at 7:00 p.m.

### **Article 1**

The following officials were elected by the legal voters of the Town:

School Moderator	One year term	Roberta K Rodimer	1272 votes
School Director	Three-year term	Kathi Ellsworth Muehl	1262 votes
School Director	Two-year term	Jasen Boyd	1236 votes
BFA Trustee	Five-year term	Alfred V Daniels	1119 votes
BFA Trustee	Five-year term	James Meunier	1160 votes

Robby read Article 1 that was voted by Australian ballot. There was no discussion from the floor.

### **Article 2**

Shall the voters of said school district approve the school board to expend \$13,259,900, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$12,733.82 per equalized pupil. This projected spending per equalized pupil is 4.07% higher than spending for the current year.

A slide show was presented. Elaine Carpenter, Chair spoke about the Fairfax School Budget FY17 Proposal consisting of the BFA Fairfax's Mission with the commitment to ensuring all students become informed, literate, critical thinkers who demonstrate responsible social and civic behaviors. The reallocation of budget resources with increases and decreases consisting of staff, high school technical education tuition, lengthen school day, early education tuition, debt service, building and grounds, co-curricular, and special education to mention a few. Enrollment snapshot showed our student population change over time. Elaine showed the staffing-student ratio of BFA student: Adults ratio (K-12), and the student: instructional staff ratio. She continued speaking about the Budget Proposal FY2017 with the changes in the budget, the projected spending in the FY17 per equalized pupil and how the spending is calculated of the total budgeted expenditures minus any local revenue, and the teacher leaders who provide instructional support for classroom teachers will be shifted to the profession development budget function. The estimated tax impact, assuming statewide property yield set at \$9,870. Scott Mitchell presented Act 46, the consolidation of schools to realize the cost savings. The Act requires schools to have an optimal district of no fewer than 900 students. Fairfax has entered into a study with Georgia and Fletcher schools. There are tax incentives to consolidating. Rachelle LeVau presented that the school allocated \$15k to hire an architect to help study the current building and develop a recommendation to the school board of a renovation project for the next 20 years. A plan was brought to the board that would cost approximately \$5 million and received approval to move the project forward to bond vote. School consolidation Act 46 needs to be considered as part of the building plan. There are plans to move forward until we see a clear direction from the Act 46 committee.

The floor was opened to discussion. There was a question and answer session. A question was asked about changing the wording on Article 2 but due to the State of Vermont guidelines, the article is required to have the word that was used.

In Favor: 936

Opposed: 592

### **Article 3**

Shall the voters of said school district authorize the school directors to borrow money for school expenses in anticipation of revenue for the ensuing year?

The floor was opened to discussion. There was none.

In Favor: 892

Opposed: 632

#### Article 4

To approve reports of School Directors from the previous year.

A motion was made by Ben Albee and seconded by Barbara Murphy. The floor was opened to discussion. There was none. A motion was passed by a show of cards.

#### Article 5

To conduct any other legal business to come before said meeting.

A motion was made by Gail Shulman and seconded by Slade Farnham. The floor was opened to discussion. A motion was passed by a show of cards.

#### Article 6

To adjourn.

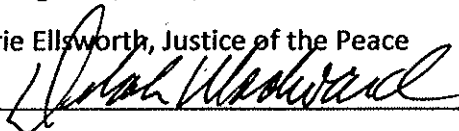
A motion was made by Barbara Murphy and seconded by Mike Cain.  
The floor was opened to discussion. A motion was passed by a show of cards at 1:50 p.m.

There are 3401 registered voters with 1563 voting by Australian ballot making a 45% voter turnout.

Peter Fitzgerald, Chair, Justice of the Peace

Marjorie Ellsworth, Justice of the Peace

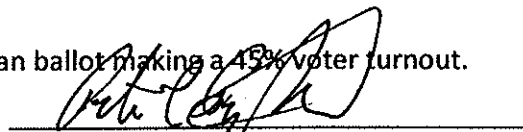

Attest:



Deborah Woodward, Fairfax School District Clerk

A true record

March 4, 2016

Fairfax Town School District  
Summary of Anticipated Revenues  
Fiscal Year 2017-18

	2014-15	2014-15	2015-16	2015-16	Proposed 2016-17	2017-18
	Budget	Actual	Budget	Actual	Budget	Proposed
Fund Balance	81,080	-	94,380	-	34,620	70,680
Tuition	1,354,325	1,312,967	1,341,900	1,139,557	1,210,195	1,160,000
SPED Tuition/Transportation	106,000	79,645	78,000	62,785	35,000	-
Interest Earned	35,000	62,121	45,000	4,796	4,000	4,500
Summer Food Service	5,300	6,181	5,300	-	-	-
Game Receipts	8,000	6,437	6,000	5,893	6,500	6,500
Miscellaneous	10,000	26,800	10,000	65,972	13,000	13,000
Drama Revenue	12,000	8,563	12,000	12,984	12,000	12,000
General State Support Grant	8,847,737	8,847,737	9,175,963	9,175,963	9,646,472	10,070,085
Vocational Tuition Aid	219,398	219,398	233,374	233,374	233,573	245,505
Transportation Reimbursement	181,916	181,470	193,975	193,975	221,136	-
SPED Block Grant	264,270	264,270	278,641	278,641	285,327	-
SPED Intensive Reimbursement	704,000	646,622	820,700	804,462	948,603	349,160
SPED Extraordinary Reimb.	137,043	120,523	140,130	270,593	269,450	7,167
Essential Early Ed Grant	57,788	57,788	57,861	57,861	59,312	-
SPED Care & Custody	58,431	91,545	99,340	130,258	84,387	51,900
Driver Ed Reimbursement	6,000	6,573	6,000	6,726	6,200	6,500
Voc Transportation Reimb.	80,000	86,871	80,000	-	80,000	-
State Reimb-Adult Learning	-	32,954	-	24,214	28,125	28,125
Proceeds on Debt	-	-	-	426,826	-	-
Adjustment Prior Year Tuition	-	-	-	(80,338)	-	-
Impact Fees	25,000	25,000	15,000	15,000	10,000	10,000
Total Revenue	12,193,288	12,083,465	12,693,564	12,829,542	13,187,900	12,035,122
Special Program Revenue	162,493	150,849	65,000	72,917	72,000	72,000
<b>Gross Revenue</b>	<b>12,355,781</b>	<b>12,234,314</b>	<b>12,758,564</b>	<b>12,902,459</b>	<b>13,259,900</b>	<b>12,107,122</b>

