

**TOWN OF
FAIRFIELD, VERMONT**



**2015
ANNUAL REPORT**

OF THE TOWN YEAR ENDING DEC. 31, 2015
SCHOOL YEAR ENDING JUNE 30, 2015

Elected Town Officers

Moderator	Vanessa Kittell	2016
Town Clerk & Treasurer	Amanda Forbes (3 year term)	2017
Select Board	Thomas Howrigan (3 year term)	2016
	Norman Menard (2 year term)	2016
	Gavin Ryan (3 year term)	2017
	Greg Christie (2 year term)	2017
	Gene Archambault (3 year term)	2018
Auditors	Judy Magnan (3 year term)	2016
	Jeanne Persons (3 year term)	2017
	Mary Schreindorfer (3 year term)	2018
Listers	Dan McCoy (3 year term)	2016
	Linda Hodet (3 year term)	2017
	James Gregoire (3 year term)	2018
School Directors	Kenderlyn Phelps (3 year term)	2016
	Charles Thomas (2 year term)	2016
	Bennett Dawson (3 year term)	2017
	Michael L'Esperance (2 year term)	2017
	Michael Malone (3 year term)	2018
School Treasurer	Ruth Mangan (3 year term)	2018
Library Trustees	Jennifer Archambault (3 year term)	2016
	Albert Tetreault (2 year term)	2016
	Kerry Lambert (3 year term)	2017
	Laura Fulwiler (2 year term)	2017
	Susan Magnan (3 year term)	2018
First Constable	Linda Hodet (1 year term)	2016
Grand Juror	Charles Thomas(1 year term)	2016
Town Agent	Vanessa Kittell (1 year term)	2016
Justices of the Peace		

David Burnor Joan Burnor Lyndon Corey Maurice Jettie
Bridget Howrigan Rivet Kristen Runyon-Hughes Julie Wolcott

Appointed Town Officers

Planning/Zoning Board

Aaron Forbes James Gregoire Melissa Manson Albert Tetreault Jerry Yates
Administrator Alisha Larocque

Recreation Committee

John Baxter John Daşaro Brenda Goodhue Carol Lizotte Michael Malone

Grant Writer Committee

Greg Christie Amanda Forbes Martin Hornick Michael Malone
Norman Menard Sarah Montgomery
Grant Writer Melanie Riddle

Fairfield Pond Beach Committee

Denise Bocash Ronald Bocash Amanda Forbes Debra Hastings
Joanna Jerose Norman Menard

Town Service Officer	Julie Wolcott
Energy Coordinator	Jerry Yates
Health Officer	Jerry Yates / Melissa Manson
Emergency Management Coordinator	Amanda Forbes
Delinquent Tax Collector	Linda Hodet
E911 Coordinator	Alisha LaRocque

Phone Listings

Town Clerk's Office	827-3261 ext 1
Town Garage.....	827-3290
Lister's Office.....	827-3261 ext 2
Building Permits/Zoning Administrator.....	393-9052
School.....	827-6639
Bent-Northrop Memorial Library.....	827-3945
Community Center.....	827-3130
Fairfield Post Office.....	827-3734
East Fairfield Post Office.....	827-3819
Animal Control.....	827-9736
State Police/Game Warden.....	527-5993
Northwestern Medical Center.....	524-5911
AMCARE (non-emergency).....	524-2131
Emergency and Fire Department.....	911

**Minutes of the 2015 Annual Meeting
of the Town and Town School District of Fairfield, Vermont**

The inhabitants of the Town of Fairfield met at Veteran's Hall, Fairfield Center School, on March 3, 2015. Gavin Ryan, Select Board Vice Chair called the meeting to order at 10:10 a.m. Announcements regarding lunch and bake sale were made. The Pledge of Allegiance was done later in the meeting upon request of John Baxter after missing it here. Nominations for Moderator were requested.

1. MODERATOR: Vanessa Kittell was nominated by Tom Howrigan and seconded by Gene Archambault. Nominations ceased. The Clerk was asked to cast one ballot for Vanessa Kittell.
2. TO RECEIVE THE VARIOUS REPORTS OF THE OFFICERS OF THE TOWN AND TOWN SCHOOL DISTRICT AS CONTAINED IN THE CURRENT TOWN FINANCIAL REPORT: It was noted by Roger Adkins that Doug Williams' name should be included in the deaths. Mike Malone made a correction to page 115 that FY15 should be FY16.
3. TO AUTHORIZE THE SELECTBOARD TO APPOINT A COLLECTOR OF DELINQUENT TAXES IN ACCORDANCE WITH 17 V.S.A. § 2651d(a): Motion to approve made by James Gregoire and seconded by Kenderlyn Phelps. Motion passed by voice vote.
4. TO ELECT FROM THE LEGAL VOTERS OF SAID TOWN THE FOLLOWING OFFICERS:
 - a. ONE SELECTPERSON FOR 3 YEARS: Gene Archambault nominated by Kerry Lambert and seconded by Charlie Thomas. Nominations ceased, moved to cast one ballot for Gene Archambault.
 - b. ONE SELECTPERSON FOR 2 YEARS: Greg Christie nominated by Gavin Ryan and seconded by Michael Malone. Nominations ceased, moved to cast one ballot for Greg Christie.
 - c. ONE AUDITOR FOR 3 YEARS: Mary Schreindorfer nominated by Joy Kane and seconded by James Gregoire. Julie Wolcott nominated Joy Kane. Joy Kane declined. Nominations ceased, moved to cast one ballot for Mary Schreindorfer.
 - d. ONE LISTER FOR 3 YEARS: James Gregoire nominated by Tom Howrigan and seconded by Greg Christie. Nominations ceased, moved to cast one ballot for James Gregoire.
 - e. ONE LIBRARY TRUSTEE FOR 3 YEARS: Susan Magnan nominated by Norman Menard and seconded by Albert Tetreault. Nominations ceased, moved to cast one ballot for Susan Magnan.
 - f. ONE LIBRARY TRUSTEE FOR 2 YEARS: Laura Fulwiler nominated by Kerry Lambert and seconded by Toby Fulwiler. Nominations ceased, moved to cast one ballot for Laura Fulwiler.
 - g. A FIRST CONSTABLE FOR 1 YEAR: Linda Hodet nominated for First Constable by Gavin Ryan and seconded by Michael Malone. Nominations ceased, moved to cast one ballot for Linda Hodet.
 - h. A DELINQUENT TAX COLLECTOR FOR 3 YEARS: Not needed due to Article #3 approval.
 - i. ONE OR MORE GRAND JURORS FOR 1 YEAR: Charlie Thomas nominated by Gene Archambault and seconded by James Gregoire. Nominations ceased, moved to cast one ballot for Charlie Thomas.
 - j. A TOWN AGENT FOR 1 YEAR: Vanessa Kittell nominated by Tom Howrigan and seconded by Charlie Thomas. Nominations ceased, moved to cast one ballot for Vanessa Kittell.
5. SHALL THE TOWN ELIMINATE THE DISCOUNT OF 4% ON PROPERTY TAX PAYMENTS CURRENTLY ALLOWED WHEN TAXES ARE PAID WITHIN 30 DAYS OF TAX BILLS BEING ISSUED, IN ACCORDANCE WITH 32 V.S.A § 4773? Motion made by Greg Christie and

seconded by Dan McCoy. Amanda Forbes explained the current process and the history of the discount. It was pointed out that the current expense of \$105,000 is in the 2015 budget and it has increased by 75% over the past 7 years. It is now the largest expense line item besides paving. The overall discount when taking the initial expense into account is 1.1%. Those not taking advantage of the discount pay 2.87% of their total tax bill towards the expense. It was asked how much borrowing would be and it was answered that \$200,000 at approximately 1% interest it would cost the town about \$300 per month to borrow money if needed. There will be a need to move up the due date for taxes by a couple of weeks each year to get it back to October to limit the amount of time to borrow. Greg Christie spoke to his feelings that those who can least afford the discount and don't benefit from it have to pay for those who do. The Select Board was asked whether the taxes would be dropped by \$105,000 this year and Gavin replied that it could be and that was up to the voters to amend the budget. A motion to call the question was made by Toby Fulwiler and Kristen Hughes. A motion to use paper ballots was made by Gavin Ryan and seconded by Pat Winegar. Ballots were counted and 57 were in favor and 48 were not in favor of eliminating the discount. Motion passed.

A motion to approve all elections by voice vote in Article #4 a-j made by John Schreindorfer and seconded by Tom Howrigan. Motion passed by voice vote.

6. SHALL PROPERTY TAXES BE DUE AND PAYABLE ON THE THIRD FRIDAY IN THE MONTH OF NOVEMBER? Motion made by John Dority and seconded by Rebecca Moyer. Motion made by Toby Fulwiler and seconded by Pat Winegar to amend the article to the first Friday in November. After discussion a motion was made by Tom Howrigan and seconded by Paula Yandow to move the question. Amendment failed. A motion made by Charron True and seconded by Paula Yandow to call the original question. Motion passed by voice vote.
7. SHALL THE VOTERS APPROVE 2015 TOTAL GENERAL FUND EXPENDITURES OF \$1,388,500, OF WHICH \$932,691 SHALL BE RAISED BY TAXES AND \$455,809 BY NON-TAX REVENUES?: Motion made by Gavin Ryan and seconded by Melissa Manson to amend the question to: Shall the Voters Approve the 2015 Total General Fund Expenditures General Fund Expenditures of \$1,283,500, of which \$827,691 shall be raised by taxes? Julie Wolcott asked if the interest expense for borrowing was in the budget and it was replied, that yes, each year money is budgeted in case of borrowing expenses. Julie Wolcott requested the Selectboard speak to the budget this year. Gavin explained that the Board worked to present a level budget this year. This year the planned paving includes finishing the North Road, around the school and Church Road. Two bridges are being replaced by the State. One on South Road and one on Elm Brook Road. The culvert at the end of Swamp Road is also planned to be replaced with an Emergency Grant from the State, of which we will be responsible for 10% of the total cost. Jerry Yates felt that the entire cost should be provided by the State as it is in their right of way. A question was asked about the \$7,500 budgeted for the improvements on the Municipal Building. Plans include repairing floors, interior painting and exterior painting to keep up with maintenance. Discussion ended. Motion made by Toby Fulwiler and seconded by Paula Yandow to call the question. Amended motion passed by voice vote.
8. TO HEAR THE REPORT OF THE LIBRARY: Sarah Montgomery, Librarian, asked that the Trustee's Report be submitted as written on page 82 in the Town Report.
9. SHALL THE VOTERS APPROVE EXPENDITURES OF \$130,300 FOR THE BENT NORTHROP MEMORIAL LIBRARY, \$15,128 OF WHICH SHALL BE RAISED BY TAXES AND \$115,172 BY NON-TAX REVENUES? Motion made by Julie Wolcott and seconded by Rebecca Moyer. Motion to call the question made by Damian Boomhower and seconded by Kristen Hughes. Motion passed by voice vote.
10. SHALL THE TOWN EXEMPT FROM TAXATION REAL ESTATE OWNED BY THE EAST FAIRFIELD VOLUNTEER FIRE DEPARTMENT FOR A PERIOD OF 5 YEARS? Motion made by

Toby Fulwiler and seconded by Joanna Jerosse. The question was asked whether this was new and was the fire department paying taxes before. Amanda responded that this is not new but must be voted upon every five years according to statute. The question was called by Paula Yandow and seconded by Dan McCoy. Motion passed by voice vote.

11. SHALL THE TOWN EXEMPT FROM TAXATION REAL ESTATE OWNED BY THE FAIRFIELD COMMUNITY CENTER AND COMMONLY KNOWN AS THE "MEETING HOUSE ON THE GREEN" FOR A PERIOD OF 10 YEARS? Motion made by Greg Christie and seconded by Kenderlyn Phelps. The question was asked why the difference in time period between this article and the fire department article. Amanda answered that according to statute the first term can be up to 10 years, and five years thereafter. She added that this article was submitted by petition from the Community Center.
12. TO ADJOURN TEMPORARILY THE BUSINESS OF THE TOWN UNTIL AFTER COMPLETION OF THE SCHOOL DISTRICT MEETING: Hearing no objection the business of the town was adjourned temporarily until after completion of the School District Meeting. Break for lunch at 11:40 am. At 12:20 pm the meeting was called back to order.
13. TO ORGANIZE THE ANNUAL TOWN SCHOOL MEETING.
14. TO ELECT A MODERATOR FOR THE ANNUAL TOWN SCHOOL MEETING: Vanessa Kittell was nominated by Michael Malone and seconded by Kenderlyn Phelps. Nominations ceased. The Clerk was asked to cast one ballot for Vanessa Kittell.
15. SHALL THE LEGAL VOTERS OF THE TOWN OF FAIRFIELD SCHOOL DISTRICT APPROPRIATE \$5,409,074 WHICH IS NECESSARY FOR THE SUPPORT OF ITS SCHOOL FOR THE YEAR BEGINNING JULY 1, 2015? [AUSTRALIAN BALLOT]: Moderator explained that Australian ballot items could be discussed at the meeting if the voters chose to and polls were open until 7pm to vote.

Michael Malone spoke to the budget, noting a minor .38% increase, and the difficulty in planning when enrollment numbers constantly change. Although we have been losing students there are 39 preschoolers planned for next year due to a change requiring early childhood education be offered to 3 year olds.

Charlie Thomas spoke to plans to update the kitchen to make it safer and more efficient. This work was noted by Kenderlyn Phelps to not be included in the current budget but rather in the Capital Reserve Fund so it will not affect the tax rate.

(Results counted after the polls closed at 7:00 p.m. showed the budget passed 146 to 78.)

16. SHALL THE LEGAL VOTERS OF THE TOWN OF FAIRFIELD SCHOOL DISTRICT AUTHORIZE THE SCHOOL BOARD DIRECTORS TO BORROW MONEY IN ANTICIPATION OF TAXES AS NECESSARY, FOR THE NEXT FISCAL YEAR: Motion made by Larry Steenick and seconded by John Baxter. Motion passed by voice vote.
17. SHALL THE LEGAL VOTERS OF THE TOWN OF FAIRFIELD SCHOOL DISTRICT APPROVE THE USE OF ANY CURRENT (JUNE 30, 2014) FUND BALANCE RESERVED FOR CAPITAL IMPROVEMENTS FOR VARIOUS BUILDING AND GROUNDS IMPROVEMENTS: Motion made by Kelly Sargent and seconded by Joanna Jerosse. Gavin asked what the current fund balance is and it was answered that \$49,000 was added from 2014 making the total fund balance \$313,129. Motion passed by voice vote.
18. TO ELECT ONE (1) SCHOOL BOARD DIRECTOR BY BALLOT FOR A THREE (3) YEAR TERM: Michael Malone nominated by Charlie Thomas and seconded by Howard Mitchell. Nominations ceased, moved to cast one ballot for Michael Malone. Motion passed by voice vote.

19. TO ELECT ONE (1) SCHOOL BOARD DIRECTOR BY BALLOT FOR A TWO (2) YEAR TERM: Damian Boomhower nominated by Paula Yandow and seconded by Kristen Hughes. Michael L'Esperance nominated by Michael Malone and seconded by Kenderlyn Phelps. The candidates introduced themselves and spoke about their intent to be on the Board.

John Dority nominated by himself and seconded by Cynthia Ryan. He introduced himself and spoke about his intent to be on the Board.

A paper ballot election was conducted and the results were Michael L'Esperance 37, Damian Boomhower 20 and John Dority 12.

Michael L'Esperance was elected to the two year School Board Director position.

20. TO ELECT ONE (1) TREASURER FOR A THREE (3) YEAR TERM: Ruth Mangan nominated by Mary Schreindorfer and seconded by Michael Malone. Nominations ceased, moved to cast one ballot for Ruth Mangan.
21. TO TRANSACT ANY OTHER BUSINESS THAT MAY PROPERLY COME BEFORE THIS MEETING. No discussion.
22. TO RESUME THE BUSINESS OF THE TOWN.
23. SHALL THE LEGAL VOTERS OF THE TOWN OF FAIRFIELD APPROVE \$56,723 FOR SUPPORT OF THE FAIRFIELD VOLUNTEER FIRE DEPARTMENT. APPROPRIATION TO BE PAID UPON CONDITION THAT THE FAIRFIELD VOLUNTEER FIRE DEPARTMENT SUBMIT TO THE TOWN, BY JUNE 30, 2015 A COPY OF ITS MOST RECENT BALANCE SHEET AND BANK STATEMENT FOR REVIEW BY THE TOWN AUDITORS: Motion made by Tom Howrigan and seconded by Julie Wolcott. Motion passed by voice vote.
24. SHALL THE LEGAL VOTERS OF THE TOWN OF FAIRFIELD APPROVE \$35,000 FOR SUPPORT OF THE EAST FAIRFIELD VOLUNTEER FIRE DEPARTMENT. APPROPRIATION TO BE PAID UPON CONDITION THAT THE EAST FAIRFIELD VOLUNTEER FIRE DEPARTMENT SUBMIT TO THE TOWN BY JUNE 30, 2015 A COPY OF ITS MOST RECENT BALANCE SHEET AND BANK STATEMENT FOR REVIEW BY THE TOWN AUDITORS: Motion made by Toby Fulwiler and seconded by Paula Yandow. Motion to call the question made by Gene Archambault and seconded by Mary Schreindorfer. Motion passed by voice vote.
25. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$15,000 FOR THE FAIRFIELD COMMUNITY CENTER ASSOCIATION: Motion made by Joanna Jerosse and seconded by Debby Paradee. Motion to call the question made by Juana Berry and seconded by Michael Malone. Motion passed by voice vote.
26. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$3,782 FOR THE FRANKLIN COUNTY HOME HEALTH AGENCY, INC.: Motion made by Mary Schreindorfer and seconded by Dan McCoy. Motion to call the question made by Dan McCoy and seconded by Michelle Bessette. Motion passed by voice vote.
27. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$1,500 FOR THE CHAMPLAIN VALLEY AREA AGENCY ON AGING: Motion made by Howard Mitchell and seconded by Gavin Ryan. Motion to call the question made by Gene Archambault and seconded by Michael Malone. Motion passed by voice vote.
28. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$2,500 FOR THE OUTDOOR CLASSROOM: Motion made by Damian Boomhower and seconded by Michael Malone. Joanna Jerosse explained the program as one that teaches students about maple sugaring and its history.

There is also a high tunnel in which food is grown for the school and food shelf. They also maintain Chester Arthur trails as well as learn about local rivers and community heritage. Motion to call the question made by Paula Yandow and seconded by Damian Boomhower. Motion passed by voice vote.

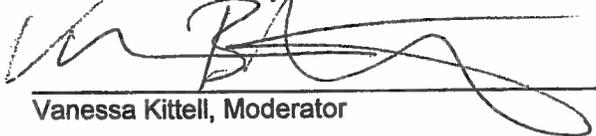
29. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$1,000 FOR THE FRANKLIN COUNTY HUMANE SOCIETY: Motion made by Gail Williams and seconded by Damian Boomhower. Gail Williams announced the new name of Franklin County Animal Rescue and the spay/neuter program. Motion to call the question made by Michael Malone and seconded by Kenderlyn Phelps. Motion passed by voice vote.
30. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$1019 FOR THE GREEN MOUNTAIN TRANSIT AGENCY? Motion made by Tom Howrigan and seconded by Howard Mitchell. Motion to call the question made by Tom Howrigan and seconded by Joanna Jerose. Motion passed by voice vote.
31. TO TRANSACT ANY OTHER BUSINESS THAT MAY PROPERLY COME BEFORE THIS MEETING: Alisha Larocque introduced herself as the new Zoning Administrator and announced that the Town Plan Public Hearing is set for Monday March 23rd at 7:00 pm at the Town Clerk's Office.
32. TO ADJOURN. A motion to adjourn was made by Patrick Winegar and seconded by Michael Malone at 1:30 p.m.

Respectfully submitted,



Amanda L. Forbes, Clerk

To the best of my recollection, I attest that these minutes are a true and accurate reflection of the events of Town Meeting Day, March 3, 2015.



Vanessa Kittell, Moderator



Tom Howrigan, Select Board Chair



Michael Malone, School Board Chair



TOWN OF FAIRFIELD, VERMONT

FINANCIAL STATEMENTS

December 31, 2015





INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Fairfield, Vermont
Fairfield, Vermont 05455

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fairfield, 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Fairfield, Vermont, as of December 31, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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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Emphasis of Matter

As discussed in Note 15 to the financial statements, the beginning fund balance and net position has been restated to correct a misstatement in the ending cash balance of \$500 and overstatement of revenue from a prior period. There was also a prior period adjustment of \$3,324 to correct for an operating transfer of funds to the Sidewalk Grant to account for the Town's 10% match, which reduces the fund balance in the General Fund and increases the fund balance in the Sidewalk Grant Fund.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 33-38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fairfield, Vermont's basic financial statements. The combining nonmajor governmental funds financial statements and the combining fiduciary fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental funds financial statements and the combining fiduciary fund 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 combining nonmajor governmental funds financial statements and the combining fiduciary 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 January 28, 2016, on our consideration of the Town of Fairfield, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

St. Albans, Vermont
January 28, 2016
VT. Reg. No. 92-0000102

A. M. Peisch & Company, LLP

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015**

The discussion and analysis of the Town of Fairfield's financial performance is intended to provide a narrative introduction and overview of the Town's financial activities for the year ended December 31, 2015. Please use this report in conjunction with the Town's financial statements which begin on page 1.

Highlights

- The expense for new infrastructure and major road improvements in 2015 was approximately \$155,493. The North Road was repaved from .378 miles north of the Chester Arthur Road to the intersection of Route 36. Park Street and the library parking lot were also repaved. This included replacing culverts, ditching and excavation. The Town Office and Chester's parking lot was resurfaced and were line painted together with the Library. The Selectboard continues planning major improvements to the infrastructure each year as part of a long term plan.
- A 2014 John Deere grader was purchased in November in the amount of \$279,979. The Volvo grader was traded towards the purchase price at \$60,000. \$100,000 was paid towards the purchase price out of remaining budget funds in December leaving \$119,979 financed with People's Trust Company for five years at a rate of 2%.
- A Tiger tractor mower was purchased in April in the amount of \$17,960. The funds were paid out of the Equipment Fund.
- A grant in the amount of \$29,035 was awarded by the Vermont Agency of Transportation Better Backroads Program for ditching and stone lining improvements on Gillin Road. The total project cost was \$30,164. The \$29,035 reimbursement was received in September.
- A grant in the amount of \$30,000 was awarded from the Ecosystems Restoration Program for ditching and stone lining improvements on Shenang Road. The total project cost was \$65,722. The \$30,000 reimbursement is expected to be received in January 2016.
- A grant in the amount of \$582,300 (\$524,588 from federal funds and \$57,712 from state funds) was awarded by the Vermont Agency of Transportation Bicycling and Pedestrian Grant Program for sidewalks in Fairfield Center in 2013. The match to be contributed by the Town will be a total of \$64,700. Engineering and Design began in 2014. In 2014 \$28,180 was spent while \$24,856 was reimbursed. In 2015 \$7,077 was spent and \$7,091 was reimbursed. This project is expected to be ongoing for the next 2 years.
- The State of Vermont Agency of Transportation replaced 3 bridges. Construction is complete as of 2015:
 - 1) Wanzer Bridge #42- Total estimated cost of \$900,000; with a match of \$45,000 (5%). Actual costs to date are \$1,416,930. The Town's match of \$70,847 has been paid.
 - 2) South Road Bridge #14- Total estimated cost of \$900,000 with a match of \$45,000 (5%). Actual costs to date are \$858,930 and the Town's match of \$42,947 has been paid.
 - 3) Elm Brook Bridge #46- Total estimated cost of \$500,000 with a match of \$25,000 (5%). Actual costs to date are \$730,900 and the Town's match of \$36,545 has been paid.
- A grant in the amount of \$5,675 was awarded by the Department of Buildings & General Services Recreational Facilities to improve the East Fairfield Little League baseball field fence. A \$4,675

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015**

match from the Town Recreation Committee and a \$1,000 match from the Little League were committed. A total of \$9,540 was spent with a remaining \$810 to be spent in 2016.

- A grant in the amount of \$20,000 was awarded by the Healthy People, Strong Communities Implementation Program in 2014 to provide community cold storage to increase access to local foods, year round. A \$4,600 match from the Fairfield Farmers Market has been committed. The expenses as of December 31, 2014 were \$16,220 with a remaining \$3,780 spent in 2015. This grant is closed.
- An emergency grant in the amount of \$247,500 was awarded by the Vermont Agency of Transportation to replace the Swamp Road Culvert in 2014. In June 2015 that grant was amended to \$393,123. This grant required a 10% match from the Town. Total project costs were \$415,935. The Town's portion was \$41,594 and \$374,342 was reimbursed in December by the Agency of Transportation.
- A grant in the amount of \$36,278 has been awarded by the Division of Emergency Management and Homeland Security to make flood-proof improvements on the Paradee Road. The match for this grant is \$12,093 (25%). An additional \$726 has been awarded for management of the project. Work to be completed in 2016.
- A grant in the amount of \$164,900 has been awarded by the Vermont Agency of Transportation for Bridge #47, Ryan Road for design and reconstruction. The match for this grant is \$16,490 (10%). Work to be completed in 2016.
- A grant in the amount of \$9,000 has been received by the Building Healthy Communities Program for improvements at the Fairfield Pond beach. Another \$2,500 has been committed for 2016. Total expenses were \$1,458 in 2015 and remaining will be spent in 2016.
- A loan secured by the Fire Station building in 2012 was refinanced from 2.5% down to 1.9% in 2015. The final payment is due in 2017.

Brief Explanation of the Basic Financial Statements

This annual report consists of a series of financial statements on all the various activities of the Town. The Government-Wide Financial Statements include presentations on the Statement of Net Position and a Statement of Activities. These statements provide information about the activities of the Town as whole and present information on a longer term basis. The Government-Wide Financials are followed by Fund Financial Statements for governmental activities; these statements show how services were financed in the short term as well as the balances remaining for future spending. Fund financial statements report the Town's operations in more detail than the government-wide statements by providing information on the Town's most significant funds. The Other Supplementary Information reports, beginning on page 39, provide financial information about activities for which the Town acts as a trustee for the benefit of others and nonmajor governmental programs which are restricted for specific purposes.

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015**

Reporting the Government-Wide Financials

The Statement of Net Position and the Statement of Activities (pages 10 and 11) will provide you with information concerning the financial "health" of the Town. Included in these statements is information regarding Capital Assets. This information is in addition to the cash accounts, payables and receivables. These statements include all assets and liabilities using the accrual basis of accounting, which means that all current year revenues and expenses are taken into account regardless of when cash is actually received or paid. These reports encompass The Town's governmental activities - basic services including but not limited to public service, accounting, highway maintenance/repair and general administration; and Town department activities - the Town includes Library, Recreation, and Pond Funds, as the Town is financially accountable for them.

Reporting the Town's Most Significant Funds

The fund financial statements (pages 12-16) provide detailed information about the most significant funds, not the Town as a whole. Some funds are required to be established by State law and by bond covenants. The Board of Selectpersons/Voters have established other funds to help control and manage money for particular purposes (i.e. the Recreation Fund or the Common School Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants and other money (i.e. Homeland Security Grant).

Governmental Funds - Most of the Town's basic services are reporting in the section on Governmental Funds. These funds focus how money flows in and out, and the balances left at year-end and available to spend. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash, as opposed to capital assets, which are used in operations rather than converted to cash for use in spending.

The Town as Trustee

The Town serves as trustee, or fiduciary for certain cemetery funds. These activities are reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position (pages 15 and 16). These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Condensed Financial Information for our Government-Wide Financial Statements

The Net Position reflects approximately \$734,000 for the use of the Town, \$73,000 for the purchase of equipment, \$1.36 million for the use of the Library, \$96,000 for nonmajor governmental funds and \$6.02 million in land, building and equipment. The Library assets are part of bequests left for the benefit of the Bent-Northrop Memorial Library, by Consuelo Bailey, Mary Wallis and Winston & Fredericka Sargent. The unrestricted net position are those funds that can be used to fund the daily operations without constraints established by debt covenants, enabling legislature or other legal requirements.

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2015**

General Fund Budgetary Highlights

During the fiscal year ended December 31, 2015, the Town incurred some significant variances between budgeted amounts and actual amounts. The overall expenditures budget was only under spent by \$22,457. A variance in budget was reported in expenditures for a purchase of a house located at 9717 Rt. 36, East Fairfield at tax sale by the Town of Fairfield in the amount of \$11,571. The property can be redeemed by the owner until July 15, 2016. A variance in budget was reported in road maintenance materials due to an increase in gravel needed on the roadways, especially during mud season. The amount budgeted for all road materials was \$179,000 and \$197,566 was needed, a difference of \$18,566. A variance in budget was reported in the Transfer Out line item of \$40,000 which was transferred to the Capital Projects Transfer In line item to be used for future capital projects. The major revenue variances were with the property tax collected was \$117,596 less than budgeted, but that was offset by the School tax overpayment from 2014 of \$35,569 which was reimbursed to the Town, and increase from budgeted revenues of \$69,865 in state tax aid.

The Town as a whole

The following is a comparative schedule of our Town Wide Net Position.

	Statement of Net Position			
	<u>2015</u>	<u>2014</u>	<u>Change</u>	<u>% Change</u>
ASSETS				
Current and other assets	\$ 2,397,544	\$ 2,419,909	\$ (22,365)	-0.9%
Capital assets	8,365,510	6,560,529	1,804,981	27.5%
TOTAL ASSETS	<u><u>\$ 10,763,054</u></u>	<u><u>\$ 8,980,438</u></u>	<u><u>\$ 1,782,616</u></u>	<u><u>19.8%</u></u>
LIABILITIES				
Current liabilities	\$ 135,279	\$ 42,152	\$ 93,127	220.9%
Long-term debt outstanding	576,046	539,240	36,806	6.8%
TOTAL LIABILITIES	<u><u>711,325</u></u>	<u><u>581,392</u></u>	<u><u>129,933</u></u>	<u><u>22.3%</u></u>
NET POSITION				
Net investment in capital assets	7,789,464	6,021,289	1,768,175	29.4%
Restricted for:				
Library	1,359,875	1,424,864	(64,989)	-4.6%
Capital projects	72,547	132,422	(59,875)	-45.2%
Other purposes	95,705	85,868	9,837	11.5%
Unrestricted	734,138	734,603	(465)	-0.1%
TOTAL NET POSITION	<u><u>10,051,729</u></u>	<u><u>8,399,046</u></u>	<u><u>1,652,683</u></u>	<u><u>19.7%</u></u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 10,763,054</u></u>	<u><u>\$ 8,980,438</u></u>	<u><u>\$ 1,782,616</u></u>	<u><u>19.8%</u></u>

TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2015

Governmental Activities

The Changes in Net Position are reflected in the Statement of Activities Report on page 11. Net expense is the cost to the Town after any charges, grants, and contributions have been accounted for (i.e. delinquent penalties, clerk/treasurer fees, state aid to highways and federal funds or grants). The appropriation activities are those taxes raised and expended for non-governmental entities including but not limited to the school, fire department and community based groups and are not part of the working budget.

The following is a comparative schedule of our Town Wide Activities.

Statement of Activities				
	<u>2015</u>	<u>2014</u>	<u>Change</u>	<u>% Change</u>
Program revenues:				
Charges for services	\$ 35,528	\$ 31,847	\$ 3,681	11.6%
Operating grants and revenues	226,072	386,405	(160,333)	-41.5%
Capital grants and contributions	1,795,799	1,396,153	399,646	28.6%
General revenues:				
Property taxes	3,706,302	3,713,739	(7,437)	-0.2%
Other taxes	220,464	204,415	16,049	7.9%
Delinquent tax penalty	10,510	9,424	1,086	11.5%
Interest income	7,615	5,868	1,747	29.8%
Miscellaneous	24,859	26,760	(1,901)	-7.1%
Total revenues	<u>6,027,149</u>	<u>5,774,611</u>	<u>252,538</u>	<u>4.4%</u>
Program expenses:				
General Government	345,975	428,430	(82,455)	-19.2%
Highways and streets	643,373	640,993	2,380	0.4%
Cemetery	6,554	4,874	1,680	34.5%
Parks and recreation	8,947	3,193	5,754	180.2%
Education	2,730,862	2,643,456	87,406	3.3%
Library	100,587	101,416	(829)	-0.8%
Appropriations	116,524	116,025	499	0.4%
Debt service	16,305	18,454	(2,149)	-11.6%
Depreciation	404,262	281,512	122,750	43.6%
Miscellaneous	577	3,629	(3,052)	-84.1%
Total expenses	<u>4,373,966</u>	<u>4,241,982</u>	<u>131,984</u>	<u>3.1%</u>
Change in net position	1,653,183	1,532,629	120,554	7.9%
Net position - Beginning of year, restated	<u>8,399,046</u>	<u>6,866,417</u>	<u>1,532,629</u>	<u>22.3%</u>
Net position - End of year	<u>\$ 10,051,729</u>	<u>\$ 8,399,046</u>	<u>\$ 1,652,683</u>	<u>19.7%</u>

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2015**

Governmental Activities Analysis

The increase in net position for governmental activities was \$1,652,683. This amount is how much revenues exceeded expense. Compared to 2014, revenues increased by \$252,538 primarily because of an increase in Federal and State grant revenue for bridge construction of \$399,646 and a decrease in operating grants and contributions of \$160,333, which was primarily from an unrealized loss on investments for the Library of \$97,099.

