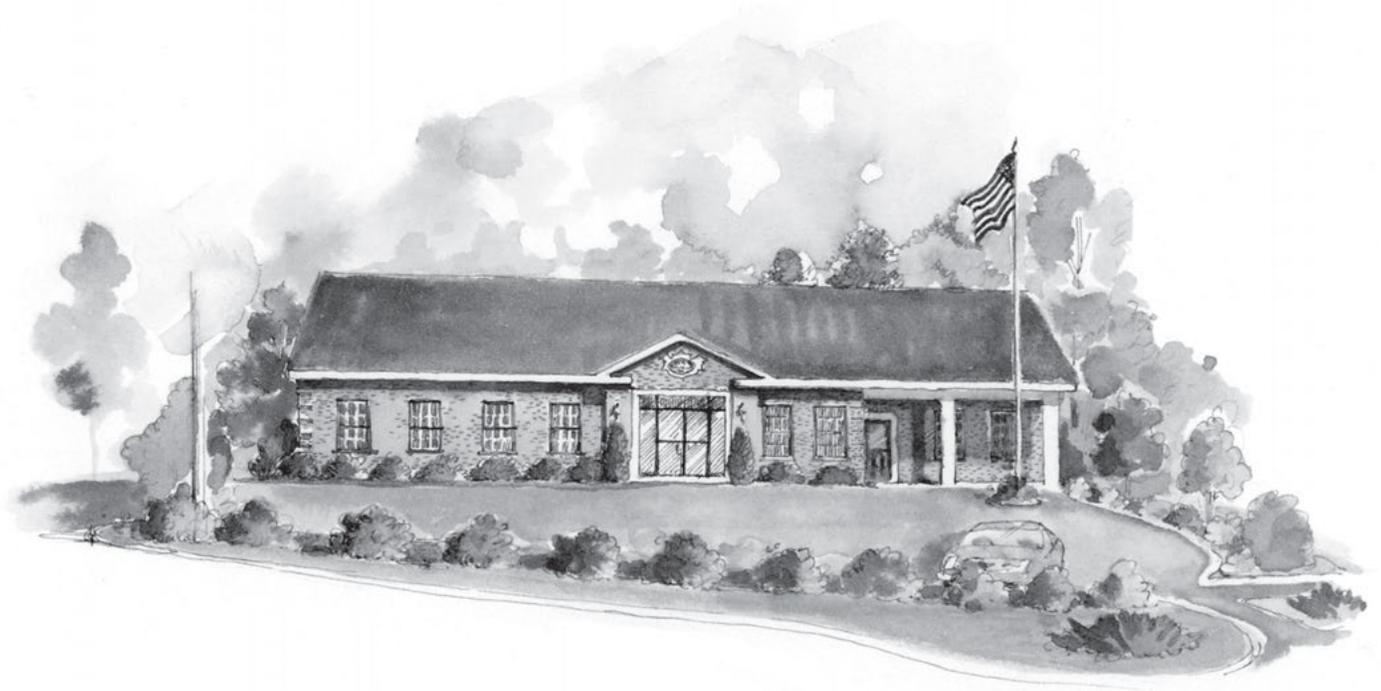


**TOWN OF
FAIRFIELD, VERMONT**



**2016
ANNUAL REPORT**

OF THE TOWN YEAR ENDING DEC. 31, 2016
SCHOOL YEAR ENDING JUNE 30, 2016

Office Hours and Board Meetings

Town Clerk's Office Phone 827-3261 ext 1

Hours: Monday, Tuesday, Thursday, Friday 8:00 am - 3:00 pm
Wednesday 10:30am - 5:30 pm

Select Board Meetings

2nd and 4th Mondays of the month at 7:30 pm held at the Municipal Building

School Board Meetings

2nd Monday of the month at 6:00 pm held at the School

Library Board Meetings

3rd Tuesday of the month at 4:30 pm held at the Library

Fairfield Fire Department Meetings

1st Monday of the month at 7:30 pm held at the Firehouse

Zoning Board Meetings

1st Monday of the month at 8:00 pm held at the Municipal Building

Grant Writer Committee Meetings

1st Monday of the month at 6:00 pm held at the Municipal Building

Recreation Committee Meetings

3rd Tuesday of the month at 7:00 pm held at the Municipal Building

Check our website at fairfieldvermont.com for news and minutes of the meetings

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

ANNUAL REPORT

Town and School of

FAIRFIELD

VERMONT

For The Year Ended
December 31, 2016

Printed by Authority
REPRO DIGITAL

NOTICE

Please bring this report to
Town Meeting on Tuesday March 7, 2017
@10:00 A.M.
Held at the Fairfield Center Elementary School

Polls will be open 7:00 A.M. to 7:00 P.M.
To vote on the School Budget

This institution is an equal opportunity provider, and employer.

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Maple Run Union School District

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Elected Town Officers

Moderator	Bridget Rivet	2017
Town Clerk & Treasurer	Amanda Forbes (3 year term)	2017
Select Board	Gavin Ryan (3 year term)	2017
	Greg Christie (2 year term)	2017
	Gene Archambault (3 year term)	2018
	Norman Menard (2 year term)	2018
	Thomas Howrigan (3 year term)	2019
Auditors	Jeanne Persons (3 year term)	2017
	Mary Schreindorfer (3 year term)	2018
	Judy Magnan (3 year term)	2019
Listers	Linda Hodet (3 year term)	2017
	James Gregoire (3 year term)	2018
	Dan McCoy (3 year term)	2019
School Directors	Bennett Dawson (3 year term)	2017
	Michael L'Esperance (2 year term)	2017
Michael Malone	*Damien Boomhower (3 year term)	2018
	David Gaudette (2 year term)	2018
	Charles Thomas (3 year term)	2019
MRUSD Board	Michael L'Esperance (1 year term)	2017
	Michael Malone (2 year term)	2018
School Treasurer	Ruth Mangan (3 year term)	2018
Library Trustees	Kerry Lambert (3 year term)	2017
	Laura Fulwiler (2 year term)	2017
	Susan Magnan (3 year term)	2018
	Albert Tetreault (2 year term)	2018
	Jennifer Archambault (3 year term)	2019
First Constable	Linda Hodet (1 year term)	2017
Grand Juror	Charles Thomas(1 year term)	2017
Town Agent	Vanessa Kittell (1 year term)	2017
Justices of the Peace	Jonathan Branon James Consentino Maurice Jettie Bridget Howrigan Rivet Kristen Runyon-Hughes Dustin Tanner Julie Wolcott	

*Boomhower appointed to fill Malone's remaining term

Appointed Town Officers

Planning/Zoning Board

Aaron Forbes vacant Melissa Manson Albert Tetreault Jerry Yates

Zoning Administrator Alisha Larocque

Recreation Committee

John Baxter John Dasaro Brenda Goodhue Carol Lizotte Michael Malone

Grant Writer Committee

Amanda Forbes Martin Hornick Norman Menard Sarah Montgomery

Grant Writer Melanie Riddle

Fairfield Pond Beach Committee

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

Town Service Officer

Julie Wolcott

Health Officer

Melissa Manson

Emergency Management Coordinator

Amanda Forbes

Delinquent Tax Collector

Linda Hodet

E911 Coordinator

Alisha LaRocque

**Minutes of the 2016 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 1, 2016. Vanessa Kittell, Moderator, called the meeting to order at 10:10 a.m. The Pledge of Allegiance was said. Announcements regarding lunch and bake sale were made, as well as reminders to use the microphones so that all can hear.

1. MODERATOR: Bridget Howrigan Rivet was nominated by Albert Tetreault and seconded by Gene Archambault. Nominations ceased. The Clerk was asked to cast one ballot for Bridget Howrigan Rivet.
2. TO RECEIVE THE VARIOUS REPORTS OF THE OFFICERS OF THE TOWN AND TOWN SCHOOL DISTRICT AS CONTAINED IN THE CURRENT TOWN FINANCIAL REPORT: No discussion.
3. TO ELECT FROM THE LEGAL VOTERS OF SAID TOWN THE FOLLOWING OFFICERS:
 - a. ONE SELECTPERSON FOR 3 YEARS: Tom Howrigan nominated by Charles Thomas and seconded by Bennett Dawson. Nominations ceased, moved to cast one ballot for Tom Howrigan.
 - b. ONE SELECTPERSON FOR 2 YEARS: Norman Menard nominated by Charles Thomas and seconded by Mary Schreindorfer. Nominations ceased, moved to cast one ballot for Norman Menard.
 - c. ONE AUDITOR FOR 3 YEARS: Judy Magnan nominated by Mary Schreindorfer and seconded by Cindy Ryan. Nominations ceased, moved to cast one ballot for Judy Magnan.
 - d. ONE LISTER FOR 3 YEARS: Dan McCoy nominated by Mary Alice Elbaum and seconded by Joanne McCoy. Nominations ceased, moved to cast one ballot for Dan McCoy.
 - e. ONE LIBRARY TRUSTEE FOR 3 YEARS: Jennifer Archambault nominated by Albert Tetreault and seconded by Elizabeth Howrigan. Nominations ceased, moved to cast one ballot for Jennifer Archambault.
 - f. ONE LIBRARY TRUSTEE FOR 2 YEARS: Albert Tetreault nominated by Jennifer Archambault and seconded by Kristen Runyon Hughes. Nominations ceased, moved to cast one ballot for Albert Tetreault.
 - g. A FIRST CONSTABLE FOR 1 YEAR: Linda Hodet nominated by Tom Howrigan and seconded by John Baxter. Nominations ceased, moved to cast one ballot for Linda Hodet.
 - h. ONE OR MORE GRAND JURORS FOR 1 YEAR: Charles Thomas nominated by Norman Menard and seconded by Gene Archambault. Nominations ceased, moved to cast one ballot for Charles Thomas.
 - i. A TOWN AGENT FOR 1 YEAR: Vanessa Kittell nominated by Tom Howrigan and seconded by Michael Malone. Nominations ceased, moved to cast one ballot for Vanessa Kittell.
4. SHALL PROPERTY TAXES BE DUE AND PAYABLE ON THE FIRST FRIDAY IN THE MONTH OF NOVEMBER? Motion made by Bennett Dawson and seconded by Michael Malone. Motion passed by voice vote.
5. SHALL THE VOTERS APPROVE 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?: Motion made by Charles Thomas and seconded by Toby Fulwiler. Gavin Ryan spoke to this year's budget explaining that in 2015 we finished paying our share of 3 bridge replacements by the State. We also received an emergency grant to repair the culvert

at the end of Swamp Rd. of which we were only required to pay 10%. We bought a grader and traded in the old one towards the cost. We received a \$300,000 federal grant for the construction of a salt shed and this will be the focus in 2016. Our equipment is all fairly new and many repairs are being done right in the garage rather than sending them out. The increase in this year's budget is largely due to the payment on the grader and employee salaries and retirement. Last year the budget dropped 6 cents based on the removal of the 4% discount expense by voters. This year the budget will account for a 2 cent increase. It was commented that employees should be grading better and we need more material for the dirt roads. Gavin responded that the employees have had training on the new grader and the Selectboard is working on a plan to put more material on the roadways. Reynolds Road was surfaced this fall with crushed asphalt and has proven to be holding up well. Motion passed by voice vote.

6. TO HEAR THE REPORT OF THE LIBRARY: Laura Fulwiler, Trustee, explained that there was literature regarding the library at one of the tables and encouraged people to use their 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 \$113,300 BY NON-TAX REVENUES? Motion made by Toby Fulwiler and seconded by Martha Manning. Motion passed by voice vote.
8. TO ADJOURN TEMPORARILY THE BUSINESS OF THE TOWN UNTIL AFTER COMPLETION OF THE SCHOOL DISTRICT MEETING: Motion made by Tom Howrigan and seconded by Michael Malone. Motion passed by voice vote.
9. TO ORGANIZE THE ANNUAL TOWN SCHOOL MEETING.
10. TO ELECT A MODERATOR FOR THE ANNUAL TOWN SCHOOL MEETING: Bridget Howrigan Rivet was nominated by Joy Kane and seconded by Howard Mitchell. Nominations ceased. The Clerk was asked to cast one ballot for Bridget Howrigan Rivet.
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]**

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 made a clarification on the ballot. While the ballot says that it the projected spending per equalized pupil is 1.95% higher than the current year, it should have said 1.67%. The per pupil spending is below the state average.

(Results counted after the polls closed at 7:00 p.m. showed the budget passed 326 to 200.)

12. 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 Charles Thomas and seconded by Elizabeth Howrigan. Motion passed by voice vote.
13. SHALL THE LEGAL VOTERS OF THE TOWN OF FAIRFIELD SCHOOL DISTRICT APPROVE THE USE OF ANY CURRENT (JUNE 30, 2015) FUND BALANCE RESERVED

FOR CAPITAL IMPROVEMENTS FOR VARIOUS BUILDING AND GROUNDS IMPROVEMENTS: Motion made by Michael Malone and seconded by John Baxter. The total fund balance \$105,000. The school is hoping to repair the plumbing in the '64 building. They are also planning on updating bathrooms, expanding the number of stalls and making them ADA compliant. The boiler in the newer wing needs to be replaced. The question was raised as to where the fund balance will go if the unification passes and Michael Malone answered that it will be combined with the other schools' fund balances. It was hoped that they could fix as many things as possible in the interim. Motion passed by voice vote.

14. TO ELECT ONE (1) SCHOOL BOARD DIRECTOR BY BALLOT FOR A THREE (3) YEAR TERM: ~~Michael Malone~~ nominated by ~~Charles Thomas~~ and seconded by Tom Howrigan. Nominations ceased, moved to cast one ballot for ~~Michael Malone~~. Motion passed by voice vote.
Charlie Thomas, Michael Malone
Charlie Thomas.

15. TO ELECT ONE (1) SCHOOL BOARD DIRECTOR BY BALLOT FOR A TWO (2) YEAR TERM: Damian Boomhower nominated by Charles Thomas and seconded by John Baxter. David Gaudette nominated by Greg Christie and seconded by Vanessa Kittell. The candidates introduced themselves and spoke about their intent to be on the Board.

A paper ballot election was conducted. 107 ballots were cast, and the results were David Gaudette 67 and Damian Boomhower 40.

David Gaudette was elected to the two year School Board Director position.

16. TO TRANSACT ANY OTHER BUSINESS THAT MAY PROPERLY COME BEFORE THIS MEETING. No discussion.

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]

Brian Jerose encouraged future savings by looking into merging the entire county and combining other similar size towns into the District. Bennett Dawson stated that he has been on the School Board for 7-8 years and has seen budgets increase, taxes increase yet opportunities for the students are decreasing. Stop denying students and give the opportunity for the districts to join. He cannot promise expenses will go down but we will have the same opportunities as the other schools, such as second languages and a math specialist. School choice will not go away and let's take advantage now for tax decreases. If we wait the state will force us later.

Mary Schreindorfer asked if they could see the school being closed in the future. The moderator asked if there were no objections, the rules could be suspended to allow the Superintendent, Kevin Dirth and Act 46 Committee Chair, James Farr to speak despite the fact that they were not registered voters of the town. Kevin Dirth responded to the question stating that it will not be closed. It is a relatively large school with 205 students k-8th grade and an important school for the area. Further, there is no room in town or city to move students. Fairfield School is loved for its character and personality. James Farr concurred that he does not see Fairfield School closing in the future.

Gabrielle Tiffany asked if kids from other schools will come here? It was answered that the new board could allow freedom between schools. Although it can be done now it is a process to coordinate tuition and two board approvals. This will be an easier process.

John Baxter asked if it fails in any one of the three towns will you put to a revote? Kevin Dirth responded that it may make sense for a reconsideration after looking at the vote results and if so, the vote would held before June 30th.

Michael Malone stated that he had been on the Board for 9 years and Chair for 7 years and if the vote passes he will be voted out of a job that he really likes, but this unification is best for the kids and taxpayers.

Anne Howrigan asked that they be more specific about advantages of unification. The response was that the new board will be brought from existing boards, while the schools will not be exact, they will be equitable. They will all benefit from the same opportunities.

Anne Howrigan asked if the curriculum will be sent from the supervisory office or will teachers have the ability to set their own curriculum? Kevin Dirth responded that they will have some flexibility but as is currently the case, there are state standards that require what needs to be taught.

Gabrielle Tiffany stated that the maple sugaring unit was started 15 years ago and with community involvement a sugarhouse was built. This is important to Fairfield. How will it fit with the equity curriculum? Will it stay? The board is not looking at these schools as "us" and "them". They will not vote to cut out things important to schools and communities.

Jane Williams noted that the townspeople should be aware that the board of school directors will give Fairfield 2 representatives with only one-half vote each. Michael Malone responded that the representative number is governed by law according to population. It was his opinion that St. Albans Town and City do not always agree and these votes will be important in breaking a tie. Over time boundaries will dissolve. He stated that although some worry this is giving up local control we have been losing local control for some time and especially as budgets are voted down. We cannot negotiate high school tuition so all costs can be contained. This unification will allow us to preserve local control.

Jeffrey Nelson asked what the total number of kids will be upon unification. The answer is 2700.

Charles Thomas spoke stating that he wanted to clear up a misunderstanding that the board will be looking at Fairfield and saying they want 5.7 million dollars and approving yes or no. In fact, with Act 46 they will be presented with a 30 + million dollar budget. Fairfield will not be itemized and St. Albans Town and City will not be able to vote against Fairfield separately. This is a collective budget.

Tom Morin questioned that 2 one-half votes could cancel each other so why not just have one representative? Michael Malone explained it was a decision made to allow for more than one person and give the board some diversity.

John Baxter noted that the unification with BFA and representatives on the board give us a vote so we have more say in high school costs.

Anne Howrigan asked what the new budget numbers will look like? An estimate from Kevin Dirth was approximately \$50,000,000.

Gail Morin asked how the unification will affect property taxes. Michael Malone responded that taxes are governed by the State. They are only projections but the unification should stabilize taxes by virtue of the number of equalized pupils. Taxes should go up less and we will be saving in the short term regardless because of tax incentives. If we don't take advantage of it taxes will increase for these that don't end up unifying and decreasing for those that do.

Lori Niederer questioned what parents have been giving for feedback. Mostly positive feedback with some negative. Lori offered her own positive experience in a town with multiple elementary schools and shared high school.

Lorne Babb asked for a business model, where is the evidence of saving? Some purchasing savings. In other towns that have unified such as Essex and Westfield as well as Jericho and Underhill savings have been seen.

Brian Jerosé hesitates towards voting yes only because he would like to see a larger merger with other high schools to preserve school choice.

Charles Thomas noted Act 129 as school choice law which gives up to 40 students the opportunity to choose another high school. Currently we have 79 at BFA and 19 Enosburg. There is a possibility for a separate program that will exchange students between BFA and Enosburg. Tech Centers are not included and not a part of Act 46. Kids will be able to go to either Tech Center.

David Gaudette asked if the budget for Fairfield is submitted separately to the Board? No, the needs will be established by the administration and sent to the Business Manager. The budget will be presented as a whole.

Gavin Ryan asked how a principal will be chosen for each school. The process will not change and will remain as it is today. The committee and community will choose together.

Gene Archambault stated that the discussion of unification started as property tax relief. Now the state is going to force us? He doesn't like that regardless of what he votes today. He suggests contacting your representatives.

It was also noted that on a 10 member board, if Fairfield has two one-half votes, and one full vote is absent, how is a tie going to be broken? Like other boards in this situation, it cannot be.

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

Motion made by Charles Thomas and seconded by Tom Howrigan to break for lunch at 12:30 pm. Motion passed.

19. TO RESUME THE BUSINESS OF THE TOWN.
20. SHALL THE LEGAL VOTERS OF THE TOWN OF FAIRFIELD APPROVE \$58,548 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, 2016, 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 Norman Menard. Motion passed by voice vote.
21. 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, 2016 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 Howard Mitchell. Martha Manning asked how many members are active in the East Fairfield Fire Department and whether it consolidation with Fairfield Fire Department has been considered. Patrick Winegar responded that there are three active members and as he understood it, they were already consolidated and it was unclear why they were separated in the town report. Amanda Forbes responded that there are separate EIN numbers, separate chiefs and the budgets are submitted separately. Patrick said that there is a working tanker truck and it always responds to fire. The accidents are split up by based on location. Gavin Ryan hopes they can work together for coverage on both sides of town. It is important to have the two fire departments in case of flooding on Rt. 36. John Baxter asked the Selectboard to push for consolidation. Gavin invited the fire departments to the Selectboard's second meeting in March (March 28th) at 7:30 pm to discuss the possibility further. Joyce Mitchell asked how many active members there were in Fairfield and it was answered by Martha that there were approximately 25. Motion passed by voice vote.
22. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$15,000 FOR THE FAIRFIELD COMMUNITY CENTER ASSOCIATION: Motion made by Edward Haak and seconded by Michelle Bessette. Michelle Bessette referred people to the Community Center letter in the Town Report. They have bingo, senior meals, vacation camps, food shelf, thanksgiving baskets and the Meeting House on the Green, which can be rented for events. Motion passed by voice vote.

23. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$3,782 FOR THE FRANKLIN COUNTY HOME HEALTH AGENCY, INC.: Motion made by Tom Howrigan and seconded by Bennett Dawson. Motion passed by voice vote.

24. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$2,500 FOR THE OUTDOOR CLASSROOM: Motion made by Charles Thomas and seconded by John Baxter. Joanna Jerosse explained the program as one that teaches students about maple sugaring and its history through interviews. Motion passed by voice vote.

25. TO SEE IF THE VOTERS WILL APPROVE A DONATION OF \$1,000 FOR THE FRANKLIN COUNTY ANIMAL RESCUE: Motion made by Gail Williams and seconded by Laura Fulwiler. Gail Williams explained the low cost spay/neuter program. Motion passed by voice vote.

26. TO TRANSACT ANY OTHER BUSINESS THAT MAY PROPERLY COME BEFORE THIS MEETING: Michael Malone thanked Kenderlyn Phelps for her hard work on the School Board and welcomed David Gaudette. Bridget Howrigan Rivet was thanked for doing a great job as moderator.

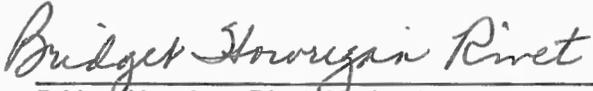
27. TO ADJOURN. A motion to adjourn was made by Toby Fulwiler and seconded by Michael Malone at 1:45 p.m.