**FAIRFAX TOWN SCHOOL DISTRICT**  
**EXPENDITURE BUDGET PROPOSAL**  
Fiscal Year 2017-18

	2015-16 Budget	2015-16 Actual	2016-17 Budget	<i>Proposed</i> 2017-18 Budget	
<b>ELEMENTARY INSTRUCTION</b>					
TEACHERS SALARIES	1,276,049	1,263,074	1,259,256	1,352,673	
PARA-EDUCATOR WAGES	67,047	63,160	63,501	63,471	
SUBSTITUTE WAGES	41,000	13,510	45,000	10,000	
INSURANCE BENEFITS	328,320	292,683	323,834	343,496	
SOCIAL SECURITY	107,075	98,392	105,893	110,168	
MUNICIPAL RETIREMENT	3,689	3,347	3,572	3,570	
TUITION REIMB.	20,000	27,880	20,000	23,000	
CONTRACTED SVC.	8,686	52,014	8,837	53,517	
TRAVEL REIMBURSEMENT	500	188	500	500	
SUPPLIES	21,800	21,435	21,800	21,800	
WORKBOOKS	3,000	302	3,000	1,740	
BOOKS	3,000	271	3,000	1,000	
AUDIOVISUAL MATERIALS	240	-	240	-	
EQUIPMENT	500	-	500	500	
<b>Total ELEMENTARY INSTRUCTION</b>	<b>1,880,906</b>	<b>1,836,256</b>	<b>1,858,933</b>	<b>1,985,435</b>	<b>6.81%</b>
<b>MIDDLE SCHOOL INSTRUCTION</b>					
TEACHERS SALARIES	775,077	783,302	793,794	792,555	
PARA-EDUCATOR WAGES	6,421	2,650	1,594	19,232	
SUBSTITUTE WAGES	16,500	6,923	18,000	6,000	
INSURANCE BENEFITS	200,232	199,681	212,561	210,532	
SOCIAL SECURITY	61,475	57,326	62,928	63,227	
MUNICIPAL RETIREMENT	354	156	90	1,082	
TUITION REIMB.	20,000	13,394	12,000	12,000	
CONTRACTED SVC.	8,000	21,052	8,000	26,500	
TUITION OTHER SCHOOLS	27,000	30,568	27,000	-	
TRANSPORTATION	-	8,608	-	-	
SUPPLIES	18,900	16,872	18,900	18,900	
BOOKS	1,000	646	1,000	1,000	
<b>Total MIDDLE SCHOOL INSTRUCTION</b>	<b>1,134,959</b>	<b>1,141,178</b>	<b>1,155,867</b>	<b>1,151,028</b>	<b>-0.42%</b>
<b>HIGH SCHOOL INSTRUCTION</b>					
TEACHERS SALARIES	1,377,008	1,280,681	1,257,946	1,334,931	
PARA-EDUCATOR WAGES	16,155	18,222	-	-	
SUBSTITUTE WAGES	35,000	22,400	32,000	23,000	
INSURANCE BENEFITS	330,836	287,289	318,232	312,593	
SOCIAL SECURITY	110,170	96,808	99,824	105,287	
MUNICIPAL RETIREMENT	889	1,021	-	-	
TUITION REIMB.	30,000	38,174	34,000	34,000	
CONTRACTED SVC.	15,200	55,893	48,325	61,550	
REPAIRS & MAINTENANCE	800	1,381	800	800	
TUITION TECH CENTERS	477,483	478,693	485,798	532,983	
DUAL ENROLLMENT TUITION	28,125	-	-	-	
TRAVEL REIMBURSEMENT	1,000	3,082	1,000	1,000	
SUPPLIES	32,460	28,097	32,460	32,460	
DRIVERS ED GAS	2,000	667	1,000	1,000	
BOOKS	8,000	1,945	4,000	2,500	
AUDIOVISUAL MATERIALS	1,000	-	1,000	-	
MANIPULATIVE DEVICES	500	-	500	-	
EQUIPMENT	2,500	19,587	2,500	8,000	
<b>Total HIGH SCHOOL INSTRUCTION</b>	<b>2,469,126</b>	<b>2,333,940</b>	<b>2,319,385</b>	<b>2,450,104</b>	<b>5.64%</b>

	2015-16 Budget	2015-16 Actual	2016-17 Budget	2017-18 Budget	
<b>GENERAL INSTRUCTION</b>					
TEACHER SALARIES	20,500	18,456	18,700	12,700	
TECHNICIAN SALARIES	75,417	75,934	-	-	
HOURLY WAGES	23,300	13,163	23,300	12,750	
INSURANCE BENEFITS	21,880	21,905	130	-	
SOCIAL SECURITY	9,120	7,793	3,596	2,330	
MUNICIPAL RETIREMENT	5,148	4,571	1,446	716	
TUITION REIMBURSEMENT	2,000	3,609	500	500	
CONTRACTED SVC.	49,200	126,111	12,277	12,277	
LUNCH SERVICES	5,700	-	-	-	
REPAIRS & MAINTENANCE	38,000	29,720	38,000	28,000	
INSERVICE	3,000	853	-	-	
TRAVEL REIMBURSEMENT	1,500	141	-	-	
SUPPLIES	50,004	46,184	35,200	37,000	
BOOKS	900	935	900	900	
SOFTWARE	30,242	5,422	-	-	
FURNITURE & EQUIPMENT	148,874	140,809	1,000	1,000	
DUES & FEES	400	300	400	400	
<b>Total GENERAL INSTRUCTION</b>	<b>485,185</b>	<b>495,906</b>	<b>135,449</b>	<b>108,573</b>	<b>-19.84%</b>
<b>Total Direct Instruction</b>	<b>5,970,176</b>	<b>5,807,280</b>	<b>5,469,634</b>	<b>5,695,140</b>	<b>4.12%</b>
<b>COMPENSATORY ED</b>					
TEACHERS SALARIES	189,344	188,932	52,654	104,766	
HOURLY WAGES	48,611	43,900	53,613	36,413	
INSURANCE BENEFITS	39,285	38,354	12,126	31,212	
SOCIAL SECURITY	18,376	17,290	8,129	10,800	
MUNICIPAL RETIREMENT	2,674	2,414	2,959	2,048	
TUITION REIMB.	2,000	5,855	2,500	2,500	
CONTRACTED SVC.	2,500	1,716	2,500	2,500	
FWSU ASSESSMENT-COMP ED SVCS	49,335	31,648	32,888	34,213	
SUPPLIES	1,500	407	1,500	1,500	
BOOKS	500	-	500	500	
<b>Total COMPENSATORY ED</b>	<b>354,125</b>	<b>330,516</b>	<b>169,369</b>	<b>226,452</b>	<b>33.70%</b>
<b>EARLY EDUCATION</b>					
TEACHERS SALARIES	46,002	44,409	47,856	67,901	
PARA-EDUCATOR WAGES	13,246	15,180	40,134	46,004	
SUBSTITUTE WAGES	800	74	800	-	
INSURANCE BENEFITS	20,226	20,032	23,697	27,499	
SOCIAL SECURITY	4,651	4,265	6,792	8,714	
MUNICIPAL RETIREMENT	729	811	2,258	2,588	
TUITION REIMB.	2,000	-	2,000	1,000	
FWSU ASSESSMENT-EEE SVCS	32,565	54,778	115,165	40,446	
CONTRACTED SERVICES	-	2,722	-	3,000	
TUITION OTHER SCHOOLS	10,000	3,751	24,744	57,204	
TRAVEL REIMBURSEMENT	-	149	-	-	
SUPPLIES	1,800	1,593	1,800	4,800	
BOOKS	100	-	100	100	
EQUIPMENT	-	-	-	7,000	
<b>Total EARLY EDUCATION</b>	<b>132,119</b>	<b>147,764</b>	<b>265,346</b>	<b>266,256</b>	<b>0.34%</b>



