

ANNUAL TOWN REPORT

FAIRFAX, VERMONT



YEAR ENDING DECEMBER 31, 2013

PLEASE BRING THE TOWN REPORT WITH YOU

PLEASE RECYCLE AFTER USE



****NOTICE****

TOWN & SCHOOL DISTRICT MEETING

SATURDAY, MARCH 1, 2014

AT 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 4, 2014

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**

****OPEN HOUSE – NEW TOWN OFFICE****

**THE NEW TOWN OFFICE WILL BE OPEN TO THE PUBLIC ON
SATURDAY, MARCH 8TH FROM 10 A.M. TO 2 P.M.**

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

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TOWN OFFICIALS

ELECTED TOWN OFFICERS

POSITION:	NAME	TERM
Town Moderator	John Schraven	Term Expires 2014
Town Clerk	Deborah Woodward	Term Expires 2016
Town Treasurer	Deborah Woodward	Term Expires 2016

The Town Office is open Monday through Friday from 9:00 am. - 4:00 pm. and the 1st and 3rd Monday evening from 6:00 pm. - 8:00 pm. 849-6111

SELECTBOARD

Chris Santee	Term Expires 2014
David Shea	Term Expires 2014
Thomas Fontaine	Term Expires 2015
Leebeth Ann Lemieux	Term Expires 2015
Randy DeVine	Term Expires 2016

Selectboard meetings are every 1st and 3rd Monday evening starting at 7:00 pm. at the Town Office.

LISTERS

Tamsin Coon	Term Expires 2014
Robin Chapman	Term Expires 2015
Patricia McNall	Term Expires 2016

JUSTICES OF THE PEACE

Peter Fitzgerald	Donna Meunier	Sheri Rainville
Gary Gilbert	Lee D. Minor	Henry Raymond
Chris Santee	Greg Hartmann	Judy Cleary
Rita Magnan	Sue Mitchell	

Town Agent	Tom Fontaine	Term Expires 2014
Town Grand Juror	Peter King	Term Expires 2014
Delinquent Tax Collector	Johanna Blake	Term Expires 2015
1 st Constable	Peter King	Term Expires 2014

FAIRFAX COMMUNITY LIBRARY TRUSTEES (5-YEAR TERMS)

Judy Cleary	Term Expires 2014
Michelle Piche (Appointed)	Term Expires 2014
Patricia McNall	Term Expires 2015
Elizabeth Griffin	Term Expires 2016
Toni Jiwatram	Term Expires 2017

Deborah Landauer, Town Librarian

Library hours are: Monday, Wednesday, Friday 8 am. - 3:15 pm., Tuesday and Thursdays 8 am.- 8 pm. and Saturday from 9:00 am. - 12:00 pm.

CEMETERY COMMISSION (5-YEAR TERMS)

Barbara Duval	Term Expires 2014
Alfred Daniels	Term Expires 2015
James I. Minor, Sr.	Term Expires 2016
Doug Collins	Term Expires 2017
Dale Bellows	Term Expires 2018

REPRESENTATIVES TO NORTHWEST REGIONAL PLANNING COMMISSION

Colleen Steen (Appointed)	Term Expires 2014
David Shea (Appointed)	Term Expires 2014

(3-Year terms/Appointed every year by the Selectboard)

TRANSPORTATION ADVISORY COUNCIL

Colleen Steen (Appointed)	Term Expires 2014
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APPOINTED TOWN OFFICERS

POSITION:

NAME:

ADA Coordinator	Chris Santee
Animal Control Officer	William Bill Styles
Fire Warden	Duane Leach
Assistant Fire Warden	Paul Langelier
Fire Chief	Justin Hayes
Deputy Fire Chief	Tom Snyder
Emergency Management Coordinator	Stephen Bessette
Fence Viewer	Ralph McNall
Fence Viewer	Mary Kay Raymond
Fence Viewer	David Shea
Health Officer	Peter King
Legal Contact	Thomas Fontaine
Library Trustee/SB Representative	Chris Santee
Real Estate Agent	Leebeth Ann Lemieux
Recreation Department/SB Representative	Thomas Fontaine
Road Crew/SB Representative	Thomas Fontaine
Town Service Officer	Justin Brown
Tree Warden	Sam Hudson
Vermont State Police Advisor	Peter King
Water & Sewer Commissioners SB Representative	Leebeth Ann Lemieux
Zoning Administrator	Skip Taylor

UTILITY DEPARTMENT

Superintendent	Randy DeVine
Utility Office Manager	Amy Sears
Assistants	Paul Langelier,
Mildred Warren (Retired), Paul Lavallee and David Raymond.	

ZONING OFFICE

Administrator:	Charles (Skip) Taylor	Term Expires 2015
Zoning Assistant:	Martha Taylor-Varney(Resigned)	Jacqueline Marshall

DEVELOPMENT REVIEW BOARD

Mary Casey	Term Expires 2014
Barbara Murphy	Term Expires 2014
Michelle Dufresne	Term Expires 2015
Jason Heyer	Term Expires 2015
Claude Rainville	Term Expires 2017

Alternatives: Lucien Hayes and Martha Taylor-Varney

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

PLANNING COMMISSION

Richard Wimble	Term Expires 2016
Mark Hunziker	Term Expires 2016
W. Greg Heyer	Term Expires 2017
Mark Kane	Term Expires 2017
Martha Taylor-Varney	Term Expires 2017

Planning Commission meetings are held every 1st and 3rd Tuesday of each month, or as posted.

SURETY BONDS

The following surety bonds, as required by law, are on file in the Town- Office.

Town Clerk	Deborah Woodward	\$50,000
Town Treasurer	Deborah Woodward	\$50,000
Delinquent Tax Collector	Johanna Blake	\$ 2,000
1 st Constable	Peter King	\$ 1,000
Selectperson	Randy DeVine	\$ 1,000
Selectperson	Chris Santee	\$ 1,000
Selectperson	David Shea	\$ 1,000
Selectperson	Tom Fontaine	\$ 1,000
Selectperson	Leebeth Ann Lemieux	\$ 1,000

WARNING 2014 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, Fairfax on Saturday, March 1, 2014 at 10:00 a.m. for the purpose of voting upon or transacting such business not involving voting by Australian ballot.

ARTICLE 1, ARTICLE 2, and ARTICLE 3 to be voted upon by the use of the official Australian ballot. The polls will be open on Tuesday, March 4, 2014 at 7:00 a.m. to 7:00 p.m. in the Old Gymnasium of Bellows Free Academy, 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
Town Agent	One Year Term
Town Grand Juror	One Year Term
Community Library Trustee	Four Years remaining of a Five Year Term
Community Library Trustee	Three Year Term
First Constable	One Year remaining of a Three Year Term
Cemetery Commissioner	Five Year Term

ARTICLE 2 Shall the registered voters of the Town of Fairfax approve the proposed 2014 Town Budget of \$2,267,992 of which \$1,795,763 is to be raised by taxes?

ARTICLE 3 Shall the registered voters of the Town of Fairfax approve the position of Recreation Director to change to a full time position beginning in 2014 with an annual increase compensation not to exceed \$13,153?

ARTICLE 4 Shall the registered voters of the Town of Fairfax approve the sum of \$53,562 in support of the Fairfax Rescue toward operation expense?

ARTICLE 5 Shall the Town of Fairfax appropriate the sum of \$8,750 for home health services provided by the Franklin County Home Health Agency, Inc.?

ARTICLE 6 Shall the registered voters of the Town of Fairfax vote to raise, appropriate and expend the sum of \$10,100 for the support of social contribution to provide services to the residents of the Town?

a. BFA – Fairfax Success by Six	\$1,500.00
b. Franklin County Humane Society	\$300.00
c. Franklin County Industrial Development Corp.	\$500.00
d. Franklin-Grand Isle United Way	\$400.00
e. Friends of Northern Lake Champlain	\$1,000.00
f. Green-Up Vermont	\$300.00
g. Champlain Valley Agency on Aging	\$1,400.00
h. Northwestern Counseling & Support	\$1,200.00 Children & Families

i. Northwestern Counseling & Support	\$1,800.00 Behavioral Intervention
j. VT Association for the Blind & Visually Impaired	\$300.00
k. Tim's House	\$50.00
l. Vermont Center on Independent Living	\$150.00
m. Vermont Council on Rural Development	\$100.00
n. Voices Against Violence – Laura's House	\$1,000.00
o. Vermont Rural Fire Protection Task Force	<u>\$100.00</u>
Total:	\$10,100.00

- ARTICLE 7 Shall the registered voters of the Town of Fairfax vote to apply any surplus from the current calendar year to reduce taxes in the next calendar year?
- ARTICLE 8 Shall the registered voters of the Town of Fairfax act on the reports of the several town officers?
- ARTICLE 9 Shall the registered voters of the Town of Fairfax authorize the Selectboard to place the tax bills in the hands of the Treasurer as heretofore?
- ARTICLE 10 Shall the registered voters of the Town of Fairfax authorize the Treasurer to collect the taxes on real estate that are due to the Town of Fairfax, with a due date of November 15, 2014?
- ARTICLE 11 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?
- ARTICLE 12 Shall the registered voters of the Town of Fairfax act on any other business?
- ARTICLE 13 Shall the registered voters of the Town of Fairfax adopt the Town Report?
- ARTICLE 14 Shall the registered voters of the Town of Fairfax recess Town Meeting until March 4, 2014 at 7:00 A.M.?

Dated at Fairfax, County of Franklin, State of Vermont, this 31th day of January 2014

Randy Devine, Chair *Randy A. Devine*

Chris Santee *Chris Santee*

Thomas Fontaine *Thomas Fontaine*

David Shea *David Shea*

Leebeth Ann Lemieux *Leebeth Ann Lemieux*

Attest: Deborah Woodward, Town Clerk/Treasurer *Deborah Woodward*

ABSTRACT OF THE 2013 TOWN MEETING

The 2013 Annual Town Meeting was called to order at the Elementary Auditorium at Bellow Free Academy, Fairfax, Vermont by Moderator John Schraven at 12:15 p.m. on Saturday March 2, 2013. John read Robert's Rules as modified by VT State Law.

ARTICLE 1, ARTICLE 2, ARTICLE 3, and ARTICLE 4 were voted upon by the use of the official Australian ballot on Tuesday, March 5, 2013 at the Old Gymnasium of Bellows Free Academy, Fairfax, Vermont. The 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:

Town Clerk	Three Year Term	Deborah Woodward	442 votes
Treasurer	Three Year Term	Deborah Woodward	410 votes
Town Moderator	One Year Term	John A Schraven	684 votes
Selectperson	Three Year Term	Randy L DeVine	659 votes
Selectperson	Two Year Term	Leebeth Ann Lemieux	451 votes
Lister	Three Year Term	Patricia McNall	660 votes
Lister	1 Yr Remaining of a Three Yr Term	Tamsin Coon	635 votes
Town Agent	One Year Term	To be appointed	
Town Grand Juror	One Year Term	To be appointed	
Community Library Trustee	Five Year Term	Margaret Stewart	664 votes
Cemetery Commissioner	Five Year Term	Dale Bellows	688 votes

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

ARTICLE 2 Shall the registered voters of the Town of Fairfax approve the proposed 2013 Town Budget of \$2,135,003.00 of which \$1,866,140.00 is to be raised by taxes?

Robert Horr, Selectboard Chair, introduced Katrina Antonovich, the Fairfax Parks and Recreation Director. She did a presentation on what is going to be going on this year. The Annual Events consist of: Run for Chocolate, Rescue Run, Summer Concert Series, 4th of July Parade, Community Days, Ducky Race, Walker Brother's Circus, Egg Run, Haunted House, Halloween Parade, Fall Festival, Hunters Breakfast, and Tree Lighting. She also discussed the fitness programs, upcoming programs, projects in the works, including the Town's new pavilion and restroom, and the Hundred Acres Woods in North Fairfax. Skip Taylor did a presentation of the New Town Office Progress Report. The property was evaluated for possible contamination. None was found! The purchase and sales contract for the 1.5 acres was signed. The property was surveyed for free. The Fairfax Development Review Board has approved the subdivision. Contracts have been approved with the Engineers. A short term Loan Agreement has been signed. The design is expected to be complete around May and the construction phase of the project to be out to bid in June. It is hoped that the successful bidder would begin construction this summer. We are anticipating that the cost will be rolled into a 20 year loan. We are continuing to look for the lowest cost financing option and are seeking grants to help finance the project. Bob Horr did a slide presentation on the 2012 Achievements, 2012 Fiscal Performance, 2013 Proposed Budget, 2013 Anticipated

Projects, 2013 Fiscal Challenges, Comparison of 2012 to 2013, and the 2013 Budget Line Item Increases. The floor was opened to discussion and there was a question and answer session.

In Favor: 481

Opposed: 267

ARTICLE 3 Shall the registered voters of the Town of Fairfax authorize the Selectboard to borrow \$75,000 plus interest for one year in which to purchase a new town truck?

The floor was opened to discussion and there was none.

In Favor: 499

Opposed: 241

ARTICLE 4 Shall the registered voters of the Town of Fairfax approve the sum of \$51,420.00 in support of the Fairfax Rescue toward operation expense?

The floor was opened to discussion and there was none.

In Favor: 580

Opposed: 160

ARTICLE 5 Shall the registered voters of the Town of Fairfax authorize the Selectboard to establish a reserve fund for highway equipment?

A motion was made by Barbara Murphy and seconded by Roy Hill. The floor was opened to discussion and there was a question and answer session. A motion was passed by a show of cards.

ARTICLE 6 Shall the registered voters of the Town of Fairfax approve to increase the number of Justices of the Peace from ten to twelve?

A motion was made by Lena Meunier, and seconded by Lisa Schukei. The floor was opened to discussion and there was a question and answer session. A motion was passed by a show of cards.

ARTICLE 7 Shall the registered voters of the Town of Fairfax establish a Municipal Records Reserve Fund in accordance with VSA Title 24, Section 2804 for restoration, preservation, conservation and computerization of municipal records, to be funded by revenues of \$3.00 per page received from recording fees established under VSA Title 32, Section 1671 (a) (1) and (6) of this section? If approved by the voters this reserve fund shall be retroactive to January 1, 2013.

A motion was made by Nick Hibbard, and seconded by Lena Meunier. The floor was opened to discussion and there was none. A motion was passed by a show of cards.

ARTICLE 8 Shall the registered voters of the Town of Fairfax approve the creation of a "reserve-fund" in which unexpended Fairfax Community Library monies in the form of grants, donations or fees can be deposited and used for library purposes only: replacing Article 7 approved at the 2012 Annual Town Meeting?

A motion was made by Roy Hill and seconded by Mary Kay Raymond. The floor was opened to discussion and there was a question and answer session. A motion was passed by a show of cards.

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

A motion was made by Cathy Carlson and seconded by Roy Hill. The floor was opened to discussion and there was a question and answer session. 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 Treasurer as heretofore?

A motion was made by Nancy Liberty, and seconded by Greg Hartmann. 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 Treasurer to collect the taxes on real estate that are due to the Town of Fairfax, with a due date of November 15, 2013?

A motion was made by Jane Fisher, 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 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 Peter King, and seconded by Nancy Liberty. 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 Roy Hill, and seconded by Cathy Carlson. The floor was opened to discussion and there was a question and answer session. John Schraven informed the floor that an amended motion can be made but it would not be binding. A motion was made by Carl Jones: The 2014 Budget Report Miscellaneous Town and Office Expenditures are to be listed as a report in the 2014 Town Report. This was seconded by Barbara Murphy. The floor was opened to discussion and there was a question and answer session. A motion was defeated by a show of cards. A motion was made by Nick Hibbard: Other and Miscellaneous Expenditure items for 2013 be listed in a separate report, delivered in the 2014 Town Report. This was seconded by Barbara Murphy. The floor was opened to discussion and there was a question and answer session. A motion was defeated by a show of cards. The Article 13 motion that was originally made by Roy Hill, and seconded by Cathy Carlson was passed by a show of cards.

ARTICLE 14 Shall the registered voters of the Town of Fairfax adopt the Town Report?

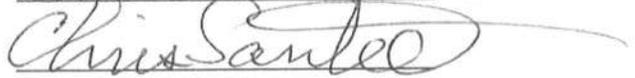
A motion was made by Nancy Liberty, and seconded by Cathy Carlson. The floor was opened to discussion and there was none. A motion was passed by a show of cards.

ARTICLE 15 Shall the registered voters of the Town of Fairfax recess Town Meeting until March 5, 2013 at 7:00 a.m.?

A motion was made by Roy Hill, and seconded by Barbara Murphy. The floor was opened to discussion and there was none. A motion was passed by a show of cards at 3:20 p.m.

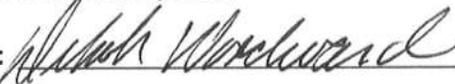
Dated at Fairfax, County of Franklin, State of Vermont, this 9th day of March 2013

Sheri Rainville, Justice of the Peace

Chris Santee, Selectperson

Attest:


Deborah Woodward, Town Clerk & Treasurer

A True record
March 9, 2013

ABSTRACT OF THE VT SPECIAL TOWN MEETING ON MARCH 26, 2013

The inhabitants of the Town of Fairfax who are legal voters in the SPECIAL TOWN MEETING met in the Town Clerk's Office, Fairfax on Tuesday, March 26, 2013 at 7:00 p.m. for the purpose of voting upon or transacting such business not involving voting by Australian ballot.

Moderator John Schraven called the Special Town Meeting to order at 7:00 p.m. John said that we were meeting under the same Robert's Rules as used at the March 2, 2013 Town Meeting as modified by VT State Law.

ARTICLE 1 Shall the registered voters of the Town of Fairfax approve the Fairfax EMS, Inc. exemption of real estate taxation for a period not exceeding 10 years expiring March 31, 2023?

(Title 32: Taxation and Finance; Chapter 125-32 V.S.A. 3840. Charitable and Fraternal Organizations)

A motion was made by Jim Meunier, and seconded by Mary Kay Raymond. The floor was open to discussion and there was a question and answer session. A motion was passed by a show of cards, twenty-two cards counted in favor and one counted as opposed.

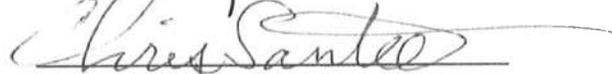
A motion was made to adjourn and seconded. A motion was passed. The meeting was adjourned at 7:17 p.m.

Dated at Fairfax, County of Franklin, State of Vermont, this 27th day of March 2013

Sheri Rainville, Justice of the Peace



Chris Santee, Selectperson



Attest:  Deborah Woodward, Town Clerk/Treasurer

A true record
March 27, 2013

2014 ANTICIPATED TOWN REVENUE

	2014 Anticipated	2013 Anticipated	2013 Actual	2013 Difference
Animal Control	\$4,500.00	\$7,000.00	\$4,368.00	-\$2,632.00
Delinquent Tax Interest	\$20,000.00	\$14,800.00	\$26,308.00	\$11,508.00
Fire Department Income	\$8,500.00	\$6,500.00	\$19,542.00	\$13,042.00
Garage Efficiency VT Rebate	\$0.00	\$525.00	\$525.00	\$0.00
Highway Income	\$120,000.00	\$110,000.00	\$123,452.00	\$13,452.00
Highway 2013 Rollover	\$52,828.00	\$0.00	\$0.00	\$0.00
*Highway Tk 2013 Article 3	\$55,099.00	\$0.00	\$0.00	\$0.00
Interest Income	\$1,000.00	\$800.00	\$1,159.00	\$359.00
1st & 2nd Class liquor Licenses	\$450.00	\$400.00	\$455.00	\$55.00
Cemeteries	\$250.00	\$200.00	\$270.00	\$70.00
Town Office Receipts/Copies	\$6,500.00	\$5,000.00	\$6,731.00	\$1,731.00
Fines-Civil	\$6,000.00	\$5,500.00	\$7,160.00	\$1,660.00
Fines-Constable	\$1,500.00	\$4,100.00	\$0.00	-\$4,100.00
Hazardous Waste	\$5,000.00	\$5,500.00	\$5,276.00	-\$224.00
Hold Harmless (State of Vermont)	\$66,547.00	\$0.00	\$59,574.00	\$59,574.00
Land Rent	\$100.00	\$100.00	\$100.00	\$0.00
Library Funds	\$3,000.00	\$2,100.00	\$3,681.00	\$1,581.00
Marriage Licenses	\$320.00	\$0.00	\$320.00	\$320.00
Recording Fees	\$62,000.00	\$62,000.00	\$65,251.00	\$3,251.00
Recreation	\$0.00	\$0.00	\$5,751.00	\$5,751.00
School District Treasurer	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00
Vehicle Registrations	\$300.00	\$300.00	\$309.00	\$9.00
Weight Permits	\$600.00	\$600.00	\$660.00	\$60.00
Pilot Program	\$29.00	\$29.00	\$29.00	\$0.00
Zoning B Permits, Appeals, Hearings	\$43,200.00	\$33,000.00	\$43,215.00	\$10,215.00
Miscellaneous Income	\$1,000.00	\$2,500.00	\$1,020.00	-\$1,480.00
Beginning Cash Balance	\$6,506.00	\$94,470.00	\$94,470.00	\$114,202.00
Total Revenue	\$472,229.00	\$362,424.00	\$476,626.00	
Estimated Expenses	\$2,267,992.00			
Estimated Revenues	-\$472,229.00			
TAXES TO BE RAISED	\$1,795,763.00			
ANY APPROVED WARNED ITEMS WILL BE ADDED TO THE TAX RECOMMENDATION TOTAL.				