Compared to 2014, expenses increased by \$131,984. The major differences in program expenses from 2014 was a decrease in General government of \$82,455 primarily due to no longer offering the 4% discount for early payment of taxes, an increase to Education expenses by \$87,406 and an increase in depreciation of \$122,750 due to a significant increase in infrastructure costs for the three bridge constructions.

Capital Asset and Debt Administration

Capital Assets

As found in audit Note 5, the December 31, 2015 net capital assets are \$8,365,510. This represents a broad range of capital assets, including paving, highway equipment and infrastructure, net of accumulated depreciation. (See Table below) This amount represents a net increase (including additions, deletions and depreciation) of \$1,804,981 over last year.

**Capital Assets at Year-End
(Net of Accumulated Depreciation)**

	Governmental Activities	
	2015	2014
Infrastructure	\$6,556,634	\$4,392,506
Land	180,056	160,456
Equipment	1,259,066	1,015,131
Office equipment, Furniture, etc.	241,021	236,651
Buildings	2,835,883	2,835,883
Construction in progress	-	222,790
Less: Accumulated depreciation	(2,707,150)	(2,302,888)
Totals	\$8,365,510	\$6,560,529

This year's major additions included:

Bridges	1,419,124
Paving	154,619
Culvert replacement	367,595
Donated Land	19,600
2015 John Deere Grader and equipment	243,935
Refinishing Floors and Painting	4,370
Totals	\$2,209,243

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2015**

Debt

At December 31, 2015, the Town had \$709,732 in notes outstanding versus \$598,694 on December 31, 2014 – a decrease of \$36,806 – as shown below. There was new debt incurred of \$119,979 to help fund the purchase of the new grader for \$219,979, and there were payments on outstanding debt of \$83,173.

Outstanding Debt at Year-End

	Governmental Activities	
	2015	2014
General obligation notes	\$ 576,046	\$ 539,240
Totals	\$ 576,046	\$ 539,240
Increase	\$ 36,806	

Economic Factors and Calendar Year 2016 Budget

The calendar year 2016 estimated expenditure budget is \$1,321,608. The Selectboard at the time estimated that none of the fund balance carryover will be used to offset taxes.

Contacting the Town's Financial Officer

This financial report is designed to provide our citizens, taxpayers and customers with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Treasurer's Office, (802) 827-3261, P.O. Box 5, Fairfield, VT 05455.

TOWN OF FAIRFIELD, VERMONT

STATEMENT OF NET POSITION

December 31, 2015

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 914,739
Investments	1,324,965
Delinquent taxes receivable	117,803
Delinquent interest receivable	1,744
Delinquent penalty receivable	8,268
Due from other funds	25
Grants receivable	30,000
Total current assets	<u>2,397,544</u>
 Capital assets:	
Land	180,056
Infrastructure	6,556,634
Buildings	2,835,883
Road equipment and vehicles	1,259,066
Office equipment, furniture and fixtures	241,021
Less: accumulated depreciation	<u>(2,707,150)</u>
Total capital assets - Net	<u>8,365,510</u>
Total assets	<u>10,763,054</u>
 LIABILITIES	
Accounts payable	114,994
Accrued payroll and interest	12,760
Unearned revenue - Grants	7,514
Noncurrent liabilities:	
Portion due or payable within one year	108,378
Portion due or payable after one year	<u>467,668</u>
Total liabilities	<u>711,314</u>
 DEFERRED INFLOWS OF RESOURCES	
Taxes paid in advance	<u>11</u>
Total Deferred Inflows of Resources	<u>11</u>
 NET POSITION	
Net investment in capital assets	7,789,464
Restricted for:	
Library	1,359,875
Capital projects	72,547
Other purposes	95,705
Unrestricted	734,138
Total net position	<u>\$ 10,051,729</u>

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

STATEMENT OF ACTIVITIES
Year Ended December 31, 2015

Funds/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Selectboard	\$ 161,837	\$ -	\$ -	\$ -	\$ (161,837)
Town clerk and treasurer	131,015	23,222	-	-	(107,793)
Town auditors	3,036	-	-	-	(3,036)
Listers	15,272	-	9,623	-	(5,649)
Town properties	27,411	2,401	-	-	(25,010)
Cemeteries	6,554	-	-	-	(6,554)
Parks and recreation	8,947	-	-	-	(8,947)
Street lights	5,166	-	-	-	(5,166)
Appropriations - General Town	116,524	-	-	-	(116,524)
Appropriations - School	2,730,862	-	-	-	(2,730,862)
Road maintenance	471,737	5,575	198,770	1,795,799	1,528,407
Equipment	142,634	-	-	-	(142,634)
Grant writer	577	-	-	-	(577)
Town garage	23,836	-	-	-	(23,836)
Zoning	7,404	4,330	-	-	(3,074)
Library	100,587	-	17,679	-	(82,908)
Depreciation - Unallocated	404,262	-	-	-	(404,262)
Interest on long-term debt	16,305	-	-	-	(16,305)
Total governmental activities	<u>\$ 4,373,966</u>	<u>\$ 35,528</u>	<u>\$ 226,072</u>	<u>\$ 1,795,799</u>	<u>(2,316,567)</u>
General revenues:					
Property taxes					3,706,302
Current use tax					220,464
Delinquent tax penalty					10,510
Interest income					7,615
Miscellaneous					24,859
Total general revenues					<u>3,969,750</u>
Change in net position					<u>1,653,183</u>
Net position, Governmental activities - Beginning of year					8,399,046
Prior period adjustment					<u>(500)</u>
Net position, Governmental activities - Beginning of year, as restated					<u>8,398,546</u>
Net position, Governmental activities - End of year					<u>\$ 10,051,729</u>

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015

	General Fund	Library Fund	Equipment Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Cash and cash equivalents	\$ 377,029	\$ 55,591	\$ 84,889	\$ 115,981	\$ 281,249	\$ 914,739
Investments	-	1,324,965	-	-	-	1,324,965
Delinquent taxes receivable	117,803	-	-	-	-	117,803
Delinquent interest receivable	1,744	-	-	-	-	1,744
Delinquent penalties receivable	8,268	-	-	-	-	8,268
Grants receivable	-	-	-	-	30,000	30,000
Due from other funds	73,466	204	-	-	55,207	128,877
Total assets	\$ 578,310	\$ 1,380,760	\$ 84,889	\$ 115,981	\$ 366,456	\$ 2,526,396
Liabilities:						
Accounts payable	\$ 114,994	\$ -	\$ -	\$ -	\$ -	\$ 114,994
Accrued payroll and interest	5,508	741	-	-	5	6,254
Due to other funds	55,411	-	-	43,434	30,007	128,852
Unearned revenue - Grants	-	-	-	-	7,514	7,514
Total liabilities	175,913	741	-	43,434	37,526	257,614
Deferred inflows of resources:						
Unavailable revenue - property taxes	83,081	-	-	-	-	83,081
Property taxes paid in advance	11	-	-	-	-	11
Total deferred inflows of resources	83,092	-	-	-	-	83,092
Fund balances:						
Restricted	-	1,359,875	-	72,547	95,705	1,528,127
Committed	-	-	84,889	-	194,315	279,204
Assigned	-	20,144	-	-	38,910	59,054
Unassigned	319,305	-	-	-	-	319,305
Total fund balances	319,305	1,380,019	84,889	72,547	328,930	2,185,690
Total liabilities, deferred inflows of resources, and fund balances	\$ 578,310	\$ 1,380,760	\$ 84,889	\$ 115,981	\$ 366,456	\$ 2,526,396

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
December 31, 2015**

Total fund balances - governmental funds	\$ 2,185,690
Amount reported for governmental activities in the statement of net position are different because:	
Delinquent taxes are recognized as revenue when levied in the government-wide financial statements, but amounts not collected within 60 days are reported as a deferred inflow in the governmental funds	83,081
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$11,072,660, and the accumulated depreciation is \$2,707,150.	8,365,510
Accrued interest on long-term liabilities is an expense for governmental activities but not recorded as an expenditure in governmental funds.	(6,506)
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 two notes payable.	<u>(576,046)</u>
Total net position - governmental activities	<u>\$ 10,051,729</u>

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	General Fund	Library Fund	Equipment Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Real and personal taxes - Municipal	\$ 867,183	\$ -	\$ -	\$ -	\$ -	\$ 867,183
Real and personal taxes - School	2,730,862	-	-	-	-	2,730,862
School overpayment credit	35,569	-	-	-	-	35,569
Federal Aid	-	-	-	1,135,300	-	1,135,300
State aid:						
Special bridge	-	-	-	212,868	-	212,868
Highway	198,769	-	-	-	-	198,769
Current use	220,464	-	-	-	-	220,464
Listers	-	-	-	-	9,623	9,623
Taxes	57,301	-	-	-	-	57,301
Other	15,344	-	-	-	395,125	410,469
Interest and dividends	6,935	37,851	173	326	632	45,917
Licenses and fees	18,067	60	-	-	9,426	27,553
Grants	7,161	6,586	-	-	30,000	43,747
Delinquent tax penalty	10,044	-	-	-	-	10,044
Rent	2,401	-	-	-	-	2,401
Donation	-	1,041	-	-	-	1,041
Net realized gain on investments	-	52,473	-	-	-	52,473
Net unrealized (loss) on investments	-	(97,099)	-	-	-	(97,099)
Miscellaneous income	5,264	16,837	5,575	-	-	27,676
Total revenues	4,175,364	17,749	5,748	1,348,494	444,806	5,992,161
EXPENDITURES						
Selectboard	161,837	-	-	-	-	161,837
Town clerk and treasurer	131,009	-	-	-	-	131,009
Town auditors	3,036	-	-	-	-	3,036
Listers	15,272	-	-	-	-	15,272
Town properties	31,787	-	-	-	-	31,787
Cemeteries	6,554	-	-	-	-	6,554
Parks and recreation	3,381	-	-	-	5,565	8,946
Street lights	5,166	-	-	-	-	5,166
Appropriations	116,524	-	-	-	-	116,524
Road maintenance	562,428	-	-	-	-	562,428
Equipment	331,933	-	23,956	-	3,900	359,789
Materials	-	-	-	-	26,779	26,779
Bridge improvements	-	-	-	1,458,369	-	1,458,369
Town garage	23,836	-	-	-	-	23,836
Planning and zoning	-	-	-	-	7,404	7,404
Grant writer	-	-	-	-	577	577
Grant expenditures	-	1,000	-	-	-	1,000
Library	-	99,589	-	-	-	99,589
Contracted services	-	-	-	-	392,278	392,278
Education	2,730,862	-	-	-	-	2,730,862
Debt service:						
Principal retirement	61,008	22,165	-	-	-	83,173
Interest charges	5,423	11,427	-	-	-	16,850
Total expenditures	4,190,056	134,181	23,956	1,458,369	436,503	6,243,065
Excess (deficiency) of revenues over expenditures	(14,692)	(116,432)	(18,208)	(109,875)	8,303	(250,904)

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	General Fund	Library Fund	Equipment Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Proceeds from long term debt	119,979	-	-	-	-	119,979
Operating transfers in	-	46,128	-	50,000	8,210	104,338
Operating transfers out	(104,338)	-	-	-	-	(104,338)
Total other financing sources (uses)	15,641	46,128	-	50,000	8,210	119,979
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	949	(70,304)	(18,208)	(59,875)	16,513	(130,925)
Fund balance at beginning of year, as previously stated	322,180	1,450,323	103,097	132,422	309,093	2,317,115
Prior period adjustment	(3,824)	-	-	-	3,324	(500)
Fund balance at beginning of year, as restated	318,356	1,450,323	103,097	132,422	312,417	2,316,615
Fund balance at end of year	\$ 319,305	\$ 1,380,019	\$ 84,889	\$ 72,547	\$ 328,930	\$ 2,185,690

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

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

Reconciliation of the change in fund balances - total governmental funds
to the change in net position of governmental activities:

Net change in fund balances - total governmental funds \$ (130,925)

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. 15,387

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	\$	2,189,643	
Donated capital assets		19,600	
Depreciation expense		<u>(404,262)</u>	
Capital asset additions, net of depreciation			1,804,981

Interest accrued on long-term liabilities is recorded as an expenditure in the
government-wide financial statements, but are not reported as an expenditure
in governmental funds.

Accrued interest payable 546

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 (119,979)

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 83,173

Change in net position of governmental activities \$ 1,653,183

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

STATEMENT OF FIDUCIARY NET POSITION
December 31, 2015

	<u>Agency Funds Tax Escrow</u>	<u>Private- purpose Trusts</u>
ASSETS		
Cash and cash equivalents	\$ 16,408	\$ 20,652
Total assets	<u>16,408</u>	<u>20,652</u>
LIABILITIES		
Due to other funds	25	-
Due to others	<u>16,383</u>	<u>-</u>
Total liabilities	<u>16,408</u>	<u>-</u>
NET POSITION		
Restricted for Bradley cemetery	-	15,824
Restricted for specific purposes	<u>-</u>	<u>4,828</u>
Total net position	<u>\$ -</u>	<u>\$ 20,652</u>

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2015**

	<u>Private- purpose Trusts</u>
ADDITIONS	
Interest	<u>\$ 7</u>
Total additions	<u>7</u>
DEDUCTIONS	
Miscellaneous	<u>-</u>
Total deductions	<u>-</u>
Change in net position	7
Net position at beginning of year	<u>20,645</u>
Net position at end of year	<u><u>\$ 20,652</u></u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the Town of Fairfield, Vermont have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town is described below.

A. Reporting Entity

The Selectboard, comprised of five elected individuals, is the primary governing authority of the Town. As required by GAAP, these financial statements present the accounts of all Town operations. The Town does not have any component units.

B. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's parks and recreation, road maintenance, library, fire station building, and general administrative services are classified as governmental activities. The Town does not have any business-type activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants and contributions. Program revenues must be directly associated with the function (Selectboard, road maintenance, parks and recreation, library, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs by function are normally covered by general revenue (property taxes, intergovernmental revenues, interest and investment income, etc.). The Town does not allocate indirect costs.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures.

The emphasis in fund financial statements is on the major funds in the governmental activities categories. Nonmajor funds by category are summarized into a single column. GASBS No. 34 sets for the minimum criteria (percentage of the assets, liabilities, revenues or expenditures of either fund category or the governmental combined) for the determination of major funds. The Town electively added funds, as major funds, which either had debt outstanding or specific community focus.

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued)

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Town reports these major governmental funds and fund types:

- The general fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounting for in another fund.
- The library fund accounts for the revenues and expenditures associated with the library.
- The equipment fund accounts for revenues and expenditures associated with monies set aside for highway equipment.
- The capital projects fund accounts for the revenues and expenditures associated with capital improvements to Town infrastructure.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for other and therefore are not available to support Town programs. The reporting focus is on net position and changes in net position and are reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (private purpose and agency). Because by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The specific private purpose funds of for the cemetery funds to assist in maintaining the cemeteries. The agency fund is used to hold money received from tax sales in an escrow account.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

Both governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the economic resources measurement focus and the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

Note 1. Summary of Significant Accounting Policies (Continued)

D. Basis of Accounting (Continued)

2. Modified Accrual

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period for property taxes and six months for other revenues. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

E. Budgetary Data

Budgets are presented on the modified cash basis of accounting for the General Funds. Budgets are not adopted on a Town level for the special revenue funds. All annual appropriations lapse at fiscal year end with the exception of those indicated as a fund balance reserve. The following procedures are used in establishing the budgetary data reflected in the financial statements.

- The Selectboard prepares and legally warns a budget for the year beginning January 1. The operating budget includes proposed expenditures and means of financing them.
- Any revisions to the budget must be approved by the Selectboard.
- The legal voters of the Town of Fairfield, Vermont meet on the first Tuesday in March to review, discuss and vote on the budget.
- Formal budgetary integration is employed as a management control device during the year for the General Fund.
- The General Fund budgetary comparison schedule presents comparisons of the legally adopted budget with actual data on a budgetary basis which conforms with the modified cash basis of accounting. For the Town, the accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles. As the Special Revenue Funds do not have legally adopted budgets, no schedules are presented for these funds.

Negative variances in total revenues and the positive variances in total expenditures are largely a result of federal and state program revenues and related expenditures that do not have a direct impact on the

Note 1. Summary of Significant Accounting Policies (Continued)

E. Budgetary Data (Continued)

unassigned fund balance. Budgets generally assume the expenditure of all available resources. Therefore, when the budget is prepared, it is assumed these funds will not have a carryover of revenue to a subsequent year. Program revenue received but not spent is restricted and deferred to the subsequent year. As a result, overall fund revenue variances will be negative and overall fund expenditures variances will be positive.

F. Financial Statement Amounts

1. Deposits and Investments

The Town's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair market value. Changes in the fair value of investments are recorded as current year income or expense.

2. Interfund Receivables and Payable

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., current portion of inter-fund loans) or "advances from/to other funds" (i.e., the non-current portion of inter-fund loans).

3. Receivables

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

4. Inventories

Inventories are valued at cost, using the first-in, first-out method. There are no inventories at December 31, 2015.

5. Property Taxes

Property taxes are levied in August and are due and payable on or before the third Friday in November and become delinquent on the following day. The Town prepares the bills and collects all taxes.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town does not have any items that meet the definition of deferred outflows of resources. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an

Note 1. Summary of Significant Accounting Policies (Continued)

F. Financial Statement Amounts (Continued)

6. Deferred Outflows/Inflows of Resources (Continued)

acquisition of net position that applies to a future period(s) and so will be recognized as an inflow of resources (revenue) at that time. The Town has two items that meets this definition and qualifies for reporting in this category. Accordingly, unavailable revenue – property taxes, and property taxes received in advance are reported in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available in both the government funds balance sheet and the statement of net position.

7. Capital Assets

Capital assets are property owned by the Town and include computers, computer equipment, software, and peripherals: equipment such as vehicles, machinery, copiers, and office equipment; buildings and land: and infrastructure such as roads, bridges, tunnels, rights of way, and culverts.

General capital assets should be capitalized and recorded when all of the following criteria are met:

- 1) The asset is tangible and complete.
- 2) The asset is used in the operation of the Town's activities.
- 3) The asset has a value and useful life at the date of acquisition that meets or exceeds the following:
 - \$1,000 value and two years of life for software, office equipment, maintenance equipment, and other equipment.
 - \$1,000 value and two years of life for all capital improvements.
 - All buildings and land as well as computer equipment must be reported regardless of value and useful life at date of acquisition.
 - \$1,000 and three years of life for infrastructure and infrastructure improvements.

All general capital assets must be recorded at either historical cost or estimated historical cost. Assets acquired through donation will be recorded at their estimated fair market value on the date of donation. In addition to purchase price or construction cost, costs of capitalization may include incidental costs, such as bond interest during the construction phase and bond issuance cost, insurance during transit, freight, duties, title search, title registration, installation, and breaking-in costs.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50 years
Water and sewer system	30-50 years
Machinery and equipment	5-10 years
Improvements	10-20 years
Other infrastructure	10-50 years

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable statement of net position.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Financial Statement Amounts (Continued)

9. Governmental Fund Balances

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

10. Government-Wide Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in the statement of net position. Net investment in capital assets, including restricted capital assets, less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Net position is reported as restricted when there are legal limitations imposed by their use by Town legislation or external restrictions by creditors, grantors, laws or regulations of other governments. All other net position is recorded in the unrestricted category.

11. Use of Restricted Resources

When an expense is incurred that can be paid from either restricted or unrestricted resources (net position), the Town's policy is to first apply the expense toward restricted resources and then to unrestricted resources. In governmental funds, the Town's policy is to first apply the expenditure toward restricted fund balance and then to other less-restrictive classifications – committed then assigned fund balances before using unassigned fund balances.

12. Estimates

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

13. Revenues – Exchange Transactions

Revenue resulting from exchange transactions, in which each party give and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable.

Note 1. Summary of Significant Accounting Policies (Continued)

F. Financial Statement Amounts (Continued)

14. 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 subject to the availability criteria. 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 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 for taxes or 6 months for other revenues) 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 which are reported as unavailable revenue and federal and state grants, which are reported as unearned revenue.

15. Unearned Revenue

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

16. 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.

G. Effect of New Governmental Accounting Standards Board (GASB) Pronouncements

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 has no effect on the beginning net position. Since the Town was not a part of the Vermont Municipal Retirement System at that time. The Town was approved for membership into VMERS for the fiscal year beginning January 1, 2016.

Implementation of new accounting principles

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*

Note 1. Summary of Significant Accounting Policies (Continued)

G. Implementation of new accounting principles (Continued)

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 Custodial Credit Risk - Deposits in Financial Institutions

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 Fairfield, Vermont's deposits had a carrying amount of \$951,766 and a bank balance of \$1,034,627. Of the bank balance, \$707,028 was exposed to custodial credit risk as follows:

Collateral held by pledging institution's trust department not in the government's name	\$ 707,028
Total	<u>\$ 707,028</u>

Note 3. Inter-fund Receivables/Payables and Advances

A summary of inter-fund due from/due to accounts is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Pond Grant Fund	General Fund	\$ 7,514
Historical Soc/Building Fund	General Fund	14,478
Grant Writer Fund	General Fund	31,364
Recreation Fund	General Fund	164
Grant Fund	General Fund	1,000
Library Fund	General Fund	204
Computerization Fund	General Fund	687
Total due from General Fund		<u>55,411</u>
General Fund	Capital Projects Fund	43,434
General Fund	Zoning Fund	7
General Fund	Clean and Clear Grant Fund	30,000
General Fund	Tax Sale Escrow Fund	25
Total due to General Fund		<u>73,466</u>
Total due to / due from		<u>\$ 128,877</u>

Note 3. Inter-fund Receivables/Payables and Advances (Continued)

The interfund balances mainly resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Note 4. Investments

Fiduciary Funds – The Fairfield Trustees of Library Funds are charged with maximizing the return on all invested funds while maintaining their security. By state statute, the Trustees may invest in any security issued, insured, or guaranteed by the United States; highly rated bonds, repurchase agreements and debt securities of any federally insured financial institution; shares of a registered investment company, or a unit investment trust, if such mutual investment fund has been in operation for at least ten years and has net assets of at least \$500,000,000; or deposits in federally insured financial institutions.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the Town’s investments in securities are held by the counterparty’s trust department in the Town’s name.

Library Fund investments at December 31, 2015 consisted of the following:

Investment Type	Cost	Market Value	Investment maturities in years		
			Less than 1	1-5	6-10
Certificates of deposit	\$ 75,038	\$ 75,038	\$ 75,038	\$ -	\$ -
Corporate Bonds	-	-	-	-	-
Total fixed income	75,038	75,038	<u>\$ 75,038</u>	<u>\$ -</u>	<u>\$ -</u>
Money funds	157,608	157,608			
Exchange traded and closed end funds	29,791	20,485			
Common stocks and options	780,265	1,071,834			
Total at December 31, 2015	<u>\$ 1,042,702</u>	<u>\$ 1,324,965</u>			

Activity for the year consisted of:

Beginning balance - January 1, 2015	\$ 1,390,437
Interest and dividends earned	37,358
Realized gain on sales	52,473
Brokerage fees	(15,954)
Unrealized gain on investments	(97,099)
Transfer to operating account to cover costs	(42,250)
Ending Balance, December 31, 2015	<u>\$ 1,324,965</u>

The investments are recorded at fair market value.

Note 5. Capital Assets

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

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 160,456	\$ 19,600	\$ -	\$ 180,056
Construction in progress	222,790	-	(222,790)	-
Total capital assets not being depreciated	<u>383,246</u>	<u>19,600</u>	<u>(222,790)</u>	<u>180,056</u>
Capital assets, being depreciated				
Infrastructure	4,392,506	2,164,128	-	6,556,634
Building	2,835,883	-	-	2,835,883
Road equipment and vehicles	1,015,131	243,935	-	1,259,066
Office equipment, furniture and fixtures	236,651	4,370	-	241,021
Total capital assets being depreciated	<u>8,480,171</u>	<u>2,412,433</u>	<u>-</u>	<u>10,892,604</u>
Less accumulated depreciation for:				
Infrastructure	(869,199)	(243,957)	-	(1,113,156)
Building	(711,960)	(70,009)	-	(781,969)
Road equipment and vehicles	(559,726)	(73,609)	-	(633,335)
Office equipment, furniture and fixtures	(162,003)	(16,687)	-	(178,690)
Total accumulated depreciation	<u>(2,302,888)</u>	<u>(404,262)</u>	<u>-</u>	<u>(2,707,150)</u>
Total capital assets, being depreciated, net	<u>6,177,283</u>	<u>2,008,171</u>	<u>-</u>	<u>8,185,454</u>
Governmental activities capital assets, net	<u>\$ 6,560,529</u>	<u>\$ 2,027,771</u>	<u>\$ (222,790)</u>	<u>\$ 8,365,510</u>
Governmental activities:				
General government and administration		\$ 160,305		
Road maintenance		<u>243,957</u>		
Total depreciation expense - Governmental activities		<u>\$ 404,262</u>		

Note 6. Grants

The Town receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the Town's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable fund. Based on prior experience, the Town administration believes such disallowance, if any, would be immaterial.

Note 8. Pension Plan

All full-time employees of the Town have the option to make contributions to a Simple IRA. Under this plan, if the employee contributes 3% of their wages, the Town will contribute 3%. Employee and employer contributions to the plan for the year ended December 31, 2015 were \$6,659 and \$6,659 respectively. The employer contributions for the years ended December 31, 2014 and 2013 were \$9,269 and \$6,798, respectively.

Note 9. Short-Term Debt

Below is a summary of changes in short-term debt for the year ended December 31, 2015:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Ending Balance</u>	<u>Interest Paid</u>
Tax anticipation note taken out on 8/24/15 and paid off 12/1/15 at a rate of 1.350%	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 311
Totals	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 311</u>

Note 10. Long-Term Debt

Below is a summary of changes in long-term debt for the year ended December 31, 2015:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Peoples Trust Company, commercial promissory note taken out on 12/31/15 due 12/31/2021 at a rate of 2.00%	\$ -	\$ 119,979	\$ -	\$ 119,979	\$ 22,959
Peoples Trust Company, balance of line of credit refinanced over long term plus interest at 1.90%, due December 2017, secured by the Fire Station	\$ 187,638	\$ -	\$ 61,008	\$ 126,630	\$ 62,533
Peoples Trust Company, annual payments of \$33,592 including interest at 3.25%, due May 2027, secured by the Library	<u>351,602</u>	<u>-</u>	<u>22,165</u>	<u>329,437</u>	<u>22,886</u>
Totals	<u>\$ 539,240</u>	<u>\$ 119,979</u>	<u>\$ 83,173</u>	<u>\$ 576,046</u>	<u>\$ 108,378</u>

Interest paid on long-term debt for the year ended December 31, 2015 was \$15,572.

Principal and interest payments on the note payable indebtedness to maturity will be as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 108,378	\$ 16,368	\$ 124,746
2017	111,223	13,523	124,746
2018	48,369	10,679	59,048
2019	49,644	9,402	59,046
2020	51,108	8,090	59,198
2021-2025	143,287	24,674	167,961
2026-2030	<u>64,037</u>	<u>3,147</u>	<u>67,184</u>
	<u>\$ 576,046</u>	<u>\$ 85,883</u>	<u>\$ 661,929</u>

Note 11. Fund Balances

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

	Balance 12/31/2014	Increase	Decrease	Other financing sources (uses)	Balance 12/31/2015
Restricted fund balances					
Major Governmental Funds					
Capital Projects Fund	\$ 132,422	\$ 1,348,494	\$ 1,458,369	\$ 50,000	\$ 72,547
Library Fund	1,424,864	17,749	128,866	46,128	1,359,875
Total major governmental funds	<u>1,557,286</u>	<u>1,366,243</u>	<u>1,587,235</u>	<u>96,128</u>	<u>1,432,422</u>
Nonmajor Governmental Funds					
Federal Grant Fund	894	-	-	-	894
Lister/Reappraisal Fund	69,496	9,837	-	-	79,333
Better Backroads Grant Fund	-	13,691	13,691	-	-
Recreation Grant Fund	1,000	-	-	-	1,000
Historical Soc/Building Fund	14,478	-	-	-	14,478
Clean and Clear Grant Fund	-	30,000	30,000	-	-
Total nonmajor governmental funds	<u>85,868</u>	<u>53,528</u>	<u>43,691</u>	<u>-</u>	<u>95,705</u>
Total restricted fund balances	<u>\$ 1,643,154</u>	<u>\$ 1,419,771</u>	<u>\$ 1,630,926</u>	<u>\$ 96,128</u>	<u>\$ 1,528,127</u>
Committed fund balances					
Major Fund - Equipment Fund	\$ 103,097	\$ 5,748	\$ 23,956	\$ -	\$ 84,889
Nonmajor Governmental Funds					
Grant Writer Fund	31,941	-	577	-	31,364
Paving Fund	137,893	305	-	-	138,198
Recreation Fund	9,142	4	5,565	5,730	9,311
Common School Fund	13,621	21	-	1,800	15,442
Total nonmajor governmental funds	<u>192,597</u>	<u>330</u>	<u>6,142</u>	<u>7,530</u>	<u>194,315</u>
Total committed fund balances	<u>\$ 295,694</u>	<u>\$ 6,078</u>	<u>\$ 30,098</u>	<u>\$ 7,530</u>	<u>\$ 279,204</u>
Assigned fund balances					
Major Fund - Library Fund	\$ 25,459	\$ -	\$ 5,315	\$ -	\$ 20,144
Nonmajor Governmental Funds					
Zoning Fund	21,006	4,382	7,404	-	17,984
Computerization Fund	19,694	5,132	3,900	-	20,926
Total nonmajor governmental funds	<u>40,700</u>	<u>9,514</u>	<u>11,304</u>	<u>-</u>	<u>38,910</u>
Total assigned fund balances	<u>\$ 66,159</u>	<u>\$ 9,514</u>	<u>\$ 16,619</u>	<u>\$ -</u>	<u>\$ 59,054</u>
Unassigned fund balances					
General Fund	\$ 318,356	\$ 4,175,364	\$ 4,190,056	\$ 15,641	\$ 319,305
Sidewalk Grant Fund	-	7,092	7,772	680	-
Damaged Roads Fund	(6,748)	374,342	367,594	-	-
Total unassigned fund balances	<u>\$ 311,608</u>	<u>\$ 4,556,798</u>	<u>\$ 4,565,422</u>	<u>\$ 16,321</u>	<u>\$ 319,305</u>
Total fund balances	<u>\$ 2,316,615</u>	<u>\$ 5,992,161</u>	<u>\$ 6,243,065</u>	<u>\$ 119,979</u>	<u>\$ 2,185,690</u>

Note 12. Operating Transfers

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

		<u>Transfer From</u>	
		<u>General Fund</u>	<u>Total</u>
Transfer to	Capital Project Fund	\$ 50,000	\$ 50,000
	Library Fund	46,128	46,128
	Recreation Fund	5,730	5,730
	Common School	1,800	1,800
	<u>Total</u>	<u>\$ 104,338</u>	<u>\$104,338</u>

The transfers from the general fund were made to record budgeted property tax contributions to these other funds.

Note 13. Commitments and Contingencies

As of December 31, 2015, the Town has no outstanding contracts.

Note 14. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains 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.

Note 15. Prior Period Adjustment

Cash was previously overstated by \$500 for the period ending December 31, 2014 due to reconciling item reported twice in revenue. Therefore, opening balances in the governmental activities net position and the fund balance of the general fund were adjusted by \$500 to correct this error. The prior year financial statements also reported a deficit fund balance for the Sidewalk Grant Fund of \$3,324 which was actually an operating transfer from the General Fund to cover the Town's ten percent grant match. This transfer has no effect on the governmental activities net position and it increased the fund balance of the Sidewalk Grant Fund and decreased the fund balance of the General Fund by \$3,324.

Note 16. Subsequent Events

The Town has evaluated all subsequent events through January 28, 2016, the date the financial statements were available to be issued.