	2015-16 Budget	2015-16 Actual	2016-17 Budget	2017-18 Budget	
<b>SPECIAL EDUCATION</b>					
PARA-EDUCATOR WAGES	580,477	401,858	505,269	499,117	
OTHER HOURLY WAGES	8,460	2,023	-	-	
SUBSTITUTE WAGES	20,000	1,376	29,000	1,000	
INSURANCE BENEFITS	88,383	50,928	68,057	57,868	
SOCIAL SECURITY	48,251	29,661	38,653	38,259	
MUNICIPAL RETIREMENT	31,981	21,309	30,640	28,075	
TUITION REIMB.	4,000	460	4,000	4,000	
CONTRACTED SVC.	134,000	347,035	-	33,000	
FWSU ASSESSMENT-SPED SVCS	594,380	562,304	1,701,810	615,944	
TUITION	387,620	602,018	-	-	
TRAVEL REIMBURSEMENT	1,000	3,876	-	-	
TRANSPORTATION	18,040	98,751	-	-	
SUPPLIES	6,650	3,335	-	-	
BOOKS	900	370	-	-	
EQUIPMENT	1,800	227	-	-	
MISCELLANEOUS	200	-	-	-	
<b>Total SPECIAL EDUCATION</b>	<b>1,926,142</b>	<b>2,125,531</b>	<b>2,377,429</b>	<b>1,277,263</b>	<b>-46.28%</b>
<b>K-12 SPEECH /LANGUAGE</b>					
PARA-EDUCATOR WAGES	38,737	38,375	38,501	18,395	
INSURANCE BENEFITS	8,813	1,492	2,131	710	
SOCIAL SECURITY	3,078	2,974	2,945	1,407	
MUNICIPAL RETIREMENT	2,131	2,094	2,166	1,035	
TUITION REIMB.	500	-	500	500	
CONTRACTED SVC	-	19,502	-	-	
FWSU ASSESSMENT-SLP SVCS	239,646	242,479	166,805	90,335	
SUPPLIES	1,000	471	-	-	
<b>Total SPEECH /LANGUAGE</b>	<b>293,905</b>	<b>307,387</b>	<b>213,048</b>	<b>112,382</b>	<b>-47.25%</b>
<b>EXTRA CURRICULAR</b>					
SALARIES	103,800	101,172	103,800	104,800	
HOURLY WAGES	7,000	4,528	7,000	7,000	
SOCIAL SECURITY	8,476	7,988	8,476	8,553	
MUNICIPAL RETIREMENT	-	337	-	-	
OFFICIALS	26,000	25,176	26,000	26,000	
TRAVEL REIMBURSEMENT	2,000	2,017	2,000	2,000	
CONTRACTED SVC.	29,500	39,807	37,000	45,000	
FIELD MAINTENANCE	2,000	650	2,000	2,000	
SUPPLIES	29,538	43,787	24,538	24,538	
EQUIPMENT	3,000	1,193	3,000	3,000	
DUES AND FEES	14,000	11,847	14,000	14,000	
<b>Total EXTRA CURRICULAR</b>	<b>225,314</b>	<b>238,502</b>	<b>227,814</b>	<b>236,891</b>	<b>3.98%</b>
<b>GUIDANCE</b>					
TEACHERS SALARIES	235,993	235,809	225,866	223,945	
OTHER HOURLY WAGES	37,099	37,843	38,192	39,213	
INSURANCE BENEFITS	70,916	65,496	75,654	84,559	
SOCIAL SECURITY	20,892	19,778	20,368	20,299	
MUNICIPAL RETIREMENT	2,040	2,081	2,148	2,206	
TUITION REIMB.	6,000	3,435	6,000	6,000	
CONTRACTED SVC.	37,000	48,144	37,000	13,050	
POSTAGE	2,700	2,117	2,700	2,200	
TRAVEL REIMBURSEMENT	800	1,281	800	1,500	
SUPPLIES	4,000	1,879	4,000	4,000	
BOOKS	1,200	28	1,200	100	
DUES & FEES	1,000	429	1,000	1,000	

	2015-16 Budget	2015-16 Actual	2016-17 Budget	2017-18 Budget	
<b>Total GUIDANCE</b>	<b>419,640</b>	<b>418,320</b>	<b>414,928</b>	<b>398,072</b>	<b>-4.06%</b>
<b>LIBRARY</b>					
TEACHERS SALARIES	50,800	50,653	52,654	53,707	
PARA-EDUCATOR WAGES	24,464	24,276	27,289	27,016	
SUBSTITUTE WAGES	1,500	-	1,500	-	
INSURANCE BENEFITS	27,113	26,531	28,529	28,567	
SOCIAL SECURITY	5,872	5,223	8,318	6,175	
MUNICIPAL RETIREMENT	1,346	1,335	1,535	1,520	
TUITION REIMBURSEMENT	2,200	715	1,500	1,500	
CONTRACTED SVC.	4,044	6,171	4,044	7,744	
POSTAGE	1,000	-	1,000	1,000	
SUPPLIES	1,800	1,188	1,800	1,800	
BOOKS	14,000	14,434	14,000	14,000	
PERIODICALS	3,000	3,983	3,000	3,000	
AUDIOVISUAL MATERIALS	1,100	50	1,100	1,100	
SOFTWARE	3,000	3,000	3,000	3,000	
<b>Total LIBRARY</b>	<b>141,239</b>	<b>137,559</b>	<b>149,269</b>	<b>150,129</b>	<b>0.58%</b>
<b>PLANNING ROOM</b>					
TEACHERS SALARIES	38,879	36,972	40,734	66,945	
PARA-EDUCATOR WAGES	33,457	43,666	49,572	37,663	
INSURANCE BENEFITS	22,756	22,656	24,677	10,533	
SOCIAL SECURITY	5,453	5,866	6,771	8,002	
MUNICIPAL RETIREMENT	1,840	2,402	2,788	2,119	
TUITION REIMBURSEMENT	1,500	-	1,500	1,500	
CONTRACTED SVC.	-	1,228	-	20,000	
SUPPLIES	450	218	450	450	
<b>Total PLANNING ROOM</b>	<b>104,335</b>	<b>113,008</b>	<b>126,492</b>	<b>147,212</b>	<b>16.38%</b>
<b>NURSE</b>					
TEACHERS SALARIES	108,220	108,284	111,982	117,040	
SUBSTITUTE WAGES	3,000	3,375	2,000	2,800	
INSURANCE BENEFITS	38,629	38,713	41,587	41,698	
SOCIAL SECURITY	8,508	7,800	8,720	9,168	
TUITION REIMBURSEMENT	1,000	4,202	5,000	5,000	
CONTRACTED SVC.	200	230	200	200	
SUPPLIES	2,500	2,182	2,500	2,500	
BOOKS	200	-	200	200	
SOFTWARE	250	-	250	250	
EQUIPMENT	900	634	900	900	
<b>Total NURSE</b>	<b>163,407</b>	<b>165,420</b>	<b>173,339</b>	<b>179,756</b>	<b>3.70%</b>
<b>STAFF SUPPORT/PROF. DEV/TECHNOLOGY</b>					
TEACHERS SALARIES	-	-	213,434	193,483	
HOURLY WAGES	-	-	77,594	79,640	
INSURANCE BENEFITS	-	-	57,411	63,926	
SOCIAL SECURITY	-	-	22,455	21,085	
MUNICIPAL RETIREMENT	-	-	4,196	4,311	
TUITION REIMBURSEMENT	-	-	10,900	10,900	
CONTRACTED SVC.	-	-	103,995	166,991	
REPAIRS & MAINTENANCE	-	-	-	5,486	
SUPPLIES	-	-	600	2,300	
INSERVICE	-	-	3,000	3,000	
TRAVEL REIMBURSEMENT	-	-	1,500	1,500	
EQUIPMENT	-	-	130,936	131,877	