*Warning 2013 Article 3 New Town Truck

2014 PROPOSED BUDGET

	2014	2013	Budget	2013	Budget	2013	Actual	Actual	Difference
	Proposed Budget	Budget	Difference	Actual	Difference	Actual	Difference	Actual	Difference
Animal Control	\$3,050.00	\$4,693.00	-\$1,643.00	\$1,866.00	\$2,827.00	\$1,866.00	\$2,827.00	\$2,827.00	\$2,827.00
Civil Board Meetings & Elections	\$4,800.00	\$1,450.00	\$3,350.00	\$1,196.00	\$254.00	\$1,196.00	\$254.00	\$254.00	\$254.00
Cemeteries	\$15,500.00	\$13,450.00	\$2,050.00	\$13,381.00	\$69.00	\$13,381.00	\$69.00	\$69.00	\$69.00
Constable	\$4,273.00	\$3,200.00	\$1,073.00	\$1,644.00	\$1,556.00	\$1,644.00	\$1,556.00	\$1,556.00	\$1,556.00
County Tax	\$35,053.00	\$35,250.00	-\$197.00	\$35,417.00	-\$167.00	\$35,417.00	-\$167.00	-\$167.00	-\$167.00
Emergency Management	\$4,040.00	\$3,110.00	\$930.00	\$2,454.00	\$656.00	\$2,454.00	\$656.00	\$656.00	\$656.00
Fire Department	\$202,763.00	\$161,100.00	\$41,663.00	\$171,280.00	-\$10,180.00	\$171,280.00	-\$10,180.00	-\$10,180.00	-\$10,180.00
Garage	\$20,975.00	\$15,475.00	\$5,500.00	\$10,779.00	\$4,696.00	\$10,779.00	\$4,696.00	\$4,696.00	\$4,696.00
Health Officer Mileage	\$1,724.00	\$0.00	\$1,724.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Highway	\$586,004.00	\$559,100.00	\$26,904.00	\$525,971.00	\$33,129.00	\$525,971.00	\$33,129.00	\$33,129.00	\$33,129.00
Retreatment/Blacktopping	\$142,000.00	\$122,000.00	\$20,000.00	\$120,974.00	\$1,026.00	\$120,974.00	\$1,026.00	\$1,026.00	\$1,026.00
*Highway Truck 2013 Article 3	\$55,099.00	\$0.00	\$55,099.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance	\$133,020.00	\$140,376.00	-\$7,356.00	\$141,821.00	-\$1,445.00	\$141,821.00	-\$1,445.00	-\$1,445.00	-\$1,445.00
Interest Expense	\$10,000.00	\$9,000.00	\$1,000.00	\$9,909.00	-\$909.00	\$9,909.00	-\$909.00	-\$909.00	-\$909.00
Landfill & Trucking	\$408,000.00	\$428,000.00	-\$20,000.00	\$436,164.00	-\$8,164.00	\$436,164.00	-\$8,164.00	-\$8,164.00	-\$8,164.00
Land Record Reserve Fund	\$17,605.00	\$0.00	\$17,605.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement	\$112,056.00	\$112,056.00	\$0.00	\$111,642.00	\$414.00	\$111,642.00	\$414.00	\$414.00	\$414.00
Library Expenses	\$87,928.00	\$85,437.00	\$2,491.00	\$81,910.00	\$3,527.00	\$81,910.00	\$3,527.00	\$3,527.00	\$3,527.00
Listers Expense	\$58,762.00	\$6,900.00	\$51,862.00	\$5,125.00	\$1,775.00	\$5,125.00	\$1,775.00	\$1,775.00	\$1,775.00
Miscellaneous Town	\$44,180.00	\$45,345.00	-\$1,165.00	\$54,497.00	-\$9,152.00	\$54,497.00	-\$9,152.00	-\$9,152.00	-\$9,152.00
Office	\$111,699.00	\$39,500.00	\$72,199.00	\$33,284.00	\$38,915.00	\$33,284.00	\$38,915.00	\$38,915.00	\$38,915.00
Off Land Record Microfilming	\$0.00	\$21,405.00	-\$21,405.00	\$21,405.00	\$0.00	\$21,405.00	\$0.00	\$0.00	\$0.00
Officer training & Expenses	\$6,000.00	\$4,940.00	\$1,060.00	\$4,002.00	\$938.00	\$4,002.00	\$938.00	\$938.00	\$938.00
Selectboard Payroll	\$34,324.00	\$0.00	\$34,324.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
*Payroll Expense	\$0.00	\$204,686.00	-\$204,686.00	\$225,822.00	-\$21,136.00	\$225,822.00	-\$21,136.00	-\$21,136.00	-\$21,136.00
Payroll Obligations & Retirement	\$64,565.00	\$54,656.00	\$9,909.00	\$55,450.00	-\$794.00	\$55,450.00	-\$794.00	-\$794.00	-\$794.00
Printing	\$5,500.00	\$6,250.00	-\$750.00	\$6,002.00	\$248.00	\$6,002.00	\$248.00	\$248.00	\$248.00
Recreation Park	\$50,823.00	\$14,910.00	\$35,913.00	\$15,010.00	-\$100.00	\$15,010.00	-\$100.00	-\$100.00	-\$100.00
Social Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Zoning Expense	\$48,249.00	\$42,714.00	\$5,535.00	\$48,527.00	-\$5,813.00	\$48,527.00	-\$5,813.00	-\$5,813.00	-\$5,813.00
Additional 2013 Warned	\$2,267,992.00	\$2,135,003.00	\$132,989.00	\$2,135,532.00	-\$529.00	\$2,135,532.00	-\$529.00	-\$529.00	-\$529.00
		\$51,420.00		\$51,420.00		\$51,420.00		\$51,420.00	
*Payroll Expenses for 2014 are expended into the departmental budgets		\$2,186,423.00		\$2,186,952.00		\$2,186,952.00		\$2,186,952.00	

CEMETERY REPORT

	BUDGET 2013	ACTUAL
2013 Tax Assessment	13,450.00	13,381.00
Total	13,450.00	13,381.00

Receipts:

Town of Georgia 1/2 of Mowing	200.00	270.00
Total	200.00	292.50

DISBURSEMENTS:

Flags-Memorial Day	400.00	394.00
Fairfax Plains Cemetery Association	250.00	250.00
Cemetery Mowing	5,500.00	3,460.00
Repairs	7,050.00	9,027.00
Sanderson's Corner Cemetery Association	250.00	250.00
	13,450.00	13,381.00

CEMETERY TRUSTS

	12/31/2012	12/31/2013
Carroll Hill # 460285	5398.06	5406.16
Kingsbury # 0460293	409.89	410.28
Safford Trust # 302148	1568.43	1575.49
General Cemetery Account # 460138	278.03	278.28
Balance	7,654.41	7,670.21

Fairfax Fire Department Report

2013 was an exciting and busy year for Fairfax Fire with the further solidification that the term "Fire Department" has changed tremendously over the years transitioning its primary focus from just fires to dealing with any issue deemed important enough for the requestor to dial 911. As result, the number of requests for service has increased as well as the mandated state and federal training requirements. These factors have a significant impact on the family lives of the firefighters, keeping in mind that all these functions and responses are above and beyond their normal 40+ hour work week for our call staff employees. Often times both spouses are working and children have several after school or sports activities that parents attend or assist with. The Fairfax firefighters have less and less time available to commit to the fire department activities, yet the demand for their time continues to increase. This rational prompted the department hiring its first full time employee in 2012; a venture that has proven valuable and had an immeasurable positive impact on the day to day operating efficiency of the department. Highlighting the commitment of our roster is in 2013 the average hours was 110 hours per employee; NOT including the hours of our full time employee

2013 also saw a 22% increase in requests for service on top of a 24% increase from the previous year. Volume has been trending sharply upward since the mid 2000's with an overall 57% increase since 2006. Increases in volume equate to greater wear and tear on apparatus this in 2011 the department administration drafted an Apparatus Replacement Plan which is reflected as a line item in the annual budget. This replacement fund was put to its first test when we purchased a used Quint/Ladder Truck from the Village of Essex Jct. Having the funds saved aside each year allowed us to shop the open market based on the current needs of the department without further impacting tax dollars with large drawn out bond payments where a large percentage is directly for interest payments.

With all of the changes we are faced with; the role of our department's response, equipment and apparatus has significantly expanded. In addition to fire suppression equipment, fire apparatus are currently stocked with the basic medical equipment, advanced rescue equipment, hazardous materials equipment, hazardous condition monitoring equipment and all the tools needed to provide a quick and proper deployment of any nature.

As of May 1, 2014 the Town of Fairfax will have a new ISO Public Protection Classification (PPC) of 3/8B. This is a monumental improvement from our previous 6/9.

Many U.S. insurers of homes and business' use ISO's PPC in their premium calculations. In general, the price of insurance in a community with a good PPC is lower than in a community with a poor rating. ISO assigns a rating number from 1 to 10. Recently Fairfax Fire underwent a day long audit encompassing the following.

- fire alarm and communication systems, including telephone systems, telephone lines, staffing, and dispatching systems
- the fire department, including equipment, apparatus, staffing, training records and validation, as well as geographic distribution of fire companies
- the water-supply system, including the condition and maintenance of hydrants, and a careful evaluation of the amount of available water compared with the amount needed to suppress fires

ISO has developed both a single and split rating system. In a single rating system all properties in that jurisdiction receive the rating. ISO also develops a split classification such as Fairfax, 3/8B; the first class (3) applies to properties within five road miles of a fire station and within 1,000 feet of a fire hydrant. The second class (8B) applies to properties within five road miles of a fire station but beyond 1,000 feet of a hydrant.

Examples to show how the Fairfax Fire Department compares to other local communities: Colchester 3, Swanton 5/9, Bellows Falls Class 4, Milton 5/9, South Burlington 3/9

In Vermont, ISO evaluates about 270 communities of which only 5 have achieved a whole or partial class 3 - Fairfax and four other towns. This excellent rating could equate to savings for business and residential properties on their fire insurance premiums. Please contact your insurance company to see how and if this new PPC applies.

On behalf of me and my staff, I would like to thank the taxpayers of Fairfax for their continued support of the department as we strive to continue providing timely and professional services to our community.

For any specific questions please reach out to Battalion Chief David Raymond, 849-6075 (Station).

Respectfully Submitted;

Justin Hayes, CFI
Fire Chief

Fairfax Fire Department Report

	Budget 2013	Actual
Tax Assessment	\$154,600.00	\$151,738.00
Gillilan Bros (Public Service)	\$0.00	\$280.00
PRS Inc (copy of incident report)	\$0.00	\$10.00
Town of Fletcher (Fire protection, in excess of retainer)	\$0.00	\$5,780.00
Fire Grant (VLTC PACIF, matching funds, Turn-out Gear)	\$0.00	\$4,972.00
Fletcher Retainer Fee	\$6,500.00	\$8,500.00
	\$161,100.00	\$171,280.00

	2014 Budget	2013 Budget	2013 Actual	Difference
Disability Insurance	\$2,000.00	\$2,000.00	\$1,883.00	-\$117.00
Diesel Fuel	\$4,100.00	\$3,300.00	\$4,070.00	\$770.00
Electricity	\$2,500.00	\$2,600.00	\$3,096.00	\$496.00
Equipment & Supplies	\$11,000.00	\$11,000.00	\$6,705.00	-\$4,295.00
Equipment Maintenance & Repair	\$5,500.00	\$2,000.00	\$3,526.00	\$1,526.00
Apparatus Replacement Fund	\$41,000.00	\$41,000.00	\$41,000.00	\$0.00
Fire Warden	\$400.00	\$400.00	\$400.00	\$0.00
Firefighters	\$30,000.00	\$27,500.00	\$31,227.00	\$3,727.00
Fleet Maintenance	\$7,000.00	\$7,000.00	\$8,256.00	\$1,256.00
Fuel Oil & Burner Service	\$6,750.00	\$7,500.00	\$6,238.00	-\$1,262.00
Gasoline	\$1,500.00	\$1,200.00	\$1,390.00	\$190.00
Building Maintenance & Repair	\$8,500.00	\$8,500.00	\$11,585.00	\$3,085.00
Telephone & Dispatch	\$39,100.00	\$38,000.00	\$37,182.00	-\$818.00
Mileage	\$200.00	\$200.00	\$29.00	-\$171.00
Miscellaneous FD	\$0.00	\$0.00	\$356.00	\$356.00
OSHA Mandated Health Checks	\$700.00	\$1,200.00	\$674.00	-\$526.00
Training	\$2,200.00	\$1,000.00	\$2,163.00	\$1,163.00
Turn-out Gear Replacement	\$6,300.00	\$6,300.00	\$11,014.00	\$4,714.00
Water & Sewer	\$400.00	\$400.00	\$486.00	\$86.00
	\$169,150.00	\$161,100.00	\$171,280.00	\$10,180.00

The 2013 cumulative budget for the FD was **\$161,100.00**, in which **\$154,600.00** is funded by the Fairfax tax base, and **\$6,500.00** budgeted to come from the Town of Fletcher annual contract "Retainer Fee". FY 2013 total expenditures were \$171,280.00, which at first glance looks like a \$10,180.00 overage. We encountered unplanned revenues of \$13,042.00, including \$4,972.00 in matching grants funds for Turn-out Gear replacement, and \$5,780.00 from the Town of Fletcher for the cost of calls for service in excess of their base retainer fee, bringing the department to a net of **\$2,862.00** under budget.

Fairfax Fire Department Call for Service Report November 16, 2012 – November 15, 2013

Major Incident Type	# Incidents	% of Total
Fires	38	15.83%
Rescue & Emergency Medical (Includes Car Accidents)	62	25.83%
Hazardous Condition (No Fire)	19	7.92%
Service Call	65	27.08%
Good Intent Call	13	5.42%
False Alarm & False Call	34	14.17%
Severe Weather & Natural Disaster	9	3.75%
TOTAL	240	100.00%

HIGHWAY REPORT

	2013 BUDGET	2013 ACTUAL
State of VT 2013 State Aid	110,000.00	122,976.63
Insurance refund on steel saw cutter	0.00	475.20
TOTAL HIGHWAY REVENUE	<u>110,000.00</u>	<u>123,451.83</u>
 DISBURSEMENTS:		
Winter Maintenance:		
Town Highways		
Sand	23,720.00	
Town Highway Material	12,964.44	
Town Highway Salt	31,164.02	
Winter Miscellaneous	4,375.10	
Winter Payroll	<u>71,696.26</u>	
		143,919.82
State Aid		
State Aid Salt	<u>31,163.91</u>	
		<u>31,163.91</u>
TOTAL WINTER MAINTENANCE		<u>175,083.73</u>
 Summer Maintenance:		
Town Highways		
Blacktopping	120,974.08	
Blacktopping-New	20,000.00	
Chloride	15,413.75	
Gravel & Stone	38,531.19	
Summer Miscellaneous	3,431.25	
Summer Payroll	<u>77,832.16</u>	
TOTAL SUMMER MAINTENANCE		276,182.43
 General Highway:		
Cold Patch	3,439.49	
Culverts	14,366.20	
Signs	1,499.20	
TOTAL GENERAL HIGHWAY		<u>19,304.89</u>
TOTAL HIGHWAY DISBURSEMENTS		<u>470,571.05</u>

TOWN HIGHWAY EQUIPMENT

DISBURSEMENTS:

Diesel Fuel	60,845.17
Gas & Oil	1,846.42
Maintenance & Repair	38,682.43
New Equipment	75,000.00
	<u>176,374.02</u>

Equipment Expenses Allocated As Follows:

Winter-State Aid	2,541.00
	<u>2,541.00</u>

SUMMARY OF HIGHWAY DISBURSEMENTS

Total Winter Maintenance	175,083.73
Total Summer Maintenance	276,182.43
Total General Highway	19,304.89
	<u>470,571.05</u>

Fairfax Rescue Budget Proposal 2014 Worksheet					
	2012 Proposed	2012 act	2013 Prop	2013 act	2014 prop
Income					
Ambulance Runs	140,000	139830	140,000	121,769	140,000
Contributions	7,000	8695	7,000	7,583	7,000
Subscription Plan	15,000	15103	15,000	16,572	16,000
Interest From Accounts	150	0	12	0	0
Memorials	500	2986	1,000	710	500
Town Allocated Westford	8443	8443	8,820	8,820	9,187
Town Allocated Fairfax	37466	37466	51,420	51,420	53,562
Town Allocated Fletcher	6860	6860	9,972	9,972	10,387
Carry over from previous year	-345	-345	4,314	4,314	-14,284
Grants			3,000	3,000	3,000
Total	215,074	219038	240,538	224,160	225,352
Expense					
Antenna Rental	1500	1400	2,000	1,500	2,000
Capital Equipment (to savings)	500	0	7,000	7,000	3,000
Fuel	5500	5686	6,000	5,367	6,600
Fund Drive	1000	881	1,000	619	700
Hazardous Waste	400	464	500	566	550
Health (Hep B)	1000	436	900	196	1,000
Maint Ambulance	5000	1202	5,000	4,604	5,000
Maint Communication	1000	484	1,000	467	1,000
Office Expense	2000	1251	2,000	1,643	2,000
Personnel Stipend	16000	13815	16,000	14,310	12,000
Purch Ambulance Replace	6000	0	9,000	9,000	4,000
Purch Communications	0	190	0	261	0
Purchase Base Radio Upgrade	0	0	0	0	0
Squad Relations/staff retention	10000	6850	10,000	7,986	10,000
Supplies	8000	7694	8,000	6,682	10,000
Telephone	2500	1772	2,000	929	1,000
Training	3500	186	2,500	1,800	2,000
Uniforms	1800	1336	1,800	418	1,800
Volunteer Fire Insurance	13890	11618	13,000	12,927	13,000
Workman's Comp	13246	3711	10,000	8,870	10,000
Billing	11200	11608	11,200	10,146	11,200
Per Diem Payments	40000	40443	40,000	54,764	40,000
Salary/Benefits	45696	42183	45,696	46,592	45,696
Rent Ambulance Storage	1600	1600	0	0	0
ALS Intercepts	500	0	500	1,075	1,200
Professional Services	3000	12050	3,000	2,765	3,000
Payroll tax	3242	7864	3,242	4,192	4,000
Mortgage	8000	3000	23,000	16,776	21,406
Utilities	8000	0	12,000	4,605	9,000
Building Insurance	1000	0	1,200	538	1,200
Building maintenance	0	0	3,000	10,830	3,000
Total	215074	177724	240,538	237,428	225,352

TREASURER'S TAX STATEMENT

2013 Homestead Education Grandlist	3,012,786.56
2013 Non-Residential Grandlist	1,018,933.16
2013 Municipal Grandlist	4,029,109.28

TAX RATE

School Homestead Education Tax Rate	1.2994
School Non-Residential Tax Rate	1.5139
Municipal Tax Rate	.4612
Local Agreement (Disabled Veterans Exemption)	0.0024

2013 Property Taxes Raised From Residential Grand List	3,914,814.89
2013 Property Taxes Raised From Non-Residential Grandlist	1,542,562.93
2013 Municipal Taxes Raised	1,858,225.00
2013 Local Agreement Raised	9,670.05
HS-122 Penalty	1,065.16
Total Taxes Raised	7,326,338.03
Adjustment For Corrections & Residential Changes	-27,341.74
	7,298,996.29

School Rebate Credit	943,628.18
Town Rebate Credit	27,078.37
Treasurer's Tax Receipts By November 15, 2013	6,065,042.84
Warrant To Delinquent Tax Collector	263,246.90
	7,298,996.29

2013 Property Taxes Transferred To School	4,324,997.19
Balance Of Taxes Due To School Before Adjustments	273,608.09

Delinquent Tax Collector Statement January 1, 2013 through December 31, 2013 DELINQUENT PROPERTY TAXES

	Received Due	Collected	Abated	Balance Due
Year 2008	1,865.88	1,865.88	0	0
Year 2009	2,893.46	2,893.46	0	0
Year 2010	3,231.62	3,231.62	0	0
Year 2011	32,885.69	30,910.70	0	1,974.99
Year 2012	169,019.78	156,988.68	442.83	11,588.27
Year 2013	<u>263,246.90</u>	<u>58,951.32</u>	<u>0</u>	<u>204,295.58</u>
TOTAL	473,143.33	254,841.66	442.83	217,858.84

Total Tax Collected	254,841.66
Interest Collected	24,889.56
Interest Abated	-334.74
TOTAL COLLECTED	279,396.48

NOTE: Delinquent taxes are public information. A list is 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, 2013, 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.

Basis for Adverse Opinion on Governmental Activities

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.

Adverse Opinion

In our opinion, because of the significance of the matter 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, 2013, or the changes in financial position thereof for the year then ended.

offices

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57 Farnvu Drive
White River Jct., VT 05001
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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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, in 2013, the Town adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management 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 fund 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 fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Detail Statement of Cash Receipts and Disbursements – Budget and Actual (Budgetary basis) General Fund and the combining nonmajor fund 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 06, 2014, 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 06, 2014
VT No. 92-0000102

A. M. Peisch & Company, LLP

TOWN OF FAIRFAX, VERMONT

STATEMENT OF NET POSITION

December 31, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	751,731	267,511	1,019,242
Accounts receivable	-	62,558	62,558
Delinquent taxes receivable	217,859	-	217,859
Delinquent interest receivable	8,019	-	8,019
Due from tax collector	1,111	-	1,111
Deposits	-	3,500	3,500
Prepaid expenses	6,370	584	6,954
Total current assets	<u>985,090</u>	<u>334,153</u>	<u>1,319,243</u>
Capital assets:			
Land	156,500	-	156,500
Construction in progress	589,265	-	589,265
Infrastructure	140,974	-	140,974
Buildings, machinery and equipment	12,500	2,360,031	2,372,531
Road equipment and vehicles	209,505	-	209,505
Less: accumulated depreciation	(16,075)	(1,194,055)	(1,210,130)
Total capital assets - Net	<u>1,092,669</u>	<u>1,165,976</u>	<u>2,258,645</u>
Total assets	<u>2,077,759</u>	<u>1,500,129</u>	<u>3,577,888</u>
LIABILITIES			
Current liabilities			
Accounts payable	254,531	406	254,937
Short term debt	578,602	-	578,602
Amounts held in escrow	135,040	-	135,040
Due to school	273,608	-	273,608
Total current liabilities	<u>1,241,781</u>	<u>406</u>	<u>1,242,187</u>
Noncurrent liabilities			
Portion due or payable within one year	-	74,471	74,471
Portion due or payable after one year	-	973,205	973,205
Total noncurrent liabilities	<u>-</u>	<u>1,047,676</u>	<u>1,047,676</u>
Total liabilities	<u>1,241,781</u>	<u>1,048,082</u>	<u>2,289,863</u>
NET POSITION			
Net investment in capital assets	514,067	118,300	632,367
Restricted for:			
Reappraisal	150,890	-	150,890
Other purposes	51,830	584	52,414
Unrestricted	119,191	333,163	452,354
Total net position	<u>\$ 835,978</u>	<u>\$ 452,047</u>	<u>\$ 1,288,025</u>

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

STATEMENT OF ACTIVITIES
Year Ended December 31, 2013

Funds/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Governmental activities:							
General government	\$ 588,687	\$ 185,541	\$ 16,929	\$ -	\$ (386,217)	\$ -	\$ (386,217)
Highway and streets	493,312	15,695	193,304	-	(284,313)	-	(284,313)
Sanitation	436,164	-	-	-	(436,164)	-	(436,164)
Public safety	242,667	7,497	-	-	(235,170)	-	(235,170)
Education	20,000	23,193	-	-	3,193	-	3,193
Parks, recreation, library and cemeteries	171,921	1,021	22,405	-	(148,495)	-	(148,495)
Miscellaneous	106,699	-	-	-	(106,699)	-	(106,699)
Debt service - Interest	9,909	-	-	-	(9,909)	-	(9,909)
Depreciation - Unallocated	16,075	-	-	-	(16,075)	-	(16,075)
Total governmental activities	2,085,434	232,947	232,638	-	(1,619,849)	-	(1,619,849)
Business-type activities:							
Water and sewer	254,489	199,172	-	33,734	-	(21,583)	(21,583)
Total primary government	\$ 2,339,923	\$ 432,119	\$ 232,638	\$ 33,734	(1,619,849)	(21,583)	(1,641,432)
General revenues:							
Property taxes					1,824,550	-	1,824,550
Interest income					23,822	2,453	26,275
Miscellaneous					154,053	-	154,053
Total general revenues					2,002,425	2,453	2,004,878
Change in net position					382,576	(19,130)	363,446
Net position - Beginning of year					453,402	471,177	924,579
Net position - End of year					\$ 835,978	\$ 452,047	\$ 1,288,025

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

BALANCE SHEET
GOVERNMENTAL FUND TYPES
December 31, 2013

	GOVERNMENTAL FUNDS			
	GENERAL FUND	REAPPRAISSAL FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 184,230	\$ 150,890	\$ 283,426	\$ 618,546
Cash - Restricted	133,185	-	-	133,185
Delinquent taxes receivable	217,859	-	-	217,859
Interest receivable	8,019	-	-	8,019
Due from others	1,111	-	-	1,111
Prepaid expenses	6,370	-	-	6,370
Total assets	\$ 550,774	\$ 150,890	\$ 283,426	\$ 985,090
LIABILITIES				
Accounts payable and accrued expenses	\$ 232,950	\$ -	\$ 21,581	\$ 254,531
Due to school - Taxes	273,608	-	-	273,608
Amounts held in escrow	135,040	-	-	135,040
Notes payable - Short term	578,602	-	-	578,602
Total liabilities	1,220,200	-	21,581	1,241,781
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Taxes	194,958	-	-	194,958
Unavailable revenue - Interest	6,618	-	-	6,618
Total deferred inflows of resources	201,576	-	-	201,576
FUND BALANCES				
Fund balances:				
Nonspendable	6,370	-	-	6,370
Restricted	-	150,890	51,830	202,720
Committed	-	-	113,120	113,120
Assigned	28,014	-	96,895	124,909
Unassigned	(905,386)	-	-	(905,386)
Total fund balances (deficit)	(871,002)	150,890	261,845	(458,267)
Total liabilities, deferred inflows of resources and fund balances	\$ 550,774	\$ 150,890	\$ 283,426	\$ 985,090

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
December 31, 2013**

Total fund balances - governmental funds	\$ (458,267)
Amount reported for governmental activities in the statement of net position are different because:	
Delinquent taxes 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	201,576
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$1,108,744, and the accumulated depreciation is \$16,075.	<u>1,092,669</u>
Total net position - governmental activities	<u>\$ 835,978</u>

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES
Year Ended December 31, 2013

