

# ANNUAL TOWN REPORT

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**FAIRFAX, VERMONT**

**05454**



**YEAR ENDING DECEMBER 31, 2015**

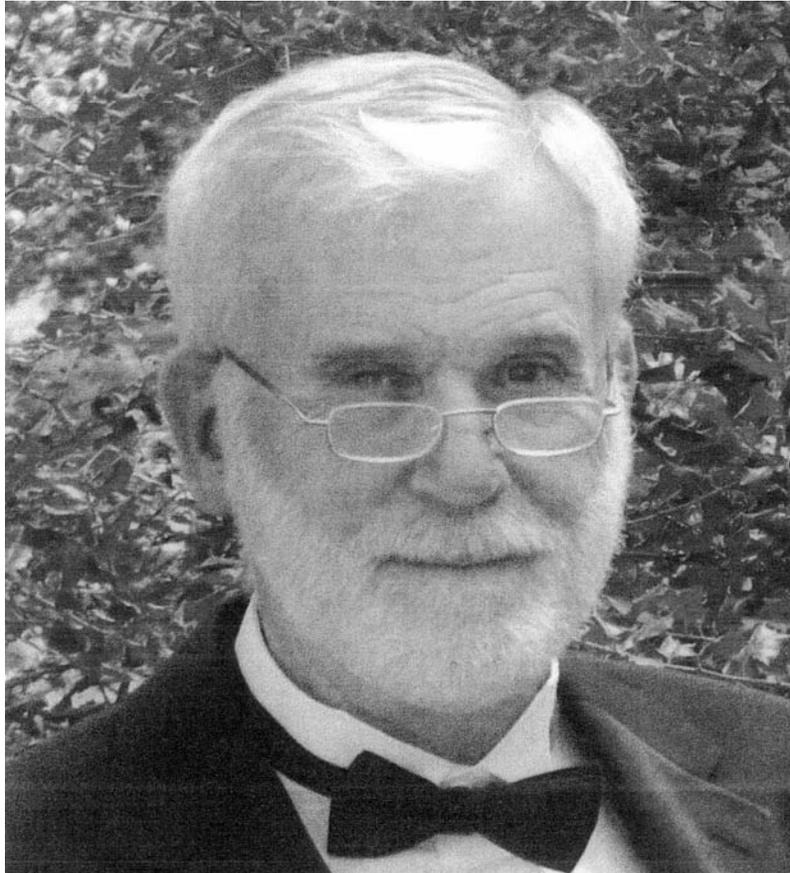
**PLEASE BRING THE TOWN REPORT WITH YOU**

**PLEASE RECYCLE AFTER USE**

**THANK YOU SKIP TAYLOR FOR YOUR SERVICE TO THE TOWN AS  
ZONING ADMINISTRATOR**

**2003-2015**

**ENJOY YOUR RETIREMENT...**



After growing up on Long Island Skip went to college in New Jersey and then to work for IBM for twenty-five years. He took an early retirement from IBM in 1992 and moved to Vermont. His family owned and operated the Roli Boli restaurant in the University Mall from 1993 to 2003. He and his wife Mary moved from Burlington to Fairfax early in 2003, at which time he began his term as the Fairfax Zoning Administrator. Skip stated that it has been a really interesting twelve years during which his life in Fairfax has been enriched in many ways. He will forever be grateful for the friendships and support he has received.

**Front Cover: Fairfax Fire Department**

Back Row: Duane Leach, Mark Couture, Carl Lashomb, Mark Woodward, Noah Clokey, Mason Cardinal, Steve Bessette, D. Jay Leach and Mike Cain.

Middle Row: Father Ferman, Jon Hallock, Aaron Sanders, Dan Vanslette, Jared Quick, Michael Groening, Dave Yergeau, Alex Paci, Matt Walker, Ivan Patry.

Front Row: Jim Field, Tom Crucitti, Jesse Fleming, Matt Gillilan, Tom Snyder, David Raymond, Eric Smith, Jordan Hayes.

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

**TOWN & SCHOOL DISTRICT MEETING**

**SATURDAY FEBRUARY 27, 2016**

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

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

**TUESDAY MARCH 1, 2016**

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

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

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

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

***PRINTING BY: REPRO***

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**DIRECTORY**

**TOWN OF FAIRFAX  
12 BUCK HOLLOW ROAD  
FAIRFAX, VT 05454  
802/849-6111 FAX 802/849-6276**

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

Vermont State Police	Lieutenant John Flannigan	524-5993
Franklin County Sheriff's Office	Sheriff Robert W. Norris	524-2121
Constable	Peter King	849-0559
Rescue	Bambi Dame	849-2773
Animal Control Officer	Bill Stygles	849-6268
Emergency Management Coordinator	Steve Bessette	309-0891
Fire Chief	Tom Snyder	849-6075
Fire Station Lieutenant	David Raymond	849-6075
Fire Warden	Duane Leach	849-6174
Asst. Fire Warden	Paul Langelier	849-2230
Community Library	Deborah Landauer	849-2420
BFA Elementary School	Val French	849-2222
BFA Middle & High School	Carol Stanley	849-6711

**OFFICIAL TOWN WEBSITE:**

Fairfax-VT.gov David Raymond, Web Administrator 849-6075

**NOTARY PUBLICS:** Deb Woodward, Sheri Rainville and Amy Sears

**SENATORS:** Dustin Degree e.mail: [degree@leg.state.vt.us](mailto:degree@leg.state.vt.us)

**STATE REPRESENTATIVE:**

Barbara Smith Murphy  
e.mail: [bmurphy@leg.state.vt.us](mailto:bmurphy@leg.state.vt.us)

**IMPORTANT DATES - 2016:**

**JANUARY - Dog Licensing:** Licensing will take place at the Town Office starting on January 1, 2016. It will be considered delinquent after April 1<sup>st</sup> and a late fee will be assessed. The fees are as follows: \$11.00 for spayed/neutered, \$13.00 non-spayed or neutered.

**MARCH - Rabies Clinic:** A rabies clinic will be held at the Town Garage with Dr. Stevenson, Animal Medical Hospital of Vermont, Hyde Park, VT, (888-7755) on Tuesday March 29<sup>th</sup> from 4:30 to 5:30 pm. at the Town Garage located at 317 Fletcher Road.

Dog Licenses are due by April 1<sup>st</sup>: Spayed \$11.00/Non \$ 13.00

**APRIL:** Household and Hazardous Waste Day: Saturday, April 16<sup>th</sup> at the Town Garage on Fletcher Road from 8 a.m. to 12:00 noon.

**MAY - Green-Up Day** May 7<sup>th</sup>.

**AUGUST - Household and Hazardous Waste Day:** Saturday August 27<sup>th</sup> at the Town Garage on Fletcher Road from 8 a.m. to 12:00 noon.

**OCTOBER - HHWD** TBD.

**NOVEMBER - Property Taxes:** Property taxes are due no later than Tuesday November 15<sup>th</sup>. After this date there is a collection fee of 8%, and an interest charge of 1% per month for three months; 1.5% per month thereafter.

**GREEN MOUNTAIN PASSPORT:**

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

## TOWN OFFICIALS

### ELECTED TOWN OFFICERS

POSITION:	NAME	TERM
Town Moderator	Roberta Rodimer	Term Expires 2016
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 1<sup>st</sup> and 3<sup>rd</sup> Monday evening from 6:00 pm. - 8:00 pm. 849-6111 x 10 or 11

### SELECTBOARD

Randy DeVine	Term Expires	2016
Peter King (resigned) Keith Potvin (appointed/resigned) Duane Leach (appointed)	Term Expires	2016
Leebeth Ann Lemieux	Term Expires	2017
Lauri Bellows Fisher	Term Expires	2017
Thomas Fontaine	Term Expires	2018

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

### LISTERS

Patricia McNall	Term Expires	2016
Tamsin Coon	Term Expires	2017
Robin Chapman	Term Expires	2018

### JUSTICES OF THE PEACE

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

Town Agent	Tom Fontaine	Term Expires	2016
Town Grand Juror	Peter King	Term Expires	2016
Delinquent Tax Collector	Johanna Blake	Term Expires	2016
1 <sup>st</sup> Constable	Peter King (appointed)	Term Expires	2016

### FAIRFAX COMMUNITY LIBRARY TRUSTEES (5-YEAR TERMS)

Elizabeth Griffin	Term Expires	2016
Patricia Gallant, Chair (appointed 1 yr. of a 3 yr.)	Term Expires	2016
Patricia Reaves	Term Expires	2017
Janel Gamm	Term Expires	2018
Toni Jiwatram (resigned) Kyle Metayer (appointed 1 yr. of a 3 yr.)	Term Expires	2016

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)

James I. Minor, Sr.	Term Expires	2016
Doug Collins	Term Expires	2017
Dale Bellows	Term Expires	2018
Barbara Duval	Term Expires	2019
Alfred V. Daniels	Term Expires	2020

**REPRESENTATIVES TO NORTHWEST REGIONAL PLANNING COMMISSION**

Colleen Steen (Appointed) Term Expires 2016  
David Shea (Appointed) Term Expires 2016

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

**TRANSPORTATION ADVISORY COUNCIL**

Colleen Steen (Appointed) Term Expires 2016

**TOWN OFFICERS – APPOINTED POSITIONS:**

**NAME:**

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

**DEVELOPMENT REVIEW BOARD (APPOINTED POSITIONS)**

Michelle Dufresne  
Jason Heyer, Chair  
Nick Hibbard  
Claude Rainville  
Martha Taylor-Varney

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

**PLANNING COMMISSION (APPOINTED POSITIONS)**

W. Greg Heyer, Chair  
Mark Hunziker  
Mark Kane  
Richard Wimble  
Martha Taylor-Varney

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

**UTILITY DEPARTMENT**

Utility Office Manager .....	Amy Sears
Superintendent .....	Randy DeVine
Assistants .....	Paul Langelier
	David Raymond

**ZONING OFFICE**

Administrator: Charles (Skip) Taylor (retired effective 12.1.15)  
Zoning Assistant: Amber Soter (Hired as full-time Zoning Administrator 11.30.15)

The Zoning Office is open Monday through Friday 9 a.m. to 4 p.m. Walk-ins are welcome, or by appointment.

**WARNING 2016 FAIRFAX, VT ANNUAL TOWN MEETING & LOCAL ELECTION**

The inhabitants of the Town of Fairfax who are legal voters in the ANNUAL TOWN MEETING are hereby warned and notified to meet in the Elementary Auditorium of Bellows Free Academy, 75 Hunt Street, Fairfax on Saturday, February 27, 2016 at 10:00 a.m. for the purpose of voting upon or transacting such business not involving voting by Australian ballot. These articles consist of ARTICLE 4 through ARTICLE 14.

ARTICLE 1 through ARTICLE 3 to be voted upon by the use of the official Australian ballot. The polls will be open on Tuesday, March 1, 2016 at 7:00 a.m. to 7:00 p.m. in the Middle School Gymnasium of Bellows Free Academy, 75 Hunt Street, Fairfax.

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

Town Clerk	Three Year Term
Treasurer	Three Year Term
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	Three Year Term
Community Library Trustee	Two Year remaining of a Three Year Term
Community Library Trustee	One Year remaining of a Five Year Term
First Constable	Two 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 2016 Town Budget of \$2,251,289.00 of which \$1,796,796.00 is to be raised by taxes?

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

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

Year 2017: \$633,450.00

Year 2018: \$652,454.00

Year 2019: \$652,450.00

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

The total contract: \$2,553,354.00

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

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

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

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

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

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

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

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

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

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

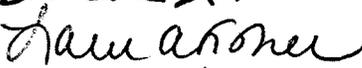
ARTICLE 12 Shall the registered voters of the Town of Fairfax authorize the Selectboard to borrow money in anticipation of property taxes for the current year expenses?

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

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

Dated at Fairfax, County of Franklin, State of Vermont, this 28th day of January 2016

Thomas Fontaine, Chair 

Lauri Fisher, Vice Chair 

Randy DeVine 

Leebeth Ann Lemieux 

Duane Leach 

Attest: Deborah Woodward, Town Clerk/Treasurer 

## ABSTRACT OF THE 2015 TOWN MEETING

The 2015 Annual Town Meeting was called to order at the Elementary Auditorium at Bellows Free Academy, Fairfax, Vermont by Moderator Roberta K (Robby) Rodimer at 12:00 p.m. on Saturday, February 28, 2015. Robby read Robert's Rules as modified by VT State Law. She stated that without objection, that the Town would change the length of time each person may speak from 10 minutes to 4 minutes. There was no objection.

ARTICLE 1 through ARTICLE 4 were voted upon by the use of the official Australian ballot on Tuesday, March 3, 2015 at the Elementary Auditorium at 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 Moderator	One Year Term	Roberta K Rodimer	674 votes
Selectperson	Three Year Term	Thomas Fontaine	677 votes
Selectperson	Two Year Term	Leebeth Ann Lemieux	654 votes
Selectperson	Two Years remaining of a Three Year Term	Lauri Bellows Fisher	680 votes
Lister	Three Year Term	Robin Chapman	674 votes
Town Agent	One Year Term	to be appointed	
Town Grand Juror	One Year Term	to be appointed	
Community Library Trustee	Three Year Term	to be appointed	
Community Library Trustee	Two Year remaining of a Three Year Term	Patricia King Reaves	644 votes
First Constable	Three Year Term	to be appointed	
Cemetery Commissioner	Five Year Term	Alfred V Daniels	715 votes
Delinquent Tax Collector	Three Year Term	Johanna R Blake	671 votes

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

ARTICLE 2 Shall the registered voters of the Town of Fairfax approve the proposed 2015 Town Budget of \$2,287,233 of which \$1,841,761 is to be raised by taxes?

Thomas Fontaine, Select Board Chair, welcomed everyone that came and thanked John Schraven for serving the Town as our past Moderator. He and Lauri Bellows Fisher presented a slide show: highlights of 2014 and visions for 2015 which included speaking about the Municipal Planning Grant. Fairfax received this grant of \$12,623 in 2014 from the Vermont Department of Housing and Community Development. Pete King spoke about the Town Constable, Article 4 with the powers enumerated by 24 V.S.A. Sect. 1936(a). The Vermont Criminal Justice Training council adopted rules and regulation for Law Enforcement Authority. Fairfax currently utilizes two highly trained and dedicated law enforcement agencies: Vermont State Police and the Franklin County Sheriff's Office; both operate with only certified officers. There has been new policies in late 2014 that advertised for a Constable with certification requirements where our Town has no candidates and the position is currently vacant declared for Tuesday's vote. The Select Board determined it to be more cost effective to maintain the current agencies

and strip the Fairfax Constable from all non-statutory duties that would require certification and the expense of outfitting an officer. The Select Board also spoke about the Proposed Budget Overview: Raises to town employee wages due to being paid considerably less compared to comparable Towns of the same size, making an adjustment to increase the wages. Highway rollover funds were put into the paving account budget. There were modest Highway budget increases, and increased social services contribution. The 2014-2015 Budget Comparison with a difference of 5.25% on the Budget was explained. Goals for 2015 beyond were mentioned: Fiscal Year change; Town Meeting day change; infrastructure improvement/sidewalks; update of Hazard Mitigation Plan; Recreation Department Growth-new Director; continued policy ordinance review; Grant research; also with vendor contracts. Catherine Duffy spoke on behalf of Duffy's Trash & Recycling and the upcoming VT148 Recycling Law which will make recycling mandatory starting July 1, 2015. The law will ban disposal from landfills of certain recyclables including leaf and yard debris to food scraps by 2020. The Town has saved thousands of dollars per year switching to Duffy's. The floor was opened to discussion with a question and answer session. Some floor discussion consisted of recreation field maintenance; the upcoming VT148 Recycling law; the settlement money with some being given to the Fire Department and loan repayment to the Recreation Department. The remainder was put into a special fund account. Other discussion consisted of paving Town roads and transportation projects.

In Favor: 515

Opposed: 271

#### ARTICLE 3

Shall the registered voters of the Town of Fairfax approve the sum of \$60,000 to reconstruct the parking lot at the Fairfax Fire Department to include all preparation and paving?

Tom Snider, Fire Chief and David Raymond, Battalion Chief was introduced. They presented a slide show explaining the need for the paving at the Fire Department parking lot which includes Goodall Street. The floor was opened to discussion and there was a question and answer session. Some discussion consisted of how long the paving would last; if the reconstruction would be put up for bid; along with recommending a qualified engineer to make sure they know what is underneath the road so that we do not have an issue with the paving down the road.

In Favor: 476

Opposed: 307

#### ARTICLE 4

Shall the registered voters of the Town of Fairfax eliminate the Law Enforcement powers of the Town Constable?

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

In Favor: 391

Opposed: 345

#### ARTICLE 5

Shall the registered voters of the Town of Fairfax vote to raise, appropriate and expend the sum of \$21,299.00 for the support of social contributions to provide services to the residents of the Town?

A.	American Red Cross -----	500
B.	Champlain Valley Agency on Aging -----	1,400
C.	Franklin County Home Health Agency -----	8,570
D.	Franklin Grand Isle Court Division -----	300
E.	Franklin County Industrial Development Corporation -----	500
F.	Friends of Northern Lake Champlain -----	500
G.	Green Up Vermont -----	300
H.	Green Mountain Transit (GMTA/CCTA) -----	2,229
I.	Northwestern Counseling & Support Services -----	4,200
J.	Samaritan House/Tim's House -----	100
K.	Vermont Association for the Blind & Visually Impaired -----	300
L.	Vermont Center for Independent Living -----	2,300
M.	Vermont Council on Rural Development -----	<u>100</u>
		21,299

It was stated that under D. Franklin Grand Isle Court Division that Division, be changed to Diversion due to a typo.

A motion was made by Catherine Dimitruk and seconded by Barbara Murphy. The floor was opened to discussion. Some floor discussion consisted of what Franklin County Home Health Agency provides for our community, with more information in the Town Report; explanation that Franklin Grand Isle Court Diversion is a program helping first time offenders; and how the American Red Cross set up a shelter in Fairfax during our ice storm. A motion was passed by a show of cards.

**ARTICLE 6** Shall the registered voters of the Town of Fairfax authorize all the Town current and contingent expenses be voted upon by the use of the Australian ballot beginning in the year 2016?

A motion was made by David Shea and seconded by Mike Cain. The floor was opened to discussion and there was a question and answer session. Some floor discussion consisted of people feeling that they would not have a voice in Town decisions if the article passed. Other people felt that we would still have an informational meeting, this article would be the best for our Town. A motion was defeated by a majority by a show of cards.

**ARTICLE 7** Shall the registered voters of the Town of Fairfax approve the sum of \$55,169 in support of the Fairfax Rescue toward operation expense?

Mike Spaulding from the Rescue Squad introduced Bambi Dane, who is replacing him on the Squad. Some areas she spoke about were the need for volunteers, why there is an increase in this article from last year due to budget increases, and that they are available 365 days a year 24/7. A motion was made by Mike Cain and seconded by Mike Theoret. The floor was opened to discussion and there was a question and answer session. Mike Spaulding was thanked for his past years of service and for a job well done. A motion was passed by a show of cards.

**ARTICLE 8** Shall the registered voters of the Town of Fairfax act on the reports of the several town officers?

A motion was made by Mike Theoret and seconded by Mary Kay Raymond. The floor was opened to discussion. There was none. This motion was passed by a show of cards.

**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?

A motion was made by Robert Horr and seconded by Mary Kay Raymond . The floor was opened to discussion. This motion was passed by a show of cards.

**ARTICLE 10** Shall the registered voters of the Town of Fairfax authorize the Town Treasurer to collect taxes until otherwise voted at a subsequent annual or special meeting?

A motion was made by Barb Duval and seconded by Mike Cain. The floor was opened to discussion. There was none. This motion was passed by a show of cards.

**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?

A motion was made by Barb Duval and seconded by Mike Theoret. The floor was opened to discussion. This motion was passed by a show of cards.

**ARTICLE 12** Shall the registered voters of the Town of Fairfax adopt the Town Report?

A motion was made by Amber Soter and seconded by Mike Cain. The floor was opened to discussion. Some discussion consisted of: the Water and Sewer Budget; assets; and fund accounts. The vote was called by Mike Cain. This 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 Robert Horr and seconded by Tom Traber. The floor was opened to discussion. Some discussion consisted of: the Lamoille River Paddlers Trail; grants; identity protection; the Baptist Building; and Franklin County Sheriff access into the Town Office. This motion was passed by a show of cards.

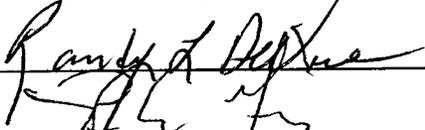
**ARTICLE 14** Shall the registered voters of the Town of Fairfax recess Town Meeting until March 3, 2015 at 7:00 A.M.?

A motion was made by Marlene Karr and seconded by Mary Kay Raymond. The floor was opened to discussion and there was none. This motion was passed by a show of cards at 3:10 p.m. There was an attendance of 72 people.

There are 3399 registered voters with 793 voting by Australian ballot making a 23% voter turnout.

Dated at Fairfax, County of Franklin, State of Vermont, this 6<sup>th</sup> day of March 2015

Randy DeVine, Selectperson

  
\_\_\_\_\_

Peter King, Selectperson

  
\_\_\_\_\_

Attest:



Deborah Woodward, Town Clerk/Treasurer

March 5, 2015

# 2016 ANTICIPATED TOWN OF FAIRFAX REVENUE AND EXPENDITURES

<b>BEGINNING CASH BALANCE</b>	<b>\$81,040.83</b>
<b>2015 HIGHWAY ROLLOVER</b>	<b>\$58,349.51</b>
<b>2015 ART3 FIRE PARKING LOT RECONST ROLLOVER</b>	<b>\$3,650.00</b>
<b>2016 ANTICIPATED REVENUES</b>	<b><u>\$311,452.00</u></b>
<b>TOTAL</b>	<b>\$454,492.34</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,251,289.00</b>
<b>TOTAL REVENUES</b>	<b><u>-\$454,492.34</u></b>
<b>TAXES TO BE RAISED</b>	<b>\$1,796,796.66</b>

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

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2015	Actual FY-2015 Pd:12	Budget FY - 2016
<b>100-6-00-100 Animal Control</b>			
100-6-00-100.005 Licenses	4,250.00	4,492.00	4,500.00
<b>Total Animal Control</b>	<b>4,250.00</b>	<b>4,492.00</b>	<b>4,500.00</b>
<b>100-6-00-105 Delinquent Tax Interest</b>			
100-6-00-105.000 Delinquent Tax Interest	20,000.00	18,649.55	18,650.00
<b>Total Delinquent Tax Interest</b>	<b>20,000.00</b>	<b>18,649.55</b>	<b>18,650.00</b>
<b>100-6-00-115 Fire Department Income</b>			
100-6-00-115.005 Other Receipts	0.00	1,130.00	1,000.00
100-6-00-115.010 Retainer Fee	8,500.00	8,500.00	8,500.00
<b>Total Fire Department Income</b>	<b>8,500.00</b>	<b>9,630.00</b>	<b>9,500.00</b>
<b>100-6-00-117 Garage Income</b>			
<b>Total Garage Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-6-00-120 Highway Income</b>			
100-6-00-120.010 State Aid	120,000.00	122,864.01	120,000.00
100-6-00-120.050 Hwy Access Permit	0.00	180.00	300.00
100-6-00-120.099 Miscellaneous	4,308.00	0.00	0.00
<b>Total Highway Income</b>	<b>124,308.00</b>	<b>123,044.01</b>	<b>120,300.00</b>
<b>100-6-00-125 Interest Income</b>			
100-6-00-125.000 Interest Income	750.00	622.19	700.00
<b>Total Interest Income</b>	<b>750.00</b>	<b>622.19</b>	<b>700.00</b>
<b>100-6-00-13 Miscellaneous</b>			
100-6-00-130.005 2nd Class Licenses	400.00	625.00	600.00
100-6-00-130.010 Cemeteries Income	250.00	225.00	200.00
100-6-00-130.015 Land Rent	100.00	100.00	100.00
100-6-00-130.020 Other Income	0.00	2,177.35	0.00
100-6-00-130.030 Pilot Program	29.00	29.58	29.00
100-6-00-135.000 School Treasurer	7,000.00	7,000.00	7,000.00
<b>Total Miscellaneous</b>	<b>7,779.00</b>	<b>10,156.93</b>	<b>7,929.00</b>
<b>100-6-00-140 Other Receipts</b>			
100-6-00-140.005 Copies	7,000.00	7,758.60	7,000.00
100-6-00-140.010 Fines-Civil	6,750.00	6,246.92	6,250.00
100-6-00-140.015 Hazardous Waste	5,000.00	5,546.50	0.00
100-6-00-140.020 Hold Harmless	67,182.00	67,054.00	64,023.00
100-6-00-140.025 Recordings	28,625.00	31,511.20	28,000.00
100-6-00-140.028 Trash Bag Stickers Act 14	0.00	232.50	0.00
100-6-00-140.030 Vehicle Registrations	200.00	249.00	200.00

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100-6-00-140.035 Weight Permit	655.00	715.00	700.00
<b>Total Other Receipts</b>	<b>115,412.00</b>	<b>119,313.72</b>	<b>106,173.00</b>
100-6-00-145 Property Taxes			
100-6-00-145.000 Property Taxes	0.00	6,451,243.61	0.00
<b>Total Property Taxes</b>	<b>0.00</b>	<b>6,451,243.61</b>	<b>0.00</b>
100-6-00-150 Zoning			
100-6-00-150.010 Building Permits	32,800.00	33,900.00	32,800.00
100-6-00-150.015 Compliance	1,500.00	1,650.00	1,500.00
100-6-00-150.020 Hearings	4,650.00	6,435.00	5,500.00
<b>Total Zoning</b>	<b>38,950.00</b>	<b>41,985.00</b>	<b>39,800.00</b>
100-6-00-160 Taxes Fees Grants & Licen			
100-6-00-160.010 Delinquent Taxes	0.00	250,018.59	0.00
100-6-00-160.015 Library Funds - Fees	2,000.00	2,330.93	2,000.00
100-6-00-160.020 Library Funds - Grants	600.00	1,066.00	600.00
100-6-00-160.025 Marriage License	280.00	340.00	300.00
<b>Total Taxes Fees Grants &amp; Licen</b>	<b>2,880.00</b>	<b>253,755.52</b>	<b>2,900.00</b>
100-6-00-165 Reimbursements			
100-6-00-165.090 Water & Sewer Postage	0.00	832.79	1,000.00
<b>Total Reimbursements</b>	<b>0.00</b>	<b>832.79</b>	<b>1,000.00</b>
100-6-00-170 Special Fund Revenue			
100-6-00-170.005 Special Fund Revenue	0.00	20,000.00	0.00
100-6-00-170.010 Interest - Special Revenu	0.00	19.25	0.00
<b>Total Special Fund Revenue</b>	<b>0.00</b>	<b>20,019.25</b>	<b>0.00</b>
100-6-00-175.000 Tax Collector Fee	0.00	17,478.01	0.00
<b>Total Revenues</b>	<b>322,829.00</b>	<b>7,071,222.58</b>	<b>311,452.00</b>
<b>Total General Fund</b>	<b>322,829.00</b>	<b>7,071,222.58</b>	<b>311,452.00</b>