	2015-16 Budget	2015-16 Actual	2016-17 Budget	2017-18 Budget	
<b>Total STAFF SUPPORT</b>	-	-	626,021	684,499	<b>9.34%</b>
<b>GENERAL ADMINISTRATION</b>					
SCHOOL BOARD STIPENDS	3,500	2,500	3,500	3,500	
BOARD SECRETARY WAGES	1,300	-	1,300	1,300	
SOCIAL SECURITY	367	191	367	367	
CONTRACTED SVC.	2,000	1,773	2,000	2,000	
LEGAL SERVICES	8,000	9,476	8,000	8,000	
TREASURERS' OFFICE	7,000	7,000	7,000	7,000	
LIABILITY INSURANCE	17,562	11,326	14,556	11,543	
ADVERTISING	2,500	285	3,000	2,000	
TRAVEL REIMBURSEMENT	-	99	-	-	
SUPPLIES	-	1,494	-	1,000	
DUES & FEES	2,500	-	3,500	3,500	
MISCELLANEOUS	500	-	500	500	
<b>Total GENERAL ADMINISTRATION</b>	<b>45,229</b>	<b>34,144</b>	<b>43,723</b>	<b>40,710</b>	<b>-6.89%</b>
<b>FWSU ASSESSMENT</b>					
FWSU ASSESSMENT	626,801	626,801	667,076	681,367	
FWSU AUDIT ASSESSMENT	8,000	8,500	8,250	8,700	
<b>Total FWSU ASSESSMENT</b>	<b>634,801</b>	<b>635,301</b>	<b>675,326</b>	<b>690,067</b>	<b>2.18%</b>
<b>BFA ADMINISTRATION</b>					
PRINCIPAL SALARIES	284,918	274,841	283,086	290,871	
HOURLY & SUBSTITUTE WAGES	113,194	109,723	116,580	112,053	
INSURANCE BENEFITS	97,426	93,586	99,333	98,162	
SOCIAL SECURITY	30,651	30,383	32,593	32,783	
MUNICIPAL RETIREMENT	6,226	6,191	6,558	6,247	
TUITION REIMBURSEMENT	6,000	5,649	4,000	4,500	
CONTRACTED SVC.	6,750	6,506	6,750	6,750	
TELEPHONE	8,500	14,379	10,000	13,000	
POSTAGE	6,000	3,884	6,000	6,000	
PRINTING	1,200	750	1,200	1,200	
TRAVEL REIMBURSEMENT	1,000	2,906	3,000	3,000	
SUPPLIES	5,000	2,826	5,000	4,500	
BOOKS	500	141	500	500	
GRADUATION EXPENSE	15,000	15,397	13,000	13,000	
EQUIPMENT	1,000	11,142	1,000	1,000	
DUES & FEES	8,000	9,380	8,000	8,000	
<b>Total BFA ADMINISTRATION</b>	<b>591,365</b>	<b>587,684</b>	<b>596,600</b>	<b>601,566</b>	<b>0.83%</b>
<b>BUSINESS SERVICES</b>					
SHORT TERM INTEREST	42,000	3,049	3,000	3,000	
<b>Total BUSINESS SERVICES</b>	<b>42,000</b>	<b>3,049</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>PLANT OPERATIONS</b>					
HOURLY & SUBSTITUTE WAGES	283,207	260,834	285,992	280,516	
INSURANCE BENEFITS	105,831	108,285	125,323	116,078	
SOCIAL SECURITY	21,665	18,506	21,878	21,460	
MUNICIPAL RETIREMENT	14,878	13,810	15,373	15,065	
TUITION REIMBURSEMENT	500	45	500	500	
CONTRACTED SVC.	44,100	33,221	60,600	50,600	
WATER & SEWER	12,000	6,349	12,000	10,000	
BUILDING MAINTENANCE	50,000	47,203	58,000	56,500	
PROPERTY INSURANCE	45,140	43,216	55,924	44,947	
TELEPHONE	-	1,634	1,000	1,500	
TRAVEL REIMBURSEMENT	100	23	100	100	

	2015-16 Budget	2015-16 Actual	2016-17 Budget	2017-18 Budget	
SUPPLIES	57,000	43,272	60,000	60,600	
ELECTRICITY	150,000	126,084	147,906	139,008	
PROPANE	20,000	10,725	13,008	11,824	
FUEL OIL	100,000	50,008	97,775	71,400	
GASOLINE	250	524	2,500	2,500	
EQUIPMENT	2,000	3,419	1,000	8,500	
BUILDING IMPROVEMENT	-	-	-	55,000	
FEES & PERMITS	500	-	500	500	
<b>Total PLANT OPERATIONS</b>	<b>907,171</b>	<b>767,158</b>	<b>959,379</b>	<b>946,598</b>	<b>-1.33%</b>
<b>TRANSPORTATION</b>					
SALARIES & WAGES	230,455	-	-	-	
INSURANCE BENEFITS	29,696	-	-	-	
SOCIAL SECURITY	17,630	-	-	-	
MUNICIPAL RETIREMENT	5,888	-	-	-	
TUITION REIMBURSEMENT	250	-	-	-	
GARAGE MAINTENANCE	2,000	-	-	-	
VEHICLE INSURANCE	5,345	-	-	-	
CONTRACTED SVC.	4,200	-	-	-	
FWSU ASSESSMENT-TRANSP.	101,823	279,006	449,154	205,072	
PARTS & SUPPLIES	18,000	-	-	-	
TIRES & TUBES	2,500	-	-	-	
FUEL OIL	4,000	-	-	-	
GASOLINE & DIESEL	63,000	-	-	-	
EQUIPMENT	79,500	81,900	84,357	-	
FEES & PERMITS	2,000	-	-	-	
MISCELLANEOUS	100	-	-	-	
<b>Total TRANSPORTATION</b>	<b>566,387</b>	<b>360,906</b>	<b>533,511</b>	<b>205,072</b>	<b>-61.56%</b>
<b>DEBT SERVICE</b>					
BOND INTEREST	26,209	26,209	18,672	9,010	
BOND PRINCIPAL	150,000	150,000	145,000	145,000	
PLAYGROUND DEBT	-	-	-	20,047	
<b>Total BOND PAYMENTS</b>	<b>176,209</b>	<b>176,209</b>	<b>163,672</b>	<b>174,057</b>	<b>6.35%</b>
<b>TOTAL GENERAL FUND EXP.</b>	<b>12,693,564</b>	<b>12,355,738</b>	<b>13,187,900</b>	<b>12,035,122</b>	<b>-8.74%</b>
<b>GRANT PROGRAM EXPENDITURES</b>	<b>65,000</b>	<b>70,996</b>	<b>72,000</b>	<b>72,000</b>	
<b>TRANSFER TO CAPITAL IMPV. FUND</b>	<b>-</b>	<b>70,679</b>	<b>-</b>	<b>-</b>	
<b>EQUIPMENT FINANCED BY DEBT</b>	<b>-</b>	<b>426,826</b>	<b>-</b>	<b>-</b>	
<b>TOTAL SCHOOL EXPENDITURES</b>	<b>12,758,564</b>	<b>12,924,239</b>	<b>13,259,900</b>	<b>12,107,122</b>	<b>-8.69%</b>