	GOVERNMENTAL FUNDS			
	GENERAL FUND	REAPPRAISAL FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Property taxes, less payments to school district	\$ 1,826,525	\$ -	\$ -	\$ 1,826,525
Licenses, permits and fees	157,200	-	-	157,200
Intergovernmental	183,105	16,929	27,750	227,784
Charges for services	7,160	-	-	7,160
Impact fees	-	-	68,587	68,587
Donated services	-	-	4,854	4,854
Interest	26,923	340	623	27,886
Miscellaneous	123,155	-	30,898	154,053
Total revenues	2,324,068	17,269	132,712	2,474,049
EXPENDITURES				
General government	1,383,609	-	5,348	1,388,957
Highways and streets	660,286	-	61,500	721,786
Sanitation	436,164	-	-	436,164
Public safety	322,667	-	-	322,667
Education	-	-	20,000	20,000
Parks, recreation, library and cemeteries	106,906	-	65,015	171,921
Miscellaneous	105,597	1,102	-	106,699
Debt service - Interest	9,909	-	-	9,909
Total expenditures	3,025,138	1,102	151,863	3,178,103
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(701,070)	16,167	(19,151)	(704,054)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	2,444	2,444
Operating transfers out	(2,444)	-	-	(2,444)
Total other financing sources (uses)	(2,444)	-	2,444	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(703,514)	16,167	(16,707)	(704,054)
Fund balances (deficit) at beginning of year	(167,488)	134,723	278,552	245,787
Fund balances (deficit) at end of year	\$ (871,002)	\$ 150,890	\$ 261,845	\$ (458,267)

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2013**

Net change in fund balances - total governmental funds		\$ (704,054)
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.		(6,039)
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	1,108,744	
Depreciation expense	<u>(16,075)</u>	
Capital asset additions, net of depreciation		<u>1,092,669</u>
Change in net position of governmental activities		<u>\$ 382,576</u>

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
Year Ended December 31, 2013**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS			
Property taxes	\$ 1,994,660	\$ 6,348,819	\$ 4,354,159
Less payments to School District	-	(4,459,603)	(4,459,603)
Net property taxes	<u>1,994,660</u>	<u>1,889,216</u>	<u>(105,444)</u>
Licenses, permits and fees	116,900	158,020	41,120
Intergovernmental	110,029	187,552	77,523
Charges for services	9,600	7,160	(2,440)
Interest	15,600	27,468	11,868
Miscellaneous	<u>15,825</u>	<u>252,452</u>	<u>236,627</u>
 Total cash receipts	 <u>2,262,614</u>	 <u>2,521,868</u>	 <u>259,254</u>
CASH DISBURSEMENTS			
General government	542,404	1,110,780	(568,376)
Highways and streets	696,575	657,721	38,854
Sanitation	428,000	436,164	(8,164)
Public safety	317,727	323,370	(5,643)
Parks, recreation, library and cemeteries	143,397	142,301	1,096
Miscellaneous	126,420	105,965	20,455
Debt service	<u>9,000</u>	<u>9,909</u>	<u>(909)</u>
 Total cash disbursements	 <u>2,263,523</u>	 <u>2,786,210</u>	 <u>(522,687)</u>
 Deficiency of cash receipts over cash disbursements	 <u>\$ (909)</u>	 <u>\$ (264,342)</u>	 <u>\$ (263,433)</u>

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

**STATEMENT OF NET POSITION
PROPRIETARY FUND TYPES**

December 31, 2013

	ENTERPRISE FUNDS
	Water and Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 267,511
Accounts receivable	62,558
Deposits	3,500
Prepaid expenses	584
Total current assets	<u>334,153</u>
Capital Assets:	
Building, machinery & equipment	2,360,031
Accumulated depreciation - buildings, machinery & equipment	<u>(1,194,055)</u>
Total capital assets, net	<u>1,165,976</u>
Total assets	<u>1,500,129</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	406
Bonds payable - Current portion	<u>74,471</u>
Total current liabilities	<u>74,877</u>
Noncurrent liabilities:	
General obligation bond payable (net of unamortized discounts)	<u>973,205</u>
Total noncurrent liabilities	<u>973,205</u>
Total liabilities	<u>1,048,082</u>
NET POSITION	
Net investment in capital assets	118,300
Restricted	584
Unrestricted	<u>333,163</u>
Total net position	<u>\$ 452,047</u>

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUND TYPES
Year Ended December 31, 2013**

	ENTERPRISE FUNDS
	Water and Sewer Fund
OPERATING REVENUES:	
Charges for sales and services:	
Sewer allocations and permits	\$ 400
Sewer service	75,232
Sewer connection fees	4,000
Sewer final fees	4,450
Penalties	1,511
Water service	<u>113,579</u>
Total operating revenues	<u>199,172</u>
OPERATING EXPENSES:	
Payroll expenses - FICA and retirement	<u>8,024</u>
Sewer Department:	
Advertising	32
Wages	42,645
Bank fee	16
Chlorine	657
Computer program upgrades	240
Education and training	140
Equipment	310
Equipment rental	37
Health Insurance	3,029
HSA contribution	916
Insurance	2,823
Lab equipment	1,306
Lab supplies	219
Membership	153
Mileage	1,803
Miscellaneous	175
Office supplies	286
Permit	833
Postage	233
Professional fees	2,283
Repairs and maintenance	11,746
Shipping charges	99
Shop supplies	1,636
Sub-contracted labor	663
Tools	128
Uniforms	840
Utilities	14,727
Waste water testing	<u>1,665</u>
Total sewer expenses	<u>89,640</u>

Continued

TOWN OF FAIRFAX, VERMONT

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUND TYPES
Year Ended December 31, 2013**

	ENTERPRISE FUNDS
	Water and Sewer Fund
OPERATING EXPENSES (Continued):	
Water Department:	
Advertising	70
Wages	36,954
Chlorine	657
Computer program upgrades	240
Donation	100
Education and training	250
Equipment	310
Health Insurance	3,029
Heating	2,615
HSA contribution	916
Insurance	2,823
Lab supplies	443
Legal fees	313
Membership	223
Mileage	2,306
Miscellaneous	175
Office equipment	653
Office supplies	394
Postage	233
Professional fees	2,283
Repairs and maintenance	5,515
Shipping charges	128
Shop supplies	573
Sub-contracted labor	9,211
Tools	126
Uniforms	839
Utilities	8,096
Water samples	766
Total water expenses	80,241
Depreciation	76,584
Total operating expenses	254,489
NET LOSS FROM OPERATIONS	(55,317)
NONOPERATING REVENUES:	
State water revolving loan	33,734
Interest income	2,453
Total nonoperating revenues	36,187
Change in net position	(19,130)
Total net position at beginning of year	471,177
Total net position at end of year	\$ 452,047

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES
 Year Ended December 31, 2013**

	ENTERPRISE FUNDS
	Water and Sewer Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 188,606
Cash received from sewer connection fees	4,000
Cash received from sewer allocations and permits	400
Other operating cash receipts	4,450
Cash payments for salaries and benefits	(95,513)
Cash payments to suppliers for goods and services	<u>(87,851)</u>
Net cash from operating activities	<u>14,092</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
State water revolving loan fund payment	(33,734)
Capital assets	(18,373)
Retirement of bonds	<u>(43,040)</u>
Net cash used by capital and related financing activities	<u>(95,147)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
State water revolving loan	33,734
Interest on cash and investments	<u>2,453</u>
Net cash from investing activities	<u>36,187</u>
Net decrease in cash and cash equivalents	(44,868)
Cash and cash equivalents - Beginning of year	<u>312,379</u>
Cash and cash equivalents - End of year	<u><u>\$ 267,511</u></u>
RECONCILIATION OF LOSS FROM OPERATING TO NET CASH TO OPERATING ACTIVITIES	
Loss from operations	\$ (55,317)
Adjustments to reconcile income (loss) from operations to net cash flow from (to) operating activities:	
Depreciation	76,584
Increase in accounts receivable	(1,716)
Good faith deposits made to clients	(3,500)
Increase in prepaid expenses	(100)
Decrease in accounts payable	(1,859)
Net cash from operating activities	<u><u>\$ 14,092</u></u>

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 Board of Selectmen. 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 not in conformity with U. S. generally accepted accounting principles as applicable to governments as described in the basis of accounting section. 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 Capital Assets acquired during 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 the 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.

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

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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 one category of funds: governmental.

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. The following is the Town's major governmental fund:

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.

Note 1. Summary of Significant Accounting Policies (Continued)

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

Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets, all liabilities 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.

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. 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. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Town, the phrase "available for exchange transaction" means expected to be received within 60 days of year-end.

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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 are 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 proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets.

Note 1. Summary of Significant Accounting Policies (Continued)

Governmental activities

Capital assets purchased or acquired with an original cost above certain thresholds are reported at historical cost or estimate historical cost. 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.

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

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. These assets, as well as other capitalized assets prior to 2013 have not been capitalized.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligation are reported in the government-wide 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)

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 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 **nonspendable** (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.

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.

Note 1. Summary of Significant Accounting Policies (Continued)

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 statement of cash receipts and disbursements – budget and actual, 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.

At the time of Town Meeting, it was anticipated that the Town would use \$909 of prior-year unassigned fund balance to help fund the budgeted expenditures of fiscal year 2013.

Implementation of new accounting principles

For the year ending December 31, 2013 the Town implemented the following statement of financial accounting standards issued by the Governmental Accounting Standards Board:

GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions* GASB Statement No. 64 is an amendment of GASB No. 53. The objective of this Statement is to clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The Town has determined that this statement is not applicable.

The Town implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, in the fiscal year ended December 31, 2013. These statements required changes in account captions in the statements of net position and reclassification of certain items that were previously reported as assets and liabilities to deferred items.

In June 2012, the GASB issued Statement 67, *Financial Reporting for Pension Plans* - an amendment of GASB Statement 25. GASB 67 improves financial reporting by state and local governments pension plans. The requirements of this Statement will improve financial reporting primarily through enhanced note disclosures and schedules or required supplementary information that will be presented by the pension plans that are within its scope. This Statement is effective for financial statements for fiscal years beginning after June 15, 2013. Management is currently evaluating the impact of the adoption of this statement on the Town's financial statements.

In June 2012, the GASB issued Statement 68, *Accounting and Financial Reporting for Pensions* - an amendment of GASB Statement 27. GASB 68 improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity and

Note 1. Summary of Significant Accounting Policies (Continued)

Implementation of new accounting principles (Continued)

creating additional transparency. This Statement is effective for fiscal years beginning after June 15, 2014. Management is currently evaluating the impact of the adoption of this statement on the Town's financial statements.

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 appointed. 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, 2013, the Town of Fairfax, Vermont deposits had a carrying amount of \$1,019,242 and a bank balance of \$1,083,913. Of the bank balance, \$463,167 was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging institution's Trust Department not in the Town's name	\$ 463,167
Uninsured and Uncollateralized	-
Total	<u>\$ 463,167</u>

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 15th. 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 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, 2013:

	<u>Gross Receivable</u>	<u>Allowance for Uncollectible</u>	<u>Net Receivables</u>
General Fund:			
Delinquent property taxes	\$217,859	\$ -	\$ 217,859
Interest receivable	8,019	-	8,019
Water and sewer fund:			
Services billed	12,355	-	12,355
Estimated unbilled services	50,203	-	50,203

Note 4. Changes in Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Net Additions (Deletions)</u>	<u>Ending Balance</u>
Governmental Funds			
Capital assets not being depreciated			
Land	\$ -	\$ 156,500	\$ 156,500
Construction in progress	-	589,265	589,265
Total capital assets, not being depreciated	<u>-</u>	<u>745,765</u>	<u>745,765</u>
Capital assets, being depreciated			
Infrastructure	-	140,974	140,974
Buildings, machinery and equipment	-	12,500	12,500
Road equipment and vehicles	-	209,505	209,505
Total capital assets being depreciated	<u>-</u>	<u>362,979</u>	<u>362,979</u>
Less accumulated depreciation	-	(16,075)	(16,075)
Total capital assets, being depreciated, net	<u>-</u>	<u>346,904</u>	<u>346,904</u>
Governmental funds capital assets, net	<u>\$ -</u>	<u>\$ 1,092,669</u>	<u>\$ 1,092,669</u>
Enterprise Fund			
Wellfields, reservoirs, mains and pipes	\$ 1,042,137	\$ 18,373	\$ 1,060,510
Treatment plants and pump stations	1,047,867	-	1,047,867
Improvements	26,597	-	26,597
Roads and sidewalks	115,297	-	115,297
Miscellaneous	68,340	-	68,340
Equipment	41,420	-	41,420
	<u>2,341,658</u>	<u>18,373</u>	<u>2,360,031</u>
Less accumulated depreciation	<u>(1,117,471)</u>	<u>(76,584)</u>	<u>(1,194,055)</u>
Enterprise fund capital assets, net	<u>\$ 1,224,187</u>	<u>\$ (58,211)</u>	<u>\$ 1,165,976</u>

Note 5. Short Term Debt

The short term debt activity for the Town as of December 31, 2013 is as follows:

	Beginning of Year	Proceeds	Principal Paid	End of Year
Tax anticipation note	\$ -	\$ 1,134,000	\$ 1,134,000	\$ -
Municipal line of credit	-	524,097	-	524,097
Highway equipment note	-	129,505	75,000	54,505
Totals	\$ -	\$ 1,787,602	\$ 1,209,000	\$ 578,602

Total interest expense on short term debt amounted to \$9,909 for the year ended December 31, 2013 and capitalized line of credit interest on construction of \$1,136.

The Town has a \$1,258,000 revolving line of credit, of which \$1,258,000 was unused at December 31, 2013. Bank advances on the credit line are payable on demand, carry an interest rate of 1.39% per annum and is due December 31, 2013.

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 disadvantage 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. The outstanding principal at January 1, 2012 was decreased by \$3,924 to reflect an adjustment in the amount of the original issue from \$2,150,000 to \$2,145,537.

Purpose	Amount of Issue	Date of Issue	Interest Rate	Date of Final Payment	Town Debt 1/1/2013	Town Debt		Town Debt 12/31/2013	Due Within One Year
						Additions	Retirements		
RF3-021	\$ 2,145,537	7/10/2000	0.00%	4/1/31	\$ 1,124,450	\$ -	\$ (76,774)	\$ 1,047,676	\$ 74,470

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
2014	\$ 43,040	\$ 31,430	\$ -	\$ 74,470
2015	43,040	29,196	-	72,236
2016	43,041	27,029	-	70,070
2017	43,040	24,927	-	67,967
2018	43,040	22,888	-	65,928
2019-2023	215,202	85,933	-	301,135
2024-2028	215,201	43,393	-	258,594
2029-2033	129,124	8,152	-	137,276
	\$ 774,728	\$ 272,948	\$ -	\$ 1,047,676

Note 6. Long-Term Debt (Continued)

Interest expense on this debt amounted to \$0 for the year ended December 31, 2013.

Note 7. Municipal Employees' Retirement System

Substantially all of the employees of Town of Fairfax, Vermont are covered by the Vermont Municipal Employees' Retirement System, which is a cost sharing multiple employer retirement system. Members' contribution rates vary based on the group they belong to. The rates are between 2.5% and 11% of payroll for the 5 different groups. The retirement benefit is equal to from 1.4% to 2.5% of their final average two year compensation, depending on the dates of service, for each year of credited service, up to a maximum of 60 percent of the applicable average compensation. The contributions made by the Town and its participating employees were \$17,543 and \$15,811 respectively during the year ended December 31, 2013. Town contributions required and contributed for the years ended December 31, 2012 and 2011 were \$17,299 and \$15,107, respectively. Additional information regarding the Vermont Municipal Employees' Retirement System is available upon request from the State of Vermont.

Note 8. Operating Transfers

The Town made the following transfers during the year ended December 31, 2013:

<u>Transfer To:</u>	<u>Transfer From:</u>	
	<u>General</u>	<u>Reason for transfer</u>
	<u>Fund</u>	
Fire Replacement Fund	\$ 158	Year end rollover of excess funds
Library Rollover Fund	2,286	Year end rollover of excess funds
Totals	<u>\$ 2,444</u>	

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.

Note 9. Risk Management (Continued)

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 \$905,386 at December 31, 2013. This will be liquidated through future tax assessments.

Note 11. Commitments

On December 27, 2013, the Town entered into a solid waste and recycling contract with Duffy's Waste and Recycling, Inc. for the period January 1, 2014 to December 31, 2016. Duffy's is responsible for providing solid waste and recycling removal within the Town. They charge a per household fee of \$11.00 per month for services and \$71.58 per ton for disposal for an estimated cost of \$30,881 per month.

On October 2, 2013, the Town entered into an agreement with Hergenrother Construction, LLC to construct the new town office building. At December 31, 2013, \$539,793 has been recorded as expenditures, leaving \$116,420 remaining on the contract.

Note 12. Reconciliation of Budgetary Basis and Reporting Basis

The accompanying statement of cash receipts and disbursements - Budget and Actual 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, 2013 is presented below:

General

Deficiency of cash receipts over cash disbursements (Budgetary basis)	\$ (264,342)
Adjustments:	
To adjust revenues for changes in delinquent taxes and interest	4,774
To adjust for changes in grants, other receivable and prepaids	(17,786)
To adjust revenues for changes in unearned taxes and interest	6,039
To adjust revenues for changes in unearned grants	-
To adjust expenditures for changes in taxes owed to school	(70,773)
To adjust expenditures for changes in amounts held for others	(133,040)
To adjust expenditures for changes in salary and grant accruals and accounts payable	(228,386)
Deficiency of revenues over expenditures (Fund basis)	<u>\$ (703,514)</u>

Note 13. Fund Balances

The analysis of the fund balances at December 31, 2013 are as follows:

	Balance 12/31/2012	Increase	Decrease	Operating Transfers	Balance 12/31/2013
Nonspendable fund balances					
General Fund	\$ 20,880	\$ 6,370	\$ 20,880	\$ -	\$ 6,370
Total nonspendable fund balances	<u>\$ 20,880</u>	<u>\$ 6,370</u>	<u>\$ 20,880</u>	<u>\$ -</u>	<u>\$ 6,370</u>
Restricted fund balances					
Special Revenue Funds					
Zoning and planning	\$ 5,695	\$ 1	\$ 5,348	\$ -	\$ 348
Cemetery trusts	7,654	12	-	-	7,666
Fire replacement	49,002	18	49,000	158	178
Library rollover	4,293	4	3,654	2,286	2,929
Reappraisal	134,723	17,269	1,102	-	150,890
Sidewalk	34,630	10,249	9,528	-	35,351
Recreation pavillion	102	10,010	4,754	-	5,358
Total special revenue funds	<u>236,099</u>	<u>37,563</u>	<u>73,386</u>	<u>2,444</u>	<u>202,720</u>
Total restricted fund balances	<u>\$ 236,099</u>	<u>\$ 37,563</u>	<u>\$ 73,386</u>	<u>\$ 2,444</u>	<u>\$ 202,720</u>
Committed fund balances					
Special Revenue Funds					
Impact Fees	\$ 76,859	\$ 68,761	\$ 32,500	\$ -	\$ 113,120
Total special revenue funds	<u>76,859</u>	<u>68,761</u>	<u>32,500</u>	<u>-</u>	<u>113,120</u>
Total committed fund balances	<u>\$ 76,859</u>	<u>\$ 68,761</u>	<u>\$ 32,500</u>	<u>\$ -</u>	<u>\$ 113,120</u>
Assigned fund balances					
General Fund					
Sheriff's department	\$ 27,600	\$ 414	\$ -	\$ -	\$ 28,014
Total general funds	<u>27,600</u>	<u>414</u>	<u>-</u>	<u>-</u>	<u>28,014</u>
Special Revenue Funds					
Covered bridge	489	-	-	-	489
History book	6,805	3	-	-	6,808
Recreation	27,806	4,892	23,685	-	9,013
Recreation park	65,217	38,762	23,394	-	80,585
Total special revenue funds	<u>100,317</u>	<u>43,657</u>	<u>47,079</u>	<u>-</u>	<u>96,895</u>
Total assigned fund balances	<u>\$ 127,917</u>	<u>\$ 44,071</u>	<u>\$ 47,079</u>	<u>\$ -</u>	<u>\$ 124,909</u>
Unassigned fund balances					
General Fund	\$ (215,968)	\$ 2,317,284	\$ 3,004,258	\$ (2,444)	\$ (905,386)
Total unassigned fund balances	<u>\$ (215,968)</u>	<u>\$ 2,317,284</u>	<u>\$ 3,004,258</u>	<u>\$ (2,444)</u>	<u>\$ (905,386)</u>
Total Fund Balances	<u>\$ 245,787</u>	<u>\$ 2,474,049</u>	<u>\$ 3,178,103</u>	<u>\$ -</u>	<u>\$ (458,267)</u>

Note 14. Subsequent Events

The Town has evaluated all subsequent events through February 06, 2014, the date the financial statements were available to be issued.

TOWN OF FAIRFAX, VERMONT

**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
Year Ended December 31, 2013**

	<u>Preliminary and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS			
Property Taxes			
Property taxes - Town	\$ 1,994,660	\$ 1,711,966	\$ (282,694)
Delinquent taxes - Town	-	153,618	153,618
Property taxes - School	-	4,483,235	4,483,235
Total property taxes	<u>1,994,660</u>	<u>6,348,819</u>	<u>4,354,159</u>
Less payments to School District	-	(4,459,603)	(4,459,603)
Net property taxes	<u>1,994,660</u>	<u>1,889,216</u>	<u>(105,444)</u>
Licenses, permits and fees			
1st and 2nd Class Licenses	400	678	278
Dog licenses	7,000	4,368	(2,632)
Building permits	25,000	38,000	13,000
Fees on delinquent taxes	-	19,295	19,295
Zoning fees	8,000	5,215	(2,785)
Office Recordings	62,000	64,193	2,193
Copy fees	5,000	6,731	1,731
Vehicle Registrations	300	309	9
Marriage Licenses	-	320	320
Library fees	2,100	3,681	1,581
Fire department receipts	6,500	14,570	8,070
Weight permits and land posted permits	600	660	60
Total licenses and permits	<u>116,900</u>	<u>158,020</u>	<u>41,120</u>
Intergovernmental			
State highway aid	110,000	122,977	12,977
Hold harmless	-	59,574	59,574
Fire Department grants	-	4,972	4,972
Pilot program	29	29	-
Total intergovernmental	<u>110,029</u>	<u>187,552</u>	<u>77,523</u>
Charges for services			
Fines	9,600	7,160	(2,440)
Total charges for services	<u>9,600</u>	<u>7,160</u>	<u>(2,440)</u>
Interest			
Interest from delinquent taxes	14,800	26,309	11,509
Interest income	800	1,159	359
Total interest	<u>15,600</u>	<u>27,468</u>	<u>11,868</u>
Miscellaneous			
Cemetery Funds	200	270	70
Land rent	100	100	-
School district treasurer reimbursement	7,000	7,000	-
Highway miscellaneous	525	1,000	475
General miscellaneous	2,500	1,020	(1,480)
NW Regional Planning Grant	-	1,663	(1,663)

Continued

TOWN OF FAIRFAX, VERMONT

**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
Year Ended December 31, 2013**

	<u>Preliminary and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS (Continued)			
Beliveau Settlement	-	102,342	102,342
Tax Sale Receipts	-	133,040	(133,040)
Reimbursements and refunds	-	741	741
Hazardous waste management	5,500	5,276	(224)
	<hr/>	<hr/>	<hr/>
Total miscellaneous	15,825	252,452	236,627
	<hr/>	<hr/>	<hr/>
Total cash receipts	2,262,614	2,521,868	259,254
CASH DISBURSEMENTS GENERAL GOVERNMENT			
Town Office			
Town clerk / treasurer's salary	33,124	41,446	(8,322)
Office assistant salaries	29,248	32,909	(3,661)
Elections	500	910	(410)
Listers	49,369	47,547	1,822
Delinquent tax collector	-	19,803	(19,803)
Emergency Management	1,500	1,500	-
Employee Obligation - retirement	16,083	15,549	534
Employee Obligation - social security and medicare	38,573	39,901	(1,328)
Board Meetings and Elections - civil board	1,000	1,113	(113)
Board Meetings and Elections - annual town meeting	700	1,049	(349)
Computer services	6,500	6,491	9
Electricity	1,800	1,580	220
Equipment and Lease	2,650	2,842	(192)
Fuel	3,500	3,726	(226)
Clerk recording	-	741	(741)
Land records	26,255	23,820	2,435
Office maintenance and repairs	3,000	4,431	(1,431)
Office supply	5,300	3,870	1,430
Postage and box rent	5,600	5,282	318
Telephone	2,800	2,211	589
Water and Sewer	500	434	66
Training and seminars	4,940	4,002	938
Capital improvements	3,000	-	3,000
Publications	500	483	17
Printing and publishing - ballots and programming	1,500	1,174	326
Printing and publishing - town reports	4,750	4,828	(78)
	<hr/>	<hr/>	<hr/>
Total town office	242,692	267,642	(24,950)
Listers office			
Mileage	1,650	1,143	507
Expenses	5,250	3,982	1,268
	<hr/>	<hr/>	<hr/>
Total lister's office	6,900	5,125	1,775
Planning and zoning office			
Salaries	15,525	14,742	783
Secretaries salaries	13,689	12,317	1,372
Expenses	1,500	3,691	(2,191)
Mileage	250	247	3
Attorney fees	7,500	12,781	(5,281)