TOWN OF FAIRFIELD, VERMONT

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

For the Year Ended December 31, 2015

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
REVENUES			
Real and personal taxes - Municipal	\$ 974,828	\$ 857,232	\$ (117,596)
School overpayment credit	-	35,569	35,569
State aid:			
Highway	199,000	198,769	(231)
Current use	204,000	220,464	16,464
Taxes	3,900	57,301	53,401
Interest and dividends	6,500	6,627	127
Licenses and fees	17,159	18,067	908
Grants	11,350	22,505	11,155
Delinquent tax penalty	6,000	9,409	3,409
Rent	2,400	2,401	1
Miscellaneous	5,500	5,264	(236)
	<u>1,430,637</u>	<u>1,433,608</u>	<u>2,971</u>
EXPENDITURES			
Selectboard:			
Salary secretary	1,500	662	838
Stipends	5,000	5,000	-
Payroll taxes	500	1,329	(829)
Mileage	500	81	419
Dues / Subscriptions	3,200	3,048	152
Advertising / Publishing	1,000	554	446
Legal	10,000	525	9,475
Insurance - General	36,000	36,561	(561)
Insurance - Unemployment	2,300	2,141	159
Supplies	250	173	77
Flags	1,000	330	670
Dog expense	2,000	1,416	584
Audit	13,800	10,550	3,250
Ambulance / Dispatch	51,560	51,163	397
Professional services	5,000	10,225	(5,225)
Equipment	500	-	500
Security	700	700	-
Continued			

TOWN OF FAIRFIELD, VERMONT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2015

	<u>Original & Final Budgeted Amounts</u>	<u>Actual Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
EXPENDITURES (Continued)			
Landfill	2,000	2,040	(40)
County tax	15,000	15,579	(579)
Grants	11,350	7,161	4,189
Tax sale purchase	-	11,571	(11,571)
Miscellaneous	500	1,028	(528)
Total Selectboard	<u>163,660</u>	<u>161,837</u>	<u>1,823</u>
Town clerk and treasurer:			
Salary - Clerk	51,000	50,507	493
Salary - Assistant clerk	31,500	31,237	263
File clerk	10,000	6,032	3,968
Payroll taxes	7,500	6,736	764
Health insurance	14,470	15,407	(937)
Retirement	3,000	2,548	452
Supplies	1,500	2,005	(505)
Restoration	2,000	-	2,000
Vitals and land records	1,200	345	855
Telephone	3,000	3,846	(846)
Banking	300	285	15
Postage and shipping	1,700	1,840	(140)
Computer expense	3,500	5,020	(1,520)
Election expense	500	-	500
Mileage	300	174	126
Education and training	2,000	912	1,088
Equipment	2,000	1,940	60
Tax bill expense	850	70	780
Miscellaneous	250	243	7
Total town clerk and treasurer	<u>136,570</u>	<u>129,147</u>	<u>7,423</u>
Town auditors:			
Salary or stipend	501	501	-
Payroll taxes	40	38	2

Continued

TOWN OF FAIRFIELD, VERMONT

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2015

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
EXPENDITURES (Continued)			
Publications	2,200	2,007	193
Supplies	100	-	100
Postage and shipping	650	490	160
Total town auditors	<u>3,491</u>	<u>3,036</u>	<u>455</u>
Listers:			
Salary or stipend	13,000	6,840	6,160
Payroll taxes	1,000	523	477
Supplies	200	242	(42)
Postage and shipping	350	903	(553)
Computer expense	2,400	2,754	(354)
Mileage	350	210	140
Education and training	200	340	(140)
Equipment	350	-	350
Parcel mapping	-	2,850	(2,850)
Miscellaneous	-	610	(610)
Total listers	<u>17,850</u>	<u>15,272</u>	<u>2,578</u>
Town properties:			
Salary	2,000	1,184	816
Payroll taxes	-	15	(15)
Supplies	600	296	304
Electricity	3,000	2,526	474
Heat	4,500	3,071	1,429
Repairs and maintenance	4,500	7,001	(2,501)
Security	800	689	111
Security - Fire Department	800	678	122
Maintenance - Chester's	1,000	1,087	(87)
Maintenance - Common School	2,500	-	2,500
Maintenance - North Road	1,500	45	1,455
Water	400	400	-
Professional services	500	-	500
Equipment	500	4,670	(4,170)
Capital improvements	7,500	9,745	(2,245)
Miscellaneous	2,000	380	1,620
Total town properties	<u>32,100</u>	<u>31,787</u>	<u>313</u>
Cemeteries:			
Supplies	350	229	121
Contracted services	3,000	6,325	(3,325)
Total cemeteries	<u>3,350</u>	<u>6,554</u>	<u>(3,204)</u>
Continued			

TOWN OF FAIRFIELD, VERMONT

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2015

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
EXPENDITURES (Continued)			
Parks and recreation:			
Electricity	250	208	42
Contracted services	1,000	2,763	(1,763)
Trash removal	-	125	(125)
Portolet rental	-	285	(285)
Miscellaneous	1,000	-	1,000
Total parks and recreation	<u>2,250</u>	<u>3,381</u>	<u>(1,131)</u>
Street lights:			
Electricity	5,500	5,166	334
Total street lights	<u>5,500</u>	<u>5,166</u>	<u>334</u>
Appropriations:			
Warning	24,801	24,801	-
Fire Department	91,723	91,723	-
Total appropriations	<u>116,524</u>	<u>116,524</u>	<u>-</u>
Road maintenance:			
Salaries	153,300	126,909	26,391
Payroll taxes	14,000	10,886	3,114
Retirement	5,000	3,232	1,768
Health insurance	25,000	20,641	4,359
Equipment	1,000	3,410	(2,410)
Contracted services	195,500	179,891	15,609
Materials	179,000	197,566	(18,566)
Guardrails	5,000	-	5,000
Blasting	5,000	14,166	(9,166)
Road signs	3,000	2,081	919
Miscellaneous	1,500	-	1,500
Total road maintenance	<u>587,300</u>	<u>558,782</u>	<u>28,518</u>
Equipment:			
Labor	10,000	13,339	(3,339)
Supplies	40,000	34,493	5,507
Repairs and maintenance	40,000	21,074	18,926
Equipment	-	101,569	(101,569)
Fuel and oil	65,000	41,479	23,521
Equipment fund	40,000	-	40,000
Total equipment	<u>195,000</u>	<u>211,954</u>	<u>(16,954)</u>

Continued

TOWN OF FAIRFIELD, VERMONT

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

For the Year Ended December 31, 2015

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
EXPENDITURES (Continued)			
Town garage:			
Salaries	5,000	6,243	(1,243)
Supplies	1,500	1,147	353
Telephone	800	948	(148)
Tools	-	954	(954)
Electricity	2,500	2,264	236
Heat	1,000	3,348	(2,348)
Repairs and maintenance	2,000	1,396	604
Water	200	225	(25)
Equipment	1,500	1,462	38
Security	700	689	11
Contracted services	5,000	5,000	-
Miscellaneous	-	160	(160)
Total town garage	<u>20,200</u>	<u>23,836</u>	<u>(3,636)</u>
Debt service:			
Principal	59,454	59,454	-
Interest	6,245	6,245	-
Interest - general	2,000	732	1,268
Total debt service	<u>67,699</u>	<u>66,431</u>	<u>1,268</u>
Total expenditures	<u>1,351,494</u>	<u>1,333,707</u>	<u>17,787</u>
Excess of revenues over expenditures	<u>79,143</u>	<u>99,901</u>	<u>20,758</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers out			
Capital improvements Fund	(10,000)	(50,000)	(40,000)
Recreation Fund	(5,730)	(5,730)	-
Library Fund	(46,128)	(46,128)	-
Common School Fund	(1,800)	(1,800)	-
Total other financing sources (uses)	<u>(63,658)</u>	<u>(104,338)</u>	<u>(40,680)</u>
Excess of revenues over expenditures and other financing sources (uses)	15,485	(4,437)	(19,922)
Fund balance at beginning of year	<u>(15,485)</u>	<u>321,678</u>	<u>337,163</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 317,241</u>	<u>\$ 317,241</u>

TOWN OF FAIRFIELD, VERMONT

NOTE TO BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For the Year Ended December 31, 2015

Note A. Budget to Actual Reconciliation

An explanation of the differences between budgetary revenues and expenditures and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

Revenues:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 1,433,608
Revenues collected for school taxes are not budgetary revenue but is a revenue for financial reporting purposes	2,730,862
Tax revenue to be collected within 60 days of year-end is a revenue for financial reporting purposes but is not a revenue for budgetary purposes	<u>10,894</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 4,175,364</u>

Expenditures:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 1,333,707
Transfers of property taxes collected for school purposes is an expenditure for financial reporting purposes but is not an expenditure for budgetary purposes	2,730,862
Accrued payroll is included in expenditures for financial reporting purposes but is not an expenditure for budgetary purposes	5,508
Proceeds of long term debt at year end for the purchase of a grader are not reported for budgetary purposes	<u>119,979</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 4,190,056</u>

TOWN OF FAIRFIELD, VERMONT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015

	Zoning Fund	Federal Grant Fund	Lister/ Reappraisal Fund	Sidewalk Grant Fund	Historical Soc/Building Fund	Grant Fund	Grant Writer Fund
ASSETS							
Cash	\$ 17,996	\$ 894	\$ 79,333	\$ -	\$ -	\$ -	\$ -
Grants receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	14,478	1,000	31,364
Total assets	<u>\$ 17,996</u>	<u>\$ 894</u>	<u>\$ 79,333</u>	<u>\$ -</u>	<u>\$ 14,478</u>	<u>\$ 1,000</u>	<u>\$ 31,364</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Due to other funds	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and liabilities	5	-	-	-	-	-	-
Unearned revenue - Grants	-	-	-	-	-	-	-
Total liabilities	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Fund balances:							
Restricted	-	894	79,333	-	14,478	1,000	-
Committed	-	-	-	-	-	-	31,364
Assigned	17,984	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>17,984</u>	<u>894</u>	<u>79,333</u>	<u>-</u>	<u>14,478</u>	<u>1,000</u>	<u>31,364</u>
Total liabilities and fund balances	<u>\$ 17,996</u>	<u>\$ 894</u>	<u>\$ 79,333</u>	<u>\$ -</u>	<u>\$ 14,478</u>	<u>\$ 1,000</u>	<u>\$ 31,364</u>

Damaged Roads Fund	Paving Fund	Computerization Fund	Recreation Fund	Common School Fund	Pond Grant Fund	Better Backroads Grant Fund	Clean & Clear Grant Fund	Total Nonmajor Governmental Funds
\$ -	\$ 138,198	\$ 20,239	\$ 9,147	\$ 15,442	\$ -	\$ -	\$ -	\$ 281,249
-	-	-	-	-	-	-	30,000	30,000
-	-	687	164	-	7,514	-	-	55,207
<u>\$ -</u>	<u>\$ 138,198</u>	<u>\$ 20,926</u>	<u>\$ 9,311</u>	<u>\$ 15,442</u>	<u>\$ 7,514</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 366,456</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,007
-	-	-	-	-	-	-	-	5
-	-	-	-	-	7,514	-	-	7,514
-	-	-	-	-	7,514	-	30,000	37,526
-	-	-	-	-	-	-	-	95,705
-	138,198	-	9,311	15,442	-	-	-	194,315
-	-	20,926	-	-	-	-	-	38,910
-	-	-	-	-	-	-	-	-
-	138,198	20,926	9,311	15,442	-	-	-	328,930
<u>\$ -</u>	<u>\$ 138,198</u>	<u>\$ 20,926</u>	<u>\$ 9,311</u>	<u>\$ 15,442</u>	<u>\$ 7,514</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 366,456</u>

TOWN OF FAIRFIELD, VERMONT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2015

	Zoning Fund	Federal Grant Fund	Lister/ Reappraisal Fund	Sidewalk Grant Fund	Historical Soc/Building Fund	Grant Fund	Grant Writer Fund
REVENUES							
State aid - Listers	\$ -	\$ -	\$ 9,623	\$ -	\$ -	\$ -	\$ -
Interest	52	-	214	-	-	-	-
Licenses and fees	4,330	-	-	-	-	-	-
Grants - State	-	-	-	7,092	-	-	-
Grants	-	-	-	-	-	-	-
Total revenues	<u>4,382</u>	<u>-</u>	<u>9,837</u>	<u>7,092</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES							
Salary and stipend	6,165	-	-	-	-	-	378
Payroll taxes	472	-	-	-	-	-	-
Advertising	283	-	-	-	-	-	-
Mileage	212	-	-	-	-	-	-
Supplies	21	-	-	-	-	-	-
Postage	76	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-
Grant expenditures	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Training and education	155	-	-	-	-	-	-
Contracted services	-	-	-	7,772	-	-	-
Materials	-	-	-	-	-	-	-
Miscellaneous	20	-	-	-	-	-	199
Total expenditures	<u>7,404</u>	<u>-</u>	<u>-</u>	<u>7,772</u>	<u>-</u>	<u>-</u>	<u>577</u>
Excess (deficiency) of revenues over expenditures	<u>(3,022)</u>	<u>-</u>	<u>9,837</u>	<u>(680)</u>	<u>-</u>	<u>-</u>	<u>(577)</u>
OTHER FINANCING SOURCES							
Operating transfers in	-	-	-	680	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>680</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(3,022)</u>	<u>-</u>	<u>9,837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(577)</u>
Fund balance (deficit) at beginning of year, as previously stated	21,006	894	69,496	(3,324)	14,478	1,000	31,941
Prior period adjustment	-	-	-	3,324	-	-	-
Fund balance (deficit) at beginning of year, as restated	<u>21,006</u>	<u>894</u>	<u>69,496</u>	<u>-</u>	<u>14,478</u>	<u>1,000</u>	<u>31,941</u>
Fund balance at end of year	<u>\$ 17,984</u>	<u>\$ 894</u>	<u>\$ 79,333</u>	<u>\$ -</u>	<u>\$ 14,478</u>	<u>\$ 1,000</u>	<u>\$ 31,364</u>

Damaged Roads Fund	Paving Fund	Computerization Fund	Recreation Fund	Common School Fund	Pond Grant Fund	Better Backroads Grant Fund	Clean and Clear Grant Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,623
-	305	36	4	21	-	-	-	632
-	-	5,096	-	-	-	-	-	9,426
374,342	-	-	-	-	-	13,691	-	395,125
-	-	-	-	-	-	-	30,000	30,000
<u>374,342</u>	<u>305</u>	<u>5,132</u>	<u>4</u>	<u>21</u>	<u>-</u>	<u>13,691</u>	<u>30,000</u>	<u>444,806</u>
-	-	-	-	-	-	-	-	6,543
-	-	-	-	-	-	-	-	472
-	-	-	-	-	-	-	-	283
-	-	-	-	-	-	-	-	212
-	-	-	-	-	-	-	-	21
-	-	-	-	-	-	-	-	76
-	-	-	174	-	-	-	-	174
-	-	-	3,865	-	-	-	-	3,865
-	-	3,900	-	-	-	-	-	3,900
-	-	-	-	-	-	-	-	155
367,594	-	-	-	-	-	4,600	12,312	392,278
-	-	-	-	-	-	9,091	17,688	26,779
-	-	-	1,526	-	-	-	-	1,745
<u>367,594</u>	<u>-</u>	<u>3,900</u>	<u>5,565</u>	<u>-</u>	<u>-</u>	<u>13,691</u>	<u>30,000</u>	<u>436,503</u>
<u>6,748</u>	<u>305</u>	<u>1,232</u>	<u>(5,561)</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,303</u>
-	-	-	5,730	1,800	-	-	-	8,210
-	-	-	5,730	1,800	-	-	-	8,210
<u>6,748</u>	<u>305</u>	<u>1,232</u>	<u>169</u>	<u>1,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,513</u>
(6,748)	137,893	19,694	9,142	13,621	-	-	-	309,093
-	-	-	-	-	-	-	-	3,324
<u>(6,748)</u>	<u>137,893</u>	<u>19,694</u>	<u>9,142</u>	<u>13,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,417</u>
<u>\$ -</u>	<u>\$ 138,198</u>	<u>\$ 20,926</u>	<u>\$ 9,311</u>	<u>\$ 15,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328,930</u>

TOWN OF FAIRFIELD, VERMONT

COMBINING STATEMENT OF FIDUCIARY NET POSITION

December 31, 2015

	<u>Cemetery Fund</u>	<u>Morey Fund</u>	<u>Total Trust Funds</u>
ASSETS			
Cash	<u>\$ 17,965</u>	<u>\$ 2,687</u>	<u>\$ 20,652</u>
Total assets	<u>17,965</u>	<u>2,687</u>	<u>20,652</u>
LIABILITIES			
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Restricted for Bradley Cemetery	15,824	-	15,824
Restricted for specific purposes	<u>2,141</u>	<u>2,687</u>	<u>4,828</u>
Total net position	<u>\$ 17,965</u>	<u>\$ 2,687</u>	<u>\$ 20,652</u>

TOWN OF FAIRFIELD, VERMONT

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2015**

	<u>Cemetery Fund</u>	<u>Morey Fund</u>	<u>Total Trust Funds</u>
ADDITIONS			
Interest	\$ -	\$ 7	\$ 7
Total additions	<u>-</u>	<u>7</u>	<u>7</u>
DEDUCTIONS			
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	-	7	7
Net position at beginning of year	<u>17,965</u>	<u>2,680</u>	<u>20,645</u>
Net position at end of year	<u>\$ 17,965</u>	<u>\$ 2,687</u>	<u>\$ 20,652</u>

Report of the Town Auditors

Town of Fairfield

2015

During fiscal year 2015, we reviewed accounts and records of the Town of Fairfield.

Our work included a limited examination of the following:

Checking and saving account reconciliations

Warrants: verifying accuracy and insuring that backup is present

The 6/30/15 financial statements of the Fairfield and East Fairfield Fire Departments

Our reviews are a supplement only to the annual independent audit conducted by A.M. Peisch & Company.

Respectfully submitted,

January 25, 2016

/s/ Jeanne Persons /s/ Mary Schreindorfer /s/ Judy Magnan

TOWN TREASURER'S REPORT
For the Year Ended December 31, 2015
All Accounts Accrued
GENERAL & HIGHWAY FUND

As of 01/01/15

Assets

Checking - Peoples	\$257,409.40	
Grant Receivable	\$13,623.00	
Del Taxes Receivable	\$91,035.16	
Del Interest Receivable	\$3,216.42	
Del Penalties Receivable	\$7,283.00	
Due From other Funds	<u>\$20,546.63</u>	
Total Assets		\$393,113.61

Liabilities

Accounts Payable	\$264.20	
Accrued Payroll & Liab	\$2,882.16	
Tax Overpayment Payable	\$95.61	
Deferred Revenue- Taxes	\$60,692.74	
Deferred Revenue- Interest	\$2,144.74	
Deferred Revenue- Penalty	<u>\$4,856.40</u>	
Total Liability	-	<u>\$70,935.85</u>

Fund Balance 01/01/15		\$322,177.76
	PY Adjustment	-\$3,824.00
		<u>\$318,353.76</u>

Revenues 2015

Taxes	\$3,469,317.00
Del. Taxes	\$128,726.78
Del. Tax Interest	\$6,156.90
Del. Tax Penalty	\$10,043.91
State Pilot Payment	\$4,005.56
Current Use	\$220,464.00
Municipal Tax Adj	\$53,295.48
School Overpayment Credit	\$35,568.73
State Aid to Highway	\$198,769.41
Checking Interest	\$778.36
Dog Licenses	\$535.50
Fish & Wildlife Fees	\$207.50
DMV Registration	\$91.00
Copier Fees	\$2,721.60
Liquor License	\$140.00
Books/Maps	\$14.00
Overweight Permits	\$435.00
Grant	\$22,505.10
Clerk Fees	\$13,936.00
Rent	\$2,401.00
Grader Loan Proceeds	\$119,979.00
250 Revenue	\$4.00
Miscellaneous Revenue	<u>\$5,245.72</u>

Total Revenue	+ \$4,295,341.55
	<u>\$4,613,695.31</u>

Expenditures 2015

School Payment	\$2,730,862.00
General Fund	\$645,331.73
Highway Fund	\$918,197.30

Total Expenditures- \$4,294,391.03**Fund Balance 12/31/15****\$319,304.28****As of 12/31/15****Assets**

Checking - Peoples	\$377,029.22	
Del Taxes Receivable	\$117,803.16	
Del Interest Receivable	\$1,744.42	
Del Penalties Receivable	\$8,268.00	
Due From other Funds	\$18,054.78	
Total Assets		\$522,899.58

Liabilities

Accounts Payable	\$114,994.61	
Accrued Payroll & Liab	\$5,508.00	
Tax Overpayment Payable	\$11.25	
Deferred Revenue- Taxes	\$76,571.74	
Deferred Revenue- Interest	\$1,134.74	
Deferred Revenue- Penalty	\$5,374.40	
Total Liability	-	\$203,594.74

Fund Balance 12/31/15**\$319,304.84**

GENERAL AND HIGHWAY FUND COMPARATIVE BALANCE SHEET
December 31, 2014 and December 31, 2015

Assets	<u>2014</u>	<u>2015</u>
Checking - Peoples	\$257,409.40	\$377,029.22
Grant Receivable	\$13,623.00	\$0.00
Del Taxes Receivable	\$101,534.58	\$127,815.58
Due From Other Funds	\$20,546.63	\$18,054.78
Total Assets	\$393,113.61	\$522,899.58
Liabilities		
Accounts Payable	\$264.20	\$114,994.61
Accrued Payroll & Liab	\$2,882.16	\$5,508.00
Due to Other Funds	\$0.00	\$0.00
Tax overpayment payable	\$95.61	\$11.25
Deferred Tax Revenues	\$67,693.88	\$83,080.88
Total Liabilities	\$70,935.85	\$203,594.74
Fund Balance		
Unappropriated Fund Balance	\$322,177.76	\$319,304.84
Total Fund Balance	\$322,177.76	\$319,304.84
PY Adjust	-\$3,824.00	\$318,353.76

**ANALYSIS OF CHANGE IN GENERAL AND HIGHWAY FUND BALANCE
For the Year Ended December 31, 2015**

	Estimated	Actual	Over/(Under)
Fund Balance 01/01/15	\$318,353.76	\$318,353.76	\$0.00
Revenues	\$4,161,499.00	\$4,295,342.11	\$133,843.11
	\$4,479,852.76	\$4,613,695.87	\$133,843.11
Expenditures	\$4,146,014.00	\$4,294,391.03	-\$148,377.03
Fund Balance 12/31/15	\$333,838.76	\$319,304.84	-\$14,533.92

TOWN INDEBTEDNESS

	1/1/2015	Incurred 2015	Payment	12/31/15	Interest Paid
Peoples Trust Co. (Long Term Debt- Firestation 2.5% Refinanced to 1.9%)	\$188,267.00		\$65,699.16	\$126,449.18	\$4,511.00
Peoples Trust Co. (Long Term Debt- Library Bldg at 3.25%) Payoff in 2027	\$351,602.00		\$33,592.47	\$329,339.48	\$11,457.28
Peoples Trust Co. (Commercial Note- 2014 Grader at 2%)	\$0.00	\$119,979.00	\$0.00	\$119,979.00	\$0.00
Peoples Trust Co. (Short Term Debt- Tax Anticipation Note at 1.35%)		\$300,000.00	\$300,310.68	\$0.00	\$310.68

TOWN RESERVE FUNDS

Description of Fund	Fund Balance
Zoning Fund	\$17,989.00
Fed Grant Fund	\$894.00
Equipment Fund	\$84,900.00
Lister/Reappraisal Fund	\$79,316.00
Historical Soc/Building Fund	\$14,477.00
Grant Writer Fund	\$31,364.00
Capital Projects Fund	\$72,546.00
Paving Fund	\$138,198.00
Computerization/Restoration	\$20,926.00
Grant Fund	\$1,000.00
Tax Sale Fund	\$16,385.00
Recreation Fund	\$9,310.93
Common School Fund	\$15,442.00
Cemetery Fund (incl. Bradley)	\$17,965.00
Pond Grant Fund	\$7,514.00
Morey Cemetery Fund	\$2,682.00

*Respectfully Submitted,
Amanda Forbes, Treasurer*

**TOWN TREASURER'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015
All Accounts Accrued
LIBRARY FUND**

Assets and Liabilities as of January 1, 2015

Assets

Farmer's Market Checking	138.66
Library Operating CD	\$7,670.97
CD-Mary Wallis	\$31,178.51
Savings-Wanzer Dodd	\$3,248.31
Morgan Stanley Acct	\$1,390,437.49
Accounts Receivable	\$400.00
Grant Receivable	\$1,549.00
Due From General Fund	\$14,437.32

Total Assets	\$1,449,060.26
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Liabilities

Accounts Payable	\$0.00
Accrued Payroll & Liabilities	\$323.00
Due to General Fund	\$0.00

Total Liabilities	\$323.00
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Fund Balance as of January 1, 2015	\$1,448,737.26
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Revenues

Taxes	\$15,128.00
Property Reimbursement	\$31,000.00
Income-Morgan Stanley	\$37,358.09
Operating CD Interest	\$9.86
Wallis CD	\$483.00
Donations	\$1,040.50
Copier Fees	\$60.00
Growth Fund	\$15,000.00
E-Rate Reimbursement	\$1,503.41
Unrealized Gain/Loss	-\$97,099.25
Realized Gain	\$52,473.02
Grants	\$6,585.78
Miscellaneous Revenues	\$333.96
Program Fees	\$0.00

Total Revenues	+	\$63,876.37
		\$63,876.37

Expenditures

Operating Expense	\$66,336.06
Building Maintenance Expense	\$17,298.85
Debt Retirement	\$33,592.47
Morgan Stanley Fees	\$15,954.42

Total Expenses	-	\$133,181.80
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Fund Balance as of December 31, 2015	\$1,379,431.83
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Assets and Liabilities as of January 1, 2015

Assets

Library Operating CD	\$20,680.83
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CD-Mary Wallis	\$31,661.51	
Savings-Wanzer Dodd	\$3,248.31	
Morgan Stanley Acct	\$1,324,964.93	
Total Assets		\$1,380,555.58

Liabilities		
Accounts Payable	\$0.00	
Accrued Payroll & Liabilities	\$741.00	
Due to General Fund	\$382.75	
Total Liabilities		\$1,123.75

Fund Balance as of January 1, 2015 **\$1,379,431.83**

LIBRARY FUND COMPARATIVE BALANCE SHEET

Assets	<u>1/1/2015</u>	<u>12/31/2015</u>
Farmer's Market Checking	\$138.66	\$0.00
Library CD	\$7,670.97	\$20,680.83
CD-Mary Wallis	\$31,178.51	\$31,661.51
Savings-Wanzer Dodd	\$3,248.31	\$3,248.31
Morgan Stanley Acct	\$1,390,437.49	\$1,324,964.93
Accounts Receivable	\$400.00	\$0.00
Grant Receivable	\$1,549.00	\$0.00
Due From Funds	\$14,437.32	\$0.00
	<u>\$1,449,060.26</u>	<u>\$1,380,555.58</u>
Liabilities		
Due to Funds	\$0.00	\$382.75
Accounts Payable	\$0.00	\$0.00
Accrued Payroll & Liabilities	\$323.00	\$741.00
	<u>\$323.00</u>	<u>\$1,123.75</u>
Fund Balance	\$1,448,737.26	\$1,379,431.83

ANALYSIS OF CHANGE IN LIBRARY FUND BALANCE
For the Year Ended December 31, 2014

	<u>Estimated</u>	<u>Actual</u>	<u>Over/Under</u>
Fund Balance 1/1/15	\$1,448,737.26	\$1,448,737.26	
Revenues	<u>\$130,300.00</u>	<u>\$63,876.37</u>	-\$66,423.63
Expenditures	<u>\$130,300.00</u>	<u>\$133,181.80</u>	-\$2,881.80
Fund Balance 12/31/14	\$1,448,737.26	\$1,379,431.83	-\$69,305.43

Respectfully Submitted,
Amanda Forbes, Treasurer

2015 GRAND LIST AND TAX ANALYSIS

	2015 Local Agreement	2015 Municipal	2015 Resident Education	2015 Non-Resident Education	2015 Total Education
GRAND LIST					
Real/Lease	\$205,627,336	\$205,627,336	\$130,417,977	\$75,209,359	\$205,627,336
Personal	\$228,760	\$228,760	\$0	\$33,978	\$33,978
Subtotal	\$205,856,096	\$205,856,096	\$130,417,977	\$75,243,337	\$205,661,314
Less Exemptions	\$36,205,811	\$36,205,811	\$9,768,016	\$26,473,281	\$36,241,297
(Veterans Exemptions, Current Use, Contracts)					
Total Grand List	\$169,650,285	\$169,650,285	\$120,649,961	\$48,770,056	\$169,420,017
 TAXES					
Taxes to be Raised	\$9,670	\$1,069,765	\$1,839,354	\$761,954	\$2,601,308
Grand List	\$169,650,285	\$169,650,285	\$120,649,961	\$48,770,056	\$169,420,017
 TAX RATE					
	\$0.0057	\$0.5743	\$1.5588	\$1.6213	
 Tax Rate Divided as Follows:					
Local Agreement	\$0.0057		\$0.0057	\$0.0057	
Total Municipal Tax Rate		\$0.5743	\$0.5743	\$0.5743	
Homestead Ed. Tax Rate			<u>\$1.5588</u>		
Non-Res. Ed Tax Rate				<u>\$1.6213</u>	
Total Tax Rate			\$2.1388	\$2.2013	
Gross Property Taxes Due as of 11/20/15			\$3,654,876.15		
Taxes Collected 11/20/15		\$3,523,498.33			
Delinquent 11/21/15		<u>\$131,377.82</u>			
Total as of 11/21/15			\$3,654,876.15		

Note: Taxes are assessed as follows:

The State sets the tax rate for schools on June 30th.

All Resident Owners pay the Municipal Rate (\$.5743) plus the Local Agreement Rate (.0057) plus Resident Education Rate(\$1.5588) for a total rate of \$2.1388.

All Non-Resident Owners pay the Municipal Rate (\$.5743) plus the Local Agreement Rate (.0057) and the Non-Resident Education Rate(\$1.6213) for a total rate of \$2.2013.

Taxable Parcels	1020
Homesteads	565
Acres	41,403

Respectfully Submitted,

Amanda Forbes, Treasurer

2015 Town of Fairfield Salaries

Road Maintenance	Lance Carr	\$23,969.41	
	Chad Gibney	\$2,979.12	
	Maurice Jettie	\$7,384.85	
	Rodney Judd	\$33,763.82	
	Shaun Machia	\$36,412.68	
	James Monette	\$4,326.50	
	James Paradee	\$39,791.89	
	James Smith	\$4,657.50	\$153,285.77
Town Clerk & Treasurer	Amanda Forbes	\$51,300.14	
	Linda Hodet	\$32,058.79	
	Terri Menard	\$3,090.42	\$86,449.35
	Gene Archambault	\$1,000.00	
	Greg Christie	\$1,000.00	
	Tom Howrigan	\$1,000.00	
	Norman Menard	\$1,000.00	
	Gavin Ryan	\$1,000.00	\$5,000.00
Select Board Secretary	Melissa Manson	\$902.25	\$902.25
Zoning Administrator	Stephen Cushing	\$450.00	
	Alisha Larocque	\$7,497.75	\$7,947.75
Zoning Board	Aaron Forbes	\$240.00	
	Henry Magnan	\$240.00	
	Albert Tetreault	\$240.00	
	Franklin Yates	\$240.00	\$960.00
Listers	James Gregoire	\$6,521.50	\$6,521.50
Animal Control	Coleen Veino	\$144.00	\$144.00
Auditors	Judy Magnan	\$167.00	
	Jeanne Persons	\$167.00	
	Mary Schreindorfer	\$167.00	\$501.00
Library	Kathleen Christie	\$160.00	
	Wendy Maquera	\$7,450.46	
	Vaughn Mays	\$180.00	
	Sarah Montgomery	\$28,999.88	
	Margaret Newbury	\$320.00	
	Mary Zemina	\$255.00	\$37,365.34
Total Wages			\$299,076.96

Delinquent Property Taxes

	2015	2014	2013	Totals
Brady, Michael	\$1,111.40	\$604.61		\$1,716.01
Campbell, Ty & Tammy	\$2,977.26	\$1,104.34		\$4,081.60
Howrigan, Nicole & Fehr, Robert	\$3,199.65	\$1,850.61		\$5,050.26
Marrier, Dominic & Mary	\$124.15	\$125.39		\$249.54
Thomas, Michael & Heather	\$3,889.04	\$5,806.93	\$254.42	\$9,950.39
Ward, Coleman	\$1,103.95	\$1,445.71		\$2,549.66
Totals	\$12,405.45	\$10,937.59	\$254.42	\$21,881.45
2015 Names Omitted 12/31/2015	\$80,938.18			
Total Delinquent 12/31/15	\$93,343.63	\$11,201.52	\$254.42	\$104,799.57
2015 Delinquent Total 11/21/15	\$131,377.82			

The names of the current year taxpayers who have a delinquent balance for the current year only were omitted from the Town Report as voted at the 2012 Town Meeting admendment to Article 7 of the Warning

Tax Sale Policy

Tax sale of property will occur upon delinquency unless:

There is a written payment plan submitted and accepted by the Town.

Monthly payments must be received on your delinquent tax balance or this will place you in default of the agreement and tax sale arrangements may be made immediately.

Checks returned to the Town for insufficient funds make any payment arrangement null and void.