District: <b>Fairfax</b> County: <b>Franklin</b>		<b>T071</b> <b>Franklin West</b>		Property dollar equivalent yield	Homestead tax rate per \$10,076 of spending per equalized pupil
				<b>10,076</b>	<b>1.00</b>
				<b>11,875</b>	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2015	FY2016	FY2017	FY2018
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$12,366,288	\$12,758,564	\$13,259,900	\$12,107,122
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
4.	<b>Locally adopted or warned budget</b>	<b>\$12,366,288</b>	<b>\$12,758,564</b>	<b>\$13,259,900</b>	<b>\$12,107,122</b>
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	-	-
7.	<b>Total Budget</b>	<b>\$12,366,288</b>	<b>\$12,758,564</b>	<b>\$13,259,900</b>	<b>\$12,107,122</b>
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
Revenues					
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$3,299,153	\$3,349,227	\$3,379,855	\$1,791,532
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-
13.	<b>Offsetting revenues</b>	<b>\$3,299,153</b>	<b>\$3,349,227</b>	<b>\$3,379,855</b>	<b>\$1,791,532</b>
14.	<b>Education Spending</b>	<b>\$9,067,135</b>	<b>\$9,409,337</b>	<b>\$9,880,045</b>	<b>\$10,315,590</b>
15.	Equalized Pupils	756.87	769.03	775.89	776.03
16.	<b>Education Spending per Equalized Pupil</b>	<b>\$11,979.78</b>	<b>\$12,235.33</b>	<b>\$12,733.82</b>	<b>\$13,292.77</b>
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$212.27	\$196.97	\$187.78	\$180
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$2.45	\$14.16	\$17.26	\$39
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	\$4.28	\$9.90	\$10
25.	Excess spending threshold	threshold = \$16,166 \$16,166.00	threshold = \$17,103 \$17,103.00	Allowable growth \$12,629.58	threshold = \$17,386 \$17,386.00
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$11,980	\$12,235	\$12,734	\$13,292.77
28.	District spending adjustment (minimum of 100%)	129.023% based on \$9,285	129.351% based on \$9,285	131.263% based on yield \$9,701	131.925% based on yield \$10,076
Prorating the local tax rate					
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$13,292.77 ÷ (\$10,076.00 / \$1.000)]	\$1.2644 based on \$0.98	\$1.2806 based on \$0.99	\$1.3126 based on \$1.00	\$1.3193 based on \$1.00
30.	Percent of Fairfax equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.32)	\$1.2644	\$1.2806	\$1.3126	\$1.3193
32.	<b>Common Level of Appraisal (CLA)</b>	95.29%	96.03%	95.94%	95.34%
33.	Portion of actual district homestead rate to be assessed by town (\$1.3193 / 95.34%)	\$1.3269 based on \$0.98	\$1.3335 based on \$0.99	\$1.3681 based on \$1.00	\$1.3838 based on \$1.00
If the district belongs to a union school district, this is only a <b>PARTIAL</b> homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.					
34.	Anticipated income cap percent (to be prorated by line 30) [(\$13,292.77 ÷ \$11,875) x 2.00%]	2.32% based on 1.80%	2.33% based on 1.80%	2.34% based on 2.00%	2.24% based on 2.00%
35.	Portion of district income cap percent applied by State (100.00% x 2.24%)	2.32% based on 1.80%	2.33% based on 1.80%	2.34% based on 2.00%	2.24% based on 0.00%
36.		-	-	-	-
37.		-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1.550. New and updated data will likely change the proposed property and the income yields and perhaps the non-residential rate.

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

# Comparative Data for Cost-Effectiveness, FY2017 Report

## 16 V.S.A. § 165(a)(2)(K)

**School:** Bellows Free Academy, Fairfax  
**S.U.:** Franklin West S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":  
<http://www.state.vt.us/educ/>

### FY2016 School Level Data

**Cohort Description:** K - 8, enrollment ≥ 200  
 (29 schools in cohort)

**Cohort Rank by Enrollment** (1 is largest)  
 10 out of 29

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller -> <- Larger	Bellows Free Academy, Fairfax	PK - 8	585	41.30	2.00	14.16	292.50	20.65
	Averaged SCHOOL cohort data		457.86	38.73	1.99	11.82	230.52	19.50

**School District:** Fairfax  
**LEA ID:** T071

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

### FY2015 School District Data

**Cohort Description:** K - 12 school district  
 (35 school districts in cohort)

Grades offered in School District  
 Student FTE enrolled in school district  
 Current expenditures per student FTE **EXCLUDING** special education costs

**Cohort Rank by FTE**  
 (1 is largest)  
 9 out of 35

**School district data (local, union, or joint district)**

Smaller -> <- Larger	Fairfax	PK-12	860.07	\$11,153
	Averaged SCHOOL DISTRICT cohort data		783.66	\$13,592

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

### FY2017 School District Data

LEA ID		School District	Grades offered in School District	School district tax rate			of prorated member district rates		
				SchlDist	SchlDist	SchlDist	MUN	MUN	MUN
				Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate
						Use these tax rates to compare towns rates.			These tax rates are not comparable due to CLA's.
Smaller ->	T243	Williamstown	PK-12	520.66	13,889.19	1.4317	1.4317	89.65%	1.5970
	T142	Northfield	PK-12	585.58	14,631.33	1.5082	1.5082	100.49%	1.5008
	T198	Stowe	PK-12	715.63	14,566.15	1.5015	1.5015	98.51%	1.5242
<- Larger	<b>T071</b>	<b>Fairfax</b>	<b>PK-12</b>	<b>775.89</b>	<b>12,733.82</b>	<b>1.3126</b>	<b>1.3126</b>	<b>95.94%</b>	<b>1.3681</b>
	U052	Mill River USD #40	PK-12	824.70	15,614.95	1.5296	-	-	-
	T249	Winooski ID	PK-12	951.02	13,358.83	1.3771	1.3771	93.65%	1.4705
	T129	Montpelier	PK-12	1,030.46	15,020.53	1.5484	1.5484	95.26%	1.6254

The Legislature has required the Agency of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

# Comparative Data for Cost-Effectiveness, FY2017 Report

## 16 V.S.A. § 165(a)(2)(K)

**School:** Bellows Free Academy HS, Fairfax  
**S.U.:** Franklin West S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":  
<http://www.state.vt.us/educ/>

### FY2016 School Level Data

**Cohort Description:** Senior high school  
 (27 schools in cohort)

**Cohort Rank by Enrollment** (1 is largest)  
 23 out of 27

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller -> <- Larger	Bellows Free Academy HS, Fairfax	9 - 12	336	24.20	1.00	13.88	336.00	24.20
	Averaged SCHOOL cohort data		628.15	53.36	2.83	11.77	222.08	18.87

**School District:** Fairfax  
**LEA ID:** T071

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

### FY2015 School District Data

**Cohort Description:** K - 12 school district  
 (35 school districts in cohort)

Grades offered in School District  
 Student FTE enrolled in school district  
 Current expenditures per student FTE **EXCLUDING** special education costs

**Cohort Rank by FTE**  
 (1 is largest)  
 9 out of 35

**School district data (local, union, or joint district)**

Smaller -> <- Larger	Fairfax	PK-12	860.07	\$11,153
	Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.			
Averaged SCHOOL DISTRICT cohort data			783.66	\$13,592

### FY2017 School District Data

LEA ID		School District	Grades offered in School District	School district tax rate			of prorated member district rates			
				SchlDist	SchlDist	SchlDist	MUN	MUN	MUN	
				Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate	
									Use these tax rates to compare towns rates.	These tax rates are not comparable due to CLA's.
Smaller ->	T243	Williamstown	PK-12	520.66	13,889.19	1.4317	1.4317	89.65%	1.5970	
	T142	Northfield	PK-12	585.58	14,631.33	1.5082	1.5082	100.49%	1.5008	
	T198	Stowe	PK-12	715.63	14,566.15	1.5015	1.5015	98.51%	1.5242	
	<b>T071</b>	<b>Fairfax</b>	<b>PK-12</b>	<b>775.89</b>	<b>12,733.82</b>	<b>1.3126</b>	<b>1.3126</b>	<b>95.94%</b>	<b>1.3681</b>	
<- Larger	U052	Mill River USD #40	PK-12	824.70	15,614.95	1.5296	-	-	-	
	T249	Winooski ID	PK-12	951.02	13,358.83	1.3771	1.3771	93.65%	1.4705	
	T129	Montpelier	PK-12	1,030.46	15,020.53	1.5484	1.5484	95.26%	1.6254	

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FAIRFAX TOWN SCHOOL DISTRICT  
TREASURER'S REPORT  
July 1, 2015 - June 30, 2016  
GENERAL FUND - Cash Basis

RECEIPTS

Receipts & Electronic Deposits	\$10,859,077.35
Deposits	\$9,233,042.00
Interest	\$443.20
<b>Total Receipts</b>	<b>\$20,092,562.55</b>

**Disbursements and Debits**

Disbursements	\$13,045,535.01
Debits to Investment Accounts	\$7,880,760.85
<b>Total Disbursements</b>	<b>\$20,926,295.86</b>

Beginning Cash Balance 7-1-15	\$848,825.49
Total Receipts	\$20,092,562.55
Total Disbursements	-\$20,926,295.86
<b>Fund Balance 6-30-15</b>	<b>\$15,092.18</b>

Deborah Woodward  
Fairfax School Treasurer



## **FAIRFAX BOARD OF SCHOOL DIRECTORS' REPORT – 2017**

This past year has seen even more changes coming to education in the state of Vermont. Your school directors have helped to facilitate the work of bringing BFA Fairfax into compliance with the new state guidelines for education. Under Act 46, school consolidation has been forefront in our work as has the change to proficiency-based graduation requirements and early education. Here are a few highlights from our year's work.