Continued

TOWN OF FAIRFAX, VERMONT

**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
Year Ended December 31, 2013**

	Preliminary and Final Budget	Actual	Variance Favorable (Unfavorable)
CASH DISBURSEMENTS (Continued)			
Zoning and Planning Board	3,500	3,900	(400)
Publishing and notices	750	850	(100)
Total planning and zoning	42,714	48,528	(5,814)
Selectboard			
Salaries - Assistant	22,127	23,236	(1,109)
Salaries - Selectboard	7,500	10,825	(3,325)
Total selectboard	29,627	34,061	(4,434)
Administration			
Attorney fees	5,000	11,317	(6,317)
Auditing fees	15,500	11,505	3,995
Bank charges and direct deposit fee	1,045	960	85
Community info media	2,500	2,030	470
Miscellaneous	250	206	44
New town office	5,000	524,097	(519,097)
Northwest Regional Planning commission	3,900	3,900	-
Seperation release settlement	-	12,631	(12,631)
Street lights	6,500	6,395	105
Vermont League of Cities and Towns	5,150	5,146	4
County tax	35,250	35,417	(167)
Total administration	80,095	613,604	(533,509)
Insurances			
Medical insurance	66,923	59,691	7,232
Property insurance	43,335	43,974	(639)
HSA contributions	19,500	22,350	(2,850)
HSA registration	250	219	31
Short-term disability	960	930	30
Unemployment & training	-	4,138	(4,138)
Workmen's compensation	9,408	10,518	(1,110)
Total insurances	140,376	141,820	(1,444)
Total general government	542,404	1,110,780	(568,376)
HIGHWAY DEPARTMENT			
Winter Maintenance			
Salaries	76,600	71,696	4,904
Sand	30,000	23,720	6,280
Material	16,000	12,964	3,036
State Aid - Deicing Salt	25,000	31,164	(6,164)
Deicing Salt	25,000	31,164	(6,164)
Equipment	3,000	4,375	(1,375)
Total winter maintenance	175,600	175,083	517
Summer Maintenance			
Chloride and Salt	15,500	15,414	86
Gravel and Stone	40,000	38,531	1,469
Labor	78,500	77,832	668
Special projects	15,000	-	15,000
Cold Patch	5,500	3,439	2,061
Miscellaneous	2,500	3,431	(931)
Total summer maintenance	157,000	138,647	18,353

Continued

TOWN OF FAIRFAX, VERMONT

**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
Year Ended December 31, 2013**

	Preliminary and Final Budget	Actual	Variance Favorable (Unfavorable)
CASH DISBURSEMENTS (Continued)			
Town Garage			
Heat	675	612	63
Electricity	2,400	2,004	396
Propane and oxygen	700	430	270
Small tools and supplies	3,200	2,971	229
Telephone	1,500	1,021	479
Maintenance	5,000	2,252	2,748
Tree removal	2,000	1,489	511
Total town garage	15,475	10,779	4,696
Other Expenses			
Culverts	15,000	14,366	634
Gas	64,000	62,691	1,309
Maintenance	49,000	38,682	10,318
Signs	3,500	1,499	2,001
Equipment	75,000	75,000	-
Total other expenses	206,500	192,238	14,262
Blacktopping	142,000	140,974	1,026
Total highway department	696,575	657,721	38,854
SANITATION			
Hazardous Waste	8,000	7,046	954
Trucking	420,000	429,118	(9,118)
Total sanitation	428,000	436,164	(8,164)
PUBLIC SAFETY			
Animal control			
Salaries	4,400	3,069	1,331
Constable	593	586	7
Dog tags	200	-	200
State Fee	2,900	-	2,900
Mileage	250	227	23
Humane Society contract	500	500	-
Boarding	-	278	(278)
Miscellaneous	250	275	(25)
Total animal control	9,093	4,935	4,158
Fire department			
Salaries	58,768	63,186	(4,418)
Utilities	400	486	(86)
Electricity	2,600	3,096	(496)
Fire Truck replacement fund	41,000	41,000	-
Telephone and dispatch	38,000	37,182	818
Training and seminars	1,000	2,163	(1,163)
Insurance	2,000	1,883	117
OSHA Mandated Health Checks	1,200	674	526
Equipment and Supplies	11,000	6,705	4,295
Maintenance - general	8,500	11,585	(3,085)
Continued			

TOWN OF FAIRFAX, VERMONT

**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
Year Ended December 31, 2013**

	<u>Preliminary and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CASH DISBURSEMENTS (Continued)			
Maintenance - truck	9,000	11,782	(2,782)
Mileage	200	29	171
Fuel oil and gasoline	12,000	11,698	302
Turn out gear replacement	6,300	11,014	(4,714)
Other	-	356	(356)
Total fire department	<u>191,968</u>	<u>202,839</u>	<u>(10,871)</u>
General Public Safety expenditures			
Health officer salary	1,500	1,500	-
Law enforcement	112,056	111,642	414
Emergency Management	3,110	2,454	656
Total general public safety expenditures	<u>116,666</u>	<u>115,596</u>	<u>1,070</u>
Total public safety	<u>317,727</u>	<u>323,370</u>	<u>(5,643)</u>
PARKS, RECREATION, LIBRARY AND CEMETERIES			
Recreation park	42,410	47,010	(4,600)
Total recreation park	<u>42,410</u>	<u>47,010</u>	<u>(4,600)</u>
Fairfax Community Library			
Payroll	62,907	60,610	2,297
Books and supplies	1,800	1,431	369
Telephone	1,730	1,550	180
Professional development	1,100	400	700
Subscriptions	12,325	10,379	1,946
Technology and software	1,925	484	1,441
Programs	3,650	3,375	275
Fees	2,100	2,861	(761)
Library grant	-	820	(820)
Total Fairfax community library	<u>87,537</u>	<u>81,910</u>	<u>5,627</u>
Cemeteries			
Mowing	5,500	3,460	2,040
Repairs	7,050	9,027	(1,977)
Fairfax Plains Cemetery Association	250	250	-
Sanderson's Corner Cemetery Association	250	250	-
Memorial Day flags	400	394	6
Total cemeteries	<u>13,450</u>	<u>13,381</u>	<u>69</u>
Total parks, recreation, library and cemeteries	<u>143,397</u>	<u>142,301</u>	<u>1,096</u>
MISCELLANEOUS			
Other expenses (income)	-	40	(40)
Refunds	126,420	105,925	20,495
Warned items	-	-	-
Total other expenses	<u>126,420</u>	<u>105,965</u>	<u>20,455</u>
Total miscellaneous	<u>126,420</u>	<u>105,965</u>	<u>20,455</u>

Continued

TOWN OF FAIRFAX, VERMONT

**DETAIL STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND
Year Ended December 31, 2013**

	<u>Preliminary and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CASH DISBURSEMENTS (Continued)			
DEBT SERVICE			
Interest	<u>9,000</u>	<u>9,909</u>	<u>(909)</u>
Total debt service	<u>9,000</u>	<u>9,909</u>	<u>(909)</u>
Total cash disbursements	<u>2,263,523</u>	<u>2,786,210</u>	<u>(522,687)</u>
Deficiency of cash receipts over cash disbursements	<u>\$ (909)</u>	<u>\$ (264,342)</u>	<u>\$ (263,433)</u>

TOWN OF FAIRFAX, VERMONT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUND TYPES
December 31, 2013

Zoning and Planning Fund	Fairfax History Book Fund	Fairfax Recreation Fund	Cemetery & Genealogy Fund	Covered Bridge Account	Impact Fees	Fairfax Recreation Park Fund	Sidewalk Fund	Recreation Pavilion	Fire Replacement Fund	Library Rollover Fund	Total Current Year
\$ 348	\$ 6,808	\$ 27,613	\$ 7,666	\$ 489	\$ 113,120	\$ 83,566	\$ 35,351	\$ 5,358	\$ 178	\$ 2,929	\$ 283,426
\$ 348	\$ 6,808	\$ 27,613	\$ 7,666	\$ 489	\$ 113,120	\$ 83,566	\$ 35,351	\$ 5,358	\$ 178	\$ 2,929	\$ 283,426
\$ -	\$ -	\$ 18,600	\$ -	\$ -	\$ -	\$ 2,981	\$ -	\$ -	\$ -	\$ -	\$ 21,581
\$ -	\$ -	\$ 18,600	\$ -	\$ -	\$ -	\$ 2,981	\$ -	\$ -	\$ -	\$ -	\$ 21,581
348	-	-	7,666	-	-	-	35,351	5,358	178	2,929	51,830
-	-	-	-	-	113,120	-	-	-	-	-	113,120
-	6,808	9,013	-	489	-	80,585	-	-	-	-	96,895
348	6,808	9,013	7,666	489	113,120	80,585	35,351	5,358	178	2,929	261,845
\$ 348	\$ 6,808	\$ 27,613	\$ 7,666	\$ 489	\$ 113,120	\$ 83,566	\$ 35,351	\$ 5,358	\$ 178	\$ 2,929	\$ 283,426

ASSETS

Total assets

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable

Total liabilities

FUND BALANCES

Restricted

Committed

Assigned

Total fund balances

Total liabilities and fund balances

TOWN OF FAIRFAX, VERMONT

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUND TYPES
Year Ended December 31, 2013

	Zoning and Planning Fund	Fairfax History Book Fund	Fairfax Recreation Fund	Cemetery & Genealogy Fund	Covered Bridge Account	Impact Fees	Fairfax Recreation Park Fund	Sidewalk Fund	Recreation Pavilion	Fire Replacement Fund	Library Rollover Fund	Total Current Year
REVENUES												
Intergovernmental												
State revenues												
Total intergovernmental												\$ 27,750
Impact fees												
Transportation						15,695						15,695
Recreation						1,021						1,021
Town administration						21,181						21,181
Fire department						7,497						7,497
School and education						23,193						23,193
Total impact fees						68,387						68,387
Interest income	1	3	38	12		174	313	50	10	18	4	623
Donated services			4,854									4,854
Miscellaneous income							30,898					30,898
Total revenues	1	3	4,892	12		68,761	38,762	10,249	10,010	18	4	132,712
EXPENDITURES												
General government												
Reappraisal cost	5,348											5,348
Total general government	5,348											5,348
Highway						12,500				49,000		61,500
Parks, recreation and library			23,685				23,394	9,528	4,754		3,654	65,015
Education						20,000						20,000
Total expenditures	5,348		23,685			32,500	23,394	9,528	4,754	49,000	3,654	151,863
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(5,347)	3	(18,793)	12		36,261	15,368	721	5,256	(48,982)	(3,650)	(19,151)
OTHER FINANCING SOURCES (USES)												
Operating transfer in										158	2,286	2,444
Total other financing sources (uses)										158	2,286	2,444
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(5,347)	3	(18,793)	12		36,261	15,368	721	5,256	(48,824)	(1,364)	(16,707)
Fund balances at beginning of year	5,695	6,805	27,806	7,654	489	76,859	65,217	34,630	102	49,002	4,293	278,552
Fund balances at end of year	348	6,808	9,013	7,665	489	113,120	80,585	35,351	5,358	178	2,929	261,845

Cemetery Commissioner's Report

The Fairfax Cemetery Commission was created in 2008 for the purpose of overseeing cemetery funds, sale of lots and the care and maintenance of cemeteries located in Fairfax, except those that are in an association or are private. It is the duty of the Cemetery Commissioners to provide and preserve all available information and to keep all cemeteries in the best condition possible with the funds available. Flags were placed on all Veterans' graves in observance of Memorial Day. We would like to thank all those who mow our cemeteries and maintain them.

There continues to be much work to be done to keep our cemeteries a source of historic information as well as being aesthetically pleasing. The Town Office continues to receive requests regarding family history research and often this information can only be found on the gravestones themselves. We are continuing a long term project of repairing old gravestones as funds permit. This past year we have used funding as well, to remove dangerous trees in both the North Fairfax Cemetery and the Spafford Cemetery, located off Goose Pond Road.

The cemetery funds from endowments are all invested in local banks and are carefully supervised. The use of Cemetery funds in the various savings accounts are limited as we can only use the nominal interest earned on the accounts and not the principal. Many towns are faced with the same problem; therefore, we rely on the money allocated to us by the Town of Fairfax. **Each town is required to maintain their cemeteries as indicated in the Vermont State Statues (Title 18, Ch. 121).** The Cemetery Commission with the support of the townspeople, the public and the descendents of people buried in the cemeteries would like to continue to keep the cemeteries aesthetically pleasing and a source of historic information for years to come.

Respectfully submitted,

James I. Minor Sr.

Fairfax Community Library

2013 was another year of growth and service for the library, as we strive to provide resources, information, space and programs that meet the needs of the community. Here is a snapshot of the library in numbers for 2013:

- 1700 public computer uses
- 6200 website visits
- 136 programs were offered in 2013
- 151 new patrons joined
- 1684 attendance at youth programs
- 318 attendance at adult programs
- 407 morning Story Time visits
- 66,766 items were checked out of the library
- 42,615 individual items are owned by the library
- 230 hours worked by volunteers
- Our Facebook page has 245 friends

Offering programs for life-long learning continues to be a large part of our service to the community. 215 Children registered for the Summer Reading program - the highest number ever, and they collectively read over 3000 books! Our monthly after-school craft series was full every time. 2013 was the first year we held 2 day camps at the library, co-sponsored by the Fairfax Recreation Department. We had magic shows, storytellers, jewelry and wreath making, history lectures, computer classes, books groups, and more. And, this year saw our second annual Library float in the Fairfax 4th of July parade!

The finishing touches are being put on our strategic plan and it will be ready in early 2014. The committee, made up of community members, trustees, and the Public Library Director, collected input from the public, library staff, and students to determine what our priorities should be in the next 3 - 5 years. The final plan will be posted on our website when it is complete. Four service areas were chosen.

1. Create Young Readers
2. Satisfy Curiosity, Stimulate Imagination and Express Creativity
3. Support Information Fluency
4. Provide a Comfortable Place for a Variety of Gatherings

We discovered through our surveys and discussions that some people are not aware of the many activities and services the library offers. You may not know that at the library:

- You can check out movies.
- You can download eBooks and audiobooks for free.
- You can borrow books from other libraries via interlibrary loan.
- You can reserve our meeting room.
- The Library staff can help you with technology.
- You can use 20 other area libraries through the Homecard System.

We offer many other opportunities for learning, exploring, and discovering, and we hope you will come to the library and participate in what we have to offer. You can also learn about us by visiting our website, www.fairfaxvtlibrary.org.

Debbie Landauer, Public Library Director
fairfaxlibrarian@gmail.com (802) 849-2420
Facebook page: Search for Fairfax Community Library

Development Review Board

Members of the Development Review board in 2013 were: Jason Heyer (Chair), Barbara Murphy (Vice Chair), Mary Casey (Clerk), Michelle Dufresne, Claude Rainville.

The Development Review Board (DRB) holds public hearings on development projects the first and third Wednesday of each month at 7PM in the Town Offices. In addition, the DRB schedules working sessions and site visits as needed.

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 be familiar 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 adjoining Town.
- 5) Certain State Agencies

In 2013 the Fairfax Development Review Board conducted 19 public hearings. Some projects had more than one hearing and other projects have not yet had final decisions. The Board approved 7 new subdivisions (4 done by Administrative Review by the Zoning Administrator). In addition, 1 Boundary Adjustment was done by Administrative Review by the Zoning Administrator; there were 3 Conditional Use/Site Plan Review hearings, and no Variance hearings.

Alternates to the Board were Lucien Hayes and Martha Varney. The DRB is currently seeking an additional alternate.

The Zoning Administrator, Skip Taylor, prepares project preview reports for each hearing and conducts Administrative Reviews for eligible 2-lot subdivisions and boundary adjustments. The Zoning/Planning Assistant 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 and on Henry Raymond's website, www.VtGrandpa.com. In the future, schedules and minutes will be available on the new Fairfax website at, www.Fairfaxvt.govoffice3.com.

Respectfully submitted,
Jackie Marshall, Zoning and Planning Assistant

Fairfax Emergency Management

2013

Happy 2014 from Fairfax Emergency Management. As usual state and federal paperwork were filed. Fairfax Rescue has their new quarters, so emergency management now has an office at the fire station. I have new "Family Emergency Preparedness Workbooks" if anyone would like a copy.

As usual weather events were the topic this year. Spring and summer had some wind and rain storms, which were handled by fire the highway and departments.

The big story being the 2013 Christmas Ice Storm. Emergency Management opened the school, as both a warming and overnight shelter. Staffed by both town officials and the Red Cross. We saw some visitors, but no overnight guest. A couple of hot meals were brought to people who did not want to leave their homes.

I would like to thank all those who check on neighbors and assisted during this storm. Great job by the fire department who went door to door doing wellness checks. Many things were learned during this storm which will help us in the future on how to respond during these situations.

In 2014 I will be looking for volunteers, I hope to host a sheltering class put on by the Red Cross. By having this class with enough people interested, the Red Cross will supply us with equipment to set up a shelter and get started until they can get here to help us.

In closing please consider donating to the American Red Cross, this is not a federally funded organization. Donations can be earmarked for the Fairfax area.

Once again thank you for your support. If you have any questions feel free to contact me.

Best regards,

Stephen Bessette-EMC

Town Health Officer's Report

FY 2013

The Town Health Officer is required to respond to complaints and proactively act to protect the community from public health threats. Your Town Health Officer can be contacted at 849-0559. If no answer, please leave a message with your name, address and your telephone number.

The Health Officer's responsibilities are involved with rental housing issues, as they relate to refuse control, mold abatement, heating and ventilation, radon identification, lead paint abatement, carbon monoxide, water supplies and septic tanks. Other areas of responsibility are with dog biting to a human being and some environmental issues. The Health Officer works under the authority of the Vermont Department of Health and Vermont State Statutes of Law.

During calendar 2013, The Vermont Department of Health has facilitated training for the Town Health Officers. This ongoing training has provided technical, documentation and procedural information that will assist the Health Officer with performance of their duties.

There was an increase of reported incidents that occurred in 2013. They are as follows;

- Dog bite (15 incidents reported *that were treated at a hospital*)
- Mold related complaint (7 incidents)
- Rental housing (8 incidents)
- Wood smoke (2 incidents)

The Vermont Health Department continues to direct the public to contact their local Town Health Officer on health related concerns. Also, the area medical professionals contact the Town Health Officer when patient treatment relates to Health related issues.

This year's Vermont Department of Health training has placed more focus on rental property violations and environmental issues. The Vt. Health Department has updated its Rental housing inspection form that will be utilized by the Town Health Officer. Continued information and direction by the Vermont Department of Health's personnel has been instrumental for the operation of this office.

Respectively submitted
Peter G. King
The Fairfax Health Officer
Tel: 849-0559

FAIRFAX LISTERS OFFICE

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 us at 849-6111 ext. 5.

Over the past year the Lister's office received and reviewed 100 notices/permits. Of these, 33 were for new houses, 1 fourplex, 5 garages, 6 additions, 1 commercial building (Town Office), 1 four unit condo building and the remainder being barns, sheds, decks, etc. We also have ongoing routine work such as Homestead Declarations, Current Use, Veteran Exemptions, Property Transfers, etc.

We met with our district advisor 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 95.29% and the COD is 7.61%.

To further our education, we attended the following classes: NEMRC annual seminar, BCA Appeals, Microsolve Comparable Class, TOEC (Town Officer Education Conference) and the annual VALA meeting.

Based on the 2013 Grand List figures, and the voted budgets, separate tax rates were set by the Selectboard for residential (\$1.763) and non-residential (\$1.9775).

REMINDER: All Homestead Declarations MUST be filed by April 15th. The form# HS-122 can be found in your VT State Tax Book or online at www.state.vt.us/tax/forms. If the April 15th deadline is not met there will be a 3% penalty assessed on your tax bill.

Patricia McNall, Robin Chapman, Tamsin Coon

Planning Commission

Members of the Planning Commission in 2013 were: Greg Heyer (Chair), Richard Wimble (Vice Chair), Mark Hunziker (Clerk), Mark Kane joined in February, 2013, Martha Varney joined in September, 2013, and David Brown moved out of town and resigned as a member in March, 2013.

The Assistant for the Planning Commission was Martha Varney; she resigned in September, 2013. Jackie Marshall was hired in November, 2013. Skip Taylor, Zoning Administrator, is a consultant to the Planning Commission.

The main focus for the Planning Commission in 2013 has been an update to the 2008 Town Plan (required every five years and due September of 2013). The 2013 Town Plan was adopted. A Municipal Planning Grant from the Vermont Department of Economic, Housing and Community Development was awarded in 2011 to support the inclusion of a chapter in the 2013 Town Plan focused on a **new vision for the village center**. With the assistance of the Northwest Regional Planning Commission, a **Vision Committee**, made up of members of the community, has been participating in developing a Village Non-Motorized Circulation Study for inclusion in the 2013 Town Plan, proposing walking and bicycling improvements for the Village. In addition to this new section, the updated Town Plan includes amended statistics, town maps, goals, and objectives. A new Municipal Planning Grant from the Vermont Department of Economic, Housing and Community Development was awarded in 2013 to support the project title: **Fairfax North and South Village Pedestrian Connectivity Feasibility Study**, which will fund the feasibility study to implement Town Plan goals.

The Planning Commission normally meets on the first and third Tuesday of each month at 7PM in the Town Office Building. The Planning Commission would like to thank the members of all the Town Boards for their hard work and service to the Town. We are currently looking for additional members to join the Board. Please contact the Town Office if interested.

Copies of the signed minutes from each meeting can be viewed in the Zoning Office and on Henry Raymond's website, www.VtGrandpa.com. Please feel free to contact the Zoning Office located in the Town Office Building for further information. In the future, schedules and minutes will appear on the new Fairfax website, www.Fairfaxvt.govoffice3.com.

Respectfully submitted,
Jackie Marshall, Zoning and Planning Assistant



Fairfax Parks & Recreation Department
Facilitating Health and Physical Fitness in Fairfax

Description: The Fairfax Parks and Recreation department facilitates recreation activities for the citizen of Fairfax and manages the Fairfax Community Park and the 100 acre wood. The department coordinates the Annual Events such as Community Day, Egg Run, Tree Lighting, Egg Hunt, Run to Chocolate, 4th of July Parade and Halloween Parade and Festival. We also co-sponsor events such as the Hunter Breakfast, the Haunted House, Rescue Run, Walker Brothers Circus and the summer concert series. Additionally, the Recreation Department provides fitness programs for the town. The Recreation Department is a town department, with a volunteer board. The Recreation Board meets the first Tuesday of the month at 7:15pm and we welcome input, questions and comments from the community. The current director of the Recreation Department is Katrina Antonovich. The Recreation Department can be reached at 849-2641 or at fairfaxparksandrec@yahoo.com or at our website www.fairfaxrecreation.com.