Respectfully submitted,

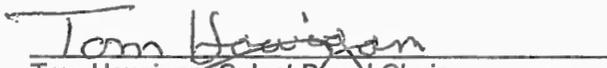


Amanda L. Forbes, Clerk

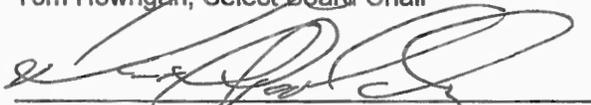
To the best of my recollection, I attest that these minutes are a true and accurate reflection of the events of Town Meeting Day, March 1, 2016.



Bridget Howrigan Rivet, Moderator



Tom Howrigan, Select Board Chair



Michael Malone, School Board Chair

WARNING
ANNUAL TOWN MEETING OF THE TOWN OF FAIRFIELD

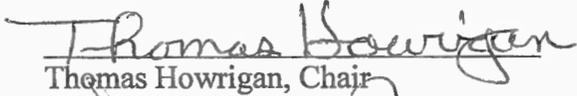
The inhabitants of the Town of Fairfield, Vermont, who are legally qualified voters in the Town of Fairfield are hereby warned and notified to meet at Veterans' Hall in the Village of Fairfield Center, on Tuesday, the 7th day of March, 2017 at ten o'clock in the forenoon to transact the following business:

1. To elect a Moderator for a one year term.
2. To receive the various reports of the officers of the Town as contained in the current Town Report.
3. To elect from the legal voters of said Town the following Officers:
 - a. A Town Clerk for a term of three years.
 - b. A Treasurer for a term of three years.
 - c. One Selectperson for a term of three years by ballot.
 - d. One Selectperson for a term of two years by ballot.
 - e. One Auditor for a term of three years by ballot.
 - f. One Lister for a term of three years by ballot.
 - g. One Library Trustee for a term of three years.
 - h. One Library Trustee for a term of two years.
 - i. A First Constable for a term of one year.
 - j. A Grand Juror for a term of one year.
 - k. 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 2017 total general fund expenditures of \$1,337,942, of which \$888,852 shall be raised by taxes and \$449,090 by non-tax revenues? (Previous year total expenditures were \$1,321,608, of which \$861,651 were raised by taxes and \$459,957 by non-tax revenues).
6. Shall the voters approve 2017 expenditures of \$133,650 for the Bent Northrop Memorial Library, \$79,050 of which shall be raised by taxes and \$54,600 by non-tax revenues? (Previous year total expenditures were \$132,310 for the Bent Northrop Memorial Library, \$19,000 of which were raised by taxes and \$113,310 by non-tax revenues).
7. Shall the voters approve \$92,225 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, 2017, a copy of its most recent balance sheet and bank statement for review by the town auditors. (Previous year-\$58,548 and \$35,000 for East Fairfield Volunteer Fire Department).
8. Shall the voters approve \$15,000 in support of the Fairfield Community Center Association? (Previous year- \$15,000)
9. Shall the voters approve a donation of \$3,971 for the Franklin County Home Health Agency, Inc. (Previous year-\$3,782)

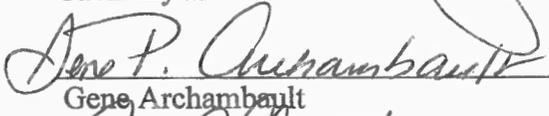
10. Shall the voters approve a donation of \$2,500 for the Outdoor Classroom. (Previous year-\$2,500)
11. Shall the voters approve a donation of \$1,000 for the Franklin County Animal Rescue. (Previous year-\$1,000)
12. Shall the voters approve a donation of \$1,500 for Age Well (formerly CVAA- Previous year-\$0)
13. To transact any other non-binding business that may properly come before this meeting.
14. To Adjourn.

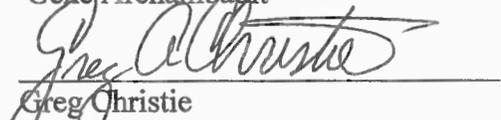
Dated at Fairfield, this 23rd day of January, 2017.

Town of Fairfield Selectboard,


Thomas Howrigan, Chair

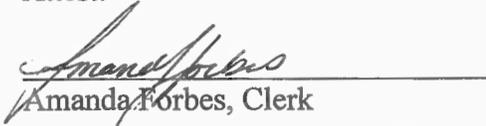

Gavin Ryan


Gene Archambault


Greg Christie


Norman Menard

Attest:


Amanda Forbes, Clerk



TOWN OF FAIRFIELD, VERMONT

FINANCIAL STATEMENTS

December 31, 2016



A.M. PEISCH & COMPANY, LLP
SINCE 1941

CERTIFIED PUBLIC ACCOUNTANTS
& BUSINESS CONSULTANTS

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, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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, 2016, 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.

401 Water Tower Circle Suite 302 Colchester, VT 05446 (802) 654-7255	27 Center Street P. O. Box 326 Rutland, VT 05702 (802) 773-2721	30 Congress Street Suite 201 St. Albans, VT 05478 (802) 527-0505	1020 Memorial Drive St. Johnsbury, VT 05819 (802) 748-5654	24 Airport Road Suite 402 West Lebanon, NH 03784 (603) 306-0100
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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 and note on pages 3–10 and 39–44 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 27, 2017, 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* in considering the Town of Fairfield, Vermont's internal control over financial reporting and compliance.

St. Albans, Vermont
January 27, 2017
VT. Reg. No. 92-0000102

A. M. Pleach & Company, LLP

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2016**

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, 2016. Please use this report in conjunction with the Town's financial statements which begin on page 11.

Highlights

- The expense for new infrastructure and major road improvements in 2016 was approximately \$156,465. Pavement resurfacing occurred on areas of South Rd., Duffy Hill Rd., Chester Arthur Rd., Pond Rd. and Sheldon Woods Rd. The Town Garage/Fire Station driveway was also paved. This also included replacing culverts, ditching and excavation where needed and building roadway shoulders up with gravel. The Selectboard continues planning major improvements to the infrastructure each year as part of a long term plan.
- A four-way stop was installed at the intersection of Rt. 36 and North and South roads. The total cost for the project was \$14,635.
- 2017 Freightliner Truck: A 2017 Freightliner truck was purchased in December in the amount of \$172,674. \$50,000 was paid towards the purchase price out of remaining budget funds in December leaving \$122,674 financed with People's Trust Company for five years at a rate of 2.25%.
- 2014 John Deere Grader: A loan for five years at a rate of 2% was taken out in 2015 in the amount of \$119,979 for a 2014 John Deere grader that was purchased in 2015 at a purchase price of \$279,979. \$100,000 was paid towards the purchase price out of budget funds at the time. A payment in the amount of \$25,454 was made this year. The remaining balance on that loan is \$96,661.
- Fire Station Building: A loan to pay for the Fire Station building built in 2012 was refinanced from 2.5% down to 1.9% in 2015. The total loan was in the amount of \$375,000. The balance at year end is \$63,870. The final payment is due in December, 2017.
- Library Building: A loan to pay for the library building built in 2011 in the amount of \$500,000 at an interest rate of 2.95% and term of five years was refinanced in 2013 in the amount of \$406,372 at a term of 15 years and interest rate of 3.25%. This year a payment in the amount of \$33,592 was made and the balance at year end is \$306,509.
- A loan in anticipation of taxes was taken out on July 6, 2016 in the amount of \$250,000 and was paid off on September 20, 2016. The interest cost was \$676.
- A grant in the amount of \$36,278 was 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 was completed in 2016. The total project cost was \$48,084 and \$35,964 was reimbursed. This project is now closed.
- 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 is expected to be approximately \$64,700 or 10% of the total project cost. 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. In 2016 \$10,803 was spent and \$9,723 was reimbursed. This project is expected to be ongoing for the next 2 years.
- The State of Vermont Agency of Transportation replaced 3 bridges in Fairfield. Construction was complete as of 2015, remaining expenses were paid in 2016.
 - 1) Wanzer Bridge #42- Total estimated cost of \$900,000; with a match of \$45,000 (5%). Actual costs in 2015 were \$1,416,930. The Town's match of \$70,847 was paid at that time. In 2016 an additional expense of \$2,674 was assessed and \$134 was paid by the Town. This project is now closed.
 - 2) South Road Bridge #14- Total estimated cost of \$900,000 with a match of \$45,000 (5%). Actual costs in 2015 were \$858,930 and the Town's match of \$42,947 was paid at that time. In 2016 an additional expense of \$2,832 was assessed and \$142 was paid by the Town.
 - 3) Elm Brook Bridge #46- Total estimated cost of \$500,000 with a match of \$25,000 (5%). Actual costs in 2015 were \$730,900 and the Town's match of \$36,545 was paid at that time. In 2016 an additional expense of \$2,121 was assessed and \$120 was paid by the Town.
- A grant in the amount of \$300,000 was awarded by the Vermont Agency of Transportation, Transportation Alternatives Program for the construction of a salt shed. The match for this grant is 20% of the total project cost (\$75,000). Engineering and Design began in 2016. In 2016 the expenses were \$11,276 and reimbursement will be made in 2017. This project is ongoing through 2017 with construction planned for fall of 2017.
- 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 \$4675 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 final expense of \$750 was submitted and paid in 2016 and this project is now closed.
- A grant in the amount of \$164,900 was 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%). The total project cost was \$194,668 and \$164,900 was reimbursed. This project is now closed.
- 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 \$1100 was received in 2016. Total expenses were \$48,400 including \$34,429 in paving of the road and parking lot. The project is complete except for line painting and sand to be delivered in the spring.
- In 2015 the budget reported an expenditure 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 was redeemed by the owner and the town was reimbursed \$12,898 for the cost of the taxes and 1% interest per month.
- A variance in budget was reported in the Transfer Out line item of \$85,000 and was transferred to the Capital Projects Transfer In line item to be used for the construction of the Town's salt shed in 2017.
- The Historical Society closed their independent account and transferred \$7,059 into the Town of Fairfield Historical Society Fund.

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2016**

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 45, 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.

Reporting the Government-Wide Financials

The Statement of Net Position and the Statement of Activities (pages 11 and 12) 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 13-17) 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 reported 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.

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2016**

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 18 and 19). 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 \$828,000 for the use of the Town, \$82,000 for the purchase of equipment, \$1.45 million for the use of the Library, \$118,000 for nonmajor governmental funds and \$7.8 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.

General Fund Budgetary Highlights

During the fiscal year ended December 31, 2016, the Town incurred some significant variances between budgeted amounts and actual amounts. The overall expenditures budget was under spent by \$85,528. A variance in budget was reported in expenditures for legal fees. The Town expended \$550 of the budgeted amount \$10,000. The unexpended portion of \$9,450 was set aside for future use in the Legal Fund for expenses to be incurred in opposition of the Swanton Wind Project. A favorable variance in budget was reported in road maintenance materials of \$28,210, the amount budgeted for road materials was \$179,000 and \$150,790 was expended. A variance in budget was reported in the supplies and repairs and maintenance line items. The total budgeted amount of \$80,000 was under spent by \$41,547 from the actual expenses incurred of \$38,453. This was offset by an unbudgeted expense of \$50,547, as a down payment on a 2017 Freightliner. The major revenue variances were with the property tax collected being \$57,077 less than budgeted, but that was offset by the School tax overpayment from 2015 of \$61,826 which was reimbursed to the Town. There was also an increase in budgeted revenues of \$36,311 from state tax aid.

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2016**

The Town as a whole

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

	Statement of Net Position			
	2016	2015	Change	% Change
ASSETS				
Current and other assets	\$ 2,507,041	\$ 2,397,544	\$ 109,497	4.6%
Capital assets	8,389,674	8,365,510	24,164	0.3%
TOTAL ASSETS	\$ 10,896,715	\$ 10,763,054	\$ 133,661	1.2%
LIABILITIES				
Current liabilities	\$ 24,253	\$ 135,279	\$ (111,026)	-82.1%
Long-term debt outstanding	589,714	576,046	13,668	2.4%
TOTAL LIABILITIES	613,967	711,325	(97,358)	-13.7%
NET POSITION				
Net investment in capital assets	7,799,960	7,789,464	10,496	0.1%
Restricted for:				
Library	1,454,261	1,359,875	94,386	6.9%
Capital projects	167,351	72,547	94,804	130.7%
Other purposes	118,293	95,705	22,588	23.6%
Unrestricted	742,883	734,138	8,745	1.2%
TOTAL NET POSITION	10,282,748	10,051,729	231,019	2.3%
TOTAL LIABILITIES AND NET POSITION	\$ 10,896,715	\$ 10,763,054	\$ 133,661	1.2%

Governmental Activities

The Changes in Net Position are reflected in the Statement of Activities Report on page 12. 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.

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2016**

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

Statement of Activities				
	<u>2016</u>	<u>2015</u>	<u>Change</u>	<u>% Change</u>
Program revenues:				
Charges for services	\$ 29,702	\$ 35,528	\$ (5,826)	-16.4%
Operating grants and revenues	347,144	226,072	121,072	53.6%
Capital grants and contributions	234,653	1,795,799	(1,561,146)	-86.9%
General revenues:				
Property taxes	3,791,714	3,706,302	85,412	2.3%
Other taxes	205,618	220,464	(14,846)	-6.7%
Delinquent tax penalty	13,241	10,510	2,731	26.0%
Interest income	44,367	7,615	36,752	482.6%
Miscellaneous	27,393	24,859	2,534	10.2%
Total revenues	<u>4,693,832</u>	<u>6,027,149</u>	<u>(1,333,317)</u>	<u>-22.1%</u>
Program expenses:				
General Government	327,878	345,975	(18,097)	-5.2%
Highways and streets	568,416	643,373	(74,957)	-11.7%
Cemetery	6,829	6,554	275	4.2%
Parks and recreation	11,627	8,947	2,680	30.0%
Education	2,797,383	2,730,862	66,521	2.4%
Library	111,790	100,587	11,203	11.1%
Appropriations	115,282	116,524	(1,242)	-1.1%
Debt service	16,434	16,305	129	0.8%
Depreciation	506,119	404,262	101,857	25.2%
Miscellaneous	1,047	577	470	81.5%
Total expenses	<u>4,462,805</u>	<u>4,373,966</u>	<u>88,839</u>	<u>2.0%</u>
Change in net position	231,027	1,653,183	(1,422,156)	-86.0%
Net position - Beginning of year	10,051,721	8,399,046	1,652,675	19.7%
Prior period adjustment	-	(500)	500	-100.0%
Net position - End of year	<u>\$ 10,282,748</u>	<u>\$ 10,051,729</u>	<u>\$ 231,019</u>	<u>2.3%</u>

Governmental Activities Analysis

The increase in net position for governmental activities was \$231,027. This amount is how much revenues exceeded expense. Compared to 2015, revenues decreased by \$1,333,319 primarily because of a decrease in Federal and State grant revenue for bridge construction of \$1,561,146 and an increase in operating grants and contributions of \$121,072, which was primarily from an unrealized gain on investments for the Library of \$67,199.

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2016**

Compared to 2015, expenses increased by \$88,839. The major differences in program expenses from 2015 was a decrease in Highway and streets of \$74,957, an increase to Education expenses by \$66,521 and an increase in depreciation of \$101,857 due to a significant increase in infrastructure costs for the bridge constructions and purchase of a new vehicle.

Capital Asset and Debt Administration

Capital Assets

As found in audit Note 5, the December 31, 2016 net capital assets are \$8,389,674. 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 \$24,164 over last year.

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

	Governmental Activities	
	2016	2015
Infrastructure	\$6,914,243	\$6,556,634
Land	180,056	180,056
Equipment	1,329,640	1,259,066
Office equipment, Furniture, etc.	241,021	241,021
Buildings	2,835,883	2,835,883
Construction in progress	-	-
Less: Accumulated depreciation	(3,111,169)	(2,707,150)
Totals	\$8,389,674	\$8,365,510

This year's major additions included:

2017 Freightliner	172,674
Ryan Road Bridge	182,832
Paving	174,777
Totals	\$ 530,283

Debt

At December 31, 2016, the Town had \$590,342 in notes outstanding versus \$576,046 on December 31, 2015 – an increase of \$13,668 – as shown below. There was new debt incurred of \$122,674 to help fund the purchase of the new Freightliner for \$172,674, and there were payments on outstanding debt of \$109,006.

**TOWN OF FAIRFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2016**

Outstanding Debt at Year-End

	Governmental Activities	
	2016	2015
General obligation notes	\$ 589,714	\$ 576,046
Totals	\$ 589,714	\$ 576,046
Increase	\$ 13,668	

Economic Factors and Calendar Year 2017 Budget

The calendar year 2017 estimated expenditure budget is \$1,337,942. 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, 2016

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 965,859
Investments	1,418,739
Delinquent taxes receivable	69,915
Delinquent interest receivable	2,079
Delinquent penalty receivable	5,439
Due from other funds	25
Grants receivable	44,985
Total current assets	<u>2,507,041</u>
Capital assets:	
Land	180,056
Infrastructure	6,914,243
Buildings	2,835,883
Road equipment and vehicles	1,329,640
Office equipment, furniture and fixtures	241,021
Less: accumulated depreciation	<u>(3,111,169)</u>
Total capital assets - Net	<u>8,389,674</u>
Total assets	<u>10,896,715</u>
LIABILITIES	
Accounts payable	6,605
Accrued payroll and interest	14,347
Noncurrent liabilities:	
Portion due or payable within one year	134,451
Portion due or payable after one year	455,263
Total liabilities	<u>610,666</u>
DEFERRED INFLOWS OF RESOURCES	
Taxes paid in advance	3,301
Total Deferred Inflows of Resources	<u>3,301</u>
NET POSITION	
Net investment in capital assets	7,799,960
Restricted for:	
Library	1,454,261
Capital projects	167,351
Other purposes	118,293
Unrestricted	742,883
Total net position	<u>\$ 10,282,748</u>

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

STATEMENT OF ACTIVITIES
Year Ended December 31, 2016

<u>Funds/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
Selectboard	\$ 148,886	\$ -	\$ -	\$ -	\$ (148,886)
Town clerk and treasurer	135,031	21,469	-	-	(113,562)
Town auditors	3,384	-	-	-	(3,384)
Listers	15,112	-	8,611	-	(6,501)
Town properties	15,440	2,400	-	-	(13,040)
Cemeteries	6,829	-	-	-	(6,829)
Parks and recreation	11,627	-	1,100	-	(10,527)
Street lights	5,202	-	-	-	(5,202)
Appropriations - General Town	115,282	-	-	-	(115,282)
Appropriations - School	2,797,383	-	-	-	(2,797,383)
Road maintenance	427,519	2,540	198,690	234,653	8,364
Equipment	107,944	-	-	-	(107,944)
Grant writer	1,047	-	-	-	(1,047)
Town garage	27,751	-	-	-	(27,751)
Zoning	10,025	3,293	-	-	(6,732)
Library	111,790	-	138,743	-	26,953
Depreciation - Unallocated	506,119	-	-	-	(506,119)
Interest on long-term debt	16,434	-	-	-	(16,434)
Total governmental activities	<u>\$ 4,462,805</u>	<u>\$ 29,702</u>	<u>\$ 347,144</u>	<u>\$ 234,653</u>	<u>(3,851,306)</u>
General revenues:					
Property taxes					3,791,714
Current use tax					205,618
Delinquent tax penalty					13,241
Interest income					44,367
Miscellaneous					27,393
Total general revenues					<u>4,082,333</u>
Change in net position					231,027
Net position, Governmental activities - Beginning of year					<u>10,051,721</u>
Net position, Governmental activities - End of year					<u>\$ 10,282,748</u>

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2016

	General Fund	Library Fund	Equipment Fund	Capital Projects Fund	Roads Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Cash and cash equivalents	\$ 470,738	\$ 36,217	\$ 87,591	\$ 72,747	\$ -	\$ 298,566	\$ 965,859
Investments	-	1,418,739	-	-	-	-	1,418,739
Delinquent taxes receivable	69,915	-	-	-	-	-	69,915
Delinquent interest receivable	2,079	-	-	-	-	-	2,079
Delinquent penalties receivable	5,439	-	-	-	-	-	5,439
Grants receivable	7,818	-	-	-	-	37,167	44,985
Due from other funds	43,686	8,409	40,000	94,604	-	68,889	255,588
Total assets	\$ 599,675	\$ 1,463,365	\$ 127,591	\$ 167,351	\$ -	\$ 404,622	\$ 2,762,604
Liabilities:							
Accounts payable	\$ 3,515	\$ 3,090	\$ -	\$ -	\$ -	\$ -	\$ 6,605
Accrued payroll and interest	6,402	803	-	-	-	-	7,205
Due to other funds	211,902	-	-	-	-	43,661	255,563
Total liabilities	221,819	3,893	-	-	-	43,661	269,373
Deferred inflows of resources:							
Unavailable revenue - property taxes	50,329	-	-	-	-	-	50,329
Property taxes paid in advance	3,301	-	-	-	-	-	3,301
Total deferred inflows of resources	53,630	-	-	-	-	-	53,630
Fund balances:							
Restricted	-	1,454,261	-	167,351	-	118,293	1,739,905
Committed	-	-	127,591	-	-	209,771	337,362
Assigned	-	5,211	-	-	-	32,897	38,108
Unassigned	324,226	-	-	-	-	-	324,226
Total fund balances	324,226	1,459,472	127,591	167,351	-	360,961	2,439,601
Total liabilities, deferred inflows of resources, and fund balances	\$ 599,675	\$ 1,463,365	\$ 127,591	\$ 167,351	\$ -	\$ 404,622	\$ 2,762,604

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

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

Total fund balances - governmental funds	\$ 2,439,601
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	50,329
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 \$11,500,843, and the accumulated depreciation is \$3,111,169.	8,389,674
Accrued interest on long-term liabilities is an expense for governmental activities but not recorded as an expenditure in governmental funds.	(7,142)
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 four notes payable.	<u>(589,714)</u>
Total net position - governmental activities	<u>\$ 10,282,748</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, 2016