PROPOSED TOWN BUDGET 2016

Account	Budget FY 2015	Actual FY 2015	Budget FY 2016	
10-5 REVENUES				
10-5-00-10 TAX REVENUE				
10-5-00-10.00	Current Property Taxes	\$974,828.00	\$738,455.56	TBD
10-5-00-10.05	Del Tax Revenue	\$0.00	\$128,726.78	\$0.00
10-5-00-10.10	Del Tax Interest	\$4,500.00	\$6,156.90	\$5,000.00
10-5-00-10.15	Del Tax Penalty	\$6,000.00	\$10,043.91	\$8,000.00
10-5-00-10.20	Pilot	\$3,900.00	\$4,005.56	\$4,000.00
10-5-00-10.25	Current Use	\$204,000.00	\$220,464.00	\$206,278.00
10-5-00-10.30	Municipal Tax Adj.	\$0.00	\$53,295.48	\$0.00
10-5-00-10.35	School Overpayment Credit	\$0.00	\$35,568.73	\$0.00
	Total TAX REVENUE	\$1,193,228.00	\$1,196,716.92	\$223,278.00
10-5-00-15 STATE AID				
10-5-00-15.00	State Aid to Highway	\$199,000.00	\$198,769.41	\$199,000.00
	Total STATE AID	\$199,000.00	\$198,769.41	\$199,000.00
10-5-00-25 MISCELLANEOUS				
10-5-00-25.05	Interest Checking	\$2,000.00	\$778.36	\$600.00
10-5-00-25.20	Dog License	\$600.00	\$535.50	\$600.00
10-5-00-25.22	Fish & Wildlife Fees	\$150.00	\$207.50	\$200.00
10-5-00-25.23	DMV Registration Fees	\$125.00	\$91.00	\$125.00
10-5-00-25.25	Copier Fees	\$2,744.00	\$2,721.60	\$2,750.00
10-5-00-25.30	Liquor License	\$140.00	\$140.00	\$140.00
10-5-00-25.40	Bicen Books/Maps	\$0.00	\$14.00	\$0.00
10-5-00-25.45	Vehicle Permits	\$400.00	\$435.00	\$450.00
10-5-00-25.60	Grant	\$11,350.00	\$7,160.87	\$7,514.00
10-5-00-25.62	Grant Revenue-State funds	\$0.00	\$15,344.23	\$0.00
10-5-00-25.65	Clerk Fees	\$13,000.00	\$13,936.00	\$13,700.00
10-5-00-25.70	Rent	\$2,400.00	\$2,401.00	\$2,400.00
10-5-00-25.90	Transfer In	\$0.00	\$0.00	\$4,200.00
10-5-00-25.92	Proceeds from Loan	\$0.00	\$119,979.00	\$0.00
10-5-00-25.94	250 Revenue	\$0.00	\$4.00	\$0.00
10-5-00-25.99	Miscellaneous Revenue	\$5,500.00	\$5,245.72	\$5,000.00
	Total MISCELLANEOUS	\$38,409.00	\$168,993.78	\$37,679.00
	Total REVENUES	\$1,430,637.00	\$1,564,480.11	\$459,957.00
10-6 GENERAL				
10-6-10 SELECTBOARD				
10-6-10-10.00	Stipends	\$5,000.00	\$5,000.00	\$5,000.00
10-6-10-10.05	Salary Secretary	\$1,500.00	\$662.25	\$1,500.00
10-6-10-15.00	FICA/MEDI	\$500.00	\$1,328.77	\$500.00
10-6-10-15.05	Mileage	\$500.00	\$81.08	\$500.00
10-6-10-20.00	Dues/Subscriptions	\$3,200.00	\$3,048.00	\$3,030.00

Account	Budget FY 2015	Actual FY 2015	Budget FY 2016
10-6-10-21.00 Advertising/Publishing	\$1,000.00	\$553.56	\$1,000.00
10-6-10-22.00 Legal	\$10,000.00	\$525.00	\$10,000.00
10-6-10-23.00 Interest Expense	\$2,000.00	\$732.31	\$2,000.00
10-6-10-24.00 Insurance - General	\$36,000.00	\$36,561.00	\$42,000.00
10-6-10-24.05 Insurance - Unemployment	\$2,300.00	\$2,140.81	\$2,300.00
10-6-10-25.00 Supplies	\$250.00	\$172.90	\$250.00
10-6-10-26.00 Flags	\$1,000.00	\$330.37	\$1,000.00
10-6-10-33.00 Animal Expense	\$2,000.00	\$1,416.28	\$2,000.00
10-6-10-35.00 Audit	\$13,800.00	\$10,550.00	\$13,800.00
10-6-10-36.00 Ambulance/Dispatch	\$51,560.00	\$51,162.98	\$52,686.00
10-6-10-43.00 Professional Services	\$5,000.00	\$10,225.00	\$5,000.00
10-6-10-44.00 Equipment	\$500.00	\$0.00	\$500.00
10-6-10-45.00 Bldg Security	\$700.00	\$700.00	\$700.00
10-6-10-46.00 Landfill	\$2,000.00	\$2,039.80	\$2,000.00
10-6-10-48.00 County Tax	\$15,000.00	\$15,578.85	\$16,850.00
10-6-10-60.00 Grant Expense	\$11,350.00	\$7,160.87	\$0.00
10-6-10-75.00 Transfer Out	\$0.00	\$40,680.00	\$0.00
10-6-10-90.00 Debt Retirement	\$65,699.00	\$65,699.16	\$65,699.00
10-6-10-96.00 Tax Sale Purchase	\$0.00	\$11,571.30	\$0.00
10-6-10-98.00 Capital Improvements Fund	\$10,000.00	\$10,000.00	\$10,000.00
10-6-10-99.00 Miscellaneous	\$500.00	\$1,028.45	\$500.00
Total SELECTBOARD	\$241,359.00	\$278,948.74	\$238,815.00
10-6-15 TOWN CLERK/TREASURER			
10-6-15-10.00 Salary-Clerk	\$51,000.00	\$51,402.04	\$54,000.00
10-6-15-10.20 Salary Asst Clerk	\$31,500.00	\$31,784.04	\$33,000.00
10-6-15-10.25 File Clerk	\$10,000.00	\$6,452.92	\$10,000.00
10-6-15-15.00 FICA/MEDI	\$7,500.00	\$6,735.72	\$7,500.00
10-6-15-16.00 Health/AD&D Insurance	\$14,470.00	\$15,406.60	\$15,253.50
10-6-15-19.00 Retirement	\$3,000.00	\$2,548.13	\$5,162.50
10-6-15-25.00 Supplies	\$1,500.00	\$2,004.96	\$1,500.00
10-6-15-26.00 Restoration	\$2,000.00	\$0.00	\$2,000.00
10-6-15-27.00 Vitals/Land Records	\$1,200.00	\$345.12	\$1,200.00
10-6-15-28.00 Telephone/Internet	\$3,000.00	\$3,846.69	\$3,500.00
10-6-15-29.00 Banking	\$300.00	\$284.65	\$300.00
10-6-15-30.00 Postage/Shipping	\$1,700.00	\$1,839.54	\$1,700.00
10-6-15-31.00 Computer Expense	\$3,500.00	\$5,019.64	\$3,500.00
10-6-15-32.00 Election Expense	\$500.00	\$0.00	\$3,000.00
10-6-15-37.00 Mileage	\$300.00	\$173.66	\$300.00
10-6-15-38.00 Education/Training	\$2,000.00	\$912.08	\$1,500.00
10-6-15-44.00 Equipment	\$2,000.00	\$1,939.50	\$2,000.00
10-6-15-50.00 Tax Bill Expense	\$850.00	\$69.68	\$850.00
10-6-15-99.00 Miscellaneous	\$250.00	\$243.25	\$250.00
Total TOWN CLERK/TREASURER	\$136,570.00	\$131,008.22	\$146,516.10
10-6-20 AUDITORS			
10-6-20-10.00 Salary/Stipend	\$501.00	\$501.00	\$501.00
10-6-20-15.00 FICA/MEDI	\$40.00	\$38.31	\$40.00
10-6-20-21.00 Publication	\$2,200.00	\$2,006.61	\$2,300.00
10-6-20-25.00 Supplies	\$100.00	\$0.00	\$0.00
10-6-20-30.00 Postage/Shipping	\$650.00	\$489.72	\$650.00
Total AUDITORS	\$3,491.00	\$3,035.64	\$3,491.00

Account	Budget FY 2015	Actual FY 2015	Budget FY 2016
10-6-25 LISTERS			
10-6-25-10.00 Salary	\$13,000.00	\$6,840.25	\$13,000.00
10-6-25-15.00 FICA/MEDI	\$1,000.00	\$523.30	\$1,000.00
10-6-25-25.00 Supplies	\$200.00	\$242.13	\$250.00
10-6-25-30.00 Postage/Shipping	\$350.00	\$903.14	\$350.00
10-6-25-31.00 Computer Expense	\$2,400.00	\$2,754.38	\$2,400.00
10-6-25-37.00 Mileage	\$350.00	\$209.89	\$350.00
10-6-25-38.00 Education/Training	\$200.00	\$340.00	\$200.00
10-6-25-44.00 Equipment	\$350.00	\$0.00	\$350.00
10-6-25-85.00 Parcel Mapping	\$0.00	\$2,850.00	\$4,200.00
10-6-25-99.00 Miscellaneous	\$0.00	\$610.00	\$0.00
Total LISTERS	\$17,850.00	\$15,273.09	\$22,100.00
10-6-5 TOWN PROPERTY			
10-6-51 MUNICIPAL BLDG			
10-6-51-10.00 Cleaning	\$2,000.00	\$1,184.25	\$2,000.00
10-6-51-15.00 FICA/MEDI	\$0.00	\$14.87	\$155.00
10-6-51-25.00 Supplies	\$600.00	\$295.60	\$600.00
10-6-51-39.00 Electricity (TC)	\$2,750.00	\$2,281.49	\$2,500.00
10-6-51-40.00 Heat	\$3,500.00	\$2,233.60	\$3,500.00
10-6-51-41.00 Repairs/Maint	\$4,500.00	\$7,001.28	\$4,500.00
10-6-51-42.00 Water	\$200.00	\$200.00	\$200.00
10-6-51-43.00 Professional Services	\$500.00	\$0.00	\$500.00
10-6-51-44.00 Equipment	\$500.00	\$4,670.00	\$500.00
10-6-51-45.00 Security	\$800.00	\$689.06	\$800.00
10-6-51-98.00 Capital Improvments	\$7,500.00	\$9,745.38	\$7,500.00
10-6-51-99.00 Miscellaneous	\$500.00	\$321.42	\$500.00
Total MUNICIPAL BLDG	\$23,350.00	\$28,636.95	\$23,255.00
10-6-52 CHESTER'S BAKERY			
10-6-52-41.00 Repairs/Maint	\$1,000.00	\$1,087.42	\$1,000.00
10-6-52-99.00 Miscellaneous	\$0.00	\$58.81	\$0.00
Total CHESTER'S BAKERY	\$1,000.00	\$1,146.23	\$1,000.00
10-6-53 CEMETERIES			
10-6-53-25.00 Supplies	\$350.00	\$228.96	\$350.00
10-6-53-46.00 Contracted Services	\$3,000.00	\$6,325.00	\$6,325.00
Total CEMETERIES	\$3,350.00	\$6,553.96	\$6,675.00
10-6-54 PARKS/BEACH			
10-6-54-39.00 Electricity (Parks)	\$250.00	\$207.61	\$250.00
10-6-54-46.00 Contracted Services	\$1,000.00	\$2,762.94	\$1,000.00
10-6-54-47.00 Trash Removal	\$0.00	\$125.00	\$600.00
10-6-54-48.00 Portolet Rental	\$0.00	\$285.00	\$360.00
10-6-54-60.00 Grant Expense	\$0.00	\$0.00	\$7,514.00
10-6-54-99.00 Miscellaneous	\$1,000.00	\$0.00	\$1,000.00
Total PARKS/BEACH	\$2,250.00	\$3,380.55	\$10,724.00
10-6-55 COMMON SCHOOL			
10-6-55-41.00 Repairs/Maint	\$2,500.00	\$0.00	\$2,500.00
Total COMMON SCHOOL	\$2,500.00	\$0.00	\$2,500.00

Account	Budget FY 2015	Actual FY 2015	Budget FY 2016
10-6-56 COMMUNITY CENTER BLDG			
10-6-56-99.00 Miscellaneous	\$1,500.00	\$0.00	\$1,500.00
Total COMMUNITY CENTER BLDG	\$1,500.00	\$0.00	\$1,500.00
10-6-57 STREET LIGHTS			
10-6-57-39.00 Electricity (Street Lt)	\$5,500.00	\$5,166.08	\$5,500.00
Total STREET LIGHTS	\$5,500.00	\$5,166.08	\$5,500.00
10-6-58 75 NORTH RD			
10-6-58-39.00 Electricity (Old TC)	\$250.00	\$239.28	\$250.00
10-6-58-40.00 Heat	\$1,000.00	\$837.88	\$1,000.00
10-6-58-41.00 Repairs/Maint	\$1,500.00	\$44.99	\$1,500.00
10-6-58-42.00 Water	\$200.00	\$200.00	\$200.00
Total 75 NORTH RD	\$2,950.00	\$1,322.15	\$2,950.00
10-6-59 FIRE DEPT			
10-6-59-45.00 Security	\$800.00	\$678.12	\$800.00
Total FIRE DEPT	\$800.00	\$678.12	\$800.00
Total TOWN PROPERTY	\$43,200.00	\$46,884.04	\$54,904.00
10-6-60 APPROPRIATIONS			
10-6-60-98.03 Recreation Appropriation	\$5,730.00	\$5,730.00	\$5,730.00
10-6-60-98.05 Library Appropriation	\$15,128.00	\$15,128.00	TBD
10-6-60-98.06 Library Property Reimbrs.	\$31,000.00	\$31,000.00	\$31,000.00
10-6-60-98.10 Warning Appropriations	\$24,801.00	\$24,801.00	TBD
10-6-60-98.15 Fire Dept Appropriation	\$91,723.00	\$91,723.00	TBD
10-6-60-98.25 Common School Appropriati	\$1,800.00	\$1,800.00	\$1,800.00
Total APPROPRIATIONS	\$170,182.00	\$170,182.00	\$38,530.00
Total GENERAL EXPENSES	\$612,652.00	\$645,331.73	\$504,356.00
10-7 HIGHWAY			
10-7-05 BENEFITS HIGHWAY			
10-7-05-15.00 FICA/MEDI	\$14,000.00	\$10,885.61	\$14,000.00
10-7-05-16.00 Health Insurance/AD&D	\$25,000.00	\$20,641.20	\$25,000.00
10-7-05-18.00 Retirement	\$5,000.00	\$3,231.64	\$10,000.00
10-7-05-20.00 Vacation	\$5,300.00	\$5,846.40	\$6,300.00
10-7-05-21.00 Sick Leave	\$2,500.00	\$2,757.72	\$3,150.00
10-7-05-22.00 Holiday	\$4,000.00	\$4,262.80	\$4,500.00
10-7-05-23.00 Personal Leave	\$3,000.00	\$1,072.80	\$3,146.00
10-7-05-24.00 Training	\$1,000.00	\$0.00	\$1,000.00
10-7-05-25.00 Bereavement Leave	\$0.00	\$746.00	\$0.00
Total BENEFITS HIGHWAY	\$59,800.00	\$49,444.17	\$67,096.00
10-7-10 WINTER MAINT TOWN RDS			
10-7-10-10.00 Labor	\$66,500.00	\$55,989.33	\$66,500.00
10-7-10-46.00 Contracted Services	\$8,000.00	\$0.00	\$8,000.00
10-7-10-47.00 Materials	\$82,000.00	\$72,689.07	\$82,000.00
Total WINTER MAINT TOWN RDS	\$156,500.00	\$128,678.40	\$156,500.00
10-7-20 SUMMER MAINT TOWN RDS			
10-7-20-10.00 Labor	\$42,000.00	\$38,177.92	\$42,000.00
10-7-20-44.00 Equipment	\$0.00	\$1,180.00	\$2,000.00
10-7-20-46.00 Contracted Services	\$12,500.00	\$5,400.00	\$12,500.00

Account		Budget FY 2015	Actual FY 2015	Budget FY 2016
10-7-20-47.00	Materials	\$57,000.00	\$74,277.35	\$57,000.00
10-7-20-98.00	Road Signs	\$3,000.00	\$2,080.98	\$3,000.00
10-7-20-99.00	Miscellaneous	\$1,500.00	\$0.00	\$1,500.00
Total SUMMER MAINT TOWN RDS		\$116,000.00	\$121,116.25	\$118,000.00
10-7-30 CONSTRUCTION ROADS				
10-7-30-10.00	Labor	\$29,000.00	\$21,702.44	\$29,000.00
10-7-30-44.00	Equipment	\$1,000.00	\$2,230.03	\$1,000.00
10-7-30-46.00	Contracted Services	\$25,000.00	\$19,637.50	\$25,000.00
10-7-30-46.01	Guard Rails	\$5,000.00	\$0.00	\$5,000.00
10-7-30-46.02	Blasting	\$5,000.00	\$14,166.25	\$5,000.00
10-7-30-47.00	Materials	\$40,000.00	\$49,960.88	\$40,000.00
Total CONSTRUCTION ROADS		\$105,000.00	\$107,697.10	\$105,000.00
10-7-31 PAVING PROJECT				
10-7-31-46.00	Contracted Services	\$150,000.00	\$154,853.31	\$140,000.00
10-7-31-47.00	Materials	\$0.00	\$640.00	\$0.00
Total PAVING PROJECT		\$150,000.00	\$155,493.31	\$140,000.00
10-7-50 EQUIPMENT				
10-7-50-10.00	Labor	\$10,000.00	\$13,339.45	\$10,000.00
10-7-50-25.00	Supplies	\$40,000.00	\$34,491.57	\$40,000.00
10-7-50-41.00	Repairs/Maint	\$40,000.00	\$21,073.58	\$40,000.00
10-7-50-43.00	Equipment	\$0.00	\$221,548.00	\$0.00
10-7-50-44.00	Equipment Fund	\$40,000.00	\$0.00	\$40,000.00
10-7-50-49.00	Fuel/Oil	\$65,000.00	\$41,478.84	\$55,000.00
10-7-50-90.00	Debt Retirement	\$0.00	\$0.00	\$25,456.00
Total EQUIPMENT		\$195,000.00	\$331,931.44	\$210,456.00
10-7-60 TOWN GARAGE				
10-7-60-10.00	Labor	\$5,000.00	\$6,243.46	\$5,000.00
10-7-60-25.00	Supplies	\$1,500.00	\$1,147.07	\$1,500.00
10-7-60-28.00	Telephone	\$800.00	\$947.86	\$800.00
10-7-60-35.00	Tools	\$0.00	\$954.00	\$0.00
10-7-60-39.00	Electricity (TG)	\$2,500.00	\$2,263.73	\$2,500.00
10-7-60-40.00	Heat	\$1,000.00	\$3,348.56	\$1,000.00
10-7-60-41.00	Repairs/Maint	\$2,000.00	\$1,396.00	\$2,000.00
10-7-60-42.00	Water	\$200.00	\$224.98	\$200.00
10-7-60-44.00	Equipment	\$1,500.00	\$1,461.92	\$1,500.00
10-7-60-45.00	Security	\$700.00	\$689.05	\$700.00
10-7-60-46.00	Contracted Services	\$5,000.00	\$5,000.00	\$5,000.00
10-7-60-99.00	Miscellaneous	\$0.00	\$160.00	\$0.00
Total TOWN GARAGE		\$20,200.00	\$23,836.63	\$20,200.00
Total HIGHWAY		\$802,500.00	\$918,197.30	\$817,252.00
Total Expenditures		\$1,415,152.00	\$1,563,529.03	\$1,321,608.00

2016 Budgeted Expenditures: **\$1,321,608.00**
2016 Budgeted Revenues: **-\$459,957.00**
2016 Amount to be raised by Taxes: **\$861,651.00**

(2015 Amount was \$827,691)

PROPOSED 2016 LIBRARY BUDGET

Account	Budget FY-2015	Actual FY-2015	Budget FY-2016
30-5-00 LIBRARY REVENUE			
30-5-00-10.00 Taxes	\$15,128.00	\$15,128.00	TBD
30-5-00-10.01 Property Reimbursement	\$31,000.00	\$31,000.00	\$31,000.00
30-5-00-20.00 Income-Morgan Stanley	\$0.00	\$37,358.09	\$0.00
30-5-00-25.01 Library Operating CD Inte	\$30.00	\$9.86	\$30.00
30-5-00-25.05 Interest Wallis CD	\$470.00	\$483.00	\$470.00
30-5-00-25.10 Donations	\$0.00	\$1,040.50	\$100.00
30-5-00-25.11 Copier Fees	\$100.00	\$60.00	\$70.00
30-5-00-25.12 Growth Fund	\$10,000.00	\$15,000.00	\$10,000.00
30-5-00-25.15 E-Rate Reimbursement	\$800.00	\$1,503.41	\$1,100.00
30-5-00-25.20 Interest - Wanzer	\$50.00	\$0.00	\$60.00
30-5-00-25.30 Unrealized Gain/Loss	\$0.00	-\$97,099.25	\$0.00
30-5-00-25.31 Realized gain/loss	\$0.00	\$52,473.02	\$0.00
30-5-00-25.60 Grants	\$6,500.00	\$6,585.78	\$4,600.00
30-5-00-25.92 Surplus Funds Operating	\$24,000.00	\$0.00	\$19,500.00
30-5-00-25.94 Fund Balance Reserves	\$42,222.00	\$0.00	\$46,380.00
30-5-00-25.99 Miscellaneous Revenues	\$0.00	\$333.96	\$0.00
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Total LIBRARY REVENUE	\$130,300.00	\$63,876.37	\$132,310.00
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Total Revenues	\$130,300.00	\$63,876.37	\$132,310.00
30-6-10 LIBRARY OPERATING EXPENSE			
30-6-10-10.00 Salary	\$29,000.00	\$29,464.88	\$30,600.00
30-6-10-10.01 Grant Writer	\$2,500.00	\$192.00	\$0.00
30-6-10-10.02 Substitute Salary	\$10,500.00	\$8,148.46	\$10,100.00
30-6-10-15.00 Fica/Medi	\$3,000.00	\$2,835.31	\$3,125.00
30-6-10-16.00 Health Insurance/Dental	\$0.00	\$0.00	\$7,630.00
30-6-10-19.00 Retirement	\$900.00	\$869.96	\$1,770.00
30-6-10-20.00 Destiny Database	\$400.00	\$0.00	\$0.00
30-6-10-25.00 Supplies	\$1,500.00	\$798.64	\$1,000.00
30-6-10-25.01 Adult Books	\$3,200.00	\$4,125.28	\$3,200.00
30-6-10-25.02 Young Adult Books	\$800.00	\$699.89	\$800.00
30-6-10-25.05 Children's Books	\$2,500.00	\$2,503.08	\$2,500.00
30-6-10-25.06 Adult Periodicals	\$600.00	\$732.94	\$700.00
30-6-10-25.07 Young Adult Periodicals	\$200.00	\$121.07	\$150.00
30-6-10-25.08 Children's Periodicals	\$100.00	\$43.91	\$50.00
30-6-10-25.10 Audio Books	\$800.00	\$725.00	\$800.00
30-6-10-25.11 Electronic Resources	\$200.00	\$164.00	\$200.00
30-6-10-25.15 Tech Equip. & Services	\$3,500.00	\$1,720.39	\$2,500.00
30-6-10-28.00 Telephone	\$700.00	\$538.07	\$650.00

Account	Budget FY-2015	Actual FY-2015	Budget FY-2016
30-6-10-30.00 Postage	\$1,200.00	\$827.31	\$1,100.00
30-6-10-31.00 Internet	\$2,000.00	\$1,651.17	\$2,000.00
30-6-10-33.00 Newsletter	\$100.00	\$90.00	\$120.00
30-6-10-37.00 Mileage	\$200.00	\$0.00	\$100.00
30-6-10-38.00 Adult Programs	\$800.00	\$423.15	\$800.00
30-6-10-38.01 Afterschool Programs	\$500.00	\$13.50	\$500.00
30-6-10-38.02 Storytime/Playgroup	\$200.00	\$147.98	\$200.00
30-6-10-38.05 Conferences	\$350.00	\$120.00	\$350.00
30-6-10-38.06 Summer Programming	\$900.00	\$817.26	\$900.00
30-6-10-39.00 Exhibit Committee	\$100.00	\$20.06	\$100.00
30-6-10-44.00 Equipment	\$1,500.00	\$1,632.10	\$1,700.00
30-6-10-60.00 Grant Expense	\$6,500.00	\$5,922.19	\$4,600.00
30-6-10-98.00 Farmer's Market Expense	\$0.00	\$88.46	\$0.00
30-6-10-99.00 Miscellaneous Exp	\$500.00	\$900.00	\$0.00
Total LIBRARY OPERATING EXPENSE	\$75,250.00	\$66,336.06	\$78,245.00
30-6-51 LIBRARY PROPERTY EXPENSE			
30-6-51-10.00 Cleaning	\$7,000.00	\$6,375.00	\$7,215.00
30-6-51-15.00 FICA/MEDI	\$0.00	\$0.00	\$0.00
30-6-51-24.00 Insurance	\$3,200.00	\$3,235.00	\$3,200.00
30-6-51-25.00 Supplies	\$1,200.00	\$452.36	\$500.00
30-6-51-39.00 Electricity	\$3,200.00	\$2,611.97	\$3,000.00
30-6-51-40.00 Heat	\$3,600.00	\$3,349.52	\$3,600.00
30-6-51-41.00 Repairs and Maintenance	\$1,000.00	\$1,075.00	\$500.00
30-6-51-42.00 Water	\$250.00	\$200.00	\$250.00
30-6-51-43.00 Professional Services	\$1,500.00	\$0.00	\$1,000.00
30-6-51-44.00 Equipment	\$500.00	\$0.00	\$200.00
30-6-51-45.00 Landscaping Expense	\$0.00	\$0.00	\$1,000.00
30-6-51-60.00 Grant Expense	\$0.00	\$0.00	\$0.00
30-6-51-90.00 Debt Retirement	\$33,600.00	\$33,592.47	\$33,600.00
30-6-51-91.00 Interest Expense	\$0.00	\$0.00	\$0.00
30-6-51-98.00 Capital Improvements	\$0.00	\$0.00	\$0.00
30-6-51-99.00 Miscellaneous	\$0.00	\$0.00	\$0.00
Total LIBRARY PROPERTY EXPENSE	\$55,050.00	\$50,891.32	\$54,065.00
30-7-00 MORGAN STANLEY FEES EXPENSE			
30-7-00-43.00 Fees	\$0.00	\$15,954.42	\$0.00
Total MORGAN STANLEY FEES EXPENSE	\$0.00	\$15,954.42	\$0.00
Total Expenditures	\$130,300.00	\$133,181.80	\$132,310.00

2016 Budgeted Expenditures:	\$132,310.00
2016 Budgeted Revenues:	-\$113,310.00
2016 Amount to be raised by Taxes:	19,000.00

(2015 amount was \$15,128)

Message from the Select Board

As always, it was a busy year in Fairfield! We would like to make special mention of the retirement of Rodney Judd from the position of Road Foreman late in 2015. Rod has been working for the Town for 16 years and his contribution has been endless. His kind and unassuming nature kept calm in everything he did and we will miss him. We thank Rodney for his years of service and wish him health and happiness in his next adventure.

We welcomed James Monette to the road crew and we welcomed Maurice Jettie back, this time as our new Road Foreman. The crew is running well together and getting lots done. Winter has been good to us so far, but please remember to drive at a speed that is safe for conditions. Fairfield has a safe roads at safe speeds policy, which means you need to slow down when snow is present.

A number of projects were completed this year. Three bridges were replaced – Elm Brook Bridge in East Fairfield, South Road Bridge and Swamp Road Bridge. We formed a committee to look at making improvements to the public beach on Fairfield Pond. They are looking at making some more improvements in the spring of 2016. The Town Office was updated with new paint inside and out; repairs to the siding, floors were refinished. We're keeping your investment in good shape! A change in traffic pattern will happen in early 2016 with the addition of a 4-way stop at the intersection of State Route 36 and the North and South Roads.

Renewable energy has been in the forefront this year with Vermont trying to achieve a high percentage of renewable energy by 2017. Fairfield joined other towns in public opposition to the proposed Rocky Ridge Wind Project. We didn't see any benefit to the Town of Fairfield and many townspeople are strongly opposed. There are concerns about the effect the proposed project will have on Fairfield Pond and the homes and residents there. We are moving forward with a community solar project on the roof tops of the garage and fire station to offset the power needs of all of the municipal meters in the town and save \$2000 per year without any upfront cost.

Please join us on the second or fourth Monday of each month at the Town Office for our Select Board meeting. We wish all of you a healthy and prosperous year!

REPORT OF THE TOWN CLERK/TREASURER

2015

In 2015 much of our work here at the Town Clerk's office was focused on the new parcel maps. There were many corrections to property boundaries and over 700 letters went out to owners with the changes in assessments. Many people came in to review the maps and give us corrections if need be. This made for a very busy summer, but rewarding because it gave us the opportunity to meet people and to get to know them and their land better. The maps are a work in progress and only time and activity such as property transfers, surveys, zoning permits etc. will make them more accurate. Thank you all for your patience during the process. If you want to check out the new program go to <http://www.caigisonline.com/FairfieldVT/> . Please feel free to give us a call if you would like some tips on navigating that site or if you have changes that should be made.

In 2016 I look forward to providing you the ability to pay fees and taxes online with credit cards. People have inquired about this but until recently I was unable to find an affordable option and found most services cost 4% or more to the payer. I have since found "Municipay" which only charges 2.45% to the payer. The other option they provide is to pay directly with your checking account and that charge is only \$1.50 per transaction.

I'm also looking forward to working together with our newly formed Fairfield Pond Beach Committee to make parking and aesthetic improvements at the beach. We have a beautiful resource that is well used and our Committee is enthusiastic about making it better for everyone! If you have any ideas or time we encourage participation. Contact me anytime!

If you haven't signed up for Front Porch Forum I highly recommend doing so. This has been a great resource for Fairfield. Here is a description of the service from the team at Front Porch Forum:

Neighbors are talking on Front Porch Forum!

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

Lastly, the State of Vermont has announced the roll-out of the new Elections Management platform which allows all eligible Vermonters to submit their voter registration application online and once registered the voter can request an absentee ballot, track its status, update their registration record, find their polling place, view a sample ballot and much more.

The online voter registration page can be found at <http://olvr.sec.state.vt.us> and the My Voter Page login can be found at <http://mvp.sec.state.vt.us>.

I wish you all the best in the coming year, and if I, or my staff, can be of service please let us know!