Accomplishments from 2013: We installed water spigot and lines into the park for the upcoming pavilion and restroom project. We continued story walks in the park. The use of the park fields continued to grow with the Varsity Football team, Ultimate Frisbee, Patriots Football, Major and Minor Girls softball and Farm league baseball. New in 2013, we expanded our youth programming by offering nature and art camps with the library, we began a summer track program for ages 7-14 year olds and we are facilitating the local Bill Koch League Cross country ski program for grades 1-6. We created a trail design in the 100 acre wood and developed phase I of the 100 Acre wood trail system with the watershed project at SOAR and the VYCC. With the help of Karen McNall and Tom Feerick, we installed a flag pole in the park dedicated to long time BFA supporter Doug Stewart. We continued to hold our annual events. The Run to Chocolate in February had over 100 in attendance; the Haunted House has become a tradition and fundraiser for the CFC and the Rec Department for the community center. With almost 60 floats the Fourth of July parade and community day celebration was a large success! We held our annual fundraiser of the 21th Annual Ducky Race on August 18th after dangerous river conditions postponed the race from the 4th of July; Eastman's Bakery took home the "golden duck" trophy again. The 14th Egg Run was a huge success! We had 490 runners running and then eating fabulous omelets and food. We continue to offer excited fitness programming. Currently we are offering Yoga on Tuesday nights at 7pm followed by meditation and Fitness Boot Camp Monday and Thursday evenings at 7pm and Saturdays at 8am, and Zumba on Saturdays mornings at 9am, Wednesday evenings at 7pm and Monday evenings at 7:30pm. The Recreation Department also continued our tradition with the 4th annual Halloween parade and celebration, the 7th annual tree lighting with Santa, cookies, hayrides and the S.D. Ireland lighted mixer. In April, we co-sponsored and hosted along with success by six the 5th annual community egg hunt. We were awarded two grants one for the 100 acre wood and one for picnic tables in our new pavilion in the park. The Fairfax Recreation Department is growing and expanding to offer great opportunities for the Fairfax Community!

Goals for 2014:

- Continue to offer and expand current fitness programming
- Continue to expand our youth programming opportunities such as summer camps and tennis.
- Increase the recreational class offerings
- Additional marketing to enhance Fairfax Community knowledge of the Recreation Department
- Continue Story Walk in the park
- Schedule and Manage all field use
- Continue to work with other community organizations to ensure cohesive relationships and productive planning.
- Create new fundraisers such as "Fairfax Freezer" half marathon.
- Explore and expand opportunities to secure the Baptist building as a community center.
- Prepare for other potential projects for future years: Storage building, pavilion, ice rink, summer camp, bus trips, expansion of course offerings and the Fairfax Forest.
- Have a successful 22st annual Ducky Race, 7th Annual Community Day and 15th Annual Egg Run and 5th annual Halloween parade, 8th Annual Tree lighting, 3rd Annual Run to Chocolate, Fourth of July Parade. Community Egg Hunt, Haunted House.
- Build a pavilion with concession area and Restroom with storage in the Fairfax Community Recreation Park
- Continue building of trails in the "100 acre wood" in North Fairfax. Including Phase II in 2014.
- Increase grant writing to offer more Fit and Healthy choices for Fairfax.
- Continue co-sponsoring summer concert series and look to expand on artistic opportunities for Fairfax



Fairfax Rescue
P.O. Box 428
Fairfax, Vermont 05454
802-849-2773



Dear Residents,

The past year has seen many significant accomplishments for Fairfax Rescue. April was the first month that we started operating in our new building. It took a lot of work by several people to pull it all together, but I'm proud to report that we are all moved in and things have for the most part stabilized from a day to day operations perspective. In calendar year 2013 we responded to 433 calls for service. Also in 2013 we put 12-Lead AED cardiac monitors on both our ambulances. These machines allow us to improve the outcome for patients that are suffering from heart related issues by providing better data on the nature of the problem to both us and the doctors at the hospital.

In November the State of Vermont implemented a change in the state emergency medical protocols. Our staff spent many hours in additional training learning the new procedures in November and December. This translates into better pre-hospital emergency care in the field for our patients.

Looking forward to 2014 we have some areas that we continue to focus on. High on the list is recruiting new members. We are part of a shrinking number of squads that has the ability to provide EMS services primarily as a volunteer organization. Without the continued support of our volunteers the current level of service would not be possible at such a low cost to the communities. As you hear often from us "If you or anyone you know is interested in joining reach out to us".

This year we'll be purchasing new equipment to go with the new state protocols that go in effect in March. CPAP masks, 1:10,000 Cardiac Epi, and Intraosseous IV supplies to name a few. Finally we continue to install the green numbered E-911 signs in the community. They work great for finding places in a hurry. If you interested in having one installed for a nominal fee please contact us.

If you have any questions please check out our website at <http://fairfaxrescue.org/wp/> or call the station at 802-849-2773. Office hours are Monday thru Thursday 8 am to 6 pm , unless they are out on a rescue call.

Thanks,

A handwritten signature in cursive script that reads "Daniel Vanslette".

Daniel Vanslette

Annual Selectboard Report for 2013 –

The Town of Fairfax Selectboard members for 2013 were Randy DeVine, Chairperson; Chris Santee, Vice-Chairperson, Tom Fontaine, David Shea and Leebeth Ann Lemieux.

Leebeth was elected to fill the vacancy created by the departure of Bob Horr at the 2013 Town Meeting election. After many years of service to the Town, Bob did not seek re-election. 2013 was an eventful and memorable year as the Town of Fairfax celebrated its 250th anniversary, moving Community Day to July 4th, with a parade from St. Luke's Church, onto Huntville Road, down Main Street, turning on Hunt Street and culminating in a gathering at the Recreation Park with the Annual Ducky Race and many more events. On August 18th, there was a gathering at the flagpole in front of Bellows Free Academy Fairfax, sponsored by the Fairfax Historical Society, under the direction of Mike Cain, to celebrate the official birthday with cake and ice cream.

The Fairfax Selectboard worked hard on the creation of a new Town Office, located at 12 Buck Hollow Road, near the intersection with Main Street. In February, the land was purchased and the design was completed.

In more preparation for town growth, the Selectboard continued to explore the possibility of a "back-up" well and signed an agreement with a business land owner on Fletcher Road.

March saw the purchase of a new tandem truck for our Highway Department, a used Quint Pierce truck for the Fire Department and the public gained access to see the Selectboard more on Lake Champlain Access TV when the meetings began to be videotaped. The board also gained a grant for Household Hazardous Waste Day.

In April, the Fairfax Selectboard began work on a Fairfax Town Website, now available at www.Fairfax-VT.gov and purchased a cell phone for the Animal Control Officer.

The electronic scanning of the town's land records began in May, which will result in labor reduction and streamlining office process. A well was drilled, more water options were explored and the cost estimates were reviewed for the new town office.

By June, the Fairfax Fire Department's Lt. David Raymond and the Fairfax Selectboard's Administrative Assistant Stacy Wells had acquired the .gov domain and were uploading information to the town's website. Viable water options were continued and a utility rate increase was adopted.

A Service Reimbursement Ordinance was adopted for the Fire Department in July. The board received two grants in August, one for \$78,376 for a project on Woodward Road and a \$500 grant for study of the Emerald Ash Borer. The study was performed by the Boy Scouts, with Casey Langlois taking the lead on the project working on the Eagle Scout merit. Doug Reaves, from the UVM Extension - Pest First Detection worked with the Boy Scouts on this venture.

In September, the request for new town office construction bids went out and the Employee Handbook was updated again.

In early October, the construction bid from Hergenrother was accepted and groundbreaking took place on October 15th. The Fairfax Selectboard also voted in October to include our Town Employees in the Platinum Plan of Vermont's new Health Connect Insurance Exchange and the registration process began.

In November, the Fairfax Selectboard voted to award our trash removal service contract to Duffy's Waste & Recycling, of Georgia and in December, the Board negotiated the purchase of the recycle bins from Casella Waste Management.

The Selectboard contacted the Red Cross to open BFA-Fairfax as an emergency shelter during the Christmas ice storm. Stephen Bessette, Emergency Coordinator

Ongoing projects included the submission of the Transportation Alternatives grant, Phase 2 of the sidewalk project. Efficiency Vermont Municipal Street & Public lighting project for 30 new streetlights in Fairfax were implemented.

ANNUAL TOWN CLERK/TREASURER REPORT FOR 2013

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 special accounts, which includes the Town, 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 2013 as Town Clerk and Treasurer, some of my accomplishments were eliminating QuickBooks accounting and replacing it with the new NEMRC government accounting system modules. This includes a module for cash receipts, payroll, accounts payable, and the general ledger. Ernie Saunders, President of NEMRC Fund Accounting is donating to the Town of Fairfax the fixed asset module in 2014, that is valued at \$1800. In addition to these changes, I have assisted the Select Board with important town decisions to accomplish their goals. We started land record preservation through ACS Government Records Services. The land records and maps located in the vault are now microfilm protected. We started using the ACS 20/20 Prefect Vision system in September, having our land record indexes computerized back to 1987 and land record images starting September 2013. ACS is now working on getting the images converted back to 1987. This will be complete in a couple of months. We had one land record computer in the office for searchers use. Once we are in the New Town Office, we will have two computers for the searchers, at no additional charge. The searchers love this new system and cannot stop expressing their love of this ACS 20/20 Perfect Vision system. We also went to ACS full service indexing of the land records in September. Another accomplishment was for property owners to be 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 on the day that the taxes are due. We had a Rabies Clinic at the Town Garage in March. Sheri Rainville, Justice of the Peace, past Fairfax Town Clerk, became my new full time Town Clerk/Treasurer Assistant on July 1, 2013. I was able to receive a grant from the State of Vermont Elections for six voting booths, 3 control barriers, a ballot bag, a ballot storage bin, and voting booth lighting, with no charge. Each voting booth is assessable to have 4 people vote at a time, allowing 24 voters to vote at one time during the elections. This grant is making it possible for us to vote at the New Town Office in the future without the extra expense. These accomplishments in accounting practices and land records, coupled with using up to date technology is allowing the Town Office to run more efficiently, provide accurate data, all which enables me to attend to other important task in our continual changing high pace environment and fast growing town.

Here are a few highlights of what happened throughout 2013: We had a tax sale on four properties on February 28, 2013. We also had a recount on 3/19/13 from the 3/5/13 Town Meeting Election, on the School vote article 3, in appropriating \$90,000 toward the purchase of an additional school bus. The recount was identical to the 3/5/13 vote of 370 in favor and 373 opposed. We also had a Special election on March 26, 2013 on an article for the Town of Fairfax to approve a Fairfax EMS, Inc. exemption of real estate taxation for a period not exceeding 10 years expiring 3/31/23. A motion was passed in favor with one that opposed. We had the land purchase for our New Town Office in April, from Paul and Karen Langelier located at 12 Buck Hollow Road. We had a ground breaking ceremony on October 16, 2013 and Hergenrother Construction LLC started the construction. I also had a Board of Civil Authority training meeting for appeals in June. This training gave the Board the knowledge and wisdom in the appeal hearing that was in June and July. We also had two abatement hearings in 2013 and the BCA purged the voters' checklist in August.

I look forward to seeing you at Town Meeting on Saturday, March 1, 2014 and at Town Meeting Elections on Tuesday, March 4, 2014. Feel free to call me anytime at the Town Office at (802) 849-6111 extension 2. I am happy to be a service to each and every one of you.

Respectfully,



Deborah Woodward
Fairfax Town Clerk/Treasurer

Zoning Office

The activity in the Zoning Office in 2013 was different from the previous year. The number of permits issued in 2013 totaled 99, compared to 77 in 2012. New home construction increased to 36, compared to 22 in 2012. The number of Certificates of Compliance, issued to homeowners selling or refinancing their homes, increased from 39 to 52.

For the fourth year in row the DRB schedule was not full, primarily due to the reduced number of subdivision proposals within the town. As was the case in 2012, several of the 2013 subdivision proposals were for 2 lot subdivisions, for which the Development Regulations allow the Zoning Administrator to conduct the subdivision review and write a recommendation to the DRB for subdivision approval. The Zoning Office continued to provide assistance to the DRB by analyzing all other development proposals prior to 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 2013 on a draft of a new Town Plan, which was adopted by the Selectboard in September of 2013.

The Zoning Administrator continued volunteer participation on the Selectboard-created Town Office Committee. This Committee turned its recommendations over to the Selectboard in early summer 2013. by Spring.

As always, the Zoning Office 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.

Martha Varney, who started in December of 2010, left the Zoning Office this fall to pursue a full-time job. Martha did an outstanding job and will be missed. Thanks Martha! Enter Jackie Marshall, who began as Zoning and Planning Assistant in November. Welcome Jackie!

Number of Permits Issued

<u>Item</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Single Family Homes	42	30	25	24	25	14	18	32
Multi-Family Units	65	28	8	0	6	0	4	4
Replacement Homes	1	9	3	1	5	3	4	2
Additions	4	16	9	13	13	10	10	11
Garages/Barns	11	20	13	10	10	19	16	13
Accessory Apartments	1	2	1	0	2	0	0	0
Commercial	1	5	3	4	0	0	2	1
Other (Sheds, Decks, Pools, etc.)	46	43	27	26	34	25	21	34
Changes in Use	7	0	0	1	1	0	0	1
Signs					2	2	2	1
Home Occupations								1
Cell Towers					0	0	0	0
Certificates of Compliance	39	24	34	41	26	25	39	52

Our goal in 2014 is to continue to provide the best possible service and information to those who contact us. Our office is normally open Monday through Thursday during the day, and some Monday evenings. Hours may vary from week to week and you can call the Town Office to check our hours before you come in.

Skip Taylor – Zoning Administrator – 849-6111 extension 4

Jackie Marshall – Zoning and Planning Assistant – 849-6111 extension 3

Fairfax Pollution Control Facility 2013

Our average daily discharge of processed and treated sewage for the year was 38,000 gallons, this compares to 39,000 gallons in the previous year of 2012. Recorded rainfall in 2013 , which effects our discharge volumes, was 39 inches, much to our surprise, the rainfall recorded in 2012 was also 39 inches.

In keeping up with changing times and clarifications we up dated our Sewer Ordinance, as well as our job descriptions. We were able to receive some continuing education which is always a good thing as innovation in our industry is ever so changing.

The new Town Office sewer hook-up was studied to determine if gravity flow would work. It was found that there would not be enough pitch without furthering the hook-up into a roadway intersection and still that would be debatable if the sewer line pitch would be enough, a pump station for the Town Office was installed.

Repaired and resealed a sewer manhole that had been hit by a plow truck and knocked off it's cement tile.

All lagoon main aeration lines were upgraded with valves to allow complete control when cleaning the air diffusion lines, saving labor in an intense labor maintenance procedure.

We replaced a failed wet well pump which was too worn out to be cost effective to just rebuild, that was a costly an unanticipated expense. That pump showed no signs of it even getting worn out, which our daily inspections should have given us a sign.

All wet wells were power washed and treated as a regular summer time maintenance procedure.

The Town Plan was up-dated, explaining growth issue concerns and the treatment plant capabilities. We continue to pursue expansion funding capitol with the help from engineering firms and the D.E.C. Waste Management priority list.

The Water System consumed more of our time than we had planned which didn't allow us to focus on projects that we should be keeping up with. The Water and Sewer Department are staffed with one full time and one part time regularly, and an every other weekend person.

**Mildred Warren, our long time employee, longer than anyone of us
want to say, has retired and we will miss her terribly. You are the
best!!! Best Wishes Mildred!!**

That's Life at the Pollution Control Plant

We welcome school tours and curios residents

<u>Owner/Offical</u>	<u>Utility office</u>	<u>Pollutoin Control Plant</u>
Selectboard	Amy Sears	Randy L. DeVine
Sewer Commissioners	Department Manager	Chief Operator
P.O.B. 27	P.O.B. 27	P.O.B. 27
Fairfax, VT 05454	Fairfax, VT 05454	142 Hunt St.
(802)-849-6111 X7	(802)-849-6111 X6	Fairfax, VT 05454
		(802)-849-6033 W
		(802)-849-6304 H

Fairfax Water Department

2013

During 2013 we had record low daily water demands, in which we recorded a yearly demand of 12,516,900 gallons (an average daily demand of 34,500 gallons), compared to 16,703,000 gallons (an average daily demand of 45,800 gallons) in 2012.

With record low water demands our income fell below our anticipated budget, leaving us to modify our priority list of planned projects for 2013 as well as our expense for the search for a back-up source of water was over expended. Due to this we are running a tight budget for 2014, not being able to complete some of the projects we should be accomplishing at this time.

Working closely with a hydro-geologist from the state Drinking Water Protection Division we aggressively perused a back-up water source. Two wells were drilled-the first fizzled out to 8-10 gallons a minute, the second well-at its best came in at 35-37 gallons a minute with not so good of clarity, even at the end of our well development process. The well drillers worked the second well hard as we did the same during the well development process to no gain. Monies were becoming tight for this project-the decision was made to drill a well at our present supply site, we have nothing to loose-power, telecommunication and piping is already on site. The well site produced 15 gallons a minute from the back of the drilling rig. We set-up for the well development process, after a total of 16 days (on + off) we were able to attain 34-35 gallons per minute with a clarity of 0 to 1 (0 = clear). The winter was knocking at our door so we decided to recess until spring and stratify the situation including funding and a full pump test. Other activities thru out the year were; exploration in up-grading our water meters and billing system, dealing with computer board issues at our Buck Hollow water booster station, several times (\$), new Town Office water connection taken from the towns reserve, changes adopted to the Water Ordinance, up-date to the Town Plan, attended several continued education programs, worked with a developer encroaching into our water line easements, up-dated job descriptions, investigated other areas of possible water sources, Recreational Park water connection which was from the town reserve, ISO inspection of the fire hydrant system, completed the Lead + Copper monitoring as required, installed several water gate valve extensions allowing easy access during cases of emergencies, up-dating Source Protection Plan in which we had 6 new properties to inventory and document, several customer owned water leaks and one leak which was Water Departments responsibility. The ice storm kept us busy with the power-outages and maintaining water supply. Many repairs and replacements were completed on water curb stop standpipes (bent, full of dirt, broken off tops and lowering from frost.

Our water system flushing events will take place during the weeks of **May 19 – 23 and again on September 22 – 26.** These are our tentative dates, watch for our roadside postings.

We had **NO** violations due to unacceptable water quality in 2013 or any other year.

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.

Our long time employee, Mildred Warren, retired after more years on the job than we can count, thanks for all those years, You Are The Best!

<u>Owner/Offical</u>	<u>Utility Office</u>	<u>Water Superintendent</u>
Selectboard	Amy Sears	Randy L. DeVine
Water Commissioners	Department Manager	P.O.B. 27
P.O.B. 27	P.O.B. 27	142 Hunt St.
67 Hunt St.	67 Hunt St.	Fairfax, VT. 05454
Fairfax, VT. 05454	Fairfax, VT. 05454	(802)-849-6033 (W)
(802)-849-6111-X7	(802)-849-6111-X6	(802)-849-6304 (H)



FAIRFAX TOWN CONSTABLE

Annual Report

The Office of the Town Constable has been budgeted in 2013 year to assist the Vermont State Police and Franklin County Sheriff's Office with traffic safety enforcement in the Town of Fairfax. The Constable's 30 plus years of law enforcement experience, continued training and motor vehicle enforcement experience will be an asset to the Town's traffic safety program.

During 2012, the Town has experienced a large increase of dog bites to humans. On most occasions, the cause of these incidents was due to the dog owners failing to follow the Town Dog Ordinance. Medical treatment for these dog bites occurred at the local hospital.

Starting in 2013, the Constable will be placing more emphasis on dog control investigation and enforcement for violations of the Fairfax Town Ordinance with respect to the care and control of dogs by their owners. This violation has an associated monetary fine that is controlled by the Vermont Judicial Bureau.

The operational funds will be recuperated by the work product conducted by the Town Constable i.e. Traffic Tickets and Municipal Ordinance Tickets Programs governed by the VT Judicial Bureau and the Vermont Court Administrator's Office and revenues from special events by the Town's Recreation Department sponsored events entrance fees.

The Constables responsibilities are assigned by Vermont Statute of Laws and the Town Selectboard. These responsibilities assisting outside public Safety organizations, assisting the Animal Control Officer in performance of his duties, Recreation Department functions with respect to traffic and crowd control, Various patrols and response to telephone complaints by Fairfax citizens, attending scheduled meetings, and required 32 hours of law enforcement training as mandated by Vermont Statute of Law and by the direction of the Vermont Criminal Justice Training Council.

The Town Constable can be reached for any general law enforcement inquiries at 849-0559. Please leave a detailed message and I will return your call ASAP.

REMEMBER: If you need Police, Fire or Emergency Medical Assistance, Call 911.

For any non-emergency Police complaints, telephone the Vermont State Police at 524-5993.

To report any dog complaints, call Bill Stygles at 849-6268.

Respectfully

Peter King

Fairfax Town Constable

Franklin County

Sheriff's Office



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, 2013 through December 31, 2013.

The men and women of this office handled approximately 2,242 complaints throughout the county.

This office issued 828 tickets in 2013 with a combined fine total of \$156,699.00.

We made 313 arrests in 2013.

The following are the totals for your community:

Arrests:	37	Incidents:	344	Tickets:	191
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Notable Arrests:	DUI (10)
Notable Incidents:	Accidents (27)
Notable Tickets:	Speeding (122)

We will continue to work with all the residents of Fairfax and ask that you visit our website at www.franklincountysheriff.net and visit us on Facebook.

Thank you,

A handwritten signature in black ink, appearing to read 'Robert W. Norris', written in a cursive style.

Robert W. Norris
Franklin County Sheriff

STATE OF VERMONT
DEPARTMENT OF PUBLIC SAFETY
VERMONT STATE POLICE



St. Albans Barracks
Post Office Box 809
St. Albans VT 05478

January 1, 2014

On behalf of the Vermont State Police, St. Albans Barracks, I am providing you the "2013" Vermont State Police St. Albans Barracks Annual Report for review. This report will provide you information in regards to current staffing, specialty services provided and our annual crime statistics. Please review this document and if appropriate, include this information in your town's annual report prior to town meeting day.

St. Albans Barracks Mission Statement

The mission of the Vermont State Police St. Albans Barracks is to protect the citizens of Franklin and Grand Isle Counties. Each Trooper will dedicate themselves to this community caretaking mission. We will reduce crime and enforce the laws of our roadways with a two pronged approach of intensive criminal interdiction along with an aggressive highway safety enforcement program.

- ***Criminal interdiction and investigation – The St. Albans Barracks will make every attempt to interdict crime before it makes its way into our jurisdiction. We will accomplish this goal through an extensive intelligence network that will allow us to stay in touch with the communities that we serve and by sharing investigative information with our local, county, state and federal law enforcement partners. We will aggressively pursue those that distribute drugs to our citizens and we will pursue those that commit violent crimes in our area and will bring the weight of the Barracks to bear on these types of investigations.***
- ***Highway Safety Enforcement Programs – Through an aggressive motor vehicle enforcement program, our Troopers will seek out and arrest those individuals that choose to drink and drive on our highways. We will coordinate our efforts with other highway safety resources in an effort to target specific problem areas and make our presence known on the roadways. Along with this, our Troopers will take advantage of every motor vehicle contact to look beyond the traffic stop in an effort to identify criminal activity as it traverses our highways.***

"Your Safety Is Our Business"

Specialty Services Provided by the Troopers Assigned to the St. Albans Barracks

In addition to their field responsibilities, many of the Troopers assigned to the St. Albans Barracks are members of special response teams that provide expert response capabilities in a variety of areas. It should be noted that these duties are considered (additional duties) that fall above and beyond the Troopers daily activities. Many of these Troopers are on call 24 hours a day, seven days a week and are capable of responding anywhere in the state when their services are needed. The allocation of these resources is as follows:

4– Troopers on the Tactical Services Unit (SWAT Team)

1 – Trooper on the SCUBA Team

1 – Trooper on the Search and Rescue Team

1 -- Trooper assigned a K-9

1-- Trooper on the Crash Reconstruction Team

3-- Troopers trained as Drug Recognition Experts

2-- Troopers on the Crime Scene Search Team

2 – Troopers on the Clandestine Laboratory Team

Highway Safety Highlights

In keeping with the Field Force Mission Statement, it has been the intent of the Barracks during this last year to deter and prevent motor vehicle violations through aggressive motor vehicle enforcement and any opportunities to educate. Working with our county and local law enforcement partners and the State Police Traffic Safety Unit, we successfully reduced the number of property damage accidents this year from 178 in 2012 to 150 in 2013. Motor vehicle accidents with injury remained consistent, with 61 in both 2012 and 2013 . We have continued to be aggressive with road patrols, with 1393 tickets written and 3311 warnings issued in 2013. Finally, we were successful in arresting 125 impaired drivers in 2013, up from 88 in 2012.

Fatal motor vehicle accidents in 2013 totaled five in Franklin and Grand Isle Counties, which remained the same from 2012. We will continue to make an aggressive motor vehicle campaign a priority in the coming year.