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<b>100-7-10 Animal Control</b>			
100-7-10-110.000 Animal Control Stipend	2,400.00	2,175.00	3,600.00
100-7-10-500.000 Humane Society Contract	500.00	500.00	500.00
100-7-10-580.000 Animal Mileage	250.00	391.01	300.00
100-7-10-600.000 Animal Dog Fee	300.00	510.00	400.00
100-7-10-600.005 Animal Expenses	200.00	305.46	200.00
100-7-10-600.015 Dog License & Tags	300.00	326.94	350.00
<b>Total Animal Control</b>	<b>3,950.00</b>	<b>4,208.41</b>	<b>5,350.00</b>
<b>100-7-15 Board Meetings &amp; Election</b>			
100-7-15-110.000 Town Meeting Stipend	1,000.00	1,570.04	1,500.00
100-7-15-110.005 Civil Board Stipend	1,100.00	390.00	600.00
100-7-15-110.010 Elections Stipend	1,500.00	0.00	3,000.00
100-7-15-310.005 Election Supplies	500.00	55.00	200.00
100-7-15-550.000 Election Ballots	0.00	0.00	4,000.00
100-7-15-550.010 Town Reports	0.00	0.00	4,125.00
<b>Total Board Meetings &amp; Election</b>	<b>4,100.00</b>	<b>2,015.04</b>	<b>13,425.00</b>
<b>100-7-20 Cemeteries</b>			
100-7-20-460.000 Fairfax Plains	250.00	250.00	250.00
100-7-20-460.005 Mowing	7,000.00	6,585.00	7,000.00
100-7-20-460.010 Repairs	7,550.00	8,021.00	8,050.00
100-7-20-460.015 Sanderson Corner	250.00	250.00	250.00
100-7-20-610.000 Cemetery Flags	450.00	394.00	450.00
<b>Total Cemeteries</b>	<b>15,500.00</b>	<b>15,500.00</b>	<b>16,000.00</b>
<b>100-7-22 Constable</b>			
100-7-22-110.000 Constable Stipend	1,500.00	1,500.00	3,500.00
100-7-22-530.000 Constable Cell Phone	0.00	0.00	300.00
100-7-22-580.000 Constable Mileage	500.00	485.30	500.00
100-7-22-600.010 Constable Equipment	200.00	175.61	475.00
100-7-22-610.000 Constable Supplies/Postag	100.00	99.99	225.00
<b>Total Constable</b>	<b>2,300.00</b>	<b>2,260.90</b>	<b>5,000.00</b>
<b>100-7-25 County Tax</b>			
100-7-25-490.000 County tax	38,131.00	37,740.68	38,541.00
<b>Total County Tax</b>	<b>38,131.00</b>	<b>37,740.68</b>	<b>38,541.00</b>
<b>100-7-30 Emergency Management</b>			
100-7-30-110.000 EM Stipend	1,500.00	1,500.00	1,500.00
100-7-30-350.000 EM Training	300.00	0.00	0.00
100-7-30-550.000 EM DSL	400.00	364.68	400.00
100-7-30-610.000 EM Supplies	600.00	579.52	400.00
100-7-30-610.005 EM Equipment	1,100.00	996.74	1,600.00
<b>Total Emergency Management</b>	<b>3,900.00</b>	<b>3,440.94</b>	<b>3,900.00</b>

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<b>100-7-35 Fire Department</b>			
100-7-35-110.000 Fire Warden	400.00	400.00	400.00
100-7-35-110.005 Fire Fighters	32,550.00	28,775.00	32,550.00
100-7-35-110.010 Fireman Bat Chief	37,128.00	37,055.82	37,877.00
100-7-35-211.000 Disability Insurance	2,000.00	1,883.00	2,000.00
100-7-35-340.000 OSHA Mandated Health Chec	700.00	0.00	1,000.00
100-7-35-350.000 Training	2,600.00	2,643.63	2,600.00
100-7-35-410.000 Fire Water & Sewer	460.00	443.92	500.00
100-7-35-430.000 Building Maintenance & Re	8,000.00	6,084.04	5,000.00
100-7-35-431.000 Equipment Maintenance & R	5,500.00	5,484.04	7,000.00
100-7-35-431.005 Fire Station Heat	6,000.00	2,862.32	5,000.00
100-7-35-432.000 Fleet Maintenance	8,250.00	8,003.65	8,400.00
100-7-35-460.000 Blacktopping	0.00	0.00	4,500.00
100-7-35-530.000 Telephone & Dispatch	42,800.00	40,950.16	43,275.00
100-7-35-580.000 Fire Mileage	200.00	297.86	400.00
100-7-35-610.000 Equipment & Supplies	12,000.00	10,235.72	12,000.00
100-7-35-610.005 Turn Out Gear Replacement	6,500.00	7,751.06	8,000.00
100-7-35-622.000 Fire Electricity	2,400.00	1,987.56	2,400.00
100-7-35-626.000 Gasoline	1,600.00	917.28	1,600.00
100-7-35-627.000 Fire Diesel Fuel	4,100.00	1,460.50	3,500.00
100-7-35-660.000 Fire 2015 Art 3 Rollover	0.00	0.00	3,650.00
100-7-35-811.000 Replacement Fund	27,500.00	27,500.00	40,000.00
<b>Total Fire Department</b>	<b>200,688.00</b>	<b>184,735.56</b>	<b>221,652.00</b>
<b>100-7-40 Garage</b>			
100-7-40-424.000 Tree removal	2,000.00	981.80	2,000.00
100-7-40-430.000 Garage Maintainence	5,000.00	3,609.01	5,000.00
100-7-40-530.000 Telephone & Cell Phone	1,200.00	1,072.46	1,200.00
100-7-40-610.000 Tools & Supplies	4,000.00	3,668.93	4,000.00
100-7-40-622.000 Garage Electricity	2,400.00	2,099.16	2,400.00
100-7-40-623.000 Propane & Gas	700.00	425.77	700.00
100-7-40-624.000 Fuel Oil & Burner	1,675.00	2,190.89	2,000.00
100-7-40-625.000 Uniforms	5,000.00	3,640.30	5,000.00
<b>Total Garage</b>	<b>21,975.00</b>	<b>17,688.32</b>	<b>22,300.00</b>
<b>100-7-45 Health</b>			
100-7-45-110.000 Health Officer Stipend	1,500.00	1,500.00	1,500.00
100-7-45-580.000 Health Officer Mileage	224.00	47.15	200.00
<b>Total Health</b>	<b>1,724.00</b>	<b>1,547.15</b>	<b>1,700.00</b>
<b>100-7-5 Highway</b>			
<b>100-7-52 Equipment</b>			
100-7-52-432.000 Maintenance & Repair	57,300.00	55,059.25	57,300.00
100-7-52-626.000 Gas & Oil	3,500.00	2,815.80	3,500.00
100-7-52-627.000 Hwy Diesel Fuel	67,000.00	31,621.76	62,000.00
100-7-52-740.000 New Equipment	47,500.00	41,869.47	95,000.00

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<b>Total Equipment</b>	<b>175,300.00</b>	<b>131,366.28</b>	<b>217,800.00</b>
<b>100-7-54 General Highway</b>			
100-7-54-431.000 Radios	700.00	806.90	700.00
100-7-54-460.005 Cold Patch	6,000.00	5,400.59	6,500.00
100-7-54-460.010 Culverts	15,500.00	14,611.84	15,500.00
100-7-54-460.015 Covered Bridge	2,500.00	0.00	2,500.00
100-7-54-460.020 Guardrails	3,000.00	3,360.75	3,500.00
100-7-54-651.000 Signs	3,500.00	2,326.94	4,000.00
<b>Total General Highway</b>	<b>31,200.00</b>	<b>26,507.02</b>	<b>32,700.00</b>
<b>100-7-56 Summer Maintenance</b>			
100-7-56-110.000 Summer Payroll	101,500.00	97,262.19	103,530.00
100-7-56-460.000 Blacktopping	232,364.00	233,156.58	142,000.00
100-7-56-460.005 Blacktopping-New	60,000.00	60,000.00	60,000.00
100-7-56-611.000 Chloride	16,500.00	16,181.35	17,000.00
100-7-56-650.000 Gravel & Stone	60,000.00	66,341.10	65,000.00
100-7-56-660.000 Highway Rollover	0.00	0.00	58,350.00
100-7-56-670.000 Roadside Mowing	5,000.00	5,085.00	5,800.00
100-7-56-699.000 Special Projects	0.00	0.00	10,000.00
100-7-56-990.000 Summer Miscellaneous	500.00	1,047.85	1,000.00
<b>Total Summer Maintenance</b>	<b>475,864.00</b>	<b>479,074.07</b>	<b>462,680.00</b>
<b>100-7-58 Winter Maintenance</b>			
100-7-58-110.000 Winter Payroll	73,500.00	70,757.32	74,970.00
100-7-58-650.000 Sand	30,000.00	33,237.40	30,000.00
100-7-58-650.005 State Aid Salt	28,500.00	26,991.57	30,000.00
100-7-58-650.010 Town Highway Material	16,000.00	13,087.20	16,000.00
100-7-58-650.015 Town Highway Salt	28,500.00	26,991.48	30,000.00
100-7-58-990.000 Winter Miscellaneous	2,500.00	2,332.84	2,500.00
<b>Total Winter Maintenance</b>	<b>179,000.00</b>	<b>173,397.81</b>	<b>183,470.00</b>
<b>Total Highway</b>	<b>661,364.00</b>	<b>610,345.18</b>	<b>696,650.00</b>
<b>100-7-60 Insurance</b>			
100-7-60-210.000 Medical - HRA Contributio	20,000.00	17,500.00	10,000.00
100-7-60-210.010 Medical Insurance	96,848.00	79,553.66	86,124.00
100-7-60-210.015 Choice Cobra	435.00	435.00	435.00
100-7-60-210.050 Medical - HRA to IRS Fee	0.00	0.00	15.00
100-7-60-211.000 Short Term Disability	960.00	775.93	1,009.00
100-7-60-250.000 Unemployment	825.00	0.00	825.00
100-7-60-260.000 Workers Compensation	24,500.00	24,886.00	29,790.00
100-7-60-520.010 Property	41,350.00	39,358.00	42,757.00
<b>Total Insurance</b>	<b>184,918.00</b>	<b>162,508.59</b>	<b>170,955.00</b>

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<b>100-7-62 Interest</b>			
100-7-62-830.000 Interest Expense	7,500.00	6,685.50	12,600.00
<b>Total Interest</b>	<b>7,500.00</b>	<b>6,685.50</b>	<b>12,600.00</b>
<b>100-7-64 Landfill Expenses</b>			
100-7-64-330.000 Trash	345,000.00	345,282.58	139,143.00
100-7-64-340.000 Hazardous Waste	10,000.00	11,052.74	0.00
100-7-64-375.000 Landfill Recycle Bins	2,000.00	1,225.50	0.00
<b>Total Landfill Expenses</b>	<b>357,000.00</b>	<b>357,560.82</b>	<b>139,143.00</b>
<b>100-7-66 Law Enforcement</b>			
100-7-66-330.005 Law enforcement	117,703.00	116,580.00	124,283.00
<b>Total Law Enforcement</b>	<b>117,703.00</b>	<b>116,580.00</b>	<b>124,283.00</b>
<b>100-7-70 Library Expenses</b>			
100-7-70-110.000 Library Wages	29,969.00	27,507.22	30,858.00
100-7-70-110.005 Librarian Wages	38,675.00	37,972.60	40,600.00
100-7-70-530.000 Phone/Publicity/Postage/M	1,700.00	1,870.05	1,500.00
100-7-70-580.000 Mileage & Prof Developmen	1,170.00	931.43	920.00
100-7-70-610.000 Library Supplies	1,800.00	1,761.38	1,800.00
100-7-70-640.000 Materials & Subscriptions	14,255.00	14,279.20	14,720.00
100-7-70-641.000 Technology Equip/Software	2,806.00	2,377.03	2,200.00
100-7-70-699.000 Library Programs	4,100.00	4,048.54	3,780.00
<b>Total Library Expenses</b>	<b>94,475.00</b>	<b>90,747.45</b>	<b>96,378.00</b>
<b>100-7-75 Listers Expense</b>			
100-7-75-110.000 Lister Payroll	58,488.00	50,838.62	59,656.00
100-7-75-330.000 Mapping Service	500.00	800.00	500.00
100-7-75-350.000 Lister Training	1,550.00	1,520.00	2,000.00
100-7-75-450.000 Lister License	250.00	238.81	250.00
100-7-75-580.000 Lister Mileage	1,680.00	1,202.91	1,725.00
100-7-75-610.000 Lister Supplies	1,450.00	814.96	1,500.00
<b>Total Listers Expense</b>	<b>63,918.00</b>	<b>55,415.30</b>	<b>65,631.00</b>
<b>100-7-80 Miscellaneous Town</b>			
100-7-80-110.000 Misc Twn Website Dir Stip	4,500.00	3,500.00	3,500.00
100-7-80-330.000 Auditing	14,200.00	11,715.00	11,999.00
100-7-80-330.010 Misc Town Gov Website	1,500.00	1,225.00	3,500.00
100-7-80-333.000 Misc Town Attorney Fees	5,000.00	2,352.50	5,000.00
100-7-80-333.005 Misc Web/Email Hosting	0.00	0.00	2,845.00
100-7-80-340.000 Direct Deposit Expense	960.00	960.00	960.00
100-7-80-541.000 Bank Service Charges	100.00	0.00	100.00
100-7-80-550.000 Misc Town Publication	1,500.00	1,144.80	1,500.00
100-7-80-560.000 Vermont league Cities & T	5,560.00	5,560.00	5,664.00
100-7-80-622.000 Street Light	6,500.00	7,468.28	7,100.00

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100-7-80-720.000 Misc Twn Capital Improvem	0.00	0.00	10,000.00
100-7-80-950.005 NW Regional Planning	4,229.00	4,229.00	4,350.00
100-7-80-990.000 Miscellaneous Expense	250.00	0.00	0.00
<b>Total Miscellaneous Town</b>	<b>44,299.00</b>	<b>38,154.58</b>	<b>56,518.00</b>
<b>100-7-82 Office</b>			
100-7-82-110.000 Town Clerk/Treas Payroll	41,853.00	41,568.80	42,682.00
100-7-82-110.005 Asst Town Clk/Treas 1	34,844.00	29,863.68	35,536.00
100-7-82-110.010 Asst Town Clk/Treas 2	400.00	0.00	408.00
100-7-82-110.015 Asst Town Clk/Treas 3	1,320.00	247.50	1,346.00
100-7-82-330.000 Computer Service	4,500.00	4,400.65	4,500.00
100-7-82-330.001 Computer Software	1,500.00	0.00	0.00
100-7-82-330.015 Land Record/Vitals Expens	12,000.00	12,380.08	10,600.00
100-7-82-350.000 Office Lawn Care	2,250.00	2,280.00	2,500.00
100-7-82-411.000 Office Water & Sewer	650.00	411.84	475.00
100-7-82-423.000 Office Maintenance	8,000.00	10,158.63	8,000.00
100-7-82-530.000 Office Telephone	2,400.00	2,180.99	2,400.00
100-7-82-531.000 Postage	3,200.00	6,874.61	7,500.00
100-7-82-560.000 Office Snow Removal	1,500.00	408.36	500.00
100-7-82-610.000 Supplies	4,000.00	4,120.85	4,000.00
100-7-82-622.000 Office Electricity	2,400.00	2,530.78	2,500.00
100-7-82-624.000 Office Fuel	2,000.00	892.33	1,000.00
100-7-82-740.000 Office Equipment	3,000.00	3,215.41	3,000.00
<b>Total Office</b>	<b>125,817.00</b>	<b>121,534.51</b>	<b>126,947.00</b>
<b>100-7-84 Officer Training &amp; Expens</b>			
100-7-84-300.000 Appreciation	500.00	404.02	400.00
100-7-84-350.000 Training Programs	1,200.00	1,222.50	1,200.00
100-7-84-580.005 Officer Mileage	2,000.00	1,178.07	1,100.00
<b>Total Officer Training &amp; Expens</b>	<b>3,700.00</b>	<b>2,804.59</b>	<b>2,700.00</b>
<b>100-7-86 Selectboard</b>			
100-7-86-110.040 Selectboard Stipend	10,750.00	10,125.00	11,250.00
100-7-86-110.045 Selectboard Assistant	30,639.00	29,385.52	31,247.00
<b>Total Selectboard</b>	<b>41,389.00</b>	<b>39,510.52</b>	<b>42,497.00</b>
<b>100-7-88 Payroll Obligation &amp; Reti</b>			
100-7-88-220.005 FICA/MEDI	44,971.00	43,167.61	45,476.00
100-7-88-230.000 Retirement	20,654.00	19,605.87	22,522.00
<b>Total Payroll Obligation &amp; Reti</b>	<b>65,625.00</b>	<b>62,773.48</b>	<b>67,998.00</b>
<b>100-7-90 Printing</b>			
100-7-90-550.000 Ballots	1,500.00	1,133.44	0.00
100-7-90-550.010 Town Reports	2,000.00	5,669.65	0.00
<b>Total Printing</b>	<b>3,500.00</b>	<b>6,803.09</b>	<b>0.00</b>

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2015	Actual FY-2015 Pd:12	Budget FY - 2016
<b>100-7-92 Recreation</b>			
100-7-92-110.000 Grounds Keeper 1	9,739.00	9,731.82	9,937.00
100-7-92-110.005 Rec Dir Payroll	28,006.00	26,460.39	28,571.00
100-7-92-110.010 Grounds Keeper 2	3,000.00	3,000.00	3,000.00
100-7-92-211.000 Rec Insurance	500.00	0.00	500.00
100-7-92-411.000 Rec Water & Sewer	500.00	0.00	500.00
100-7-92-430.000 Field Maintance	23,280.00	20,286.67	25,280.00
100-7-92-530.000 Rec Cell Phone	0.00	0.00	300.00
100-7-92-580.000 Membership and Conference	850.00	347.98	850.00
100-7-92-580.005 Mileage	300.00	421.82	500.00
100-7-92-610.000 Office Expense	600.00	306.98	900.00
100-7-92-622.000 Rec Electricity	300.00	226.64	500.00
100-7-92-740.000 Equipment	1,400.00	1,889.88	640.00
100-7-92-900.000 Printing	500.00	59.83	500.00
<b>Total Recreation</b>	<b>68,975.00</b>	<b>62,732.01</b>	<b>71,978.00</b>
<b>100-7-93 Warned Items</b>			
100-7-93-950.005 Warned Items	0.00	56,350.06	0.00
100-7-93-950.010 Warned Item New Town Off	0.00	47,500.00	0.00
100-7-93-950.012 Warned Items Fairfax Resc	0.00	55,169.00	0.00
100-7-93-950.015 Warned Items Social Servi	0.00	21,299.00	0.00
<b>Total Warned Items</b>	<b>0.00</b>	<b>180,318.06</b>	<b>0.00</b>
<b>100-7-95 Zoning Expenses</b>			
100-7-95-110.000 Zoning Administrator	21,060.00	14,571.43	34,343.00
100-7-95-110.005 Zoning Board	5,250.00	4,590.00	5,000.00
100-7-95-110.010 Zoning Assistant	17,160.00	13,562.42	0.00
100-7-95-310.000 Permit Refund	100.00	0.00	0.00
100-7-95-330.000 Zoning Mapping Service	500.00	800.00	500.00
100-7-95-333.000 Zoning Attorney Fees	4,000.00	225.00	4,000.00
100-7-95-350.000 Zoning Training	300.00	275.00	300.00
100-7-95-550.000 Zoning Publishing	500.00	873.25	500.00
100-7-95-580.000 Zoning Mileage	200.00	395.87	300.00
100-7-95-610.000 Zoning Expenses/Postage	0.00	0.00	600.00
100-7-95-610.005 Zoning Equip/Printing/Sup	500.00	1,043.56	700.00
100-7-95-700.000 State Grant Excess Matchi	2,312.00	2,312.00	0.00
100-7-95-990.000 Zoning Miscellaneous	300.00	186.21	300.00
<b>Total Zoning Expenses</b>	<b>52,182.00</b>	<b>38,834.74</b>	<b>46,543.00</b>
<b>100-7-96 Grant &amp; Fees</b>			
100-7-96-811.005 Library Grant	600.00	1,066.00	600.00
100-7-96-950.000 Library Fund - Fees	2,000.00	2,330.93	2,000.00
<b>Total Grant &amp; Fees</b>	<b>2,600.00</b>	<b>3,396.93</b>	<b>2,600.00</b>
<b>100-7-97 Reimbursement Expense</b>			

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2015	Actual FY-2015 Pd:12	Budget FY - 2016
100-7-97-888.000 BFA School	0.00	4,688,228.08	0.00
<b>Total Reimbursement Expense</b>	<b>0.00</b>	<b>4,688,228.08</b>	<b>0.00</b>
<b>100-7-98 Special Fund Expense</b>			
100-7-98-881.000 Special Account Expense	0.00	12,070.94	0.00
<b>Total Special Fund Expense</b>	<b>0.00</b>	<b>12,070.94</b>	<b>0.00</b>
<b>100-7-99 Tax Assessments</b>			
100-7-99-950.020 Tax Collector	0.00	17,416.10	0.00
<b>Total Tax Assessments</b>	<b>0.00</b>	<b>17,416.10</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>2,387,233.00</b>	<b>7,143,557.47</b>	<b>2,251,289.00</b>
<b>Total General Fund</b>	<b>-2,387,233.00</b>	<b>-7,143,557.47</b>	<b>-2,251,289.00</b>

  
**A.M. PEISCH & COMPANY, LLP**

**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, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

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

***Auditor's Responsibility***

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

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

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

***Summary of Opinions***

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

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57 Farmvu Drive White River Jct., VT 05001 (802) 295-9349	401 Water Tower Circle Suite 302 Colchester, VT 05446 (802) 654-7255	27 Center Street P. O. Box 326 Rutland, VT 05702 (802) 773-2721	1020 Memorial Drive St. Johnsbury, VT 05819 (802) 748-5654	181 North Main Street St. Albans, VT 05478 (802) 527-0505
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***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.

Management has not properly recorded the net pension liability, deferred inflows and deferred outflows required for the adoption of new accounting principles under GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No.71, *Pension Transition For Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. Those standards require the Town to report information relating to the Vermont Municipal Employees Retirement System. The standards require that the measurement date used to calculate the net pension liability be within twelve months of the Town’s year-end. We have reported the pension information with a measurement date of June 30, 2014, which is an eighteen month period from our reporting date of December 31, 2015. This is the latest pension information that the State of Vermont has provided to the Town. The amount by which this departure would affect the assets, net position, and expenses of the Town’s governmental activities has not been determined.

***Adverse Opinion***

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to previously do not present fairly the financial position of the governmental activities of the Town of Fairfax, Vermont, as of December 31, 2015, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the Unites States of America.

***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Fairfax, Vermont, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison schedule - General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the opening net position for the year ended December 31, 2015, has been restated upon the adoption of new accounting principles, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No.71, *Pension Transition For Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. Our opinions are not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require the Schedule of the Town’s Proportional Share of the Net Pension Liability and the Schedule of the Town’s Contributions on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and

other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Other Information*

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

The Detail Statement of Cash Receipts and Disbursements – Budget and Actual (Budgetary basis) General Fund and the combining nonmajor governmental funds financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Detail Statement of Cash Receipts and Disbursements – Budget and Actual (Budgetary basis) General Fund and the combining nonmajor governmental funds financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2016, on our consideration of the Town of Fairfax, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Fairfax, Vermont's internal control over financial reporting and compliance.

Saint Albans, Vermont  
February 2, 2016  
VT No. 92-0000102

*A. M. Peisch & Company, LLP*

TOWN OF FAIRFAX, VERMONT

STATEMENT OF NET POSITION

December 31, 2015

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and cash equivalents	\$ 767,064	\$ 266,377	\$ 1,033,441
Accounts receivable	-	69,590	69,590
Delinquent taxes receivable	237,969	-	237,969
Delinquent interest receivable	8,886	-	8,886
Due from others	208	-	208
Deposits	-	1,000	1,000
Prepaid expenses	6,822	584	7,406
<b>Total current assets</b>	<b>1,020,951</b>	<b>337,551</b>	<b>1,358,502</b>
Capital assets:			
Land	156,500	-	156,500
Infrastructure	746,549	1,196,023	1,942,572
Buildings and improvements	819,320	1,142,803	1,962,123
Road equipment and vehicles	326,562	-	326,562
Machinery and equipment	38,883	41,420	80,303
Less: accumulated depreciation	(150,956)	(1,346,772)	(1,497,728)
<b>Total capital assets - Net</b>	<b>1,936,858</b>	<b>1,033,474</b>	<b>2,970,332</b>
<b>Total assets</b>	<b>2,957,809</b>	<b>1,371,025</b>	<b>4,328,834</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows - Pension	19,606	2,214	21,820
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	6,383	2,713	9,096
Accrued payroll and interest	9,639	1,301	10,940
Amounts held in escrow	12,611	-	12,611
Due to school	235,965	-	235,965
<b>Total current liabilities</b>	<b>264,598</b>	<b>4,014</b>	<b>268,612</b>
<b>Noncurrent liabilities</b>			
Portion due or payable within one year	88,135	70,070	158,205
Portion due or payable after one year	855,000	830,899	1,685,899
Net pension liability	11,403	1,476	12,879
<b>Total noncurrent liabilities</b>	<b>954,538</b>	<b>902,445</b>	<b>1,856,983</b>
<b>Total liabilities</b>	<b>1,219,136</b>	<b>906,459</b>	<b>2,125,595</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows - Pension	35,692	4,622	40,314
<b>NET POSITION</b>			
Net investment in capital assets	993,723	132,505	1,126,228
Restricted for:			
Reappraisal	185,517	-	185,517
Other purposes	54,119	-	54,119
Unrestricted	489,228	329,653	818,881
<b>Total net position</b>	<b>\$ 1,722,587</b>	<b>\$ 462,158</b>	<b>\$ 2,184,745</b>

See accompanying notes.