Warmly,
Amanda

Marriages 2015

Names	Date	Town of Marriage	Residence
Justene Gene Curtis Joshua Joseph Trombly	1/17/2015	Burlington	Fairfield Fairfield
Judith Ann Greenman Robert Edwin Hutchinson	2/7/2015	Fairfield	Fairfield Fairfield
Kiela Marie Couture Almon Jay Kilburn	3/19/2015	Fairfield	Fairfield Fairfield
Mary Katherine Burnor Gary Paul Dukas	3/28/2015	Fairfield	Fairfield Fairfield
Christina Mae King Stephen Robert Howard	6/7/2015	East Fairfield	East Fairfield East Fairfield
Meagan Gayle Brown Daniel Raymond Van Woert	6/13/2015	Jay	Fairfield Fairfield
Constance Lea Hill Jacob Thomas Reynolds	6/20/2015	Highgate	Fairfield Fairfield
Kimberlee H Fielding Richard H Wyckoff III	6/27/2015	Georgia	Fairfield Fairfield
Shelley Doreen Paradee Paul Michael Pelletier	7/5/2015	Fairfield	Fairfield Fairfield
Christine Hope Rondeau Michael Allen Bushey	7/18/2015	Enosburg Falls	Fairfield Fairfield
Diane Gray Bell Dennis Joe Hendy	8/8/2015	Fairfield	Fairfield Fairfield
Melanie Ruth Hodet Alex Benjamin Carswell	8/15/2015	East Franklin	Fairfield Franklin
Rowen Gorman Ethan Andrew Niederer	8/29/2015	Westmore	Portland, ME East Fairfield
Danielle Hallie Lang Gary Jay Corey	9/12/2015	Fairfield	East Fairfield East Fairfield
Theresa Marie Pidgeon Joshua Shawn Bigelow	9/19/2015	Fairfield	Fairfield Fairfield

Lyndsi Harriet Branon Benjamin Tyler Cote	10/9/2015	Bolton	Fairfield Fairfield
Kelly Jean Messier Todd Allan Derry	10/10/2015	Fairfield	Fairfield Fairfield
Dorothy Beth Kaye Kyle James DeCubellis	10/10/2015	Fairfield	Framingham, MA Framingham, MA
Molly Mae Minckler Vincent Bouchard	10/10/2015	Fairfield	Fairfield Mont-Saint-Hilaire, PQ
Christopher James Leduc Arthur Francis Pilon	11/15/2015	Fairfield	Fairfield Fairfield

Births 2015

Name of Child	Date	Town/City	Parents
Adelise Giuliana Consentino	6/20/2014	St Albans	Carrie Fortin James Consentino
Nora Elizabeth Howrigan	1/12/2015	St Albans	Lise Parent Alex Howrigan
Noah Adrian Persons	1/17/2015	St Albans	Chantal Parent David Persons
Stephanie Elizabeth Rolla-Foley	1/21/2015	St Albans	Jillian Rolla Charles Foley
Isabelle Clare Rolla-Foley	1/21/2015	St Albans	Jillian Rolla Charles Foley
Eva Marie Howrigan	1/29/2015	St Albans	Nicole Bergeron Luke Howrigan
Willa Kingston Howrigan-Fehr	3/23/2015	St Albans	Nicole Howrigan Robert Fehr
Ivan Osborne Plumpton	1/2/2015	Fairfield	Greta Brunswick James Plumpton
Zoe Lee Swick	4/17/2015	St Albans	Amanda Dudley Anthony Swick
Ryland Jameson Hayes	5/20/2015	St Albans	Kylee Ryan Travis Hayes
Mattalyn Garyiana Garrow-Turgeon	5/20/2015	St Albans	Betsey Garrow John Turgeon
Eveyonne Germaine Lussier	6/14/2015	St Albans	Amanda Corey Justin Lussier
Fiona Marie Chaffee	6/19/2015	St Albans	Alisha LaRocque Lee Chaffee
Elijah Gordon Boomhower	7/13/2015	St Albans	Jessica Garrow Damien Boomhower

Norah Rose Hutchison	7/24/2015	St Albans	Judith Greenman Robert Hutchinson
Emmett Jack Dustin	8/15/2015	St Albans	Lisa Brown Jack Dustin
Jade Addison Hance	6/24/2015	Burlington	Betsey Barrows Erik Hance
Patrick Charles Sargent	8/18/2015	St Albans	Kelly Schreindorfer Edward Sargent
Niah Rose Celestin	9/10/2015	St Albans	Meagan Fitzgerald Cliffdjy Celestin
Wyatt Leo-Douglas Bedard	9/16/2015	St Albans	Robynlee Lumbra Jordan Bedard
Jensen Joseph Trombly	9/17/2015	St Albans	Justene Curtis Joshua Trombly
Liam Douglas Campbell	9/24/2015	St Albans	Kelsey LaCross Jacob Campbell
Mya Rose McSweeney	10/1/2015	St Albans	Lindsay Ploof Nicholas McSweeney
Elodie Jeanne Trombley	10/22/2015	St Albans	Alexandra Trombley Tyler Trombley
Charlotte Mae Irish	10/23/2015	Burlington	Bethany Doe Samuel Irish
River Elliot Lewis	10/28/2015	St Albans	Taylor Pidgeon Tucker Lewis
Alayna Rose Aylward	12/8/2015	St Albans	Alissa Graves Adam Aylward
Emma Rose St Piere	12/19/2015	Burlington	Kaylee Barrett
Carson Michael Parent	12/23/2015	Burlington	Danielle Densmore-Bushey Forrest Parent

Deaths 2015

Name	Date	Place of Death	Residence	Age
Douglas W Williams	7/6/2014	Burlington	East Fairfield	62
Daniel William Manosh Jr	11/24/2014	East Fairfield	East Fairfield	55
Matthew G Van Brocklin	2/12/2015	St Albans	East Fairfield	74
Cora Elizabeth Tiffany	2/13/2015	Fairfield	Fairfield	83
David Walter Wetherby	2/25/2015	Fairfield	Fairfield	75
Peter Norman Watson	3/6/2015	Fairfield	Avon, NY	70
Margaret Mary Maynard	3/30/2015	St Albans	East Fairfield	81
John Stuart White	4/20/2015	Fairfield	Fairfield	72
Daniel Lawson Williams	4/21/2015	East Fairfield	East Fairfield	70
Jerry Kardasz	6/10/2015	St Albans	East Fairfield	86
Pearl Moll	7/31/2015	St Albans	Fairfield	94
David Henry Chaplin	11/24/2015	Burlington	East Fairfield	77
Michael Myron Paradee	11/26/2015	Fairfield	Fairfield	51
Wayne Owen Reynolds	12/13/2015	Fairfield	Fairfield	75
Judy A Garceau	12/26/2015	Fairfield	Fairfield	59

Listers Report 2015

2015 was another busy year in the Listers Office. Parcel mapping and legislative changes to current use have kept things interesting to say the least. If you haven't yet checked out our Parcel Maps, we urge you to do so either at the Town Clerk's Office or online at <http://www.caigisonline.com/FairfieldVT/>. They are truly an asset to the Town.

This year we will be updating all parcel ID numbers to match our Parcel Map ID's . This is the next step to linking all property records together. Updating photos on the Listers cards is an ongoing project. Linda will start making the rounds again in the Spring.

The deadline as always is April 1st to let the Listers office know of any buildings on your property have been removed for property tax purposes each year. We will be around to inspect properties where there has been new construction in late January through March. If we need to come inside your home or have questions, we will contact you.

As always we want to remind you that it is your responsibility to file your Homestead Declaration and Income Sensitivity Forms with your Vermont income tax.

We look forward to continuing to serve you over the coming year. If you have any questions or concerns please stop by the office and we will be happy to assist you.

James Gregoire

Dan McCoy

Linda Hodet

Fairfield Planning and Zoning Board

2015 was a very good year for building as we issued 8 new residential building permits.

We were able to complete the revision of the Town Plan. Anticipated changes were made such as addressing the flood plains. This should help in reducing future losses and property damages by carefully mitigating development around flood prone areas.

The zoning office is now issuing certificates of compliance for issued building permits. This follow up measure is to ensure accuracy in our zoning records.

We would like to thank Henry Magnan for his many years of service on our planning and zoning board as he has resigned. He has been a welcomed contributor to the process throughout the years with his valuable knowledge of the town and its people. We welcome Aaron Forbes in his place, and look forward to his contributions to the board.

We are proud to serve the community of Fairfield and we welcome your input. The Fairfield Planning and Zoning Board meet at 8pm on the first Monday of every month in the Chester Arthur Conference Room. The meetings are always open to the public. The board members are Albert Tetreault, Jerry Yates, James Gregoire, Melissa Manson, and Aaron Forbes.

Zoning Administrator: Alisha LaRocque

2015 Zoning Administrator's Report

Permits Issued	2015	2014	2013
Boundary Line Adjustments	2	1	2
Single Family Residences	8	6	5
Replacement Homes	3	1	1
Conditional Uses	2	0	1
Barns	1	2	2
Permit Amendments	2	0	0
House Additions	4	3	8
Camp Additions	0	0	1
Garages	6	5	1
Decks/Porches	12	7	4
Swimming Pools	4	1	4
Barn Additions	0	0	0
Milk Houses	1	0	1
Sugar Houses	1	0	3
Fire Stations	0	0	0
Storage Bldgs/Sheds	12	9	4
Subdivisions	1	1	2
Permit Extensions	1	0	0
Change of Use	0	0	0
Apartments	0	0	0
Outdoor Wood Boilers	0	0	1
Agricultural Housing	0	0	0
Accessory Dwelling	0	0	0
Replacement Camps	0	1	0
Communications Facilities	0	0	0
Sap Pump Houses	1	0	0
Commercial Buildings	0	0	0
Camps	0	3	2

To the best of my knowledge the above represents an accurate accounting of the permits issued for 2015. It has been my honor to serve you as zoning administrator.

Very Truly Yours,
Alishia LaRocque

Bent Northrop Memorial Library - 2015 Trustee Report

It is the mission of the Bent Northrop Memorial Library to provide individuals of all ages a safe, accessible, and empowering environment where learning, enjoyment, cultural and professional needs can be successfully met through materials, programs and technology.

The following highlights some of the accomplishments of 2015:

- Registered over 80 new patrons and circulated nearly 4,000 items, including attraction passes, board games, puzzles, snowshoes, DVDS, and downloadable ebooks and audiobooks.
- One of our amazing readers from Fairfield Center School checked out 163 books this year! This was our record for most books checked out.
- Quadrupled our DVD collection thanks to our patrons' generous donations.
- Hosted our second annual silent auction fundraiser and a tag sale in conjunction with the Friends of the Library. These fundraising efforts paid off; the Friends were able to contribute \$15,000 to the library's operating expenses.
- Eight Macbook Airs were made available for use within the library. In November and December alone, these computers have been checked out over 100 times.
- Provided families and children with fun and educational events through our summer reading program, after school programs, and family events. There were snakes and hawks at the library, puppet shows, Tie-Dye, and toys to take apart. We learned how circuits work, built some delicious gingerbread houses, and made our own pinatas.
- Worked with Building Bright Futures to run a weekly playgroup and storytime that served over 50 children and caregivers. Because our playgroup was so well-attended, Building Bright Futures has doubled our funding for the coming year.
- Adults came to the library to learn how to make their own beer and hard apple cider. We had memoir writing classes, hosted speakers that taught us about Vermont's history, learned about computers, watched documentaries, and more.
- Continued use of the space for community activities such as the Franklin County Beekeepers meetings, weekly Mahjong games, and the Franklin County Farmer's Market.

Our appreciation and gratitude goes out to the community-at-large and Select Board for continuing to support and recognize the library as an important contributor to our community. We encourage you to be an active participant in the library and we welcome any ideas that you have. Anything is possible!

We would like to thank our Librarian, Sarah Montgomery, Library Assistant, Wendy Maquera, Library Treasurer, Amanda Forbes, Friends of the library, chaired by Bridget Howrigan-Rivet and Sonia Dodge, and all of our volunteers for their hard work and dedication.

Albert Tetreault, Chair; Susan Casavant; Laura Fulwiler; Kerry Lambert; Jennifer Archambault

East Fairfield Volunteer Fire Department
Annual Report 2015

Beginning Balance-01/01/2015	<u>\$ 221,800.21</u>		
<u>2015 Budget</u>	\$ 35,000.00		
Interest	\$ 659.73		
<u>Total Income</u>	<u>\$ 257,459.94</u>		
		Expenses	Budget 2016
Insurance	\$ 4,220.00		\$ 6,000.00
Maxium Pumper Replacement	\$.00		\$ 15,150.00
Fuel Oil	\$ 2,119.74		\$ 4,000.00
Electricity	\$ 767.43		\$ 750.00
Gas/Oil/Diesel	\$ 220.59		\$ 750.00
Truck Repairs	\$ 585.64		\$ 2,000.00
Flags/Poles	\$ 113.95		\$ 250.00
Dues	\$ 120.00		\$ 250.00
Radio (repair/replacement)	\$ 1,046.00		\$ 500.00
PO Box/Postage	\$.00		\$ 100.00
Oil Furnace Repairs	\$.00		\$ 250.00
Equipment Repairs	\$ 1,874.25		\$ 3,000.00
Personnel Protective Equipment	\$.00		\$ 1,500.00
Bank Service Charge	\$ 30.00		\$.00
Misc	\$ 285.00		\$.00
Lawn Care	\$ 500.00		\$ 500.00
<u>Total Expenses</u>	<u>\$ 11,882.60</u>		<u>\$ 35,000.00</u>
<u>Ending Balance</u>	<u>\$ 245,577.34</u>		

Respectfully Submitted
Shawn W. Blake *East Fairfield Chief*

FAIRFIELD CENTER VOLUNTEER FIRE DEPARTMENT

Account Balances 01/03/15

N.O.W. \$67,838.23
 Money Market \$8,627.05

INCOME

Budget \$56,723.00
 Interest \$71.22

Total Income \$133,259.50

EXPENSES

2007 Pumper \$13,619.84
 Dues & Subscriptions \$340.00
 Fire Ext & Oxygen \$714.80
 Gas/Oil/Grease \$2,987.34
 Insurance \$10,288.00
 Office \$1,161.00
 Radios & Pagers \$3,510.50
 Repairs \$10,167.62
 Supplies \$8,886.77
 Utilities \$1,646.88

Total Expense \$53,322.75

Account Balances 01/03/16

N.O.W. \$5,868.49
 Money Market \$74,068.26

Total \$133,259.50

PROPOSED BUDGET FOR 2016 OPERATIONS

EXPENSES	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016
2007 Pumper	\$12,573.00	\$13,620.00	\$12,573.00
Future Truck Fund	\$10,000.00		\$10,000.00
Dues/Subscriptions	\$750.00	\$340.00	\$750.00
Fire Ext/Oxygen	\$400.00	\$714.00	\$725.00
Gas/Oil/Grease	\$5,000.00	\$2,987.00	\$5,000.00
Insurance	\$10,000.00	\$10,288.00	\$10,500.00
Office	\$1,000.00	\$1,161.00	\$2,000.00
Radios/Pagers/E-D	\$4,000.00	\$3,511.00	\$4,000.00
Repairs	\$5,000.00	\$10,168.00	\$5,000.00
Supplies	\$6,000.00	\$8,888.00	\$6,000.00
Utilites	\$2,000.00	\$1,647.00	\$2,000.00
	\$56,723.00	\$53,324.00	\$58,548.00

/s/ Jeffrey Corey, Treasurer

2015 Fairfield Volunteer Fire Department Fire Calls

Structure Fires	5
Car Accidents	7
Chimney Fires	5
Brush Fires	4
Carbon Monoxide Alarms	4
Fire Alarm Activation	3
Mutual Aide	1
Medical Assist	3
Broken Water Pipe	2
Illegal Burning	1
Search and Rescue	1
Hot Saw Dust Pile	1
<u>Tree on Telephone Line</u>	<u>1</u>
Total Calls	38

Fairfield Volunteer Fire Department Officers

Fire Chief:	Tim Corey
1st Assistant Fire Chief:	Berkly McNall
2nd Assistant Fire Chief:	Casey Tatro
Captain:	Adam Regan
Lieutenant:	Eric Schoembs
Treasurer:	Jeff Corey
Secretary:	Eric Schoembs

Fairfield Scholarship Fund 2015

The Fairfield Scholarship Committee was formed in 1984 by the late Barbara Branon along with Joy Kane and Jacqueline Tetreault who continue to serve as members along with six other Fairfield residents.

The 2015 recipients of the Fairfield Scholarship are: Kalob Gabree, Rachel Malone, Joshua Menard, and Jade Remillard.

Kalob is the son of Donna Gabree. He is attending Johnson State College in Johnson, Vermont majoring in Studio Art.

Rachel is the daughter of Michael and Melinda Malone. She is attending the University of Vermont in Burlington, Vermont pursuing a double major of Physics and Environmental Science.

Joshua is the son of Albert and Dawn Menard. He is in the Construction Management Program at Vermont Technical College in Randolph, Vermont.

Jade is the daughter of Kris and Stacy Remillard. She is at Castleton University in Castleton, Vermont working towards a degree in Physical Therapy.

Thank you to everyone who has contributed to the scholarship fund, making it possible for us to continue helping Fairfield students further their education. Anyone that would like to make a donation may send their contribution to any committee member listed below.

Scholarship applications are available at the Town Clerk's office, the Fairfield Bent-Northrop Memorial Library, the Town of Fairfield website www.fairfieldvermont.com and your high school guidance office.

/s/ Joy Kane

/s/ Jacqueline Tetreault

/s/ Barbara Riley

/s/ Gail Williams

/s/ Cecile Callan

/s/Diane Tracy

/s/ Janice Adams

/s/Joan Ploof

The Scholarship Committee

The Fairfield Community Center 2015 Annual Report

Located at 124 School Street in East Fairfield, the Fairfield Community Center continues to be a resource for all residents of Franklin County. Our programs include a food shelf, weekly senior meals, cooking classes, Bingo every Tuesday, and exciting vacation and summer camps for youth. In 2015, we welcomed our new Director, Melanie Riddle and we added to our program lineup by partnering with the Healthy Roots Collaborative to secure an AmeriCorps member through the Vermont Housing and Conservation Board. Additionally, we launched our new website: www.fairfieldcommunitycenter.org which has up to date information about our current programs and events.

There is a lot of energy and excitement around creating a better food system, and our volunteers at the food shelf are taking part in the conversation. Working with the Vermont Food Bank and Hunger Free Vermont, we've been strategizing on how to provide more fresh, healthy food to our food shelf participants. This year we were lucky to be joined by Hannah Baxter, our AmeriCorps member who is tasked with building a gleaning network in Franklin and Grand Isle counties, and increasing the outreach and educational offerings to our food shelf visitors.

This past year, we offered both February and April vacation camps and even a short December vacation camp. The Black Creek Adventure Camp was extended to a total of nine weeks of summer fun and learning. Serving a total of over fifty children in twelve weeks of fun and educational programming was a great part of 2015! Our youth programming is possible through the generous individual donations, camp fees, and our grantors: The Fairfield Center School Board, Agnes M. Lindsay Trust, Ben & Jerry's Foundation, and Franklin Grand Isle United Way.

Our Senior Meal Program has been going strong, despite the loss of funding from the Champlain Valley Agency on Aging (CVAA). The majority of our funding for senior meals was provided by CVAA. Sadly, our Senior Meal Cook also moved on to a full time position although we are very lucky to be enjoying the delicious meals prepared by Jennifer Fournier of Fiddler's Green Mountain Catering. In response to these challenges and opportunities, our superb Senior Meal Volunteers increased their efforts by contributing both their time and money, including building a bottle and can return bin behind Stone's Shell in East Fairfield. Thank you to our tireless volunteers: Bill Kittell, Mary Ovitt, Deb Lynch, Deb Paradee, Jane Dobrowolski, and Jane Williams. This program is very valuable to our seniors and we will do our best to ensure the longevity of the program. All are welcome to join us for a delicious meal every Tuesday at noon!

Our fundraising events and efforts brought in over \$15,000, though our annual appeal, the Sap Run Boogie, Jig in the Valley, Wood fired Pizza Nights, and The Meeting House Summer Concert Series. We also secured a Special and Urgent Needs Grant through the Vermont Community Foundation to replace two of our exterior doors that were rusted and beyond repair.

Thank you and please join us this next year as we continue to build and strengthen our resources in service of the community.

The Fairfield Community Center Association Board of Directors

Lance Boardman, Jane Dobrowolski, Harry Goldhagen, Rachel Huff, Denise Kellner, and Deb Paradee

2015
FAIRFIELD OLDE CEMETERY ASSOCIATION
ANNUAL TREASURER'S REPORT

Free Business Checking Acct (Balance as of 12/01/15)	\$ 1,735.10
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6 Month Certificate of Deposit	\$ 9,030.41
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12 Month Certificate of Deposit	\$ 13,629.18
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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 Fairfield Projects:

- ☛ Assisted with the Ecosystem Restoration Grant for Brusco Road.
- ☛ Provided Hazard Mitigation Grant writing and Cost-Benefit Analysis for Brusco Road and Paradee Road Projects.
- ☛ Provided grant funds to support the development of a Cold Storage site.
- ☛ Updated the E-911 poster map and road map.
- ☛ Assisted with a Town Plan update, including new flood resiliency section.
- ☛ Completed the Regional review and approval of the Town Plan.
- ☛ Updated the Town's Local Emergency Operations Plan.
- ☛ Assisted with a municipal planning grant application for zoning bylaw updates.

Fairfield
Regional Commissioners:
 Alisha Larocque & one vacant seat

Transportation Advisory
Committee:
 Vacant seat

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 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:

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

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

Local Community Report: Fairfield

Total Cases:	255
Total Arrests:	8
DUI Arrests	2
Collisions w/ Damage	7
Collisions w/ Injury	4
Vandalism:	1
Alarms	19
Burglary:	16

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 Vermont Solid Waste Management District
2015 Supervisor's Report

The Northwest Solid Waste District's (NWSWD) mission is to provide for the efficient, economical, and environmentally-sound reduction, reuse, recycling, and finally disposal of solid waste. 2015 was a great year for the NWSWD. Our efforts in recent years to make our operations more convenient, consistent, and cost effective for District residents resulted in the District's operations successfully diverting more waste from the landfill than any year before! This year the NWSWD collected more waste types, more often! District Staff also succeeded in communicating better with NWSWD residents and being active on a local, regional, and state level to manage waste better.

We invite all residents to engage in conversations about waste reduction and recycling and get information by visiting our new website, liking us on Facebook, signing up for our e-newsletter, or talk to us in person at community events like Franklin County Field Days or at our one of our sites. District Staff go into schools and the community to teach everyone the importance of the three R's: Reduce, Reuse, and Recycle! All this work showed in the amount of waste we diverted from the landfill this year. Some of this year's highlights include:

- **District operations diverted from the landfill 1,134 tons of waste in 2015! This is a 25% increase from 2014!!**
- Increased the tonnage of recyclables processed at our Georgia Recycling Center by 47 tons
- Held four (4) "Backyard Composting" classes for residents
- Worked with schools to educate children about the waste system, recycling, composting and waste reduction in Grand Isle, Isle La Motte, Franklin, Bakersfield, St. Albans City & Town, Fairfield, Enosburg, Grand Isle, Georgia, Sheldon, and Richford
- Launched a brand new website and doubled the size of our e-news letter

NWSWD by the Numbers

In the NWSWD, 5 District run recycling drop-off sites in Georgia, Montgomery, Bakersfield, St. Albans and North Hero, District run special events, 2 member town run sites (Alburgh and Grand-Isle), and mandatory curbside recycling by registered waste haulers allows easy access to recycling for all residents. Overall in 2015, after recycling, reuse and composting, the average District resident sent 2.88 pounds of waste per day to the landfill, which is a 7% reduction from 2014! Way to go!

At our District-operated sites and events, this year we disposed of 764 tons of trash and managed 1,126 tons of recyclables, setting the diversion rate for District Services at 40%. Check out this list of what we were able to divert from landfills this year in Northwest VT (Note: every total listed below represents an increase over 2014):

- 109,374 pounds of Hazardous Waste (over twice as much as last year!)
- 355 Freon containing appliances
- 241,640 pounds of scrap metal
- 9,075 pounds of batteries
- 556,160 pounds of food scraps
- 780,016 pounds of blue-bin recyclables
- 207,821 pounds of electronics
- 42,981 pounds of maple tubing (4 times more than last year!)

As Fairfield's representative on the District Board of Supervisors, I am available to discuss District activities with town residents through the District office at (802)524-5986. For more information about the District and our services, call District staff at the above number visit us on the web at www.nwswd.org, find us on Facebook, or sign-up for our e-mail updates. More information can also be found in our Newsletter available at your Town Meeting.

- Jaime Tibbits

FRANKLIN COUNTY INDUSTRIAL DEVELOPMENT CORPORATION
TOWN REPORT
CALENDAR YEAR 2015

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

During 2015 the local economy continues to remain strong in most sectors, with the exception of the dairy sector. Every spring FCIDC visits with all of the selectboards in the county and since the recession we have always thought that if gas prices were below \$3.00 (we are now looking at possibly below \$2.00) and if milk prices stabilized at \$25.00 Franklin County would be golden. So we have the gas prices we had hoped for but milk prices remain drastically low; not even close to the \$25.00. As most people know both the gas prices and the milk prices are variables outside of our local control.

What is in our control when we look at economic development are factors like infrastructure investment, workforce development, technical support and a community's willingness to welcome new business to our region. Infrastructure includes water/sewer, transportation, three phase power, natural gas, industrial parks telecommunications and quality industrial buildings. In 2015 FCIDC received a \$256,000 grant which is to be matched one to one. The grant will be used to extend the infrastructure within the St. Albans Town Industrial Park in order to access three additional lots. FCIDC in conjunction with the Enosburg Falls Economic Development Corporation expended \$22,000 to expand the infrastructure in the Enosburg Business Park.

Currently, FCIDC is overseeing a construction project for the Georgia Industrial Development Corporation (GIDC). The project is a \$2 million dollar upgrade of the 33 year old water plant which is operated by GIDC. The water plant supplies water to the three manufacturers within the Georgia Dairy Industrial Park. Perrigo Nutritionals is the largest user of the water; the company has approximately 350 employees and manufacture baby formula which is shipped worldwide.

As for workforce development the Franklin Grand Isle Workforce Investment Board (FGIWIB) under the guidance of Kathy Lavoie has created a variety of partnerships in her effort to train local individuals for better employment opportunities. The most recent partnership is that with Vermont Technical College (VTC). VTC is utilizing the FGIWIB training Center in Swanton. The Center is home to a VTC Nursing class and a VTC Mechanical Technician class. The FGIWIB works very closely with CCV and the Northwest Technical Center in an effort to grow and improve our workforce.

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

FCIDC is also in its third year of a contract with a bi-lingual consultant that visits Quebec twice a month. The message which we share is: Vermont is a great place to expand, not move your business. This effort has generated some leads and a strong network, but no immediate success at this time.

Thank you for the opportunity to share a very brief overview of FCIDC's activities for 2015. Please feel free to contact the office at (802) 524-2194.

Respectfully,



Timothy J. Smith
Executive Director

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 FAIRFIELD

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 Fairfield, 87 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.

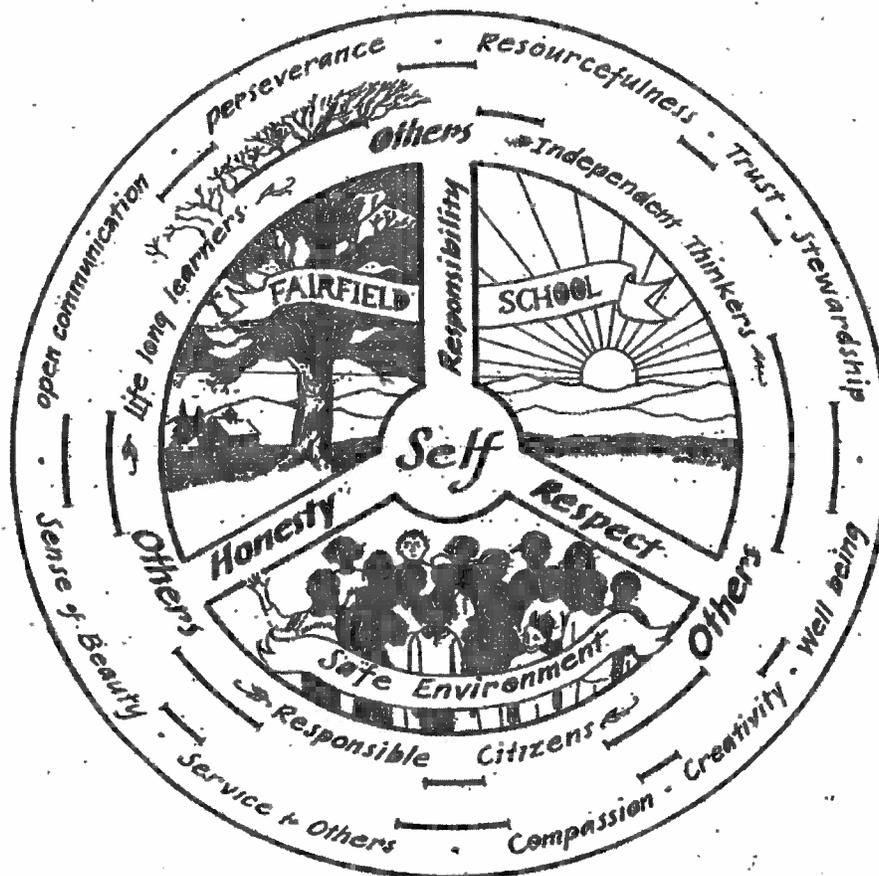
Supported healthy communities: Franklin Grand Isle Caring Communities was awarded \$150,000 to support implementation of community-based chronic disease prevention strategies related to alcohol and drug abuse, nutrition and physical activity, and tobacco control.

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



FAIRFIELD CENTER SCHOOL



Our Mission: To all individuals, the Fairfield Center School Community will provide a safe environment and the opportunities to develop the skills necessary to become independent thinkers, lifelong learners, and responsible citizens.

Our Values: Responsibility: Being accountable for one's conduct and obligations.

Respect: The recognition and appreciation of the diversity in ourselves, others, and the world around us.

Honesty: The ability to be truthful, open, and sincere with one's self and others.

Our Belief: The Fairfield Center School Community believes that if we – individually and collectively – behave responsibly, respect ourselves and others, act honestly, and maintain a safe environment, we will promote compassion, creativity, open communication, perseverance, resourcefulness, service to others, stewardship, trust, well-being, and a sense of beauty.

Explanation: The Fairfield Center School Mission, Values, and Belief Document is comprised of a brief statement and a diagram. It was drawn in a circle to illustrate that all of the core values lead from, and lead to, each other. The ten phrases or words that surround the basic core values are the goals that stem from these fundamental values. It is essential that all of our community members strive to obtain these ten concepts. All three parts – the mission, the values, and the belief – are always to be presented together.

Annual Review: This statement is a living document and will be revisited yearly at a May K-8 staff meeting.

**FAIRFIELD BOARD MEMBERS
2015-2016**

	<u>Committees</u>	<u>Term</u>
Bennett Dawson, Clerk 4273 Nort802-Road Fairfield, VT 05455 802-827-3101 bdawson@fcsuvt.org	FCSU Board Rep Early Childhood Budget	3 years 2017
Mike L'Esperance, V. Chair 602 Swamp Road Fairfield, VT 05455 802-527-2917 mlesperance@fcsuvt.org	FCSU Board Rep Negotiator Budget Early Childhood	2 years 2017
Charles Thomas 4470 Duffy Hill Road Enosburg Falls, VT 05450 802-933-4331 bfauteux@fcsuvt.org	Policy Building Budget	2 years 2016
Michael Malone, Chair 57 Jupiter Lane Fairfield, VT 05455 802-524-9035 mmalone@fcsuvt.org	FCSU Executive Rep Policy Negotiator Budget Building	3 Years 2018
Kenderlyn Phelps 753 Egypt Road E. Fairfield, VT 05448 802-827-3699 kphelps@fcsuvt.org	Budget	3 years 2016

SCHOOL DISTRICT TREASURER:

Ruth Magnon, Treasurer	3 years 2018
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Board Report

As many of you know, Fairfield Center School is a special place. In the report from the Principal, you will read about quality programs and opportunities for students such as the fine arts programs, technology advances, wellness and Positive Behavior Interventions and Supports; (PBiS) as well as an excellent comprehensive educational experience for our children. We are also fortunate to have strong community involvement, quality administration, teaching and support staff. To ensure continued excellence in the future, there is an opportunity before us with Act 46. Merging the districts in our Supervisory Union (SU) to stabilize tax rates and provide equity is a powerful concept and will succeed with the dedication of the many quality people involved in all of our schools.

Last year, Fiscal Year 16, (the 2015-2016 school year) we passed expenditure budget of \$5,409,074, a 0.38% (*less than 1%*) increase over the previous year. This budget included a reduction of 1.7 full time positions in professional staff as well as other reductions while absorbing a \$102,995 increase in pre-school costs due to increased enrollment and the implementation of Act 166 that includes adding three year old students to our pre-K program.

This year, the Fairfield Center School Board presents an expenditure budget of **\$5,625,188** for voter approval by Australian ballot on Town Meeting Day. This is an increase of \$216,114 over last year. (Just under 4%) Most of this increase is in salaries and benefits, particularly increased health care costs. However, the tax rate is partially determined by the number of students we have calculated by the state. For this current year, we have more actual students under the budget than our state calculated equalized per pupil count. Next year, the state formula is beginning to catch up with our actual numbers, though not entirely. Fairfield's equalized pupil count is going from 324.18 for FY16 to 329.62 for FY17. An increase of 5.44 equalized pupils. This results in a 2.55 cents (\$0.0255) decrease in the estimated education tax rate from \$1.4759 to \$1.4504. The Common Level of Appraisal (CLA) is estimated at 93.65%. Though, the CLA is a function of Town and State government, the resulting effect is placed on the education tax rate. This adds approximately 10 cents (\$0.098) to the rate resulting in an estimated tax rate of \$1.5488; a reduction of one penny from this current year.

The ballot now requires wording specifying changes in per-pupil costs. Act 46 imposes limits on increases to this figure or else we face double taxation for every dollar over the allowed increase for our school. Our per-pupil increase was capped by the legislature at 2% over the current figure of \$14,101.71. This budget reflects an estimated 1.6% increase with the per pupil rate at \$14,325.22 for next year.

The kitchen was completely renovated this past year. New equipment was installed as well as the necessary mechanical, electrical, and plumbing work completed. Future projects include replacing or upgrading the 1988 boiler system, repair of the Southeast corner of the gymnasium and a complete re-painting of the gymnasium interior. These projects are funded by the year to year fund balances comprised of budget surpluses that may exist at the end of a fiscal year. By prior authorization of the electorate, these funds are placed in Capital Reserves. The use of this money is approved each year at Town Meeting. The school board is asking the voters to approve that article again for next year.

The principal's report welcomes new staff to Fairfield. We also say goodbye to K-8 Literacy Specialist, Patty McDermott, who is retiring this year. She has been integral in supporting the shift to the Common Core Standards in reading and writing. We wish her well.

There are two elections for school directors. Kenderlyn Phelps has decided not to run for re-election and so we thank her for many years of service. Charlie Thomas will be running for re-election.

Act 46 was passed by the State Legislature last year with the intent to consolidate schools to provide better equity among the students in towns with different tax bases. Its intent is to combine different size schools, especially in an existing Supervisory Union, to better utilize combined resources to realize efficiencies, stabilize tax rates, and allow for increased opportunity and preparedness for students. Its path to these goals is to redesign how we govern our schools. Considering the tax incentives and potential student advantages, Fairfield joined with St. Albans City and Town to form an Act 46 Committee to pursue the accelerated timeline and prepare a proposal for voters to consider on Town Meeting Day. All three towns must approve the merger for it to proceed to form a new district by July 1, 2017. Other consolidation options require another year and likely more money to study, offers less tax breaks, allows for consolidation across SU lines, but, the benefits to students is less clear. Doing nothing would be to wait for the State to assign those schools districts that do not consolidate into a recently developed district with no tax incentives, most likely no say on articles of agreement and no consideration of voting rules and representation. It has been made clear to school boards across the State, that those who do not consolidate will see higher tax rates to cover the reductions afforded to schools that do. The stick is far bigger than the carrot.