	General Fund	Library Fund	Equipment Fund	Capital Projects Fund	Roads Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Real and personal taxes - Municipal	\$ 922,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 922,646
Real and personal taxes - School	2,797,383	-	-	-	-	-	2,797,383
School overpayment credit	61,826	-	-	-	-	-	61,826
Federal Aid	-	-	-	6,342	-	-	6,342
State aid:							
Special bridge	-	-	-	1,189	-	-	1,189
Highway	198,690	-	-	-	164,900	-	363,590
Current use	205,618	-	-	-	-	-	205,618
Listers	-	-	-	-	-	8,611	8,611
Taxes	40,971	-	-	-	-	-	40,971
Other	7,818	-	-	-	-	37,869	45,687
Interest and dividends	7,235	36,527	162	200	-	650	44,774
Licenses and fees	16,568	178	-	-	-	8,016	24,762
Grants	7,514	6,000	-	-	-	10,120	23,634
Delinquent tax penalty	15,080	-	-	-	-	-	15,080
Rent	2,400	-	-	-	-	-	2,400
Donation	-	12,068	-	-	-	7,059	19,127
Net realized gain on investments	-	51,200	-	-	-	-	51,200
Net unrealized gain on investments	-	67,199	-	-	-	-	67,199
Miscellaneous income	19,301	1,663	2,540	-	-	1,033	24,537
Total revenues	4,303,050	174,835	2,702	7,731	164,900	73,358	4,726,576
EXPENDITURES							
Selectboard	148,886	-	-	-	-	-	148,886
Town clerk and treasurer	135,031	-	-	-	-	-	135,031
Town auditors	3,384	-	-	-	-	-	3,384
Listers	15,112	-	-	-	-	-	15,112
Town properties	15,440	-	-	-	-	-	15,440
Cemeteries	6,829	-	-	-	-	-	6,829
Parks and recreation	9,570	-	-	-	-	2,057	11,627
Street lights	5,202	-	-	-	-	-	5,202
Appropriations	115,282	-	-	-	-	-	115,282
Road maintenance	543,137	-	-	-	-	-	543,137
Equipment	270,104	-	-	-	-	4,089	274,193
Materials	-	-	-	-	5,682	6,425	12,107
Bridge improvements	-	-	-	7,927	-	-	7,927
Town garage	27,751	-	-	-	-	-	27,751
Planning and zoning	-	-	-	-	-	10,060	10,060
Grant writer	-	-	-	-	-	1,012	1,012
Grant expenditures	-	702	-	-	-	12,026	12,728
Library	-	111,088	-	-	-	-	111,088
Contracted services	-	-	-	-	183,832	32,524	216,356
Education	2,797,383	-	-	-	-	-	2,797,383
Debt service:							
Principal retirement	86,078	22,928	-	-	-	-	109,006
Interest charges	5,134	10,664	-	-	-	-	15,798
Total expenditures	4,184,323	145,382	-	7,927	189,514	68,193	4,595,339
Excess (deficiency) of revenues over expenditures	118,727	29,453	2,702	(196)	(24,614)	5,165	131,237

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General Fund	Library Fund	Equipment Fund	Capital Projects Fund	Roads Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)							
Proceeds from long term debt	122,674	-	-	-	-	-	122,674
Operating transfers in	-	50,000	40,000	95,000	24,614	26,866	236,480
Operating transfers out	(236,480)	-	-	-	-	-	(236,480)
Total other financing sources (uses)	(113,806)	50,000	40,000	95,000	24,614	26,866	122,674
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	4,921	79,453	42,702	94,804	-	32,031	253,911
Fund balance at beginning of year	319,305	1,380,019	84,889	72,547	-	328,930	2,185,690
Fund balance at end of year	\$ 324,226	\$ 1,459,472	\$ 127,591	\$ 167,351	\$ -	\$ 360,961	\$ 2,439,601

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, 2016**

Net change in fund balances - total governmental funds	\$	253,911
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.		(32,752)
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	\$ 530,283	
Depreciation expense	<u>(506,119)</u>	
Capital asset additions, net of depreciation		24,164
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		(628)
Proceeds of long-term debt is income in the governmental funds, but the proceeds increase long-term liabilities in the Statement of Net Position:		
Proceeds of long-term debt		(122,674)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:		
Note principal payments		<u>109,006</u>
Change in net position of governmental activities	\$	<u><u>231,027</u></u>

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2016

	<u>Agency Funds Tax Escrow</u>	<u>Private- purpose Trusts</u>
ASSETS		
Cash and cash equivalents	\$ -	\$ 20,723
Total assets	-	20,723
LIABILITIES		
Due to other funds	25	-
Due to others	(25)	-
Total liabilities	-	-
NET POSITION		
Restricted for Bradley cemetery	-	15,824
Restricted for specific purposes	-	4,899
Total net position	\$ -	\$ 20,723

See accompanying notes.

TOWN OF FAIRFIELD, VERMONT

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2016**

	<u>Private- purpose Trusts</u>
ADDITIONS	
Interest	<u>\$ 71</u>
Total additions	<u>71</u>
DEDUCTIONS	
Miscellaneous	<u>-</u>
Total deductions	<u>-</u>
Change in net position	71
Net position at beginning of year	<u>20,652</u>
Net position at end of year	<u><u>\$ 20,723</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 are 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 (excluding 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 roads grant fund accounts for the revenues and expenditures associated with capital improvements to the Town's roads.

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 the cemetery funds is 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, 2016.

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. Since the Town was not part of the System during the reporting period, there is no activity to disclose.

The Town also adopted the provision of GASB Statement No. 72, *Fair Value Measurement and Application*. Implementation of this new accounting standard has no effect of the beginning net position. This statement provides guidance for determining a fair value measurement for financial reporting purposes and for applying fair value to certain investments and disclosures related to all fair value measurements. The Town implemented this statement for the year ending December 31, 2016.

Note 1. Summary of Significant Accounting Policies (Continued)

Change in Accounting Principles (Continued)

The Town adopted the provision of GASB Statement No. 77, *Tax Abatement Disclosures*. This provision requires disclosure of tax abatement information about a reporting government's own tax abatement agreements and about tax abatement agreements entered into by other governments that reduce the reporting government's tax revenues. The Town implemented this statement for the year ending December 31, 2016.

Implementation of new accounting principles

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

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*.

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

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

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

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

Note 2. Cash and 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, 2016, the Town of Fairfield, Vermont's deposits had a carrying amount of \$986,582 and a bank balance of \$1,043,914. Of the bank balance, \$713,616 was exposed to custodial credit risk as follows:

Collateral held by pledging institution's trust department not in the government's name	<u>\$ 713,616</u>
Total	<u><u>\$ 713,616</u></u>

Note 3. Inter-fund Receivables/Payables and Advances

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

Receivable Fund	Payable Fund	Amount
Capital Projects Fund	General Fund	\$ 94,604
Common School Fund	General Fund	1,800
Equipment Fund	General Fund	40,000
Lister/Reappraisal Fund	General Fund	6,500
Historical Soc/Building Fund	General Fund	14,478
Grant Writer Fund	General Fund	30,352
Recreation Fund	General Fund	4,938
Legal Fund	General Fund	9,500
Library Fund	General Fund	8,409
Computerization Fund	General Fund	1,321
Total due from General Fund		211,902
General Fund	Grant Fund	8,771
General Fund	Zoning Fund	6,744
General Fund	Hazard Mitigation Grant Fund	28,146
General Fund	Tax Sale Escrow Fund	25
Total due to General Fund		43,686
Total due to / due from		\$ 255,588

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

Special Revenue 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.

Note 4. Investments (Continued)

Library Fund investments at December 31, 2016 consisted of the following:

Investment Type	Cost	Market Value	Investment maturities in years		
			Less than 1	1-5	6-10
Certificates of deposit	\$ 80,000	\$ 80,463	\$ 80,463	\$ -	\$ -
Corporate Bonds	-	-	-	-	-
Total fixed income	80,000	80,463	\$ 80,463	\$ -	\$ -
Money funds	121,445	121,445			
Exchange traded and closed end funds	45,368	41,895			
Common stocks and options	821,583	1,174,936			
Total at December 31, 2016	\$ 1,068,396	\$ 1,418,739			

Activity for the year consisted of:

Beginning balance - January 1, 2016	\$ 1,324,965
Interest and dividends earned	35,900
Realized gain on sales	51,200
Brokerage fees	(16,146)
Unrealized gain on investments	67,200
Contribution	2,000
Transfer to operating account to cover costs	(46,380)
Ending Balance, December 31, 2016	\$ 1,418,739

The investments are recorded at fair market value.

Fair Value Measurement

Town of Fairfield, Vermont's investments measured and reported at fair value are classified according to the following hierarchy:

Level 1-Investments reflect prices quoted in active markets.

Level 2-Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.

Level 3-Investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

Debt, equities, and investment derivatives classified in Level 1 of the fair value hierarchy are valued directly from a predetermined primary external pricing vendor. Assets classified in Level 2 are subject to pricing by an alternative pricing source due to lack of information available by the primary vendor. There are no securities classified in Level 2 or 3.

Note 4. Investments (Continued)

	12/31/2016	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level				
<i>Debt Securities</i>				
Money market mutual funds	\$ 121,445	\$ 121,445	\$ -	\$ -
Certificates of deposit	80,463	80,463	-	-
Total debt securities	201,908	201,908	-	-
<i>Equity Securities</i>				
Exchange-traded and closed end funds	41,895	41,895	-	-
U.S. common and preferred stock	1,174,936	1,174,936	-	-
Total equity securities	1,216,831	1,216,831	-	-
Total investments by fair value level	\$ 1,418,739	\$ 1,418,739	\$ -	\$ -

Note 5. Capital Assets

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

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 180,056	\$ -	\$ -	\$ 180,056
Construction in progress	-	-	-	-
Total capital assets not being depreciated	180,056	-	-	180,056
Capital assets, being depreciated				
Infrastructure	6,556,634	357,609	-	6,914,243
Building	2,835,883	-	-	2,835,883
Road equipment and vehicles	1,259,066	172,674	(102,100)	1,329,640
Office equipment, furniture and fixtures	241,021	-	-	241,021
Total capital assets being depreciated	10,892,604	530,283	(102,100)	11,320,787
Less accumulated depreciation for:				
Infrastructure	(1,113,156)	(334,532)	-	(1,447,688)
Building	(781,969)	(69,839)	-	(851,808)
Road equipment and vehicles	(633,335)	(87,021)	102,100	(618,256)
Office equipment, furniture and fixtures	(178,690)	(14,727)	-	(193,417)
Total accumulated depreciation	(2,707,150)	(506,119)	102,100	(3,111,169)
Total capital assets, being depreciated, net	8,185,454	24,164	-	8,209,618
Governmental activities capital assets, net	\$ 8,365,510	\$ 24,164	\$ -	\$ 8,389,674
Governmental activities:				
General government and administration		\$ 171,587		
Road maintenance		334,532		
Total depreciation expense - Governmental activities		\$ 506,119		

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 7. 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 8. Pension Plan

Defined Benefit Plan

Plan Description

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

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

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

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

Summary of System Provisions

There are four levels of contributions and benefits available under the system, Group A, Group B, Group C, and Group D. The Town's employees are covered under Groups B and C. The following is a summary of system provisions under Groups B and C.

Note 8. Pension Plan (Continued)

Creditable Service	Service as member plus purchased service.
Average Final Compensation (AFC)	Groups B and C: Average annual compensation during highest 3 consecutive years.
Service Retirement Allowance	
Eligibility:	Group B: The earlier of age 62 with 5 years of service or age 55 with 30 years of service. Group C: Age 55 with 5 years of service.
Amount:	Group B: 1.7% of AFC x service as Group B member plus percentage earned as a Group A member x AFC. Group C: 2.5% of AFC x service as a Group C member plus percentage earned as a Group A or B member x AFC. Maximum benefit is 60% of AFC for Group B and 50% of AFC for Group C. The above amounts include the portion of the allowance provided by member contributions.
Early Retirement Allowance	
Eligibility:	Age 55 with 5 years of service for Group B.
Amount:	For Groups B members, normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age.
Vested Retirement Allowance	
Eligibility:	5 years of service.
Amount:	Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments" described below.
Disability Retirement Allowance	
Eligibility:	5 years of service and disability as determined by Retirement Board.
Amount:	Immediate allowance based on AFC and service to date of disability.
Death Benefit	
Eligibility:	Death after 5 years of service.
Amount:	For Groups B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as of date of death.
Optional Benefit And Death after Retirement	For Groups B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.
Refund of Contribution	Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.
Post-Retirement Adjustments	Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 3% for Groups B and C.

Note 8. Pension Plan (Continued)

Member Contributions	Group B: 4.875% effective July 1, 2015 (increased from 4.750%) Group C: 10.00% effective January 1, 2016.
Employer Contributions	Group B: 5.50% of gross payroll Group C: 7.25% of gross payroll
Retirement Stipend	\$25 per month payable at the option of the Board of retirees.

Contributions

The contribution requirements of VMERS members and the Town are established by the VMERS Board of Trustees. The contribution rates are reviewed annually by the VMERS Board as recommended by the actuary of the retirement system in order to achieve and preserve the financial integrity of the fund. The employees' contributions are deducted from the employee's wages or salary and remitted by the Town to VMERS on a quarterly basis. The Town's contractually required contribution rates for the year ended December 31, 2016 were 5.5% for Group B members, and 7.25% for Group C members. These rates were actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Town's contributions to the Plan for the year ended December 31, 2016 were \$17,224.

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

At December 31, 2016, the Town reported a liability of \$-0- for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the Town's proportion was 0%.

For the year ended December 31, 2016, the Town recognized pension expense of \$17,224. At December 31, 2016, the Town reported no deferred outflows of resources and deferred inflows of resources related to pensions since they have just joined the system.

Significant Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Interest Rate: 7.95% per annum. Through July 1, 2014, a select-and-ultimate interest rate set was used, specified below. The interest rate set was restarted every year:

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

Note 8. Pension Plan (Continued)

Salary Increases: 5% per year

Deaths:

Active participants - 50% of the probabilities in the 1995 Buck Mortality Tables for males and females.
Non-disabled retirees and terminated vested participants - The 1995 Buck Mortality Tables with no set-back for males and one-year set-back for females.
Disabled retirees - RP-2000 Disabled Life Tables
Beneficiaries - 1995 Buck Mortality Tables for males and females

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

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

Assumed to occur at the rate of 1.8% per annum for Groups B and C.

Actuarial Cost Method: Entry Age Normal - Level Percentage of Pay.

Asset Valuation Method: Invested assets are reported at fair value.

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

Long-term expected rate of return

The long-term expected rate of return on system investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	8.61%
Fixed income	1.91%
Alternatives	6.93%
Multi-strategy	4.88%

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

Note 8. Pension Plan (Continued)

Discount Rate

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

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

The Town's proportionate share of the net pension liability calculated using the discount rate of 7.95 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.95%) or one percent higher (8.95%) than the current rate is \$0, since the Town was not part of the plan prior to January 1, 2016.

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

Note 9. Operating Transfers

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

		<u>Transfer From</u>	
		<u>General Fund</u>	<u>Total</u>
Transfer to	Equipment Fund	\$ 40,000	\$ 40,000
	Capital Project Fund	95,000	95,000
	Library Fund	50,000	50,000
	Recreation Fund	5,730	5,730
	Common School	1,800	1,800
	Lister Reappraisal Fund	6,500	6,500
	Sidewalk Grant	1,080	1,080
	Grant Fund	2,256	2,256
	Legal Fund	9,500	9,500
	Roads Grant Fund	24,614	24,614
Total	<u>\$ 236,480</u>	<u>\$236,480</u>	

The transfers from the general fund were made to record budgeted property tax contributions to these other funds, as well as matching grant expenditures. There also is an \$85,000 transfer at year end to capital projects fund as approved by the Selectboard.

Note 10. Short-Term Debt

Below is a summary of changes in short-term debt for the year ended December 31, 2016:

	Beginning Balance	Additions	Principal Payments	Ending Balance	Interest Paid
Tax anticipation note taken out on 7/6/16 and paid off 9/20/16 at a rate of 1.300%	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 677
Totals	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 677</u>

Note 11. Long-Term Debt

Below is a summary of changes in long-term debt for the year ended December 31, 2016:

	Beginning Balance	Additions	Principal Payments	Ending Balance	Due Within One Year
Peoples Trust Company, commercial promissory note taken out on 12/31/15 due 12/31/2021 at a rate of 2.00% secured by a John Deere Road Grader with a net book value of \$196,148.	\$ 119,979	\$ -	\$ 23,318	\$ 96,661	\$ 23,496
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 with a net book value of \$327,048.	126,630	-	62,760	63,870	63,870
Peoples Trust Company, annual payments of \$33,592 including interest at 3.25%, due May 2027, secured by the Library with a net book value of \$633,801.	329,437	-	22,928	306,509	23,630
Peoples Trust Company, annual payments of \$26,215 including interest at 2.25%, due December 2021, secured by a 2017 Freightliner with a net book value of \$169,796.	-	122,674	-	122,674	23,455
Totals	<u>\$ 576,046</u>	<u>\$ 122,674</u>	<u>\$ 109,006</u>	<u>\$ 589,714</u>	<u>\$ 134,451</u>

Interest paid on long-term debt for the year ended December 31, 2016 was \$16,317.

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

	Principal	Interest	Total
2017	\$ 134,451	\$ 16,283	\$ 150,734
2018	72,352	12,911	85,263
2019	74,167	11,095	85,262
2020	76,182	9,231	85,413
2021	52,493	7,315	59,808
2022-2026	147,944	20,017	167,961
2027-2031	32,125	1,066	33,191
	<u>\$ 589,714</u>	<u>\$ 77,918</u>	<u>\$ 667,632</u>

Note 12. Fund Balances

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

	<u>Balance</u> <u>12/31/2015</u>	<u>Increase</u>	<u>Decrease</u>	<u>Other financing</u> <u>sources (uses)</u>	<u>Balance</u> <u>12/31/2016</u>
Restricted fund balances					
Major Governmental Funds					
Capital Projects Fund	\$ 72,547	\$ 7,731	\$ 7,927	\$ 95,000	\$ 167,351
Library Fund	1,359,874	156,913	62,526	-	1,454,261
Total major governmental funds	<u>1,432,421</u>	<u>164,644</u>	<u>70,453</u>	<u>95,000</u>	<u>1,621,612</u>
Nonmajor Governmental Funds					
Federal Grant Fund	894	-	35	-	859
Lister/Reappraisal Fund	79,333	9,808	-	6,500	95,641
Hazard Mitigation Grant Fund	-	28,146	28,146	-	-
Recreation Grant Fund	1,000	9,020	12,026	2,256	250
Roads Grant Fund	-	164,900	189,514	24,614	-
Pond Grant Fund	-	1,100	1,100	-	-
Sidewalk Grant Fund	-	9,723	10,803	1,080	-
Historical Soc/Building Fund	14,478	7,065	-	-	21,543
Total nonmajor governmental funds	<u>95,705</u>	<u>229,762</u>	<u>241,624</u>	<u>34,450</u>	<u>118,293</u>
Total restricted fund balances	<u>\$ 1,528,126</u>	<u>\$ 394,406</u>	<u>\$ 312,077</u>	<u>\$ 129,450</u>	<u>\$ 1,739,905</u>
Committed fund balances					
Major Fund - Equipment Fund	\$ 84,889	\$ 2,702	\$ -	\$ 40,000	\$ 127,591
Nonmajor Governmental Funds					
Grant Writer Fund	31,364	-	1,012	-	30,352
Legal Fund	-	-	-	9,500	9,500
Paving Fund	138,198	347	-	-	138,545
Recreation Fund	9,311	25	957	5,730	14,109
Common School Fund	15,442	23	-	1,800	17,265
Total nonmajor governmental funds	<u>194,315</u>	<u>395</u>	<u>1,969</u>	<u>17,030</u>	<u>209,771</u>
Total committed fund balances	<u>\$ 279,204</u>	<u>\$ 3,097</u>	<u>\$ 1,969</u>	<u>\$ 57,030</u>	<u>\$ 337,362</u>
Assigned fund balances					
Major Fund - Library Fund	\$ 20,144	\$ 17,922	\$ 82,855	\$ 50,000	\$ 5,211
Nonmajor Governmental Funds					
Zoning Fund	17,984	3,338	10,025	-	11,297
Computerization Fund	20,926	4,763	4,089	-	21,600
Total nonmajor governmental funds	<u>38,910</u>	<u>8,101</u>	<u>14,114</u>	<u>-</u>	<u>32,897</u>
Total assigned fund balances	<u>\$ 59,054</u>	<u>\$ 26,023</u>	<u>\$ 96,969</u>	<u>\$ 50,000</u>	<u>\$ 38,108</u>
Unassigned fund balances					
General Fund	\$ 319,305	\$ 4,303,050	\$ 4,184,323	\$ (113,806)	\$ 324,226
Total unassigned fund balances	<u>\$ 319,305</u>	<u>\$ 4,303,050</u>	<u>\$ 4,184,323</u>	<u>\$ (113,806)</u>	<u>\$ 324,226</u>
Total fund balances	<u>\$ 2,185,689</u>	<u>\$ 4,726,576</u>	<u>\$ 4,595,338</u>	<u>\$ 122,674</u>	<u>\$ 2,439,601</u>

Note 13. Commitments and Contingencies

As of December 31, 2016, the Town had one outstanding contract. On April 11, 2016, the Town entered into a contract with Rob Burns for the mowing of the Town's cemeteries. As of December 31, 2016, the Town's contract for 2017 and 2018 is \$4,200 per year.

Note 14. Tax Abatements

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

During the 2015 Town meeting, the voters approved an additional five year exemption of real estate taxes for the Fairfield Volunteer Fire Department. The real property value exempted from taxes was \$285,200, which amounted to \$6,328 in taxes during the year ended December 31, 2016.

During the 2015 Town meeting, the voters approved an initial ten year exemption of real estate taxes for the Fairfield Community Center. The real property value exempted from taxes was \$40,410, which amounted to \$897 in taxes during the year ended December 31, 2016.