TOWN OF FAIRFAX, VERMONT

STATEMENT OF ACTIVITIES  
Year Ended December 31, 2015

<u>Funds/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
Governmental activities:							
General government	\$ 696,408	\$ 136,191	\$ 88,055	\$ -	\$ (472,162)	\$ -	\$ (472,162)
Highway and streets	554,055	11,473	127,799	80,000	(334,783)	-	(334,783)
Sanitation	360,599	6,380	-	-	(354,219)	-	(354,219)
Public safety	287,256	25,619	1,922	-	(259,715)	-	(259,715)
Education	25,000	16,535	-	-	(8,465)	-	(8,465)
Parks, recreation, library and cemeteries	195,900	15,369	19,775	-	(160,756)	-	(160,756)
Debt service - Interest	41,428	-	-	-	(41,428)	-	(41,428)
Total governmental activities	2,160,646	211,567	237,551	80,000	(1,631,528)	-	(1,631,528)
Business-type activities:							
Water and sewer	265,667	242,634	-	29,196	-	6,163	6,163
Total	\$ 2,426,313	\$ 454,201	\$ 237,551	\$ 109,196	(1,631,528)	6,163	(1,625,365)
General revenues:							
Property taxes					2,061,479	-	2,061,479
Interest income					25,344	1,969	27,313
Miscellaneous					3,076	-	3,076
Total general revenues					2,089,899	1,969	2,091,868
Change in net position					458,371	8,132	466,503
Net position - Beginning of year, as originally stated					1,294,250	457,915	1,752,165
Restatement upon adoption of accounting principles					(30,034)	(3,889)	(33,923)
Net position - Beginning of year, as restated					1,264,216	454,026	1,718,242
Net position - End of year					\$ 1,722,587	\$ 462,158	\$ 2,184,745

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2015**

	GOVERNMENTAL FUNDS			
	GENERAL FUND	REAPPRAISAL FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 765,482	\$ -	\$ 1,582	\$ 767,064
Delinquent taxes receivable	237,969	-	-	237,969
Interest receivable	8,886	-	-	8,886
Due from other funds	-	185,517	425,354	610,871
Due from others	208	-	-	208
Prepaid expenses	6,822	-	-	6,822
	<u>\$ 1,019,367</u>	<u>\$ 185,517</u>	<u>\$ 426,936</u>	<u>\$ 1,631,820</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 6,240	\$ -	\$ 143	\$ 6,383
Accrued payroll and interest	9,639	-	-	9,639
Due to school - Taxes	235,965	-	-	235,965
Due to other funds	610,869	-	-	610,869
Amounts held in escrow	12,611	-	-	12,611
	<u>875,324</u>	<u>-</u>	<u>143</u>	<u>875,467</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - Taxes	220,205	-	-	220,205
Unavailable revenue - Interest	7,075	-	-	7,075
	<u>227,280</u>	<u>-</u>	<u>-</u>	<u>227,280</u>
<b>FUND BALANCES</b>				
Fund balances:				
Nonspendable	6,822	-	-	6,822
Restricted	-	185,517	54,119	239,636
Committed	-	-	198,689	198,689
Assigned	162,296	-	173,985	336,281
Unassigned	(252,355)	-	-	(252,355)
	<u>(83,237)</u>	<u>185,517</u>	<u>426,793</u>	<u>529,073</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,019,367</u>	<u>\$ 185,517</u>	<u>\$ 426,936</u>	<u>\$ 1,631,820</u>

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION**

**December 31, 2015**

Total fund balances - governmental funds	\$ 529,073
Amount reported for governmental activities in the statement of net position is 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.	
	227,280
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost	2,087,814
Accumulated depreciation	<u>(150,956)</u>
	1,936,858
Current year pension contributions are reported as deferred outflows of resources in the statement of net position, but are reported as expenses in the governmental funds.	
	19,606
Deferred inclsows of resources relating to changes in the Town's proportionate share of changes in the defined benefit plan's net pension liability are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.	
	(35,692)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
Notes payable	(943,135)
Net pension liability	<u>(11,403)</u>
	(954,538)
Total net position - governmental activities	<u>\$ 1,722,587</u>

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2015**

	GOVERNMENTAL FUNDS			
	GENERAL FUND	REAPPRAISAL FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Property taxes, less amounts to school district	\$ 2,019,890	\$ -	\$ -	\$ 2,019,890
Licenses, permits and fees	117,753	-	-	117,753
Intergovernmental	191,014	17,489	108,824	317,327
Charges for services	19,727	-	23,731	43,458
Impact fees	-	-	48,350	48,350
Interest	21,045	260	573	21,878
Miscellaneous	2,177	-	3,092	5,269
<b>Total revenues</b>	<b>2,371,606</b>	<b>17,749</b>	<b>184,570</b>	<b>2,573,925</b>
<b>EXPENDITURES</b>				
General government	602,927	-	68,636	671,563
Highways and streets	867,977	-	80,000	947,977
Sanitation	360,599	-	-	360,599
Public safety	285,034	-	7,934	292,968
Education	-	-	25,000	25,000
Parks, recreation, library and cemeteries	145,314	-	63,207	208,521
Warned items:				
Prior approved	56,350	-	-	56,350
Fairfax Rescue	55,169	-	-	55,169
Social Service appropriations	21,299	-	-	21,299
Debt service - Town hall principal	47,500	-	-	47,500
Debt service - Interest	6,686	-	-	6,686
Debt service - Principal	41,869	-	-	41,869
<b>Total expenditures</b>	<b>2,490,724</b>	<b>-</b>	<b>244,777</b>	<b>2,735,501</b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(119,118)	17,749	(60,207)	(161,576)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Long Term Debt	82,504	-	-	82,504
Operating transfers in	-	-	28,268	28,268
Operating transfers out	(28,268)	-	-	(28,268)
<b>Total other financing sources (uses)</b>	<b>54,236</b>	<b>-</b>	<b>28,268</b>	<b>82,504</b>
Excess of revenues over expenditures and other financing sources (uses)	(64,882)	17,749	(31,939)	(79,072)
Fund balances (deficit), beginning of year	(18,355)	167,768	458,732	608,145
Fund balances (deficit), end of year	\$ (83,237)	\$ 185,517	\$ 426,793	\$ 529,073

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2015**

Net change in fund balances - total governmental funds		\$ (79,072)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Delinquent taxes are recognized as revenue when levied in the government-wide financial statements, but are not reported as income in governmental funds until available.		45,092
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	562,870	
Depreciation expense	<u>(79,928)</u>	
Capital asset additions, net of depreciation		482,942
Proceeds of long-term debt is income in the governmental funds, but the proceeds increases long-term liabilities in the Statement of Net Position:		
Proceeds of long-term debt		(82,504)
Pension expense for the defined benefit plan (VMERS) is recognized in the governmental funds based on current year employer matching contributions (\$19,606). Pension expense in the government-wide statements is based on the net change in the net pension liability (\$17,062).		2,544
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:		
Note principal payments		<u>89,369</u>
Change in net position of governmental activities		<u>\$ 458,371</u>

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**Year Ended December 31, 2015**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CASH RECEIPTS</b>			
Property taxes	\$ 2,025,729	\$ 6,690,651	\$ 4,664,922
Less payments to School District	-	(4,688,228)	(4,688,228)
Net property taxes	2,025,729	2,002,423	(23,306)
Licenses, permits and fees	90,860	117,528	26,668
Intergovernmental	187,811	191,014	3,203
Charges for services	6,750	6,247	(503)
Interest	20,750	19,291	(1,459)
Miscellaneous	16,658	35,882	19,224
Total cash receipts	2,348,558	2,372,385	23,827
<b>CASH DISBURSEMENTS</b>			
General government	627,579	584,708	42,871
Highways and streets	883,339	828,031	55,308
Sanitation	357,000	357,562	(562)
Public safety	330,265	312,775	17,490
Parks, recreation, library and cemeteries	181,550	171,609	9,941
Miscellaneous	183,968	192,389	(8,421)
Debt service	7,500	6,686	814
Total cash disbursements	2,571,201	2,453,760	117,441
Deficiency of cash receipts over cash disbursements	\$ (222,643)	\$ (81,375)	\$ 141,268

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUND**

**December 31, 2015**

	<u><b>ENTERPRISE FUND</b></u>
	<u><b>Water and Sewer Fund</b></u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 266,377
Accounts receivable	69,590
Deposits	1,000
Prepaid expenses	584
	<hr/>
Total current assets	337,551
	<hr/>
Non-current assets:	
Capital Assets:	
Building, machinery & equipment	2,380,246
Accumulated depreciation	(1,346,772)
	<hr/>
Total non-current assets	1,033,474
	<hr/>
Total assets	1,371,025
	<hr/>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows - Pension	2,214
	<hr/>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable and accrued expenses	2,713
Accrued expenses	1,301
Bonds payable - Current portion	70,070
	<hr/>
Total current liabilities	74,084
	<hr/>
Noncurrent liabilities:	
Net pension liability	1,476
General obligation bond payable	830,899
	<hr/>
Total noncurrent liabilities	832,375
	<hr/>
Total liabilities	906,459
	<hr/>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows - Pension	4,622
	<hr/>
<b>NET POSITION</b>	
Net investment in capital assets	132,505
Unrestricted	329,653
	<hr/>
Total net position	\$ 462,158
	<hr/> <hr/>

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
PROPRIETARY FUND  
Year Ended December 31, 2015**

	<b>ENTERPRISE FUND Water and Sewer Fund</b>
<b>OPERATING REVENUES:</b>	
Charges for sales and services:	
Sewer allocations and permits	\$ 1,000
Sewer service	86,717
Sewer connection fees	17,000
Sewer final fees	11,000
Penalties	4,575
Water miscellaneous	45
Water service	122,297
	242,634
Total operating revenues	242,634
<b>OPERATING EXPENSES:</b>	
Payroll expenses - FICA and retirement	9,088
Sewer Department:	
Wages	57,179
Bank fee	168
Chlorine	1,204
Computer program upgrades	225
Education and training	65
Equipment	265
Equipment rental	75
Health Insurance	3,761
HSA contribution	1,250
Insurance	2,283
Lab supplies	256
Mileage	1,830
Office supplies	769
Permit	796
Postage	416
Professional fees	2,393
Projects	545
Repairs and maintenance	4,683
Shipping charges	351
Shop supplies	1,571
Tools	122
Uniforms	760
Utilities	14,843
Waste water testing	1,895
	1,895
Total sewer expenses	97,705

Continued

**TOWN OF FAIRFAX, VERMONT**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN NET POSITION**  
**PROPRIETARY FUND**  
**Year Ended December 31, 2015**

	<b>ENTERPRISE FUND</b>
	<b>Water and Sewer Fund</b>
<b>OPERATING EXPENSES (Continued):</b>	
Water Department:	
Wages	32,745
Bank fee	50
Chlorine	766
Computer program upgrades	225
Donation	100
Education and training	175
Health Insurance	3,761
Heating	2,059
HSA contribution	1,250
Insurance	2,283
Lab supplies	253
Legal fees	15,960
Membership	405
Mileage	2,361
Office supplies	791
Postage	416
Professional fees	2,393
Repairs and maintenance	2,858
Shipping charges	178
Shop supplies	363
Sub-contracted labor	255
Tools	928
Uniforms	760
Utilities	10,319
Water samples	1,000
Total water expenses	82,654
Depreciation	76,220
Total operating expenses	265,667
<b>NET LOSS FROM OPERATIONS</b>	<b>(23,033)</b>
<b>NONOPERATING REVENUES:</b>	
State water revolving grant	29,196
Interest income	1,969
Total nonoperating revenues	31,165
Change in net position	8,132
Total net position - beginning of year, as originally stated	457,915
Restatement upon adoption of accounting principle	(3,889)
Total net position - beginning of year, as restated	454,026
Total net position - end of year	\$ 462,158

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
Year Ended December 31, 2015**

	<b>ENTERPRISE FUND</b>
	<b>Water and Sewer Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 209,833
Cash received from sewer connection fees	17,000
Cash received from sewer allocations and permits	1,000
Other operating cash receipts	11,045
Cash payments for salaries and benefits	(109,029)
Cash payments to suppliers for goods and services	(76,409)
	53,440
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchase of capital assets	(20,215)
Retirement of bonds	(43,040)
	(63,255)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on cash and investments	1,969
	1,969
Net decrease in cash and cash equivalents	(7,846)
Cash and cash equivalents - Beginning of year	274,223
	\$ 266,377
<b>RECONCILIATION OF LOSS FROM OPERATING TO NET CASH TO OPERATING ACTIVITIES</b>	
Loss from operations	\$ (23,033)
Adjustments to reconcile loss from operations to net cash flow provided by operating activities:	
Depreciation	76,220
Pension expense recognized	(5)
Increase in accounts receivable	(3,756)
Increase in accrued payroll	1,301
Increase in accounts payable	2,713
	\$ 53,440
<b>NONCASH CAPITAL FINANCING ACTIVITIES</b>	
Capital related debt payments made by the State of Vermont and included in income as capital grant revenue is \$29,196.	

See accompanying notes.

## NOTES TO COMBINED FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies

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

#### Reporting Entity

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

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

#### Basis of Presentation

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

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

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

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

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

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

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

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

Major individual governmental funds are reported in separate columns.

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

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

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

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

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

The following are the Town's major governmental funds:

**Major Governmental Funds**

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

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

**New Building Fund** – The new building fund accounts for the bond proceeds received to construct the Town's new office building.

**Major Proprietary Fund**

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

**Measurement Focus**

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

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

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

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

**Basis of Accounting**

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

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

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

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

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

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

**Cash and Cash Equivalents**

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

**Inventory**

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

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

**Capital Assets**

**Business-type activities**

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

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

**Governmental activities**

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

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

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

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

**Accrued Liabilities and Long-Term Obligations**

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

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

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

**Deferred Outflows/Inflows of Resources**

*Deferred outflows of resources* represent a consumption of net position that applies to a future period(s) and therefore will not be recognized as an outflow of resources (expense/expenditures) until the applicable period. Deferred outflows consist of the Town's contributions subsequent to the measurement date of the net pension liability. *Deferred inflows of resources* represent an acquisition of fund equity or net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that future period. This can occur when the Town receives funds before it has a legal claim to them or when funds received do not meet the criteria for recognition in the current period. Deferred inflows also include the Town's proportional share of the difference between projected and actual investment earnings on pension assets and the change in its proportional share of pension contributions.

**Net Position**

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

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

**Fund Balances**

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

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

**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.

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

**Receivables**

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

**Use of Estimates**

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

**Budgetary Information**

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

**Change in Accounting Principles**

The Town adopted the provisions of GASB Statement 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. Implementation of these new accounting standards required a restatement of the beginning net position to reclassify pension contributions during the measurement period which had been closed to net position for the prior year end to recognize the beginning net pension liability. Previously, net pension liability and the related deferred outflows and inflows were not required to be reported.

The above restatements had the following impact on previously reported balances.

	Governmental Activities	Proprietary Fund and Business-type Activities
Net Position, December 31, 2014, as previously reported	\$ 1,294,250	\$ 457,915
Restatement upon adoption of new accounting principles	(30,034)	(3,889)
Net Position, December 31, 2014, as restated	<u>\$ 1,264,216</u>	<u>\$ 454,026</u>

As it is impractical to determine the cumulative effect of applying the change in accounting principles to December 31, 2013, the change has been applied prospectively from January 1, 2014.

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

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

The Town reviewed the following GASB Statements for possible implementation and determined that they have no effect on the Town's financial reporting.

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

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

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

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

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

**Note 2. Cash and Investments**

**Cash and Custodial Credit Risk – Deposits**

Cash belonging to the Town is placed in the custody of the Town Treasurer who is elected. The Town does not have a policy for custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At December 31, 2015, the Town of Fairfax, Vermont's deposits had a carrying amount of \$1,033,441 and a bank balance of \$1,077,606. Of the bank balance, \$547,784 was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging institution's Trust Department not in the Town's name	<u>\$ 547,784</u>
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**Note 3. Receivables and Revenues**

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

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

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

Receivables consisted of the following as of December 31, 2015:

	Gross <u>Receivable</u>	Allowance for <u>Uncollectible</u>	Net <u>Receivables</u>
General Fund:			
Delinquent property taxes	\$237,969	\$ -	\$ 237,969
Interest receivable	8,886	-	8,886
Water and sewer fund:			
Services billed	20,491	-	20,491
Estimated unbilled services	49,099	-	49,099

**Note 4. Changes in Capital Assets**

Capital asset activity for the year ended December 31, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Net Additions (Deletions)</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>			
Capital assets not being depreciated			
Land	\$ 156,500	\$ -	\$ 156,500
Construction in progress	-	-	-
Total capital assets, not being depreciated	<u>156,500</u>	<u>-</u>	<u>156,500</u>
Capital assets, being depreciated			
Infrastructure	321,094	425,455	746,549
Buildings and improvements	785,278	34,042	819,320
Road equipment and vehicles	244,058	82,504	326,562
Machinery and equipment	18,014	20,869	38,883
Total capital assets being depreciated	<u>1,368,444</u>	<u>562,870</u>	<u>1,931,314</u>
Less accumulated depreciation	<u>(71,028)</u>	<u>(79,928)</u>	<u>(150,956)</u>
Total capital assets being depreciated, net	<u>1,297,416</u>	<u>482,942</u>	<u>1,780,358</u>
Governmental Activities capital assets, net	<u>\$ 1,453,916</u>	<u>\$ 482,942</u>	<u>\$ 1,936,858</u>
<b>Enterprise Fund</b>			
Wellfields, reservoirs, mains and pipes	\$ 1,060,510	\$ 20,216	\$ 1,080,726
Treatment plants and pump stations	1,047,866	-	1,047,866
Improvements	26,597	-	26,597
Roads and sidewalks	115,297	-	115,297
Miscellaneous	68,340	-	68,340
Equipment	41,420	-	41,420
Total capital assets being depreciated	<u>2,360,030</u>	<u>20,216</u>	<u>2,380,246</u>
Less accumulated depreciation	<u>(1,270,552)</u>	<u>(76,220)</u>	<u>(1,346,772)</u>
Enterprise fund capital assets, net	<u>\$ 1,089,478</u>	<u>\$ (56,004)</u>	<u>\$ 1,033,474</u>

**Note 5. Short Term Debt**

The short term debt activity for the Town as of December 31, 2015 is as follows:

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

Total interest expense on short term debt amounted to \$6,686 for the year ended December 31, 2015.

The Town has a \$1,270,000 revolving line of credit, of which \$1,258,000 was used and re-paid for as of December 31, 2015. Bank advances on the credit line are payable on demand, carry an interest rate of 1.39% per annum and is due December 31, 2015.

**Note 6. Long-Term Debt**

**Water & Sewer**

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

Purpose	Amount of Issue	Date of Issue	Interest Rate	Date of Final Payment	Town Debt			Town Debt 12/31/2015	Due Within One Year
					1/1/2015	Additions	Retirements		
RF3-021	\$ 2,145,537	7/10/2000	0.00%	4/1/31	\$ 973,206	\$ -	\$ (72,237)	\$ 900,969	\$ 70,070

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
2016	\$ 43,041	\$ 27,029	\$ -	\$ 70,070
2017	43,040	24,927	-	67,967
2018	43,040	22,888	-	65,928
2019	43,041	20,910	-	63,951
2020	43,041	18,992	-	62,033
2021-2025	215,202	68,136	-	283,338
2026-2030	215,202	28,109	-	243,311
2031-2035	43,040	1,331	-	44,371
	<u>\$ 688,647</u>	<u>\$ 212,322</u>	<u>\$ -</u>	<u>\$ 900,969</u>

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

**Governmental Activities**

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

Purpose	Amount of Issue	Date of Issue	Interest Rate	Date of Final Payment	Town Debt			Town Debt 12/31/2015	Due Within One Year
					1/1/2015	Additions	Retirements		
Public Improvement Bond	\$ 950,000	2/13/2014	3.75%	2/13/2034	\$ 950,000	\$ -	\$ (47,500)	\$ 902,500	\$ 47,500
John Deere Loader	\$ 82,504	6/15/2015	3.00%	6/15/2016	-	82,504	(41,869)	40,635	40,635
Total					<u>\$ 950,000</u>	<u>\$ 82,504</u>	<u>\$ (89,369)</u>	<u>\$ 943,135</u>	<u>\$ 88,135</u>

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

	Principal	Interest	Total
2016	\$ 88,135	\$ 33,065	\$ 121,200
2017	47,500	31,179	78,679
2018	47,500	28,500	76,000
2019	47,500	27,617	75,117
2020	47,500	25,835	73,335
2021-2025	237,500	102,458	339,958
2026-2030	237,500	57,927	295,427
2031-2035	190,000	14,280	204,280
	<u>\$ 943,135</u>	<u>\$ 320,861</u>	<u>\$ 1,263,996</u>

**Note 7. Pension Plan**

*Vermont Municipal Employee's Retirement Plan*

*Defined Benefit Plan*

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

## Note 7. Pension Plan (Continued)

### Plan Description

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

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

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

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

### Contributions

The contribution requirements of VMERS members and the Town are established by the VMERS Board of Trustees. The contribution rates are reviewed annually by the VMERS Board as recommended by the actuary of the retirement system in order to achieve and preserve the financial integrity of the fund. The employees' contributions are deducted from the employee's wages or salary and remitted by the Town to VMERS on a quarterly basis. The Town's contractually required contribution rates for the year ended December 31, 2015 were as stated above. These rates were actuarially determined as an amount that, when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Of the Town's total payroll of \$652,995, \$401,183 was covered under the defined benefit plan. The total employer contributions to the Plan were \$21,732, \$18,390 and \$17,543 for fiscal years 2015, 2014 and 2013 respectively.

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

At December 31, 2015, the Town reported a liability of \$19,270 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the Town's proportion was .1411%, which was a decrease of .0021% from its proportion of .1432% measured as of June 30, 2013.

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

For the year ended December 31, 2015, the Town recognized pension expense for this plan of \$23,609. At December 31, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Outflows of Resources</b>	<b>Inflows of Resources</b>
Difference between projected and actual investment earnings	\$ -	\$ 39,716
Changes in proportionate share of contributions	-	598
Town contributions subsequent to the measurement date	<u>18,204</u>	<u>-</u>
Total	<u>\$ 18,204</u>	<u>\$ 40,314</u>

The \$18,204, deferred outflows of resources resulting from the Town’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

2016	\$(10,222)
2017	(10,222)
2018	(10,222)
Thereafter	<u>-</u>
Total	<u><u>\$(30,666)</u></u>

**Summary of System Provisions**

Membership	Full time employees of participating municipalities. The Town has elected coverage under Group B provisions.
Creditable service	Service as a member plus purchased service.
Average Final Compensation (AFC)	Group B - average annual compensation during highest 3 consecutive years.
Service Retirement Allowance	
Eligibility	Group B - The earlier of age 62 with 5 years of service or age 55 with 30 years of service.
Amount	Group B - 1.7% of AFC x service as Group B member plus percentage earned as Group A member x AFC. Maximum benefit is 60% of AFC for Group B. The above amounts include the portion of the allowance provided by member contributions.

## Note 7. Pension Plan (Continued)

Early Retirement Allowance	
Eligibility	Age 55 with 5 years of service for Group B.
Amount	Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Group B members.
Vested Retirement Allowance	
Eligibility	5 years of service.
Amount	Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments" described below.
Disability Retirement Allowance	
Eligibility	5 years of service and disability as determined by Retirement Board.
Amount	Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to the age 23 if enrolled in full-time studies) of a disabled Group D member.
Death Benefit	
Eligibility	Death after 5 years of service.
Amount	For Group B, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as of date of death.
Optional Benefit and Death after Retirement	For Group B, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.
Refund of Contribution	Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.
Post-Retirement Adjustments	Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in consumer price index but not more than 3% for Group B.
Member Contributions	Group B - 4.75% effective July 1, 2014, (increased from 4.625%), 4.875% effective July 1, 2015 (increased from 4.75%).
Employer Contributions	Group B - 5.375% (changed from 5.125%) effective July 1, 2014, 5.50% effective July 1, 2015 (increased from 5.375%)
Retirement Stipend	\$25 per month payable at the option of the Board of retirees.

### Significant Actuarial Assumptions and Methods

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

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

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

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

**Salary Increases:** 5% per year

**Deaths:**

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

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

Disabled retirees – RP-2000 Disabled Life Tables.

Beneficiaries – 1995 Buck Mortality Tables for males and females.

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

**Cost-of-Living Adjustments to Benefits of Terminated Vested and Retired Participants:** Assumed to occur at the rate of 1.5% per annum for Group A members and 1.8% per annum for members of Groups B, C and D.

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

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

**Long-term expected rate of return**

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

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

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

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

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

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

**Discount rate**

The discount rate used to measure the total pension liability was 8.23%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

The following presents the entity's proportionate share of the net pension liability calculated using the discount rate of 8.23 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (7.23%) or one percent higher (9.23%):

1% Decrease (7.23%)	Discount Rate (8.23%)	1% Increase (9.23%)
\$108,503	\$12,880	(\$67,346)

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

**Note 8. Operating Transfers**

The Town made the following transfers during the year ended December 31, 2015:

Transfer To:	Transfer From:		Reason for transfer
	General Fund		
Fire Replacement Fund	\$ 27,500		Voter approved transfer
Library Rollover Fund	768		Year end rollover of excess funds
Totals	\$ 28,268		

**Note 9. Risk Management**

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

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

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

**Note 10. Fund Deficit**

The general fund had an unassigned fund deficit of \$83,237 at December 31, 2015. 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 per month for services and \$71.58 per ton for disposal for an estimated cost of \$30,881 per month. Charges for these services were \$348,320 in 2015.

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

## Note 12. Fund Balances

The analysis of the fund balances at December 31, 2015 are as follows:

	Balance 12/31/2014	Increase	Decrease	Transfers	Balance 12/31/2015
Nonspendable fund balances					
General Fund	\$ 6,198	\$ 624	\$ -	\$ -	\$ 6,822
Total nonspendable fund balances	<u>\$ 6,198</u>	<u>\$ 624</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,822</u>
Restricted fund balances					
Special Revenue Funds					
Zoning and planning	\$ 9,187	\$ 3,259	\$ 11,828	\$ -	\$ 618
Cemetery trusts	8,185	1,010	488	-	8,707
Reappraisal Fund	167,768	17,749	-	-	185,517
New Building Fund	30,242	29	19,584	-	10,687
Sidewalk Fund	34,719	4,983	6,168	-	33,534
Recreation pavilion	572	1	-	-	573
Total special revenue funds	<u>250,673</u>	<u>27,031</u>	<u>38,068</u>	<u>-</u>	<u>239,636</u>
Total restricted fund balances	<u>\$ 250,673</u>	<u>\$ 27,031</u>	<u>\$ 38,068</u>	<u>\$ -</u>	<u>\$ 239,636</u>
Committed fund balances					
Special Revenue Funds					
Impact Fees	\$ 120,502	\$ 48,493	\$ 65,754	\$ -	\$ 103,241
Library rollover	3,081	772	348	-	3,505
Records Reserve	11,659	13,530	1,994	-	23,195
Fire Replacement Fund	41,185	63	-	27,500	68,748
Total special revenue funds	<u>176,427</u>	<u>62,858</u>	<u>68,096</u>	<u>27,500</u>	<u>198,689</u>
Total committed fund balances	<u>\$ 176,427</u>	<u>\$ 62,858</u>	<u>\$ 68,096</u>	<u>\$ 27,500</u>	<u>\$ 198,689</u>
Assigned fund balances					
General Fund					
Sheriff's department	\$ 28,296	\$ -	\$ 9,041	\$ -	\$ 19,255
Subsequent year budget	132,279	-	51,238	-	81,041
Parking lot	-	3,650	-	-	3,650
Highway department	90,364	-	32,014	-	58,350
Total general fund	<u>250,939</u>	<u>3,650</u>	<u>92,293</u>	<u>-</u>	<u>162,296</u>
Special Revenue Funds					
Covered bridge	490	1	-	-	491
History book	6,824	10	-	-	6,834
Recreation	9,026	13	-	-	9,039
Settlement Fund	86,902	124	-	-	87,026
Recreation park	96,158	31,128	56,691	-	70,595
Total special revenue funds	<u>199,400</u>	<u>31,276</u>	<u>56,691</u>	<u>-</u>	<u>173,985</u>
Total assigned fund balances	<u>\$ 450,339</u>	<u>\$ 34,926</u>	<u>\$ 148,984</u>	<u>\$ -</u>	<u>\$ 336,281</u>
Unassigned fund balances					
General Fund	<u>\$ (275,491)</u>	<u>\$ 23,136</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (252,355)</u>
Total unassigned fund balances	<u>\$ (275,491)</u>	<u>\$ 23,136</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (252,355)</u>
Total Fund Balances	<u>\$ 608,146</u>	<u>\$ 148,575</u>	<u>\$ 255,148</u>	<u>\$ 27,500</u>	<u>\$ 529,073</u>

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

The Budgetary Comparison Schedule presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with the reporting basis, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess (deficiency) of revenues over expenditures for the year ended December 31, 2015 is presented below:

General

Deficiency of cash receipts over cash disbursements - (Budgetary basis)	\$ (81,375)
Adjustments:	
To adjust revenues for changes in delinquent taxes and interest	57,648
To adjust for changes in grants, other receivable and prepaids	624
To adjust revenues for changes in unearned taxes and interest	(45,092)
To adjust expenditures for changes in taxes owed to school	6,662
To adjust expenditures for changes in salary and grant accruals and accounts payable	(2,581)
To adjust for fire department expense reported as transfer for fund basis	27,500
To adjust for financed equipment for fund basis	<u>(82,504)</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) - (Fund basis)	<u>\$ (119,118)</u>

**Note 14. Subsequent Events**

The Town has evaluated all subsequent events through February 2, 2016, the date the financial statements were available to be issued.