The merger proposal was approved by the State; therefore, the Australian ballot this year includes the question of whether Fairfield should merge with the rest of the Supervisory Union into a single Unified District. A provisional vote for new school board directors is included as well; two from Fairfield, four from City and four from Town. The State Constitution requires representation to be established by population which led to a nine voting member board being decided upon with two from Fairfield with one-half a vote each, four from City and four from Town; totaling ten directors. As part of the proposal, the Act 46 Committee, with the unanimous approval from the State Board of Education and the Agency of Education, (AOE) has decided to include at large voting across the three towns. All voters in each town can vote for each member of the new board. It is my opinion, as well as many members of the Act 46 Committee, that at-large voting is essential to a new district being truly unified and fairly represented. It's far better for Fairfield to have ten members representing all three towns versus two accountable to Fairfield, four answering to City and four answering to Town separately. It defeats the purpose of creating equity through consolidation and will hinder the effectiveness of a new board.

There are many others benefits and a few of what may be seen as detriments, to Act 46. It's beyond the scope of this report to present them all. Comprehensive information about Act 46 is available at the FCSU web site: www.fcsuvt.org. The Act 46 Committee report and proposed articles of agreements are also included in this town report. There will be an extensive public education effort by the boards and the local media. I ask that people weigh the presented proposal and consider the possibilities as the information is put out over the weeks before Town Meeting. I encourage voters to contact me, Michael Malone or Mike L'Esperance, Fairfield Board/Act 46 Committee members, with questions and concerns. Contact information is listed below or elsewhere in the town report. Superintendent, Dr. Kevin Dirth, is also available at 524-2600.

The best reason to consider this merger is the benefit to our children. SU consolidation means more students counted in State calculations resulting in stabilizing tax rates. This is good for kids as it preserves and restores programs and opportunities. Sharing resources across the three towns will provide for an increase in student opportunities and equity in all schools. Also, as efficiencies are realized as a new district, projected tax rates are more favorable than the incentives alone. Ultimately, the people of Fairfield should understand that consolidation, in some form, is going to happen whether we vote for this merger or not.

We currently meet on the second Monday of each month, 6pm, at the school. Public attendance is encouraged. We offer video recordings of our meetings available on line at: <https://vimeo.com/channels/ffcs>. Franklin Central Supervisory Union, Act 46 Committee and other meetings are also available on line at: <https://vimeo.com/16online>. Please see our web site, www.ffcsvt.org, for information about our school, education resources, and links to the Supervisory Union web sites including information about Act 46. As always, feel free to contact any board members with question, comments and concerns.

Respectfully submitted,

Michael Malone, Chair of the Fairfield Center School Board

The Fairfield Center School Board Contact Information:

Michael Malone, Chair	524-9035	mmalone@fcsuvt.org
Mike L'Esperance, Vice Chair	527-2917	mlesperance@fcsuvt.org
Bennett Dawson, Clerk	827-3101	bdawson@fcsuvt.org
Kenderlyn Phelps	309-8186	kphelps@fcsuvt.org
Charles Thomas	933-8186	cthomas@fcsuvt.org

Dear Franklin Central Supervisory Union (FCSU) Community:

On behalf of our Supervisory Union (SU), I would like to thank you for your continued support throughout the past school year. It is such a great pleasure for us to be able to reciprocate that support by providing you a supervisory union that does everything possible to benefit the overall school community – community members, parents, and of course, our students.

I am pleased to have the opportunity to prepare this report for you. I believe it will clearly depict an SU that continues to be on the way up; one that is the center of the community and focuses on meeting the individual needs of our students, while being very conscientious of accountability, maintaining high standards, and providing an excellent education.

Now in my second year as your superintendent, I have had the opportunity to become involved in the life of our communities and in every aspect of our schools. From this perspective, I continue to see a union of school districts that has much to offer our students and our community. We offer much in terms of quality of education, variety of co-curricular programs, and wonderful people (students and teachers).

As many of you know, we have an opportunity to expand upon these positive qualities with the recently passed bill, Act 46. At a time where our state is facing lower student enrollment and higher school costs, this law was created to minimize these issues. When fully implemented, it will reduce bureaucracy and increase efficiencies, while cutting costs and giving much needed tax breaks to our community. It will result in better outcomes and opportunities for students at a cost that our three communities can afford today and into the future.

An FCSU study committee was created during the summer of 2015 to research this complex law and discuss the implications of its implementation. While Act 46 affords very attractive financial incentives, the Committee conducted the study with the understanding that a decision to unify school districts must be based on whether or not it is the right long-term move for students and taxpayers, regardless of the incentives. Through much discussion and debate, they eventually voted to send the report and Articles of Agreement to the State Board of Education in hopes to move forward with this project. On January 19, the State Board unanimously and enthusiastically voted to approve our report and send it to the voters on Town Meeting Day, 2016. The full report and Articles are included in your Annual Report and can also be found on our Act 46 link at fcsuvt.org

I believe everyone involved in this undertaking was guided by the commitment to enhance learning opportunities and equity for all students and to find efficiencies within our educational system that respect the financial investments of our communities and taxpayers. Our current governance structure was put into place at the turn of the century – no, not moving into the 21st century but from the 19th to the 20th century. It has been labeled archaic by many. At best, this structure is complicated and time consuming. At worse, it prevents us from meeting our obligations to students and taxpayers.

Students in our three communities can be better served by having a common and aligned curriculum from PreK through 12th grade. Our research has shown that there will be long term savings through efficiencies and streamlined operations. A single school board can more effectively direct our resources to support learning for our students if we reduce redundancy. We can share our collective wisdom through expanded and more diverse professional development for our leadership teams, our teachers, and our support staff, resulting in continuous improvement in instruction for our students. We can deploy our resources to better support our students when we are one school district. In addition, these resources can be strategically aligned with a common mission and vision to prepare our students for the next stage of their lives in a rapidly changing world. A single board will be charged with holding the administration accountable to those outcomes for all of our students, regardless of the school in which they are enrolled.

While tax savings are not the primary incentive in making this change, they cannot be ignored. Within the next 5 years, there is a potential of 4.6 million dollars in tax savings for our three communities. It is also important to note that, because we have a statewide property tax system, those districts who delay moving forward will pay the costs for all of the districts who do not delay. Finally, while the law has several carrots to motivate districts to move in this direction, it also has sticks. Those supervisory unions who have not merged by 2017 will be forced to unify by the State Board of Education and will not have a say on how or with whom they will be merged.

The chief objection that has been voiced to unifying our governance structure is the fear of loss of local control. While I cannot speak for other SU's, this should not be an issue with Franklin Central. In many ways, we have already united as a supervisory union. We know each other. We are colleagues and neighbors. Would we rather vote separately for our school budgets and board members despite the cost in money and inefficiencies, or would we rather fully commit to the community we have already forged?

Our communities share strong educational values, and we are very proud of the high quality education that our students receive. Bringing Fairfield, St. Albans City and St. Albans Town together around these shared values will expand upon this tradition of quality while also reducing costs through efficiencies of a shared system. We can optimize opportunities for our students and better serve our taxpayers. While our administrators have always collaborated across districts, there are limitations to what can be done while we are separate entities. Unification will allow our educational governance structure to reflect our shared values and direct our collective efforts to what matters – our students.

Personally, as your superintendent and a taxpayer within our SU, I believe it all boils down to trust. We must get past the past. This gives us the opportunity to promote the notion that St. Albans Town and City can work together. It will send a clear message that our neighbor seven miles up the hill has much in common with St. Albans (and vice versa). It is time to get past our history and look to the future, for the sake of our children and taxpayers.

In closing, I would like to thank the members of all of our school boards for their incredible interest and investment in our schools. It is a great pleasure to work with these thoughtful and caring community members in this elected responsibility. Thank you for your support, time, and belief in our schools.

Most importantly, I would like to thank my highly committed and dedicated staff. Our caring individuals put our students first every single day. We have a professional team of individuals who truly go above and beyond, meeting the needs of our students and their families.

Warmest personal regards,



Kevin Dirth
Superintendent

Fairfield Center School
Principal's Town Report 2016

Dear Fairfield Community Members,

It is my pleasure to once again share the many wonderful things happening at Fairfield Center School in the annual Town report. The mission of the Fairfield school is to provide a safe environment and the learning opportunities necessary for developing independent thinkers, lifelong learners, and responsible citizens. The work of our faculty and staff is guided by this mission every day.

In the past year, we have maintained our focus on specific initiatives in our school improvement plan. Teachers continue to work in teams to develop and refine units of instruction to increase rigor, monitor student progress, and advance learning outcomes for all students. We continue to concentrate professional development time on improving instructional practices in reading, writing and mathematics. We are also focused on our transition to the Next Generation Science Standards. Teachers have participated in in-service trainings and summer work in teaching science, and our Director of Curriculum, Jesse Byers, has also provided support to our teachers in this area. We have structured our classroom configurations at the intermediate grade levels this school year so that every student in grades 3-5 receives science instruction every day. Our dedicated *Four Winds Nature Program* classroom parent volunteers provide monthly, inquiry-based science lessons which encourage our students to engage in science practices by observing, asking questions, and communicating information about the natural world.

In addition to advancing academic outcomes, we remain focused on supporting the whole child at Fairfield Center School. For the past six years, we have been implementing *Positive Behavior Interventions and Supports (PBIS)* at Fairfield Center School. PBIS is a school-wide systems approach for supporting social and academic competence in students. Our goals in implementing this system were to proactively communicate clear expectations for behavior, develop a clear, consistent framework for responding to unexpected behavior, and to nurture a culture of celebration in which positive actions are recognized throughout the school community. All students earn school-wide celebrations throughout the year. We also recognize individual students at monthly K-8 student recognition assemblies for modeling FCS expectations. Teachers, staff, and students provide feedback to our PBIS school leadership team to sustain the program and inform system improvements each year. I am proud to report Fairfield Center School was recently recognized as a *Vermont PBIS Exemplar School*.

Our work in supporting student wellness extends to other facets of our school program. The *Fuel Up to Play 60 Team* continues to promote physical activity and healthy nutrition. We recently received notice that we will be awarded a new Fuel Up to Play 60/New England Dairy Council grant to acquire additional items for structured play at recess, and to purchase kitchen equipment and supplies to increase offerings in the breakfast program. We were recently assessed by the *RiseVT* program at Northwestern Medical Center and recognized as a "Silver Level School" for our work incorporating local foods, movement, and wellness into our school culture.

We are consistently striving to grow and maintain our technology infrastructure. We recently received an additional grant award from Berlin City Kia in December to purchase a 3D printer. This year, our IT

Help Desk team includes support from 8th grade student tech specialist Josh Harding. The community's support in making technology readily available throughout our school over the past several years has enabled us to be on the forefront for planning implementation of *Personalized Learning Plans (PLPs)* at Fairfield Center School. Students will document evidence of their learning and achievement in electronic portfolios which have been revised to reflect essential skills to be integrated with content from their core academic areas.

We remain focused on increasing opportunities to incorporate student voice in our program design and to facilitate student ownership of their educational experience in other ways as well. Student Government representatives worked with teachers to facilitate a middle school town meeting earlier this school year. Later this winter, we will bring student representatives to a middle school conference to support our continued efforts in the area of bullying and harassment prevention. 7th grader Quincy Fournier joined our school board as our student representative this year. We are grateful to have her voice at the table.

Our fine arts programs continue to be a wonderful asset to our school. Our middle school band, jazz ensemble, chorus, elementary school concerts, and K-8 art shows are joyful events which showcase the talent and creativity of our students at Fairfield Center School, and our commitment to nurturing a well-rounded education at FCS.

We welcomed several new teachers to our excellent faculty this year, including first grade teachers Emily Pigeon and Katie Parker, physical education teacher Roxanne Douville-Handy, and middle school science teacher Stephen Greene. Liz Cote, Cassandra Maynard, Kim Covert, and Kaitlin Marrier joined our dedicated paraprofessional staff.

Fairfield Center School is a special place. We have worked tirelessly in the past several years to sustain and enhance quality programming, to innovate in challenging financial times, and to advance outcomes for our students with the support of our many dedicated community partners. We are proud of our accomplishments and the path we are on to support learning outcomes for all students.

Thank you for your support of our students and programs at Fairfield Center School.

Respectfully Submitted,

Jennifer Wood

Principal

Franklin County Early Childhood Programs

Who We Are: We are a public school early education program serving children from birth to school age and their families.

Who We Serve: The program's target population is children from birth to school age, with an emphasis on three to five year old children who are developmentally at risk or developmentally delayed and their families. We also offer an early learning opportunity for all four year olds for ten hours a week in the towns of Fairfield, St. Albans City, and St. Albans Town. We are currently serving 262 children in the Supervisory Union, mostly three to five year olds. 70 of these children are in sites prequalified by the Agency of Education and we send \$3000 per child to the sites to offset the cost of a ten hour a week high quality preschool experience. Next year, this amount, which is set by the AOE is \$3,092.

What We Do: The program takes referrals from families with young children, relatives, neighbors, community members, and other service providers. Referrals often result in the scheduling of a developmental screening, which is done in homes, preschool classrooms, childcare programs, and the elementary schools. Screenings may result in a recommendation for a comprehensive evaluation, which is used to determine eligibility for enrollment in the early childhood special education programs. If a child and family are determined eligible for services, a program plan is developed with the child's family that results in home and/or center-based services. Center-based services may include placement in a playgroup, childcare program and/or a preschool. An important component of services by the program is consultation services to families with young children, community members, and other service providers.

The program operates an office at the American House (2 North Main Street) in St. Albans and has classrooms in the Fairfield, St. Albans City and Town Elementary Schools and the Barlow Street Community Center. We partner with Blooming Minds Child Care, Main Street School, Tami Dodge's Family Child Care and The Y's Time Childcare program as well as multiple programs in Chittenden County that are prequalified by the state to provide a ten- hour a week preschool experience for eligible children. The program also provides consultative services at other preschool and childcare programs in the district.

How We Are Funded: The program is operated with funds from a variety of federal, state, and local sources. The federal government provides funds to the State of Vermont, which provides the federal money to the local school district in the form of block and incentive grants. The State Legislature appropriates an additional amount of money for the public schools each year, and part of these funds is designated for early childhood education services. The Supervisory Union combines the block grant and local share for early childhood education from each participating school district. The total operating budget for the program's activities for the 2016/2017 school year is expected to be \$2,138,423, which is \$ \$701,101 more than last year, but includes a federal increase in revenue of \$433,293 through the Preschool Expansion Grant, which allows us to serve 32 income eligible four year olds for a full day of preschool, five days a week and provide them with wrap around comprehensive services.

Our assessment to the local budgets in the SU is increased by \$128,746 or 11%. This large increase is due to the implementation of ACT 166, which entitles all three, four and

five year olds, not enrolled in kindergarten, to 10 hours per week of publicly funded preschool during the school year. We began implementing ACT 166 in the FY 2016 school year and with the addition of all the three year olds have seen a 64% increase in the identified students that are eligible for special education. This increase represents additional funding to support the needed increased special education services. These funds will be acquired from a combination of the revenues mentioned above.

For More Information: Contact Michelle Spence, Coordinator, 524-3613 or mspence@fcsuvt.org

You may also find us on facebook by looking for the Franklin County Early Childhood Programs.

Fairfield Center School
Summary of Proposed Expenditures

Department	FY15 Actual	FY16 Adopted	FY17 Proposed
General Instruction	115,775	154,380	136,581
Early Childhood Program	129,815	155,246	182,842
K-5 Instruction	649,415	642,893	615,463
Assessment & Testing	0	800	800
Outdoor Classroom	0	0	8,075
Curriculum Initiative	62	2,975	2,975
Technology Intregation	85,933	45,335	46,453
Information Technology	35,018	41,500	53,448
Language Arts	125,325	132,340	174,806
World Languages	6,000	0	0
Math	123,684	130,197	94,548
Music	69,430	74,446	76,499
Science	90,023	70,430	61,558
Social Studies	68,286	74,389	78,122
Physical Education	50,785	57,999	63,501
Art	44,344	49,752	49,976
Co-Curricular	16,654	20,499	20,501
Summer Program	4,084	0	0
Guidance	68,443	72,583	80,293
Student Support Services	39,358	22,757	27,969
Health	56,773	60,253	68,283
Media (Library)	60,411	51,708	52,208
Early Retirement	20,579	67,395	67,395
Compensatory Education	95,737	25,557	13,851
Subtotal Instruction-Elementary	1,955,934	1,953,434	1,976,147
EEE Local Assmt	37,370	53,311	45,851
Special Education local level	367,951	164,996	217,839
Special Education provided by SU	0	750,013	783,794
Spec. Ed. High School	474,140	0	0
Spec. Ed. SLP & Other Support Services	74,070	0	0
Spec. Ed. Transportation	16,003	0	0
IDEA B Grant	54,262	0	0
Subtotal Special Education	1,023,796	968,320	1,047,484
Instruction Secondary	1,528,316	1,552,021	1,610,478
Board of Education	23,746	30,659	30,220
School Treasurer	2,159	2,553	2,553
Franklin Central Supervisory Union	104,557	99,483	304,666
Principals Office	170,769	189,099	195,237
Short Term Debt	17,160	17,250	12,000
Center School Oper & Maint	253,904	238,295	239,818
Common School Oper & Maint	19,750	22,921	23,337
Care & Upkeep of Grounds	11,300	13,500	13,500
Transportation Elementary	176,483	185,872	3,700
Food Service	4,077	4,300	4,350
Subtotal Other Expenses	2,312,221	2,355,953	2,439,859
IEP,EPSDT Medicaid Grant	34,425	29,968	30,000
Tobacco Grant	3,734	4,055	0
School Wide Program (CFG)	122,556	97,344	131,698
Subtotal Grant Expenses	160,715	131,367	161,698
Total Expenses to be Voted	5,452,666	5,409,074	5,625,188

**Fairfield Center School
Proposed Expenditures**

<u>Account</u>	<u>Account Name</u>	<u>FY15 Actual</u>	<u>FY16 Adopted</u>	<u>FY17 Proposed</u>
	<u>INSTRUCTION-ELEMENTARY</u>			
1051-100	Instruction - Salaries	66,358	90,299	76,302
1051-200	Instruction - Employee Benefits	35,438	43,011	39,209
1051-300	Instruction - Purchased Services	9,351	10,650	10,650
1051-500	Instruction - Other Purchased Services	524	520	520
1051-600	Instruction - Supplies	3,173	9,000	9,000
1051-800	Instruction - Dues & Fee	931	900	900
Total	Instruction General	115,775	154,380	136,581
1053-500	Instr. K-5 - ECP Assessment	129,815	155,246	182,842
Total	Early Childhood Programs	129,815	155,246	182,842
1053-100	Instr. K-5 - Salaries	500,756	495,000	486,108
1053-200	Instr. K-5 - Employee Benefits	129,808	126,753	113,310
1053-300	Instr. K-5 - Purchased Services	1,979	3,260	3,260
1053-600	Instr. K-5 - Supplies & Materials	11,596	12,185	12,185
1053-700	Instr. K-5 - Equipment	4,828	5,400	100
1053-800	Instr. K-5 - Dues & Fees	448	295	500
Total	Instruction K-5	649,415	642,893	615,463
1058-600	Assm't & Testing - Supplies & Materials	0	800	800
Total	Assessment & Testing	0	800	800
1068-100	Outdoor Classroom (local) - Salaries	0	0	7,500
1068-200	Outdoor Classroom (local) - Employee Benefits	0	0	575
Total	Student Support Service (IEP)	0	0	8,075
1071-600	Curr. Initiatives - Supplies & Materials	62	2,975	2,975
Total	Curriculum Initiatives	62	2,975	2,975
1104-100	Technology Integration - Salaries	63,550	33,125	33,531
1104-200	Technology Integration - Employee Benefits	22,139	11,710	12,422
1104-600	Technology Integration - Supplies & Materials	244	500	500
Total	Technology	85,933	45,335	46,453
1105-100	Language Arts - Salaries	94,650	98,700	134,124
1105-200	Language Arts - Employee Benefits	27,365	28,930	35,972
1105-300	Language Arts - Purchase Services	100	450	450
1105-600	Language Arts - Supplies & Materials	1,394	2,730	2,730
1105-700	Language Arts - Equipment	1,816	1,530	1,530
Total	Language Arts	125,325	132,340	174,806
1106-300	World Languages - Purchase Service	6,000	0	0
Total	World Languages	6,000	0	0
1111-100	Math - Salaries	93,980	98,317	67,462
1111-200	Math - Employee Benefits	27,086	28,611	24,589
1111-300	Math - Purchase Services	0	100	100
1111-600	Math - Supplies & Materials	2,150	2,397	2,397
1111-700	Math - Equipment	468	772	0
Total	Math	123,684	130,197	94,548

**Fairfield Center School
Proposed Expenditures**

Account	Account Name	FY15 Actual	FY16 Adopted	FY17 Proposed
1112-100	Music - Salaries	55,450	58,150	60,312
1112-200	Music - Employee Benefits	10,899	11,487	12,188
1112-300	Music - Purchase Services	0	675	675
1112-400	Music - Property Services	1,116	900	900
1112-600	Music - Supplies & Materials	1,600	1,260	1,260
1112-700	Music - Equipment	365	1,890	1,080
1112-800	Music - Dues & Fees	0	84	84
Total	Music	69,430	74,446	76,499
1113-100	Science - Salaries	68,800	46,000	52,212
1113-200	Science - Employee Benefits	18,384	21,830	7,296
1113-300	Science - Purchase Services	0	150	150
1113-600	Science - Supplies & Materials	771	787	1,200
1113-700	Science - Equipment	2,068	1,663	700
Total	Science	90,023	70,430	61,558
1115-100	Social Studies - Salaries	47,350	50,050	52,212
1115-200	Social Studies - Employee Benefits	20,668	21,849	23,420
1115-300	Social Studies - Purchase Services	0	200	200
1115-600	Social Studies - Supplies & Materials	268	2,290	2,290
Total	Social Studies	68,286	74,389	78,122
1118-100	Physical Education - Salaries	40,600	44,650	42,762
1118-200	Physical Education - Employee Benefits	9,767	10,454	17,844
1118-300	Physical Education - Purchase Services	0	1,360	1,360
1118-600	Physical Education - Supplies & Materials	0	315	315
1118-700	Physical Education - Equipment	418	360	360
1118-800	Physical Education - Dues & Fees	0	860	860
Total	Physical Education	50,785	57,999	63,501
1119-100	Art - Salaries	34,640	37,880	38,530
1119-200	Art - Employee Benefits	7,612	8,272	8,746
1119-600	Art - Supplies & Materials	1,684	2,340	2,340
1119-700	Art - Equipment	408	1,260	360
Total	Art	44,344	49,752	49,976
1400-100	Co-curricular Activities - Salaries	10,085	11,650	11,650
1400-200	Co-curricular Activities - Employee Benefits	875	949	951
1400-300	Co-curricular Activities - Purchase Services	3,364	6,000	6,000
1400-600	Co-curricular Activities - Supplies & Materials	2,330	1,800	1,800
1400-800	Co-curricular Activities - Dues & Fees	0	100	100
Total	Co-curricular Activities	16,654	20,499	20,501
1410-100	Summer School - Salaries	650	0	0
1410-200	Summer School - Employee Benefits	46	0	0
2720-500	Transportation - Purchased Services	3,388	0	0
Total	Summer School	4,084	0	0
2120-100	Guidance Services - Salaries	47,448	49,902	54,912
2120-200	Guidance Services - Employee Benefits	20,488	21,676	24,376
2120-600	Guidance Services - Supplies & Materials	507	1,005	1,005
Total	Guidance Services	68,443	72,583	80,293

**Fairfield Center School
Proposed Expenditures**

<u>Account</u>	<u>Account Name</u>	<u>FY15 Actual</u>	<u>FY16 Adopted</u>	<u>FY17 Proposed</u>
2122-100	SSS - PBS Coordinator - Salaries	29,881	19,198	24,044
2122-200	SSS - Employee Benefits	9,477	3,559	3,925
Total	Student Support Service	39,358	22,757	27,969
2130-100	Health Services - Salaries	37,862	38,446	45,345
2130-200	Health Services - Employee Benefits	17,684	19,677	20,808
2130-600	Health Services - Supplies & Materials	1,227	1,950	1,950
2130-700	Health Services - Equipment	0	180	180
Total	Health Services	56,773	60,253	68,283
2222-100	Media (Library) - Salaries	48,265	33,125	33,531
2222-200	Media (Library) - Employee Benefits	8,349	12,029	12,717
2222-300	Media (Library) - Purchase Services	0	1,625	1,625
2222-500	Media (Library) - Other Purchased Services	0	90	90
2222-600	Media (Library) - Supplies & Materials	3,797	3,789	3,789
2222-700	Media (Library) - Equipment	0	980	386
2222-800	Media (Library) - Dues & Fees	0	70	70
Total	Media (School Library)	60,411	51,708	52,208
2226-300	Information Technology - Purchase Services	12,754	14,500	14,000
2226-400	Information Technology - Purch. Property Services	0	1,500	1,500
2226-500	Information Technology - Other Purch. Services	3,947	5,500	5,500
2226-600	Information Technology - Supplies & Materials	9,958	10,000	10,000
2226-700	Information Technology - Equipment	8,360	10,000	22,448
Total	Technology	35,019	41,500	53,448
3020-100	Early Retirement - Salaries	19,116	62,605	62,605
3020-200	Early Retirements - Employee Benefits	1,462	4,790	4,790
Total	Early Retirement	20,578	67,395	67,395
1551-100	Comp. Ed. - Salaries	81,400	14,783	5,905
1551-200	Comp. Ed. - Employee Benefits	13,368	5,249	2,421
1551-300	Comp. Ed. - Purchase Services	0	3,650	3,650
1551-600	Comp. Ed. - Supplies & Materials	969	1,875	1,875
Total	Compensatory Education	95,737	25,557	13,851
Total Instruction-Elementary		1,955,934	1,953,434	1,976,147
1215-560	Spec. Ed. - EEE - Local Assm't.	37,370	53,311	45,851
Total	Special Education EEE	37,370	53,311	45,851
1240-100	Sped. Ed. - Salaries	207,317	134,850	183,108
1240-200	Sped. Ed. - Employee Benefits	44,975	27,319	34,731
1240-300	Sped. Ed. - Purchase Services	95,605	0	0
1240-332	Sped. Ed. - Purchase Services	0	750,013	783,794
1240-500	Sped. Ed. - Other Purchased Services	18,357	0	0
1240-600	Sped. Ed. - Supplies & Materials	989	0	0
1240-700	Sped. Ed. - Equipment	709	0	0
Total	Special Education	367,952	912,182	1,001,633
1245-590	Sped. Ed. - HS Excess Cost	474,140	0	0
Total	Special Education - High School	474,140	0	0

**Fairfield Center School
Proposed Expenditures**

<u>Account</u>	<u>Account Name</u>	<u>FY15 Actual</u>	<u>FY16 Adopted</u>	<u>FY17 Proposed</u>
2160-300	Sped. Ed. - Health Purchased Services	3,697	0	0
Total	Special Education - Support Services	3,697	0	0
2150-100	Spec. Ed./SLP - Salaries	56,156	2,288	0
2150-200	Spec. Ed./SLP - Employee Benefits	8,491	539	0
2150-300	Spec. Ed./SLP - Purchase Services	4,869	0	0
2150-500	Spec. Ed./SLP - Other Purchased Services	93	0	0
2150-600	Spec. Ed./SLP - Supplies & Materials	763	0	0
Total	Special Education - SLP	70,372	2,827	0
2710-500	Sped. Ed. - Student Transportation	16,003	0	0
Total	Special Education - Transportation	16,003	0	0
1240-100-31	Spec. Ed. (IDEAB) - Salaries	43,690	0	0
1240-200-31	Spec. Ed. (IDEAB) - Employee Benefits	10,572	0	0
Total	Special Education (IDEAB)	54,262	0	0
Total Special Education		1,023,796	968,320	1,047,484
OTHER EXPENSES				
1061-500	Instruction Secondary - High School	1,318,928	1,332,639	1,394,036
1061-500	Instruction Secondary - Vocational	209,388	219,382	216,442
Total	Instruction Secondary	1,528,316	1,552,021	1,610,478
2311-100	Board of Education - Salaries	5,300	5,300	5,300
2311-200	Board of Education - Employee Benefits	806	405	406
2311-300	Board of Education - Purchase Services	8,639	15,705	16,078
2311-500	Board of Education - Other Purchased Services	6,736	6,949	6,136
2311-600	Board of Education - Supplies & Materials	434	500	500
2311-800	Board of Education - Dues & Fees	1,831	1,800	1,800
Total	Board of Education	23,746	30,659	30,220
2313-100	School Treasurer - Salaries	2,000	2,000	2,000
2313-200	School Treasurer - Employee Benefits	153	153	153
2313-600	School Treasurer - Supplies & Materials	0	200	200
2313-800	School Treasurer - Dues and Fees	6	200	200
Total	School Treasurer	2,159	2,553	2,553
2321-300	Superintendent's Office - SU Assm't	29,100	23,934	27,529
2323-300	Human Resource - SU Assm't	7,463	14,495	15,954
2521-300	Fiscal Services - SU Assm't	52,458	46,067	54,352
2810-300	Curriculum Coordinator - SU Assm't	8,129	7,895	8,508
2110-300	ELL Services - Purchased from SU	7,407	7,092	11,267
2710-500	Transportation - Purchased Services	0	182,172	187,056
Total	Supervisory Union Assessment	104,557	281,655	304,666
2600-100	Oper. & Maint. - Salaries	73,211	75,042	75,591
2600-200	Oper. & Maint. - Employee Benefits	35,268	37,058	39,035
2600-300	Oper. & Maint. - Purchase Services	12,452	7,550	7,550
2600-400	Oper. & Maint. - Purchased Property Services	32,512	25,420	25,420
2600-500	Oper. & Maint. - Other Purchased Services	8,069	8,725	7,722

**Fairfield Center School
Proposed Expenditures**

<u>Account</u>	<u>Account Name</u>	<u>FY15 Actual</u>	<u>FY16 Adopted</u>	<u>FY17 Proposed</u>
2600-600	Oper. & Maint. - Supplies & Materials	88,914	80,000	80,000
2600-700	Oper. & Maint. - Equipment/ Improvements	3,478	4,500	4,500
Total	Center School Operations & Maintenance	253,904	238,295	239,818
2601-100	Common School - Salaries	6,082	6,202	6,385
2601-200	Common School - Employee Benefits	3,221	3,544	3,777
2601-300	Common School - Purchase Services	205	450	450
2601-400	Common School - Purchased Property Services	1,599	3,225	3,225
2601-600	Common School - Supplies & Materials	8,644	9,500	9,500
Total	Common School Operations & Maintenance	19,751	22,921	23,337
2630-300	Care & Upkp of Grds - Purchase Services	11,300	13,000	13,000
2630-400	Care & Upkp of Grds - Property Services	0	500	500
Total	Care & Upkeep of Grounds	11,300	13,500	13,500
2710-500	Transportation Elementary - Purchased Services	170,525	0	0
2710-600	Transportation - Supplies & Materials	1,167	1,700	1,700
2720-500	Transportation Co-Curr - Purchased Services	4,790	2,000	2,000
Total	Transportation Services	176,482	3,700	3,700
2410-100	Principal's Office - Salaries	128,256	133,625	138,280
2410-200	Principal's Office - Employee Benefits	35,122	38,934	40,417
2410-300	Principal's Office - Purchase Services	40	500	500
2410-500	Principal's Office - Other Purchased Services	4,798	9,200	9,200
2410-600	Principal's Office - Supplies & Materials	1,199	4,940	4,940
2410-800	Principal's Office - Dues & Fees	1,354	1,900	1,900
Total	Principal's Office	170,769	189,099	195,237
2523-800	Short Term Debt - Interest	17,160	17,250	12,000
Total	Short Term Debt	17,160	17,250	12,000
3100-400	Food Service - Property Services	1,688	800	800
3100-600	Food Service - Natural Gas	2,177	2,500	2,550
3100-700	Food Service - Equipment	212	1,000	1,000
Total	Food Service	4,077	4,300	4,350
Total Other Expenses		2,312,221	2,355,953	2,439,859
GRANT FUNDED				
2120-100-11	Guidance (Tobacco) - Salaries	2,602	2,849	0
2120-200-11	Guidance (Tobacco) - Employee Benefits	1,132	1,206	0
Total	Guidance (IEP)	3,734	4,055	0
1068-100-11	Outdoor Classroom (IEP) - Salaries	2,380	0	0
1068-200-11	Outdoor Classroom (IEP) - Employee Benefits	182	0	0
Total	Student Support Service (IEP)	2,562	0	0
2122-100-11	SSS (IEP) PBS Coordinator - Salaries	16,718	16,652	17,191
2122-200-11	SSS (IEP) - Employee Benefits	5,177	3,348	2,809
Total	Student Support Service (IEP)	21,895	20,000	20,000
2130-100-12	Health (EPSDT) - Salaries	6,713	7,554	6,867
2130-200-12	Health (EPSDT) - Employee Benefits	3,255	2,414	3,133
Total	Health (EPSDT)	9,968	9,968	10,000