Note 15. Subsequent Events

The Town has evaluated all subsequent events through January 27, 2017, 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, 2016

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
REVENUES			
Real and personal taxes - Municipal	\$ 996,481	\$ 939,405	\$ (57,076)
School overpayment credit	-	61,826	61,826
State aid:			
Highway	199,000	198,690	(310)
Current use	206,278	205,618	(660)
Taxes	4,000	40,971	36,971
Interest and dividends	5,600	7,116	1,516
Licenses and fees	17,965	16,568	(1,397)
Grants	7,514	15,332	7,818
Delinquent tax penalty	8,000	16,070	8,070
Rent	2,400	2,400	-
Miscellaneous	5,000	19,301	14,301
	<u>1,452,238</u>	<u>1,523,297</u>	<u>71,059</u>
EXPENDITURES			
Selectboard:			
Salary secretary	1,500	644	856
Stipends	5,000	5,000	-
Payroll taxes	500	736	(236)
Mileage	500	-	500
Dues / Subscriptions	3,030	3,730	(700)
Advertising / Publishing	1,000	324	676
Legal	10,000	550	9,450
Insurance - General	42,000	38,443	3,557
Insurance - Unemployment	2,300	2,322	(22)
Supplies	250	-	250
Flags	1,000	330	670
Dog expense	2,000	1,234	766
Audit	13,800	13,800	-
Ambulance / Dispatch	52,686	52,686	-
Professional services	5,000	8,342	(3,342)
Equipment	500	-	500
Security	700	718	(18)
Continued			

TOWN OF FAIRFIELD, VERMONT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2016

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
EXPENDITURES (Continued)			
Landfill	2,000	2,011	(11)
County tax	16,850	15,778	1,072
Grants	-	1,493	(1,493)
Miscellaneous	500	745	(245)
Total Selectboard	<u>161,116</u>	<u>148,886</u>	<u>12,230</u>
Town clerk and treasurer:			
Salary - Clerk	54,000	54,000	-
Salary - Assistant clerk	33,000	33,000	-
File clerk	10,000	2,524	7,476
Payroll taxes	7,500	6,831	669
Health insurance	15,254	15,347	(93)
Retirement	5,162	5,798	(636)
Supplies	1,500	1,189	311
Restoration	2,000	-	2,000
Vitals and land records	1,200	106	1,094
Telephone	3,500	4,207	(707)
Banking	300	90	210
Postage and shipping	1,700	1,825	(125)
Computer expense	3,500	3,165	335
Election expense	3,000	1,192	1,808
Mileage	300	376	(76)
Education and training	1,500	1,756	(256)
Equipment	2,000	1,932	68
Tax bill expense	850	972	(122)
Miscellaneous	250	726	(476)
Total town clerk and treasurer	<u>146,516</u>	<u>135,036</u>	<u>11,480</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, 2016

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
EXPENDITURES (Continued)			
Publications	2,300	2,303	(3)
Postage and shipping	650	542	108
Total town auditors	<u>3,491</u>	<u>3,384</u>	<u>107</u>
Listers:			
Salary or stipend	13,000	3,576	9,424
Payroll taxes	1,000	274	726
Supplies	250	806	(556)
Postage and shipping	350	385	(35)
Computer expense	2,400	3,339	(939)
Mileage	350	82	268
Education and training	200	250	(50)
Equipment	350	-	350
Parcel mapping	4,200	6,400	(2,200)
Total listers	<u>22,100</u>	<u>15,112</u>	<u>6,988</u>
Town properties:			
Salary	2,000	1,260	740
Payroll taxes	155	95	60
Supplies	600	691	(91)
Electricity	2,750	3,142	(392)
Heat	4,500	1,970	2,530
Repairs and maintenance	4,500	2,388	2,112
Security	800	788	12
Security - Fire Department	800	906	(106)
Maintenance - Chester's	1,000	-	1,000
Maintenance - Common School	2,500	-	2,500
Maintenance - Community Center	1,500	-	1,500
Maintenance - North Road	1,500	-	1,500
Water	400	400	-
Professional services	500	-	500
Equipment	500	-	500
Capital improvements	7,500	2,897	4,603
Miscellaneous	500	903	(403)
Total town properties	<u>32,005</u>	<u>15,440</u>	<u>16,565</u>
Cemeteries:			
Supplies	350	229	121
Contracted services	6,325	6,600	(275)
Total cemeteries	<u>6,675</u>	<u>6,829</u>	<u>(154)</u>
Continued			

TOWN OF FAIRFIELD, VERMONT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2016

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
EXPENDITURES (Continued)			
Parks and recreation:			
Electricity	250	365	(115)
Contracted services	1,000	1,000	-
Trash removal	600	-	600
Portolet rental	360	491	(131)
Materials	-	200	(200)
Grant expense	7,514	7,514	-
Miscellaneous	1,000	-	1,000
Total parks and recreation	<u>10,724</u>	<u>9,570</u>	<u>1,154</u>
Street lights:			
Electricity	5,500	5,202	298
Total street lights	<u>5,500</u>	<u>5,202</u>	<u>298</u>
Appropriations:			
Warning	22,282	22,282	-
Fire Department	93,548	93,000	548
Total appropriations	<u>115,830</u>	<u>115,282</u>	<u>548</u>
Road maintenance:			
Salaries	155,596	149,265	6,331
Payroll taxes	14,000	13,902	98
Retirement	10,000	9,655	345
Health insurance	25,000	27,242	(2,242)
Equipment	3,000	4,482	(1,482)
Contracted services	185,500	175,503	9,997
Materials	179,000	150,790	28,210
Guardrails	5,000	-	5,000
Blasting	5,000	6,500	(1,500)
Road signs	3,000	4,900	(1,900)
Miscellaneous	1,500	-	1,500
Total road maintenance	<u>586,596</u>	<u>542,239</u>	<u>44,357</u>
Equipment:			
Labor	10,000	24,850	(14,850)
Supplies	40,000	26,030	13,970
Repairs and maintenance	40,000	12,423	27,577
Equipment	-	50,547	(50,547)
Fuel and oil	55,000	33,580	21,420
Debt retirement - Interest and principal	25,456	25,455	1
Total equipment	<u>170,456</u>	<u>172,885</u>	<u>(2,429)</u>

Continued

TOWN OF FAIRFIELD, VERMONT

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

For the Year Ended December 31, 2016

	Original & Final Budgeted Amounts	Actual Budgetary Basis	Variance with Final Budget Positive (Negative)
EXPENDITURES (Continued)			
Town garage:			
Salaries	5,000	7,574	(2,574)
Supplies	1,500	2,757	(1,257)
Telephone	800	796	4
Tools	-	2,101	(2,101)
Electricity	2,500	2,478	22
Heat	1,000	759	241
Repairs and maintenance	2,000	6,587	(4,587)
Water	200	206	(6)
Equipment	1,500	260	1,240
Security	700	720	(20)
Contracted services	5,000	3,113	1,887
Miscellaneous	-	400	(400)
Total town garage	<u>20,200</u>	<u>27,751</u>	<u>(7,551)</u>
Debt service:			
Principal	59,454	58,835	619
Interest	6,245	6,245	-
Interest - general	2,000	677	1,323
Total debt service	<u>67,699</u>	<u>65,757</u>	<u>1,942</u>
Total expenditures	<u>1,348,908</u>	<u>1,263,373</u>	<u>85,535</u>
Excess of revenues over expenditures	<u>103,330</u>	<u>259,924</u>	<u>156,594</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
E911 fund	4,200	-	(4,200)
Operating transfers out			
Miscellaneous grant fund	-	(12,836)	(12,836)
Capital improvements Fund	(10,000)	(95,000)	(85,000)
Equipment fund	(40,000)	(40,000)	-
Recreation Fund	(5,730)	(5,730)	-
Lister/Appraisal Fund	-	(6,500)	6,500
Library Fund	(50,000)	(50,000)	-
Roads grant fund	-	(24,614)	24,614
Common School Fund	(1,800)	(1,800)	-
Total other financing sources (uses)	<u>(103,330)</u>	<u>(236,480)</u>	<u>(70,922)</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>-</u>	<u>23,444</u>	<u>23,444</u>
Fund balance at beginning of year	<u>-</u>	<u>319,305</u>	<u>319,305</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 342,749</u>	<u>\$ 342,749</u>

TOWN OF FAIRFIELD, VERMONT

NOTE TO BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

For the Year Ended December 31, 2016

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	\$ 1,523,297
Revenues collected for school taxes are not budgetary revenue but is a revenue for financial reporting purposes	2,797,383
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>(17,625)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 4,303,055</u>

Expenditures:

Actual amounts (budgetary basis) from the budgetary comparison schedule	\$ 1,263,373
Transfers of property taxes collected for school purposes is an expenditure for financial reporting purposes but is not an expenditure for budgetary purposes	2,797,383
Accrued payroll is included in expenditures for financial reporting purposes but is not an expenditure for budgetary purposes	893
The purchase of a Freightliner is an expenditure for financial reporting purposes but is not reported for budgetary purposes	<u>122,674</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 4,184,323</u>

TOWN OF FAIRFIELD, VERMONT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2016

	Zoning Fund	Federal Grant Fund	Lister/ Reappraisal Fund	Sidewalk Grant Fund	Historical Soc/Building Fund	Grant Fund	Grant Writer Fund
ASSETS							
Cash	\$ 18,041	\$ 859	\$ 89,141	\$ -	\$ 7,065	\$ -	\$ -
Grants receivable	-	-	-	-	-	9,021	-
Due from other funds	-	-	6,500	-	14,478	-	30,352
Total assets	<u>\$ 18,041</u>	<u>\$ 859</u>	<u>\$ 95,641</u>	<u>\$ -</u>	<u>\$ 21,543</u>	<u>\$ 9,021</u>	<u>\$ 30,352</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Due to other funds	\$ 6,744	\$ -	\$ -	\$ -	\$ -	8,771	\$ -
Accrued payroll and liabilities	-	-	-	-	-	-	-
Total liabilities	<u>6,744</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,771</u>	<u>-</u>
FUND BALANCES							
Fund balances:							
Restricted	-	859	95,641	-	21,543	250	-
Committed	-	-	-	-	-	-	30,352
Assigned	11,297	-	-	-	-	-	-
Total fund balances	<u>11,297</u>	<u>859</u>	<u>95,641</u>	<u>-</u>	<u>21,543</u>	<u>250</u>	<u>30,352</u>
Total liabilities and fund balances	<u>\$ 18,041</u>	<u>\$ 859</u>	<u>\$ 95,641</u>	<u>\$ -</u>	<u>\$ 21,543</u>	<u>\$ 9,021</u>	<u>\$ 30,352</u>

<u>Paving Fund</u>	<u>Legal Fund</u>	<u>Computerization Fund</u>	<u>Recreation Fund</u>	<u>Common School Fund</u>	<u>Pond Grant Fund</u>	<u>Hazard Mitigation Grant Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 138,545	\$ -	\$ 20,279	\$ 9,171	\$ 15,465	\$ -	\$ -	\$ 298,566
-	-	-	-	-	-	28,146	37,167
-	9,500	1,321	4,938	1,800	-	-	68,889
<u>\$ 138,545</u>	<u>\$ 9,500</u>	<u>\$ 21,600</u>	<u>\$ 14,109</u>	<u>\$ 17,265</u>	<u>\$ -</u>	<u>\$ 28,146</u>	<u>\$ 404,622</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,146	\$ 43,661
-	-	-	-	-	-	-	-
-	-	-	-	-	-	28,146	43,661
-	-	-	-	-	-	-	118,293
138,545	9,500	-	14,109	17,265	-	-	209,771
-	-	21,600	-	-	-	-	32,897
<u>138,545</u>	<u>9,500</u>	<u>21,600</u>	<u>14,109</u>	<u>17,265</u>	<u>-</u>	<u>-</u>	<u>360,961</u>
<u>\$ 138,545</u>	<u>\$ 9,500</u>	<u>\$ 21,600</u>	<u>\$ 14,109</u>	<u>\$ 17,265</u>	<u>\$ -</u>	<u>\$ 28,146</u>	<u>\$ 404,622</u>

TOWN OF FAIRFIELD, VERMONT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2016

	Zoning Fund	Federal Grant Fund	Lister/ Reappraisal Fund	Sidewalk Grant Fund	Historical Soc/Building Fund	Grant Fund	Grant Writer Fund
REVENUES							
State aid - Listers	\$ -	\$ -	\$ 8,611	\$ -	\$ -	\$ -	\$ -
Interest	45	-	184	-	6	-	-
Licenses and fees	3,293	-	-	-	-	-	-
Grants - Federal	-	-	-	-	-	-	-
Grants - State	-	-	-	9,723	-	-	-
Donation	-	-	-	-	7,059	-	-
Grants	-	-	-	-	-	9,020	-
Miscellaneous	-	-	1,013	-	-	-	-
Total revenues	<u>3,338</u>	<u>-</u>	<u>9,808</u>	<u>9,723</u>	<u>7,065</u>	<u>9,020</u>	<u>-</u>
EXPENDITURES							
Salary and stipend	7,346	-	-	-	-	-	941
Payroll taxes	562	-	-	-	-	-	71
Advertising	337	-	-	-	-	-	-
Mileage	634	-	-	-	-	-	-
Legal	125	-	-	-	-	-	-
Postage	173	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-
Grant expenditures	-	-	-	-	-	12,026	-
Equipment	328	-	-	-	-	-	-
Training and education	520	-	-	-	-	-	-
Contracted services	-	-	-	10,803	-	-	-
Materials	-	-	-	-	-	-	-
Miscellaneous	-	35	-	-	-	-	-
Total expenditures	<u>10,025</u>	<u>35</u>	<u>-</u>	<u>10,803</u>	<u>-</u>	<u>12,026</u>	<u>1,012</u>
Excess (deficiency) of revenues over expenditures	<u>(6,687)</u>	<u>(35)</u>	<u>9,808</u>	<u>(1,080)</u>	<u>7,065</u>	<u>(3,006)</u>	<u>(1,012)</u>
OTHER FINANCING SOURCES							
Operating transfers in	-	-	6,500	1,080	-	2,256	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>6,500</u>	<u>1,080</u>	<u>-</u>	<u>2,256</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources	<u>(6,687)</u>	<u>(35)</u>	<u>16,308</u>	<u>-</u>	<u>7,065</u>	<u>(750)</u>	<u>(1,012)</u>
Fund balance at beginning 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>
Fund balance at end of year	<u>\$ 11,297</u>	<u>\$ 859</u>	<u>\$ 95,641</u>	<u>\$ -</u>	<u>\$ 21,543</u>	<u>\$ 250</u>	<u>\$ 30,352</u>

Paving Fund	Legal Fund	Computerization Fund	Recreation Fund	Common School Fund	Pond Grant Fund	Hazard Mitigation Grant Fund	Total Nonmajor Governmental Funds
\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,611
347	-	40	5	23	-	-	650
-	-	4,723	-	-	-	-	8,016
-	-	-	-	-	-	-	-
-	-	-	-	-	-	28,146	37,869
-	-	-	-	-	-	-	7,059
-	-	-	-	-	1,100	-	10,120
-	-	-	20	-	-	-	1,033
<u>347</u>	<u>-</u>	<u>4,763</u>	<u>25</u>	<u>23</u>	<u>1,100</u>	<u>28,146</u>	<u>73,358</u>
-	-	-	-	-	-	-	8,287
-	-	-	-	-	-	-	633
-	-	-	-	-	-	-	337
-	-	-	-	-	-	-	634
-	-	-	-	-	-	-	125
-	-	-	-	-	-	-	173
-	-	-	450	-	-	-	450
-	-	-	-	-	1,100	-	13,126
-	-	4,089	-	-	-	-	4,417
-	-	-	-	-	-	-	520
-	-	-	-	-	-	21,721	32,524
-	-	-	-	-	-	6,425	6,425
-	-	-	507	-	-	-	542
<u>-</u>	<u>-</u>	<u>4,089</u>	<u>957</u>	<u>-</u>	<u>1,100</u>	<u>28,146</u>	<u>68,193</u>
347	-	674	(932)	23	-	-	5,165
-	9,500	-	5,730	1,800	-	-	26,866
-	9,500	-	5,730	1,800	-	-	26,866
347	9,500	674	4,798	1,823	-	-	32,031
<u>138,198</u>	<u>-</u>	<u>20,926</u>	<u>9,311</u>	<u>15,442</u>	<u>-</u>	<u>-</u>	<u>328,930</u>
<u>\$ 138,545</u>	<u>\$ 9,500</u>	<u>\$ 21,600</u>	<u>\$ 14,109</u>	<u>\$ 17,265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 360,961</u>

TOWN OF FAIRFIELD, VERMONT

COMBINING STATEMENT OF FIDUCIARY NET POSITION

December 31, 2016

	Cemetery Fund	Morey Fund	Total Trust Funds
ASSETS			
Cash	\$ 18,031	\$ 2,692	\$ 20,723
Total assets	18,031	2,692	20,723
LIABILITIES			
Total liabilities	-	-	-
NET POSITION			
Restricted for Bradley Cemetery	15,824	-	15,824
Restricted for specific purposes	2,207	2,692	4,899
Total net position	\$ 18,031	\$ 2,692	\$ 20,723

TOWN OF FAIRFIELD, VERMONT

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2016

	<u>Cemetery Fund</u>	<u>Morey Fund</u>	<u>Total Trust Funds</u>
ADDITIONS			
Interest	\$ 66	\$ 5	\$ 71
Total additions	<u>66</u>	<u>5</u>	<u>71</u>
DEDUCTIONS			
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	66	5	71
Net position at beginning of year	<u>17,965</u>	<u>2,687</u>	<u>20,652</u>
Net position at end of year	<u>\$ 18,031</u>	<u>\$ 2,692</u>	<u>\$ 20,723</u>

Report of the Town Auditors

Town of Fairfield

2016

During fiscal year 2016, 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 6/30/16 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 24, 2017

/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 01/01/16

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	<u>\$18,054.78</u>	
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	<u>\$5,374.40</u>	
Total Liability	-	<u>\$203,594.74</u>

Fund Balance 01/01/16

\$319,304.84

Revenues 2016

Taxes	\$2,990,158.41	
Del. Taxes	\$186,783.81	
Del. Tax Interest	\$6,140.83	
Del. Tax Penalty	\$15,080.40	
State Pilot Payment	\$3,672.37	
Current Use	\$205,618.00	
Municipal Tax Adj	\$37,298.77	
School Overpayment Credit	\$61,825.99	
State Aid to Highway	\$198,690.25	
Checking Interest	\$1,093.25	
Dog Licenses	\$825.00	
Fish & Wildlife Fees	\$231.00	
DMV Registration	\$74.00	
Copier Fees	\$2,621.55	
Liquor License	\$140.00	
Books/Maps	\$9.00	
Overweight Permits	\$450.00	
Grant	\$15,331.69	
Clerk Fees	\$12,226.00	
Rent	\$2,400.00	
Tax Sale Redemption	\$12,898.99	
Miscellaneous Revenue	<u>\$6,393.22</u>	
Total Revenue		+ <u>\$3,759,962.53</u>
		<u>\$3,759,962.53</u>

Expenditures 2016

School Payment	\$2,254,298.92
General Fund	\$692,356.02
Highway Fund	\$808,386.70

Total Expenditures- **\$3,755,041.64****Fund Balance 12/31/16****\$4,920.89** **\$324,225.73****As of 12/31/16****Assets**

Checking - Peoples	\$470,738.01	
Del Taxes Receivable	\$69,914.16	
Del Interest Receivable	\$2,079.42	
Del Penalties Receivable	\$5,439.00	
Total Assets		\$548,170.59

Liabilities

Accounts Payable	\$6,603.77	
Accrued Payroll & Liab	\$6,403.00	
Tax Overpayment Payable	\$3,300.51	
Deferred Revenue- Taxes	\$45,443.74	
Deferred Revenue- Interest	\$1,350.74	
Deferred Revenue- Penalty	\$3,535.40	
Due To other funds	\$157,307.70	
Total Liability	-	\$223,944.86

Fund Balance 12/31/16**\$324,225.73**

GENERAL AND HIGHWAY FUND COMPARATIVE BALANCE SHEET
December 31, 2015 and December 31, 2016

Assets	<u>2015</u>	<u>2016</u>
Checking - Peoples	\$377,029.22	\$470,738.01
Grant Receivable	\$0.00	\$0.00
	\$18,054.78	
Del Taxes Receivable	<u>\$127,815.58</u>	<u>\$77,432.58</u>
Total Assets	\$522,899.58	\$548,170.59
Liabilities		
Accounts Payable	\$114,994.61	\$6,603.77
Accrued Payroll & Liab	\$5,508.00	\$6,403.00
Due to Other Funds	\$0.00	\$157,307.70
Tax overpayment payable	\$11.25	\$3,300.51
Deferred Tax Revenues	<u>\$83,080.88</u>	<u>\$50,329.88</u>
Total Liabilities	\$203,594.74	\$223,944.86
Fund Balance		
Unappropriated Fund Balance	<u>\$319,304.84</u>	<u>\$324,225.73</u>
Total Fund Balance	\$319,304.84	\$324,225.73

**ANALYSIS OF CHANGE IN GENERAL AND HIGHWAY FUND BALANCE
For the Year Ended December 31, 2016**

	Estimated	Actual	Over/(Under)
Fund Balance 01/01/16	\$319,304.84	\$319,304.84	\$0.00
Revenues	\$3,710,736.92	\$3,759,962.53	\$49,225.61
	\$4,030,041.76	\$4,079,267.37	\$49,225.61
Expenditures	\$3,710,736.92	\$3,755,041.64	-\$44,304.72
Fund Balance 12/31/16	\$319,304.84	\$324,225.73	\$4,920.89

TOWN INDEBTEDNESS

	1/1/2016	Incurred 2016	Principal Pymt	12/31/16	Interest Paid
Peoples Trust Co. (Long Term Debt- Firestation 1.9%	\$126,449.18		\$62,579.07	\$63,870.00	\$2,501.26
Peoples Trust Co. (Long Term Debt- Library Bldg at 3.25%) Payoff in 2027	\$329,339.48		\$22,771.64	\$306,509.19	\$10,820.83
Peoples Trust Co. (Commercial Note- 2014 Grader at 2%)	\$119,979.00		\$23,423.14	\$96,661.00	\$2,031.42
Peoples Trust Co. (Commercial Note- 2017 Freightliner at 2.25%)		\$122,674.00	\$0.00	\$122,674.00	\$0.00
Peoples Trust Co. (ShortTerm Debt- Tax Anticipation Note at 1.3%)		\$250,000.00	\$250,000.00	\$0.00	\$676.71

TOWN RESERVE FUNDS

Description of Fund	Fund Balance
Zoning Fund	\$11,237.00
Fed Grant Fund	\$859.00
Equipment Fund	\$127,591.00
Lister/Reappraisal Fund	\$95,641.00
Historical Soc/Building Fund	\$21,543.00
Grant Writer Fund	\$30,352.00
Capital Projects Fund	\$167,350.96
Paving Fund	\$138,545.00
Computerization/Restoration	\$21,600.00
Grant Fund (Salt Shed)	\$250.00
Tax Sale Fund	\$0.00
Recreation Fund	\$14,109.00
Common School Fund	\$17,265.00
Cemetery Fund (incl. Bradley)	\$18,030.00
Pond Grant Fund	\$0.00
Morey Cemetery Fund	\$2,692.00
Hazard Mitigation Fund	-\$35,964.00
Legal Fund	\$9,500.00