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

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

**Last 2 Fiscal years**

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

**Schedule of the Town's Contributions**

**Last 2 Fiscal years**

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

**TOWN OF FAIRFAX, VERMONT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2015**

	Zoning and Planning Fund	Fairfax History Book Fund	Fairfax Recreation Fund	Cemetery & Genealogy Fund	Covered Bridge Account	Impact Fees	Records Reserve Fund	Fairfax Recreation Park Fund	Sidewalk Fund	Recreation Pavilion	Fire Replacement Fund	Library Rollover Fund	New Building Fund	Settlement Fund	Total Current Year
<b>ASSETS</b>															
Cash	\$ -	\$ -	\$ -	\$ 1,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,582
Due from other funds	618	6,834	9,039	7,125	491	103,241	23,338	70,595	33,534	573	68,748	3,505	10,687	87,026	425,354
Total assets	<u>\$ 618</u>	<u>\$ 6,834</u>	<u>\$ 9,039</u>	<u>\$ 8,707</u>	<u>\$ 491</u>	<u>\$ 103,241</u>	<u>\$ 23,338</u>	<u>\$ 70,595</u>	<u>\$ 33,534</u>	<u>\$ 573</u>	<u>\$ 68,748</u>	<u>\$ 3,505</u>	<u>\$ 10,687</u>	<u>\$ 87,026</u>	<u>\$ 426,936</u>
<b>LIABILITIES AND FUND BALANCES</b>															
<b>LIABILITIES</b>															
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143
Total liabilities	-	-	-	-	-	-	143	-	-	-	-	-	-	-	143
<b>FUND BALANCES</b>															
Restricted	618	-	-	8,707	-	-	-	-	33,534	573	-	-	10,687	-	54,119
Committed	-	-	-	-	-	103,241	23,195	-	-	-	68,748	3,505	-	-	198,689
Assigned	-	6,834	9,039	-	491	-	-	70,595	-	-	-	-	-	87,026	173,985
Total fund balances	<u>618</u>	<u>6,834</u>	<u>9,039</u>	<u>8,707</u>	<u>491</u>	<u>103,241</u>	<u>23,195</u>	<u>70,595</u>	<u>33,534</u>	<u>573</u>	<u>68,748</u>	<u>3,505</u>	<u>10,687</u>	<u>87,026</u>	<u>426,793</u>
Total liabilities and fund balances	<u>\$ 618</u>	<u>\$ 6,834</u>	<u>\$ 9,039</u>	<u>\$ 8,707</u>	<u>\$ 491</u>	<u>\$ 103,241</u>	<u>\$ 23,338</u>	<u>\$ 70,595</u>	<u>\$ 33,534</u>	<u>\$ 573</u>	<u>\$ 68,748</u>	<u>\$ 3,505</u>	<u>\$ 10,687</u>	<u>\$ 87,026</u>	<u>\$ 426,936</u>

**TOWN OF FAIRFAX, VERMONT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2015**

	Zoning and Planning Fund	Fairfax History Book Fund	Fairfax Recreation Fund	Cemetery & Genealogy Fund	Covered Bridge Account	Impact Fees	Records Reserve Fund	Fairfax Recreation Park Fund	Sidewalk Fund	Recreation Pavilion	Fire Replacement Fund	Library Rollover Fund	New Building Fund	Fire Grant Fund	Paving Grant Fund	Settlement Fund	Total Current Year
<b>REVENUES</b>																	
Intergovernmental																	
State revenues	\$ 3,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,709	\$ 4,935	\$ -	\$ -	\$ -	\$ -	\$ 1,922	\$ 80,000	\$ -	\$ 108,824
Total intergovernmental	3,258	-	-	-	-	-	-	18,709	4,935	-	-	-	-	1,922	80,000	-	108,824
Impact fees																	
Transportation	-	-	-	-	-	11,060	-	-	-	-	-	-	-	-	-	-	11,060
Recreation	-	-	-	-	-	710	-	-	-	-	-	-	-	-	-	-	710
Town administration	-	-	-	-	-	15,020	-	-	-	-	-	-	-	-	-	-	15,020
Fire department	-	-	-	-	-	5,250	-	-	-	-	-	-	-	-	-	-	5,250
School and education	-	-	-	-	-	16,310	-	-	-	-	-	-	-	-	-	-	16,310
Total impact fees	-	-	-	-	-	48,350	-	-	-	-	-	-	-	-	-	-	48,350
Charges for services																	
Recording Fees	-	-	-	-	-	-	13,509	-	-	-	-	-	-	-	-	-	13,509
Recreation Fees	-	-	-	-	-	-	-	10,222	-	-	-	-	-	-	-	-	10,222
Total charges for services	-	-	-	-	-	-	13,509	10,222	-	-	-	-	-	-	-	-	23,731
Interest income	1	10	13	10	1	143	21	105	48	1	63	4	29	-	-	124	573
Miscellaneous income	-	-	-	1,000	-	-	0	2,092	-	-	-	-	-	-	-	-	3,092
Total revenues	3,259	10	13	1,010	1	48,493	13,530	31,128	4,983	1	63	4	29	1,922	80,000	124	184,570
<b>EXPENDITURES</b>																	
General government																	
Regional planning	11,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,828
Records preservation	-	-	-	488	-	-	1,994	-	-	-	-	-	-	-	-	-	2,482
Town hall	-	-	-	-	-	-	-	-	-	-	-	-	19,584	-	-	-	19,584
Bond Interest	-	-	-	-	-	34,742	-	-	-	-	-	-	-	-	-	-	34,742
Total general government	11,828	-	-	488	-	34,742	1,994	-	-	-	-	-	19,584	-	-	-	68,636
Highway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	-	80,000
Parks, recreation and library	-	-	-	-	-	-	-	56,691	6,168	-	-	348	-	-	-	-	63,207
Public safety	-	-	-	-	-	6,012	-	-	-	-	-	-	-	1,922	-	-	7,934
Education	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	25,000
Total expenditures	11,828	-	-	488	-	65,754	1,994	56,691	6,168	-	-	348	19,584	1,922	80,000	-	244,777
Excess (deficiency) of revenue over expenditures before other financing sources (uses)																	
	(8,569)	10	13	522	1	(17,261)	11,536	(25,563)	(1,185)	1	63	(344)	(19,555)	-	-	124	(60,207)
<b>OTHER FINANCING SOURCES</b>																	
Operating transfer in																	
	-	-	-	-	-	-	-	-	-	-	27,500	768	-	-	-	-	28,268
Total other financing sources	-	-	-	-	-	-	-	-	-	-	27,500	768	-	-	-	-	28,268
Excess (deficiency) of revenue over expenditures and other financing sources																	
	(8,569)	10	13	522	1	(17,261)	11,536	(25,563)	(1,185)	1	27,563	424	(19,555)	-	-	124	(31,939)
Fund balances at beginning of year	9,187	6,824	9,026	8,185	490	120,502	11,659	96,158	34,719	572	41,185	3,081	30,242	-	-	86,902	458,732
Fund balances at end of year	\$ 618	\$ 6,834	\$ 9,039	\$ 8,707	\$ 491	\$ 103,241	\$ 23,195	\$ 70,595	\$ 33,534	\$ 573	\$ 68,748	\$ 3,505	\$ 10,687	\$ -	\$ -	\$ 87,026	\$ 426,793

# CEMETERY REPORT

## CEMETERY TRUSTS

	12/31/2014	12/31/2015
Carroll Hill Cemetery Fund	5,913.97	6,434.50
Kingsbury Cemetery Fund	410.72	411.31
Safford Trust Cemetery Fund	1,582.31	1,582.31
General Cemetery Fund	278.58	278.97
<b>Balance</b>	<b>8,185.58</b>	<b>8,707.09</b>

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2015	Actual FY-2015 Pd:12	Budget FY - 2016
<hr style="border-top: 1px dashed black;"/>			
100-6-00-130.010 Cemeteries Income	250.00	225.00	200.00
<hr style="border-top: 1px dashed black;"/>			
<b>Total Revenues</b>	<b>250.00</b>	<b>225.00</b>	<b>200.00</b>
<hr style="border-top: 1px dashed black;"/>			
<b>Total General Fund</b>	<b>250.00</b>	<b>225.00</b>	<b>200.00</b>
<hr style="border-top: 3px double black;"/>			
<b>Total All Funds</b>	<b>250.00</b>	<b>225.00</b>	<b>200.00</b>
<hr style="border-top: 3px double black;"/>			
<b>100-7-20 Cemeteries</b>			
100-7-20-460.000 Fairfax Plains	250.00	250.00	250.00
100-7-20-460.005 Mowing	7,000.00	6,585.00	7,000.00
100-7-20-460.010 Repairs	7,550.00	8,021.00	17,050.00
100-7-20-460.015 Sanderson Corner	250.00	250.00	250.00
100-7-20-610.000 Cemetery Flags	450.00	394.00	450.00
<hr style="border-top: 1px dashed black;"/>			
<b>Total Cemeteries</b>	<b>15,500.00</b>	<b>15,500.00</b>	<b>25,000.00</b>
<hr style="border-top: 1px dashed black;"/>			
<b>Total Expenditures</b>	<b>15,500.00</b>	<b>15,500.00</b>	<b>25,000.00</b>
<hr style="border-top: 1px dashed black;"/>			
<b>Total General Fund</b>	<b>-15,500.00</b>	<b>-15,500.00</b>	<b>-25,000.00</b>
<hr style="border-top: 3px double black;"/>			
<b>Total All Funds</b>	<b>-15,500.00</b>	<b>-15,500.00</b>	<b>-25,000.00</b>
<hr style="border-top: 3px double black;"/>			

# Fairfax Fire Department 2015 Report

## Fire Department Budget

	Budget 2015	Actual
Tax Assessment	\$192,188.00	\$175,105.56
Town of Fletcher Retainer Fee	\$8,500.00	\$8,500.00
Town of Fletcher (Fire protection, in excess of retainer)	\$0.00	\$445.00
Sale of used furnace	\$0.00	\$500.00
Incident report requests (6 @ \$10.00 each)	\$0.00	\$60.00
Pre-sale Fire Safety Inspection (1 @ \$125.00)	\$0.00	\$125.00
	\$200,688.00	\$184,735.56

	2016 Budget	2015 Budget	2015 Actual	Balance
Fire Warden	\$400.00	\$400.00	\$400.00	\$0.00
Firefighter payroll	\$32,550.00	\$32,550.00	\$28,775.00	\$3,775.00
Battalion Chief Payroll	\$37,877.00	\$37,128.00	\$37,055.82	\$72.18
Disability Insurance	\$2,000.00	\$2,000.00	\$1,883.00	\$117.00
OSHA Health Check	\$1,000.00	\$700.00	\$0.00	\$700.00
Training	\$2,600.00	\$2,600.00	\$2,643.63	-\$43.63
Water & Sewer	\$500.00	\$460.00	\$443.92	\$16.08
Building Maintenance	\$5,000.00	\$8,000.00	\$6,084.04	\$1,915.96
Equipment Maintenance	\$7,000.00	\$5,500.00	\$5,484.04	\$15.96
Fire Station Heat	\$5,000.00	\$6,000.00	\$2,862.32	\$3,137.68
Fleet Maintenance	\$8,400.00	\$8,250.00	\$8,003.65	\$246.35
Blacktopping	\$4,500.00	\$0.00	\$0.00	\$0.00
Telephone & Dispatching	\$43,275.00	\$42,800.00	\$40,950.16	\$1,849.84
Mileage	\$400.00	\$200.00	\$297.86	-\$97.86
Equipment & Supplies	\$12,000.00	\$12,000.00	\$10,235.72	\$1,764.28
Turnout Gear	\$8,000.00	\$6,500.00	\$7,751.06	-\$1,251.06
Electricity	\$2,400.00	\$2,400.00	\$1,987.56	\$412.44
Gasoline	\$1,600.00	\$1,600.00	\$917.28	\$682.72
Diesel Fuel	\$3,500.00	\$4,100.00	\$1,460.50	\$2,639.50
Article 3 Rollover	\$3,650.00	\$0.00	\$0.00	\$0.00
Capital Replacement / Apparatus	\$40,000.00	\$27,500.00	\$27,500.00	\$0.00
	\$221,652.00	\$200,688.00	\$184,735.56	\$15,952.44

In 2015 we applied for and received two equipment grants. Both of these grants were 50/50 matching grants, totaling \$2,739.03 in funding available to purchase needed equipment.

We received \$817.22 in matching funds from the VT Agency of Natural Resources, Department of Forests & Parks, allowing us to purchase \$1634.44 in Wildland Firefighting Equipment with only \$817.22 coming out of our Equipment Budget. Through this program Fire Departments place an order through the State, from select items available in the GSA Wildland Catalog. The State then places a single order, obtaining bulk pricing. The Towns reimburse the State of VT for half of the purchase price of the equipment.

We also received \$1,921.81 through the VLCT PACIF Equipment Grant. Through this grant we purchased an "On-Spot" tire chain system for our primary Tanker, and 8 rear-view cameras (4 for FD and 4 for Highway Dept.) to mount on trucks. The total cost of these purchases was \$3,843.63, with \$1,921.81 coming from the VLCT, \$1,435.02 from the FD budget, and \$486.80 from the Highway Dept.

Revenues in 2015 include; \$445.00 from the Town of Fletcher for responses into their community that exceeded what was covered by their retainer fee, \$500.00 for the sale of the used oil furnace that was replaced with a high efficiency propane furnace, \$60.00 for incident report requests, and \$125.00 for a pre-sale Fire Safety Inspection of a condominium unit, totaling \$1,130.00 in unplanned revenues.

### Breakdown by Major Incident Types

Incident Type	2015 Payroll Year 11/16/14 – 11/15/15	2015 Calender Year
Fires	32	31
Overpressure rupture, explosion, overheat (No Fire)	0	0
Rescue & Emergency Medical (Includes Car Accidents)	49	43
Hazardous Condition (No Fire)	15	14
Service Call	52	50
Good Intent Call	7	5
False Alarm & False Call	19	15
Severe Weather & Natural Disaster	0	0
Special Incident Type	3	4
<b>Total</b>	<b>177</b>	<b>162</b>

Respectfully Submitted  
David Raymond  
Battalion Chief

### Letter from the Chief

In 2015 the Fairfax Fire Department saw strong membership and a call volume that was down about fifteen percent.

Battalion Chief David Raymond continued to be critical to our success, ensuring daytime coverage of all 911 fire calls and providing fire safety training in the school. This year David became CPST certified to inspect child safety seats for proper installation. David also secured a VCLT grant to install back up cameras on four Town Highway Dept. Trucks, Fire Dept. Ladder Truck, Fire Engine, and two Tankers and for the purchase of on-spot chains for Tanker 3.

Thanks to the voters of Fairfax we were able to re-engineer and resurface our station parking lot with a base coat of blacktop in 2015, which will be covered with a topcoat in 2016, after allowing the base to pack and settle. Heeding the advice of voters we hired an engineer to ensure that this project was done properly. This changed the scope of the project, increasing the total expense, however these changes resulted in an improved parking lot that should remain in good condition for many years to come.

I mentioned this last year but thought I should again to help explain our proposed budget. Five trucks in our fleet will need to be replaced in the next twenty years. Purchasing these vehicles new at present day prices would cost approximately 2 million dollars. To prepare for these purchases the Apparatus Replacement Plan has been incorporated in our budget since 2011. If properly funded, the Apparatus Replacement Plan will save Fairfax taxpayers from paying sticker price and interest on loans because we will have the flexibility to buy affordable vehicles when they become available (i.e. used vehicles or manufacturer demos).

I have always been bothered by the fact that federal, state and town departments must spend all of the money in their budget or face a reduction the following year. When we plan our budget we take into consideration equipment repairs and replacements, but it is impossible to estimate exactly what these costs will amount to. We pay our members when they respond to calls, but we do not know how many calls there will be. The bottom line is that we have been honest in writing this budget, and the money that we do not end up needing we will not spend.

I would like to acknowledge the assistance, that neighboring fire departments have provided this year. The families of our firefighters also receive my thanks for their continued support and understanding when the tones go off.

Sincerely,  
Tom Snyder  
Chief FXFD

Account	Budget	Actual	% of Budget
<b>100-7-52 Equipment</b>			
100-7-52-432.000 Maintenance & Repair	57,300.00	55,059.25	96.09%
100-7-52-626.000 Gas & Oil	3,500.00	2,815.80	80.45%
100-7-52-627.000 Hwy Diesel Fuel	67,000.00	31,621.76	47.20%
100-7-52-740.000 New Equipment	47,500.00	41,869.47	88.15%
100-7-52-830.000 Interest	0.00	0.00	0.00%
<b>Total Equipment</b>	<b>175,300.00</b>	<b>131,366.28</b>	<b>74.94%</b>
<b>100-7-54 General Highway</b>			
100-7-54-330.000 Occupational Therapy	0.00	0.00	0.00%
100-7-54-431.000 Radios	700.00	806.90	115.27%
100-7-54-460.005 Cold Patch	6,000.00	5,400.59	90.01%
100-7-54-460.010 Culverts	15,500.00	14,611.84	94.27%
100-7-54-460.015 Covered Bridge	2,500.00	0.00	0.00%
100-7-54-460.020 Guardrails	3,000.00	3,360.75	112.03%
100-7-54-651.000 Signs	3,500.00	2,326.94	66.48%
<b>Total General Highway</b>	<b>31,200.00</b>	<b>26,507.02</b>	<b>84.96%</b>
<b>100-7-56 Summer Maintenance</b>			
100-7-56-110.000 Summer Payroll	101,500.00	97,262.19	95.82%
100-7-56-460.000 Blacktopping	232,364.00	233,156.58	100.34%
100-7-56-460.005 Blacktopping-New	60,000.00	60,000.00	100.00%
100-7-56-610.000 Custom	0.00	0.00	0.00%
100-7-56-611.000 Chloride	16,500.00	16,181.35	98.07%
100-7-56-650.000 Gravel & Stone	60,000.00	66,341.10	110.57%
100-7-56-660.000 Highway Rollover	0.00	0.00	0.00%
100-7-56-670.000 Roadside Mowing	5,000.00	5,085.00	101.70%
100-7-56-699.000 Special Projects	0.00	0.00	0.00%
100-7-56-990.000 Summer Miscellaneous	500.00	1,047.85	209.57%
<b>Total Summer Maintenance</b>	<b>475,864.00</b>	<b>479,074.07</b>	<b>100.67%</b>
<b>100-7-58 Winter Maintenance</b>			
100-7-58-110.000 Winter Payroll	73,500.00	70,757.32	96.27%
100-7-58-610.000 State Aid Material	0.00	0.00	0.00%
100-7-58-650.000 Sand	30,000.00	33,237.40	110.79%
100-7-58-650.005 State Aid Salt	28,500.00	26,991.57	94.71%
100-7-58-650.010 Town Highway Material	16,000.00	13,087.20	81.80%
100-7-58-650.015 Town Highway Salt	28,500.00	26,991.48	94.71%
100-7-58-990.000 Winter Miscellaneous	2,500.00	2,332.84	93.31%
<b>Total Winter Maintenance</b>	<b>179,000.00</b>	<b>173,397.81</b>	<b>96.87%</b>
<b>Total Expenditures</b>	<b>861,364.00</b>	<b>810,345.16</b>	<b>94.08%</b>
<b>Total General Fund</b>	<b>-861,364.00</b>	<b>-810,345.16</b>	
<b>Total All Funds</b>	<b>-861,364.00</b>	<b>-810,345.16</b>	

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

Account	Budget	Actual	% of Budget
-----			
<b>100-6-00-120 Highway Income</b>			
100-6-00-120.010 State Aid	120,000.00	122,864.01	102.39%
100-6-00-120.050 Hwy Access Permit	0.00	180.00	100.00%
100-6-00-120.099 Miscellaneous	4,308.00	0.00	0.00%
	-----	-----	-----
<b>Total Highway Income</b>	<b>124,308.00</b>	<b>123,044.01</b>	<b>98.98%</b>
	-----	-----	-----
<b>Total Revenues</b>	<b>124,308.00</b>	<b>123,044.01</b>	<b>98.98%</b>
	-----	-----	-----
<b>Total General Fund</b>	<b>124,308.00</b>	<b>123,044.01</b>	
	=====	=====	=====
<b>Total All Funds</b>	<b>124,308.00</b>	<b>123,044.01</b>	
	=====	=====	=====

## Fairfax Rescue Budget Report 2016

	2014 Prop	2014 Actual	2015 Prop	2015 Actual	2016 Prop
<b>Income</b>					
Ambulance Runs	\$140,000	\$174,504	\$152,000	\$132,535	\$153,000
Contributions	\$7,000	\$8,804	\$7,000	\$7,871	\$10,000
Subscription Plan	\$16,000	\$16,700	\$17,000	\$16,295	\$17,000
Interest From Accounts	\$0	\$ -	\$ -		\$ -
Memorials	\$500	\$420	\$500	\$1,070	\$500
Town Allocated Westford	\$9,187	\$9,187	\$9,463	\$9,463	\$10,106
Town Allocated Fairfax	\$53,562	\$53,562	\$55,169	\$55,169	\$58,918
Town Allocated Fletcher	\$10,387	\$10,387	\$10,699	\$10,699	\$11,426
Carry over from previous year	-\$14,284	(\$14,284)	(\$914)		\$ 505
Grants	\$3,000	\$2,000	\$4,000	\$4,600	\$4,000
Course Fee				\$216	\$140
<b>Total</b>	<b>\$225,352</b>	<b>\$261,280</b>	<b>\$254,917</b>	<b>\$237,918</b>	<b>\$265,595</b>
<b>Expenses</b>					
Antenna Rental- equipment main	\$2,000	\$2,625	\$2,000	\$4,138	\$ -
Capital Equipment (to savings)	\$3,000	\$3,000	\$3,000	\$6,000	\$2,000
Equipment Purchase					\$6,700
Fuel	\$6,600	\$6,147	\$6,600	\$4,193	\$5,500
Fund Drive	\$700	\$1,023	\$1,025	\$1,030	\$1,100
Hazardous Waste	\$550	\$696	\$550	\$641	\$75
Health (Hep B)	\$1,000	\$ -	\$1,000	\$ -	\$500
Maint Ambulance	\$5,000	\$8,996	\$7,000	\$4,699	\$6,000
Maint Communication	\$1,000	\$1,216	\$1,000	\$1,459	\$1,000
Office Expense	\$2,000	\$1,868	\$2,000	\$1,070	\$1,300
Personnel Stipend	\$12,000	\$13,885	\$12,000	\$12,037	\$13,000
Purch Ambulance Replace	\$4,000	\$4,000	\$10,000	\$13,923	\$19,000
Purch Communications	\$0	\$2,067	\$ -		\$ -
Purchase Base Radio Upgrade	\$0	\$ -	\$2,000		\$ -
Squad Relations/outreach	\$10,000	\$9,035	\$10,000	\$8,754	\$11,400
Supplies (Medical)	\$10,000	\$17,239	\$12,000	\$7,040	\$11,000
Telephone	\$1,000	\$1,288	\$1,441	\$1,382	\$1,400
Training	\$2,000	\$5,240	\$2,000	\$1,169	\$2,706
Uniforms	\$1,800	\$4,615	\$1,800	\$1,681	\$1,600
Volunteer Fire Insurance	\$13,000	\$13,364	\$13,500	\$13,991	\$14,500
Workman's Comp	\$10,000	\$9,669	\$10,000	(\$3,814)	\$10,000
Billing	\$11,200	\$14,319	\$12,000	\$11,498	\$ -
Per Diem Payments	\$40,000	\$60,778	\$55,000	\$45,750	\$53,000
Salary and Benefits	\$45,696	\$47,563	\$45,000	\$47,154	\$46,000
Payroll Tax	\$4,000	\$4,132	\$4,000	\$6,515	\$15,114
ALS Intercepts	\$1,200	\$675	\$1,200	\$1,475	\$2,000
Professional Services	\$3,000	0	\$3,000	\$5,600	\$1,600



## TREASURER'S TAX STATEMENT

2015 Homestead Education Grandlist	3,160,311.19
2015 Non-Residential Grandlist	1,030,238.89
2015 Municipal Grandlist	4,187,816.37

### TAX RATE

School Homestead Education Tax Rate	1.3335
School Non-Residential Tax Rate	1.5985
Municipal Tax Rate	.4838
Local Agreement (Disabled Veterans Exemption)	0.0023

2015 Property Taxes Raised From Residential Grand List	4,214,275.07
2015 Property Taxes Raised From Non-Residential Grandlist	1,646,836.99
2015 Municipal Taxes Raised	2,026,065.55
2015 Local Agreement Raised	9,632.15
Late Homestead Penalty	702.75
<b>Total Taxes Raised</b>	<u>7,897,512.51</u>
Adjustment For Corrections & Residential Changes	-11,997.49
	<u>7,885,515.02</u>

School Rebate Credit	1,128,382.06
Town Rebate Credit	37,036.48
Treasurer's Tax Receipts By November 16, 2015	6,414,127.07
Warrant To Delinquent Tax Collector	305,969.41
	<u>7,885,515.02</u>

2015 Property Taxes Transferred To School	4,555,845.73
Balance Of Taxes Due To School Before Adjustments	235,965.45

## DELINQUENT TAX STATEMENT JANUARY 1, 2015 THROUGH DECEMBER 31, 2015 DELINQUENT PROPERTY TAXES

	<u>RECEIVED DUE</u>	<u>COLLECTED</u>	<u>ADJUSTMENTS</u>	<u>BALANCE DUE</u>
YEAR 2013	5,250.80	5,250.80	0	0
YEAR 2014	180,160.64	154,073.69	0	26,086.95
YEAR 2015	<u>305,969.41</u>	<u>94,087.73</u>	-.04	<u>211,881.64</u>
<b>TOTAL</b>	<b>491,380.85</b>	<b>253,412.22</b>	<b>-.04</b>	<b>237,968.59</b>

TOTAL TAX COLLECTED	253,412.22
INTEREST COLLECTED	18,818.39
NET ADJUSTMENTS	<u>-.04</u>
<b>TOTAL COLLECTED</b>	<b>272,230.57</b>

NOTE: DELINQUENT TAXES ARE PUBLIC INFORMATION POSTED IN THE TOWN OFFICE.