**Student Representatives** – We welcomed Bailey Halliday as our new student representative on the board. She is currently a junior and joins Jake Hakey, our senior representative. We so value the input and perspective they bring to our discussions.

**School Day** – This past fall we increased the length of the school day for teachers by 30 minutes. This change shifted the student day to 8:30am to 3:05pm. The additional time at the beginning of the day facilitates teacher collaboration and teaming which are invaluable to support student learning.

**Proficiency Based Graduation (PBGR)** – Changes in graduation requirements will take effect with the Class of 2020. Students will be assessed on their proficiency in specific Educational Quality Standards rather than completion of a required number of courses. This change is part of Act 77, Flexible Pathways, and allows for dual enrollment (college courses) and Professional Learning Plans.

**Early Education (Act 166)** – We will soon be required to offer 10 hours of preschool each week to all eligible children in our town. Some of these children will attend our preschool, and some will attend other early education centers. We are looking at how to best meet the needs of our families and provide for a quality preschool program for our littlest learners.

**Playground** – In the November election, the voters approved a bond in the amount of \$165,000 to replace our playground. This

will be an exciting addition to our campus as our current structure is no longer safe or adequate to meet the needs of our students.

**Technical Center** – This year we applied to the State Board of Education (SBE) for a change in our technical center region designation from Chittenden County to Franklin County. Our request was denied, but we voted to submit another request to the SBE. Not only would this expand course offerings to our students, but save considerable drive time and cost to our district. We estimate the cost savings would be close to \$200,000 per year. Having over 40 high school students absent from our high school each day has a negative impact on our classrooms and limits course offerings for all students. Our hope would be to have tech ed students in our school for half of each school day, with the other half day to participate in technical education programs at Northwest Technical Center in St. Albans. Students currently enrolled in Chittenden County tech ed programs would be allowed to finish their schooling there.

**Farm to School (FTS)** – The Farm to School program has really taken off this year. The plan for an operating garden and farm on school land behind the playground is well underway with the completion of a greenhouse, tilling of land, and planting of spring crops. Next year expect to see an orchard, chicken shed, and a sugaring operation. This project will not only contribute food to our school meal program but will provide authentic learning experiences for our students. Water and power hookups are still needed. Our FTS program was recently awarded a \$7,700 implementation grant from the state. Congratulations!

**Long Range Facilities Planning Committee (LRFPC)** – This committee has been active for several years now and is working towards a bond vote by the town for improvements to our building. Under consideration are an auditorium and a gymnasium as well as upgrades to our existing structure. These changes are needed to meet the growing demands of our active student population.

**School Consolidation (Act 46)** – Our FWSU Act 46 committee (Fairfax, Georgia, and Fletcher) completed 18 months of work and decided not to move forward to consolidate into one unified district. In order to comply with Act 46, we need to join with another school district because Fairfax is too small to stand alone. We wanted to be proactive rather than waiting for the state to assign us to a district which we might not want to join. We have begun preliminary talks with the Maple Run Unified School District (MRUSD - St. Albans City, St. Albans Town and Fairfield). We need a lot more information as to what this consolidation would look like, so an exploratory committee is being formed. If we were to decide to join MRUSD, it would require a positive vote by Fairfax and each of the MRUSD towns.

**Contract Negotiations** – We are currently in the process of negotiating two contracts in FWSU: teachers and paraeducators. Contract discussions are being held in open session and are also broadcast by LCATV (you can access this information on the FWSU website at [www.fwsu.org](http://www.fwsu.org) under school board). This is a challenging process in light of the significant budget deficits that we are facing as a state. We are working to have an agreement that not only fairly compensates our staff for their work but is affordable for our taxpayers.

We continue to be very proud of our school and the educational opportunities for our students. They truly are a reflection of the commitment and investment from the Fairfax community.

Thank you for your support.

Elaine Carpenter, Chair  
Fairfax Board of School Directors

**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2018**

	<b>Budget FY-2015</b>	<b>Actual FY-2015</b>	<b>Budget FY-2016</b>	<b>Actual FY-2016</b>	<b>Budget FY-2017</b>	<b>Proposed Budget FY-2018</b>	
<b>REVENUES:</b>							
Fund Balance	94,886	-	68,250	-	25,000	20,000	
Interest Earned	2,000	1,974	2,000	2,527	2,000	2,500	
Miscellaneous Income	1,000	622	1,000	18,132	500	500	
Grant Administration	100,000	124,538	100,000	121,902	115,000	115,000	
SPED Block Grant	-	-	-	-	-	667,500	
SPED Intensive Reimb.	-	-	-	-	-	1,011,777	
SPED Extraordinary Reimb	-	-	-	-	-	383,024	
State Transportation Grant	-	-	-	-	-	443,000	
Early Education Grant	-	-	-	-	-	140,537	
Vocational Transportation Rev.	-	-	-	105,216	-	100,000	
SLP/SPED Assessments	1,538,521	1,405,136	1,517,490	1,450,390	3,183,927	1,282,526	
Audit Assessments	22,000	22,000	22,750	24,250	23,500	24,700	
Transportation Assessment	-	-	547,250	786,652	945,261	484,602	
Other Staff Assessments	-	63,538	189,566	264,041	364,820	175,359	
Fairfax Assessment	585,625	585,625	626,801	626,801	667,076	681,367	
Fletcher Assessment	97,605	90,855	97,062	97,062	97,029	100,943	
Georgia Assessment	401,246	401,246	421,161	421,161	448,760	479,481	
<b>TOTAL REVENUES</b>	<b>2,842,883</b>	<b>2,695,534</b>	<b>3,593,330</b>	<b>3,918,134</b>	<b>5,872,873</b>	<b>6,112,816</b>	
<b>GENERAL FUND EXPENDITURES:</b>							
<b>CURRICULAR COORDINATOR</b>							
Salary & Wages	109,350	116,573	112,631	113,288	115,006	119,316	
Insurance Benefits	27,562	26,923	27,736	27,668	29,519	29,380	
Social Security	8,485	8,712	8,707	8,601	8,897	9,226	
Municipal Retirement	1,182	1,178	1,246	1,237	1,313	1,349	
Continuing Education	2,500	3,020	2,250	1,769	2,250	2,250	
Mileage Reimbursement	2,900	3,654	3,300	2,785	3,300	3,300	
Equipment	-	-	-	884	-	-	
Professional Fees	450	809	600	589	600	600	
<b>TOTAL CURRICULAR COORD.</b>	<b>152,429</b>	<b>160,869</b>	<b>156,470</b>	<b>156,821</b>	<b>160,885</b>	<b>165,421</b>	2.82%
<b>TECHNOLOGY</b>							
Salary & Wages	151,438	151,805	155,357	158,811	161,712	169,246	
Insurance Benefits	52,950	52,001	54,083	57,250	56,764	55,866	
Social Security	11,584	10,741	11,883	11,159	12,371	12,947	
Municipal Retirement	6,803	6,847	7,081	7,276	7,555	7,948	
Continuing Education	6,800	3,529	5,800	372	4,000	4,000	
Contracted Services	57,500	57,681	55,000	48,476	56,500	60,000	
Repair & Maintenance	-	-	-	-	-	-	
Mileage Reimbursement	600	1,695	1,500	1,459	1,500	1,500	
Supplies	1,500	447	1,500	1,009	1,500	1,500	
Software	-	1,870	-	-	-	-	
Equipment	5,000	50	6,000	7,966	4,000	4,000	
<b>TOTAL TECHNOLOGY</b>	<b>294,175</b>	<b>286,666</b>	<b>298,204</b>	<b>293,778</b>	<b>305,902</b>	<b>317,007</b>	3.63%
<b>OFFICE OF THE SUPERINTENDENT</b>							
Salary & Wages	188,416	189,326	194,538	195,597	201,523	206,278	
Insurance Benefits	31,718	29,741	31,691	30,498	34,419	33,660	
Social Security	14,490	14,138	15,035	14,707	15,570	15,885	
Retirement Benefits	5,331	5,444	5,874	5,691	5,837	5,982	
Continuing Education	5,000	3,756	6,000	2,927	5,000	5,000	
Contracted Services	1,000	400	500	7,430	500	500	
Legal Fees	1,000	-	1,000	45	1,000	500	
Audit	35,600	35,850	36,750	38,750	38,000	40,000	