**Fairfield Center School
Proposed Expenditures**

<u>Account</u>	<u>Account Name</u>	<u>FY15 Actual</u>	<u>FY16 Adopted</u>	<u>FY17 Proposed</u>
1111-100-50	Math Intervention (SWP) - Salaries	0	0	33,531
1111-200-50	Math Intervention (SWP) - Employee Benefits	0	0	2,565
Total	Math Intervention (SWP)	0	0	36,096
1551-100-50	Comp. Ed. (SWP) - Salaries	65,560	66,795	67,907
1551-200-50	Comp. Ed. (SWP) - Employee Benefits	20,827	30,549	27,695
Total	Compensatory Education (SWP)	86,387	97,344	95,602
2213-100-50	Staff Training (SWP) - Salaries	4,000	0	0
2213-200-50	Staff Training (SWP) - Benefits	7,210	0	0
2213-300-50	Staff Training (SWP) - Purchase Services	8,622	0	0
2213-600-50	Staff Training (SWP) - Supplies & Materials	16,337	0	0
Total	Staff Training (SWP)	36,169	0	0
Total Grant Funded		160,715	131,367	161,698
GRAND TOTAL		5,452,666	5,409,074	5,625,188

Fairfield Center School Summary of Estimated Revenues

Revenues	FY15 Actual	FY16 Adopted	FY17 Proposed
Tuition from Individual	8,800	0	0
Earned Interest	23,577	25,000	24,000
Basic Education Grant	4,592,476	4,571,493	4,738,961
Transportation Aid	86,691	91,950	74,200
Miscellaneous Revenue	5,751	5,000	5,000
General Operating	4,717,295	4,693,443	4,842,161
Mainstream Block Grant	116,764	111,659	115,717
Expenditure Reimbursement	325,707	303,016	366,112
Extraordinary Reimbursement	183,389	168,840	139,500
IDEAB Subgrant	54,262	0	0
Special Education	680,122	583,515	621,329
IEP Medicaid	24,457	20,000	20,000
EPSDT Medicaid	9,968	10,000	10,000
Tobacco Grant	3,734	4,573	0
School Wide Programs Subgrant	122,556	97,543	131,698
Grants	160,715	132,116	161,698
Revenues	5,558,132	5,409,074	5,625,188

FY16 Education Spending per Equalized Pupil (including exclusions)	\$14,079.65
FY17 Cost Containment threshold for Fairfield School District, per Act 46	\$14,361.24

2.00%

FY17 Fairfield Education Spending, based on proposed budget	\$4,738,961
Frozen Equalized Pupil Count to be used for FY17 Budget	329.62
Proposed Education Spending per Equalized Pupil	\$14,377.04
FY17 Exclusions	\$61.82
FY17 Education Spending per Equalized Pupil	\$14,315.22

1.67%

District: Fairfield County: Franklin		T072 Franklin Central				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.	Budget (local budget, including special programs, full technical center expenditures, and any Act 14 expenditures)	\$5,457,513	\$5,388,679	\$5,409,074	\$5,625,188		1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	-		2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-		3.
4.	Locally adopted or warned budget	\$5,457,513	\$5,388,679	\$5,409,074	\$5,625,188		4.
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-		5.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-		6.
7.	Total Budget	\$5,457,513	\$5,388,679	\$5,409,074	\$5,625,188		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)	\$927,359	\$796,203	\$837,581	\$886,227		10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-		11.
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenue (Manchester & West Windsor only)	-	-	-	-		12.
13.	Offsetting revenues	\$927,359	\$796,203	\$837,581	\$886,227		13.
14.	Education Spending	\$4,530,154	\$4,592,476	\$4,571,493	\$4,738,961		14.
15.	Equalized Pupils	340.96	329.03	324.18	329.62		15.
Education Spending per Equalized Pupil							
16.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$13,286.47	\$13,957.62	\$14,101.71	\$14,377.04		16.
17.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	-		17.
18.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$22.41	\$35.29	\$22.06	-		18.
19.	<i>minus</i> 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.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-		20.
21.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-		21.
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-		22.
23.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-		23.
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-		24.
25.	Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	NA	NA	NA	\$14,361.24		25.
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-		26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$13,286	\$13,958	\$14,102	\$14,316.22		27.
28.	District spending adjustment (minimum of 100%)	145.191% <i>based on \$9,157</i>	150.324% <i>based on \$9,256</i>	149.082% <i>based on \$9,459</i>	NA		28.
Prorating the local tax rate							
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$14,315.22 + (\$9,870.00 / \$1,000))	\$1.3648 <i>based on \$9.94</i>	\$1.4732 <i>based on \$9.98</i>	\$1.4759 <i>based on \$9.99</i>	\$1.4504 <i>based on \$1.00</i>		29.
30.	Percent of Fairfield 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 \$1.45)	\$1.3648	\$1.4732	\$1.4759	\$1.4504		31.
32.	Common Level of Appraisal (CLA)	101.76%	95.69%	94.68%	93.65%		32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.4504 / 93.65%)	\$1.3412 <i>based on \$9.94</i>	\$1.5396 <i>based on \$9.98</i>	\$1.5588 <i>based on \$9.99</i>	\$1.5487 <i>based on \$1.00</i>		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) [(\$14,315.22 + \$11,065) x 2.00%]	2.61% <i>based on 1.80%</i>	2.71% <i>based on 1.80%</i>	2.68% <i>based on 1.80%</i>	2.59% <i>based on 2.00%</i>		34.
35.	Portion of district income cap percent applied by State (100.00% x 2.59%)	2.61% <i>based on 1.80%</i>	2.71% <i>based on 1.90%</i>	2.68% <i>based on 1.94%</i>	2.59% <i>based on 2.00%</i>		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: Fairfield Center School
S.U.: Franklin Central 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)
21 out of 29

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller →	Barnet Elementary School	PK - 8	216	22.40	1.00	9.64	216.00	22.40
	Burke Town School	PK - 8	217	18.10	1.00	11.99	217.00	18.10
	Berkshire Elementary School	PK - 8	221	14.80	1.00	14.93	221.00	14.80
	Fairfield Center School	PK - 8	242	20.70	1.00	11.69	242.00	20.70
← Larger	Waits River Valley USD #36	PK - 8	254	27.00	1.00	9.41	254.00	27.00
	Hartland Elementary School	PK - 8	316	22.00	2.00	14.36	158.00	11.00
	Sheldon Elementary School	PK - 8	318	25.50	1.00	12.47	318.00	25.50
Averaged SCHOOL cohort data			457.86	38.73	1.99	11.82	230.52	19.50

School District: Fairfield
LEA ID: T072

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 - 8 school district, FY2013 FTE ≥ 200
(29 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	Cohort Rank by FTE (1 is largest) 25 out of 29
Smaller →	Alburgh	PK-8	202.78	\$12,138	
	Barstow Joint Contract Dist	PK-8	209.56	\$12,811	
	Barnet	PK-8	209.58	\$12,821	
	Fairfield	PK-8	223.57	\$13,335	
← Larger	Weathersfield	PK-8	236.71	\$12,086	
	Waits River Valley USD #36	PK-8	237.47	\$13,162	
	Sheldon	PK-8	270.93	\$10,423	
Averaged SCHOOL DISTRICT cohort data			532.89	\$11,631	

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 Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Equalized Homestead Ed tax rate	MUN Equalized Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller →	T010 Barnet	PK-8	280.70	14,358.75	1.5026	1.5026	104.29%	1.4408
	T036 Burke	PK-8	283.60	15,421.33	1.6140	1.6140	105.08%	1.5360
	T003 Alburgh	PK-8	311.89	14,796.74	1.5487	1.5487	105.73%	1.4648
	T072 Fairfield	PK-8	324.18	14,101.71	1.4759	1.4759	94.68%	1.5588
← Larger	T073 Fair Haven	PK-8	324.30	13,019.24	1.3626	1.3719	116.67%	1.1759
	T227 Weathersfield	PK-8	332.84	15,648.96	1.6379	1.6379	100.22%	1.6343
	U036 Waits River Valley USD #3	PK-8	345.82	13,458.44	1.4086	-	-	-

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.

Fairfield Center School Wages

Fiscal Year 2014-2015
July 1, 2014 - June 30, 2015

<u>Name</u>	<u>Position</u>	<u>FTE</u>	<u>Salary</u>
<u>Administration/Clerical:</u>			
Wood, Jennifer L.M.	Principal	100%	\$95,288
Goodhue, Brenda W	Administrative Assistant	100%	\$36,248
<u>Professional Staff:</u>			
Bedard-Comstock, Denise L	K-5 Teacher	100%	\$68,800
Brett, Charlotte	K-5 Teacher	100%	\$39,250
Day, Amy B	K-5 Teacher	100%	\$52,750
Howrigan, Elizabeth H	K-5 Teacher	100%	\$54,100
Koldys, Ashley M	K-5 Teacher	100%	\$40,600
Larose, Mary B	K-5 Teacher	100%	\$64,206
Peyrat, Sherry L	K-5 Teacher	100%	\$47,350
Pigeon, Loretta C	K-5 Teacher	100%	\$68,800
Thompson, Maureen	K-5 Teacher	100%	\$64,900
Tully, Stacey M	Gr. 6 Teacher	50%	\$62,200
Evans, Andrew B	Language Arts Teacher	100%	\$63,550
Airoldi, Janice M	Math Teacher	100%	\$54,100
Pigeon, Richard J	Science Teacher	100%	\$68,800
Wolfson, Sara N	Art Teacher	80%	\$34,640
Rolla Foley, Jillian M	Behavior Specialist	52%	\$18,710
Smith, Richard T	Behavior Specialist	52%	\$27,899
McDermott, Patricia R	Compensatory Education Teacher	100%	\$71,650
Sweet, Corrie R	Math Intervention Teacher	100%	\$67,600
Sargent, Kelly S	Guidance	100%	\$50,050
Curtis, Beth P.G.	Librarian	70%	\$48,265
Scott, Joanne E	Music Teacher	100%	\$55,450
Stiebris, Hilarie S	Nurse	100%	\$43,300
Chamberlin, Justin D	Physical Education Teacher	100%	\$40,600
Stebbins, Shawn A	Social Studies Teacher	100%	\$47,350
Pilkington, Heather L	Speech Language Pathologist	100%	\$54,100
Dion, Melissa P	Special Education Teacher	100%	\$58,950
Malboeuf, Kelsey E	Special Education Teacher	100%	\$46,000
Hill, Jennifer L	Technology Integrationist	100%	\$63,550
<u>Support Staff/Paraeducators:</u>			
Bartlett, Mary J	Paraeducator	100%	\$17,134
Brady, Heidi A	Paraeducator	46%	\$7,878
Branon, Elizabeth M.D.	Paraeducator	52%	\$10,145
Charbonneau, Cindy L	Paraeducator	100%	\$18,795
Dukas, Sharon S	Paraeducator	100%	\$16,498

Fairfield Center School Wages

Fiscal Year 2014-2015

July 1, 2014 - June 30, 2015

<u>Name</u>	<u>Position</u>	<u>FTE</u>	<u>Salary</u>
<u>Support Staff/Paraeducators continued:</u>			
Dunn, Helen M	Paraeducator	100%	\$17,738
Garceau, Kara M	Paraeducator	90%	\$11,894
Jettie, Michelle A	Paraeducator	100%	\$17,779
Magnan, Judy W	Paraeducator	100%	\$13,456
Mays, Vaughn M	Paraeducator	100%	\$17,404
Merchant, Linda L	Paraeducator	80%	\$14,113
<u>Support Staff/Maintenance/Custodial Staff:</u>			
Baxter, John W	Maintenance	100%	\$46,260
Branon, Debra A	Custodial	100%	\$29,962
<u>School Treasurer:</u>			
Mangan, Ruth	School Treasurer	100%	\$2,000
<u>Other:</u>			
Jerose, Joanna	Outdoor Classroom Coordinator	20%	\$5,120

FRANKLIN CENTRAL SUPERVISORY UNION

ACT 46 STUDY COMMITTEE REPORT

&

ARTICLES OF AGREEMENT

Final Report v.4.01

*as approved by the FCSU Act 46 Committee
January 9, 2016*

2016.01.09

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Final: v.4.01

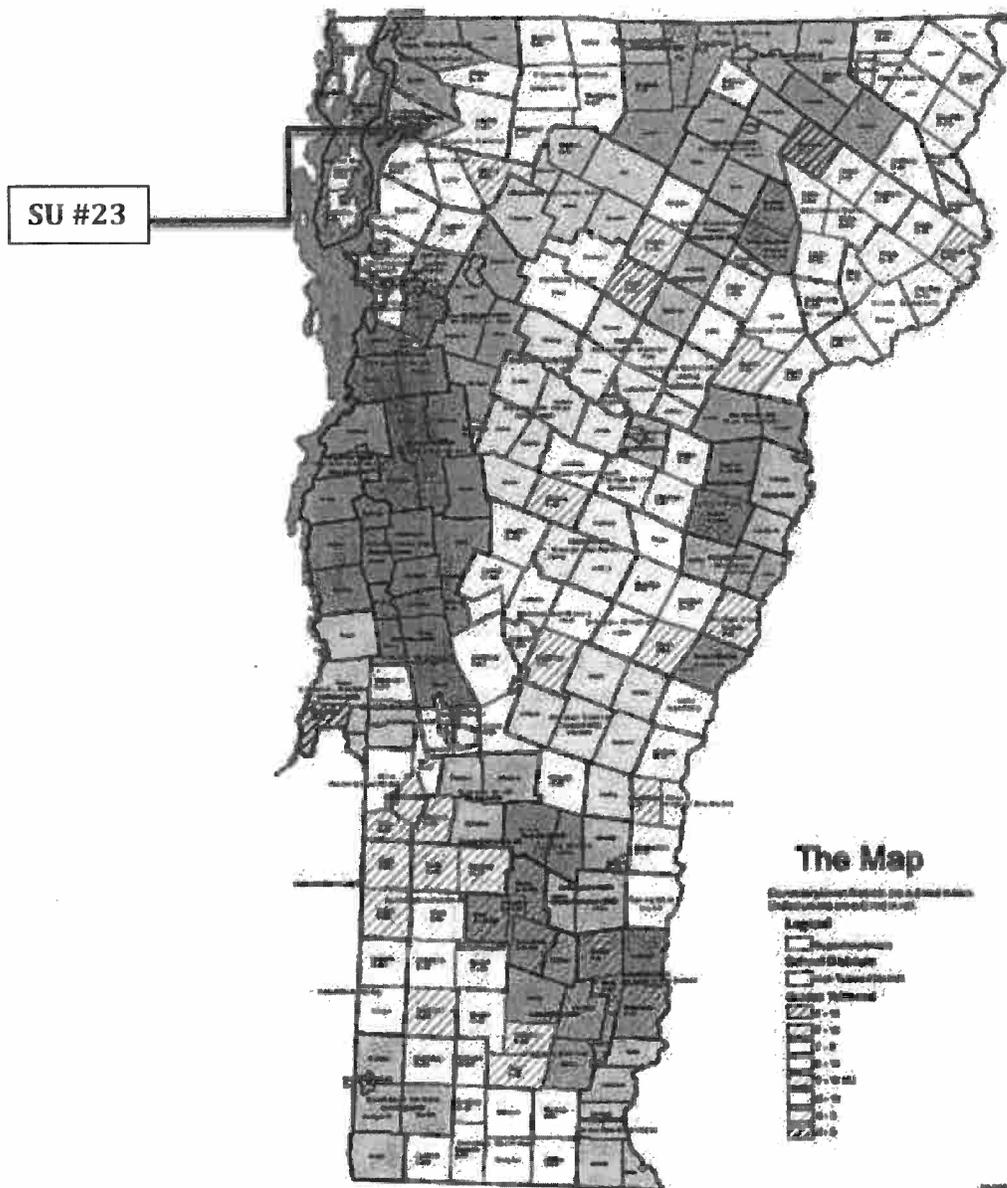
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Franklin Central Supervisory Union (FCSU): SU #23

Figure 1. FCSU.

- Bellows Free Academy Union High School District (UHSD) #48/Northwest Technical Center (NWTC) (operating grades 9 – 12 and technical education);
- Fairfield Town School District (operating grades PreK-8);
- St. Albans Town School District (operating grades PreK-8); and,
- St. Albans City School District (operating grades PreK-8).



FCSU Act 46 Study Committee Membership

St. Albans City

- Tayt Brooks *
- James Farr (Chair) *
- Nilda Gonnella-French **
- Jeff Morrill **
- Kristina Ellsworth-Spooner (*Alternate*) *

St. Albans Town

- Paul Bourbeau *
- Nina Hunsicker *
- Sally Lindberg **
- Kerry McCracken DuColon *

Fairfield

- Michael Malone *
- Michael L'Esperance, (*Alternate*) *

* denotes member of sponsoring board

** denotes member of Bellows Free Academy UHSD #48/NWTC board

Committee Staff and Support

FCSU Superintendent

- Dr. Kevin Dirth

FCSU Business Manager

- Ms. Martha Gagner

FCSU Special Education Director

- Ms. Julie Regimbal

Attorney

- Pietro Lynn, Esq.

Secretary

- Ms. Brenda Comstock

Consultant

- Dr. Michael R. Deweese

2016.01.09

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FCSU Act 46 Study Committee Charge

In accordance with Title 16 §706b¹, Act 46, and Acts 153/156, the Committee shall study the benefits and challenges of forming a union district comprising the towns of Fairfield, St. Albans City and St. Albans Town.

The committee shall engage the communities with at least one public forum held in each of the participating towns to hear community hopes and concerns during the study. They also will make the determination as to whether the formation of a union district is advisable and should be taken to the voters.

They will prepare a report for the State Board of Education including all elements required by Title 16 §706b² and Act 46 in the formation of a union district. The report should be submitted in a timely fashion to allow for a community vote, if held, to occur on March 1, 2016. The report must be submitted to member district boards for review and comment prior to submission to the State Board of Education.

The Articles of Agreement required in Title 16 §706b³ should be written to provide maximum flexibility for the newly created Board to govern the district to best represent the community and serve educational needs of the students into the future.

Executive Summary

Franklin Central Supervisory Union (Vermont SU #23) is comprised of the following member school districts:

- Bellows Free Academy UHSD #48/NWTC (operating grades 9 – 12 and technical education);
- Fairfield Town School District (operating grades PreK-8);
- St. Albans Town School District (operating grades PreK-8); and,
- St. Albans City School District (operating grades PreK-8).

In the late summer of 2015, the town and city school district boards of Franklin Central Supervisory Union voted to form an Act 46⁴ Study Committee. The sponsoring boards of St. Albans City, Fairfield and St. Albans Town elected to jointly consider new opportunities available to communities to unify existing disparate governance structures into sustainable systems of education delivery that are designed to meet identified state goals, while concurrently recognizing and reflecting local priorities.

¹ 16 VSA 706b

² *ibid*

³ *ibid*

⁴ For purposes of this report, the term “Act 46” shall refer to Act 46 of 2015.
2016.01.09

The Committee formed and on September 16, 2015 named James Farr as its Chair.

The Committee's total operational budget was (not-to-exceed) \$25,000 (including up to \$20,000 which is underwritten from a grant that was sought and obtained from the Agency of Education in support of consulting and legal services).

In open meetings held from September through November, 2015, the FCSU Act 46 Study Committee considered new and on-going school governance opportunities made available to communities through Act 46. The Committee familiarized itself with Vermont law and its options. Through presentations, data reviews and inquiries, the Committee undertook its charge to study the benefits and challenges of forming a union district.

A public forum in each community was held for purposes of sharing the Committee's findings and soliciting citizens' reactions. The sponsoring school boards each supplied the Committee with feedback and comments on Report Draft v.2. The Committee thereafter reached the conclusion that the formation of a Unified School District involving all current school district members of Franklin Central Supervisory Union should be advanced to voters for their consideration.

On January 9, 2016, the FCSU Study Committee voted to accept this Report (v.4.01) and Articles of Agreement. Upon approval by the State Board of Education, the question of whether to form a Unified School District will be presented to voters of Fairfield, St. Albans City and St. Albans Town at the communities' respective Annual School District Meetings on March 1, 2016.

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A Franklin Central Unified School District

Voters' authorization to create a Unified School District, encompassing the current member districts of Franklin Central Supervisory Union, would result in the following conditions:

- ❖ The new Unified School District would become operational on July 1, 2017. This single district will operate all schools, serving grades PreK-12 and technical education.
- ❖ The pre-existing school districts of Bellows Free Academy UHSD #48/NWTC, Fairfield Town School District, St. Albans City School District and St. Albans Town School District will halt governance operations and cease to exist upon the close of business on June 30, 2017. Board members of the pre-existing districts will have their duties and terms completed on June 30, 2017.
- ❖ Employees of the four pre-existing districts' and supervisory union who are offered continuing employment following their 2016-17 employment contracts,

consistent with legal requirements will become employees of the new Unified School District.

- ❖ The four pre-existing districts' assets (including physical assets of FCSU), as of the close of business on June 30, 2017 will be transferred to the Unified School District not later than July 6, 2017 for the sum of \$1.00.
- ❖ Debts and liabilities of the four pre-existing districts and supervisory union will be transferred to the Unified School District as of July 1, 2017.
- ❖ School boards of the four pre-existing districts will continue to govern their respective districts through June 30, 2017.
- ❖ Through June 30, 2017, the school board for the Unified School District, consistent with law, will have responsibilities for the new district including but not limited to (a) collective bargaining responsibilities; (b) policy development; (c) budget development for the 2017-18 fiscal year; and (d) organizing the Unified School District's 2017 Annual Meeting. On July 1, 2017, the Unified School District Board will assume full and complete governance responsibilities for the Unified School District.

The FCSU Act 46 Study Committee's Perspectives

Five state goals provide the foundation for Act 46. The Committee's assessment of the goals through the lens of a local Unified School district follow:

Goal #1: The proposed union school district will provide substantial equity in the quality and variety of educational opportunities. (Act 46 Sec 2(1))

Three of the pre-existing Franklin Central Supervisory Union school districts (Fairfield, St. Albans City and St. Albans Town) operate PreK-8 schools, each uniquely governed by separate school boards. Over time, through the natural evolution of three distinct organizations, differences in the depth, breadth and variety of educational opportunities for students presently exist.

St. Albans City and St. Albans Town previously formed a union high school district (Bellows Free Academy Union High School District #48/NWTC), and the majority of Fairfield students attend UHSD #48. This voter-authorized creation of the union high school district has been a positive experience for the communities and students. Bellows Free Academy is the common thread that formally binds two of the three FCSU communities. Any resulting inequities at the PreK-8 grade levels are magnified upon students' entry to their common high school. A more seamless transition to high school for all students is made more possible with a unified school district.

The proposed unified school district will provide meaningful opportunities for the new union district's board to comprehensively consider equity interests on behalf

of all students. Equitable educational opportunities, or access to equitable educational opportunities within a single system is enhanced.

For instance, the delivery of a common and consistent curriculum is not fully implemented across Franklin Central Supervisory Union. Similarly, assessments are not fully common across FCSU. A single governing board can more readily influence these desired conditions.

Goal #2: The proposed union school district will lead students to achieve or exceed the State's Education Quality Standards, adopted by rules of the State Board of Education at the direction of the General Assembly. (Act 46, Sec 2(2))

Vermont school districts, regardless of governance form, have an obligation to lead students to achieve or exceed the state's Education Quality Standards. Upon forming a Unified School district, inherent organizational redundancies found in the current governance and administration of multiple districts would no longer be impediments. The proposed Unified School district will better apply human and material resources to the ideals and desired outcomes of the Standards. The present state of individual and distinct mission and vision statements would become one under a Unified School district, furthering the ability to meet or exceed the Educational Quality Standards.

Goal #3: The proposed union school district will maximize operational efficiencies through increased flexibility to manage, share, and transfer resources, with a goal of increasing the district-level ratio of students to full-time equivalent staff. (Act 46, Sec 2(3))

Within the increasingly archaic supervisory union structure across Vermont, it is typical for the member districts to operate as silos. Put differently, "virtual firewalls" now separate the member districts of FCSU in many ways. While some of these barriers may be culturally based, others are driven by requirements under state and federal law which recognize the member districts as separate and distinct organizations. Duplicated efforts to honor and comply with segregated requirements result in redundancies including negotiating and managing multiple collective bargaining agreements, multiple accounts with common vendors, separate tax payments, multiple audits, separate payrolls, multiple board meetings, and the inability to transfer employees across district lines. Furthermore, citizens in St. Albans City and St. Albans Town now vote on separate school budgets for elementary and secondary education.

A host of operational efficiencies can materialize under a single governance structure. Examples may include common bulk-purchasing (such as fuel, instructional supplies, custodial supplies, equipment, and technology). In addition, centralized and increased flexibility in the deployment of personnel between and among schools, if necessary, becomes possible under a Unified School district.

Goal #4: The proposed union school district will promote transparency and accountability. (Act 46, Sec 2(4)).

The current array of governance structures across Franklin Central Supervisory Union can be confusing to students, families, and other citizens. The present configuration includes four school districts (including one union district and three separate PreK-8 districts) served by one supervisory union. Students moving through grade levels are educated in multiple districts. Furthermore, the current divisions of governance units truncate oversight, administrative and governance functions. A single budget, reduced audits, a singular accounts payable system, a common payroll system, fewer collective bargaining agreements to negotiate and manage, and common employee benefits structures will all serve to promote transparency and accountability in the Unified School district. Additionally, the supervisory union budget under current law is not directly voted on by citizens; within a Unified School district, "central office" expenses are made fully transparent as part of the single school district budget. The Unified School district's new scale will result in heightened accountability for all, with the benefit of a less cluttered governance structure.

Goal #5: The proposed union school district will deliver education at a cost that parents, voters and taxpayers value. (Act 46, Sec. 2(5)).

Franklin Central Supervisory Union member districts have a proud tradition of supporting school budgets. However, in recent years, budgets have been increasingly challenged and in one district programs have been severely cut or eliminated. An effectively governed and administered Unified School district would realize a number of benefits that will either reduce costs and/or make financial resources more available for educational purposes (with less need to support redundant bureaucratic functions).

Through use of the District Management Council's financial tool made available by the Act 46 Implementation Project for modeling the prospective effects of proposed Act 46 mergers, the following information can be gleaned. Through use of the most recent three years' experience, the following basic assumptions⁵ were asserted:

Figure 2. Financial Modeling Input Assumptions

% change in equalized pupils per year	- 0.18%
% change in district education spending per year	4.13%
Average town home (equalized grand list) value change per year	-1.96%

The following charts reflect modeled differences in tax rates over the first five years of the new district's existence. The charts are best interpreted as, "using the above assumptions, what are the estimated tax rates if the district does not participate in the merger as compared with the estimated tax rates if the district merged with all other members of FCSU?"

⁵ The model's sensitivity requires that an averaging of the variables across the Supervisory Union be asserted.

Figure 3. Fairfield Modeled Tax Rates.

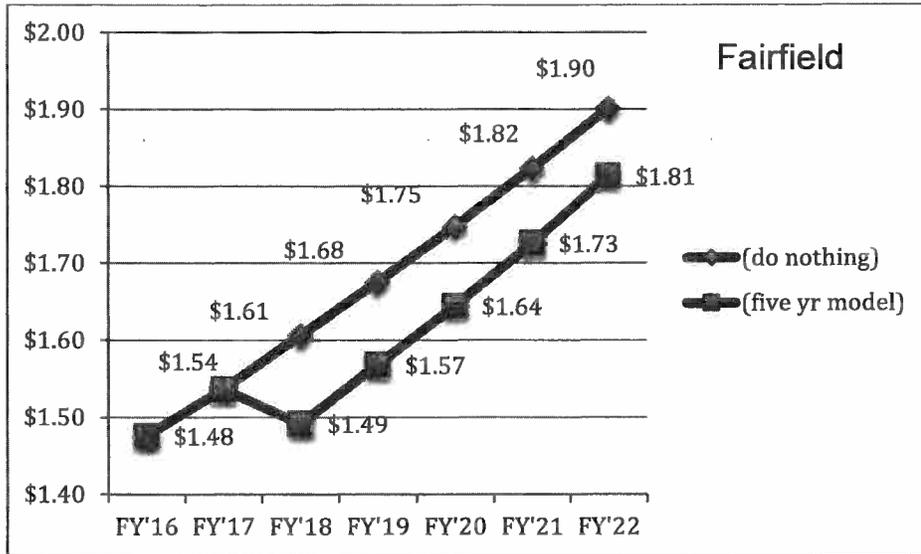


Figure 4. St. Albans City Modeled Tax Rates

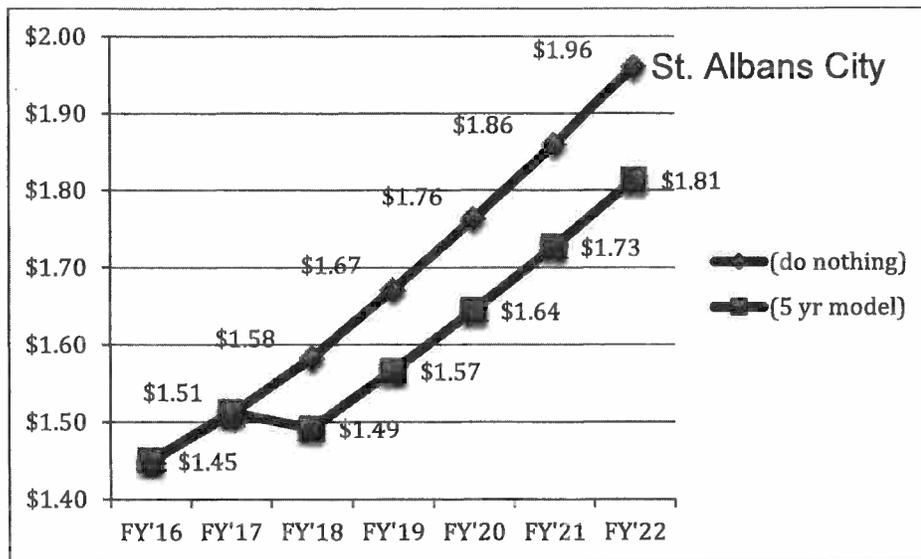
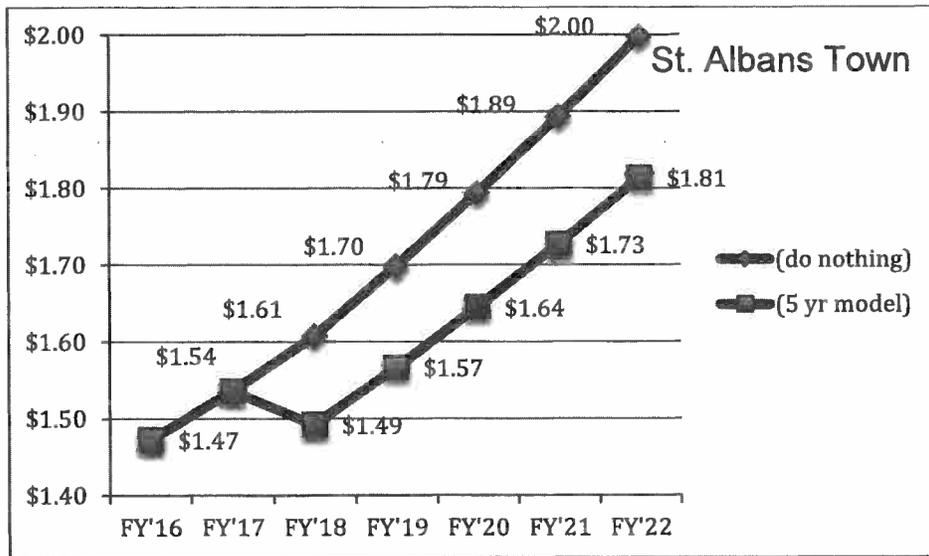


Figure 5. St. Albans Town Modeled Tax Rates.



The comparative tax savings through use of the tool can be modeled over the first five years of the merged district. In using a home value in each community of \$200,000, the comparative tax differential for homeowners (merged district versus unmerged) is illustrated below:

Figure 6. Tax Savings As Modeled.

	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Total
Fairfield	\$0	\$0	\$229	\$218	\$206	\$192	\$176	\$1,021
St. Albans City	\$0	\$0	\$182	\$209	\$237	\$266	\$294	\$1,065
St. Albans Town	\$0	\$0	\$231	\$264	\$298	\$333	\$369	\$1,495

Savings. By definition, duplicated expenses for common functions and services are an inherent reality within Vermont's supervisory union structures. With a merged district, the following savings over the first five years of implementation of the Unified School District are conservatively projected:

Figure 7. Estimated Savings over the first five years.

Audits (fewer)	(\$ 100,000)
Board Stipends (fewer)	(\$ 60,000)
Purchasing (through bulk ordering)	(\$ 37,500)
Miscellaneous	(\$ 10,600)
Legal	(\$ 12,500)
<i>Est. total</i>	<i>(\$ 220,600)</i>

Regional Effects: What would be the regional effects of the proposed union school district, including: would the proposed union school leave one or more other districts geographically isolated? (Act 46, Section 8(a)(2))

Franklin Central Supervisory Union's member districts are the subjects of this proposed Unified School district. Located in central Franklin County, the member districts of the proposed Unified School district are proximate to one another. The two most distant schools from one another (St. Albans City School and Fairfield Center School) are less than nine miles apart. The proposed Unified School district, upon its formation, would not leave one or more other districts geographically isolated.