FUND BALANCES AT DECEMBER 31, 2015

Town of Fairfax General Ledger

01/06/16

Page 1 of 1

12:28 pm

General Ledger Due/To Due/From Summary Report

tclerk

Previous Yr: Period 12

Account Number	Account Description	Account Balance
105-1-00-800.000	Carroll Hill Cemetery Fun Due To/From Gen Fund	6,434.50
110-1-00-800.000	Cemetery Fund Due To/From Gen Fund	278.97
115-1-00-800.000	Impact Fees Fund Due To/From Gen Fund	103,241.38
120-1-00-800.000	Bridge Fund Due To/From Gen Fund	490.75
122-1-00-800.000	Highway Grants Fund Due to/From Gen Fund	0.00
125-1-00-800.000	History Fund Due To/From Gen Fund	6,833.99
130-1-00-800.000	Reappraisal Fund Due To/From Gen Fund	185,517.05
135-1-00-800.000	Kingsbury Fund Due To/From Gen Fund	411.31
140-1-00-800.000	Recreation Fund Due To/From Gen Fund	9,038.64
145-1-00-800.000	Zoning Fund Due To/From Gen Fund	618.33
150-1-00-800.000	Safford Cemetery Fund Due To/From Gen Fund	0.00
155-1-00-800.000	Records Reserve Fund Due To/From Gen Fund	23,337.84
160-1-00-800.000	Recreation CVPS Fund Due To/From Gen Fund	70,595.37
162-1-00-800.000	Rec Grants Fund Due to/From Gen Fund	0.00
165-1-00-800.000	Recreation Pav Fund Due To/From Gen Fund	572.62
170-1-00-800.000	Sidewalks Fund Due To/From Gen Fund	33,533.74
175-1-00-800.000	Fire Replacement Fund Due To/From Gen Fund	68,747.52
176-1-00-800.000	Fire Grants Fund Due to/From Gen Fund	0.00
180-1-00-800.000	Library Fund Due To/From Gen Fund	3,505.30
185-1-00-800.000	Settlement Due To/From Gen Fund	87,025.75
190-1-00-800.000	New Town Office Fund Due To/From Gen Fund	10,687.34
**** TOTALS FOR DUE/TO DUE/FROM ACCOUNTS		0.00



## Fairfax Community Library 2015 Report

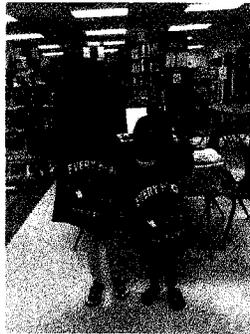
We held a contest this year for a new logo and art teacher Marc Choiniere’s entry, seen above was the winner.

The Library averaged 405 patron visits per week. We offered 125 programs for children attended by a total of 2,089 people, and 58 programs for teens/adults attended by a total of 402 people.

In 2015 our adult volunteers worked over 200 hours, helping with shelving, book repair, program assistance, and many other tasks around the Library. We appreciate their time and energy! We welcome new volunteers. A Friends of the Library group was founded in the fall.



Long Range Plan



Summer Readers



Monthly STEM Club



Teen/adult Painting class



Library Calendar

New collections include a game collection, and snowshoes of all sizes. The snowshoes came from RiseVT, which donated numerous pairs to interested libraries across Franklin and Grand Isle Counties. We are delighted to offer these non-traditional items for our patrons. We added two laptops and a Kindle for patron use, and a new drop-in tech help event once a month.

This year, 1,434 public library patrons checked out 30,400 items and we lent 440 books to other libraries in Vermont. Fairfax patrons checked out and downloaded 1,377 audio books and 1,111 ebooks from [www.listenupvermont.org](http://www.listenupvermont.org). Patrons used our many online resources from Consumer Reports, to Adult Continuing Education classes, to genealogy resources and online databases, VT Online Library, for research or reading a wide range of periodicals and newspapers.

Outreach is an important part of the Library’s work. This year we initiated a candy drive for Village residents who get hundreds of trick-or-treaters. Both those who donated candy and those who received were delighted to participate. Day care providers often make use of the Library to provide rich reading environments in their centers. Two independent schools and the Y’s after-school program came to the Library regularly to learn library skills and check out materials. We work with Building Bright Futures each year to reach out to all Fairfax families with new babies and place a book in the Library dedicated to the child.

The 2015 Library budget supported our programs for all ages, our collection development, the technology available at the Library, and the public library staff that makes it all happen. We ended 2015 in the black, having spent 96.05% of our budget. The Library has seen significant growth in the past 4 years and we appreciate your support. 149 new members joined in 2015. We are books, but so much more! You can find us online at [www.fairfaxvtlibrary.org](http://www.fairfaxvtlibrary.org), on Facebook, Vermont Grandpa, and Front Porch Forum.

Respectfully Submitted by Debbie Landauer, Public Library Director

## Development Review Board

Members of the Development Review board in 2015 were: Jason Heyer (Chair), Nicholas Hibbard (Vice Chair), Michelle Dufresne (Clerk), Martha Varney, and Claude Rainville.

The Development Review Board (DRB) holds public hearings on development projects the second and fourth Tuesday of each month at 7PM in the Town Offices. This is a recent change from first and third Wednesdays. In addition, the DRB schedules working sessions and site visits as needed.

Skip Taylor, who served the Zoning Office for over a decade, retired in November. Thank you Skip for your years of service. We appreciate all you have done and will continue to do for the Town of Fairfax. Amber Soter has taken over as Zoning Administrator and Planning Commission and DRB Coordinator.

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 adjourning Town.
- 5) Certain State Agencies

In **2015** the Fairfax Development Review Board conducted **18 public hearings**. Some projects had more than one hearing and other projects have not yet had final decisions. The Board approved 7 subdivisions (3 done by Administrative Review by the Zoning Administrator). In addition, there were 4 Conditional Use/Site Plan Review hearings, 1 Final Plot Revision, 3 boundary adjustments and no Variance hearings.

Lucien Hayes is an alternate to the Board and Skip Taylor was appointed as an alternate as well.

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

Respectfully submitted,



Amber Soter  
Zoning Administrator, Planning Commission  
& DRB Coordinator.

## FAIRFAX EMERGENCY MANAGEMENT

Happy 2016, what a difference a year makes. Last year snow and cold, this year is not so bad.

2015 state and federal paperwork was filed. Worked with Regional Planning and Town Departments to bring our Mitigation Plan up to date. Currently working on corrections to meet state and federal requirements. Then the Mitigation Plan will be finalized and accepted.

I would like to discuss preparedness for a minute. **Preparedness**-the state of being prepared. **Prepared**-properly expectant, organized, or equipped; ready.

Preparedness begins with each individual. Could you survive 3 days or more without assistance? Could you leave your home in an instant, if you had to evacuate? Do you have an emergency kit? What about important documents, do you have copies of them in a safe place? What about your pets during an emergency? **Something to think about.**

There is literature at the town office in the entry area, also at the community library. I can also be contacted, as I have handouts at the office. If you are electronic friendly the town's web site has some information. Here is a list of web sites to look at.

[www.fairfax-vt.gov](http://www.fairfax-vt.gov), [www.ready.gov](http://www.ready.gov), and [www.redcross.org](http://www.redcross.org).

If you should ever have a question, feel free to contact me through the Fairfax Town Office.

Best regards,

Stephen Bessette-EMC

## Fairfax Town Health Officer's Report 2015

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

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

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

This year I received one notification from the State of VT, in regards to Rabies. A bat that had been caught by a house cat, was sent to the State for testing. The test results came back positive for rabies. Unfortunately the house cat had not received its vaccinations. It is important that all pets, even "indoor" pets receive their vaccinations.

The Town of Fairfax normally hosts a Rabies Clinic at the Town Highway Garage each spring. Franklin County Animal Rescue (Franklin County Humane Society) also offers Rabies & Distemper shots during its weekly clinics at a very reasonable cost. Please have your pets vaccinated, for the safety of your pet and your family.

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

The State of VT has issued information to THO's regarding Highly Pathogenic Avian Influenza (HPAI). The State encourages poultry owners to prepare for HPAI, as they expect it to impact the East Coast Region in 2016. More information regarding HPAI is available in the Health Officer section of the Town's Web Page, and from the VT Agency of Agriculture;

<http://agriculture.vermont.gov/animal-health>

If you raise chickens, whether large scale, or just a small backyard coup, please visit the States web page for important information regarding maintaining the health of your flock.

The following is a breakdown of incidents that were reported & investigated in 2015;

- Animal Bites (6 incidents reported, that were treated by a hospital or clinic)
- Report of rabid animal (1 incident, bat tested positive for rabies)
- Rental Housing (3 incident investigated)
- Public Health issue (1 Incident Investigated)

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

You can visit the Health Officer page on the Town of Fairfax web site for more information. [www.fairfax-vt.gov](http://www.fairfax-vt.gov)

Respectfully Submitted

David Raymond  
Town Health Officer

# FAIRFAX LISTERS OFFICE

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

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

**In September 2016 on or after the 1<sup>st</sup>, we will be conducting a town wide reappraisal, which will be completed by June 30<sup>th</sup> of 2018.** The Listers office sent out RFP's (Request for Proposals) this past October, to several appraisal companies, asking for help with this major project. The Vermont Appraisal Company was the winning bid and will be helping us on this journey.

Over the past year the Lister's office has received and reviewed 78 notices/permits. Of these, 19 were for new houses, 3 duplexes, 2 fourplexes, 6 detached garages, 13 additions and/or finished areas, and the remainder being barns, sheds, porches, decks, etc. We also have ongoing routine work such as Homestead Declarations, Current Use, Veteran Exemptions, Property Transfers, mapping, etc.

We met with our district advisor in August to complete the required Sales Report. The Sales Report determines our new Common Level of Appraisal (CLA) and Coefficient of Dispersion (COD). The CLA is currently 95.94% and the COD is 7.47%.

To further our education, we attended the following classes: February 20<sup>th</sup>- MSOL/CAMA seminar, March 30<sup>th</sup>- NEMRC Annual Seminar, April 1<sup>st</sup>- TOEC (Town Officer Education Conference), September 18<sup>th</sup>- Annual VALA Meeting, September 20<sup>th</sup>- IAAO 100 course, Understanding Real Property Appraisal.

Based on the 2015 Grand List figures, and the voted budgets, separate tax rates were set by the Selectboard for residential (\$1.8196) and non-residential (\$2.0846).

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

**LISTERS: Patricia McNall, Robin Chapman, Tamsin Coon**

## Planning Commission

Members of the Planning Commission in 2015 were: Greg Heyer (Chair), Richard Wimble (Vice Chair), Mark Hunziker (Clerk), Mark Kane, Martha Varney.

Skip Taylor has retired and Amber Soter has been hired as the Zoning Administrator and is the Assistant to the Planning Commission. The Planning Commission would like to thank Skip for his long term service to the board and community.

The Planning Commission was very active in 2015. The **Fairfax North and South Village Pedestrian Connectivity Feasibility Study** was completed and presented in a public meeting. The study relates to the Town's Sidewalk Master Plan, and the Planning Commission continues to work on developing a plan that will enhance our Village and provide safe and efficient routes for pedestrians. The Planning Commission worked diligently applying for a Municipal Planning Grant that we are pleased to announce was awarded. This study will be titled **Fairfax Route 104 Village Gateway Enhancement Study**. The study will tie into the previous studies and the Sidewalk Master Plan to help develop streetscaping and traffic calming guidelines and identify implementation actions the community can take to maintain the Village environment. One of the goals is to learn how the Town can communicate a sense of "arrival" in the Village. Motorists approach the north and south entrance points on Route 104 at relatively high rates of speed and, though options for pedestrian enhancement exist, implementing these without broader consideration of how to better define the visual character of the gateways is not likely to slow traffic on Main Street or to encourage and foster safe pedestrian use. The Planning Commission is excited to get started on this study. A copy of the full application is available in the Zoning Office.

In addition to the Municipal Planning Grants, the Planning Commission has been working directly with the Northwest Regional Planning Commission to develop a Bylaw that Establishes Screening Standards for Ground-Mounted Solar Electricity Generation Plants. The Planning Commission is also undertaking a review of the Development Regulations and changes will be proposed.

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

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

Respectfully submitted,



Amber Soter  
Zoning Administrator, Planning Commission  
& DRB Coordinator



# Fairfax Parks & Recreation Department

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

## ***2015 Parks & Recreation Report***

Over the course of the past year, the Parks & Recreation Department has experienced quite a number of significant changes. Our former Director resigned after being with the department for the better part of a decade, leaving behind a legacy of high quality programming and events. With this resignation tendered, the Select Board determined it essential to hire a full time director to continue growing the recreational opportunities that have come to be expected by the community. While the position wasn't filled by the current director until June of 2015, many of the department's signature events were still offered to the community thanks to the hard work from those on the Recreation Committee.

In late 2015, the Select Board moved to accept the donation of the Baptist Building (1210 Main Street) from the United Church of Fairfax on the condition that it will be retrofitted into a daily use, multi-generational community center. After eight years of collaboration between the Parks & Recreation department, the Citizens for Fairfax Community, and the United Church of Fairfax, the project was approved and is currently underway. Outlined in multiple phases, the planned improvements will take place over the next several years, allowing for increased usage of the space until the project is completed. All of the necessary capital for this project will be generated through grants and fundraising.

The Baptist Building is just one of many assets that the Parks & Recreation department will soon be able to offer to the town. Other ongoing projects that will be finished in the first half of 2016 include; the completion of the bathroom/pavilion project in the Community Park, and the construction of over a mile of multi-use trails in the 100 Acre Wood in North Fairfax. Both of these projects were made possible through grants secured by the Parks & Recreation department and with the work done by local builders. These three projects will have a significant impact on the available opportunities for recreation in Fairfax. The future of recreation in Fairfax is strong, as 2016 will be a historic year for the department.

### **Parks & Recreation Department Goals for 2016**

- Complete 100 Acre Woods trail construction and develop master plan for continued growth
- Finish bathroom & pavilion in Community Park
- Increase summer time programming for youth through additional offerings of YMCA camps
- Diversify recreational opportunities throughout the year
- Increase and promote environmental consciousness throughout the community
- Complete first phase of Baptist Building renovations

Being raised in Fairfax, I am honored to serve the town in my current capacity as Director of the Parks & Recreation department. In my first six months as Director, I have been humbled by the support I have received from both individuals and businesses in our community. I am eternally grateful to those who help promote the development of recreation opportunities in our town. I look forward to working for this community for many years to come.

Thank you,

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

Colin Santee, Director

Fairfax Parks & Recreation Department

## Annual Report

### 2015 HIGHLIGHTS

The past year was one of change for our organization. We lost our longtime friend, and member, Mike Spaulding who retired and moved away from the area after 18 years of service to this community. Our new Director Bambi Dame has been in her position for a little more than a year now and has been hard at work applying for grant opportunities and working to keep us all up to date with the latest in training, equipment and procedures. Our call volume over the previous year is down significantly. Half of the loss in calls was anticipated as Cambridge Rescue roster grew and they required less of our services. The other half of decline in calls we'll have to chalk up to our town not needing as much of the services that we offer which is not a bad thing. However revenue to the squad from the lower call volume and the reduction in insurance payments from Medicare / Medicaid caused us to finish the year with 12,000 dollars less than expected in revenue. On the expense side we are seeing increase in the cost of most drugs and greater use of drugs like Narcan for opiate overdoses. Through grants, and working hard to keep costs down we were able to apply additional funds towards much needed equipment updates to finish the year out with a net gain of \$505.00.

### Plans For 2016

Moving forward in the New Year we have several goals to strive for. Our primary goal is to recruit and retain more members. Our squad is still primarily staffed by volunteers, EMS overall has seen a dramatic decrease in volunteerism. As this trend continues costs will climb to pay for coverage. Our second most important goal is to update some of our aging and outdated equipment to give our caregivers the right tools for the job. Our AED's need to be replaced. That being said AED's and everything else medical is not cheap. We are trying to replace as much of this equipment as possible through grants. Grants are not always available and the ones that are prove to be highly competitive. If these fall through we'll need to fund out of pocket. New AED's alone can run 20,000 dollars each. Both of ours are units are 14 years old and in need of replacement. One other goal in 2016 will be to apply for our paramedic license. We are working towards being able to offer our communities a higher level of service allowing us to offer paramedic procedures to our patients sooner as currently we rely on intercepting with paramedic services where the additional training and medications are needed above the AEMT level.

### What can You Do to Help?

If you and anyone you know would like to volunteer please contact us. Each certified volunteer saves us and the taxpayers up to \$12,000 / year depending on their level of certification. You do not need to be certified to volunteer! Also we have and install the green 911 signs. They are available for 15 to 23 dollars depending on hardware needed and are available to anyone in our service area. CPR and basic first aid courses are available. We schedule them quarterly or on request. Contact us at 802-849-2773 or visit our Facebook Page.

Daniel Vanslette A-EMT  
President Fairfax Rescue Inc.

1/12/16

## **Fairfax Select board Year-in-Review Summary Report**

As with any year with the governance of a municipality, 2015 presented a plethora of challenges and obligations. The following is a brief summary of the highlights:

The Board lost Peter King to retirement in July of 2015 and his appointed replacement, Keith Potvin resigned in October. The vacancy was filled by the appointment of Duane Leach in December. The Board wishes to thank Peter for his service over the years and his continued contribution of support in the area of law enforcement. In his short tenure Keith assembled a crime watch meeting that catalyzed the renewed spirit of neighborhood watch programs and allowed the community to meet with the law enforcement professionals who protect and serve Fairfax. Thanks to Keith for a large amount of work in a small amount of time.

Personnel also seemed to take the forefront in the Zoning and Recreation Departments. Our long serving Zoning Administrator, Skip Taylor, retired November 30. Skip's efforts over the past decade plus has contributed so much to the development and preservation of the Town of Fairfax and should be loudly applauded. Skip's successor, Amber Soter, who was his assistant throughout the year, is now the full-time Administrator and the assistant position was eliminated. The recreation department took off slowly with a new hire at year's beginning (*and resignation shortly thereafter*) but has rebounded nicely under the leadership of the new Director Colin Santee who took the helm mid-year.

Other highlights for the year include, but are not limited to:

- Welcomed the first Fairfax Farmer's Market
- Computer server upgrade and installation of security cameras in the new office building
- Implementation of Act 148 SWIP plan
- Road paving projects completed including Toof Road and the Fire station parking lot
- Acceptance of the donation for the Baptist Building from the First United Church of Fairfax
- Receipt of a Vermont Structures Grant for \$9,000 of work on the covered bridge
- Pavilion at the Recreation Fields completion
- Right of way easements attained to start sidewalk construction phase 1
- Ongoing Trash and Recycling negotiations with the providers and the District
- Approval of a Reappraisal to be schedule for the 2017-2018 tax years
- Continued discussion and planning on moving the fiscal year to be in line with the State and most other municipalities

The work continues and ongoing input from the community as a whole is welcomed and encouraged each step of the way. Meetings are held the first and third Mondays of each Month at the town office at 7pm.

The Board would like to thank all of the employees of the Town, volunteers in any and all capacities, the town committees and organizations that are the backbone of all that "is Fairfax". While the Board is entrusted as the Captain of the "ship" – it takes a whole crew to make this town flourish. Thank you!!

As always, please do not hesitate to contact the Board through our knowledgeable assistant, Stacy Wells, at 849-6111 x16.

Best wishes for 2016!

Respectfully submitted,

Tom Fontaine, Chair, Lauri Fisher, Vice-Chair, Randy Devine, Leebeth Lemieux and Duane Leach

## ANNUAL TOWN CLERK/TREASURER REPORT FOR 2015

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

As Treasurer, I'm responsible for keeping the town's account receivables, account payables, payroll, general and fund accounts, which includes the office, officers, law enforcement, elections, payroll, payroll withholdings, insurance, garage, highway, fire, recreation, Lists, 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 2015 as Town Clerk and Treasurer, some of my accomplishments were switching over to the Vermont Elections Management System from The HAVA Statewide Checklist for Vermont Elections. The change launched on October 12, 2015. With the launch of the new system, both the Online Voter Registration (OLVR) and My Voter Page (MVP) websites are available for you as residents and voters. These websites can be found at <http://olvr.sec.state.vt.us> (OLVR) and <http://mvp.sec.state.vt.us> (MVP). Residents are now able to register to vote through these websites. They are also now able to request Absentee Ballots through these websites. The State of Vermont sends the information to The Fairfax Clerk's Office for processing. I have assisted the Select Board with important town decisions to accomplish their goals. We are continuing land record preservation through Xerox/ACS Government Records Services. The land records located in the vault that are microfilm protected have been converted to digital images back to 1987 using the full service indexing ACS 20/20 Prefect Vision system. We are also in the process of indexing our maps that have been microfilmed and converting them to digital images. We have two land record computers in the office for searchers use at the price of one. The searchers love this new system and cannot stop expressing their love of this ACS 20/20 Perfect Vision system. Property owners are still able to take advantage of the free Automated Tax Payment Program, where tax payers can now automatic withdrawal their property taxes into the Towns checking account when the taxes are due. We now accept VISA, MasterCard, and Discover Credit/Debit cards. There is no fee to the Town. There is a fee charged to the card holder of 3% +.50 swipe fee or a \$2.00 minimum. 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 2015:

- We had a rabies clinic at the Town Garage in March. The State of Vermont has increased the license dog fee by \$1.00. The Town approved to also increase the Fairfax dog licenses by \$1.00 making the 2016 dog license fee \$11.00 for sprayed/neutered and \$13.00 for non-sprayed/neutered. We registered 680 dogs in 2015.
- We eliminated our Post Office Box 27. Our new address is Town of Fairfax, 12 Buck Hollow Road, Fairfax, VT 05454.

We are working on transitioning from a Calendar Year to a Fiscal Year. There will be an article that will be voted on the floor at Town Meeting on Saturday, February 27, 2016.

I look forward to seeing you at the **Annual Town & School District Meeting** on Saturday, February 27, 2016, held at the **Elementary Auditorium of Bellows Free Academy, 75 Hunt Street** and the **Annual Town & School District Meeting Election** on Tuesday, March 1, 2016, held at the **Middle School Gymnasium at Bellows Free Academy, 75 Hunt Street**. Feel free to call me anytime at the Town Office at (802) 849-6111 extension 11. I am happy to be 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 2015 was slightly less than the previous year. The number of permits issued in 2015 totaled 80, compared to 83 in 2014. New home construction dropped very slightly from 29 units in 2014 to 27 units in 2015. The number of Certificates of Compliance, issued to homeowners selling or refinancing their homes, rose from 49 to 57.

Starting in the spring, the DRB maintained a fairly full schedule. There were a total of 7 subdivisions and in total the DRB held 18 public hearings. Some projects had more than one hearing and other projects have not yet had final decisions. There were also Conditional Use/Site Plan and boundary adjustment hearings. The Zoning Office continued to provide assistance to the DRB by analyzing all 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 2015. The Planning Commission worked diligently applying for a Municipal Planning Grant that we are pleased to announce was awarded. This study will be titled Fairfax Route 104 Village Gateway Enhancement Study. A detailed description of the grant can be seen in the Planning Commission Report and at the Town Office. The Planning Commission is also working on proposed Development Regulation Changes.

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

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.

Skip Taylor, who served the Zoning Office for over a decade, retired in November. Thank you Skip for your years of service. We appreciate all you have done and will continue to do for the Town of Fairfax. Amber Soter has taken over as Zoning Administrator and Planning Commission and DRB Coordinator.

### Number of Permits Issued

<u>Item</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Single Family Homes	30	25	24	25	14	18	32	21	14
Multi-Family	28	8	0	6	0	4	4	8	5
Replacement Homes	9	3	1	5	3	4	2	3	5
Additions	16	9	13	13	10	10	11	11	10
Garages/Barns	20	13	10	10	19	16	13	10	8
Accessory Apartments	2	1	0	2	0	0	0	1	0
Commercial	5	3	4	0	0	2	1	1	1
Other (sheds, decks, pools)	43	27	26	34	25	21	34	27	32
Change of Use	0	0	1	1	0	0	1	2	0
Signs				2	2	2	1	0	2
Home Occupations							1	1	1
Basements									2

Certificates of Compliance	24	34	41	26	25	39	52	49	57
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Our goal in 2016 is to continue to provide the best possible service and information to those who contact us. Our office is normally open Monday through Friday during the day, 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. 802-849-6111 ext. 12

Respectfully submitted,



Amber Soter, Zoning Administrator, Planning Commission  
& DRB Coordinator

## **Fairfax Utility Pollution Control**

Our average daily discharge of processed sewage for the year 2015 was 36,333 gallons, which compares to 38,585 gallons daily in 2015. Recorded rainfall was 35” in 2015 and 35” in 2014. Snowfall also adds to our discharge; 2015 was 104” and 92” in 2014. There was record rainfall in the months of May + June which kept us busy adjusting our lagoons in order to maintain process while maintaining lagoon levels. We are in the process of changing out our brittle, ageing aeration lines which will be completed over the next 3 years as we can afford to do so, (2 years to completion). We flushed the gravity lines between the lagoons to keep a steady treatment flow. (Thank you Fire Department for your help with your equipment to accomplish this).

Vermont Rural Water Association (VRWA) is helping with revising our Sewer Ordinance, as well as our rate structure.

Meter up-grades are on going with a new program (see water report).

We were called to 3 sewer line plug-up events, which turned out being; customers collapsed line, broken line + root intrusion.

We had a State inspection of our operation + facility and passed with an acceptable score.

A giant pine tree was removed by our sewer pump station which was threaten our station.

Sewer lines were located for GMP in order to replace poles for new ones + accidents involving vehicles that couldn’t stay on the roadway.

The new TMDL rules (Phosphorus) will not affect our Pollution Control Plant at this time but will in time to come. When the rule does come we will be facing required up-grades – hopefully with some State funding.

Again – we welcome anyone interested in the operations of sewage treatment to contact us for a visit, especially school science students. We did have two tours this past year from our own BFA school, one science class and the other was student government.

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

### **That’s Life at the Pollution Control Facility**

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

## Fairfax Utility Water Department

The total demand (Usage) on the water system for 2015 was 13,570,000 gallons, which is an average daily demand of 37,178 gallons. Compare this to a 2014 yearly demand of 12,604,400 gallons and 34,532 gallons averaged per day.

The cause for the increase does not surprise us due to the weather events this past year. Remember June, July, August and September – hot + dry, 17” of rainfall during these months. The winter wasn’t much friendlier with the record dept of frost and 76” of snowfall

There were 4 occurrences of water leaks on customers water lines. The deep frost called us to several sites as possible water leaks and pushed up many curb stop standpipes and gate valve boxes, thus making more work for the summer, lowering them.

We continued to monitor our water source to assure us that our water source wasn’t being compromised by the drought spell, finding no change at our source.

Other activities during the year were; installation of a Fire Hydrant at the Fire Department (which has been planned to happen for years), locating water + sewer lines for GMP’s replacement poles as well as replacing poles broken off from accidents, responded to several failures in our electronic at our booster station + water control building, we established water allocations to all current water accounts, Hydrants + Flushing units received a fresh coat of paint and your water system was successfully flushed, finding sparkly clean water.

We continue to work on; upgrading our water meters starting this year and continuing as can be afforded (4-5 yrs.) to completion, water exploration for possible source sites, State funding programs + engineer’s, adjustments to our rates to attain a balance (income VS expenses) in order to remain viable – VRWA is taking a lead on this, we continue to be challenged on our Water Ordinance and are working on revisions – VRWA is also helping with this, many more activities keep us busy.

Our yearly flushing event will be May 23 -27 – watch for roadside postings.

We had no violations due to unacceptable water quality in 2015 or any other year for a matter of fact.