*Respectfully Submitted,
Amanda Forbes, Treasurer*

**TOWN TREASURER'S REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016
All Accounts Accrued
LIBRARY FUND**

Assets and Liabilities as of January 1, 2016

Assets

Library Operating CD	\$20,680.83
CD-Mary Wallis	\$31,661.51
Savings-Wanzer Dodd	\$3,248.31
Morgan Stanley Acct	\$1,324,964.93
Adjustment to Fund Balance	\$683.00

Total Assets	\$1,381,238.58
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Liabilities

Accounts Payable	\$0.00
Accrued Payroll & Liabilities	\$741.00
Due to General Fund	\$382.75

Total Liabilities	\$1,123.75
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Fund Balance as of January 1, 2016	\$1,380,114.83
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Revenues

Taxes	\$19,000.00
Property Reimbursement	\$31,000.00
Operating CD Interest	\$14.42
Wallis CD	\$493.59
Donations	\$68.00
Copier Fees	\$178.20
Growth Fund	\$10,000.00
E-Rate Reimbursement	\$1,221.87
Wanzer CD Interest	\$119.17
Grants	\$5,200.12
Morgan Stanley	\$156,299.31
Miscellaneous Revenues	\$440.91

Total Revenues	+	\$224,035.59
		\$224,035.59

Expenditures

Operating Expense	\$76,593.85
Building Maintenance Expense	\$18,347.09
Debt Retirement	\$33,592.47
Morgan Stanley	\$16,145.00

Total Expenses	-	\$144,678.41
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Fund Balance as of December 31, 2016	\$1,459,472.01
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LIBRARY FUND COMPARATIVE BALANCE SHEET

Assets	<u>1/1/2016</u>	<u>12/31/2016</u>
Library CD	\$20,680.83	\$695.25
CD-Mary Wallis	\$31,661.51	\$32,155.10
Savings-Wanzer Dodd	\$3,248.31	\$3,367.48
Morgan Stanley Acct	\$1,324,964.93	\$1,418,739.24
Fund Balance Adj. PY	\$683.00	\$683.00

Due From Funds	\$0.00	\$4,634.94
	<u>\$1,381,238.58</u>	<u>\$1,460,275.01</u>
Liabilities		
Due to Funds	\$382.75	\$0.00
Accounts Payable	\$0.00	
Accrued Payroll & Liabilities	<u>\$741.00</u>	<u>\$803.00</u>
	\$1,123.75	\$803.00
Fund Balance	<u>\$1,380,114.83</u>	<u>\$1,459,472.01</u>

ANALYSIS OF CHANGE IN LIBRARY FUND BALANCE
For the Year Ended December 31, 2016

	<u>Estimated</u>	<u>Actual</u>	<u>Over/Under</u>
Fund Balance 1/1/16	\$1,380,114.83	\$1,380,114.83	
Revenues	<u>\$132,310.00</u>	<u>\$224,035.59</u>	<u>\$91,725.59</u>
	\$1,512,424.83	\$1,604,150.42	\$91,725.59
Expenditures	<u>\$132,310.00</u>	<u>\$144,678.41</u>	<u>-\$12,368.41</u>
Fund Balance 12/31/16	<u>\$1,380,114.83</u>	<u>\$1,459,472.01</u>	<u>\$79,357.18</u>

Respectfully Submitted,
Amanda Forbes, Treasurer

2016 GRAND LIST AND TAX ANALYSIS

	2016	2016	2016	2016	2016
	Local Agreement	Municipal	Resident Education	Non-Resident Education	Total Education
GRAND LIST					
Real/Lease	\$208,415,834	\$208,415,834	\$130,494,671	\$77,921,163	\$208,415,834
Personal	\$255,431	\$255,431	\$0	\$101,366	\$101,366
Subtotal	\$208,671,265	\$208,671,265	\$130,494,671	\$78,022,529	\$208,517,200
Less Exemptions	\$36,306,949	\$36,306,949	\$9,885,428	\$26,457,007	\$26,457,007
(Veterans Exemptions, Current Use, Contracts)					
Total Grand List	\$172,364,316	\$172,364,316	\$120,609,243	\$51,565,522	\$182,060,193
TAXES					
Taxes to be Raised	\$2,930	\$996,438	\$1,908,400	\$845,210	\$2,753,611
Grand List	\$172,364,316	\$172,364,316	\$120,609,243	\$51,565,522	\$172,174,765
TAX RATE	\$0.0017	\$0.5781	\$1.5823	\$1.6391	
Tax Rate Divided as Follows:					
Local Agreement	\$0.0017		\$0.0017	\$0.0017	
Total Municipal Tax Rate		\$0.5781	\$0.5781	\$0.5781	
Homestead Ed. Tax Rate			<u>\$1.5823</u>		
Non-Res. Ed Tax Rate				<u>\$1.6391</u>	
Total Tax Rate			\$2.1621	\$2.2189	
Gross Property Taxes Due as of 11/04/16			\$3,752,978.88		
Changes- Lister Errors/Omissions, Abatements, Etc.		-\$9,098.72			
Taxes Collected 11/04/16		\$3,597,780.97			
Delinquent 11/05/15		<u>\$164,296.63</u>			
Total as of 11/05/15			\$3,752,978.88		

Note: Taxes are assessed as follows:

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

All Resident Owners pay the Municipal Rate (\$.5781) plus the Local Agreement Rate (.0017) plus Resident Education Rate(\$1.5823) for a total rate of \$2.1621.

All Non-Resident Owners pay the Municipal Rate (\$.5781) plus the Local Agreement Rate (.0017) and the Non-Resident Education Rate(\$1.6391) for a total rate of \$2.2189.

Taxable Parcels	1032
Homesteads	564
Acres	41,287

Respectfully Submitted,

Amanda Forbes, Treasurer

2016 Town of Fairfield Salaries

Road Maintenance	John Howrigan	\$6,183.00	
	Maurice Jettie	\$53,914.90	
	Shaun Machia	\$40,509.00	
	James Monette	\$38,596.01	
	James Paradee	\$42,521.61	
	James Smith	\$3,457.50	\$185,182.02
Town Clerk & Treasurer	Amanda Forbes	\$53,999.92	
	Linda Hodet	\$34,233.23	
	Terri Menard	\$1,330.88	\$89,564.03
Select Board	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	\$885.50	\$885.50
Zoning Administrator	Alisha Larocque	\$8,589.45	\$8,589.45
Zoning Board	Aaron Forbes	\$240.00	
	Albert Tetreault	\$240.00	
	Franklin Yates	\$240.00	\$720.00
Listers	James Gregoire	\$1,880.50	
	Daniel McCoy	\$772.50	\$2,653.00
Animal Control	Coleen Veino	\$216.00	\$216.00
Auditors	Judy Magnan	\$167.00	
	Jeanne Persons	\$167.00	
	Mary Schreindorfer	\$167.00	\$501.00
Grant Writer	Melanie Riddle	\$940.50	\$940.50
Library	Kathleen Christie	\$160.00	
	Wendy Maquera	\$8,910.00	
	Vaughn Mays	\$120.00	
	Sarah Montgomery	\$32,199.96	
	Mary Zemina	\$80.00	\$41,469.96
Total Wages			\$335,721.46

Delinquent Property Taxes

	2016	2015	Totals
Edgerly, Shane	\$147.42	\$84.05	\$231.47
Emrich, Juna	\$435.79	\$432.33	\$868.12
Labelle, Mark & Rebecca		\$96.36	\$96.36
Playful Shady Maples	\$7,688.05	\$4,076.84	\$11,764.89
Stevens, Virginia	\$1,799.82	\$548.29	\$2,348.11
Sweet, Ethel et al	\$3,725.98	\$649.63	\$4,375.61
Totals	\$13,797.06	\$5,887.50	\$19,684.56
2016 Names Omitted 12/31/2016	\$49,779.94		
Total Delinquent 12/31/16	\$63,577.00	\$5,887.50	\$69,464.50
2016 Delinquent Total 11/4/16	\$164,296.63		

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 2017

Account	Budget FY - 2016	Actual FY-2016	Budget FY - 2017
10-5 REVENUES			
10-5-00-10 TAX REVENUE			
10-5-00-10.00 Current Property Taxes	\$996,481.00	\$735,859.49	TBD
10-5-00-10.05 Del Tax Revenue	\$0.00	\$186,783.81	\$0.00
10-5-00-10.10 Del Tax Interest	\$5,000.00	\$6,140.83	\$6,000.00
10-5-00-10.15 Del Tax Penalty	\$8,000.00	\$15,080.40	\$10,000.00
10-5-00-10.20 Pilot	\$4,000.00	\$3,672.37	\$3,500.00
10-5-00-10.25 Current Use	\$206,278.00	\$205,618.00	\$205,000.00
10-5-00-10.30 Municipal Tax Adj.	\$0.00	\$37,298.77	\$0.00
10-5-00-10.35 School Overpayment Credit	\$0.00	\$61,825.99	\$0.00
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Total TAX REVENUE	\$1,219,759.00	\$1,252,279.66	\$224,500.00
10-5-00-15 STATE AID			
10-5-00-15.00 State Aid to Highway	\$199,000.00	\$198,690.25	\$199,000.00
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Total STATE AID	\$199,000.00	\$198,690.25	\$199,000.00
10-5-00-25 MISCELLANEOUS			
10-5-00-25.05 Interest Checking	\$600.00	\$1,093.25	\$1,000.00
10-5-00-25.20 Dog License	\$600.00	\$825.00	\$600.00
10-5-00-25.22 Fish & Wildlife Fees	\$200.00	\$231.00	\$200.00
10-5-00-25.23 DMV Registration Fees	\$125.00	\$74.00	\$100.00
10-5-00-25.25 Copier Fees	\$2,750.00	\$2,621.55	\$2,700.00
10-5-00-25.30 Liquor License	\$140.00	\$140.00	\$140.00
10-5-00-25.40 Bicen Books/Maps	\$0.00	\$9.00	\$0.00
10-5-00-25.45 Vehicle Permits	\$450.00	\$450.00	\$450.00
10-5-00-25.60 Grant	\$7,514.00	\$15,331.69	\$0.00
10-5-00-25.65 Clerk Fees	\$13,700.00	\$12,226.00	\$12,000.00
10-5-00-25.70 Rent	\$2,400.00	\$2,400.00	\$2,400.00
10-5-00-25.90 Transfer In	\$4,200.00	\$0.00	\$0.00
10-5-00-25.95 Tax Sale Redemption	\$0.00	\$12,898.99	\$0.00
10-5-00-25.99 Miscellaneous Revenue	\$5,000.00	\$6,393.22	\$6,000.00
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Total MISCELLANEOUS	\$37,679.00	\$54,693.70	\$25,590.00
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Total REVENUES	\$1,456,438.00	\$1,505,663.61	\$449,090.00
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	\$645.50	\$1,500.00
10-6-10-15.00 FICA/MEDI	\$500.00	\$735.62	\$500.00
10-6-10-15.05 Mileage	\$500.00	\$0.00	\$500.00
10-6-10-20.00 Dues/Subscriptions	\$3,030.00	\$3,730.00	\$4,000.00
10-6-10-21.00 Advertising/Publishing	\$1,000.00	\$324.35	\$1,000.00
10-6-10-22.00 Legal	\$10,000.00	\$10,050.00	\$10,000.00
10-6-10-23.00 Interest Expense	\$2,000.00	\$676.71	\$2,000.00

Account	Budget FY - 2016	Actual FY-2016	Budget FY - 2017
10-6-10-24.00 Insurance - General	\$42,000.00	\$38,443.00	\$42,000.00
10-6-10-24.05 Insurance - Unemployment	\$2,300.00	\$2,322.00	\$2,300.00
10-6-10-25.00 Supplies	\$250.00	\$0.00	\$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	\$1,234.58	\$2,000.00
10-6-10-35.00 Audit	\$13,800.00	\$13,800.00	\$11,600.00
10-6-10-36.00 Ambulance/Dispatch	\$52,686.00	\$52,685.98	\$53,400.00
10-6-10-43.00 Professional Services	\$5,000.00	\$8,341.65	\$5,000.00
10-6-10-44.00 Equipment	\$500.00	\$0.00	\$500.00
10-6-10-45.00 Library Security	\$700.00	\$718.27	\$710.00
10-6-10-46.00 Landfill	\$2,000.00	\$2,011.00	\$2,000.00
10-6-10-48.00 County Tax	\$16,850.00	\$15,778.32	\$16,000.00
10-6-10-60.00 Grant Expense	\$0.00	\$1,482.78	\$0.00
10-6-10-75.00 Transfer Out	\$0.00	\$3,335.81	\$0.00
10-6-10-90.00 Debt Retirement	\$65,699.00	\$65,080.00	\$65,080.00
10-6-10-98.00 Capital Improvements Fund	\$10,000.00	\$95,000.00	\$10,000.00
10-6-10-99.00 Miscellaneous	\$500.00	\$736.80	\$500.00
Total SELECTBOARD	\$238,815.00	\$322,472.72	\$236,840.00
10-6-15 TOWN CLERK/TREASURER			
10-6-15-10.00 Salary-Clerk	\$54,000.00	\$54,256.92	\$55,620.00
10-6-15-10.20 Salary Asst Clerk	\$33,000.00	\$33,156.98	\$33,990.00
10-6-15-10.25 File Clerk	\$10,000.00	\$2,105.13	\$7,390.00
10-6-15-15.00 FICA/MEDI	\$7,500.00	\$6,831.30	\$7,500.00
10-6-15-16.00 Health/AD&D Insurance	\$15,253.50	\$15,347.42	\$16,380.00
10-6-15-19.00 Retirement	\$5,162.50	\$5,797.95	\$5,833.00
10-6-15-25.00 Supplies	\$1,500.00	\$1,188.92	\$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	\$106.58	\$1,200.00
10-6-15-28.00 Telephone/Internet	\$3,500.00	\$4,207.13	\$3,700.00
10-6-15-29.00 Banking	\$300.00	\$89.82	\$300.00
10-6-15-30.00 Postage/Shipping	\$1,700.00	\$1,824.78	\$1,700.00
10-6-15-31.00 Computer Expense	\$3,500.00	\$3,165.31	\$3,500.00
10-6-15-32.00 Election Expense	\$3,000.00	\$1,192.29	\$1,000.00
10-6-15-37.00 Mileage	\$300.00	\$376.38	\$400.00
10-6-15-38.00 Education/Training	\$1,500.00	\$1,756.05	\$1,500.00
10-6-15-44.00 Equipment	\$2,000.00	\$1,931.90	\$2,000.00
10-6-15-50.00 Tax Bill Expense	\$850.00	\$972.03	\$850.00
10-6-15-99.00 Miscellaneous	\$250.00	\$726.50	\$250.00
Total TOWN CLERK/TREASURER	\$146,516.00	\$135,033.39	\$146,613.00
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	\$2,300.00	\$2,302.67	\$2,500.00
10-6-20-30.00 Postage/Shipping	\$650.00	\$541.95	\$650.00
Total AUDITORS	\$3,491.00	\$3,383.93	\$3,691.00

Account	Budget FY - 2016	Actual FY-2016	Budget FY - 2017
10-6-25 LISTERS			
10-6-25-10.00 Salary	\$13,000.00	\$3,576.25	\$13,000.00
10-6-25-15.00 FICA/MEDI	\$1,000.00	\$273.62	\$1,000.00
10-6-25-25.00 Supplies	\$250.00	\$805.61	\$250.00
10-6-25-30.00 Postage/Shipping	\$350.00	\$385.28	\$350.00
10-6-25-31.00 Computer Expense	\$2,400.00	\$3,339.37	\$2,400.00
10-6-25-37.00 Mileage	\$350.00	\$81.81	\$350.00
10-6-25-38.00 Education/Training	\$200.00	\$250.00	\$200.00
10-6-25-44.00 Equipment	\$350.00	\$0.00	\$350.00
10-6-25-85.00 Parcel Mapping	\$4,200.00	\$6,400.00	\$4,200.00
10-6-25-98.00 Transfer out	\$0.00	\$6,500.00	\$0.00
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Total LISTERS	\$22,100.00	\$21,611.94	\$22,100.00
10-6-5 TOWN PROPERTY			
10-6-51 MUNICIPAL BLDG			
10-6-51-10.00 Cleaning	\$2,000.00	\$1,260.22	\$2,000.00
10-6-51-15.00 FICA/MEDI	\$155.00	\$95.26	\$155.00
10-6-51-25.00 Supplies	\$600.00	\$691.15	\$600.00
10-6-51-39.00 Electricity (TC)	\$2,500.00	\$2,182.07	\$2,500.00
10-6-51-40.00 Heat	\$3,500.00	\$1,381.33	\$3,500.00
10-6-51-41.00 Repairs/Maint	\$4,500.00	\$2,388.50	\$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	\$0.00	\$500.00
10-6-51-45.00 Security	\$800.00	\$787.63	\$800.00
10-6-51-98.00 Capital Improvments	\$7,500.00	\$2,897.29	\$7,500.00
10-6-51-99.00 Miscellaneous	\$500.00	\$311.27	\$500.00
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Total MUNICIPAL BLDG	\$23,255.00	\$12,194.72	\$23,255.00
10-6-52 CHESTER'S BAKERY			
10-6-52-41.00 Repairs/Maint	\$1,000.00	\$0.00	\$1,000.00
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Total CHESTER'S BAKERY	\$1,000.00	\$0.00	\$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	\$6,325.00	\$6,600.00	\$6,600.00
10-6-53-99.00 Miscellaneous	\$0.00	\$0.00	\$0.00
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Total CEMETERIES	\$6,675.00	\$6,828.96	\$6,950.00
10-6-54 PARKS/BEACH			
10-6-54-39.00 Electricity (Parks)	\$250.00	\$365.00	\$350.00
10-6-54-46.00 Contracted Services	\$1,000.00	\$1,000.00	\$1,000.00
10-6-54-47.00 Trash Removal	\$600.00	\$0.00	\$600.00
10-6-54-48.00 Portolet Rental	\$360.00	\$490.70	\$500.00
10-6-54-50.00 Materials	\$0.00	\$200.00	\$0.00
10-6-54-60.00 Grant Expense	\$7,514.00	\$7,514.00	\$0.00
10-6-54-99.00 Miscellaneous	\$1,000.00	\$0.00	\$1,000.00

Account	Budget FY - 2016	Actual FY-2016	Budget FY - 2017
Total PARKS/BEACH	\$10,724.00	\$9,569.70	\$3,450.00
10-6-55 COMMON SCHOOL			
10-6-55-41.00 Repairs/Maint	\$2,500.00	\$0.00	\$2,500.00
10-6-55-99.00 Miscellaneous	\$0.00	\$0.00	\$0.00
Total COMMON SCHOOL	\$2,500.00	\$0.00	\$2,500.00
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	\$5,201.64	\$5,500.00
Total STREET LIGHTS	\$5,500.00	\$5,201.64	\$5,500.00
10-6-58 75 NORTH RD			
10-6-58-39.00 Electricity (Old TC)	\$250.00	\$203.43	\$250.00
10-6-58-40.00 Heat	\$1,000.00	\$589.28	\$1,000.00
10-6-58-41.00 Repairs/Maint	\$1,500.00	\$0.00	\$1,500.00
10-6-58-42.00 Water	\$200.00	\$200.00	\$200.00
10-6-58-99.00 Miscellaneous	\$0.00	\$591.71	\$0.00
Total 75 NORTH RD.	\$2,950.00	\$1,584.42	\$2,950.00
10-6-59 FIRE DEPT			
10-6-59-39.00 Electricity- Firestations	\$0.00	\$756.61	\$2,100.00
10-6-59-45.00 Security	\$800.00	\$905.99	\$800.00
Total FIRE DEPT	\$800.00	\$1,662.60	\$2,900.00
Total TOWN PROPERTY	\$54,904.00	\$37,042.04	\$50,005.00
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	\$19,000.00	\$19,000.00	\$0.00
10-6-60-98.06 Library Property Reimbrs.	\$31,000.00	\$31,000.00	\$0.00
10-6-60-98.10 Warning Appropriations	\$22,282.00	\$22,282.00	\$0.00
10-6-60-98.15 Fire Dept Appropriation	\$93,548.00	\$93,000.00	\$0.00
10-6-60-98.25 Common School Appropriati	\$1,800.00	\$1,800.00	\$1,800.00
Total APPROPRIATIONS	\$173,360.00	\$172,812.00	\$7,530.00
Total GENERAL EXPENSES	\$639,186.00	\$692,356.02	\$466,779.00