Annual Crime Statistics for St. Albans Barracks:

Total cases investigated:	5837
Total arrests:	540
Total tickets issued:	1393
Total warnings issued:	3311
Fatal Accidents Investigated:	5
Burglaries Investigated:	97
DUI's	125

Local Community Report: Fairfax

Total Cases:	388
Total Arrests:	18
DUI's	16
Accidents w/ Damage	14
Accidents w/ Injury	4
Vandalisms:	10
Alarms	32
Burglaries	11

Summary: We will continue our partnerships and cooperation with our local communities in our collective goals of making our highways and communities safe for all those who live in and visit Franklin and Grand Isle Counties. It has been a pleasure to serve and continue to serve the citizens of your community. If you have any questions, please don't hesitate to call me.

**Lt. John Flannigan
Station Commander
St. Albans Barracks**



2013 Town Report

The Regional Commission is a multi-purpose governmental organization formed by and serving the municipalities of Franklin and Grand Isle Counties. 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 implements a variety of projects and programs tailored to local, regional and statewide needs.

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.

In Fairfax the Northwest Regional Planning Commission:

- ☞ Conducted a community meeting under the Healthy People, Strong Communities project to gather input and share ideas on economic development, community health, bike and pedestrian safety, disaster resilience and the overall future of the community.
- ☞ Provided project management and \$6,650 in grant funds for the weatherization retrofit of the Fire Station.
- ☞ Met with the planning commission as part of the enhanced municipal consultation process to review the town plan, identify training needs and discuss local and regional priorities.
- ☞ Assisted with updates to the Basic Emergency Operations Plan.
- ☞ Completed the Town Plan updates and the Village Vision project; reviewed Town Plan for regional approval and confirmation.
- ☞ Assisted documenting and submitting Tier 2 Hazardous Materials reports.
- ☞ Provided zoning technical assistance.
- ☞ Began updates to the Town's Hazard Mitigation Plan.
- ☞ Updated the E-911 poster map, road atlas and road map.
- ☞ Created Town of Cambridge E-911 poster map and atlas for Fairfax Rescue.

<p>Fairfax Regional Commissioners: David Shea & Colleen Steen</p> <p>Transportation Advisory Committee: Colleen Steen</p>

This year the Commission will further develop our Healthy People, Strong Communities project to promote economic development and community health, including providing over \$200,000 in implementation grants to community groups and adopting a new regional plan. We will also continue our programs in local and regional planning and project implementation and will 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.

**FAIRFAX
TOWN
SCHOOL DISTRICT
REPORT**

FAIRFAX TOWN SCHOOL DISTRICT

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LEGAL WARNING OF PUBLIC MEETING

FAIRFAX TOWN SCHOOL DISTRICT Annual Meeting 2014

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 at Bellows Free Academy in Fairfax, Vermont on Saturday, March 1, 2014 immediately following the Town Meeting for the purpose of voting upon or transacting such business not involving voting by Australian Ballot. The polls for voting by Australian Ballot at the Old Gymnasium at Bellows Free Academy in Fairfax, Vermont on **Tuesday, March 4, 2014 at 7:00am and to close at 7:00pm.**

The legal voters of the Town of Fairfax are also hereby notified and warned of a public hearing and presentation of the proposed school budget to be held at the Old Gymnasium at Bellows Free Academy in Fairfax, Vermont on **Saturday, March 1, 2014** immediately following the Town Meeting.

- 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 three-year term
 - School Director for two-year term
 - School Director for one year remaining of a two-year term
 - BFA Trustee for five-year term
 - BFA Trustee for two years remaining of a five-year term
 - BFA Trustee for one year remaining of a five-year term
- Article 2** Shall the voters of said school district appropriate **\$12,715,675** necessary for the support of its schools for the year beginning July 1, 2014?
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 the School Directors' report from the previous year.
- Article 5** To conduct any other legal business to come before said meeting.
- Article 6** To adjourn.

Approved by the Fairfax Board of School Directors on this 24th day of January 2014.

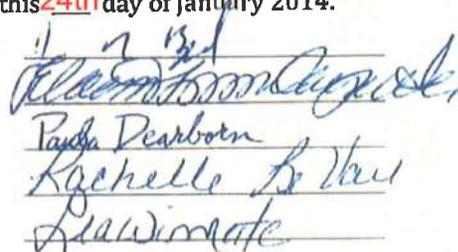
Jasen Boyd

Elaine Stone Carpenter, Chair

Paula Dearborn

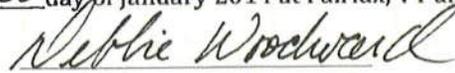
Rachelle LeVau

Lea Wimette



Received by Fairfax Town Clerks Office for record and this 30th day of January 2014 at Fairfax, VT and same is recorded in the posted records.

ATTEST:


Debbie Woodward, Town Clerk

ABSTRACT OF THE 2013 FAIRFAX TOWN SCHOOL DISTRICT MEETING

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, March 2, 2013 for the purpose of voting upon or transaction such business not involving voting by Australian ballot.

Moderator John Schraven called the school portion of the Town Meeting to order at 10:10 a.m. John read Robert's Rules as modified by VT State Law.

Articles 1, 2, 3, and 4 were voted upon by the use of the official Australian ballot on Tuesday, March 5, 2013 in the Old Gymnasium 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	John Schraven	675 votes
School Director	Three Year Term	Paula Dearborn	615 votes
School Director	Two Year Term	To be appointed	
BFA Trustee	Five Year Term	To be appointed	

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

Article 2 Shall the voters of said school district appropriate \$12,121,197 necessary for the support of its schools for the year beginning July 1, 2013?

Elaine Carpenter, Chair, introduced the School Directors and the Administrators. She did a slide presentation discussing BFA Fairfax's Mission, FWSU Action Plan of what we are doing to increase student outcomes through student-centered learning, leadership in a student-centered learning environment, and engaged community partners. She discussed Sequestration: new budget challenges, elementary, middle, and high school highlights, professional learning, empowering teachers and unique experiences for teachers and AYP school improvement update on BFA's restructuring plan. NECAP assessment on reading and math in grades 3-8, assessment on reading and math in grades 9-12, enrollment snapshot, staff reductions, budget proposal FY2014, school budget increase history, budget proposal FY2014, and projected spending. Robin Freeman continued the presentation with how our schools are funded, FY2014 overall budget allocation, Act 156: student support services, two year transition of special education position to FWSU budget as required by law, move speech language pathologist to FWSU budget in FY2014, in FY2015, all other local special education staff to be moved to the FWSU budget, budget proposal FY2014, changes on the budget, the article for the bus purchase, common level of appraisal, tax rate information, estimated tax impact, tax rate history, school tax rate/tax bill, estimated school tax adjustment, and the capital improvement plan.

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

In Favor: 400

Opposed: 346

Article 3 Shall the voters of said school district appropriate \$90,000 toward the purchase of an additional school bus?

The floor was opened to discussion and there was none.

In Favor: 370

Opposed: 373

Article 4 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 and there was none.

In Favor: 423

Opposed: 321

Article 5 To approve the School Directors' report from the previous year.

A motion was made by Roy Hill and seconded by Edwina Bartley. The floor was opened to discussion and there was none. A motion was passed by a show of cards.

Article 6 To conduct any other legal business to come before said meeting.

A motion was made by Barbara Murphy and seconded by Cathy Carlson. The floor was opened to discussion and there was a question and answer session. A motion was passed by a show of cards.

Article 7 To Adjourn.

A motion was made by Peter Fitzgerald and seconded by Greg Hartmann. The floor was opened to discussion and there was a question and answer session. A motion was passed by a show of cards at 11:45 a.m.

Attest:  Deborah Woodward, Fairfax School District Clerk

A true record
March 9, 2013

BELLOWS FREE ACADEMY – FAIRFAX, VERMONT

ELECTED OFFICERS

NAME	POSITION	TERM
John Schraven	Moderator	2014

SCHOOL DIRECTORS

Rachelle LeVau (appointed)		2014
Elaine Stone Carpenter, Chair		2014
Jasen Boyd (appointed)		2014
Lea Wimette		2015
Paula Dearborn		2016

School Board meetings are the 2nd Monday of each month.

BFA TRUSTEES (5 YEARS)

James Meunier (appointed)		2014
Lee Minor		2014
John Mitchell		2015
Alfred Daniels		2016
Dale Bellows, Chair		2017

SURETY BONDS:

THE FOLLOWING SURETY BONDS, AS REQUIRED BY LAW, ARE ON FILE IN THE TOWN OFFICE.

School District:

School Treasurer	\$5,000
Asst. School Treasurer	\$5,000
School Bookkeeper	\$5,000
Clerk of the School Board	\$5,000
BFA Public Official	\$5,750

**FAIRFAX TOWN SCHOOL DISTRICT
TREASURER'S REPORT
July 1, 2012 - June 30, 2013
GENERAL FUND - Cash Basis**

RECEIPTS

Receipts Deposited	10,172,340.26
Deposits	3,822,344.20
Interest	2,205.50
Total Receipts	<u>13,996,889.96</u>

Disbursements and Debits

Disbursements	11,583,017.30
Debits to Investment Accounts	2,392,806.82
Total Disbursements	<u>13,975,824.12</u>

Beginning Cash Balance 7-1-12	986,462.83
Total Receipts	13,996,889.96
Total Disbursements	<u>-13,975,824.12</u>
Fund Balance 6-30-13	<u>1,007,528.67</u>

Deborah Woodward
Fairfax School Treasurer

Fairfax Town School District
 Summary of Anticipated Revenues
 Fiscal Year 2014-15

	2011-12	2011-12	2012-13	2012-13	2013-14	Proposed 2014-15
	Budget	Actual	Budget	Actual	Budget	Budget
Fund Balance	89,868	-	95,376	-	60,465	81,080
1322 Tuition	1,467,500	1,325,548	1,260,000	1,229,776	1,300,750	1,354,325
1362 SPED Tuition/Transportation	85,000	132,868	100,000	158,356	101,000	120,000
1510 Interest Earned	45,000	53,638	50,000	30,088	50,000	35,000
1690 Summer Food Service	4,500	5,689	4,500	5,178	5,000	5,300
1700 Game Receipts	5,000	4,183	5,000	5,906	8,000	8,000
1990 Miscellaneous	5,500	65,825	6,500	15,865	5,500	10,000
1995 Drama	7,500	9,976	11,000	12,436	11,000	12,000
3110 General State Support Grant	7,908,946	7,908,946	8,322,562	8,322,562	8,762,035	9,181,516
4110 Federal Grants (ARRA/Jobs)	-	142,269	-	206	-	-
3114 Vocational Tuition Aid	202,252	202,252	189,801	189,801	198,243	221,680
3150 Transportation Reimbursement	145,000	167,165	180,000	188,807	170,000	181,916
3201 SPED Block Grant	270,632	270,632	266,111	266,111	263,657	264,270
3202 SPED Intensive Reimbursement	550,000	560,031	673,800	607,498	707,000	821,000
3203 SPED Extraordinary Reimb.	40,000	20,757	19,000	16,680	61,000	125,800
3204 Essential Early Ed Grant	54,090	54,090	58,428	58,428	57,847	57,788
3205 SPED Care & Custody	-	25,771	35,489	80,406	73,700	17,500
3282 Driver Ed Reimbursement	5,500	7,752	5,500	6,003	6,000	6,000
3308 Voc Transportation Reimb.	60,000	81,289	70,000	96,342	80,000	80,000
3370 State Reimb-Adult Learning	-	354	-	800	-	-
5400 Prior Year Revenue Adjustments	-	10,610	-	-	-	-
1210 Impact Fees	26,139	26,139	20,000	20,000	15,000	25,000
Total Revenue	10,972,427	11,075,784	11,373,067	11,311,249	11,936,197	12,608,175
Special Program Revenue	261,839	152,802	185,000	176,913	185,000	107,500
Gross Revenue	11,234,266	11,228,586	11,558,067	11,488,162	12,121,197	12,715,675

FRANKLIN WEST SUPERVISORY UNION

Budget FY-2015

	Budget FY-2012	Actual FY-2012	Budget FY-2013	Actual FY-2013	Budget FY-2014	Proposed Budget FY-2015	
REVENUES:							
Fund Balance	-	-	-	-	5,196	94,886	
Interest Earned	1,000	1,646	1,000	2,001	1,500	2,000	
Miscellaneous Income	-	15,748	-	2,782	1,000	1,000	
Grant Administration	116,000	99,247	107,000	102,107	105,000	100,000	
SLP/SPED Assessments	-	-	-	-	429,489	1,538,521	
Audit Assessments	-	-	-	-	-	22,000	
Fairfax Assessment	582,472	582,472	594,081	594,081	611,903	611,903	0.00%
Fletcher Assessment	86,292	86,292	88,012	88,012	90,652	101,985	12.50%
Georgia Assessment	409,887	409,887	418,057	418,057	430,585	419,252	-2.63%
TOTAL REVENUES	1,195,651	1,195,292	1,208,150	1,207,040	1,675,325	2,891,547	72.60%
GENERAL FUND EXPENDITURES:							
CURRICULAR COORDINATOR							
Salary & Wages	117,449	101,079	102,429	105,635	105,501	110,206	
Insurance Benefits	6,872	24,848	25,880	25,347	28,170	27,261	
Social Security	8,002	7,349	8,069	7,864	8,278	8,551	
Municipal Retirement	936	1,011	964	982	993	1,127	
Continuing Education	2,000	125	1,000	400	500	500	
Travel Reimbursement	2,500	3,172	2,500	2,911	3,000	3,200	
Conference Expenses	1,500	3,722	1,000	1,397	2,000	3,000	
Equipment	500	26	500	-	500	500	
Professional Fees	750	792	500	515	500	600	
TOTAL CURRICULAR COORD.	140,509	142,124	142,842	145,051	149,441	154,945	3.68%
TECHNOLOGY							
Salary & Wages	113,198	121,667	126,530	120,799	136,620	153,152	
Insurance Benefits	12,486	20,785	23,857	24,926	33,648	52,651	
Social Security	8,787	9,302	9,678	9,127	10,450	11,715	
Municipal Retirement	4,485	4,664	5,113	5,185	5,266	6,574	
Continuing Education	1,300	805	1,300	1,001	1,300	1,300	
Contracted Services	98,900	47,169	92,700	60,671	78,000	60,000	
Repair & Maintenance	1,100	-	1,100	-	1,100	500	
Travel Reimbursement	1,000	465	900	969	600	600	
Conference Expenses	400	4,883	400	2,372	5,500	6,500	
Supplies	500	1,601	500	1,558	1,500	1,500	
Software	-	340	-	601	-	-	
Equipment	3,900	3,073	7,500	6,317	5,000	5,000	
TOTAL TECHNOLOGY	246,056	214,754	269,578	233,526	278,983	299,492	7.35%
OFFICE OF THE SUPERINTENDENT							
Salary & Wages	189,517	182,726	166,594	180,945	181,566	198,904	
Insurance Benefits	22,863	41,488	43,589	28,098	31,790	34,927	
Social Security	13,147	14,129	12,683	13,771	14,043	15,293	
Municipal Retirement	3,308	5,388	2,892	5,008	4,885	5,579	
Continuing Education	2,000	-	2,000	10	2,000	2,000	
Contracted Services	1,000	19,423	1,000	330	2,000	1,000	
Legal Fees	750	295	750	2,525	750	2,000	
Audit	13,000	12,500	14,000	13,000	14,000	35,600	
Advertising	1,000	-	2,000	1,062	1,000	1,000	
Travel Reimbursement	4,000	4,440	4,500	5,206	4,500	4,500	
Conference Expenses	2,000	2,372	4,000	1,141	4,000	3,000	
Equipment/Furniture	2,500	155	2,500	1,797	1,500	1,500	
Membership Dues	4,300	4,643	4,300	5,027	5,000	5,000	
Subscriptions	300	258	300	112	300	300	
Miscellaneous	200	1	200	-	200	200	
TOTAL OFFICE OF THE SUPT.	259,885	287,818	261,308	258,032	267,535	310,803	16.17%

FRANKLIN WEST SUPERVISORY UNION
Budget FY-2015

STUDENT SUPPORT SERVICE

Salary & Wages	120,823	92,811	83,000	82,000	84,460	86,994	
Insurance Benefits	2,128	18,531	19,177	18,803	20,759	19,776	
Social Security	8,823	7,823	7,114	7,636	7,862	7,983	
Municipal Retirement	861	10	-	-	-	-	
Continuing Education	1,500	-	500	400	500	500	
Travel Reimbursement	2,000	814	1,500	2,397	1,500	2,500	
Conference Expenses	1,500	1,116	1,000	2,430	1,000	2,500	
Equipment	500	-	500	248	500	500	
Professional Fees	400	343	400	191	400	400	
Miscellaneous	100	-	100	98	100	100	
TOTAL STUDENT SUPPORT	138,635	121,448	113,291	114,203	117,081	121,253	3.56%

BUSINESS SERVICES

Salary & Wages	192,594	174,714	187,936	173,414	182,213	198,674	
Insurance Benefits	38,665	37,824	37,691	48,452	56,566	64,544	
Social Security	15,822	14,170	14,897	13,797	14,238	16,004	
Municipal Retirement	9,630	8,496	9,397	8,228	8,637	8,864	
Continuing Education	5,000	125	4,000	-	3,500	3,500	
Contracted Services	2,000	12,630	14,460	12,026	15,000	15,000	
Travel Reimbursement	6,000	2,471	4,000	1,721	4,000	3,000	
Conferences	5,000	1,363	5,000	2,045	4,000	4,000	
Software	2,500	3,588	1,500	-	1,500	1,500	
Equipment	1,000	-	1,000	49	1,000	1,000	
Dues & Fees	300	234	150	287	150	150	
TOTAL BUSINESS SERVICES	278,511	255,615	280,031	260,019	290,804	316,236	8.75%

OFFICE & BUILDING EXPENSES

Maintenance Salaries	61,353	62,144	65,534	64,916	65,090	67,043	
Insurance Benefits	19,650	16,982	20,536	19,640	22,486	22,638	
Social Security	4,694	4,591	5,013	4,797	4,979	5,129	
Municipal Retirement	3,068	3,080	3,277	3,185	3,255	3,437	
Contracted Services	4,500	3,344	4,550	3,587	3,550	4,800	
Rent	20,890	20,280	20,890	20,280	20,890	22,000	
Property/Liability Insurance	1,500	1,491	2,000	1,771	1,644	1,953	
Phone Expenses	-	4,603	2,000	1,885	2,000	2,000	
Postage	2,000	1,534	1,600	1,559	1,700	1,700	
Travel Reimbursement	-	1,852	2,000	1,485	2,000	2,000	
Supplies	7,500	8,564	7,500	9,300	8,000	10,500	
Books	500	278	100	-	100	100	
Utilities	6,400	6,089	6,100	6,495	6,300	7,000	
TOTAL BUILDING EXPENSES	132,055	134,832	141,100	138,900	141,992	150,298	5.85%

TOTAL GENERAL FUND BEFORE ACT 156	1,195,651	1,156,591	1,208,150	1,149,731	1,245,836	1,353,026	8.60%
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ACT 156 IMPLEMENTATION

SPEECH & LANGUAGE SERVICES:

Teacher Salaries	-	-	-	-	356,646	363,625	
Insurance Benefits	-	-	-	-	35,062	37,787	
Social Security	-	-	-	-	27,281	28,967	
Tuition Reimbursement	-	-	-	-	6,000	6,000	
Supplies	-	-	-	-	4,500	-	
TOTAL SLP	-	-	-	-	429,489	436,379	

SPECIAL EDUCATION SERVICES:

Teacher Salaries						815,624	
Insurance Benefits						193,176	
Social Security						68,342	
Tuition Reimbursement						25,000	
TOTAL SPECIAL ED						1,102,142	

TOTAL GENERAL FUND	1,195,651	1,156,591	1,208,150	1,149,731	1,675,324	2,891,547	72.60%
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FAIRFAX TOWN SCHOOL DISTRICT
EXPENDITURE BUDGET PROPOSAL
 Fiscal Year 2014-2015

	2012-13 Budget	2012-13 Actual	2013-14 Budget	<i>Proposed</i> 2014-15 Budget	
ELEMENTARY INSTRUCTION					
TEACHERS SALARIES	1,152,158	1,119,854	1,190,373	1,247,589	
PARA-EDUCATOR WAGES	54,810	53,741	52,895	56,190	
SUBSTITUTE WAGES	35,000	26,593	45,000	35,000	
INSURANCE BENEFITS	225,022	243,199	281,419	296,961	
SOCIAL SECURITY	95,821	87,759	98,935	103,245	
MUNICIPAL RETIREMENT	2,746	2,688	2,645	2,880	
WORKER'S COMP.	6,617	6,086	7,181	7,562	
UNEMPLOYMENT COMP	1,200	3,069	2,760	2,351	
TUITION REIMB.	35,000	29,000	30,000	30,000	
CONTRACTED SVC.	1,800	4,705	1,800	12,600	
TUITION OTHER SCHOOLS	-	7,351	-	-	
TRAVEL REIMBURSEMENT	500	2,177	500	500	
SUPPLIES	23,800	22,223	23,800	23,800	
WORKBOOKS	3,000	3,188	3,000	3,000	
BOOKS	240	840	3,000	3,000	
AUDIOVISUAL MATERIALS	-	-	240	240	
EQUIPMENT	500	909	500	500	
Total ELEMENTARY INSTRUCTION	1,638,214	1,613,382	1,744,048	1,825,418	4.67%
MIDDLE SCHOOL INSTRUCTION					
TEACHERS SALARIES	736,025	692,351	729,940	743,404	
PARA-EDUCATOR WAGES	7,770	2,399	6,611	6,843	
SUBSTITUTE WAGES	10,000	18,637	15,000	20,000	
INSURANCE BENEFITS	150,263	157,521	175,752	188,212	
SOCIAL SECURITY	58,436	51,549	58,020	59,352	
MUNICIPAL RETIREMENT	389	140	330	351	
WORKER'S COMP.	4,091	3,634	4,272	4,351	
UNEMPLOYMENT COMP	730	1,711	1,877	1,524	
TUITION REIMB.	16,000	20,438	20,000	20,000	
CONTRACTED SVC.	8,000	5,978	8,000	8,000	
TUITION OTHER SCHOOLS	-	-	-	30,927	
SUPPLIES	21,900	14,794	21,900	21,900	
BOOKS	2,000	914	2,000	1,000	
AUDIOVISUAL MATERIALS	1,800	-	1,800	-	
MANIPULATIVE DEVICES	780	-	780	-	
EQUIPMENT	2,000	-	2,000	-	
Total MIDDLE SCHOOL INSTRUCTION	1,020,184	970,066	1,048,282	1,105,864	5.49%
HIGH SCHOOL INSTRUCTION					
TEACHERS SALARIES	1,397,034	1,360,039	1,463,153	1,361,596	
PARA-EDUCATOR WAGES	15,147	15,069	14,346	17,091	
SUBSTITUTE WAGES	28,000	71,836	35,000	50,000	
INSURANCE BENEFITS	278,526	290,428	319,261	303,489	
SOCIAL SECURITY	111,110	106,044	116,640	110,072	
MUNICIPAL RETIREMENT	756	2,502	717	876	
WORKER'S COMP.	7,766	7,433	8,569	7,996	
UNEMPLOYMENT COMP	1,410	3,247	3,312	2,527	
TUITION REIMB.	30,000	22,271	25,000	25,000	
CONTRACTED SVC.	5,200	668	5,200	5,200	
REPAIRS & MAINTENANCE	800	1,977	800	800	
TUITION TECH CENTERS	377,990	377,083	404,752	449,656	