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

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

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

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

## Utility Department 2016 Proposed Budget

				2016 Proposed Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
		Penalty Water & Sewer		2,000.00
		SEWER CONNECTION FEE'S		5,000.00
		SEWER FINAL FEE		5,000.00
		SEWER MISC.		50.00
		SEWER PERMITS/Applications		500.00
		SEWER SERVICE		80,000.00
		WATER MISC		50.00
		WATER SERVICE		118,000.00
<b>Total Income</b>				<b>210,600.00</b>
<b>Expense</b>				
		<b>Payroll Expenses</b>		
		Direct Deposit Fee		125.00
		RETIREMENT CONTRIBUTION		2,392.81
		SEWER WAGES		57,242.90
		WATER WAGES		34,844.65
<b>Total Payroll Expenses</b>				<b>94,605.36</b>
		<b>SEWER</b>		
		ADVERTISING		150.00
		CERTIFICATIONS		200.00
		CHLORINE		725.00
		COMPUTER PROGRAM UPDATES		250.00
		EDUCATION/TRAINING		250.00
		EQUIPMENT RENTAL		100.00
		<b>INSURANCE</b>		
		DISABILITY INS.		75.00
		HEALTH INSURANCE		2,616.00
		HRA		0.00
		PROPERTY INS.		1,400.00
		WORKERS COMP INS.		1,500.00

## Utility Department 2016 Proposed Budget

		<b>COMPUTER PROGRAM UPDATES</b>	250.00
		<b>DONATION</b>	100.00
		<b>EDUCATION/TRAINING</b>	250.00
		<b>EQUIPMENT (new)</b>	850.00
		<b>INSURANCE</b>	
		<b>DISABILITY INS.</b>	75.00
		<b>HEALTH INS</b>	2,616.00
		<b>HRA</b>	
		<b>PROPERTY INS.</b>	1,400.00
		<b>WORKERS COMP. INS.</b>	1,500.00
		<b>LAB SUPPLIES</b>	500.00
		<b>MEMBERSHIPS</b>	400.00
		<b>MILEAGE WATER</b>	2,000.00
		<b>MISC.</b>	100.00
		<b>OFFICE SUPPLIES</b>	475.00
		<b>POSTAGE</b>	500.00
		<b>PROFESSIONAL FEES</b>	
		Legal	1,800.00
		Professional fee's other/Audit	2,450.50
		<b>REPAIRS &amp; MAINT./Parts</b>	3,250.00
		<b>SHIPPING CHARGES</b>	175.00
		<b>SHOP SUPPLIES</b>	700.00
		<b>Special Projects</b>	
		Clean Water Tanks	17,000.00
		New meters	5,000.00
		Special Projects - Other	
		<b>SUB-CONTRACTED LABOR</b>	500.00
		<b>TOOLS-Small</b>	500.00
		<b>UNIFORMS</b>	700.00
		<b>UTILITIES</b>	
		<b>ELECTRIC</b>	8,500.00
		<b>HEATING</b>	3,500.00
		<b>TELEPHONE</b>	600.00

## Utility Department 2016 Proposed Budget

			LAB SUPPLIES	500.00
			Membership	150.00
			MILEAGE SEWER	1,750.00
			MISC	100.00
			NEW EQUIPMENT	2,750.00
			OFFICE SUPPLIES	475.00
			PERMIT	720.00
			POSTAGE	500.00
			PROFESSIONAL FEES	
			Legal	500.00
			Professional Fee's Audit	2,450.50
			PROFESSIONAL FEES - Other	
			Projects	
			#1 Lagoon	0.01
			#2 Lagoon	0.01
			#3 Lagoon	25,000.00
			Projects - Other	5,000.00
			Projects - Other	5,000.00
			Total Projects	
			REPAIRS & MAINT./ PARTS	5,000.00
			SHIPPING CHARGES	275.00
			SHOP SUPPLIES	1,850.00
			SUB-CONTRACTED LABOR	1,000.00
			TOOLS- SMALL	500.00
			UNIFORMS	700.00
			UTILITIES	
			ELECTRIC	12,000.00
			HEATING	0.00
			TELEPHONE	600.00
			WASTE WATER TESTING	1,800.00
			<b>Total Sewer</b>	<b>75,886.52</b>
			WATER	
			ADVERTISING	100.00
			CHLORINE	725.00

## Utility Department 2016 Proposed Budget

		<b>WATER SAMPLES</b>	1,200.00
		<b>Total Water</b>	<b>57,716.50</b>
		<b>Water bond payment</b>	<b>46,000.00</b>

\*\* Special Projects may or may not be completed in current year \*\*



## **FAIRFAX TOWN CONSTABLE**

### Fairfax Home Security - Neighborhood Watch

In these times of economic distress, many people are concerned about the threat of rising crime that may occur when you are home or when you are away from home. Many homes in Fairfax are located in a remote location where the State Police, Sheriff's Department and the Town Constable who are patrolling in your neighborhoods are unable to see suspicious individuals who are near or at your home. Many burglars take advantage of this situation and commit residential crimes during the daytime and nighttime hours. Possibly, you may be at home when a suspicious activity or a criminal event occurs.

There are simple ways to help protect you from crime.

#### Simple steps like:

- Keep the doors and windows of your home locked, if you are home or away;
- Use nighttime exterior motion detector lighting, in the front and rear locations of your home;
- Secure valuables like jewelry, money, and other gold & silver items, important documents and firearms in a locked cabinet or safe.
- Use an automatic, inside lighting timing appliance, when you are not home at night so your home appears to be occupied;
- Store outside valuables inside your home or in a locked shed;
- Have US Post Office and newspaper delivery service stopped when you are away for more than 3 days. An overfilled mailbox can be a notice to a thief that the resident is away from home.
- Install a residential Burglar alarm and register it with the Vermont State Police. Call 524-5993 for more information.
- Notify a trusted neighbor if you are going to be away for any extended period of time. Don't forget to call the neighbor when you return.

#### Tell your neighbors:

- How long you will be gone (and a return date);
- Leave them a door key. Do not leave a key under a door mat, mailbox, nearby bush, etc. This is the first place that a thief will check;
- How to reach you in the event of an emergency;
- Advise of any vehicle's that will be left in the driveway;
- Identify any person or relative who might be nearby to assist if a problem occurs.
- Call the Franklin County Sheriff's Office who will conduct a periodic Vacant House Check on your home while you are away. Call F.C.S.O. at 524-2121 for more information about this great program that bears no cost to you.
- Illuminate or eliminate places where an intruder might hide: the spaces between trees or shrubs, stairwells, alleys, hallways, and entry ways;
- While your vehicle is parked in your driveway, always remove the vehicle's ignition keys and lock the vehicle's doors. Items like Tools, money, computers, cell phones and other electronics are valuable to any thief. Do not store any valuables in your car or keep them out of sight or place them in the vehicle's locked trunk area.
- If you are separated from your vehicle due to towing or a maintenance function, remove your house keys from the key chain before releasing the vehicle.

Become a "Good Witness" and report any suspicious vehicles and/or people who continually loiter in the roadway near your home or your driveway. Also, be suspicious of individuals who may come to your door asking questions that do not appear improper. This individual may be checking on you or on your neighbor's activity.

If possible do the following.

- Make note of the suspicious person(s) description, clothing, hair style and color, number of persons, etc. Call the Vermont State Police at 524-5993 and pass along the information that you have gathered.
- If individual is sitting in car. Do not approach. Use your car to survey, making note of the suspicious vehicle's license plate number and the State where it's registered, a description of the vehicle and the vehicle color and any distinguishing features. Also, the number of occupants, description of occupants and finally its location or direction of travel if the car is leaving the area.
- Or just call the Vermont State Police at 524-5993.
- If you witness a crime in progress, Call 911 immediately.

And finally, work with your neighbors to keep your neighborhood clean and orderly and secure. It has never been more important for citizens to work together to prevent crime in our Town.

The Town Constable can be reached for any general law enforcement inquiries at 849-7091. If I'm unavailable to take your call, please leave a detailed message and I will return your call as soon as possible.

**REMEMBER:** If you have an emergency situation and require immediate assistance by either the Police, Fire or Medical attention, immediately call 911.

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

To report any dog related 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, 2015 through December 31, 2015.

The men and women of this office handled approximately 2,563 complaints throughout the county.

This office made 2317 traffic stops resulting in 2384 tickets and warnings being issued.

We made 260 arrests in 2015.

The following are the totals for your community:

Incidents:	502	Arrests:	30	Tickets/Warnings:	418
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This Office has the ability to respond throughout Franklin County for any active shooter and other unusual incidents that may require a special response team and we have the ability to respond to marine search and rescue calls and patrols.

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

Thank you,

**Robert W. Norris  
Franklin County Sheriff**

STATE OF VERMONT  
DEPARTMENT OF PUBLIC SAFETY  
VERMONT STATE POLICE



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

January 6, 2016

On behalf of the Vermont State Police, St. Albans Field Station, we are providing our 2015 Annual Report. This report will provide you information in regards to current staffing, specialty services and statistical information.

**St. Albans Barracks Mission Statement:**

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

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

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

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

**“Your Safety Is Our Business”**

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

- 3 - 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
- 2 - Troopers trained as Drug Recognition Experts
- 1 - Troopers on the Crime Scene Search Team
- 2 - Troopers on the Clandestine Laboratory Team
- 3- Troopers on the Crisis Negotiation Unit

**2015 Total Annual Figures & Comparison:**

<b>Total cases investigated:</b>	<b>6033</b>
<b>Total arrests:</b>	<b>401</b>
<b>Total tickets issued:</b>	<b>1548</b>
<b>Total warnings issued:</b>	<b>1937</b>
<b>Fatal Accidents Investigated:</b>	<b>6</b>
<b>Burglaries Investigated:</b>	<b>106</b>
<b>Impaired Driving Arrests</b>	<b>69</b>

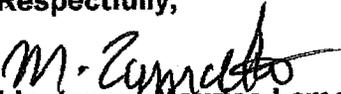
	<b>Total Crashes</b>	<b>Total Burglaries</b>	<b>Total Thefts</b>
<b>Average of 2013-2014</b>	<b>496</b>	<b>119</b>	<b>234</b>
<b>2015</b>	<b>525</b>	<b>106</b>	<b>184</b>

**Local Community Report: Fairfax**

<b>Total Cases:</b>	<b>508</b>
<b>Total Arrests:</b>	<b>44</b>
<b>DUI Arrests</b>	<b>8</b>
<b>Collisions w/ Damage</b>	<b>15</b>
<b>Collisions w/ Injury</b>	<b>5</b>
<b>Vandalism:</b>	<b>8</b>
<b>Alarms</b>	<b>32</b>
<b>Burglary:</b>	<b>26</b>

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

**Respectfully,**

  
**Lieutenant Maurice Lamothe**  
**Station Commander**



# Northwest Regional Planning Commission 2015 Town Report

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

## Northwest Regional Planning Commission Projects & Programs:

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

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

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

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

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

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

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

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

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

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

## 2015 Fairfax Projects:

- ☞ Assisted with the update and adoption of a Local Emergency Operations Plan along with documenting and submitting Tier 2 Hazardous Materials reports.
- ☞ Provided zoning technical assistance.
- ☞ Updated the Town's Hazard Mitigation Plan and submitted to FEMA Region 1 for approval.
- ☞ Updated the E-911 poster map and road map.
- ☞ Provided a review of proposed amendments to the development regulations.
- ☞ Finalized a feasibility analysis to connect the north and south villages with pedestrian and bicycle facilities to facilitate a safe connection.
- ☞ Drafted a Municipal Planning Grant to design traffic calming measures as a next step identified in the 2015 analysis to connect the north and south villages.
- ☞ Created a Town of Cambridge E-911 poster map and atlas for Fairfax Rescue.
- ☞ Coordinated High Risk Rural Roads sign review/replacement project for the intersections of Buck Hollow/Carroll Hill and Buck Hollow/Mead.
- ☞ Drafted a ground-mounted solar screening bylaw in coordination with the Planning Commission.



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

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

State of Vermont  
Department of Health  
St. Albans District Office  
27 Federal Street, Suite 201  
St. Albans, VT 05478-2248  
HealthVermont.gov

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

*Agency of Human Services*

## Vermont Department of Health Report for FAIRFAX

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

**Provided WIC nutrition services and healthy foods to families:** We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support, home-delivered foods, and a debit-like card to buy fruit and vegetables. In Fairfax, 127 women, infants and children were enrolled in WIC. The average value of foods provided is \$50 per person per month. Families served by WIC are now able to shop for WIC foods themselves, increasing choice (a change from home delivery).

**Worked to prevent and control the spread of disease:** In 2014, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide, \$1,888,581 of which was in Franklin and Grand Isle counties.

**Supported healthy communities:** Franklin Grand Isle Caring Communities was awarded \$150,000 to support implementation of community-based chronic disease prevention strategies related to alcohol and drug abuse, nutrition and physical activity, and tobacco control.

**Aided communities in emergency preparedness:** In 2014/15, \$28,000 was contributed to fund training for Franklin & Grand Isle Counties Emergency Medical Services and Northwest Vermont Medical Reserve Corps. In addition, since July 2013, funding of \$60,813 supported emergency preparedness capabilities at Northwestern Medical Center.

The Medical Reserve Corps (MRC) is a national network of local groups of volunteers, with a mission to engage volunteers in activities that strengthen public health, emergency response and community resiliency. MRC volunteers include medical and public health professionals, as well as others interested in improving the health and safety of their local jurisdictions. MRC units identify, screen, train and organize volunteers, and utilize them to support routine public health activities and augment preparedness and response efforts. If you are interested in volunteering in the Northwest VT MRC, or would like more information on the MRC program in VT, please visit [www.oncallforvt.org](http://www.oncallforvt.org)



For more information, news, alerts and resources: Visit us on the web at [www.healthvermont.gov](http://www.healthvermont.gov).  
Join us on DISTRICT FACEBOOK ADDRESS and follow us on [www.twitter.com/healthvermont](https://www.twitter.com/healthvermont).

Vermont League of Cities and Towns 2015 Overview  
*Serving and Strengthening Vermont Local Government*

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization that is owned by its member municipalities and directed by a 13-member Board of Directors comprising municipal officials from across the state, elected by the membership.

VLCT's mission is to serve and strengthen Vermont local government. All 246 Vermont cities and towns are members of VLCT, along with 136 other municipal entities, including villages, solid waste districts, regional planning commissions and fire districts.

Vermonters use local government services – including highways, police, fire, recreation, libraries, sewer, and water – on a daily basis. In large part, volunteer elected and appointed municipal officials lead these local governments.

VLCT provides the following services to its member cities and towns, to assist them in providing their citizens with quality services at affordable costs:

- **Legal, consulting, and education services.** VLCT's Municipal Assistance Center (MAC) provides training, information and assistance to municipal officials to help them carry out their roles and responsibilities. In 2015, attorneys and staff responded to nearly 3,500 inquiries from municipal officials about their statutory duties and about best practices in municipal governance. More than 1,300 people attended 16 workshops on topics ranging from municipal budgeting to solid waste management, and training for selectboard members, auditors and land use officials. Additionally, MAC conducted 10 on-site workshops at municipal offices covering Open Meeting Law compliance, financial fraud prevention, effective property tax appeal hearings as well as other topics. Attorneys provided 28 municipalities with legal review of ordinances and policies, financial assistance, and other specialized consulting services. Many municipalities have received technical assistance on water quality and stormwater management related to the recent passage of Vermont's Clean Water Act. All handbooks, technical papers, model documents and past newsletter articles – more than 1,000 documents - are available on VLCT's website
- **Advocacy representation at the state and federal levels to ensure that municipalities have the resources and authority needed to serve their citizens.** VLCT is a leader in the education property tax debate, enhancing local voter authority in governance decisions, municipal efforts to clean up Vermont's lakes and rivers, and securing revenues for town highway and bridge maintenance programs. Municipalities will face significant challenges in the 2016 legislature as limited financial resources at the national and state level continue to force more demand for services at the local level. VLCT also provides a *Weekly Legislative Report* that details legislative issues affecting municipal government. It is available free-of-charge on the VLCT website.
- **Opportunities to provide purchasing of needed services at the lowest cost.** Members may purchase municipal unemployment, property, casualty and workers' compensation insurance coverage for town operations. The **VLCT Employee Resource and Benefit (VERB) Trust** continued to assist towns navigate their way to Vermont Health Connect and, where appropriate, to secure health insurance through the marketplace. When substantial municipal damages occur as a result of weather events, the value to our members of **VLCT Property and Casualty Intermunicipal Fund (PACIF)** is quite clear, as members benefit from the broad coverage, excellent re-insurance, and prompt service and claims payments provided. The two Trusts are responsible for \$24 million in municipal tax dollars spent for insurance and risk management services in 2015.

To learn more about the Vermont League of Cities and Towns, including its audited financial statements, visit the VLCT website at [www.vlct.org](http://www.vlct.org).

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



**75 HUNT STREET  
FAIRFAX, VT 05454**

# FAIRFAX TOWN SCHOOL DISTRICT

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**BELLOWS FREE ACADEMY - FAIRFAX, VT**

**ELECTED OFFICERS**

<b>POSITION:</b>		<b>TERM</b>
<b>MODERATOR</b>		
	Roberta Rodimer	2016
<b>SCHOOL DIRECTORS:</b>		
Jasen Boyd		2016
Paula Dearborn		2016
Rachelle LeVau		2017
Elaine Stone Carpenter		2017
Scott Mitchell		2018

The School Board meets the second Monday of the month.

**BFA TRUSTEES (5 YEARS)**

James Meunier		2016
Alfred Daniels		2016
Dale Bellows		2017
Lee Minor		2019
John Mitchell		2020

**SURETY BONDS:**

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

**2016 WARNING ANNUAL FAIRFAX TOWN SCHOOL DISTRICT MEETING**

The inhabitants of the Town of Fairfax who are legal voters in the Annual Town School District Meeting are hereby notified and warned to meet at the Elementary Auditorium of Bellows Free Academy, 75 Hunt Street, Fairfax on Saturday, February 27, 2016 at 10:00am for the purpose of voting upon or transacting such business not involving voting by Australian Ballot and for a public hearing and presentation of the proposed school budget.

Article 1 through Article 3 to be voted upon by use of the official Australian ballot. The polls will be open on Tuesday, March 1, 2016 at 7:00am to 7:00pm at the Old Gymnasium of Bellows Free Academy, Fairfax.

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

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

ARTICLE 2: Shall the voters of said school district approve the school board to expend \$13,259,900, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$12,733.82 per equalized pupil. This projected spending per equalized pupil is 4.07% higher than spending for the current year.  
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?

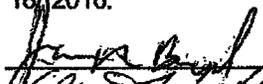
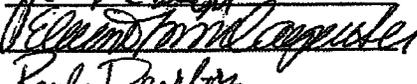
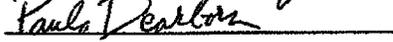
ARTICLE 4: To approve reports of School Directors from the previous year.

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

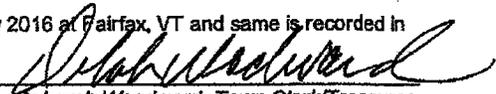
ARTICLE 6: To adjourn.

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

Adopted and approved at a meeting of the Board of School Directors of the Fairfax Town School District duly called, noticed, and held on January 18, 2016.

Jasen Boyd	
Elaine Stone Carpenter	
Paula Dearborn	
Rachelle LeVau	
Scott Mitchell	

Received by Fairfax Town Clerks Office for record and this 25<sup>th</sup> day of January 2016 at Fairfax, VT and same is recorded in the posted records.

ATTEST:   
Deborah Woodward, Town Clerk/Treasurer

**ABSTRACT OF THE 2015 FAIRFAX TOWN SCHOOL DISTRICT MEETING**

**FAIRFAX TOWN SCHOOL DISTRICT  
Annual Meeting 2015**

The inhabitants of the Town of Fairfax who are legal voters in the Annual Town School District Meeting met in the Elementary auditorium of Bellows Free Academy, Fairfax, Vermont on Saturday, February 28, 2015 for the purpose of voting upon or transaction such business not involving voting by Australian ballot.

Moderator Roberta K (Robby) Rodimer called the school portion of the Town Meeting to order at 10:00 a.m. Robby read Robert's Rules as modified by VT State Law. She stated that without objection that the School would change the length of time each person may speak from 10 minutes to 4 minutes. There was no objection. Robby turned the microphone over to Barbara Murphy. Barbara introduced herself as our new State Representative. Barbara left hand outs in the lobby on the FY2016 Estimated Net Education Tax amounts for a house and up to two acres, along with Senator Bill Doyle Town Meeting Day Survey to be filled out.

Articles 1, 2, and 3 were voted upon by the use of the official Australian ballot on Tuesday, March 3, 2015 at the Elementary Auditorium at Bellows Free Academy, Fairfax, Vermont. Polls opened at 7:00 a.m. and closed at 7:00 p.m.

Article 1                      The following officials were elected by the legal voters of the Town:

<i>School Moderator</i>	<i>One year term</i>	<i>Roberta K Rodimer</i>	<i>653 votes</i>
<i>School Director</i>	<i>Three-year term</i>	<i>Scott Mitchell</i>	<i>37 votes</i>
<i>School Director</i>	<i>Two-year term</i>	<i>Rachelle LeVau</i>	<i>616 votes</i>
<i>BFA Trustee</i>	<i>Five-year term</i>	<i>John Mitchell</i>	<i>702 votes</i>

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

Article 2                      Shall the voters of said school district appropriate **\$12,758,564** necessary for the support of its schools for the year beginning July 1, 2015?

A slide show was presented. Elaine Carpenter, Chair spoke about the Fairfax School Budget 2015/2016 Proposal consisting of the BFA Fairfax's Mission with the Reallocation of Budget Resources with increases and decreases consisting of staff, supplies/books, coaching, education, and special education growth to mention as few. Enrollment Snapshot showed our student population change over time. Elaine showed the staffing-student ratio of BFA student: Adults ratio (K-12), and the student: instructional staff ratio. Jason Boyd continued speaking about the Budget Proposal FY2016 with the changes in the Budget, the projected spending in the FY16 per equalized pupil and how the education is funded, and the transportation budget needs. Rachelle LeVue spoke about the estimated tax impact, stating the assuming statewide education tax rate being set at \$1.00. The projected tax increase of 2 cents per \$1000. The School Board also spoke about the Vermont education tax rate; estimated school tax rate/tax bill; and the Capital Improvement Plan for projects over the next five years with a total anticipated project cost of \$543,000. These are a few bullet points the were presented : the

return of your investment which perform in the top 1/3 of VT Schools while spending levels remain in the lowest 15%; 100 5-8 grade students participate in engineering club; and Fairfax students have opportunities to participate in global education.

The floor was opened to discussion. There was a question and answer session. Some bullet points were to the increases to special needs; tuition; and Special Education Reimbursement.

In Favor: 434

Opposed: 357

**Article 3**

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

The floor was opened to discussion. There was none.

In Favor: 445

Opposed: 338

**Article 4**

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

A motion was made by Jim McGuinness and seconded by Mike Cain. The floor was opened to discussion. There was none. A motion was passed by a show of cards.

**Article 5**

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

A motion was made by Jim McGuinness and seconded by Mike Cain. The floor was opened to discussion. There was discussion on the status of the White House. Kudos went out to the School for what they do. A motion was passed by a show of cards.

**Article 6**

To adjourn.

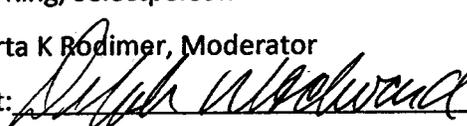
A motion was made by Jim McGuinness and seconded by Mike Cain. The floor was opened to discussion. There was none. A motion was passed by a show of cards at 11:00 a.m. There was an attendance of 72 people.

There are 3399 registered voters with 793 voting by Australian ballot making a 23% voter turnout.

Peter King, Selectperson

Roberta K Rodimer, Moderator

Attest:



Deborah Woodward, Fairfax School District Clerk

A true record

March 5, 2015

Fairfax Town School District  
 Summary of Anticipated Revenues  
 Fiscal Year 2016-17

	2013-14	2013-14	2014-15	2014-15	2015-16	Proposed
	Budget	Actual	Budget	Actual	Budget	2016-17
						Budget
Fund Balance	60,465	-	81,080	-	94,380	34,620
1322 Tuition	1,300,750	1,256,215	1,354,325	1,312,967	1,341,900	1,210,195
1362 SPED Tuition/Transportation	101,000	120,934	106,000	79,645	78,000	35,000
1510 Interest Earned	50,000	55,282	35,000	62,121	45,000	4,000
1690 Summer Food Service	5,000	5,305	5,300	6,181	5,300	-
1700 Game Receipts	8,000	5,735	8,000	6,437	6,000	6,500
1990 Miscellaneous	5,500	20,412	10,000	26,800	10,000	13,000
1995 Drama	11,000	12,065	12,000	8,563	12,000	12,000
3110 General State Support Grant	8,762,035	8,756,795	8,847,737	8,847,737	9,175,963	9,646,472
3114 Vocational Tuition Aid	198,243	203,483	219,398	219,398	233,374	233,573
3150 Transportation Reimbursement	170,000	189,859	181,916	181,470	193,975	221,136
3201 SPED Block Grant	263,657	263,657	264,270	264,270	278,641	285,327
3202 SPED Intensive Reimbursement	707,000	693,781	704,000	646,622	820,700	948,603
3203 SPED Extraordinary Reimb.	61,000	98,018	137,043	120,523	140,130	269,450
3204 Essential Early Ed Grant	57,847	57,847	57,788	57,788	57,861	59,312
3205 SPED Care & Custody	73,700	53,683	58,431	91,545	99,340	84,387
3282 Driver Ed Reimbursement	6,000	6,276	6,000	6,573	6,000	6,200
3308 Voc Transportation Reimb.	80,000	84,778	80,000	86,871	80,000	80,000
3370 State Reimb-Adult Learning	-	57,401	-	32,954	-	28,125
1210 Impact Fees	15,000	15,000	25,000	25,000	15,000	10,000
<b>Total Revenue</b>	<b>11,936,197</b>	<b>11,956,526</b>	<b>12,193,288</b>	<b>12,083,465</b>	<b>12,693,564</b>	<b>13,187,900</b>
<b>Special Program Revenue</b>	<b>185,000</b>	<b>173,000</b>	<b>162,493</b>	<b>150,849</b>	<b>65,000</b>	<b>72,000</b>
<b>Gross Revenue</b>	<b>12,121,197</b>	<b>12,129,526</b>	<b>12,355,781</b>	<b>12,234,314</b>	<b>12,758,564</b>	<b>13,259,900</b>