Account	Budget FY - 2016	Actual FY-2016	Budget FY - 2017
10-7 HIGHWAY			
10-7-05 BENEFITS HIGHWAY			
10-7-05-15.00 FICA/MEDI	\$14,000.00	\$13,901.85	\$14,000.00
10-7-05-16.00 Health Insurance/AD&D	\$25,000.00	\$27,242.18	\$27,500.00
10-7-05-18.00 Retirement	\$10,000.00	\$9,654.84	\$10,000.00
10-7-05-20.00 Vacation	\$6,300.00	\$6,427.93	\$6,500.00
10-7-05-21.00 Sick Leave	\$3,150.00	\$1,202.01	\$3,000.00
10-7-05-22.00 Holiday	\$4,500.00	\$3,795.20	\$4,500.00
10-7-05-23.00 Personal Leave	\$3,146.00	\$1,042.40	\$2,000.00
10-7-05-24.00 Training	\$1,000.00	\$1,668.60	\$1,000.00
10-7-05-25.00 Bereavement Leave	\$0.00	\$467.50	\$500.00
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Total BENEFITS HIGHWAY	\$67,096.00	\$65,402.51	\$69,000.00
10-7-10 WINTER MAINT TOWN RDS			
10-7-10-10.00 Labor	\$66,500.00	\$68,557.23	\$68,000.00
10-7-10-46.00 Contracted Services	\$8,000.00	\$0.00	\$8,000.00
10-7-10-47.00 Materials	\$82,000.00	\$81,285.87	\$82,000.00
	-----	-----	-----
Total WINTER MAINT TOWN RDS	\$156,500.00	\$149,843.10	\$158,000.00
10-7-20 SUMMER MAINT TOWN RDS			
10-7-20-10.00 Labor	\$42,000.00	\$46,936.23	\$43,500.00
10-7-20-44.00 Equipment	\$2,000.00	\$0.00	\$2,000.00
10-7-20-46.00 Contracted Services	\$12,500.00	\$1,350.00	\$12,500.00
10-7-20-47.00 Materials	\$57,000.00	\$61,308.87	\$57,000.00
10-7-20-98.00 Road Signs	\$3,000.00	\$4,899.72	\$3,000.00
10-7-20-99.00 Miscellaneous	\$1,500.00	\$0.00	\$1,500.00
	-----	-----	-----
Total SUMMER MAINT TOWN RDS	\$118,000.00	\$114,494.82	\$119,500.00
10-7-30 CONSTRUCTION ROADS			
10-7-30-10.00 Labor	\$29,000.00	\$20,067.33	\$30,500.00
10-7-30-44.00 Equipment	\$1,000.00	\$4,482.12	\$1,000.00
10-7-30-46.00 Contracted Services	\$25,000.00	\$17,688.22	\$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	\$6,500.00	\$5,000.00
10-7-30-47.00 Materials	\$40,000.00	\$8,194.77	\$40,000.00
10-7-30-60.00 Grant Matching Expense	\$0.00	\$24,613.76	\$0.00
	-----	-----	-----
Total CONSTRUCTION ROADS	\$105,000.00	\$81,546.20	\$106,500.00
10-7-31 PAVING PROJECT			
10-7-31-46.00 Contracted Services	\$140,000.00	\$156,465.17	\$155,000.00
	-----	-----	-----
Total PAVING PROJECT	\$140,000.00	\$156,465.17	\$155,000.00

Account	Budget FY - 2016	Actual FY-2016	Budget FY - 2017
10-7-50 EQUIPMENT			
10-7-50-10.00 Labor	\$10,000.00	\$24,850.03	\$36,000.00
10-7-50-25.00 Supplies	\$40,000.00	\$26,029.77	\$40,000.00
10-7-50-41.00 Repairs/Maint	\$40,000.00	\$12,422.83	\$15,000.00
10-7-50-43.00 Equipment	\$0.00	\$50,546.50	\$0.00
10-7-50-44.00 Equipment Fund	\$40,000.00	\$40,000.00	\$40,000.00
10-7-50-49.00 Fuel/Oil	\$55,000.00	\$33,580.32	\$55,000.00
10-7-50-90.00 Debt Retirement	\$25,456.00	\$25,454.56	\$51,663.00
	-----	-----	-----
Total EQUIPMENT	\$210,456.00	\$212,884.01	\$237,663.00
10-7-60 TOWN GARAGE			
10-7-60-10.00 Labor	\$5,000.00	\$7,574.06	\$5,300.00
10-7-60-25.00 Supplies	\$1,500.00	\$2,756.60	\$1,500.00
10-7-60-28.00 Telephone	\$800.00	\$795.84	\$800.00
10-7-60-35.00 Tools	\$0.00	\$2,100.96	\$5,000.00
10-7-60-39.00 Electricity (TG)	\$2,500.00	\$2,477.65	\$2,500.00
10-7-60-40.00 Heat	\$1,000.00	\$759.34	\$1,000.00
10-7-60-41.00 Repairs/Maint	\$2,000.00	\$6,586.97	\$2,000.00
10-7-60-42.00 Water	\$200.00	\$205.92	\$200.00
10-7-60-44.00 Equipment	\$1,500.00	\$259.96	\$1,500.00
10-7-60-45.00 Security	\$700.00	\$720.43	\$700.00
10-7-60-46.00 Contracted Services	\$5,000.00	\$3,113.16	\$5,000.00
10-7-60-99.00 Miscellaneous	\$0.00	\$400.00	\$0.00
	-----	-----	-----
Total TOWN GARAGE	\$20,200.00	\$27,750.89	\$25,500.00
	-----	-----	-----
Total HIGHWAY	\$817,252.00	\$808,386.70	\$871,163.00
	-----	-----	-----
Total EXPENDITURES	\$1,456,438.00	\$1,500,742.72	\$1,337,942.00

2017 Budgeted Expenditures: \$1,337,942.00
2017 Budgeted Revenues: (\$449,090.00)
2017 Amount in Taxes: \$888,852.00

(2016 Amount in Taxes: \$861,651)

PROPOSED 2017 LIBRARY BUDGET

Account	Budget FY - 2016	Actual FY-2016	Budget - FY 2017
30-5-00 LIBRARY REVENUE			
30-5-00-10.00 Taxes Per Capita	\$19,000.00	\$19,000.00	\$0.00
30-5-00-10.01 Property Reimbursement	\$31,000.00	\$31,000.00	\$0.00
30-5-00-25.01 Library Operating CD Inte	\$30.00	\$14.42	\$30.00
30-5-00-25.05 Wallis CD Interest	\$470.00	\$493.59	\$470.00
30-5-00-25.10 Donations	\$100.00	\$68.00	\$0.00
30-5-00-25.11 Copier Fees	\$70.00	\$178.20	\$100.00
30-5-00-25.12 Friends Contribution	\$10,000.00	\$10,000.00	\$10,000.00
30-5-00-25.15 E-Rate Reimbursement	\$1,100.00	\$1,221.87	\$1,100.00
30-5-00-25.20 Wanzer CD Interest	\$60.00	\$119.17	\$0.00
30-5-00-25.60 Grants	\$4,600.00	\$5,200.12	\$4,500.00
30-5-00-25.92 Surplus Operating Funds	\$19,500.00	\$0.00	\$5,300.00
30-5-00-25.94 Morgan Stanley	\$46,380.00	\$0.00	\$33,600.00
30-5-00-25.99 Miscellaneous Revenues	\$0.00	\$440.91	\$0.00
	-----	-----	-----
Total LIBRARY REVENUE	\$132,310.00	\$67,736.28	\$55,100.00
	-----	-----	-----
Total REVENUES	\$132,310.00	\$67,736.28	\$55,100.00
30-6-10 LIBRARY OPERATING EXPENSE			
30-6-10-10.00 Salary	\$30,600.00	\$32,453.96	\$32,320.00
30-6-10-10.02 Substitute Salary	\$10,100.00	\$9,079.00	\$10,000.00
30-6-10-15.00 Fica/Medi	\$3,125.00	\$3,172.42	\$3,238.00
30-6-10-16.00 Health Insurance	\$7,630.00	\$7,700.61	\$8,190.00
30-6-10-19.00 Retirement	\$1,770.00	\$1,771.12	\$1,772.00
30-6-10-25.00 Supplies	\$1,000.00	\$1,311.66	\$1,000.00
30-6-10-25.01 Adult Books	\$3,200.00	\$3,627.98	\$3,360.00
30-6-10-25.02 Young Adult Books	\$800.00	\$806.81	\$840.00
30-6-10-25.05 Children's Books	\$2,500.00	\$2,847.82	\$2,625.00
30-6-10-25.06 Adult Periodicals	\$700.00	\$680.96	\$700.00
30-6-10-25.07 Young Adult Periodicals	\$150.00	\$84.99	\$100.00
30-6-10-25.08 Children's Periodicals	\$50.00	\$54.91	\$75.00
30-6-10-25.10 Audio Books	\$800.00	\$691.52	\$800.00
30-6-10-25.11 Electronic Resources	\$200.00	\$30.00	\$100.00
30-6-10-25.15 Tech Equip. & Services	\$2,500.00	\$1,951.91	\$2,500.00
30-6-10-28.00 Telephone	\$650.00	\$419.84	\$500.00
30-6-10-30.00 Postage	\$1,100.00	\$948.07	\$825.00
30-6-10-31.00 Internet	\$2,000.00	\$1,565.58	\$1,800.00
30-6-10-33.00 Newsletter	\$120.00	\$120.00	\$120.00
30-6-10-37.00 Mileage	\$100.00	\$86.40	\$200.00
30-6-10-38.00 Adult Programs	\$800.00	\$281.19	\$800.00
30-6-10-38.01 Afterschool Programs	\$500.00	\$398.42	\$500.00

Account	Budget FY - 2016	Actual FY-2016	Budget - FY 2017
30-6-10-38.02 Storytime/Playgroup	\$200.00	\$136.55	\$200.00
30-6-10-38.05 Conferences	\$350.00	\$255.24	\$350.00
30-6-10-38.06 Summer Programming	\$900.00	\$787.58	\$900.00
30-6-10-39.00 Exhibit Committee	\$100.00	\$56.14	\$100.00
30-6-10-44.00 Equipment	\$1,700.00	\$1,392.42	\$1,100.00
30-6-10-46.00 Transfer To Grant Fund	\$0.00	\$800.00	\$0.00
30-6-10-60.00 Grant Expense	\$4,600.00	\$2,930.75	\$4,500.00
30-6-10-99.00 Miscellaneous Exp	\$0.00	\$150.00	\$0.00
Total LIBRARY OPERATING EXPENSE	\$78,245.00	\$76,593.85	\$79,515.00
30-6-51 LIBRARY PROPERTY EXPENSE			
30-6-51-10.00 Cleaning	\$7,215.00	\$7,045.00	\$6,600.00
30-6-51-24.00 Insurance	\$3,200.00	\$3,235.00	\$3,235.00
30-6-51-25.00 Supplies	\$500.00	\$107.80	\$500.00
30-6-51-39.00 Electricity	\$3,000.00	\$2,675.88	\$3,000.00
30-6-51-40.00 Heat	\$3,600.00	\$2,618.41	\$3,500.00
30-6-51-41.00 Repairs and Maintenance	\$500.00	\$525.00	\$1,200.00
30-6-51-42.00 Water	\$250.00	\$200.00	\$200.00
30-6-51-43.00 Professional Services	\$1,000.00	\$695.00	\$1,000.00
30-6-51-44.00 Equipment	\$200.00	\$0.00	\$0.00
30-6-51-45.00 Landscaping Expense	\$1,000.00	\$1,245.00	\$1,300.00
30-6-51-90.00 Debt Retirement	\$33,600.00	\$33,592.47	\$33,600.00
Total LIBRARY PROPERTY EXPENSE	\$54,065.00	\$51,939.56	\$54,135.00
Total EXPENDITURES	\$132,310.00	\$128,533.41	\$133,650.00

2017 Budgeted Expenditures: \$133,650.00
2017 Budgeted Revenues : (\$54,600.00)
2017 Amount to be Raised by Taxes: \$79,050.00

(2016 Amount raised by Taxes 19,000)

Message from the Select Board

The Select Board sends our thanks to the road crew for keeping us all moving this winter! All the effort of improving roads is paying off. 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 or ice are present. Fairfield makes sand available at the garage to town residents to help them with icy sidewalks and driveways at home. Please feel free to collect no more than 2 buckets a trip to help with ice control. Town sand is not available for contractors or for any commercial purpose.

A number of projects were completed this year. Fairfield Pond’s beach has been improved with a re-routing of Pond Road to allow parking adjacent to, but not on the beach. More improvements are planned for the spring. We extend our thanks to the Fairfield Pond Beach Committee that worked so hard to make it happen! The 4-way stop was successfully implemented at the intersection of the North/South Roads and Route 36. This has helped to make the intersection safer and has had the added benefit of slowing traffic down in the village!

We had a number of road projects completed this year. Paving was completed on the North and South Roads and on Chester Arthur Road. A Hazard Mitigation grant was completed on Paradee Road and the work should mitigate the damage to the road from the annual flooding! A Structures Grant helped with the bridge upgrade on Ryan Road. We also purchased a new truck for the road crew this year and that will help the crew stay on the road rather than in the shop. We are hopeful that the construction of a new salt shed will happen this year to help protect our assets from the weather. We’ve managed to keep the budget to a minimal increase after having the tax rate go down last year.

Fairfield joined with Swanton and the Town of St. Albans in opposition to the proposed large-scale wind project in Swanton, as we believe that it will diminish property values on many of our Pond properties.

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

2016

Hi everyone! Happy New Year!

2016 brought us a few small changes here in town. First, was the Fairfield Pond beach project on Pond Road. Not only does it look more beautiful, but the improvements will make it easier for people to use this wonderful resource without the former safety and environmental issues caused by cars parking on the beach. The Fairfield Pond Beach Committee did a great job! Thank you all for your volunteerism!

We also saw the addition of a four way stop here in Fairfield village, which has been a welcome change. Sidewalks continue to be in the planning stage and hopefully will help even more with the calming of traffic and the safety of pedestrians.

These are just a few of the many projects that could not have happened without the vision and work of volunteers throughout the years. Currently there are many committees and boards throughout town looking for new members. Some of these include the Recreation Committee, the Historical Society, the Cemetery Association, the Grant Writing Committee, and the Planning and Zoning Board. If you have ever wanted to be involved with your town, now is the time. There are many opportunities and we need you! We want your great ideas, your energy and a piece of your time. Please reach out to me or any of the current committee members if you are ready and willing.

We wish you all the best in the coming year. If we can be of service here at the town office, please let us know.

Warmly,
Amanda

"Volunteering is the ultimate exercise in democracy. You vote in elections once a year, but when you volunteer, you vote every day about the kind of community you want to live in".

~Author Unknown

2016 Election Results

	yes	no	blank
Fairfield School Budget	326	200	9
MRUSD	376	152	16

General Election

US President

Hilary Clinton	489
Donald Trump	338
Gary Johnson	41

State Senator

Sara Kittell	483
Dustin Degree	451
Carolyn Branagan	431
Denise Smith	261

US Senator

Patrick Leahy	585
Scott Milne	320

State Representative

Daniel Connor	470
Penny Dubie	473

Representative to Congress

Peter Welch	822
Erica Clawson	88

High Bailiff

Robert Allard	823
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Governor

Phil Scott	649
Sue Minter	277

Justice of the Peace

Maurice Jettie	680
Bridget Howrigan Rivet	666
Kristen Runyon Hughes	624
Julie Wolcott	687
Jonathan Branon	
James Consentino	

Lieutenant Governor

Randy Brock	587
David Zuckerman	341

State Treasurer

Beth Pearce	736
Dan Schramm	114

Secretary of State

James Condos	810
Mary Alice Herbert	71

Auditor of Accounts

Doug Hoffer	486
Dan Feliciano	372

Attorney General

TJ Donovan	640
Deborah Buckman	249

Marriages 2016

Names	Date	Residence
Julie Yvette Matranga Zachary David Brandau	2/20/2016	East Fairfield East Fairfield
Mary Elizabeth Gray James Peter Hanlon	3/26/2016	New Jersey Pennsylvania
Beth Ann Elwood Jonathan James Dahlgren	7/20/2016	Fairfield Fairfield
Liza Marie Boudreau Nicholas Carl Boyle	8/13/2016	East Fairfield East Fairfield
Bridget C Burleson Paul W Rooney	9/3/2016	East Fairfield East Fairfield
Laura Elizabeth Kline Cameron Cutler William Riseman	9/3/2016	South Carolina South Carolina
Chelsea Beth LaCross Joshua David Strong	9/10/2016	Fairfield Fairfield
Callie Elizabeth Lumbra Adam Rupert Goss	9/24/2016	East Fairfield East Fairfield

Births 2016

Name of Child	Date	Parents
Kadence Marie Bailey	1/13/2016	Emily Corey Charles Bailey
Alex Lee Mayville	2/3/2016	Cheri Hutchison Jesse Mayville
Kenzie Ann Riggie	2/11/2016	Katie Barbour Lucien Riggie
Hunter Luke Bishop-Honsinger	3/3/2013	Cheyenne Bishop Joseph Honsinger
Joseph Charles Kirk	3/2/2016	Chelsea Kreis Nathan Kirk
Colton Heath Wells	4/22/2016	Jaimi Chauvin Ryan Wells
Sebastien Elias Lepeltier	4/21/2016	Anne Lepeltier
Genevieve Lilliana Loiselle	5/7/2016	Tracy Herron Michael Loiselle

Holden Michael Jay Brace	6/6/2016	Desiree Chickering Jason Brace
Adriana Lura Decker	5/6/2016	Jaime Jettie
Quinley Grace Branon	8/18/2016	Grace Dickinson Daniel Branon
Briella Jordan Morgan	9/17/2016	Britany Yates Shane Morgan
Rennick Rae Trivento-Charland	11/10/2016	Caitlyn Trivento Dennis Charland
Calvin Christopher Moegelin	11/2/2016	Stephanie Rose Brian Moegelin
Elena Grace Paradee	11/9/2016	Lacey Rees Brian Paradee
Colin Patrick Magnan	12/10/2016	Margaret Godin Peter Magnan
George William Malboeuf	12/18/2016	Kelsey Counos Jon Malboeuf

Deaths 2016

Name	Date	Residence	Age
Norman Lawrence Garrett	4/25/2016	East Fairfield	84
Dylan Armand Stone	7/7/2016	Fairfield	21
Arnold Maurice Royea	7/9/2016	Fairfield	89
Robert Elwin Sweet III	7/17/2016	Fairfield	41
David Edward Chaplin	7/30/2016	East Fairfield	51
Dorothy J Sloan	8/24/2016	East Fairfield	85
Mary B St Pierre	10/8/2016	Fairfield	92
Michael Shaun Cassidy	10/15/2016	East Fairfield	50
Ethel H Messier	11/30/2016	East Fairfield	89
Jacqueline Tetreault	12/13/2016	Fairfield	75

Listers Report 2016

Another year has come and gone. It seems like each year gets shorter and shorter. The Lister's office has been busy as usual working to ensure accuracy and equity in property assessments. The three of us are appreciative that you have entrusted us to watch over such important tasks.

Don't forget filing dates for homestead declaration, income sensitivity, Current Use and other pertinent programs. As always we are happy to assist you as you work with the state regarding these topics. Please do not wait until the last minute to file or fail to file because you weren't sure. We are here to help.

The town's common level of appraisal has held strong once again. This is good for many reasons not the least of which is that it keeps us from having to reappraise the town which is a very costly endeavor. Parcel mapping has proven very successful and extremely helpful.

We will begin inspecting new construction in early February. If no one is home, we try to leave a note stating that we were there and how to contact us. If we need more information we make contact with the property owner via phone, email or mail.

It is a pleasure serving you.

James Gregoire

Linda Hodet

Daniel McCoy

Fairfield Planning and Zoning Board

2016 was a decent year for Fairfield; we issued 4 new residential building permits.

We will be setting some substantial goals for the Planning and Zoning this year, such as reviewing and making any necessary revisions to the Zoning Bylaws. We will be reaching out to the public for assistance in this process.

The Zoning Office will be finishing minor certificates of compliance; this ensures accuracy for our records. Major Certificates are still fulfilled upon request (within 7 business days).

We would like to Thank James Gregoire for his service to the Planning Commission and Zoning Board of Adjustment as he has resigned. At this time we have yet to fill his vacancy. He has been an informative asset to the boards in his time with us; we wish him the best with his future endeavors.

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 each month in the Chester A. Arthur Conference Room. The meetings are always open to the public. The board members are: Melissa Manson (Chair), Albert Tetreault, Jerry Yates, Aaron Forbes.
Zoning Administrator: Alisha LaRocque

2016 Zoning Administrator's Report

Permits Issued	2016	2015	2014
Boundary Line Adjustments	0	2	1
Single Family Residences	4	8	6
Replacement Homes	0	3	1
Conditional Uses	1	2	0
Barns	0	1	2
Permit Amendments	0	2	0
House Additions	4	4	3
Camp Additions	0	0	0
Garages	6	6	5
Decks/Porches	9	12	7
Swimming Pools	1	4	1
Barn Additions	1	0	0
Milk Houses	0	1	0
Sugar Houses	1	1	0
Fire Stations	0	0	0
Storage Bldgs/Sheds	3	12	9
Subdivisions	1	1	1
Permit Extensions	0	1	0
Change of Use	0	0	0
Apartments	0	0	0
Outdoor Wood Boilers	0	0	0
Agricultural Housing	0	0	0
Accessory Dwelling	0	0	0
Replacement Camps	0	0	1
Communications Facilities	0	0	0
Sap Pump Houses	2	1	0
Commercial Buildings	0	0	0
Camps	1	0	3

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 - 2016 Trustee Report

This year we have continued to strive to fulfill our mission to “provide individuals of all ages a safe, accessible, and empowering environment where learning, enjoyment, cultural and professional need can be successfully met through materials, programs, and technology.

Some of our patrons gave us these reasons for visiting the library... “to hang out with friends”, “to play at playgroup and get books”, “to borrow books on CD”, “to attend community events”, “to volunteer”, “to do my homework”, “because I love it here!”

The following highlights some of the accomplishments of 2016:

- Registered over 90 new patrons and circulated nearly 5,500 items, including books, snowshoes, attraction passes, DVDs, books on CD, board games, and more. This shows a circulation increase of 22% from 2015 to 2016. Our patrons also downloaded over 4,000 electronic books and audiobooks using their library cards.
- Hosted our third annual silent auction fundraiser in conjunction with our Friends of the Library. This event was a huge success, raising nearly \$10,000 to help support the operating costs of the library.
- Provided programs for all ages. Adults came to the library to paint, learn about home composting, and talk about food. For children, we offered a weekly playgroup, after school programs, summer reading programming, and many special events. More than 1,200 people attended programming at BNML over this past year!
- Helped community members meet their technology needs by having 18 computers available for use within the library, providing printing and copying services, and having our wi-fi available 24/7. We also provided access to online learning through services such as Universal Class and the Vermont Online Library.
- Continued to function as a meeting space for community groups, such as the Franklin County Beekeepers and Black Creek Adventure Camp. The library also continued to serve as a pickup location for the Franklin County Online Farmers Market.
- Started a daycare book delivery program. Currently, we deliver books to two Fairfield childcare providers. We would love to expand this program to more providers.
- Worked to maintain old partnerships and create new ones. Some of these include us working with RiseVT, Building Bright Futures, WIC, United Way, the Fairfield Community Center, and FCS.
- Continued to meet with our financial advisor through Morgan Stanley to assure that we are meeting our fiduciary responsibilities. We are also continuing to improve our fundraising efforts. One of the ways that we have done this is by enlisting the help of Christine Graham, a consultant to nonprofit organizations, who specializes in fundraising in Vermont.

We couldn't do it without Fairfield residents and our Select Board supporting and recognizing the library as an important contributor to our community. We would like to thank you, as well as 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 wonderful volunteers for their hard work and dedication.