	2012-13 Budget	2012-13 Actual	2013-14 Budget	2014-15 Budget	
TRAVEL REIMBURSEMENT	1,000	102	1,000	1,000	
PURCHASED SVCS-VIRTUAL HS	7,000	7,650	7,000	10,000	
SUPPLIES	36,460	30,279	36,460	36,460	
DRIVERS ED GAS	2,000	404	2,000	2,000	
BOOKS	16,000	5,726	16,000	8,000	
AUDIOVISUAL MATERIALS	1,000	114	1,000	1,000	
MANIPULATIVE DEVICES	500	23	500	500	
EQUIPMENT	2,500	432	2,500	2,500	
Total HIGH SCHOOL INSTRUCTION	2,320,199	2,303,327	2,463,210	2,395,763	-2.74%
GENERAL INSTRUCTION					
TEACHER SALARIES	19,860	23,676	24,505	13,860	
TECHNICIAN SALARIES	37,964	38,309	71,145	73,296	
HOURLY WAGES	23,300	25,102	23,300	23,300	
INSURANCE BENEFITS	6,074	6,247	21,526	19,218	
SOCIAL SECURITY	5,452	6,342	9,100	8,450	
MUNICIPAL RETIREMENT	1,702	2,752	4,572	4,768	
TUITION REIMBURSEMENT	2,000	7,718	2,000	2,000	
CONTRACTED SVC.	63,000	56,894	65,000	55,083	
LUNCH SERVICES	5,700	6,969	5,700	5,700	
REPAIRS & MAINTENANCE	45,000	33,675	45,000	40,325	
INSERVICE	3,000	-	3,000	3,000	
TRAVEL REIMBURSEMENT	1,500	363	1,500	1,500	
SUPPLIES	44,200	58,241	44,200	50,624	
BOOKS	900	2,801	900	900	
AUDIOVISUAL MATERIALS	-	709	-	-	
SOFTWARE	8,000	34,737	8,000	10,023	
FURNITURE & EQUIPMENT	204,300	126,532	204,300	218,634	
DUES & FEES	400	499	400	400	
Total GENERAL INSTRUCTION	472,352	431,566	534,148	531,081	-0.57%
Total Direct Instruction	5,450,949	5,318,341	5,789,688	5,858,126	1.18%
COMPENSATORY ED					
TEACHERS SALARIES	158,645	166,828	175,991	232,992	
PARA-EDUCATOR WAGES	66,068	87,637	58,894	60,213	
INSURANCE BENEFITS	38,392	54,717	50,395	41,996	
SOCIAL SECURITY	17,472	18,538	18,112	22,621	
MUNICIPAL RETIREMENT	3,303	4,380	2,945	3,086	
TUITION REIMB.	2,000	3,432	2,000	2,000	
CONTRACTED SVC.	-	-	-	2,500	
SUPPLIES	1,500	1,599	1,500	1,500	
BOOKS	500	119	500	500	
Total COMPENSATORY ED	287,880	337,250	310,337	367,408	18.39%
EARLY EDUCATION					
TEACHERS SALARIES	90,547	91,361	49,486	49,339	
PARA-EDUCATOR WAGES	13,447	13,572	13,855	12,740	
SUBSTITUTE WAGES	350	10,903	800	800	
INSURANCE BENEFITS	26,331	30,760	22,104	22,414	
SOCIAL SECURITY	7,982	8,307	4,907	4,810	
MUNICIPAL RETIREMENT	672	679	692	653	
TUITION REIMB.	2,000	-	2,000	2,000	
TUITION OTHER SCHOOLS	-	-	5,200	5,200	

	2012-13 Budget	2012-13 Actual	2013-14 Budget	2014-15 Budget	
TRAVEL REIMBURSEMENT	-	343	-	-	
SUPPLIES	1,800	3,581	1,800	1,800	
BOOKS	100	-	100	100	
Total EARLY EDUCATION	143,229	159,506	100,944	99,856	-1.08%
SPECIAL EDUCATION					
TEACHERS SALARIES	397,008	407,209	415,906	-	
PARA-EDUCATOR WAGES	479,735	414,555	463,497	586,927	
OTHER HOURLY WAGES	5,838	2,505	5,816	5,816	
SUBSTITUTE WAGES	10,000	53,719	14,000	20,000	
INSURANCE BENEFITS	135,859	124,529	167,664	69,605	
SOCIAL SECURITY	68,430	65,093	69,037	46,849	
MUNICIPAL RETIREMENT	24,271	20,168	23,211	30,063	
WORKER'S COMP.	4,854	4,254	5,122	3,455	
UNEMPLOYMENT COMP	2,000	4,323	4,306	3,315	
TUITION REIMB.	12,000	6,602	16,000	4,000	
CONTRACTED SVC.	85,000	47,854	47,000	141,500	
TUITION	212,356	281,949	332,800	302,955	
TRAVEL REIMBURSEMENT	1,500	1,623	1,000	1,000	
TRANSPORTATION	42,540	45,552	62,900	26,220	
SUPPLIES	3,150	1,897	3,650	6,650	
BOOKS	720	1,723	900	900	
SOFTWARE	-	280	-	-	
EQUIPMENT	1,800	114	1,800	1,800	
MISCELLANEOUS	200	47	200	200	
Total SPECIAL EDUCATION	1,487,261	1,483,996	1,634,809	1,251,255	-23.46%
K-12 SPEECH /LANGUAGE					
TEACHERS SALARIES	131,604	131,328	-	-	
PARA-EDUCATOR WAGES	37,012	35,404	38,388	38,736	
INSURANCE BENEFITS	14,027	15,052	7,695	7,991	
SOCIAL SECURITY	13,220	13,011	2,937	2,963	
MUNICIPAL RETIREMENT	1,851	1,771	1,919	1,985	
TUITION REIMB.	2,800	3,014	500	500	
CONTRACTED SVC	450	2,293	-	-	
TRAVEL REIMBURSEMENT	-	169	-	-	
SUPPLIES	1,200	250	-	-	
Total SPEECH /LANGUAGE	202,164	202,292	51,439	52,175	1.43%
EXTRA CURRICULAR					
SALARIES	113,700	95,106	116,487	126,482	
HOURLY WAGES	10,768	3,228	7,000	7,000	
SOCIAL SECURITY	9,522	7,443	9,446	10,210	
MUNICIPAL RETIREMENT	-	214	-	-	
OFFICIALS	26,000	12,517	26,000	26,000	
TRAVEL REIMBURSEMENT	2,000	3,005	2,000	2,000	
CONTRACTED SVC.	28,000	40,333	29,500	29,500	
FIELD MAINTENANCE	2,000	2,792	2,000	2,000	
SUPPLIES	31,350	47,378	36,350	41,350	
EQUIPMENT	6,000	-	6,000	21,000	
DUES AND FEES	14,000	12,622	14,000	14,000	
Total EXTRA CURRICULAR	243,340	224,638	248,783	279,542	12.36%

	2012-13 Budget	2012-13 Actual	2013-14 Budget	2014-15 Budget	
GUIDANCE					
TEACHERS SALARIES	250,962	228,844	240,457	220,687	
OTHER HOURLY WAGES	34,036	35,963	35,021	36,050	
INSURANCE BENEFITS	58,444	61,314	67,930	65,293	
SOCIAL SECURITY	23,600	19,253	21,074	19,640	
MUNICIPAL RETIREMENT	1,702	1,702	1,752	1,848	
TUITION REIMB.	1,800	5,992	6,000	6,000	
CONTRACTED SVC.	18,700	16,539	23,700	79,012	
POSTAGE	2,000	1,444	2,000	2,000	
TRAVEL REIMBURSEMENT	800	472	800	800	
SUPPLIES	4,500	3,698	4,500	4,500	
BOOKS	1,200	950	1,200	1,200	
DUES & FEES	1,000	3,581	1,000	1,000	
Total GUIDANCE	398,744	379,752	405,434	438,030	8.04%
LIBRARY					
TEACHERS SALARIES	46,906	46,854	49,629	49,797	
PARA-EDUCATOR WAGES	22,217	22,521	23,057	23,519	
SUBSTITUTE WAGES	1,500	989	1,500	1,500	
INSURANCE BENEFITS	16,551	22,534	25,289	25,724	
SOCIAL SECURITY	5,403	4,965	5,675	5,723	
MUNICIPAL RETIREMENT	1,111	1,126	1,153	1,205	
TUITION REIMBURSEMENT	2,200	717	2,200	2,200	
CONTRACTED SVC.	4,044	4,166	4,044	4,044	
TELEPHONE	200	-	200	200	
POSTAGE	1,000	200	1,000	1,000	
SUPPLIES	1,800	2,018	1,800	1,800	
BOOKS	20,000	17,069	20,000	20,000	
PERIODICALS	6,000	2,796	6,000	6,000	
AUDIOVISUAL MATERIALS	1,100	1,430	1,100	1,100	
SOFTWARE	-	-	3,000	3,000	
FURNITURE	-	-	-	1,500	
Total LIBRARY	130,032	127,385	145,647	148,312	1.83%
PLANNING ROOM					
TEACHERS SALARIES	39,413	39,530	41,940	43,626	
PARA-EDUCATOR WAGES	40,141	38,701	41,576	39,253	
INSURANCE BENEFITS	22,609	23,187	25,940	26,452	
SOCIAL SECURITY	6,086	5,684	6,389	6,340	
MUNICIPAL RETIREMENT	2,007	1,935	2,079	2,012	
TUITION REIMBURSEMENT	1,500	3,963	1,500	1,500	
SUPPLIES	450	500	450	450	
Total PLANNING ROOM	112,206	113,500	119,874	119,633	-0.20%
NURSE					
TEACHERS SALARIES	98,361	98,154	102,055	104,319	
SUBSTITUTE WAGES	-	1,935	2,000	3,000	
INSURANCE BENEFITS	32,195	32,659	36,499	37,063	
SOCIAL SECURITY	7,525	6,884	7,960	8,210	
TUITION REIMBURSEMENT	1,000	547	1,000	1,000	
CONTRACTED SVC.	200	116	200	200	
SUPPLIES	3,000	3,409	3,000	3,000	
BOOKS	200	-	200	200	
SOFTWARE	250	-	250	250	

	2012-13 Budget	2012-13 Actual	2013-14 Budget	2014-15 Budget	
EQUIPMENT	900	725	900	900	
Total NURSE	143,631	144,429	154,064	158,142	2.65%
GENERAL ADMINISTRATION					
SCHOOL BOARD STIPENDS	2,500	2,500	2,500	2,500	
BOARD SECRETARY WAGES	1,200	300	1,300	1,300	
SOCIAL SECURITY	283	229	291	291	
CONTRACTED SVC.	2,000	4,138	2,000	2,000	
LEGAL SERVICES	5,000	7,856	5,000	8,000	
AUDIT SERVICES	9,760	7,350	10,000	-	
TREASURERS' OFFICE	7,000	7,000	7,000	7,000	
LIABILITY INSURANCE	16,719	13,775	16,666	15,187	
ADVERTISING	2,500	88	2,500	2,500	
TRAVEL REIMBURSEMENT	-	122	-	-	
SUPPLIES	-	246	-	-	
DUES & FEES	2,500	25	2,500	2,500	
MISCELLANEOUS	500	-	500	500	
Total GENERAL ADMINISTRATION	49,962	43,629	50,257	41,778	-16.87%
FWSU ASSESSMENT					
FWSU ASSESSMENT	594,081	594,081	611,903	611,903	
FWSU SPECIAL ED SERVICES	-	-	-	608,730	
FWSU SLP SERVICES	-	-	231,906	238,175	
FWSU AUDIT ASSESSMENT	-	-	-	7,750	
Total FWSU ASSESSMENT	594,081	594,081	843,809	1,466,558	73.80%
BFA ADMINISTRATION					
PRINCIPAL SALARIES	262,533	265,533	273,499	279,354	
HOURLY WAGES	103,064	104,238	106,105	111,477	
INSURANCE BENEFITS	94,551	86,007	94,743	82,193	
SOCIAL SECURITY	27,692	27,754	29,358	30,113	
MUNICIPAL RETIREMENT	5,074	5,168	5,226	5,632	
TUITION REIMBURSEMENT	5,000	6,146	5,000	6,000	
CONTRACTED SVC.	6,750	2,829	6,750	6,750	
TELEPHONE	8,500	5,435	8,500	8,500	
POSTAGE	6,000	6,000	6,000	6,000	
PRINTING	1,200	715	1,200	1,200	
TRAVEL REIMBURSEMENT	1,000	2,694	1,000	1,000	
SUPPLIES	5,000	4,662	5,000	5,000	
BOOKS	500	625	500	500	
GRADUATION EXPENSE	11,000	14,767	13,000	15,000	
NEASC CERTIFICATION	1,000	-	6,000	20,000	
EQUIPMENT	1,000	-	1,000	1,000	
DUES & FEES	8,000	7,105	8,000	8,000	
Total BFA ADMINISTRATION	547,864	539,678	570,881	587,719	2.95%
BUSINESS SERVICES					
SHORT TERM INTEREST	55,000	24,522	55,000	50,000	
Total BUSINESS SERVICES	55,000	24,522	55,000	50,000	-9.09%
PLANT OPERATIONS					
HOURLY WAGES	233,257	238,884	239,071	265,975	
SUBSTITUTE WAGES	10,000	1,742	10,000	12,700	

	2012-13 Budget	2012-13 Actual	2013-14 Budget	2014-15 Budget	
INSURANCE BENEFITS	87,530	84,358	89,776	101,441	
SOCIAL SECURITY	29,106	17,522	19,054	21,319	
MUNICIPAL RETIREMENT	11,663	11,428	11,954	13,631	
TUITION REIMBURSEMENT	1,000	150	500	500	
CONTRACTED SVC.	36,600	43,590	36,600	46,300	
WATER & SEWER	5,500	18,115	5,500	5,500	
BUILDING MAINTENANCE	52,800	54,743	52,800	54,500	
GLASS REPLACEMENT	4,000	1,277	4,000	4,000	
PROPERTY INSURANCE	45,722	41,363	44,954	45,603	
TRAVEL REIMBURSEMENT	600	-	400	100	
SUPPLIES	51,500	53,017	51,500	57,000	
ELECTRICITY	127,000	137,825	135,000	151,952	
PROPANE	12,500	14,331	20,000	15,800	
FUEL OIL	105,000	104,460	100,000	115,167	
GASOLINE	1,000	-	1,000	500	
EQUIPMENT	2,000	2,105	2,000	2,000	
BUILDING IMPROVEMENT	-	5,206	-	-	
FEES & PERMITS	500	534	500	500	
Total PLANT OPERATIONS	817,278	830,650	824,609	914,488	10.90%
TRANSPORTATION					
SALARIES & WAGES	238,497	267,024	248,896	304,439	
INSURANCE BENEFITS	42,849	39,577	50,554	45,570	
SOCIAL SECURITY	18,245	20,131	19,040	23,290	
MUNICIPAL RETIREMENT	7,592	7,924	9,479	9,154	
TUITION REIMBURSEMENT	500	-	500	500	
GARAGE MAINTENANCE	1,200	475	2,000	2,000	
VEHICLE INSURANCE	5,777	4,799	6,062	5,291	
TELEPHONE	400	-	400	-	
CONTRACTED SVC.	1,800	6,008	4,000	4,000	
OUTSIDE TRANSPORTATION SVCS.	-	-	-	8,610	
PARTS & SUPPLIES	12,000	16,978	16,000	18,000	
OIL & GREASE	2,000	-	2,000	2,500	
TIRES & TUBES	1,000	2,278	1,000	2,000	
FUEL OIL	4,900	3,734	4,900	4,900	
GASOLINE & DIESEL	65,000	65,773	65,000	68,000	
EQUIPMENT	110,000	87,530	10,000	91,000	
FEES & PERMITS	1,000	1,950	1,500	2,000	
MISCELLANEOUS	100	83	100	100	
Total TRANSPORTATION	512,860	524,264	441,431	591,354	33.96%
DEBT SERVICE					
BOND INTEREST	46,586	46,586	39,191	33,799	
BOND PRINCIPAL	150,000	150,000	150,000	150,000	
Total BOND PAYMENTS	196,586	196,586	189,191	183,799	-2.85%
TOTAL GENERAL FUND EXP.	11,373,067	11,244,499	11,936,197	12,608,175	5.63%
TRANSFER TO CAPITAL FUND	-	81,057	-	-	
GRANT PROGRAM EXPENDITURES	185,000	176,913	185,000	107,500	
TOTAL SCHOOL EXPENDITURES	11,558,067	11,502,469	12,121,197	12,715,675	4.90%

District: **Fairfax**
County: **Franklin**

T071
Franklin West

Statutory calculation. See note at bottom of page	Recommended homestead rate from Tax Commissioner. See note at bottom of page
9,382	1.01

Expenditures

		FY2012	FY2013	FY2014	FY2015	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$11,234,266	\$11,558,067	\$12,121,197	\$12,715,675	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-	3.
4.	Act 68 locally adopted or warned budget	\$11,234,266	\$11,558,067	\$12,121,197	\$12,715,675	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Gross Act 68 Budget	\$11,234,266	\$11,558,067	\$12,121,197	\$12,715,675	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.

Revenues

10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$3,123,068	\$3,045,704	\$3,160,919	\$3,312,479	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	-	not allowed	not allowed	not allowed	12.
13.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-	13.
14.	Total local revenues	\$3,123,068	\$3,045,704	\$3,160,919	\$3,312,479	14.

15.	Education Spending	\$8,111,198	\$8,512,363	\$8,960,278	\$9,403,196	15.
16.	Equalized Pupils (Act 130 count is by school district)	772.86	757.80	744.69	756.93	16.

		\$10,495.04	\$11,232.99	\$12,032.23	\$12,423	
17.	Education Spending per Equalized Pupil					17.
18.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$223.88	\$221.09	\$221.36	\$243	18.
19.	minus Less share of SpEd costs in excess of \$50,000 for an individual	\$5.43	\$5.92	\$3.11	\$2	19.
20.	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	-	-	-	-	20.
21.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	21.
22.	minus Estimated costs of new students after census period	-	-	-	-	22.
23.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	NA	-	-	23.
24.	minus Less planning costs for merger of small schools	-	-	-	-	24.
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	25.
26.	Per pupil figure used for calculating District Adjustment	\$10,495	\$11,233	\$12,032	\$12,423	26.
27.	District spending adjustment (minimum of 100%) (\$12,423 / \$9,382)	122.835% <small>based on \$8,544</small>	128.774% <small>based on \$8,723</small>	131.485% <small>based on \$9,151</small>	132.411% <small>based on \$9,382</small>	27.

Prorating the local tax rate

28.	Anticipated district equalized homestead tax rate to be prorated (132.411% x \$1.010)	\$1.0687 <small>based on \$0.87</small>	\$1.1461 <small>based on \$0.89</small>	\$1.2360 <small>based on \$0.94</small>	\$1.3374 <small>based on \$1.010</small>	28.
29.	Percent of Fairfax equalized pupils not in a union school district	100.000%	100.000%	100.000%	100.00%	29.
30.	Portion of district eq homestead rate to be assessed by town (100.000% x \$1.34)	\$1.0687	\$1.1461	\$1.2360	\$1.3374	30.
31.	Common Level of Appraisal (CLA)	92.64%	93.36%	95.12%	95.29%	31.
32.	Portion of actual district homestead rate to be assessed by town (\$1.337 / 95.29%)	\$1.1536 <small>based on \$0.860</small>	\$1.2276 <small>based on \$0.87</small>	\$1.2994 <small>based on \$0.94</small>	\$1.4035 <small>based on \$1.01</small>	32.

If the district belongs to a union school district, this is only a **PARTIAL** 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.

33.	Anticipated income cap percent to be prorated (132.411% x 1.84%)	2.21% <small>based on 1.80%</small>	2.32% <small>based on 1.80%</small>	2.37% <small>based on 1.80%</small>	2.44% <small>based on 1.84%</small>	33.
34.	Portion of district income cap percent applied by State (100.000% x 2.44%)	2.21% <small>based on 1.80%</small>	2.32% <small>based on 1.80%</small>	2.37% <small>based on 1.80%</small>	2.44% <small>based on 1.84%</small>	34.
35.	Percent of equalized pupils at union 1	-	-	-	-	35.
36.		-	-	-	-	36.

- Following current statute, the base education amount is calculated to be \$9,382. The tax commissioner has recommended base tax rates of \$1.01 and \$1.51. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 1.84%.

Comparative Data for Cost-Effectiveness, FY2015 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/>

FY2013 School Level Data

Cohort Description: K - 8, FY2013 enrollment ≥ 200
 (29 schools in cohort)

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

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller →	Charlotte Central School	PK - 8	473	37.54	2.00	12.60	236.50	18.77
	Lyndon Town School	PK - 8	486	48.80	2.00	9.96	243.00	24.40
	Hinesburg Community School	PK - 8	536	40.85	3.00	13.12	178.67	13.62
	Bellows Free Academy (Fairfax)	PK - 8	574	47.09	2.00	12.19	287.00	23.55
← Larger	Georgia Elementary/Middle School	PK - 8	610	56.00	2.00	10.89	305.00	28.00
	St Johnsbury Schools	PK - 8	659	58.10	3.00	11.34	219.67	19.37
	St Albans Town Education Center	PK - 8	759	58.00	2.00	13.09	379.50	29.00
Averaged SCHOOL cohort data			455.93	39.90	1.99	11.43	229.55	20.09

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

FY2012 School District Data

Cohort Description: K - 12 school district
 (33 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 33

School district data (local, unlon, or joint district)

Smaller →	Stowe	K-12	685.24	\$11,542
	Winooski ID	PK-12	780.67	\$12,960
	Morristown	PK-12	845.08	\$11,135
	Fairfax	K-12	857.78	\$9,725
← Larger	Montpelier	K-12	902.19	\$13,240
	Springfield	K-12	1,310.70	\$14,124
	Hartford	PK-12	1,576.20	\$11,927
Averaged SCHOOL DISTRICT cohort data			788.42	\$12,922

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.

FY2014 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchIDist Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller →	T243 Williamstown	PK-12	540.69	12,627.93	1.2972	1.2972	89.59%	1.4479
	T142 Northfield	PK-12	638.72	13,012.58	1.3367	1.3367	87.01%	1.5363
	T198 Stowe	K-12	656.83	13,852.06	1.4229	1.4229	96.39%	1.4762
	T071 Fairfax	PK-12	744.69	12,032.23	1.2360	1.2360	95.12%	1.2994
← Larger	T132 Morristown	K-12	799.87	12,531.60	1.2873	1.2873	100.26%	1.2840
	T249 Winooski ID	PK-12	924.88	11,911.08	1.2235	1.2235	98.71%	1.2395
	T129 Montpelier	K-12	997.09	13,895.32	1.4273	1.4273	99.51%	1.4343

The Legislature has required the Department 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, FY2015 Report
16 V.S.A. § 165(a)(2)(K)

School: Bellows Free Academy High School (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/>

FY2013 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 →	Winooski High School	9 - 12	235	25.97	1.32	9.05	178.03	19.67
	Peoples Academy	9 - 12	274	25.27	1.00	10.84	274.00	25.27
	Montpelier High School	9 - 12	313	33.30	1.00	9.40	313.00	33.30
	Bellows Free Academy High School (Fairfax)	9 - 12	327	27.34	1.00	11.96	327.00	27.34
← Larger	Bellows Falls UHSD #27	9 - 12	345	40.27	2.00	8.57	172.50	20.14
	Lake Region UHSD #24	9 - 12	360	29.87	2.00	12.05	180.00	14.94
	Woodstock Senior UHSD #4	9 - 12	379	41.40	2.00	9.15	189.50	20.70
Averaged SCHOOL cohort data			653.81	56.64	2.92	11.54	223.54	19.37

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

FY2012 School District Data

Cohort Description: K - 12 school district
 (33 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 33

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

Smaller →	Stowe	K-12	685.24	\$11,542
	Winooski ID	PK-12	780.67	\$12,960
	Morristown	PK-12	845.08	\$11,135
	Fairfax	K-12	857.78	\$9,725
← Larger	Montpelier	K-12	902.19	\$13,240
	Springfield	K-12	1,310.70	\$14,124
	Hartford	PK-12	1,576.20	\$11,927

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

788.42 \$12,922

FY2014 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchIDist Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller →	T243 Williamstown	PK-12	540.69	12,627.93	1.2972	1.2972	89.59%	1.4479
	T142 Northfield	PK-12	638.72	13,012.58	1.3367	1.3367	87.01%	1.5363
	T198 Stowe	K-12	656.83	13,852.06	1.4229	1.4229	96.39%	1.4762
	T071 Fairfax	PK-12	744.69	12,032.23	1.2360	1.2360	95.12%	1.2994
← Larger	T132 Morristown	K-12	799.87	12,531.60	1.2873	1.2873	100.26%	1.2840
	T249 Winooski ID	PK-12	924.88	11,911.08	1.2235	1.2235	98.71%	1.2395
	T129 Montpelier	K-12	997.09	13,895.32	1.4273	1.4273	99.51%	1.4343

The Legislature has required the Department 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.