**FAIRFAX TOWN SCHOOL DISTRICT**  
**EXPENDITURE BUDGET PROPOSAL**  
 Fiscal Year 2016-17

	2014-15 Budget	2014-15 Actual	2015-16 Budget	Proposed 2016-17 Budget	
<b>ELEMENTARY INSTRUCTION</b>					
TEACHERS SALARIES	1,243,698	1,225,926	1,276,049	1,259,256	
PARA-EDUCATOR WAGES	69,115	66,159	67,047	63,501	
SUBSTITUTE WAGES	35,000	49,035	41,000	45,000	
INSURANCE BENEFITS	311,093	300,744	328,320	323,834	
SOCIAL SECURITY	103,936	98,103	107,075	105,893	
MUNICIPAL RETIREMENT	3,715	3,544	3,689	3,572	
TUITION REIMB.	30,000	19,665	20,000	20,000	
CONTRACTED SVC.	12,600	12,295	8,686	8,837	
TUITION OTHER SCHOOLS	-	38,296	-	-	
TRAVEL REIMBURSEMENT	500	987	500	500	
SUPPLIES	23,800	21,700	21,800	21,800	
WORKBOOKS	3,000	362	3,000	3,000	
BOOKS	3,000	302	3,000	3,000	
AUDIOVISUAL MATERIALS	240	-	240	240	
SOFTWARE	-	353	-	-	
EQUIPMENT	500	1,299	500	500	
<b>Total ELEMENTARY INSTRUCTION</b>	<b>1,840,197</b>	<b>1,838,770</b>	<b>1,880,906</b>	<b>1,858,933</b>	<b>-1.17%</b>
<b>MIDDLE SCHOOL INSTRUCTION</b>					
TEACHERS SALARIES	743,343	751,388	775,077	793,794	
PARA-EDUCATOR WAGES	6,843	3,491	6,421	1,594	
SUBSTITUTE WAGES	20,000	22,936	16,500	18,000	
INSURANCE BENEFITS	193,447	189,615	200,232	212,561	
SOCIAL SECURITY	59,348	56,304	61,475	62,928	
MUNICIPAL RETIREMENT	368	193	354	90	
TUITION REIMB.	20,000	10,155	20,000	12,000	
CONTRACTED SVC.	8,000	8,015	8,000	8,000	
TUITION OTHER SCHOOLS	30,927	-	27,000	27,000	
SUPPLIES	21,900	19,131	18,900	18,900	
BOOKS	1,000	1,535	1,000	1,000	
AUDIOVISUAL MATERIALS	-	74	-	-	
MANIPULATIVE DEVICES	-	58	-	-	
<b>Total MIDDLE SCHOOL INSTRUCTION</b>	<b>1,105,176</b>	<b>1,062,895</b>	<b>1,134,959</b>	<b>1,155,867</b>	<b>1.84%</b>
<b>HIGH SCHOOL INSTRUCTION</b>					
TEACHERS SALARIES	1,385,408	1,367,300	1,377,008	1,257,946	
PARA-EDUCATOR WAGES	-	15,967	16,155	-	
SUBSTITUTE WAGES	50,000	29,068	35,000	32,000	
INSURANCE BENEFITS	315,769	313,015	330,836	318,232	
SOCIAL SECURITY	110,752	103,747	110,170	99,824	
MUNICIPAL RETIREMENT	-	874	889	-	
TUITION REIMB.	25,000	33,452	30,000	34,000	
CONTRACTED SVC.	5,200	38,586	5,200	33,325	
REPAIRS & MAINTENANCE	800	680	800	800	
TUITION TECH CENTERS	447,395	446,658	477,483	485,798	
DUAL ENROLLMENT TUITION	-	-	28,125	-	
TRAVEL REIMBURSEMENT	1,000	2,324	1,000	1,000	
PURCHASED SVCS-VIRTUAL HS	10,000	14,875	10,000	15,000	
SUPPLIES	36,460	37,138	32,460	32,460	
DRIVERS ED GAS	2,000	884	2,000	1,000	
BOOKS	8,000	2,803	8,000	4,000	
AUDIOVISUAL MATERIALS	1,000	-	1,000	1,000	
MANIPULATIVE DEVICES	500	-	500	500	

	2014-15 Budget	2014-15 Actual	2015-16 Budget	2016-17 Budget	
EQUIPMENT	2,500	480	2,500	2,500	
<b>Total HIGH SCHOOL INSTRUCTION</b>	<b>2,401,784</b>	<b>2,407,851</b>	<b>2,469,126</b>	<b>2,319,385</b>	<b>-6.06%</b>
<b>GENERAL INSTRUCTION</b>					
TEACHER SALARIES	20,500	34,956	20,500	18,700	
TECHNICIAN SALARIES	73,296	74,910	75,417	-	
HOURLY WAGES	23,300	25,441	23,300	23,300	
INSURANCE BENEFITS	19,171	24,885	21,880	130	
SOCIAL SECURITY	8,958	9,871	9,120	3,596	
MUNICIPAL RETIREMENT	4,943	4,481	5,148	1,446	
TUITION REIMBURSEMENT	2,000	4,351	2,000	500	
CONTRACTED SVC.	55,083	74,303	49,200	12,277	
LUNCH SERVICES	5,700	5,895	5,700	-	
REPAIRS & MAINTENANCE	40,325	27,734	38,000	38,000	
INSERVICE	3,000	-	3,000	-	
TRAVEL REIMBURSEMENT	1,500	4,519	1,500	-	
SUPPLIES	50,625	65,767	50,004	35,200	
BOOKS	900	-	900	900	
SOFTWARE	10,023	9,981	30,242	-	
FURNITURE & EQUIPMENT	152,480	117,151	148,874	1,000	
DUES & FEES	400	2,087	400	400	
<b>Total GENERAL INSTRUCTION</b>	<b>472,204</b>	<b>486,332</b>	<b>485,185</b>	<b>135,449</b>	<b>-72.08%</b>
<b>Total Direct Instruction</b>	<b>5,819,361</b>	<b>5,795,848</b>	<b>5,970,176</b>	<b>5,469,634</b>	<b>-8.38%</b>
<b>COMPENSATORY ED</b>					
TEACHERS SALARIES	175,653	146,105	189,344	52,654	
PARA-EDUCATOR WAGES	60,213	43,006	48,611	52,613	
SUBSTITUTE WAGES	-	924	-	1,000	
INSURANCE BENEFITS	35,970	31,695	39,285	12,126	
SOCIAL SECURITY	18,187	14,347	18,376	8,129	
MUNICIPAL RETIREMENT	3,236	2,318	2,674	2,959	
TUITION REIMB.	2,000	13,437	2,000	2,500	
CONTRACTED SVC.	2,500	-	2,500	2,500	
FWSU ASSESSMENT-COMP ED SVCS	-	-	49,335	32,888	
SUPPLIES	1,500	864	1,500	1,500	
BOOKS	500	-	500	500	
<b>Total COMPENSATORY ED</b>	<b>299,759</b>	<b>252,696</b>	<b>354,125</b>	<b>169,369</b>	<b>-52.17%</b>
<b>EARLY EDUCATION</b>					
TEACHERS SALARIES	48,879	51,049	46,002	47,856	
PARA-EDUCATOR WAGES	12,740	13,228	13,246	40,134	
SUBSTITUTE WAGES	800	1,915	800	800	
INSURANCE BENEFITS	22,283	22,352	20,226	23,697	
SOCIAL SECURITY	4,775	4,705	4,651	6,792	
MUNICIPAL RETIREMENT	685	686	729	2,258	
TUITION REIMB.	2,000	2,633	2,000	2,000	
FWSU ASSESSMENT-EEE SVCS	-	-	32,565	115,165	
CONTRACTED SERVICES	-	1,801	-	-	
TUITION OTHER SCHOOLS	5,200	3,239	10,000	24,744	
TRAVEL REIMBURSEMENT	-	1,277	-	-	
SUPPLIES	1,800	1,609	1,800	1,800	
BOOKS	100	-	100	100	
<b>Total EARLY EDUCATION</b>	<b>99,262</b>	<b>104,494</b>	<b>132,119</b>	<b>265,346</b>	<b>100.84%</b>

	2014-15 Budget	2014-15 Actual	2015-16 Budget	2016-17 Budget	
<b>SPECIAL EDUCATION</b>					
PARA-EDUCATOR WAGES	504,221	442,058	580,477	505,269	
OTHER HOURLY WAGES	5,816	11,235	8,460	-	
SUBSTITUTE WAGES	20,000	32,210	20,000	29,000	
INSURANCE BENEFITS	71,879	50,036	88,383	68,057	
SOCIAL SECURITY	40,522	36,346	48,251	38,653	
MUNICIPAL RETIREMENT	27,084	21,442	31,981	30,640	
TUITION REIMB.	4,000	2,067	4,000	4,000	
CONTRACTED SVC.	141,500	118,783	134,000	-	
FWSU ASSESSMENT-SPED SVCS	528,155	540,538	594,380	1,701,810	
TUITION	302,955	383,793	387,620	-	
TRAVEL REIMBURSEMENT	1,000	1,985	1,000	-	
TRANSPORTATION	26,220	26,519	18,040	-	
SUPPLIES	6,650	7,448	6,650	-	
BOOKS	900	231	900	-	
EQUIPMENT	1,800	299	1,800	-	
MISCELLANEOUS	200	-	200	-	
<b>Total SPECIAL EDUCATION</b>	<b>1,682,902</b>	<b>1,674,990</b>	<b>1,926,142</b>	<b>2,377,429</b>	<b>23.43%</b>
<b>K-12 SPEECH /LANGUAGE</b>					
TEACHERS SALARIES	-	894	-	-	
PARA-EDUCATOR WAGES	38,737	35,296	38,737	38,501	
INSURANCE BENEFITS	7,991	7,077	8,813	2,131	
SOCIAL SECURITY	2,963	2,726	3,078	2,945	
MUNICIPAL RETIREMENT	2,082	1,897	2,131	2,166	
TUITION REIMB.	500	865	500	500	
CONTRACTED SVC	-	1,075	-	-	
FWSU ASSESSMENT-SLP SVCS	235,518	230,052	239,646	166,805	
TRAVEL REIMBURSEMENT	-	105	-	-	
SUPPLIES	-	282	1,000	-	
<b>Total SPEECH /LANGUAGE</b>	<b>287,791</b>	<b>280,269</b>	<b>293,905</b>	<b>213,048</b>	<b>-27.51%</b>
<b>EXTRA CURRICULAR</b>					
SALARIES	122,419	96,036	103,800	103,800	
HOURLY WAGES	7,000	5,697	7,000	7,000	
SOCIAL SECURITY	9,901	7,691	8,476	8,476	
MUNICIPAL RETIREMENT	-	305	-	-	
OFFICIALS	26,000	19,560	26,000	26,000	
TRAVEL REIMBURSEMENT	2,000	1,785	2,000	2,000	
CONTRACTED SVC.	29,500	35,601	29,500	37,000	
FIELD MAINTENANCE	2,000	77	2,000	2,000	
SUPPLIES	31,538	39,839	29,538	24,538	
EQUIPMENT	6,000	-	3,000	3,000	
DUES AND FEES	14,000	10,256	14,000	14,000	
<b>Total EXTRA CURRICULAR</b>	<b>250,358</b>	<b>216,847</b>	<b>225,314</b>	<b>227,814</b>	<b>1.11%</b>
<b>GUIDANCE</b>					
TEACHERS SALARIES	227,044	225,542	235,993	225,866	
OTHER HOURLY WAGES	36,050	36,693	37,099	38,192	
INSURANCE BENEFITS	65,162	68,326	70,916	75,654	
SOCIAL SECURITY	20,127	18,982	20,892	20,368	
MUNICIPAL RETIREMENT	1,937	1,978	2,040	2,148	
TUITION REIMB.	6,000	8,234	6,000	6,000	
CONTRACTED SVC.	22,700	34,359	37,000	37,000	
POSTAGE	2,000	2,750	2,700	2,700	
TRAVEL REIMBURSEMENT	800	628	800	800	
SUPPLIES	4,500	2,850	4,000	4,000	

	2014-15 Budget	2014-15 Actual	2015-16 Budget	2016-17 Budget	
BOOKS	1,200	21	1,200	1,200	
DUES & FEES	1,000	672	1,000	1,000	
<b>Total GUIDANCE</b>	<b>388,520</b>	<b>401,035</b>	<b>419,640</b>	<b>414,928</b>	<b>-1.12%</b>
<b>LIBRARY</b>					
TEACHERS SALARIES	49,333	48,940	50,800	52,654	
PARA-EDUCATOR WAGES	23,518	23,282	24,464	27,289	
SUBSTITUTE WAGES	1,500	1,768	1,500	1,500	
INSURANCE BENEFITS	25,672	25,398	27,113	28,529	
SOCIAL SECURITY	5,688	5,169	5,872	8,318	
MUNICIPAL RETIREMENT	1,264	1,251	1,346	1,535	
TUITION REIMBURSEMENT	2,200	500	2,200	1,500	
CONTRACTED SVC.	4,044	4,584	4,044	4,044	
TELEPHONE	200	-	-	-	
POSTAGE	1,000	1,000	1,000	1,000	
SUPPLIES	1,800	2,274	1,800	1,800	
BOOKS	20,000	18,719	14,000	14,000	
PERIODICALS	6,000	3,796	3,000	3,000	
AUDIOVISUAL MATERIALS	1,100	465	1,100	1,100	
SOFTWARE	3,000	3,105	3,000	3,000	
FURNITURE	-	1,354	-	-	
<b>Total LIBRARY</b>	<b>146,319</b>	<b>141,605</b>	<b>141,239</b>	<b>149,269</b>	<b>5.69%</b>
<b>PLANNING ROOM</b>					
TEACHERS SALARIES	45,736	37,233	38,879	40,734	
PARA-EDUCATOR WAGES	39,253	33,756	33,457	49,572	
INSURANCE BENEFITS	26,400	19,175	22,756	24,677	
SOCIAL SECURITY	6,501	5,181	5,453	6,771	
MUNICIPAL RETIREMENT	2,110	1,895	1,840	2,788	
TUITION REIMBURSEMENT	1,500	2,002	1,500	1,500	
SUPPLIES	450	48	450	450	
<b>Total PLANNING ROOM</b>	<b>121,950</b>	<b>99,290</b>	<b>104,335</b>	<b>126,492</b>	<b>21.24%</b>
<b>NURSE</b>					
TEACHERS SALARIES	105,146	103,417	108,220	111,982	
SUBSTITUTE WAGES	3,000	1,286	3,000	2,000	
INSURANCE BENEFITS	36,957	37,068	38,629	41,587	
SOCIAL SECURITY	8,273	7,180	8,508	8,720	
TUITION REIMBURSEMENT	1,000	6,773	1,000	5,000	
CONTRACTED SVC.	200	214	200	200	
SUPPLIES	3,000	2,250	2,500	2,500	
BOOKS	200	-	200	200	
SOFTWARE	250	-	250	250	
EQUIPMENT	900	-	900	900	
<b>Total NURSE</b>	<b>158,926</b>	<b>158,188</b>	<b>163,407</b>	<b>173,339</b>	<b>6.08%</b>
<b>STAFF SUPPORT/PROF. DEV/TECHNOLOGY</b>					
TEACHERS SALARIES	-	-	-	213,434	
HOURLY WAGES	-	-	-	77,594	
INSURANCE BENEFITS	-	-	-	57,411	
SOCIAL SECURITY	-	-	-	22,455	
MUNICIPAL RETIREMENT	-	-	-	4,196	
TUITION REIMBURSEMENT	-	-	-	10,900	
CONTRACTED SVC.	-	-	-	103,995	
SUPPLIES	-	-	-	600	
INSERVICE	-	-	-	3,000	

	2014-15 Budget	2014-15 Actual	2015-16 Budget	2016-17 Budget	
TRAVEL REIMBURSEMENT	-	-	-	1,500	
EQUIPMENT	-	-	-	130,936	
<b>Total STAFF SUPPORT</b>	-	-	-	626,021	<b>100.00%</b>
<b>GENERAL ADMINISTRATION</b>					
SCHOOL BOARD STIPENDS	2,500	3,525	3,500	3,500	
BOARD SECRETARY WAGES	1,300	1,200	1,300	1,300	
SOCIAL SECURITY	291	270	367	367	
CONTRACTED SVC.	2,000	23,520	2,000	2,000	
LEGAL SERVICES	8,000	24,952	8,000	8,000	
TREASURERS' OFFICE	7,000	7,000	7,000	7,000	
LIABILITY INSURANCE	15,240	13,203	17,562	14,556	
ADVERTISING	2,500	4,883	2,500	3,000	
TRAVEL REIMBURSEMENT	-	13	-	-	
SUPPLIES	-	2,182	-	-	
DUES & FEES	2,500	2,889	2,500	3,500	
MISCELLANEOUS	500	-	500	500	
<b>Total GENERAL ADMINISTRATION</b>	<b>41,831</b>	<b>83,637</b>	<b>45,229</b>	<b>43,723</b>	<b>-3.33%</b>
<b>FWSU ASSESSMENT</b>					
FWSU ASSESSMENT	585,624	585,625	626,801	667,076	
FWSU AUDIT ASSESSMENT	7,750	7,750	8,000	8,250	
<b>Total FWSU ASSESSMENT</b>	<b>593,374</b>	<b>593,375</b>	<b>634,801</b>	<b>675,326</b>	<b>6.38%</b>
<b>BFA ADMINISTRATION</b>					
PRINCIPAL SALARIES	276,619	281,532	284,918	283,086	
HOURLY & SUBSTITUTE WAGES	111,477	124,072	113,194	116,580	
INSURANCE BENEFITS	81,984	93,599	97,426	99,333	
SOCIAL SECURITY	29,904	30,526	30,651	32,593	
MUNICIPAL RETIREMENT	5,907	6,114	6,226	6,558	
TUITION REIMBURSEMENT	6,000	2,158	6,000	4,000	
CONTRACTED SVC.	6,750	2,933	6,750	6,750	
TELEPHONE	8,500	11,678	8,500	10,000	
POSTAGE	6,000	7,461	6,000	6,000	
PRINTING	1,200	276	1,200	1,200	
TRAVEL REIMBURSEMENT	1,000	2,730	1,000	3,000	
SUPPLIES	5,000	4,334	5,000	5,000	
BOOKS	500	80	500	500	
GRADUATION EXPENSE	15,000	12,345	15,000	13,000	
NEASC CERTIFICATION	15,000	12,978	-	-	
EQUIPMENT	1,000	-	1,000	1,000	
DUES & FEES	8,000	8,382	8,000	8,000	
<b>Total BFA ADMINISTRATION</b>	<b>579,841</b>	<b>601,198</b>	<b>591,365</b>	<b>596,600</b>	<b>0.89%</b>
<b>BUSINESS SERVICES</b>					
SHORT TERM INTEREST	50,000	36,984	42,000	3,000	
<b>Total BUSINESS SERVICES</b>	<b>50,000</b>	<b>36,984</b>	<b>42,000</b>	<b>3,000</b>	<b>-92.86%</b>
<b>PLANT OPERATIONS</b>					
HOURLY & SUBSTITUTE WAGES	278,675	274,735	283,207	285,992	
INSURANCE BENEFITS	96,857	100,365	105,831	125,323	
SOCIAL SECURITY	21,319	19,783	21,665	21,878	
MUNICIPAL RETIREMENT	14,296	13,809	14,878	15,373	
TUITION REIMBURSEMENT	500	-	500	500	
CONTRACTED SVC.	46,300	58,501	44,100	61,600	
WATER & SEWER	5,500	4,807	12,000	12,000	

	2014-15 Budget	2014-15 Actual	2015-16 Budget	2016-17 Budget	
BUILDING MAINTENANCE	54,500	59,697	50,000	58,000	
GLASS REPLACEMENT	4,000	1,384	-	-	
PROPERTY INSURANCE	39,200	50,725	45,140	55,924	
TRAVEL REIMBURSEMENT	100	-	100	100	
SUPPLIES	57,000	61,120	57,000	60,000	
ELECTRICITY	146,250	134,155	150,000	147,906	
PROPANE	20,000	11,799	20,000	13,008	
FUEL OIL	110,250	88,685	100,000	97,775	
GASOLINE	500	19	250	2,500	
EQUIPMENT	2,000	1,194	2,000	1,000	
BUILDING IMPROVEMENT	-	97,448	-	-	
FEES & PERMITS	500	1,325	500	500	
<b>Total PLANT OPERATIONS</b>	<b>897,747</b>	<b>979,551</b>	<b>907,171</b>	<b>959,379</b>	<b>5.76%</b>
<b>TRANSPORTATION</b>					
SALARIES & WAGES	304,439	302,892	230,455	-	
INSURANCE BENEFITS	45,519	46,322	29,696	-	
SOCIAL SECURITY	23,290	22,900	17,630	-	
MUNICIPAL RETIREMENT	9,600	8,449	5,888	-	
TUITION REIMBURSEMENT	500	-	250	-	
GARAGE MAINTENANCE	2,000	-	2,000	-	
VEHICLE INSURANCE	5,090	4,821	5,345	-	
TELEPHONE	-	908	-	-	
CONTRACTED SVC.	4,000	3,753	4,200	-	
FWSU ASSESSMENT-TRANSP.	-	-	101,823	449,154	
OUTSIDE TRANSPORTATION SVCS.	8,610	11,113	-	-	
PARTS & SUPPLIES	18,000	21,567	18,000	-	
OIL & GREASE	2,500	-	-	-	
TIRES & TUBES	2,000	3,247	2,500	-	
FUEL OIL	4,900	5,131	4,000	-	
GASOLINE & DIESEL	68,000	49,636	63,000	-	
EQUIPMENT	91,000	78,741	79,500	84,357	
FEES & PERMITS	2,000	1,271	2,000	-	
MISCELLANEOUS	100	-	100	-	
<b>Total TRANSPORTATION</b>	<b>591,548</b>	<b>560,751</b>	<b>566,387</b>	<b>533,511</b>	<b>-5.80%</b>
<b>DEBT SERVICE</b>					
BOND INTEREST	33,799	33,799	26,209	18,672	
BOND PRINCIPAL	150,000	150,000	150,000	145,000	
<b>Total BOND PAYMENTS</b>	<b>183,799</b>	<b>183,799</b>	<b>176,209</b>	<b>163,672</b>	<b>-7.11%</b>
<b>TOTAL GENERAL FUND EXP.</b>	<b>12,193,288</b>	<b>12,164,557</b>	<b>12,693,564</b>	<b>13,187,900</b>	<b>3.89%</b>
<b>GRANT PROGRAM EXPENDITURES</b>	<b>173,000</b>	<b>151,390</b>	<b>65,000</b>	<b>72,000</b>	
<b>TOTAL SCHOOL EXPENDITURES</b>	<b>12,366,288</b>	<b>12,315,947</b>	<b>12,758,564</b>	<b>13,259,900</b>	<b>3.93%</b>

District: <b>Fairfax</b> County: <b>Franklin</b>		<b>T071 Franklin West</b>				
			Property dollar equivalent yield	9,870	Homestead tax rate per \$9,870 of spending per equalized pupil	1.00
				11,065	Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2014	FY2015	FY2016	FY2017	
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$12,121,197	\$12,366,288	\$12,758,564	\$13,259,900	1.
2.	plus Sum of separately warned articles passed at town meeting	+	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	<b>Locally adopted or warned budget</b>	\$12,121,197	\$12,366,288	\$12,758,564	\$13,259,900	4.
5.	plus Obligation to a Regional Technical Center School District if any	+	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	+	-	-	-	6.
7.	<b>Total Budget</b>	\$12,121,197	\$12,366,288	\$12,758,564	\$13,259,900	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.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$3,160,919	\$3,299,153	\$3,349,227	\$3,379,855	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	+	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	<b>Offsetting revenues</b>	\$3,160,919	\$3,299,153	\$3,349,227	\$3,379,855	13.
14.	<b>Education Spending</b>	\$8,960,278	\$9,067,135	\$9,409,337	\$9,880,045	14.
15.	Equalized Pupils	744.69	756.87	769.03	775.89	15.
16.	<b>Education Spending per Equalized Pupil</b>	\$12,032.23	\$11,979.78	\$12,235.33	\$12,733.82	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-\$221.36	-\$212.27	-\$196.97	-\$184.56	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-\$3.11	-\$2.45	-\$14.16	-\$17.26	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	NA	\$4.28	\$9.90	24.
25.	Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	NA	NA	NA	\$12,414.17	25.
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	\$107.91	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$12,032	\$11,980	\$12,235	\$12,841.73	27.
28.	District spending adjustment (minimum of 100%)	131.485% <small>based on \$9,151</small>	129.023% <small>based on \$9,285</small>	129.351% <small>based on \$9,459</small>	NA	28.
Prorating the local tax rate						
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$12,841.73 + (\$9,870.00 / \$1,000))]	\$1.2360 <small>based on \$0.94</small>	\$1.2644 <small>based on \$0.98</small>	\$1.2806 <small>based on \$0.99</small>	\$1.3011 <small>based on \$1.00</small>	29.
30.	Percent of Fairfax equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	30.
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.30)	\$1.2360	\$1.2644	\$1.2806	\$1.3011	31.
32.	<b>Common Level of Appraisal (CLA)</b>	95.12%	95.29%	96.03%	95.94%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.3011 / 95.94%)	\$1.2994 <small>based on \$0.94</small>	\$1.3269 <small>based on \$0.98</small>	\$1.3335 <small>based on \$0.99</small>	\$1.3562 <small>based on \$1.00</small>	33.
<p>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.</p>						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$12,841.73 + \$11,065) x 2.00%]	2.37% <small>based on 1.80%</small>	2.32% <small>based on 1.80%</small>	2.33% <small>based on 1.80%</small>	2.32% <small>based on 2.00%</small>	34.
35.	Portion of district income cap percent applied by State (100.00% x 2.32%)	2.37% <small>based on 1.80%</small>	2.32% <small>based on 1.94%</small>	2.33% <small>based on 1.94%</small>	2.32% <small>based on 2.00%</small>	35.
36.	Percent of equalized pupils at union 1	-	-	-	-	36.
37.		-	-	-	-	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$9,955 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,157 for a base income percent of 2.0% and a non-residential tax rate of \$1.538. New and updated data have changed the proposed property yield to \$9,870 and the income yield to \$11,065.  
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
 - The base income percentage cap is 2.0%.

**Comparative Data for Cost-Effectiveness, FY2017 Report**  
**16 V.S.A. § 165(a)(2)(K)**

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

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

**FY2015 School Level Data**

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

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

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ↗	Manchester Elementary/Middle School	PK - 8	385	41.73	2.00	9.23	192.50	20.87
	Charlotte Central School	PK - 8	452	30.00	2.00	15.07	226.00	15.00
	Lyndon Town School	PK - 8	492	45.90	2.00	10.72	246.00	22.95
	<b>Bellows Free Academy, Fairfax</b>	<b>PK - 8</b>	<b>585</b>	<b>43.03</b>	<b>2.00</b>	<b>13.60</b>	<b>292.50</b>	<b>21.52</b>
↖ Larger	Hinesburg Community School	PK - 8	587	34.00	2.00	17.26	293.50	17.00
	Georgia Elementary/Middle School	PK - 8	615	50.15	2.00	12.26	307.50	25.08
	St Johnsbury Schools	PK - 8	687	61.10	4.00	11.24	171.75	15.28
<b>Averaged SCHOOL cohort data</b>			<b>457.86</b>	<b>38.73</b>	<b>1.99</b>	<b>11.82</b>	<b>230.52</b>	<b>19.50</b>

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

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

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

**FY2014 School District Data**

**Cohort Description:** K - 12 school district  
 (34 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)  
 10 out of 34

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

Smaller ↗	Enosburgh	PK-12	625.89	\$11,662
	Winooski ID	PK-12	723.48	\$14,413
	Stowe	PK-12	783.16	\$11,543
	<b>Fairfax</b>	<b>PK-12</b>	<b>848.21</b>	<b>\$10,907</b>
↖ Larger	Morristown	PK-12	864.72	\$12,172
	Montpelier	PK-12	984.76	\$12,816
	Springfield	PK-12	1,316.46	\$14,687
<b>Averaged SCHOOL DISTRICT cohort data</b>			<b>787.86</b>	<b>\$13,311</b>

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.