**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2018**

	<b>Budget FY-2015</b>	<b>Actual FY-2015</b>	<b>Budget FY-2016</b>	<b>Actual FY-2016</b>	<b>Budget FY-2017</b>	<i>Proposed</i> <b>Budget FY-2018</b>	
Advertising	1,000	409	2,000	468	1,000	1,000	
Mileage Reimbursement	4,500	3,155	4,500	4,175	4,500	4,500	
Equipment/Furniture	1,250	460	1,000	1,642	500	500	
Membership Dues	5,000	4,141	5,000	4,017	4,800	4,800	
Subscriptions	300	134	300	305	300	300	
Miscellaneous	200	249	-	-	-	-	
<b>TOTAL OFFICE OF THE SUPT.</b>	<b>294,805</b>	<b>287,203</b>	<b>304,188</b>	<b>306,252</b>	<b>312,949</b>	<b>318,905</b>	1.90%
<b>STUDENT SUPPORT SERVICE</b>							
Salary & Wages	86,149	86,181	88,733	93,902	91,395	105,750	
Insurance Benefits	19,971	19,497	20,037	20,008	21,454	25,420	
Social Security	7,914	7,998	8,138	8,626	8,449	8,090	
Municipal Retirement	-	-	-	-	-	886	
Continuing Education	2,500	2,789	2,500	676	2,500	2,500	
Contracted Services	-	366	-	-	-	-	
Mileage Reimbursement	2,000	1,657	2,000	1,417	1,800	1,800	
Equipment	-	-	500	-	500	500	
Professional Fees	400	717	400	934	400	900	
Miscellaneous	100	-	100	126	100	100	
<b>TOTAL STUDENT SUPPORT</b>	<b>119,034</b>	<b>119,205</b>	<b>122,408</b>	<b>125,689</b>	<b>126,598</b>	<b>145,946</b>	15.28%
<b>BUSINESS SERVICES</b>							
Salary & Wages	196,767	206,202	206,539	209,569	218,693	226,734	
Insurance Benefits	65,625	56,184	57,825	48,671	57,389	49,326	
Social Security	15,856	15,839	16,716	16,492	17,741	18,307	
Municipal Retirement	9,194	10,903	11,360	11,514	12,302	12,754	
Continuing Education/Conferences	6,000	3,150	5,500	40	3,500	3,500	
Contracted Services	3,000	3,753	2,500	1,110	2,000	2,000	
Mileage Reimbursement	2,000	1,453	1,800	1,682	1,600	1,800	
Software	-	-	-	-	-	-	
Equipment	-	-	500	-	500	500	
Dues & Fees	150	404	300	347	400	400	
Miscellaneous	-	-	-	-	-	-	
<b>TOTAL BUSINESS SERVICES</b>	<b>298,592</b>	<b>297,888</b>	<b>303,040</b>	<b>289,425</b>	<b>314,125</b>	<b>315,321</b>	0.38%
<b>OFFICE &amp; BUILDING EXPENSES</b>							
Maintenance Salaries	67,043	66,823	69,054	69,396	71,126	73,082	
Insurance Benefits	22,837	19,277	22,878	23,154	23,896	23,711	
Social Security	5,129	4,854	5,283	5,005	5,441	5,591	
Municipal Retirement	3,604	3,593	3,799	3,814	4,001	4,111	
Continuing Education/Conferences	-	1,527	-	-	1,000	1,000	
Contracted Services	4,000	5,480	6,300	8,785	6,300	7,500	
Rent	20,280	20,280	20,900	20,686	21,318	21,744	
Property/Liability Insurance	2,735	3,833	2,900	3,922	4,226	4,055	
Phone Expenses	2,000	3,987	3,600	1,619	1,600	1,600	
Postage	1,700	1,494	1,500	1,570	1,500	1,500	
Mileage Reimbursement	1,500	1,367	1,500	1,071	1,500	1,500	
Supplies	8,000	6,249	9,000	5,411	8,500	8,500	
Utilities	6,500	6,271	7,000	5,958	7,000	7,000	
Equipment	-	665	1,000	1,499	1,000	1,000	
<b>TOTAL BUILDING EXPENSES</b>	<b>145,328</b>	<b>145,700</b>	<b>154,714</b>	<b>151,890</b>	<b>158,408</b>	<b>161,894</b>	2.20%
<b>TOTAL GENERAL FUND BEFORE ACT 156</b>	<b>1,304,363</b>	<b>1,297,531</b>	<b>1,339,024</b>	<b>1,323,855</b>	<b>1,378,867</b>	<b>1,424,494</b>	3.31%