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

December 20, 2013

To the Board of School Directors
and Christine M. Sumner, Business Manager
Fairfax Town School District
Fairfax, Vermont

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fairfax Town School District for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 24, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, Fairfax Town School District changed accounting policies by adopting Statement of Governmental Accounting Standards Board No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

- Management's estimate of the depreciation is based on the estimated useful lives of the assets. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The uncorrected misstatements of the financial statements were due to not recording a payroll liability and the related expenditure in FY 2012 and recording in FY 2013 revenue that should have been recorded in FY 2012. Management has determined and we agree that their effects are immaterial, both individually and in the aggregate, to the financial statements as a whole.

There were no corrected misstatements proposed due to audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 20, 2013.

Other Audit Findings or Issues

Timely Bank Reconciliations - During the audit, we noted that the bank reconciliations were not being performed on a monthly basis. We recommend that all of the bank accounts be reconciled monthly to the general ledger and that all suspicious reconciling items be promptly investigated and adjusted with adequate explanations.

Fund Balance Policy - In fiscal year 2011, the District adopted GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions." However, the Board has not adopted a policy which addresses the District's ability to classify the components of fund balance. We again recommend that the Board adopt a fund balance policy.

Prior Year Recommendation

Personnel Documentation – During the prior year audit, we noted that Forms I-9 and W-4 could not be located for selected employees. These documents were likely misplaced during the move from the School to the Supervisory Union. We made the recommendation that all personnel files be reviewed for required documentation and that any missing items be obtained. This was done during 2013.

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

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

This information is intended solely for the use of the School Board and management of Fairfax Town School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Fothergill Segale & Valley, CPAs
FOTHERGILL SEGALE & VALLEY, CPAs
Vermont Public Accountancy License #110



Franklin West Supervisory Union

Superintendent's Report 2014

Dear Community Members of Fairfax:

It is once again my pleasure to be writing to you as Superintendent of Schools of Franklin West Supervisory Union (FWSU). It has been a wonderful privilege to work in your community over these last four years. BFA Fairfax is an excellent school; our students, teachers, administration, staff, and families all contribute toward making this statement true. Our school is filled with engaged and happy students. As I mentioned last year, BFA is truly an integral part of the community and the Fairfax community is deeply connected to the school. Many schools attempt to achieve this goal without success. We are fortunate in FWSU that all of our member towns share a common goal of the love of learning for our students.

Much of this report may seem similar as last years. This is intentional. Three years ago, FWSU established three goals that we use to guide our actions. The goals are **equity**, **high-performance**, and **digital-age learning**. Our students are entering a world which is rapidly evolving. The foundational skills, knowledge, and concepts that were traditionally taught in school are still tremendously important 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 21st Century learner. Developing these abilities in our students as we focus on educating the whole child is a welcome challenge. We expect excellence from every student and we know that you expect the same of our school. Last year FWSU also began work on a three-year Action Plan to propel our schools and students forward. The plan emphasizes four key areas:

Target 1: Student-Centered Learning

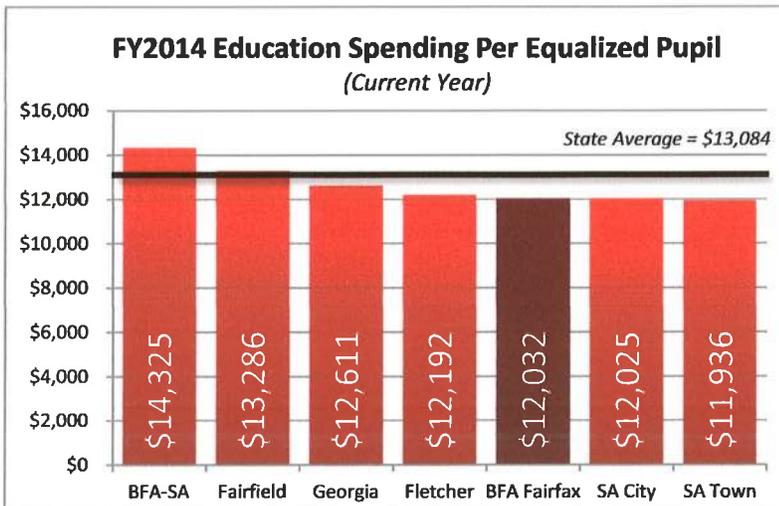
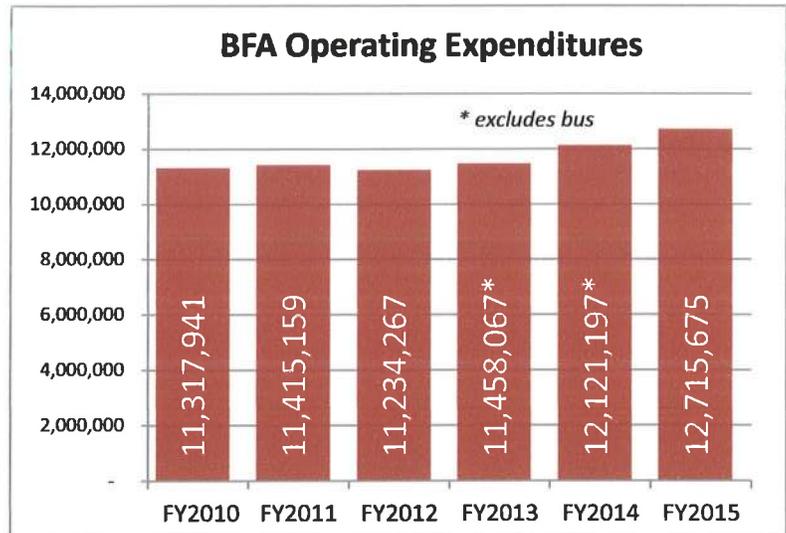
Target 2: Leadership in a Student-Centered Learning Environment

Target 3: Flexible Learning Environments

Target 4: Engaged Community Partners

Our plan is based on the belief that none of us are the final “experts” in a digital-age context where information continues to expand exponentially and problems become increasingly complex. We believe teaching and learning in a digital-age requires a connected community that meets the needs of every student and supports both individual and collective growth. We also believe teaching and learning requires an environment that extends our abilities to ask the right questions and seek solutions for novel and difficult problems. 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 journey. You can monitor our progress by following us on our blog, Facebook, and Twitter where we document and share important aspects of learning in our schools each day.

For the last several years I have detailed the arduous task of building a fiscally-responsible school budget while maintaining educational excellence. Once again we were asked by Governor Shumlin to continue to limit school spending. Our goal has always been to maintain a fiscally-responsible budget while providing a great education for all students. However, there is an ever-increasing flow of new mandates from Montpelier which cost our schools more and more money. This year alone we dealt with many pieces of new legislation and legislative amendments that impact school spending. Enactment of multiple state initiatives comes at a time when schools are already facing considerable challenges in the form of SBAC testing (with accompanying technology requirements), Common Core State Standards training and implementation (occurring FWSU-wide), and Vermont Educational Quality Standards requirements (developed last year). While all of these laws have merit and are aimed at making our schools even better, the simple fact remains that compliance is not cost-neutral. It takes revenue to carry out new requirements and reforms. You can read a more thorough analysis of the increasing cost burden of state and federal mandates on schools by visiting our website (see December 2013 school board minutes).



FWSU member schools, including BFA, continue to be among the lowest spending schools in Vermont. I take pride in the fact that we are disciplined and balanced in our approach to spending and we have solid results for our students. This year's budget proposal reflects an increase of 4.9%, which is 0.8% less than last year's budget increase.

In closing, this is the final year of the NECAP assessment. Vermont has joined 46 other states in adopting the Common Core State Standards (CCSS). The new assessment associated with the Common

Core is the Smarter Balanced Assessment Consortium (SBAC). In spring 2015, SBAC will replace the NECAP in all Vermont schools. Currently teachers and principals are aligning our curriculum with the new demands of the Common Core and the online SBAC assessments.

Thank you for supporting our schools! I invite you to reach out to me with any questions or concerns.

Ned Kirsch – Superintendent of Schools

Voice: (802) 370-3113, ext. 113

Email: nkirsch@fwsu.org

Blog: <http://fwsu-blog.org> / Web: www.fwsu.org / Facebook: <http://facebook.com/FranklinWestSU> / Twitter: [@FWSU](https://twitter.com/FWSU)

This is an exciting time to be involved in education, especially for those of us serving on the school board. This past year we welcomed Paul Dearborn and Jasen Boyd as board members and Matt Larose joined Olivia Coon as a student representative on the board. We work hard to keep you informed - our board meetings are taped by Cable Access TV, our minutes are posted on our website, and there are daily posts on the FWSU blog to update you on student learning.

We have worked closely this past year with our administrative team to ensure that BFA Fairfax is embracing 21st century learning. Our students are being challenged to address many learning tasks, including critical thinking, problem solving, collaborating with teams, accessing and analyzing information as well as becoming effective oral and written communicators. Knowing that the best predictors of high quality student outcomes are quality of teaching, engagement in learning as well as evaluation, we are continuing to make a significant investment not only in teacher training and evaluation but also in evaluation of student data to improve outcomes. Following are a few highlights from the past year.

Instruction

- Our third and fourth graders now move to different classrooms during the day to meet with teachers specializing in specific content areas
- We continue to build capacity for more students to take online classes in high school
- All students in grades 5-12 now have iPads for individualized learning
- Our students have numerous out-of-school learning opportunities. This past year not only did trips include the US but also England and Canada
- We have partnered with an elementary school in Korea to share live classroom discussions with our students

Buildings and Grounds

- 8 raised-bed gardens outside the elementary wing were built and planted
- The roof on the elementary wing was replaced
- The entrance to the Community Library was relocated to improve student safety
- "Clear the Halls" practice drills were held to address the challenge of locking down our building in the event of an emergency

Athletics and Co-Curricular Activities

- We have a phenomenally successful athletic program where over 90% of our high school student athletes make the honor roll
- The Student Athletic Leadership Council helped to develop a mid and post-season coaches evaluation system
- Our Drama program continues to dazzle the community with musical productions
- The Chinese Cultural Exchange Camp was again a summer success
- We honored both Richard Brown and Doug Stewart with memorials

Transportation

- We are fortunate to provide our own bus service, saving us about \$7,000 each year
- We need to purchase 8 replacement busses in each of the next 8 years

Supervisory Union

- All Special Education teachers are now employed at the SU level, per state law
- Changeover to an automated payroll system was completed
- All inservice training for our teachers and paraeducators as well as transition to the Common Core assessment system was coordinated

Issues we will be dealing with in the upcoming year:

- Will we need to add an additional Kindergarten classroom?
- Do we need a School Resource Officer?
- How will we implement the many unfunded mandates now required by the state, including Personal Learning Portfolios, Dual Enrollment and Common Core?
- How can we best address the needs of our students dealing with significant social, emotional and learning challenges?
- How can we best address changing needs for our building over the next 10 years?
- What will we do with the White House?

As always, we thank you for the tremendous investment you have made in our school. We could not have made the progress that we have made without your partnership. We have listened to you and put forth a budget we feel is reasonable and will continue to meet the needs of our students. We ask for your support on Town Meeting Day and welcome your comments.

Elaine Carpenter

Board of School Directors, Chair

DUFFY'S

Waste and Recycling, Inc.

Office: (802)-524-2309 Fax: (802)-528-5240

Welcome Fairfax Residents!

On behalf of our entire staff Duffy's Waste & Recycling would like to welcome all residents of the Town of Fairfax as our new customers.

Our service will begin on Thursday, January 2nd, 2014. Your regular collection days will be Wednesday and Thursday but will be rescheduled to Thursday and Friday because of the New Years Holiday. It is our goal to provide all Fairfax residents with quality weekly curbside collection of your waste & recycling.

We write you today to thank you for choosing our company for your waste & recycling service needs and to provide you with a general overview of the services we will provide to the town as well as what you can expect from us.

We will provide weekly curbside collection of the following materials

Single Stream Recycling (SSR)

- Glass bottles & jars (food and beverage containers only)
- Metal food and beverage cans and aluminum
- Plastic containers and packaging labeled 1 through 7
- Mixed paper, including cardboard

Please do not include any plastic bags (trash or grocery), or Styrofoam.

Municipal Solid Waste (MSW)

MSW consists of day to day items that are discarded by the public. This does not include bulky items, construction debris or hazardous waste.

Collection of items/volumes not included in this contract

If you have any bulky items, construction debris or large amounts of acceptable waste that you would like to have picked up please call Duffy's for pricing and to schedule pick up. Our drivers will not be able to pick up these items without a special pickup being scheduled prior to your collection day.

radioactive, hospital or laboratory wastes or substances; (iii) sludge or ash; (iv) any waste originating from any jurisdiction other than Vermont; or (v) any other material that the Contractor reasonably concludes would require special handling outside the normal course or present an endangerment to the Transfer Stations, Landfill, the public health or safety, or the environment.

Prohibited items

Any material that by reason of its composition, characteristics or quantity is ineligible for disposal at any of Vermont's Landfills or Transfer Stations, as determined by the Contractor in its sole discretion, or any applicable federal, state or local laws, rules regulations, or permits; (ii) hazardous, toxic,

Collection Days / Routing

Collection begins at 6 AM on both Wednesday and Thursday; all waste & recycling must be out curbside before this time the morning of collection.

Wednesday - We will service all residences on RT 128 at the Westford/Fairfax line north to Huntville Rd to the Fletcher line, south to the Cambridge, Westford boundaries.

Thursday – We will service all residences on RT 104 north of Huntville Rd to the Saint Albans line, continue east along the Fairfield boundary and then work south.

Holiday Rescheduling

If New Year's Day, Memorial Day, Thanksgiving Day, or Christmas Day was to fall on either a Wednesday or Thursday your collection day would be pushed to **the next business day.**

What to expect from us:

- Expect our drivers to be courteous, safe and to be focused on customer satisfaction.
- Expect our customer service staff to be informative and courteous when dealing with any customer service related issue. We are available **Mon to Fri 8am-4pm at 802-524-2309**
- Expect our equipment to be well maintained and distinguished.

Contact information:

Account specialist: Pat King

Vice President: Joe Trask

Office: 802 524-2309

Web: www.duffyswaste.com

Fax: 802 528-5240

Address: Po Box 2013 Milton VT, 05468

It is our goal to provide quality service to our customers. Please, do not hesitate to call with any questions, concerns or positive feedback regarding our service to the community of Fairfax.

Thank you for choosing Duffy's Waste & Recycling to be your new provider of waste & recycling services.

TOWN OF FAIRFAX

ROAD NAME	GRID
Alba-Glen Rd	14
Alexzis Rd	17
Allen Irish Rd	21
Anderson Rd	21
Appletree Rd	10
Arbor Mdw	20
Austin Rd	7
Bailey Rd	7
Barnet Rd	18,21
Beaman Rd	17
Bellows St	16
Benny Rd	17
Benoit Rd	1
Bentley Rd	13
Berthiaume Rd	4,7
Bessette Rd	1,2
Birch Rd	17
Blackberry Hill Rd	4
Blamey St	16
Boissonneau Rd	13,16
Brewster Rd	17
Brick Church Rd	2,3,4
Broad Street Rd	18,21
Browns River Rd	16,19
Brush Rd	7
Buck Hollow Rd	5,7,8,10,13
Butler Rd	16
Button Rd	8
Cadieux Rd	2
Cain St	16
Carroll Hill Rd	2,4,5
Cassidy Rd	14,17
Cedar Rd	7
Chaffee Rd	17
Chertierville Rd	2,4,7
Clark Rd	6
Cleary Rd	21
Colonial Rd	16,19
Colton Rd	17
Cometta Rd	14,15
Coolum Rd	14
Craftsfield Rd	7
Crystal Rd	17,19,20
Dancy Rd	8
Daudelin Woods Rd	3
Deer Run Rd	14
Delorme Rd	19
Dewey Rd	3
Drinkwine Rd	11
Dustetral Rd	17
East Rd	16,17
Ellie's Rd	2
Evergreen Rd	8
Fanton Rd	18
Farm Rd	8,7
Fassette Rd	17
Ferguson Rd	13,14
Field Rd	18
Finch Rd	17
Firemans Pond Rd	16
Fisher Rd	21
Flanders Rd	10
Fletcher Rd	14,15,16,17,18
Flight Line Rd	7
Forrest Rd	2
Fox Run Rd	17
Gaudette Farm Rd	7
Gifted Rd	14,17
Gleason Rd	7
Goodall St	16
Goodman Rd	17
Goose Pond Rd	17,18,20,21
Green Acres Rd	1,3
Hawley Rd	13
Hawthorne Rd	1
Heights Rd	19
Hemlock Rd	7

ROAD NAME	GRID	ROAD NAME	GRID
Heritage Rd	6	Parker Rd	13
Hidden Valley Rd	16	Pigeon Rd	17
Highbridge Rd	7	Pilon Rd	1
Highbridge Rd	12,13	Plains Rd	20
Highland Rd	1	Pleasant Woods Rd	18
Hillcrest Rd	13	Potter Rd	10
Hun St	16	Ramsey Rd	16
Hunville Rd	11,13,14,16	Rich St	16
Indian Head Rd	17	Richards Rd	16
Ironwood Rd	1	Ridgeview Rd	10
Jake Hill Rd	4	River Rd	16,17,20
Jenny Ln	7	Rock View Rd	13
Juniper Rd	10	Rocky Ridge Rd	9,12,13
Kalburn Rd	7	Rog Farm Rd	2,4
King Rd	6,7	Rood Mill Rd	7,8
Kinney Rd	14,17	Rounds Rd	17
Lamoille St	16	Rowland Rd	17,20
Lapierre Rd	10,13	Rugg Rd	2
Lawton Rd	8	Russell Rd	15
Leach Rd	13	Sam Webb Rd	10,13
Ledge Rd	10,13	Sand Hill Rd	16,19
Lily Rd	20	Scenic Vista Rd	2
Lochmoor Rd	13	School St	16
Luke's Pl	2	Settlement Rd	18
Lyon Rd	17	Shedd Rd	13
Main St	1,3,4,7,10,13,16,17,20,21	Shelbys Way Rd	2
Mansfield Rd	10	Shepardson Hollow Rd	17
Maple Hill Rd	21	Simone Rd	16
Maple St	16	SJM Rd	19
Marsh Hill Rd	17	Snowcrest Rd	1,3
Maxfield Rd	21	Spafford Rd	17,18,20
McNall Rd	16	Spooner Rd	9
Meade Rd	7,10	Stable Rd	1
Meadow Rd	19	Stewart St	16
Megan Rd	17	Stonebrook Rd	17
Michelle Rd	16	Stonegate Rd	14,15
Misty Glen	10	Story Rd	11
Mountain View St	16	Sugar Ridge Rd	8
Murray Rd	1	Sugarbush Rd	7
Nichols Rd	1,3,6	Summit View St	13,16
Old Academy St	16	Sunrise Rd	17
Outback Rd	7	Swamp Rd	11,14,17
Oxitt Rd	8,11	Sweet-Slattery Rd	11
Owens Rd	14	Tabor Hill Rd	11
		Toof Rd	20
		Tracy Rd	14
		Tuttle St	16
		Upper Mdw Rd	3
		Valley Rd	3
		Village View Rd	13
		Wagner Rd	6,7
		Waydon Rd	14,15
		Wells Rd	7
		West St Rd	2,4
		Wheeler Rd	17
		Wheezys Way	14,17
		White Pine Rd	6
		Wiggins Rd	3
		Wilcox Rd	13
		Wilkins Rd	11,14,17
		Wilson Rd	17
		Wimble Rd	21
		Windtop Rd	1,3
		Woodward Rd	8,11
		Zeno Rd	17

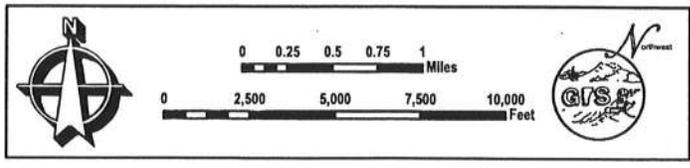
Vermont Coordinate System
Transverse Mercator, NAD 83.

For planning purposes only.

Prepared by:
Northwest Regional
Planning Commission
155 Lake Street
St. Albans, VT 05478
802.524.5958
www.nrpvt.com

LEGEND

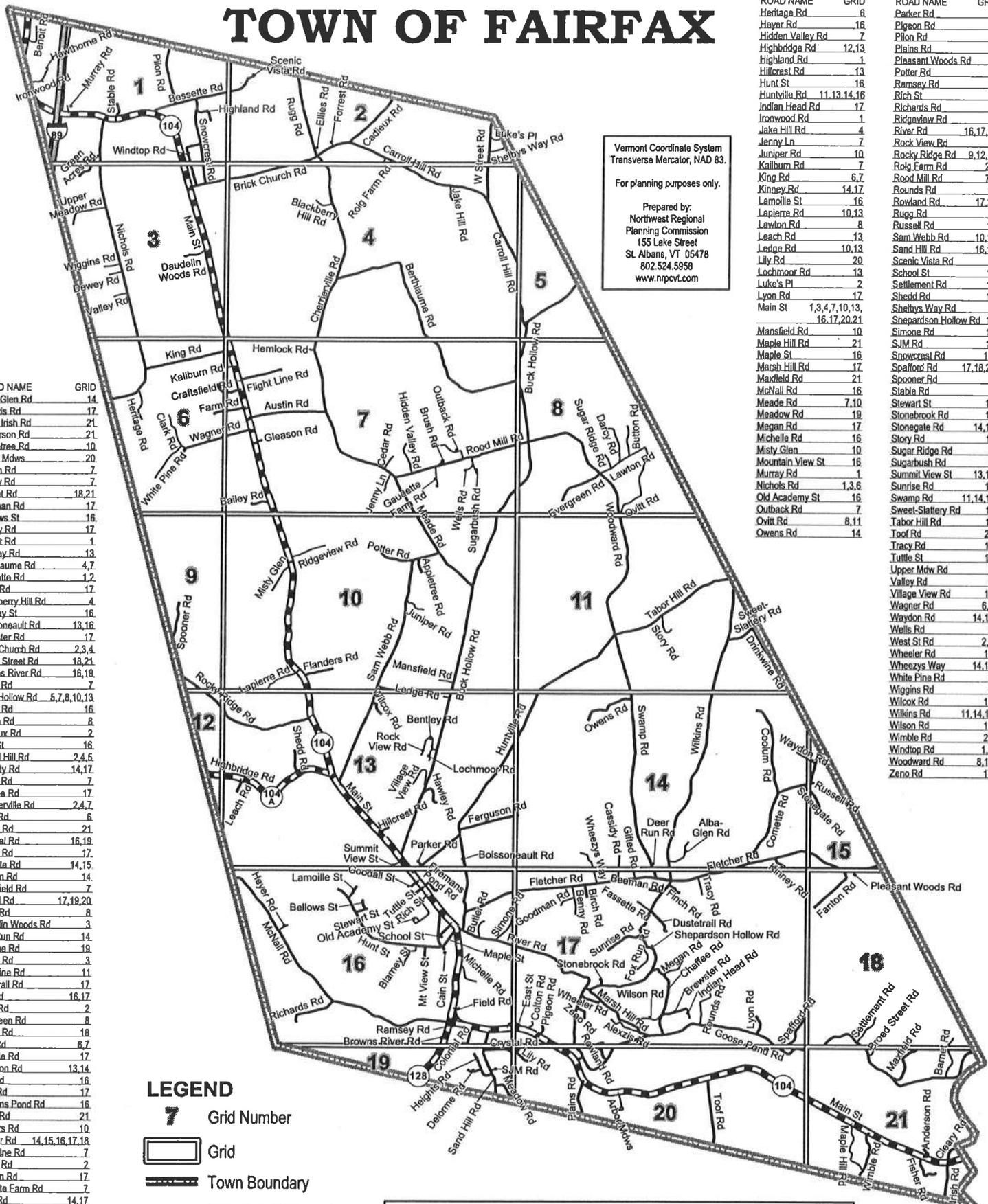
- 7** Grid Number
-  Grid
-  Town Boundary
-  Interstate Highway
-  State Highway
-  Private Road
-  Road



0 0.25 0.5 0.75 1 Miles

0 2,500 5,000 7,500 10,000 Feet





FAIRFAX TOWN OFFICE
P.O. Box 27
FAIRFAX, VT 05454

STD MAIL
U.S. POSTAGE
PAID
Fairfax
Vermont 05454
PERMIT No. 5