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

Dear Community Members,

There are several noteworthy developments that have taken place this year on the Fairfield Volunteer Fire Department. At the request of the selectboard the East Fairfield Fire Department and the Fairfield Fire Department have become one department. You will not notice any changes in the service that we provide but we are now operating under one budget and under one set of officers. We alternate the location of our monthly business meetings and trainings between the two stations. Currently we have 25 members and still operate as a true volunteer fire department with no paid salaries or benefits.

This year we are replacing two fire trucks. The 1976 pumper that currently services East Fairfield will be replaced with a 2000 pumper tanker that has a 350 gpm pump and a 2,000 gallon stainless steel tank. We are purchasing this truck from the town of Essex and it should be in service at the end of March. The second truck that we are replacing is the 1984 pumper at the Fairfield station. We have purchased an Emergency 1 Mini Pumper. This truck sits on a Ford F550 chassis, has a 1,300 gpm pump, carries 300 gallons of water, will be set up to respond to car accidents, and serve as our hydrant truck for structure fires. The mini pumper should be in service by the end of February. It should be noted that this equipment was purchased with money from the truck funds from the East Fairfield Fire Department and the Fairfield Fire Department.

In response to the trend of the increasing number of car accidents we purchased hydraulic cutting tools from the town of Sheldon last January at a cost of \$5,000. We now have a hydraulic ram as well as hydraulic cutters (Jaws of Life). The Mini Pumper has been designed to carry all of our heavy rescue equipment and will be the first truck to respond to all car accidents. The Mini Pumper can will also be used to respond to all brush fires and should be able to go up any driveway as it is four wheel drive.

Despite all of the structural changes and equipment purchases our fire Department will operate in 2017 with no debt. We would also like to take this opportunity to thank the Logan Newell and Gary Corey Sugaring for their generous donation of top of the line Carbon Monoxide Detector and Calibration kit. We are always looking for volunteers to help serve our community. If you are interested please contact Eric Schoembs at 524-2097.

Sincerely,

The Members of the Fairfield Volunteer Fire Department

Fairfield Fire Call Volume 2017

Structure fires: 2

Brush Fire: 3

Car Fire: 2

Bulldozer fire: 1

Car Accidents: 16

Medical Assist: 5

Power lines down and arcing: 2

Tree Down on Road: 1

Carbon Monoxide Alarm: 1

Fire Alarm activations: 8

Total Calls: 41

FAIRFIELD VOLUNTEER FIRE DEPARTMENT

Account Balances 01/03/16

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

INCOME

Budget	\$93,000.00	
East Fairfield	\$150,000.00	
Interest	\$182.34	
Logan Foundation	\$1,500.00	
Corey Maple Orchard	\$1,000.00	
Total Income		\$325,619.09

EXPENSES

2007 Pumper	\$9,041.03	
Dues & Subscriptions	\$1,123.00	
Gas/Oil/Grease	\$1,958.71	
Insurance	\$10,691.00	
Office	\$308.00	
Radios & Pagers	\$4,439.50	
Repairs	\$5,086.03	
Supplies	\$10,722.44	
Utilities	\$636.78	
Total Expense		\$44,006.49

Account Balances 12/31/16

N.O.W.	\$81,904.71
Money Market	\$199,707.89
Total	\$325,619.09

PROPOSED BUDGET FOR 2017 OPERATIONS

EXPENSES	BUDGETED 2016	ACTUAL 2016	PROPOSED 2017
2007 Pumper	\$12,573.00	\$9,041.00	\$0.00
Future Truck Fund	\$10,000.00		\$25,000.00
Dues/Subscriptions	\$750.00	\$1,123.00	\$1,500.00
Fire Ext/Oxygen	\$725.00	\$0.00	\$725.00
Gas/Oil/Grease	\$5,000.00	\$1,959.00	\$10,000.00
Insurance	\$10,500.00	\$10,691.00	\$16,000.00
Office	\$2,000.00	\$308.00	\$2,000.00
Radios/Pagers/E-D	\$4,000.00	\$4,440.00	\$10,000.00
Repairs	\$5,000.00	\$5,086.00	\$10,000.00
Supplies	\$6,000.00	\$10,722.00	\$15,000.00
Utilites	\$2,000.00	\$637.00	\$2,000.00
	\$58,548.00	\$44,007.00	\$92,225.00

/s/ Jeffrey Corey, Treasurer

Fairfield Scholarship Fund 2016

The Fairfield Scholarship Committee was formed in 1984 by the late Barbara Branon and Jackie Tetreault along with Joy Kane who continues to serve along with six other Fairfield residents. Since its inception a total of \$84,500 has been awarded to 103 recipients.

In 2016 Fairfield Scholarships were awarded to: Jordyn Dukas, Austin Goodhue, Maria Magnan, and Michelle Tiffany.

Jordyn is the daughter of Gary Dukas and Karen Yandow. Jordyn is at Johnson State College in Johnson, Vermont majoring in Elementary Education with a minor in Special Education.

Austin is the son of Scott and Brenda Goodhue. He is pursuing a degree in Civil Engineering at Vermont Technical College in Randolph, Vermont.

Maria is the daughter of Joseph and The late Karen Magnan. She attends the University of Maine in Orono, Maine majoring in Kinesiology and Physical Education, minoring in Psychology.

Michelle is the daughter of Michael & Gabrielle Tiffany. She is studying Elementary Education as well as Special Education at Castleton University in Castleton, Vermont.

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 The Fairfield Scholarship Fund c/o Joy Kane, 3254 Lapland Road, East Fairfield, Vermont 05448, or any other 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/ Barbara Riley

/s/ Gail Williams

/s/ Cecile Callan

/s/Diane Tracy

/s/ Janice Adams

/s/Joan Ploof

The Scholarship Committee

The Fairfield Community Center 2016 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 2016, we received several donations for the food shelf and welcomed a record number of those in need of food throughout the year. Faith Cassidy served as our Vacation and Summer Camp Director, and we are excited to have Nicole LoPresti offering weekly yoga classes. In addition to our events and programming, we offer a warm and welcoming gathering space in the heart of the county for everyone's enjoyment.

In 2015, our volunteers and staff engaged in many conversations around creating a better local food system and this resulted in an increase in the amount of fresh produce available for our food shelf in 2016. At the start of the year we were the recipient of the Hannaford Helps Bag Program in February at the Essex location, had several individual donations to the food shelf and received a \$5,000 grant from the Merchants Bank Foundation for facility improvements including new shelving, a freezer, and flooring. We also received a gigantic commercial freezer from Steve Doe at Ave Maria Care Home in Richford. Thank you all for your generosity this year, it really made a difference in the community!

In 2016, our summer and vacation camps served over 50 children with caring, fun and educational programming for youth aged 5 to 12, while offering junior counselor opportunities for our teens. Our youth programming is possible through the generous individual donations, camp fees, and our grantors: The Agnes M. Lindsay Trust, and United Way of Northwest Vermont.

Our Senior Meal Program has been going strong, thanks to our amazing volunteers and the culinary expertise of Jennifer Fournier at Fiddler's Green Mountain Catering. A big shout out to our tireless volunteers: Bill Kittell, Mary Ovitt, Deb Lynch, Deb Paradee, Penny Dubie, Jane Dobrowolski, and Jane Williams. Community members enjoy the delicious weekly meal and wonderful company. Thanks to a successful year, we are confident in our ability to keep this program going for years to come. All are welcome to join us every Tuesday at noon!

We are also extremely lucky to have School Street Early Learning housed in the Community Center as they often fill the center with laughter and fun. Vicki Ryea opened the preschool in the fall of 2014 and has since provided many families in the community with excellent childcare.

Our fundraising events and efforts brought in over \$13,000, to help open our doors everyday for the needs of community. We could not do the work that we do without your generous contributions to annual appeal, attendance at the Sap Run Boogie, Jig in the Valley, and Woodfired Pizza Nights throughout the year.

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

The Fairfield Community Center Association Board of Directors

Lance Boardman, Rachel Huff, Denise Kellner, and Deb Paradee

RECREATIONAL COMMITTEE

The Recreational Committee had another successful year supporting our youth in staying active and providing both funding for town programs and different sporting programs. We continue to offer and run a youth soccer program through the fall and a youth basketball program that runs throughout the winter months.

Financially we have supported groups that consist of a young girls' running program and our towns Little League program. 2017 will bring many of these activities and we hope even more new blood. All of our coaches and helpers are volunteers and Fairfield, although all volunteer-based, consistently delivers some of the best athletes in a wide variety of sports in the region. However it is time to pass the torch, and we are looking for some new volunteers to step up to the challenge of providing our youth with exciting programs that help keep them healthy and active. Please contact the Town Clerk and/or myself- John Dasaro - cansdasaro06@gmail.com

Recreation Committee Chair
John Dasaro

Fairfield Center School Outdoor Classroom Town Report 2016

The Mission of the Outdoor Classroom is: *By knowing their community, students will be better able to engage in the world and shape and direct their future. The Outdoor Classroom (O.C.) program at Fairfield Center School provides opportunities for sugaring, growing food, presenting the community's cultural and agricultural heritage, and extending classroom activities in order to strengthen links between Fairfield's agricultural, educational and business communities. We foster students' sense of place, service to community, and participation in Fairfield's history by offering programs for townspeople and students to connect and learn from each other through hands-on-learning.*

The Outdoor Classroom would like to begin by thanking the Fairfield community as a whole for their continued monetary, in-kind and collaborative support through the years. The educational and community achievements that have been facilitated by the O.C. would not be possible without your support. We would also like to extend a special thanks to Buster for being a wonderful and supportive neighbor to the Outdoor Classroom. He is always willing to support our program in any way possible and share his expertise whenever needed.

The O.C. program is proud to report that 2016 was the first year Project Sweet Talk became a school-wide celebration! The 8th annual Project Sweet Talk celebration welcomed approximately 40 community members who viewed all K-8 students' work on maple sugaring including writings, interviews, videos, poems, artwork, food tastings, sugarhouse tours and sales of our own maple products. We completed 6 additional sugarmaker interviews including: Steve Beauregard & Kyle Howrigan; Mark Carpenter & George Bryce; Bruce, Natalie & RJ Branon; Dan, Matt & Adam Branon; Mike & Doris Callan; and Brian & Cari Howrigan. Thank you to those people for sharing your stories, and for your work contributing to the long, rich history of sugaring in Fairfield. It was an outstanding year with The Fairfield Center School Sugarmakers producing 45 gallons of maple syrup! We owe our gratitude to Julie Wolcott & Steve MacCausland, and Norman Menard for donating sugaring wood. We would also like to thank The Magnan Brothers Farm, The Carpenter Family, Dr. Lorne Babb and family, Doug Flack, Linda Callan, Kelly Sargent and family, The Menard Family, Shelly Pelletier and family, Kristen Hughes and family, The Carpenter Family, and the Vermont Division of Historic Preservation for generously allowing our program to tap their maple trees.

In the garden and greenhouse, a special thanks goes to the following families for summer greenhouse and garden care: Kate and Adam Raymond; Molly Severeid & Pete Watson; Jenny & Quincy Fournier; Tammy & Jasper Johnson; Wendy Watson; Maya Jerosé; and Deb Hastings. The 7th grade class grew some of the best tomato and pepper plants ever this year, which filled the FCS greenhouse and were sold at the annual FCS plant sale. Middle school students made salsa, and sauerkraut with local farmer, Zach Brandau. At our Hay Day celebration, students prepared 5 gallons of corn chowder for Trunk or Treat. The O.C. was a huge contributor to this year's Harvest Dinner. Utilizing the chicken enclosure constructed and donated by previous student, Elizabeth Menard and family, the 8th graders were instrumental in raising 27 meat birds for the Fall Harvest Dinner. A special thank you goes to Guy's Farm and Garden in St. Albans for donating the birds and feed for this school-community project. Additionally, approximately 50 butternut squash from our school garden were used in a delicious roasted root dish for Harvest Dinner. We had approximately 250 community members attend and enjoy the nearly entirely locally-sourced dinner. For Fairfield Community Center's Thanksgiving baskets, students used squash and pumpkins from the garden to make 20

pumpkin pies for. Thank you to the Fairfield Community Center and Rachel Huff for donating ingredients and crusts for the Thanksgiving pies.

The students were frequently learning from their surrounding community as the OC supported 7 field trips to local farms and place-based curriculum destinations including Doe's Leap Farm, Terry Magnan's Farm, Kane Farm, Green Wind Farm, Missisquoi River National Wildlife Refuge, Stone Hollow Farm, and Jon and Candi Branon's Farm. The OC supported the annual Rivers Unit through helping coordinate a canoe tour of Black Creek, and a tree planting event at Jon and Candi Branon's Farm. The second grade participated in "Dairy in the Classroom", which is a 6-week hands-on classroom-based program that teaches students about the importance of agriculture in our community and connects students with local dairy farmers. Their classroom experience was culminated by visiting Green Wind Farm and Magnan Brothers Farm. The students were also invited to walk in the June Dairy Day Parade. Regarding food waste, Fairfield Center School has continued composting all food scraps produced in the cafeteria, kitchen and classrooms. Northwest Solid Waste Division transports the food waste from FCS to Hudak Farm to be transformed into finished compost. In 2016 FCS diverted 22,610 pounds of food waste from the landfill! The OC supported a field trip to NWSWD and Hudak's Farm as part of educating students and staff on the utility of food waste as an energy source.

Fairfield School hired Laura Heil as the new O.C. Coordinator in October 2016. Joanna Jerose resigned her O.C. post, but remains on as an active supporter of the O.C. program and mission. The O.C. Committee is looking for more community members who would like to be a part of this school-community partnership. We always welcome new people to join, share ideas and support our mission.

Respectfully submitted,

Joanna Jerose and Laura Heil, Outdoor Classroom Coordinator



Northwest Regional Planning Commission 2016 Town Report

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

Northwest Regional Planning Commission Projects & Programs:

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

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

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

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

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

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

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

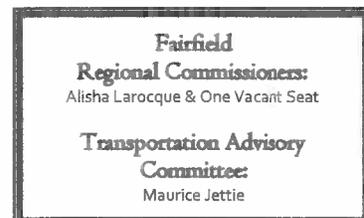
Geographic Information System Services: Provide municipalities, state agencies and regional groups with mapping and data analysis in support of their projects.

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

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

2016 Fairfield Projects:

- ☞ Assisted with the Ecosystem Restoration Grant for Brusso Road.
- ☞ Provided Hazard Mitigation Grant writing and Cost-Benefit Analysis for Brusso Road and Paradee Road Projects.
- ☞ Updated the E-911 poster map.
- ☞ Assisted with a Town Plan update, including a 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.
- ☞ Completed a road erosion and culvert inventory.



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 4, 2017

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

St. Albans Barracks Mission Statement:

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

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

Specialty Services provided by the St. Albans Field Station:

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

“Your Safety Is Our Business”

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

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

2 - Troopers on the SCUBA Team

1 - Trooper assigned a K-9

3 - Troopers trained as Drug Recognition Experts

1 - Trooper on the Crime Scene Search Team

2 - Troopers on the Clandestine Laboratory Team

3- Troopers on the Crisis Negotiation Unit

1-Trooper on the EVOG Instructor

1-Trooper on the Honor Guard

2016 Total Annual Figures & Comparison:

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

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

Local Community Report: Fairfield

Total Cases:	293
Total Arrests:	20
DUI Arrests	5
Collisions w/ Damage	16
Collisions w/ Injury	6
Vandalism:	4
Alarms	19
Burglary:	3

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
2016 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. 2016 was a great year for the NWSWD -- our efforts resulted in the District successfully diverting more waste from the landfill than any year before! Waste diverted was recycled or reused and helped conserve resources and keep toxic materials out of Vermont landfills.

The District was able to increase our programs and services like composting, hazardous waste, and reuse. We also offered more workshops and increased our ability to pass on useful information through channels like farmer's markets and fairs, and the internet. These efforts helped Franklin and Grand Isle counties reduce the waste they sent to the landfill. We measure our success by looking at the weight of waste that we sent to the landfill and what we were able to divert through reuse and recycling. All this work showed in the amount of waste we diverted from the landfill this year. Some of this year's highlights include:

- All District communities diverted 31% of all waste from the landfill.
- **District operations diverted 1,299 tons of waste from the landfill in 2016! This is a 13% increase from 2015!!**
- Recycled 145 tons of e-waste, a 27% increase
- Held eleven (11) "Backyard Composting" classes for residents
- Increased the number of schools that compost in the district by educating children, setting up systems and collecting food waste in Alburgh, Grand Isle, Isle La Motte, Franklin, Bakersfield, St. Albans City & Town, Fairfield, Enosburg, Grand Isle, Georgia, Sheldon, and Richford
- Collected 45 tons of hazardous material from 1183 Households through our Household Hazardous Waste program. That's over 200 more participants than last year!
- Through our Close the Loop Compost program we collected 310 tons of food scraps from 15 businesses and institutions and 5 residential drop-off points and delivered those scraps to Hudak Farmstand and Greenhouse to be turned into compost.

NWSWD by the Numbers

In the NWSWD, five District run recycling drop-off sites in Georgia, Montgomery, Bakersfield, St. Albans and North Hero, 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 2016, through recycling, reuse and composting, District residents were able to divert 31% of waste created from the landfill as compared to 26% in 2015! After all of this work the average NWSWD resident sent just 3.9 pounds of waste to the landfill per day. Way to go!

Through our District-operated sites and programs, this year we disposed of 759 tons of trash and recycled or diverted 1,299 tons of material, including 399 tons of blue-bin recyclables setting the diversion rate for District Services at 51%.

All District Staff are available through the District office at (802)524-5986 or info@nswsd.org. For more information about the District and our services, how to reduce and recycle your waste, or how to get involved call District staff at the above number or come visit at 158 Morse Drive in Georgia (we even give tours of our Recycling Center.) You can also visit us on the web at www.nswsd.org, find us on Facebook, and 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

Franklin County Industrial Development Corporation
Town Report
Calendar Year 2016

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

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

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

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

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

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

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

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

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

Respectfully,

Timothy J. Smith
Executive Director

Fairfield Center School Annual Chairman's Report to the Community

With the passage of school consolidation last year, the Fairfield School Board began a year of transition. While we still attended to many of our traditional functions, two of the biggest tasks, school budget and staff negotiations were shifted to the Maple Run Unified School District Board.

The Maple Run Unified School District has been meeting twice monthly since last June and will be in position to take over the day to day running of Fairfield Center School in July. Be sure to note the date and time of the budget and annual report presentations by your Maple Run Unified School District Board.

As the school year progressed it became obvious that monthly meetings of the Fairfield School Board were less necessary than in prior years. Meetings were cancelled as we simply had no agenda items to address. This has been true at the Supervisory Union level as well.

School Board elections are not required this year as all members of the Board will serve through the July transition, and somewhat beyond that date if there are any lingering items to address.

The major renovations and expenses that were made to the building this year include: two new boilers along with hot water pumps and pressure tanks were installed in the elementary wing. The hot water pipes were insulated. The hallway entrance to the school received a nice coat of paint this year, as did the ceiling and walls of the gym. We upgraded our internet to fiber optics which required some structural changes with the power lines. We also re-tiled five bathrooms in the elementary wing.

It has been a pleasure working with Principal Ballou this past year. Her Principal's Report highlights some of the exciting programs available to our children. She also welcomes new staff to Fairfield Center School. Long time educators Maureen Thompson and Andrew Evans are retiring at the end of this school year. The board would like to thank them for their many years of service!

My school board mentor Michael Malone resigned from the FCS Board of Directors in August but is still Fairfield's Representative on the Maple Run Unified School District Board. All of us on the FCS board would like to thank him for his 10 years of dedicated service to Fairfield Center School. Damien Boomhower was appointed to replace Michael and has been a very welcome addition to our board.

During my time on the board the town has been well served by Barry Fauteaux, Kenderlyn Phelps, Michael Malone, Michael L'Esperance, Charles Thomas, Dave Gaudette, and Damian Boomhower. I thank them all for their service, their collective wisdom, and for working to make Fairfield Center School an excellent place for our children to grow and thrive.

I have enjoyed serving on the Fairfield School Board for the past eight years, and I want to thank the Fairfield community for all the support you have given us over the years. I will miss working with my fellow school board members as they have been without exception, highly focused advocates for the children and teachers of our fine school.