**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2018**

	<b>Budget FY-2015</b>	<b>Actual FY-2015</b>	<b>Budget FY-2016</b>	<b>Actual FY-2016</b>	<b>Budget FY-2017</b>	<b>Proposed Budget FY-2018</b>	
<u>ACT 156 IMPLEMENTATION</u>							
<b>SPEECH &amp; LANGUAGE SERVICES:</b>							
Teacher Salaries	285,776	284,141	306,866	304,732	300,154	304,372	
EE SLP Salaries	77,849	77,398	80,172	80,109	-	-	
Insurance Benefits	37,787	36,316	42,762	43,682	27,454	43,139	
Social Security	28,967	27,276	30,473	29,246	23,679	23,810	
Tuition Reimbursement	6,000	5,655	5,750	7,550	5,000	6,500	
Supplies	-	-	-	-	2,375	2,375	
Equipment	-	-	-	-	2,000	-	
<b>TOTAL SPEECH &amp; LANGUAGE</b>	<b>436,379</b>	<b>430,786</b>	<b>466,023</b>	<b>465,319</b>	<b>360,662</b>	<b>380,196</b>	5.42%
<b>SPECIAL EDUCATION SERVICES:</b>							
Teacher Salaries	815,624	740,794	790,974	731,052	782,469	840,620	
Paraprofessional Wages	-	-	-	12,280	12,840	-	
Substitute Wages	-	-	-	2,982	3,000	-	
Insurance Benefits	193,176	162,244	179,936	173,463	191,164	210,732	
Social Security	68,341	53,853	60,557	54,296	61,166	64,747	
Municipal Retirement	-	-	-	624	722	-	
Tuition Reimbursement	25,000	17,440	20,000	10,375	21,175	16,000	
Contracted Services	-	-	-	-	413,500	543,000	
Contracted Transportation	-	-	-	-	120,107	98,223	
Postage	-	-	-	-	1,500	1,500	
Tuition	-	-	-	-	894,421	742,310	
Mileage Reimbursement	-	-	-	-	2,000	1,000	
Excess Costs	-	-	-	-	308,800	416,299	
Supplies	-	-	-	-	8,400	22,900	
Books	-	-	-	-	-	300	
Equipment	-	-	-	-	2,000	7,000	
<b>TOTAL SPECIAL ED</b>	<b>1,102,141</b>	<b>974,331</b>	<b>1,051,467</b>	<b>985,072</b>	<b>2,823,264</b>	<b>2,964,631</b>	5.01%
<b>EARLY EDUCATION SERVICES</b>							
Teacher EEE Salaries	-	-	55,827	58,961	53,813	55,071	
Local Teacher Salary	-	-	-	23,228	21,804	-	
SLP Salaries	-	-	-	-	88,325	92,192	
Insurance Benefits	-	-	12,649	35,435	45,127	36,399	
Social Security	-	-	4,271	5,915	12,656	11,380	
Tuition Reimbursement	-	-	2,000	2,455	5,600	3,500	
<b>TOTAL EARLY ED</b>	<b>-</b>	<b>-</b>	<b>74,747</b>	<b>125,994</b>	<b>227,325</b>	<b>198,542</b>	-12.66%
<b>OTHER INSTRUCTIONAL SVCS FOR SCHOOLS:</b>							
Teacher Salaries		48,592	91,040	114,285	109,914	91,475	
Insurance Benefits		10,401	13,921	14,752	15,971	15,738	
Social Security		3,570	7,108	8,741	8,609	7,141	
Municipal Retirement		-	-	-	-	-	
Tuition Reimbursement		974	2,750	270	3,000	3,000	
<b>TOTAL OTHER INSTRUCTIONAL</b>		<b>63,537</b>	<b>114,819</b>	<b>138,048</b>	<b>137,494</b>	<b>117,354</b>	-14.65%
<b>TRANSPORTATION SERVICES FOR SCHOOLS:</b>							
Salaries	-	-	73,257	277,115	285,513	281,224	
Insurance Benefits	-	-	18,433	47,231	44,454	44,061	
Social Security	-	-	5,604	20,979	21,918	22,362	
Municipal Retirement	-	-	4,029	7,814	11,107	11,329	
Tuition Reimbursement	-	-	500	70	500	500	
Contracted Services	-	-	445,427	451,575	463,807	480,539	
Vehicle Insurance	-	-	-	4,481	5,612	4,379	

**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2018**

	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<i><b>Proposed</b></i> <b>Budget</b>	
	<b>FY-2015</b>	<b>FY-2015</b>	<b>FY-2016</b>	<b>FY-2016</b>	<b>FY-2017</b>	<b>FY-2018</b>	
Advertising	-	-	-	963	-	800	
Telephone	-	-	-	1,620	2,200	2,100	
Uniforms	-	-	-	3,032	4,400	3,000	
Purchased Services	-	-	-	598	2,000	-	-
Mileage Reimb.	-	-	-	238	-	500	
Parts & Supplies	-	-	-	18,826	18,000	18,000	
Tires & Tubes	-	-	-	565	2,500	2,500	-
Water & Sewer	-	-	-	773	550	800	
Garage Heat	-	-	-	4,578	4,000	4,500	
Diesel & Gas	-	-	-	48,520	76,000	60,638	
Bus	-	-	-	-	-	87,667	
Equipment (not buses)	-	-	-	2,240	1,000	1,000	
Fees & Permits	-	-	-	650	1,500	1,500	
Miscellaneous	-	-	-	-	200	200	
<b>TOTAL TRANSPORTATION</b>	-	-	<b>547,250</b>	<b>891,868</b>	<b>945,261</b>	<b>1,027,599</b>	8.71%
<b>TOTAL FWSU BUDGET</b>	<b>2,842,883</b>	<b>2,766,185</b>	<b>3,593,330</b>	<b>3,930,156</b>	<b>5,872,873</b>	<b>6,112,816</b>	4.09%

## Superintendent's Report 2017

Dear Fairfax Community Members:

As we approach Town Meeting Day, I want to thank you for your continued support of BFA Fairfax – as a student, parent or guardian, family member, or as a resident of Fairfax - your commitment to our schools has been truly fantastic. Our schools in Franklin West Supervisory Union mirror our communities. Each day, I see hard work and creativity reflected in the faces of our students. I also see courageous and dedicated teachers and staff working to make our schools better. And I see educational environments that are inspiring, stimulating, and innovative.

The last calendar school year was a very positive one for all of us in FWSU. We documented our successes every day on our blog "The FWSU Story" ([www.fwsu-blog.org](http://www.fwsu-blog.org)). Every day for the past five years, we have shared stories about numerous student and staff achievements in our schools. In December we reached a milestone when 100,000 people visited our blog. Thanks to all of you who follow our progress each day. I'd like to invite those of you who are unfamiliar, or who have lost touch with our schools, to connect with us and subscribe to The FWSU Story where you can see our schools in action and celebrate all we have accomplished together. Here are some of the highlights from this year:

- Launched Innovation Lab makerspaces in all of our schools
- Featured in the national educational journal Edutopia for our work in the area of global education
- Recognized nationally as an Apple Distinguished Program for the second time
- Received into the League of Innovative Schools (one of 80 in the USA)
- Fostered innovation in our classrooms through the generous support of Bay and Paul Foundation and Digital Promise grants
- Having two BFA Fairfax students recognized in the last two years as Vermont Presidential Scholars. About 20 students from across Vermont are recognized each year for this honor.

As I reflect on our district's recent successes, I am confident that, together, we will continue to move forward on the four FWSU targets of our Action Plan. The FWSU Action Plan is the roadmap which guides our work. The plan emphasizes four key areas:

*Target 1: Proficiency-Based Personalized Learning*

*Target 2: Leadership*

*Target 3: Flexible Learning Environments*

*Target 4: Engaged Community Partners*



Teaching and learning today requires an environment that extends beyond our ability to ask the right questions and seek solutions for the world's most difficult problems. Our students not only have to be problem solvers, they also have to be problem finders. We recognize that our teaching and learning cannot be limited to the four walls of a classroom. Most of all, our plan asks schools to personalize learning for every student in ways that are relevant and engaging. We invite you to join us in this important journey.

We know our students are entering a world which is rapidly evolving. The foundational skills, knowledge, and concepts traditionally taught in school are still tremendously relevant today. However, students will need to demonstrate competence in additional areas in order to be successful after they graduate high school. Skills such as collaboration, critical-thinking, creativity, adaptability, and problem-solving are essential characteristics of a 21<sup>st</sup> Century learner. Three years ago the Vermont General Assembly passed Act 77 (Flexible Pathways Initiative). A major hallmark of this legislation is the move to Proficiency-Based Learning. Vermont public schools *must provide students* with flexible and personalized pathways for progressing through grade levels and to graduation. All students graduating in 2020, this year's ninth graders, must graduate with a proficiency-based diploma. As stated on the Vermont Agency of Education website, *"Proficiency-based learning is designed to identify and address gaps to provide equitable learning opportunities for every student. This is in contrast to traditional systems which advance students based on seat time."* As a result of this legislation, all FWSU schools have been working hard to adapt our curriculum, teaching, assessments, and expectations toward this new-and-improved system of learning. It is difficult to change a system that has been in place for well over 100 years, but this is part of the efforts our schools have undertaken this year. To learn more about the work of all Vermont schools in proficiency-based learning, please visit <http://education.vermont.gov/student-learning/proficiency-based-learning> (this Vermont Agency of Education webpage offers a lot of good information about this complex change.)

In closing, it is always important to remember the heart and soul of any school system is teaching and learning. Our acute focus on teaching and learning allows us to deliver an education that is rigorous and relevant in the real world and reflects the knowledge and skills our students need to graduate ready for success. I look forward to serving the towns of FWSU in partnership with you to ensure every student's continued success.

Respectfully Submitted,  
**Ned Kirsch**, Superintendent