.....

Highlights of Prospective Benefits of a Franklin Central Unified School District

Improved Student Learning Opportunities

- Consistent and common curriculum.
- Common assessments.
- Greater flexibility to share human and material resources.
- Consistent programming opportunities between and among schools.
- Potential opportunity for some PreK-8 school choice.
- Grade reconfiguration opportunities.
- Consistency with students' transitions to high school.
- Ability to share teacher resources across schools (part-time and itinerant educators).
- Common vision and values for a single district.
- Heightened ability for students to participate in unique opportunities at neighboring schools.
- Frees up administrative time to focus on instructional leadership.

Teacher Staffing

- Situational flexibility with teacher assignments; expanded deployment opportunities. On the rare occasion as necessary, teachers could be re-assigned to wherever they are most needed for the benefit of students.
- Common and focused professional development.
- Pooled professional resources.
- The ability to blend part-time contracts, up to and including the prospect for full-time work. Such a condition may realize higher job satisfaction among these employees and retention rates could increase.
- Single employment contracts for groups of employees. A single district would necessitate that this occur for all – professional staff, support staff, etc. This would increase the efficiency of the Central Office. The present condition of five unique contracts for professional staff, five different contracts for support staff, and eleven different sets of guidelines for non-union employees is unworkable and a distraction from time that should be spent on matters more directly associated with education.
- Ability for staff to follow students across transitions. For example, in the case of a student with a disability who has been effectively served by a paraprofessional over the years, the employee could continue to serve the student as he/she transitions between schools. Such would allow for consistency and maintaining a positive relationship.
- Internal pay equity. There are currently disparities in the compensation of employees who do common work, but are currently employed in different districts.

Other Staff

- Flexibility of efficient staffing between and among buildings.
- Equity of health benefits and salaries throughout the schools.
- Employment stability and opportunities for advancement.
- Increased efficiencies in the ability to move custodial staff / facilities management personnel based on situational needs of building or projects. For example, if a school is being used for a seasonal camp and cannot be cleaned, the custodial staff could be deployed to an empty school and complete their cleaning; then go back to the other school after the camp is finished.
- Support staff at the building level could be rearranged into specializations (improved data collection and reporting) and could be centralized to ensure consistency of the data being collected.

Technology

- Shared technology would provide access to compatible software, hardware and training.
- Centralized technology planning. Presently, technology decisions are made at the building level. Often, each building does things differently, resulting in little

consistency between the buildings. Building-based network administrators have different policies and procedures and inconsistent software platforms/equipment.

- A centralized system would ensure equitable and consistent access to technology for students and employees.
- There would be common plans with common solutions.
- Centralized purchasing of technology has the potential to save thousands of dollars.
- Consistent infrastructure.
- Consistent email addresses. Currently the use of different email naming protocols makes it unnecessarily confusing for parents and employees.
- Consistent access to servers.
- A common and shared vision.

Student Data Collection and Reporting

- Each building collects its own individual data using its own database. The data is often different, depending on the principal's priorities. In a unified district, the data system would be centralized with one database.
- Consistent data would be collected and reported for all, ensuring complete reliability. This data would include assessment and enrollment date, registrar information, etc., providing improved confidentiality and accuracy.
- State funding to the unified district would be based on more accurate student data. Presently, depending on who is collecting the data, certain information often falls through the cracks.
- There would be better transparency of data and more accountability of performance in each school. The data would be easier to analyze by instructional leaders and teachers and would be more accurate, as there are fewer people involved in the data input.
- The district would report on common goals and vision from a single PreK-12 perspective.

Financial Accounting and Budgeting

- One budget to develop and execute would be more efficient than the current five.
- Centralized bidding and bulk purchasing has the potential to be less costly.
- One payroll.
- One audit as opposed to five. This alone could realize a potential annual savings of \$20,000.
- There are presently 22 individual board members. A unified district would be served by a single board with 10 members, therein reducing stipend costs.
- One accounting system using one database.
- One accounts payable system. Presently every school has a different system.
- One set of accounts - one database.
- One budget vote on School District Annual Meeting Day.

- No financial transfers between or among districts and the supervisory union would be necessary.
- More flexibility (fiscal flexibility to support services in all schools, sharing resources, personnel, etc.)

Improved Utilization of Facilities (buildings and grounds)

- Flexibility in use of school grounds.
- Building projects could be combined and would be considered as part of one budget.
- There would be opportunities to share facilities and space when needed – areas such as outdoor classroom space, gyms, specialized rooms, etc.
- Centralized, streamlined facilities management.
- Sharing of custodial staff and expertise, specialization, coverage for each other.
- Centralized capital planning.

Centralized Contracting

- Bulk purchasing.
- Technology.
- Materials.
- Infrastructure repairs, maintenance, upgrades.
- Textbook purchases, software licenses.

Transportation

- A transportation study to determine the scope and efficiency of our transportation has been authorized.

Food Service

- One centralized contract.
- A food service balance could be applied to any school for infrastructure repairs.
- Per the Agency of Education, community eligibility programs (“universal meals”) at St. Albans City School may continue.⁶

Support Services

- Enhanced delivery of special education and other support services.
- Per the Agency of Education, current Consolidated Federal Grant statuses (“Title I & Title II”) now benefitting some FCSU schools would be unaffected.

Governance

- One ten-member school board will govern all schools in the new district.

⁶ Reference - United States Department of Agriculture (Food and Nutrition Service) memo code SP 45 – 2015, dated September 14, 2015 entitled, “Community Eligibility Provision: Guidance and Updated Q&As.”

Cost Savings and Expenditure Redirection

- Tax incentives in the first five years: 10 cents, 8 cents, 6 cents, 4 cents, and 2 cents. (see figures 3-6)
- \$150,000 grant to help implement a smooth transition to the new organization.
- Potential budget savings of nearly \$220,600 over the first five years.
- Some budget assets will be redirected from bureaucratic redundancies and reapplied to educational purposes.

Time Reallocation

- There would be fewer meetings district-wide. Presently, in a typical month, there is a minimum of nine meeting, which include regular board meetings and board sub-committee meetings. In addition, special meetings are frequently added, as are budget meetings and negotiations for the ten contracts noted earlier. The superintendent and many other central office staff average fifteen evening meetings a month. The Executive Assistant to the Superintendent estimates that 60% - 70% of her time is spent on board functions such as creating and warning agendas, dealing with boards' inquiries, managing minutes, etc. Reallocation of superintendent and staff time would be redirected to educational leadership functions.
- Upon unification, evening meeting frequency could be reduced by two-thirds, allowing more administrative time to work on educational issues in the schools. They could once again be true instructional leaders. Less time at evening governance functions would result in central office administrators being more visible at school functions and events (such as attending athletic events, concerts, portfolio nights, awards nights, an occasional PTO meeting, and so forth).
- There would be significant time savings in the business office when they are not dealing with multiple labor groups, contracts and budgets.

School Choice

- In a Unified School district with three elementary schools, PreK-8 school choice would be a consideration for the board and administration. Students who live near town boundaries may prefer a closer school. Students for whom their school is "not a good fit" could be considered for transfer to another school. Parents may prefer specialized programs available at a different school. In a Unified School district, policies and procedures could be considered that account for this new opportunity.
- Secondary school choice has historically been available to Fairfield families. As a member of a Unified School district, Fairfield grade 9-12 students would become residents of the new Unified School district. Currently, a vast majority of Fairfield's students choose Bellows Free Academy UHSD #48/NWTC (BFA) as their elected high school. An important law continues in Vermont, notably Act 129, which permits students to choose another high school. Presently there are two "outbound" students who have left BFA for another high school, while 18

“inbound” students have left another high school to attend BFA. Under Act 46, these choice opportunities continue. Based on law and schools’ capacities, there are finite numbers of students for “inbound and outbound slots” at each Vermont high school; when those thresholds are exceeded, a lottery system is administered to manage the demand. Under current conditions, there would be an adequate number of “outbound slots” at BFA to accommodate the 18 Fairfield students who elect a school other than BFA. In addition, the Study Committee has asserted that the formation of the Unified School district ought not disaffect Fairfield families whom have already chosen another high school; upon the formation of a unified district, Fairfield students may exercise choice as presently exists through June, 2020, thus grandfathering students through their senior year.

Fairfield Town Leases

- Per Fairfield Town Clerk Amanda Forbes, a perpetual lease exists between the Town of Fairfield (Recreation Department) and the Fairfield Town School District for ongoing access to the school grounds for recreation purposes; the term of the lease continues as long as the Town’s Recreation Department exists. This lease, specific to the Fairfield Town Recreation Department and the Fairfield School grounds would be assumed by the Unified School District.
- The Unified School District is prepared, upon agreement with the Town of Fairfield, to assume the terms and conditions of the current five year lease (2015-2020) of the “Common School” for school purposes.

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Unified School District Board of Directors

A school board of ten members with nine votes will govern the Unified School District. Details follow:

Figure 8. Context for School Board Members and Proportional Distribution.

Town/City	Population	% of Union Population	# of Board Members	% of Board (rounded)	Resident Citizens per Board Member
St. Albans City	6,918	46.72%	4	44%	1,729
St. Albans Town	5,999	40.51%	4	44%	1,500
Fairfield	1,891	12.77%	1*	11%	1,891
Union total	14,808	100.00%	9	100%	

* Two members, each carrying one-half vote

All voters from St. Albans City, St. Albans Town and Fairfield will vote on the same slate of candidates for the school board. For the initial election of school directors, ballots will guide voters:

- From the list of candidates from St. Albans City, vote for not more than four candidates.
- From the list of candidates from St. Albans Town, vote for not more than four candidates.
- From the list of candidates from Fairfield, vote for not more than two candidates.

The votes will be commingled.

School District Property Valuations

Insurable values for school buildings within FCSU are shown below.

Figure 9. Current Valuations of FCSU School Properties.

Insurable Values for School Buildings within the FCSU			
Information source: VSBIT assessment done 10/28/13			
Values have been adjusted by VSBIT for FY16 insurance purposes			
	<u>Year Built</u>	<u>Assessed Value 10/28/13</u>	<u>Adjusted Value 7/1/15</u>
St. Albans City School			
59 Bellows Street	1968	\$30,307,900	\$32,299,910
St. Albans Town Educational Center			
169 South Main Street	1966	\$23,449,100	\$24,478,131
Fairfield Center School			
57 Park Street	1964	\$5,366,300	\$5,739,300
Bellows Free Academy UHS			
71 Main Street Building	1930	\$29,902,600	\$30,701,760
Hospital Building	1970	\$11,390,500	\$11,686,653
Building Trades	1970	\$2,837,300	\$2,911,070
		<u>\$44,130,400</u>	<u>\$45,299,482</u>
Collins Perley Sports Complex			
Complex	1987	\$12,874,400	\$13,202,654
Garage	1989	\$124,200	\$127,429
		<u>\$12,998,600</u>	<u>\$13,330,084</u>
	BFA/CPSC	<u>\$57,129,000</u>	<u>\$58,629,566</u>
Total of all buildings in FCSU		<u>\$116,252,300</u>	<u>\$121,146,907</u>

Existing Debts and Liabilities

Districts' debt schedules are shown below:

Figure 10. FCSU Member District Debts.

BFA/CPSC				BACS			
Period	Principal	Interest	Annual Debt Service	Period	Principal	Interest	Annual Debt Service
7/1/17-6/30/18	270,000	117,227	387,227	7/1/17-6/30/18	484,845	44,258	529,103
7/1/18-6/30/19	270,000	107,448	377,448	7/1/18-6/30/19	484,845	43,448	528,293
7/1/19-6/30/20	270,000	97,577	367,577	7/1/19-6/30/20	484,845	42,632	527,477
7/1/20-6/30/21	270,000	87,705	357,705	7/1/20-6/30/21	484,845	41,820	526,665
7/1/21-6/30/22	265,000	78,021	343,021	7/1/21-6/30/22	483,845	41,008	524,853
7/1/22-6/30/23	260,000	68,708	328,708	7/1/22-6/30/23	478,845	40,198	519,043
7/1/23-6/30/24	250,000	59,463	319,463	7/1/23-6/30/24	419,845	39,390	459,235
7/1/24-6/30/25	195,000	43,325	238,325	7/1/24-6/30/25	418,845	38,580	457,425
7/1/25-6/30/26	185,000	34,921	220,921	7/1/25-6/30/26	298,845	18,760	317,605
7/1/26-6/30/27	185,000	26,773	211,773	7/1/26-6/30/27	0	0	0
7/1/27-6/30/28	145,000	17,788	162,788	7/1/27-6/30/28	0	0	0
7/1/28-6/30/29	145,000	10,785	155,785	7/1/28-6/30/29	0	0	0
7/1/29-6/30/30	145,000	3,811	148,811	7/1/29-6/30/30	0	0	0
Total:	2,385,000	725,720	3,110,720	Total:	3,517,845	392,160	3,909,845

Total for all member districts			
Period	Principal	Interest	Annual Debt Service
7/1/17-6/30/18	754,845	167,268	922,113
7/1/18-6/30/19	754,845	157,482	912,327
7/1/19-6/30/20	754,845	147,697	902,542
7/1/20-6/30/21	754,845	137,912	892,754
7/1/21-6/30/22	749,845	128,127	877,972
7/1/22-6/30/23	744,845	118,342	863,184
7/1/23-6/30/24	694,845	108,557	803,402
7/1/24-6/30/25	644,845	98,772	743,617
7/1/25-6/30/26	614,845	88,987	703,832
7/1/26-6/30/27	464,845	69,202	534,047
7/1/27-6/30/28	424,845	59,417	484,262
7/1/28-6/30/29	424,845	50,632	475,477
7/1/29-6/30/30	424,845	41,847	466,692
Total:	6,332,845	1,000,000	7,332,845

Articles of Agreement

The FCSU Act 46 Study Committee recommends that the following Articles of Agreement (*per 16 VSA §706b*) be adopted by the electorate of each necessary school district for the formation of a pre-Kindergarten through Grade 12 Unified School district to be temporarily named, "Franklin Central Unified School District," also hereafter referred to as the "Unified School District."

Article I

The School Districts of Fairfield, St. Albans City and St. Albans Town are necessary for the establishment of the Franklin Central Unified School District. While it is included, the interests of BFA USD #48 are represented by its two member districts, St. Albans City and St. Albans Town. The four current members of Franklin Central Supervisory Union are hereinafter referred to as the "forming districts."

Article II

There are no additional school districts the committee considers advisable for inclusion in the Franklin Central Unified School District.

Article III

The Franklin Central Unified School District will operate and provide pre-kindergarten through grade twelve education to all students in the district. Notwithstanding any change by the State Board of Education, the Northwest Technical Center is understood to be included in the Franklin Central Unified School District. Fairfield high school students enrolled and attending a public or approved independent high school (grades 9 – 12) during the 2016-17 school year at the expense of the Fairfield Town School District shall retain the option to continue to attend the same public or approved independent school at the Franklin Central Unified School District's expense until June 30, 2020.

Article IV

No new school buildings are necessary to, or proposed for the formation of the Franklin Central Unified School District. The Unified District School Board will assume ownership and operate existing school facilities of the forming school districts commencing July 1, 2017.

Article V

The Franklin Central Unified School District board shall decide, in accordance with state and federal law, the transportation services to be provided to students in the Franklin Central Unified-School District.

The forming districts of the Franklin Central Unified School District recognize the benefits to be gained from establishing district-wide curricula as well as their obligation to do so, and to otherwise standardize operations on or before July 1, 2017.

The Franklin Central Unified School District Board will comply with 16 VSA Chapter 53, subchapter 3, regarding the recognition of the representatives of employees of the respective forming districts as the representatives of the employees of the Franklin Central Unified School District and will commence negotiations pursuant to 16 VSA Chapter 57 for teachers and 21 VSA Chapter 22 for other employees. If the Franklin Central Unified District School Board cannot successfully negotiate a collective bargaining agreement by July 1, 2017, the Franklin Central Unified District School Board will comply with the pre-existing collective bargaining agreements pursuant to 16 VSA Chapter 53, subchapter 3. All of the forming districts' employment contracts shall be effective until their expiration or termination.

Article VI

Any and all operating deficits and/or surpluses of any of the forming districts shall become the asset, and/or the obligation of the Franklin Central Unified School District, effective July 1, 2017. Those member districts with surpluses or remaining reserve funds as of the close of business on June 30, 2017, will transfer all such funds to the Franklin Central Unified School District.

Article VII

No later than June 30, 2017, the forming districts will convey to the Franklin Central Unified School District all of their school-related real and personal property, for One Dollar, and the Franklin Central Unified School District will assume all capital debt associated therewith. Included in the conveyance of real property shall be any leasehold interests held by any of the forming districts.

The Unified School District recognizes the long term financial investments and community relationships that each town/city has with its school building(s). The Franklin Central Unified School District will encourage appropriate continued use of the building by the students and community pursuant to its policies and procedures.

In the event that the Franklin Central Unified School District Board of School Directors determines, in its discretion, that any of the real property, including land and buildings, conveyed to it by one or more of the forming districts is or are unnecessary to the continued operation of the Franklin Central Unified School District and its educational programs, the Franklin Central Unified School District shall convey such real property, for the sum of One Dollar, and subject to all encumbrances of record, the assumption or payment of all outstanding bonds and notes and the repayment of any school construction aid or grants as required by Vermont law, as follows:

- St. Albans City School, 59 Bellows Street transfers to St. Albans City
- St. Albans Town Educational Center, 169 South Main Street transfers to St. Albans Town
- Fairfield Center School, 57 Park Street transfers to Fairfield
- Bellows Free Academy UHS, 71 Main Street Building, the Hospital Building, the Building Trades, Collins Perley Sports Complex and Garage transfer to St. Albans City and St. Albans Town.

The conveyance of any of the above school properties shall be conditioned upon the town/city owning and utilizing the real property for community and public purposes for a minimum of five years. In the event a town/city elects to sell the real property prior to five years of ownership, the town/city shall compensate the Franklin Central Unified School District for all capital improvements and renovations completed after the formation of the Franklin Central Unified School District and prior to the sale to the town/city. In the event a town/city elects not to acquire ownership of such real property, the Franklin Central Unified School District shall, pursuant to Vermont statutes, sell the property upon such terms and conditions as established by the Franklin Central Unified School District Board.

Article VIII

16 VSA §723 governs the administrative transition to the Franklin Central Unified School District. Specifically on the day the Franklin Central Unified School District becomes effective (July 1, 2017), the Franklin Central Unified School District shall assume the assets and assumes the existing contractual obligations and other liabilities of the member school districts within its borders unless otherwise agreed to by the member districts in the approved plan for the formation of the Unified School district. No later than July 6, 2017, the treasurer of each preexisting school district shall pay by check to the treasurer of the Franklin Central Unified School District the full amount of the balance standing in his or her school account and transfer and/or assign to him or her all outstanding notes and contracts. All other officers of the preexisting school districts shall transfer and/or assign to the corresponding officer of the Franklin Central Unified School District all instruments and other documents establishing the forming districts' assets, liabilities, and contractual rights.

Article IX

For purposes of this article, the term “member towns” shall refer both to the forming districts that are voting whether to create a unified union school district and also to the member towns of the Unified Union School District if it is created.

School directors shall be apportioned to each member town in a manner that is roughly proportional to the fraction that its population bears to the aggregate population of all member towns in the Unified Union School District.

Legal voters of one or more of the member towns shall nominate persons who are residents of the respective member towns/city for the school director position(s) apportioned to that town/city.

Directors on the Board shall be voted at-large by the electorate of the Unified Union School District.

For the initial process of nominating individuals for school director positions, each nominee must reside in the town to which the board seat is apportioned. Consistent with 16 VSA § 706e(c) regarding at-large voting, each nominee’s petition must be signed by a minimum of sixty (60) legal voters from one or more of the member towns/city.

Petitions are valid only if the nominee accepts the nomination in writing. The petition must be filed with the clerk of the nominee’s town/city school district (or the town clerk if there is no town school district clerk). Petitions must be filed not less than 30 nor more than 40 days prior to the date of the vote to establish the Unified Union School District. Upon receipt of a valid petition, the clerk shall place the name of the person on the ballot and notify the clerk of every district proposed for membership in the proposed Unified Union School District to place the person’s name on the ballot of each district.

Initial Board composition is based on the 2010 Federal Census, and shall be recalculated promptly following the release of each subsequent decennial census. At such time, the Board shall also evaluate and consider the advisability of continuing the system of at-large voting for school directors.

Initially, Fairfield, a town corresponding to a pre-existing member school district, shall elect two members to the Board, who will have a weighted vote of one. Each Fairfield vote shall be counted as one-half of a Board vote. At no time will a member town have fewer than two board members, with a total weighted vote of one on the Board.

The initial membership on the Board will be as follows:

Town/City	Board Members
St. Albans City	4
St. Albans Town	4
Fairfield	2*
* Each board member will have a .5 weighted vote (equaling 1.0 total vote)	

Article X

The Franklin Central Unified School District Board of School Directors will be elected for three-year terms, except for those initially elected at the time of the formation of the Unified School District. In the initial Franklin Central Unified School District election, board member terms of office will be as follows:

Distribution of Initial One-Year, Two-Year and Three-Year Terms:

Town/City	1 Year Term	2 Year Term	3 Year Term
St. Albans City	2	1	1
St. Albans Town	1	1	2
Fairfield	1	1	-

The Transition from Initial Board Terms to Three-Year Terms:

Voting year -	'16	'17	'18	'19	'20	'21	'22	'23	'24	'25
City							
City							
Town							
Fairfield							
City								
Town								
Fairfield								
City										...
Town										...
Town										...

Pursuant to the provisions of 16 VSA §706j(b), elected school directors shall be sworn in and assume the duties of their office. The term of office for School Directors elected at the March 1, 2016 election shall be one, two, or three years respectively, plus the additional months between the date of the Organizational Meeting of the Franklin Central Unified School District (16 VSA §706j), when the initial school directors will begin their term of office, and the date of the Franklin Central Unified School District's annual meeting in the spring of 2017, as established under 16 VSA §706j. Thereafter, terms of office shall begin and expire on the date of the Franklin Central Unified School District's Annual Meeting.

Article XI

The proposal forming this Franklin Central Unified School District will be presented to the voters of each forming school district on March 1, 2016. The candidates for the new Franklin Central Unified School District Board of School Directors will be elected on the same date, as required by law.

Article XII

Upon an affirmative vote of the electorates of the school districts, and upon compliance with 16 VSA §706g, the Franklin Central Unified School District shall have and exercise all of the authority which is necessary in order for it to prepare for full educational operations beginning on July 1, 2017. The Franklin Central Unified School District shall, between the date of its organizational meeting under 16 VSA §706j and June 30, 2017, develop school district policies, adopt curriculum, educational programs, assessment measures and reporting procedures in order to fulfill the Education Quality Standards (State Board Rule 2000), prepare for and negotiate contractual agreements, set the school calendar for Fiscal Year 2018, prepare and present the budget for Fiscal Year 2018, prepare for Franklin Central Unified School District Annual Meeting(s) and transact any other lawful business that comes before the Board, provided, however, that the exercise of such authority by the Unified School District shall not be construed to limit or alter the authority and/or responsibilities of the School Districts of St. Albans City, St. Albans Town, BFA Union High School District #48/NWTC, Fairfield Town and the Franklin Central Supervisory Union. The Franklin Central Unified School District shall commence full educational operations on July 1, 2017.

Article XIII

The Franklin Central Unified School District of School Directors shall propose annual budgets in accordance with 16 VSA Chapter 11. The annual school budget vote shall be conducted by Australian ballot pursuant to 17 VSA Chapter 55.

2016.01.09

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Final: v.4.01

On July 1, 2017, the St. Albans City, St. Albans Town, BFA Union High School #48/NWTC and Fairfield Town School districts shall cease all educational operations and shall remain in existence for the sole purpose of winding up any outstanding business not given to the Franklin Central Unified School District under these articles and state law. Such business shall be completed as soon as practicable, but in no event any later than December 31, 2017. The Franklin Central Supervisory Union shall cease all operations within a reasonable timeframe of the completion of all outstanding business of its member school districts, but in no event any later than January 31, 2018.

For at least the first year that the Franklin Central Unified School District is fully operational and providing educational services, students shall attend elementary school and middle school in their town/city of residence; provided however, with parental consent, the Board of School Directors may adjust student enrollment based upon individual student circumstances and needs of the Franklin Central Unified School District. Effective July 1, 2018, the Board of School Directors will have the authority to adjust school attendance boundary lines and school configurations within the Franklin Central Unified School District.

The Franklin Central Unified School District school board shall provide opportunity for local input on policy and budget development. Structures to support and encourage public participation within the Franklin Central Unified School District will be established by the Franklin Central Unified School District Board of School Directors on or before June 30, 2017.

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- end -

SAMPLE

**Town of Fairfield
Official Town Meeting
Ballot**

March 1, 2016

**Town of Fairfield School District
FY2017 Budget**

Article II

Shall the legal voters of the Town of Fairfield School District approve the school board to expend \$5,625,188.00 which is the amount that the school board has determined to be necessary for the ensuing fiscal year beginning July 1, 2016? It is estimated that this proposed budget, if approved, will result in education spending of \$14,377.04 per equalized pupil. This projected spending per equalized pupil is 1.95% higher than spending for the current year.

Yes

No

SAMPLE
Town of Fairfield
Official Town Meeting
Ballot

March 1, 2016

Article VIII

Shall the Fairfield Center School District, which the State Board of Education has found necessary to include in the proposed supervisory district, join with the St. Albans Town School District, St. Albans City School District, and BFA/NWTC Union District #48, which the State Board of Education has found necessary to include in the proposed supervisory district, for the purpose of forming a supervisory district, as provided in Title 16, Vermont Statutes Annotated, and as proposed in the FCSU Act 46 Study Committee's Report and Articles, upon the following conditions and agreements:

(a) Grades. The supervisory district shall operate and manage a school offering instruction in grades PRE K through 12.

(b) Board of School Directors. The Board of School Directors shall consist of no more than two representatives from Fairfield (1/2 vote each); no more than four representatives from St. Albans City; no more than four representatives from St. Albans Town, with Board members being elected at-large by all three communities.

(d) Assumption of debts and ownership of school property. The supervisory district shall assume the indebtedness of member districts, acquire the school properties of member districts, and pay for them, all as specified in the final report.

(e) Final Report. The provisions of the final report approved by the State Board of Education on the 19th day of January, 2016, which is on file in the town clerk's office, shall govern the supervisory district.

Yes

No

Informational Hearing

The legal voters of the Fairfield School District are hereby warned and notified to meet in Fairfield Center School, 57 Park Street, Fairfield, Vermont, on:

Monday, February 29, 2016, at 7:00 p.m.

To conduct an informational meeting on the budget to be voted by Australian ballot on March 1, 2016.

Polling Place and Time for Australian Ballot Vote

Voting will take place at Veteran's Hall (Fairfield Center School), 57 Park Street. The polls will be open at 7:00 a.m. and will close at 7:00 p.m.

WARNING
ANNUAL TOWN MEETING OF THE TOWN OF FAIRFIELD
AND THE FAIRFIELD SCHOOL DISTRICT

The inhabitants of the Town of Fairfield, Vermont, who are legally qualified voters in the Town of Fairfield and the Town of Fairfield School District are hereby warned and notified to meet at Veterans' Hall in the Village of Fairfield Center, on Tuesday, the 1st day of March, 2016 at ten o'clock in the forenoon to transact the following business of the Town and the Town of Fairfield School District:

1. To elect a Moderator for the annual Town Meeting for a one year term.
2. To receive the various reports of the officers of the Town and Town School District as contained in the current Town Report.
3. To elect from the legal voters of said Town the following Officers:
 - a. One Selectperson for a term of three years by ballot.
 - b. One Selectperson for a term of two years by ballot.
 - c. One Auditor for a term of three years by ballot.
 - d. One Lister for a term of three years by ballot.
 - e. One Library Trustee for a term of three years.
 - f. One Library Trustee for a term of two years.
 - g. A First Constable for a term of one year.
 - h. A Grand Juror for a term of one year.
 - i. A Town Agent for a term of one year.
4. Shall property taxes be due and payable on the first Friday in the month of November?
5. Shall the voters approve the 2016 total general fund expenditures of \$1,321,608, of which \$861,651 shall be raised by taxes and \$459,957 by non-tax revenues? (Previous year total expenditures were \$1,283,500, of which \$827,691 were raised by taxes and \$455,809 by non-tax revenues)
6. To hear the report of the Library.
7. Shall the voters approve 2016 expenditures of \$132,310 for the Bent Northrop Memorial Library, \$19,000 of which shall be raised by taxes and \$113,310 by non-tax revenues? (Previous year total expenditures were \$130,300 for the Bent Northrop Memorial Library, \$15,128 of which were raised by taxes and \$115,172 by non-tax revenues)
8. To adjourn temporarily the business of the Town until after completion of the School District Meeting.
9. To organize the Annual Town School Meeting.
10. To elect a Moderator for the Annual Town School Meeting for a one year term.
11. Shall the legal voters of the Town of Fairfield School District approve the school board to expend \$5,625,188.00 which is the amount that the school board has determined to be necessary for the ensuing fiscal year beginning July 1, 2016? It is estimated that this proposed budget, if approved, will result in education spending of \$14,377.04 per equalized pupil. This projected spending per equalized pupil is 1.95% higher than spending for the current year. [AUSTRALIAN BALLOT]

12. Shall the legal voters of the Town of Fairfield School District authorize the School Board Directors to borrow money in anticipation of payment from the education fund, as necessary, for the next fiscal year pursuant to Title 16 § 562(9)?
13. Shall the legal voters of the Town of Fairfield School District approve the use of any available current (June 30, 2015) Fund Balance reserved for Capital Improvements for various building and grounds improvements, etc.? (The approval of this item will have no effect on the tax rate. The funds are presently set aside for this type of use.)
14. To elect one (1) School Board Director by ballot for a three (3) year term.
15. To elect one (1) School Board Director by ballot for a two (2) year term.
16. To transact any other business that may properly come before this meeting.
17. Shall the Fairfield Center School District, which the State Board of Education has found necessary to include in the proposed supervisory district, join with the St. Albans Town School District, St. Albans City School District, and BFA/NWTC Union District #48, which the State Board of Education has found necessary to include in the proposed supervisory district, for the purpose of forming a supervisory district, as provided in Title 16, Vermont Statutes Annotated, and as proposed in the FCSU Act 46 Study Committee's Report and Articles, upon the following conditions and agreements:

(a) Grades. The supervisory district shall operate and manage a school offering instruction in grades PRE K through 12.

(b) Board of School Directors. The Board of School Directors shall consist of no more than two representatives from Fairfield (1/2 vote each); no more than four representatives from St. Albans City; no more than four representatives from St. Albans Town, with Board members being elected at-large by all three communities.

(d) Assumption of debts and ownership of school property. The supervisory district shall assume the indebtedness of member districts, acquire the school properties of member districts, and pay for them, all as specified in the final report.

(e) Final Report. The provisions of the final report approved by the State Board of Education on the 19th day of January, 2016, which is on file in the town clerk's office, shall govern the supervisory district.
[AUSTRALIAN BALLOT]

18. To elect ten (10) school director(s) from the nominees below to serve on the proposed supervisory district board from the date of the organization meeting for terms as provided in the final report: **[AUSTRALIAN BALLOT]**

Please select no more than two representatives from Fairfield (1/2 vote each);
 One for a one year term
 One for a two-year term

Please select no more than four representatives from St. Albans City;
 Two for a one year term
 One for a two year term
 One for a three year term

Please select no more than four representatives from St. Albans Town;
One for a one year term
One for a two year term
Two for a three year term

19. To resume the business of the Town.
20. Shall the voters approve \$58,548 for the support of the Fairfield Volunteer Fire Department, said appropriation only to be paid by the town upon condition that the Fairfield Volunteer Fire Department submit to the town, by June 30, 2016, a copy of its most recent balance sheet and bank statement for review by the town auditors. (Previous year-\$56,723)
21. Shall the voters approve \$35,000 for the support of the East Fairfield Volunteer Fire Department, said appropriation only to be paid by the town upon condition that the East Fairfield Volunteer Fire Department submit to the town, by June 30, 2016, a copy of its most recent balance sheet and bank statement for review by the town auditors. (Previous year-\$35,000)
22. Shall the voters approve \$15,000 in support of the Fairfield Community Center Association? (Previous year-\$15,000)
23. Shall the voters approve a donation of \$3,782 for the Franklin County Home Health Agency, Inc. (Previous year-\$3,782)
24. Shall the voters approve a donation of \$2,500 for the Outdoor Classroom. (Previous year-\$2,500)
25. Shall the voters approve a donation of \$1,000 for the Franklin County Animal Rescue. (Previous year-\$1,000)
26. To transact any other non-binding business that may properly come before this meeting.
27. To Adjourn.

Dated at Fairfield, this 25th day of January, 2016.

Town of Fairfield Selectboard

/s/ Thomas Howrigan, Chair

/s/ Gavin Ryan

/s/ Gene Archambault

/s/ Greg Christie

/s/ Norman Menard

Fairfield School Board

/s/ Michael Malone, Chair

/s/ Mike L'Esperance

/s/ Kenderlyn Phelps

Attest:


Amanda Forbes, Clerk

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