**FY2016 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	SchiDist	SchiDist	MUN	MUN	MUN	
			Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate	
Smaller ↗	T142	Northfield	PK-12	594.78	13,909.18	1.4558	1.4558	100.24%	1.4523
	T198	Stowe	PK-12	703.13	14,306.64	1.4974	1.4974	99.96%	1.4980
	T132	Morristown	PK-12	761.69	13,724.35	1.4364	1.4364	105.10%	1.3667
	<b>T071</b>	<b>Fairfax</b>	<b>PK-12</b>	<b>769.03</b>	<b>12,235.33</b>	<b>1.2806</b>	<b>1.2806</b>	<b>96.03%</b>	<b>1.3335</b>
↖ Larger	T249	Winooski ID	PK-12	925.03	12,896.81	1.3498	1.3498	98.34%	1.3726
	T129	Montpelier	PK-12	992.33	14,863.33	1.5556	1.5556	97.07%	1.6026
	T193	Springfield	PK-12	1,331.78	16,264.65	1.7023	1.7023	109.86%	1.5495

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

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

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

**Comparative Data for Cost-Effectiveness, FY2017 Report**  
**16 V.S.A. § 165(a)(2)(K)**

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

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

**FY2015 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	214	26.50	1.61	8.08	132.92	16.46
	Peoples Academy	9 - 12	241	22.27	1.00	10.82	241.00	22.27
	Montpelier High School	9 - 12	278	31.80	2.00	8.74	139.00	15.90
	<b>Bellows Free Academy HS, Fairfax</b>	<b>9 - 12</b>	<b>336</b>	<b>25.27</b>	<b>1.00</b>	<b>13.30</b>	<b>336.00</b>	<b>25.27</b>
< - Larger	Bellows Falls UHS #27	9 - 12	343	28.59	2.00	12.00	171.50	14.30
	Woodstock UHS #4	9 - 12	347	38.81	1.00	8.94	347.00	38.81
	Lake Region UHS #24	9 - 12	353	29.83	2.00	11.83	176.50	14.92
<b>Averaged SCHOOL cohort data</b>			<b>628.15</b>	<b>53.36</b>	<b>2.83</b>	<b>11.77</b>	<b>222.08</b>	<b>18.87</b>

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

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

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

**FY2014 School District Data**

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

School district data (local, union, or joint district)		Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	<b>Cohort Rank by FTE</b> (1 is largest) 10 out of 34
Smaller ->	Enosburgh	PK-12	625.89	\$11,662	
	Winooski ID	PK-12	723.48	\$14,413	
	Stowe	PK-12	783.16	\$11,543	
	<b>Fairfax</b>	<b>PK-12</b>	<b>848.21</b>	<b>\$10,907</b>	
< - Larger	Morristown	PK-12	864.72	\$12,172	
	Montpelier	PK-12	984.76	\$12,816	
	Springfield	PK-12	1,316.46	\$14,687	
<b>Averaged SCHOOL DISTRICT cohort data</b>			<b>787.86</b>	<b>\$13,311</b>	

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.

**FY2016 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		
			SchlDist Equalized Pupils	SchlDist Education Spending per Equalized Pupil	SchlDist Homestead Ed tax rate	MUN Equalized Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T142 Northfield	PK-12	594.78	13,909.18	1.4558	1.4558	100.24%	1.4523
	T198 Stowe	PK-12	703.13	14,306.64	1.4974	1.4974	99.96%	1.4980
	T132 Morristown	PK-12	761.69	13,724.35	1.4364	1.4364	105.10%	1.3667
	<b>T071 Fairfax</b>	<b>PK-12</b>	<b>769.03</b>	<b>12,235.33</b>	<b>1.2806</b>	<b>1.2806</b>	<b>96.03%</b>	<b>1.3335</b>
< - Larger	T249 Winooski ID	PK-12	925.03	12,896.81	1.3498	1.3498	98.34%	1.3726
	T129 Montpelier	PK-12	992.33	14,863.33	1.5556	1.5556	97.07%	1.6026
	T193 Springfield	PK-12	1,331.78	16,264.65	1.7023	1.7023	109.86%	1.5495

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

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

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

**FAIRFAX TOWN SCHOOL DISTRICT  
TREASURER'S REPORT  
July 1, 2014 - June 30, 2015  
GENERAL FUND - Cash Basis**

**RECEIPTS**

Receipts Deposited	12,275,678.24
Deposits	11,018,579.23
Interest	724.26
<b>Total Receipts</b>	<u>23,294,981.73</u>

**Disbursements and Debits**

Disbursements	15,132,546.50
Debits to Investment Accounts	8,080,000.00
<b>Total Disbursements</b>	<u>23,212,546.50</u>

Beginning Cash Balance 7-1-14	766,390.26
Total Receipts	23,294,981.73
Total Disbursements	<u>-23,212,546.50</u>
<b>Fund Balance 6-30-15</b>	<u>848,825.49</u>

Deborah Woodward  
Fairfax School Treasurer



## FAIRFAX BOARD OF SCHOOL DIRECTORS' REPORT – 2016

Your school board has worked hard this year providing for the educational needs of all our students. Almost weekly new directives and programming ideas are coming out of Montpelier that challenges us to refocus our energies. We are working to implement the following mandates: Personalized Learning Plans (PLPs), Proficiency Based Graduation, universal access to preschool (preschool for all 3 and 4 year olds), and dual enrollment (access to college courses). All of these are new public school requirements which have been put in place with no additional funding for these services. And now we have a funding cap which may or may not go away. With the support of our administrative team both at the local and supervisory union level (FWSU), we are meeting these challenges.

We welcomed a new student member to our board this year. Jake Hakey, a junior, joined Meadow Linderman as representatives of the student body on the board. We are so fortunate to have them on our board as their insights continue to guide and inform every decision that we make.

Our agenda for each meeting seems to be packed with not only issues that need action, but also general updates and discussion. Here is a summary of a few of the many issues we have addressed this past year:

**High School Principal** – After a lengthy interview process, we were very pleased to recommend John Tague to be our new High School Principal. As a BFA Fairfax math teacher, he has made the transition to principal smooth, both for our students and staff.

**Employee Contracts** – This past year we settled both teacher and paraeducator contracts for all staff in FWSU. Getting all staff onto one contract for the supervisory union was a huge undertaking and a very lengthy process, but we are pleased with the result.

**Transportation** – Per state law, we were required to move all transportation costs and oversight to FWSU. We are maintaining our own bus system and all is running smoothly.

**Dramatic Arts and Music** – The arts and music flourish at BFA Fairfax! Last fall "Shrek, the Musical" was presented. Over 65 students participated in this production and almost every show was sold out. We hired a new elementary music teacher and high school band instructor last fall and are already seeing the results of their work.

**Special Education** – We have seen a dramatic increase in the number of students requiring special education services. Many of these students have emotional and behavioral needs which require specialized services. We continue to evaluate what is the best program to meet these needs. We are sometimes able to meet these needs with our school staff. If not, we have had to look at services from other programs.

**Field Trips** – Field trips are an important part of our educational program. This past year saw groups travelling to different locations in New England, Montreal and even in Europe. As students fundraise for these trips, they are seeing firsthand the support of this community for school programs.

**Library** – We continue to look at the way our library space is utilized. What is the design that will best meet the needs of our students for 21<sup>st</sup> century learning?

**Foodservice** – We renewed our contract with the Abbey to provide food service for our school. A new chef, Jason Mashteare, was hired and a Food Service Committee was established to provide input to our staff around foodservice issues.

**Building** – Rachelle LeVau and Jasen Boyd have headed up a committee (Long Range Facilities Planning Committee) to look at the needs of our building. We have had advice from an architect and are excited about some possible changes. We hope to have these plans ready to review with the community soon.

**Playground** – The Playground Committee has met and finalized a plan for the elementary playground. You may view the design in the elementary school lobby. They will be presenting to the board in February and will decide next steps.

**White House** – We continue to work on this issue. Since we were unsuccessful in our efforts to give this building away, we are now wending our way through the Act 250 process to allow us to demolish the building.

The most significant change to the way we deliver educational services to the students of Fairfax will be resolved this next year. Act 46, School Consolidation, mandates that we look at options for partnering with other schools to form a new school district. We have an Act 46 Committee that will begin meeting late in January to start the process of looking at our options. Whatever we decide, the new district has to provide more educational opportunities for students as well as consolidate services for each school. Our committee has both school and community representatives. We look forward to hearing more about their work.

I will close by thanking my fellow school board members – Rachelle LeVau, Jasen Boyd, Paula Dearborn and Scott Mitchell – for their countless hours spent in meetings, their thoughtful deliberations around school issues, and their commitment to BFA Fairfax. Our charge is to oversee the tremendous investment this community has made in the education of our young people. With the support of the administrative team we will continue to make the best decisions we can for the students of Fairfax. Thank you for your support.

Elaine Carpenter, Chair

Fairfax Board of School Directors

**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2017**

	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<i>Proposed</i> <b>Budget</b>	
	<b>FY-2014</b>	<b>FY-2014</b>	<b>FY-2015</b>	<b>FY-2015</b>	<b>FY-2016</b>	<b>FY-2017</b>	
<b>REVENUES:</b>							
Fund Balance	5,196	-	94,886	-	68,250	25,000	
Interest Earned	1,500	1,807	2,000	1,974	2,000	2,000	
Miscellaneous Income	1,000	2,046	1,000	622	1,000	500	
Grant Administration	105,000	102,570	100,000	124,538	100,000	115,000	
SLP/SPED Assessments	429,489	419,720	1,538,521	1,405,136	1,517,490	3,183,927	
Audit & Other Staff Assessments	-	21,750	22,000	85,538	212,316	388,320	
Transportation Assessments	-	-	-	-	547,250	945,261	
Fairfax Assessment	611,903	611,903	585,625	585,625	626,801	667,076	
Fletcher Assessment	90,652	90,652	97,605	90,855	97,062	97,029	
Georgia Assessment	430,585	430,585	401,246	401,246	421,161	448,760	
<b>TOTAL REVENUES</b>	<b>1,675,325</b>	<b>1,681,033</b>	<b>2,842,883</b>	<b>2,695,534</b>	<b>3,593,330</b>	<b>5,872,873</b>	
<b>GENERAL FUND EXPENDITURES:</b>							
<b>CURRICULAR COORDINATOR</b>							
Salary & Wages	105,501	106,566	109,350	116,573	112,631	115,006	
Insurance Benefits	28,170	26,473	27,562	26,923	27,736	29,519	
Social Security	8,278	8,192	8,485	8,712	8,707	8,897	
Municipal Retirement	993	992	1,182	1,178	1,246	1,313	
Continuing Education	2,500	1,188	2,500	3,020	2,250	2,250	
Travel Reimbursement	3,000	3,153	2,900	3,654	3,300	3,300	
Equipment	500	500	-	-	-	-	
Professional Fees	500	679	450	809	600	600	
<b>TOTAL CURRICULAR COORD.</b>	<b>149,441</b>	<b>147,743</b>	<b>152,429</b>	<b>160,869</b>	<b>156,470</b>	<b>160,885</b>	<b>2.82%</b>
<b>TECHNOLOGY</b>							
Salary & Wages	136,620	134,048	151,438	151,805	155,357	161,712	
Insurance Benefits	33,648	46,556	52,950	52,001	54,083	56,764	
Social Security	10,450	9,501	11,584	10,741	11,883	12,371	
Municipal Retirement	5,266	5,868	6,803	6,847	7,081	7,555	
Continuing Education	6,800	910	6,800	3,529	5,800	4,000	
Contracted Services	78,000	55,720	57,500	57,681	55,000	56,500	
Repair & Maintenance	1,100	-	-	-	-	-	
Travel Reimbursement	600	1,371	600	1,695	1,500	1,500	
Supplies	1,500	1,208	1,500	447	1,500	1,500	
Software	-	-	-	1,870	-	-	
Equipment	5,000	5,744	5,000	50	6,000	4,000	
<b>TOTAL TECHNOLOGY</b>	<b>278,983</b>	<b>260,926</b>	<b>294,175</b>	<b>286,666</b>	<b>298,204</b>	<b>305,902</b>	<b>2.58%</b>
<b>OFFICE OF THE SUPERINTENDENT</b>							
Salary & Wages	181,566	188,129	188,416	189,326	194,538	201,523	
Insurance Benefits	31,790	29,047	31,718	29,741	31,691	34,419	
Social Security	14,042	14,057	14,490	14,138	15,035	15,570	
Municipal Retirement	4,885	4,188	5,331	5,444	5,874	5,837	
Continuing Education	6,000	5,795	5,000	3,756	6,000	5,000	
Contracted Services	2,000	132	1,000	400	500	500	
Legal Fees	750	426	1,000	-	1,000	1,000	
Audit	14,000	34,951	35,600	35,850	36,750	38,000	
Advertising	1,000	2,605	1,000	409	2,000	1,000	
Travel Reimbursement	4,500	4,431	4,500	3,155	4,500	4,500	
Equipment/Furniture	1,500	783	1,250	460	1,000	500	
Membership Dues	5,000	4,354	5,000	4,141	5,000	4,800	
Subscriptions	300	111	300	134	300	300	
Miscellaneous	200	-	200	249	-	-	
<b>TOTAL OFFICE OF THE SUPT.</b>	<b>267,534</b>	<b>289,009</b>	<b>294,805</b>	<b>287,203</b>	<b>304,188</b>	<b>312,949</b>	<b>2.88%</b>

**FRANKLIN WEST SUPERVISORY UNION**  
**Budget FY-2017**

	<b>Budget FY-2014</b>	<b>Actual FY-2014</b>	<b>Budget FY-2015</b>	<b>Actual FY-2015</b>	<b>Budget FY-2016</b>	<b>Proposed Budget FY-2017</b>	
<b>STUDENT SUPPORT SERVICE</b>							
Salary & Wages	84,460	85,509	86,149	86,181	88,733	91,395	
Insurance Benefits	20,759	19,897	19,971	19,497	20,037	21,454	
Social Security	7,862	7,995	7,914	7,998	8,138	8,449	
Continuing Education	1,500	1,115	2,500	2,789	2,500	2,500	
Contracted Services	-	-	-	366	-	-	
Travel Reimbursement	1,500	1,555	2,000	1,657	2,500	1,800	
Equipment	500	246	-	-	500	500	
Professional Fees	400	357	400	717	400	400	
Miscellaneous	100	49	100	-	100	100	
<b>TOTAL STUDENT SUPPORT</b>	<b>117,081</b>	<b>116,723</b>	<b>119,034</b>	<b>119,205</b>	<b>122,908</b>	<b>126,598</b>	<b>3.00%</b>
<b>BUSINESS SERVICES</b>							
Salary & Wages	182,213	165,011	196,767	206,202	206,539	218,693	
Insurance Benefits	56,566	58,407	65,625	56,184	57,825	57,389	
Social Security	14,238	13,026	15,856	15,839	16,716	17,741	
Municipal Retirement	8,637	8,803	9,194	10,903	11,360	12,302	
Continuing Education	7,500	1,082	6,000	3,150	5,500	3,500	
Contracted Services	15,000	28,018	3,000	3,753	2,500	2,000	
Travel Reimbursement	4,000	1,300	2,000	1,453	1,800	1,600	
Software	1,500	12,195	-	-	-	-	
Equipment	1,000	-	-	-	500	500	
Dues & Fees/Miscellaneous	150	596	150	404	300	400	
<b>TOTAL BUSINESS SERVICES</b>	<b>290,804</b>	<b>288,438</b>	<b>298,592</b>	<b>297,888</b>	<b>303,040</b>	<b>314,125</b>	<b>3.66%</b>
<b>OFFICE &amp; BUILDING EXPENSES</b>							
Maintenance Salaries	65,090	66,056	67,043	66,823	69,054	71,126	
Insurance Benefits	22,485	21,828	22,837	19,277	22,878	23,896	
Social Security	4,980	4,837	5,129	4,854	5,283	5,441	
Municipal Retirement	3,255	3,366	3,604	3,593	3,799	4,001	
Continuing Education	-	-	-	1,527	-	1,000	
Contracted Services	3,550	6,735	4,000	5,480	6,300	6,300	
Rent	20,890	20,280	20,280	20,280	20,900	21,318	
Property/Liability Insurance	1,644	2,605	2,736	3,833	2,900	4,226	
Phone Expenses	2,000	1,674	2,000	3,987	3,600	1,600	
Postage	1,700	1,307	1,700	1,494	1,500	1,500	
Travel Reimbursement	2,000	1,249	1,500	1,367	1,500	1,500	
Supplies	8,000	10,994	8,000	6,249	9,000	8,500	
Books	100	-	-	-	-	-	
Utilities	6,300	6,907	6,500	6,271	7,000	7,000	
Equipment	-	1,654	-	665	1,000	1,000	
<b>TOTAL BUILDING EXPENSES</b>	<b>141,994</b>	<b>149,492</b>	<b>145,329</b>	<b>145,700</b>	<b>154,714</b>	<b>158,408</b>	<b>2.39%</b>
<b>TOTAL GENERAL FUND BEFORE ACT 156</b>	<b>1,245,836</b>	<b>1,252,331</b>	<b>1,304,362</b>	<b>1,297,531</b>	<b>1,339,524</b>	<b>1,378,867</b>	<b>2.94%</b>
<b>ACT 156 IMPLEMENTATION</b>							
<b>SPEECH &amp; LANGUAGE SERVICES:</b>							
Teacher Salaries	279,232	276,845	285,776	284,141	306,866	300,154	
EE SLP Salries	77,414	74,855	77,849	77,398	80,172	-	
Insurance Benefits	35,062	38,008	37,787	36,316	42,762	27,454	
Social Security	27,281	26,722	28,967	27,276	30,473	23,679	
Tuition Reimbursement	6,000	3,288	6,000	5,655	5,750	5,000	
Supplies	4,500	-	-	-	-	2,375	
Equipment	-	-	-	-	-	2,000	
<b>TOTAL SLP</b>	<b>429,489</b>	<b>419,718</b>	<b>436,379</b>	<b>430,786</b>	<b>466,023</b>	<b>360,662</b>	<b>-22.61%</b>

**FRANKLIN WEST SUPERVISORY UNION**  
**Budget FY-2017**

	Budget FY-2014	Actual FY-2014	Budget FY-2015	Actual FY-2015	Budget FY-2016	<i>Proposed</i> Budget FY-2017	
<b>SPECIAL EDUCATION SERVICES:</b>							
Teacher Salaries			815,624	740,794	790,974	782,469	
Paraprofessional Wages			-	-	-	12,840	
Substitute Wages			-	-	-	3,000	
Insurance Benefits			193,176	162,244	179,936	191,164	
Social Security			68,343	53,853	60,557	61,166	
Municipal Retirement			-	-	-	722	
Tuition Reimbursement			25,000	17,440	20,000	21,175	
Contracted Services			-	-	-	413,500	
Contracted Transportation			-	-	-	120,107	
Postage			-	-	-	1,500	
Tuition Reimbursement			-	-	-	894,421	
Mileage Reimbursement			-	-	-	2,000	
Excess Costs			-	-	-	308,800	
Supplies			-	-	-	8,400	
Equipment			-	-	-	2,000	
<b>TOTAL SPECIAL ED</b>			<b>1,102,143</b>	<b>974,331</b>	<b>1,051,467</b>	<b>2,823,264</b>	<b>168.51%</b>
<b>EARLY EDUCATION SERVICES:</b>							
Teacher EEE Salaries					55,827	53,813	
Local Early Ed Salaries					-	21,804	
SLP Salaries					-	88,325	
Insurance Benefits					12,649	45,127	
Social Security					4,271	12,656	
Continuing Education					2,000	5,600	
<b>TOTAL EARLY EDUCATION</b>					<b>74,747</b>	<b>227,325</b>	<b>204.13%</b>
<b>OTHER INSTRUCTIONAL SVCS:</b>							
Teacher Salaries				48,592	91,040	109,914	
Insurance Benefits				10,401	13,921	15,971	
Social Security				3,570	7,108	8,609	
Tuition Reimbursement				974	2,750	3,000	
<b>TOTAL OTHER INSTRUCTIONAL</b>				<b>63,537</b>	<b>114,819</b>	<b>137,494</b>	<b>19.75%</b>
<b>TRANSPORTATION SERVICES:</b>							
Salaries					73,257	285,513	
Insurance Benefits					18,433	44,454	
Social Security					5,604	21,918	
Municipal Retirement					4,030	11,107	
Continuing Education					500	500	
Contracted Services					445,427	463,807	
Vehicle Insurance					-	5,612	
Telephone					-	2,200	
Uniforms					-	4,400	
Purchased Services					-	2,000	
Parts & Supplies					-	18,000	
Tires & Tubes					-	2,500	
Water & Sewer					-	550	
Garage heat					-	4,000	
Diesel & Gas					-	76,000	
Equipment (excl. bus)					-	1,000	
Fees & Permits					-	1,500	
Miscellaneous					-	200	
<b>TOTAL TRANSPORTATION</b>					<b>547,251</b>	<b>945,261</b>	<b>72.73%</b>
<b>TOTAL GENERAL FUND</b>	<b>1,675,325</b>	<b>1,672,049</b>	<b>2,842,884</b>	<b>1,728,317</b>	<b>3,593,831</b>	<b>5,872,873</b>	<b>63.42%</b>



Franklin West Supervisory Union

*"A belief in what is possible."*

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## Superintendent's Report 2016

Dear Fairfax Community:

Each year in my report, I mention the deep connection I always observe between BFA and the community of Fairfax. Without a doubt our schools and students thrive because of that link. Our district is driven by the belief that anything is possible for our students and if you have the opportunity to visit our schools for any reason, you can see that belief in action. Over the last five years we have been working to redefine what is possible and build a culture of innovation and success for each and every student. Below are some recent highlights about our schools and supervisory union that demonstrate our success.

- ★ FWSU is the first school in Vermont and New England to be accepted into the Digital Promise League of Innovative Schools. There are 77 schools in the nation with this distinction.
- ★ Among Champlain Valley high schools, BFA Fairfax High School scored in top 8 on the 2015 SBAC assessment in both Language Arts and Math. The Champlain Valley region includes all high schools within Addison, Chittenden and Franklin counties. The average spent per pupil is \$14,392. BFA Fairfax's cost per pupil is \$12,019. BFA was the only school Franklin County to score in the top 8 in both categories.
- ★ BFA Fairfax had a graduation rate of 92% in 2015, compared with the United States average which was 81%
- ★ As part of the Bright STaRS Program, BFA juniors Sophie Lee and Rebekah Larose presented their research on phosphate movement in the Lake Champlain basin at the American Geophysical Union's Fall Meeting - the largest earth and space science meeting in the world. Over 24,500 scientists representing 39 different countries in San Francisco, CA participated. Our students conducted research under the guidance of high school science teacher Tom Lane through partnership with the VT EPSCoR Center for Workforce Development and Diversity Program at St. Michael's College.
- ★ FWSU is the 14th largest school system in Vermont based on ADM population. The Average Daily Membership (ADM) is a count of resident and state-placed students who receive an elementary or secondary education at public expense. There are 60 districts/supervisory unions across Vermont.
- ★ In ongoing global education efforts, this year 95% of all FWSU 4th graders participated in a six-week experience with a partner school in another country.
- ★ Every FWSU school spends less per pupil than the Statewide average of \$14,095. FWSU's average spending is \$12,742 per student.
- ★ BFA Fairfax student Bhupinderjit "Binny" Singh was one of twenty Vermont High School Students to be named a Vermont Presidential Scholar.
- ★ FWSU is the first school system in Vermont to employ a Learning Management System (LMS) for all students and families pK-12. Schoology was implemented across all schools earlier this year.

- ★ FWSU was the first and only school in Vermont to become an Apple Distinguished School. Each year, approximately 50 schools across the nation are selected to receive this honor.
- ★ For the past 5 years, BFA Fairfax High School has hosted 30 students from China for two weeks each summer. Students are immersed in an English language program taught by BFA faculty and students.
- ★ Every school day for the past four years, “*The FWSU Story*” has provided our educational community with up-close content and media about our district. It is our understanding that we are the only district in the U.S. that does this. To date our blog has received over 70,000 views.
- ★ FWSU (and CSSU) had the lowest rate of student tobacco use in Vermont, based on the results of the most recent Vermont Youth Risk Behavior Survey (YRBS).
- ★ Although schools throughout Vermont are losing students every year, this is not the case in FWSU. Last year, FWSU’s student population grew in size.
- ★ FWSU students in grades 4, 5, 6, 7, 8 and 11 (the only high school grade tested) all scored above state average in both Language Arts and Math on the 2015 SBAC assessment.
- ★ In a recent state review of our federal grant compliance, the FWSU finance team was recognized as a “clear standout” for their teamwork in adhering to fiscal regulations governing the expenditure of federal grant funds.
- ★ FWSU has consistently performed below budgeted expenditures for the past ten years. In fact, the supervisory union’s sound management practices resulted in a reduction of school assessments in FY15 and FY16 based on the accumulated fund balance from these savings.

In addition to these successes, FWSU continually strives to develop and maintain a fiscally-responsible budget while providing a great education for all students. FWSU’s member schools continue to be among the *lowest spending* in Vermont. **BFA spends \$2,000 dollars less per student than the Vermont average.** I take pride in the fact that we are principled and balanced in our approach to education spending while maintaining solid results and opportunities for our students.

Five years ago, FWSU established three goals that we use to guide our actions. The goals are *equity*, *high-performance*, and *digital-age learning*. We know our students are entering a world which is rapidly evolving. The foundational skills, knowledge, and concepts traditionally taught in school are still tremendously relevant today. However, students will need to demonstrate competence in additional areas in order to be successful after they graduate high school. Skills such as collaboration, critical-thinking, creativity, adaptability, and problem-solving are essential characteristics of a 21<sup>st</sup> Century learner. The FWSU Action Plan is our roadmap to guide to propel our schools forward. The plan emphasizes four key areas:

*Target 1: Proficiency-Based Personalized Learning*

*Target 2: Leadership*

*Target 3: Flexible Learning Environments*

*Target 4: Engaged Community Partners*

Teaching and learning requires an environment that extends beyond our ability to ask the right questions and seek solutions for the world’s most difficult problems. Our students not only have to be problem

solvers, they also have to be problem finders. We recognize that our teaching and learning cannot be limited to the four walls of a classroom. Most of all, our plan asks schools to personalize learning for every student in ways that are relevant and engaging. We invite you to join us in this important journey. You can follow our progress in THE FWSU STORY ([www.fwsu-blog](http://www.fwsu-blog)) and on Facebook and Twitter where we collaborate as an authentic learning community each day.

In conclusion, it continues to be my pleasure to serve as Superintendent of Schools of Franklin West Supervisory Union. We aim to ensure each students' has an exceptional educational experience, but we also aim to help our students to become successful in all of life. I can't say enough about the Fairfax School Board, teachers, staff, and administration. I am proud of their dedication and initiative on behalf of our students and families. Thank you for supporting our schools! I invite you to reach out to me with any questions or concerns.

**Ned Kirsch**

*Superintendent of Schools*

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# 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

January 8, 2016

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, 2015. 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 District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies by adopting Statement of Governmental Accounting Standards Board No. 68, *Accounting and Financial Reporting for Pensions*. The application of other existing policies was not changed during the year. We noted no transactions entered into by the District 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.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- The disclosure of a prior period adjustment due to the implementation of GASB Statement 68 in Note 10 to the financial statements is particularly sensitive because it reconciles beginning net position to the prior year audited financial statements.

The financial statement disclosures are neutral, consistent and clear.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There was only one, which was that the final Special Education calculation was not adjusted once the final rate was released from the State. Management has concluded, and we agree, that this adjustment is immaterial.

There were no corrected misstatements proposed due to audit procedures.

#### *Disagreements with Management*

For purposes of this letter, 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 that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 8, 2016.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as 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.

Fund Balance Policy - In fiscal year 2011, the District adopted GASB 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” The Board had not adopted a policy which addressed the District’s ability to classify the components of fund balance. We are aware that the Board is in the process of adopting a policy, but that it has not yet been done.

*Other Matters*

We applied certain limited procedures to the Management Discussion and Analysis and the pension-related schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the 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.

*Restriction on Use*

This information is intended solely for the use of the School Board and management of the 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  
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