Respectfully submitted,

Bennett Dawson, Chair of the Fairfield Center School Board of Directors

The Fairfield Center School Board Contact Information:

Bennett Dawson, Chair 827-3101 bdawson@fcsuvt.org
Mike L'Esperance, Vice Chair 527-2917 mlesperance@fcsuvt.org
Charles Thomas, Clerk 933-8186 cthomas@fcsuvt.org
Dave Gaudette, dgaudette@fcsuvt.org
Damian Boomhower, dboomhower@fcsuvt.org

Fairfield Center School Wages

Fiscal Year 2015-2016

July 1, 2015 - June 30, 2016

<u>Name</u>	<u>Position</u>	<u>FTE</u>	<u>Salary</u>
<u>Administration/Clerical:</u>			
Wood, Jennifer L.M.	Principal	100%	\$98,500.00
Goodhue, Brenda W	Administrative Assistant	100%	\$40,378.50
<u>Professional Staff:</u>			
Wolfson, Sara N	Art Teacher	80%	\$36,800.00
Howrigan, Kathleen E	Behavior Specialist	100%	\$40,034.00
McDermott, Patricia R	Compensatory Ed Teacher	100%	\$75,001.00
Sargent, Kelly S	Guidance	100%	\$53,400.00
Brett, Charlotte	K-5 Teacher	100%	\$42,100.00
Day, Amy B	K-5 Teacher	100%	\$55,450.00
Howrigan, Elizabeth H	K-5 Teacher	100%	\$56,800.00
Koldys, Ashley M	K-5 Teacher	100%	\$43,950.00
Parker, Catharine M	K-5 Teacher	100%	\$40,600.00
Peyrat, Sherry L	K-5 Teacher	100%	\$50,050.00
Pigeon, Emily M	K-5 Teacher	100%	\$43,300.00
Sweet, Corrie R	K-5 Teacher	100%	\$70,300.00
Thompson, Maureen	K-5 Teacher	100%	\$68,250.00
Evans, Andrew B	Language Arts Teacher	100%	\$66,250.00
Tully, Stacey M	Language Arts Teacher	100%	\$64,900.00
Airoldi, Janice M	Math Teacher	100%	\$50,725.20
Pigeon, Loretta C	Math Interventionist	50%	\$33,125.00
Scott, Joanne E	Music Teacher	100%	\$58,150.00
Stiebris, Hilarie S	Nurse	100%	\$50,050.00
Douville-Handy, Roxanne M	Physical Education Teacher	100%	\$40,600.00
Greene, Stephen E	Science Teacher	100%	\$45,697.86
Stebbins, Shawn A	Social Studies Teacher	100%	\$50,700.00
Hill, Jennifer L	Tech Integrationist/Librarian	100%	\$66,350.00
Huff, Rachel	Outdoor Classroom	*PT	\$8,917.75
Jerose, Joanna	Outdoor Classroom	*PT	\$4,700.00
<u>Support Staff/Custodial Staff:</u>			
Baxter, John W	Maintenance	100%	\$50,786.40
Branon, Debra A	Maintenance	100%	\$31,700.64
<u>School Treasurer:</u>			
Mangan, Ruth	School Treasurer	100%	\$2,000.00
<u>Support Staff/Paraeducators:</u>			
Bartlett, Mary J	Paraeducator	100%	\$19,376.68
Charbonneau, Cindy L	Paraeducator	100%	\$20,277.48
Cote, Elizabeth R	Paraeducator	100%	\$16,513.98
Covert, Kimberly A	Paraeducator	100%	\$14,225.29
Dukas, Sharon S	Paraeducator	100%	\$18,255.70
Garceau, Kara M	Paraeducator	100%	\$14,563.81
Jettie, Michelle A	Paraeducator	100%	\$13,675.98
Magnan, Judy W	Paraeducator	100%	\$16,858.00
Marrier, Kaitlin	Paraeducator	100%	\$14,139.08
Maynard, Cassandra I	Paraeducator	100%	\$16,745.56
Mays, Vaughn M	Paraeducator	100%	\$19,609.04
Merchant, Linda L	Paraeducator	100%	\$17,294.27

*PT Indicates part time

Fairfield Center School Summary of Expenditures

<u>Department</u>	<u>FY16 Adopted</u>	<u>FY16 Actual</u>	<u>FY17 Adopted</u>
General Instruction	153,680	150,101	136,581
Early Childhood Program	155,246	175,887	182,842
K-5 Instruction	682,688	669,638	690,933
Curriculum Initiative, Assmt & Testing	3,775	2,428	3,775
Technology Intregation	45,335	44,718	46,453
Language Arts	168,835	166,869	174,806
Math	92,762	83,020	94,548
Music	74,446	72,025	76,499
Science	70,430	53,138	61,558
Social Studies	74,389	71,830	78,122
Physical Education	57,999	57,462	63,501
Art	49,752	47,135	49,976
Co-Curricular	20,499	17,093	20,501
Guidance	72,065	61,751	80,293
Student Support Services	22,757	24,927	27,969
Health	64,321	68,507	68,283
Media (Library)	50,728	48,409	52,208
Information Technology	71,720	61,500	53,448
Compensatory Education	25,359	9,393	13,851
Subtotal Instruction-Elementary	1,956,786	1,885,831	1,976,147
EEE Local Assmt	53,311	15,693	45,851
Special Education provided by SU	750,013	583,350	783,794
Special Education local level	164,996	395,209	217,839
Subtotal Special Education	968,320	994,252	1,047,484
Instruction Secondary	1,547,921	1,488,524	1,610,478
Board of Education	30,659	33,190	30,220
School Treasurer	2,553	2,236	2,553
Franklin Central Supervisory Union	281,655	272,848	304,666
Principals Office	189,099	178,193	195,237
Short Term Debt	17,250	10,027	12,000
Operations & Maintenance	274,716	327,829	276,655
Student Transportation	3,700	8,206	3,700
Food Service	4,300	1,433	4,350
Subtotal Other Expenses	2,351,853	2,322,486	2,439,859
IEP Medicaid Grant (SSS)	20,000	21,684	20,000
EPSDT Medicaid Grant(Health Office)	10,000	10,000	10,000
Tobacco Grant	4,573	4,573	0
School Wide Program	97,542	142,585	131,698
Subtotal Grant Expenses	132,115	178,842	161,698
Total Expenses	5,409,074	5,381,411	5,625,188

Fairfield School District
Prior Year Expense Information

<u>Account</u>	<u>Account Name</u>	<u>FY16 Adopted</u>	<u>FY16 Actual</u>	<u>FY17 Adopted</u>
	INSTRUCTION-ELEMENTARY			
1051-100	Instruction - Salaries	89,599	93,223	76,302
1051-200	Instruction - Employee Benefits	43,011	37,760	39,209
1051-300	instruction - Purchased Services	10,650	10,469	10,650
1051-500	Instruction - Other Purchased Services	520	171	520
1051-600	Instruction - Supplies	9,000	7,603	9,000
1051-800	Instruction - Dues & Fee	900	875	900
Total	Instruction General	153,680	150,101	136,581
1053-500	Early Childhood Program Assessment	155,246	175,887	182,842
Total	Early Childhood Programs	155,246	175,887	182,842
1053-100	Instr. K-5 - Salaries	535,255	530,605	556,213
1053-200	Instr. K-5 - Employee Benefits	131,593	112,210	118,675
1053-300	Instr. K-5 - Purchased Services	3,260	11,217	3,260
1053-600	Instr. K-5 - Supplies & Materials	12,185	13,851	12,185
1053-700	Instr. K-5 - Equipment	100	1,756	100
1053-800	Instr. K-5 - Dues & Fees	295	0	500
Total	Instruction K-5	682,688	669,638	690,933
1058-600	Assm't & Testing/Curr.Initiatives - Supplies	3,775	2,428	3,775
Total	Assessment & Testing	3,775	2,428	3,775
1104-100	Technology Integration - Salaries	33,125	33,125	33,531
1104-200	Technology Integration - Employee Benefits	11,710	11,494	12,422
1104-600	Technology Integration - Supplies & Materials	500	100	500
Total	Technology	45,335	44,718	46,453
1105-100	Language Arts - Salaries	131,150	131,250	134,124
1105-200	Language Arts - Employee Benefits	33,915	33,702	35,972
1105-300	Language Arts - Purchase Services	450	0	450
1105-600	Language Arts - Supplies & Materials	2,730	1,326	2,730
1105-700	Language Arts - Equipment	590	590	1,530
Total	Language Arts	168,835	166,869	174,806
1111-100	Math - Salaries	65,867	59,243	67,462
1111-200	Math - Employee Benefits	23,626	22,205	24,589
1111-300	Math - Purchase Services	100	0	100
1111-600	Math - Supplies & Materials	2,397	812	2,397
1111-700	Math - Equipment	772	760	0
Total	Math	92,762	83,020	94,548
1112-100	Music - Salaries	58,150	58,150	60,312
1112-200	Music - Employee Benefits	11,487	11,348	12,188
1112-300	Music - Purchase Services	675	0	675
1112-400	Music - Property Services	900	937	900
1112-600	Music - Supplies & Materials	1,260	1,568	1,260
1112-700	Music - Equipment	1,890	23	1,080
1112-800	Music - Dues & Fees	84	0	84
Total	Music	74,446	72,025	76,499
1113-100	Science - Salaries	46,000	45,698	52,212
1113-200	Science - Employee Benefits	21,830	5,324	7,296
1113-300	Science - Purchase Services	150	0	150

**Fairfield School District
Prior Year Expense Information**

Account	Account Name	FY16 Adopted	FY16 Actual	FY17 Adopted
1113-600	Science - Supplies & Materials	787	1,100	1,200
1113-700	Science - Equipment	1,663	1,015	700
Total	Science	70,430	53,138	61,558
1115-100	Social Studies - Salaries	50,050	50,050	52,212
1115-200	Social Studies - Employee Benefits	21,849	21,502	23,420
1115-300	Social Studies - Purchase Services	200	0	200
1115-600	Social Studies - Supplies & Materials	2,290	278	2,290
Total	Social Studies	74,389	71,830	78,122
1118-100	Physical Education - Salaries	44,650	40,600	42,762
1118-200	Physical Education - Employee Benefits	10,454	16,270	17,844
1118-300	Physical Education - Purchase Services	1,360	0	1,360
1118-600	Physical Education - Supplies & Materials	315	35	315
1118-700	Physical Education - Equipment	360	557	360
1118-800	Physical Education - Dues & Fees	860	0	860
Total	Physical Education	57,999	57,462	63,501
1119-100	Art - Salaries	37,880	36,800	38,530
1119-200	Art - Employee Benefits	8,272	7,960	8,746
1119-600	Art - Supplies & Materials	2,340	2,106	2,340
1119-700	Art - Equipment	1,260	269	360
Total	Art	49,752	47,135	49,976
1400-100	Co-curricular Activities - Salaries	11,650	10,375	11,650
1400-200	Co-curricular Activities - Employee Benefits	949	967	951
1400-300	Co-curricular Activities - Purchase Services	6,000	4,370	6,000
1400-600	Co-curricular Activities - Supplies & Materials	1,800	1,381	1,800
1400-800	Co-curricular Activities - Dues & Fees	100	0	100
Total	Co-curricular Activities	20,499	17,093	20,501
2120-100	Guidance Services - Salaries	49,422	40,939	54,912
2120-200	Guidance Services - Employee Benefits	21,638	20,532	24,376
2120-600	Guidance Services - Supplies & Materials	1,005	280	1,005
Total	Guidance Services	72,065	61,751	80,293
2122-100	SSS - PBS Coordinator - Salaries	19,198	20,625	24,044
2122-200	SSS - Employee Benefits	3,559	4,302	3,925
Total	Student Support Service	22,757	24,927	27,969
2130-100	Health Services - Salaries	38,414	43,830	45,345
2130-200	Health Services - Employee Benefits	19,677	19,416	20,808
2130-600	Health Services - Supplies & Materials	6,050	1,274	1,950
2130-700	Health Services - Equipment	180	3,988	180
Total	Health Services	64,321	68,507	68,283
2222-100	Media (Library) - Salaries	33,125	33,125	33,531
2222-200	Media (Library) - Employee Benefits	12,029	11,777	12,717
2222-300	Media (Library) - Purchase Services	1,625	0	1,625
2222-500	Media (Library) - Other Purchased Services	90	136	90
2222-600	Media (Library) - Supplies & Materials	3,789	3,371	3,789
2222-700	Media (Library) - Equipment	0	0	386
2222-800	Media (Library) - Dues & Fees	70	0	70
Total	Media (School Library)	50,728	48,409	52,208

**Fairfield School District
Prior Year Expense Information**

<u>Account</u>	<u>Account Name</u>	<u>FY16 Adopted</u>	<u>FY16 Actual</u>	<u>FY17 Adopted</u>
2226-300	Information Technology - Purchase Services	14,500	13,187	14,000
2226-400	Information Technology - Purch. Property Services	1,500	0	1,500
2226-500	Information Technology - Other Purch. Services	5,500	4,061	5,500
2226-600	Information Technology - Supplies & Materials	10,000	8,919	10,000
2226-700	Information Technology - Equipment	40,220	35,333	22,448
Total	Technology	71,720	61,500	53,448
1551-100	Comp. Ed. - Salaries	14,585	5,840	5,905
1551-200	Comp. Ed. - Employee Benefits	5,249	2,285	2,421
1551-300	Comp. Ed. - Purchase Services	3,650	0	3,650
1551-600	Comp. Ed. - Supplies & Materials	1,875	1,267	1,875
Total	Compensatory Education	25,359	9,393	13,851
Total Instruction-Elementary		1,956,786	1,885,832	1,976,147
SPECIAL EDUCATION				
1215-560	Spec. Ed. - EEE - Local Assm't.	53,311	15,693	45,851
Total	Special Education EEE	53,311	15,693	45,851
1240-100	Sped. Ed. - Salaries	134,850	178,744	183,108
1240-200	Sped. Ed. - Employee Benefits	27,319	33,570	34,731
1240-332	Sped. Ed. - Purchase Services	750,013	583,350	783,794
Total	Special Education	912,182	795,664	1,001,633
1245-590	Sped. Ed. - HS Excess Cost	0	182,895	0
Total	Special Education - High School	0	182,895	0
2150-100	Spec. Ed./SLP - Salaries	2,288	0	0
2150-200	Spec. Ed./SLP - Employee Benefits	539	0	0
Total	Special Education - SLP	2,827	0	0
Total Special Education		968,320	994,252	1,047,484
OTHER EXPENSES				
1061-500	Instruction Secondary - High School	1,328,539	1,288,310	1,394,036
1061-500	Instruction Secondary - Vocational	219,382	200,214	216,442
Total	Instruction Secondary	1,547,921	1,488,524	1,610,478
2311-100	Board of Education - Salaries	5,300	5,300	5,300
2311-200	Board of Education - Employee Benefits	405	635	406
2311-300	Board of Education - Purchase Services	15,705	17,713	16,078
2311-500	Board of Education - Other Purchased Services	6,949	7,540	6,136
2311-600	Board of Education - Supplies & Materials	500	144	500
2311-800	Board of Education - Dues & Fees	1,800	1,858	1,800
Total	Board of Education	30,659	33,190	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	200	53	200
2313-800	School Treasurer - Dues and Fees	200	30	200
Total	School Treasurer	2,553	2,236	2,553
2321-300	Superintendent's Office - SU Assm't	23,934	23,934	27,529
2323-300	Human Resource - SU Assm't	14,495	14,495	15,954
2521-300	Fiscal Services - SU Assm't	46,067	46,067	54,352

**Fairfield School District
Prior Year Expense Information**

<u>Account</u>	<u>Account Name</u>	<u>FY16 Adopted</u>	<u>FY16 Actual</u>	<u>FY17 Adopted</u>
2810-300	Curriculum Coordinator - SU Assm't	7,895	7,895	8,508
2110-300	ELL Services - Purchased from SU	7,092	7,092	11,267
2710-500	Transportation - Purchased Services	182,172	173,365	187,056
Total	Supervisory Union Assessment	281,655	272,848	304,666
2410-100	Principal's Office - Salaries	133,625	133,173	138,280
2410-200	Principal's Office - Employee Benefits	38,934	36,505	40,417
2410-300	Principal's Office - Purchase Services	500	226	500
2410-500	Principal's Office - Other Purchased Services	9,200	4,256	9,200
2410-600	Principal's Office - Supplies & Materials	4,940	1,754	4,940
2410-800	Principal's Office - Dues & Fees	1,900	2,279	1,900
Total	Principal's Office	189,099	178,193	195,237
2523-800	Short Term Debt - Interest	17,250	10,027	12,000
Total	Short Term Debt	17,250	10,027	12,000
2600-100	Oper. & Maint. - Salaries	75,042	75,639	75,591
2600-200	Oper. & Maint. - Employee Benefits	37,058	36,729	39,035
2600-300	Oper. & Maint. - Purchase Services	7,550	13,248	7,550
2600-400	Oper. & Maint. - Purchased Property Services	25,420	33,830	25,420
2600-500	Oper. & Maint. - Other Purchased Services	8,725	7,270	7,722
2600-600	Oper. & Maint. - Supplies & Materials	80,000	67,269	80,000
2600-700	Oper. & Maint. - Equipment/ Improvements	4,500	69,619	4,500
Total	Center School Operations & Maintenance	238,295	303,603	239,818
2601-100	Common School - Salaries	6,202	6,157	6,385
2601-200	Common School - Employee Benefits	3,544	3,324	3,777
2601-300	Common School - Purchase Services	450	713	450
2601-400	Common School - Purchased Property Services	3,225	409	3,225
2601-600	Common School - Supplies & Materials	9,500	5,507	9,500
Total	Common School Operations & Maintenance	22,921	16,111	23,337
2630-300	Care & Upkp of Grds - Purchase Services	13,000	8,115	13,000
2630-400	Care & Upkp of Grds - Property Services	500	0	500
Total	Care & Upkeep of Grounds	13,500	8,115	13,500
2710-300	Transportation Elementary - Purchased Services	0	2,040	0
2710-500	Transportation - Supplies & Materials	1,700	1,776	1,700
2720-500	Transportation Co-Curr - Purchased Services	2,000	4,390	2,000
Total	Transportation Services	3,700	8,206	3,700
3100-400	Food Service - Property Services	800	0	800
3100-600	Food Service - Natural Gas	2,500	1,433	2,550
3100-700	Food Service - Equipment	1,000	0	1,000
Total	Food Service	4,300	1,433	4,350
	Total Other Expenses	2,351,853	2,322,486	2,439,859
	GRANT FUNDED			
2120-100-14	Guidance (Tobacco) - Salaries	3,329	3,349	0
2120-200-14	Guidance (Tobacco) - Employee Benefits	1,244	1,224	0
Total	Guidance (IEP)	4,573	4,573	0
2122-100-11	SSS (IEP) PBS Coordinator - Salaries	16,652	19,409	17,191
2122-200-11	SSS (IEP) - Employee Benefits	3,348	2,276	2,809
Total	Student Support Service (IEP)	20,000	21,684	20,000

**Fairfield School District
Prior Year Expense Information**

Account	Account Name	FY16 Adopted	FY16 Actual	FY17 Adopted
2130-100-12	Health (EPSDT) - Salaries	7,586	7,357	6,867
2130-200-12	Health (EPSDT) - Employee Benefits	2,414	2,643	3,133
Total	Health (EPSDT)	10,000	10,000	10,000
1111-100-50	Math Intervention (SWP) - Salaries	0	33,125	33,531
1111-200-50	Math Intervention (SWP) - Employee Benefits	0	2,534	2,565
Total	Math Intervention (SWP)	0	35,659	36,096
1551-100-50	Comp. Ed. (SWP) - Salaries	66,993	67,160	67,907
1551-200-50	Comp. Ed. (SWP) - Employee Benefits	30,549	26,187	27,695
Total	Compensatory Education (SWP)	97,542	93,347	95,602
2213-100-50	Staff Training (SWP) - Salaries	0	4,300	0
2213-200-50	Staff Training (SWP) - Benefits	0	7,545	0
2213-300-50	Staff Training (SWP) - Purchase Services	0	1,734	0
2213-600-50	Staff Training (SWP) - Supplies & Materials	0	0	0
Total	Staff Training (SWP)	0	13,579	0
Total Grant Funded		132,115	178,842	161,698
GRAND TOTAL		5,409,074	5,381,412	5,625,188

Fairfield Center School Summary of Revenues

Revenues	FY16 Adopted	FY16 Actual	FY17 Adopted
Tuition from Individual	0	9,500	0
Earned Interest	25,000	15,221	24,000
Basic Education Grant	4,571,493	4,571,493	4,738,961
Transportation Aid	91,951	91,951	74,200
Miscellaneous Revenue	5,000	4,668	5,000
Subtotal General Operating	4,693,444	4,692,833	4,842,161
Mainstream Block Grant	111,659	111,659	115,717
Expenditure Reimbursement	303,016	367,086	366,112
Extraordinary Reimbursement	168,840	159,937	139,500
Care & Custody	0	7,264	0
Subtotal Special Education	583,515	645,946	621,329
IEP Medicaid	20,000	21,684	20,000
EPSDT Medicaid	10,000	10,000	10,000
Tobacco Grant	4,573	4,573	0
School Wide Programs Subgrant	97,542	142,585	131,698
Subtotal Grants	132,115	178,842	161,698
Total Revenues	5,409,074	5,517,621	5,625,188

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/>

FY2016 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	20.70	1.00	10.43	216.00	20.70
	Burke Town School	PK - 8	217	19.11	1.00	11.36	217.00	19.11
	Berkshire Elementary School	PK - 8	221	13.80	1.00	16.01	221.00	13.80
	Fairfield Center School	PK - 8	242	18.30	1.00	13.22	242.00	18.30
↙ Larger ↘	Waits River Valley USD #36	PK - 8	254	28.00	1.00	9.07	254.00	28.00
	Hartland Elementary School	PK - 8	316	25.35	2.00	12.47	158.00	12.68
	Sheldon Elementary School	PK - 8	318	21.50	1.00	14.79	318.00	21.50
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.

FY2015 School District Data

Cohort Description: K - 8 school district, FY2013 FTE ≥ 200
 (33 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 33
↗ Smaller ↘	Weathersfield	PK-8	212.89	\$13,485	
	Berkshire	PK-8	214.47	\$9,019	
	Burke	PK-8	217.26	\$12,528	
	Fairfield	PK-8	221.24	\$13,279	
↙ Larger ↘	Waits River Valley USD #36	PK-8	240.19	\$13,156	
	Sheldon	PK-8	295.62	\$9,907	
	Mountain Towns RED	PK-8	306.29	\$12,127	
Averaged SCHOOL DISTRICT cohort data			529.55	\$12,143	

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

FY2017 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchIDist Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
↗ Smaller ↘	T059 Dorset	PK-8	311.21	15,028.98	1.5492	1.5492	107.50%	1.4411
	T073 Fair Haven	PK-8	311.58	13,947.57	1.4378	1.4230	117.68%	1.2092
	T227 Weathersfield	PK-8	327.40	15,326.79	1.5799	1.5799	99.66%	1.5853
	T072 Fairfield	PK-8	329.67	14,374.86	1.4818	1.4818	93.65%	1.5823
↙ Larger ↘	U036 Waits River Valley USD #3	PK-8	350.95	13,772.59	1.4197	-	-	-
	U049 Barstow Joint Contract Dis	PK-8	353.73	13,349.22	1.2961	-	-	-
	U042 Castleton-Hubbardton USL	PK-8	366.11	13,831.14	1.4257	-	-	-

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.

MAPLE RUN UNIFIEDSCHOOL DISTRICT #57

St. Albans City, St. Albans Town, & Fairfield, Vermont



2017

ANNUAL REPORT (School Year Ending June 30, 2017)

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MISSION

**THE MAPLE RUN
UNIFIED SCHOOL
DISTRICT IS WHERE
INQUIRING MINDS,
COMPASSIONATE
HEARTS, CREATIVE
EXPRESSION, HEALTHY
LIVES AND SERVICE
TO THE COMMUNITY
DEVELOP SO ALL CAN
LEARN, ACHIEVE AND
SUCCEED.**

CORE VALUES

**In partnership with our
families and community we
value:**

Children, first and foremost;

Safety and security;

**Collaboration and
relationships;**

Joy and curiosity;

Relevance and rigor;

**Independence and
perseverance;**

Flexibility and adaptability;

Respect and diversity;

**Accountability and
integrity;**

**And commit to provide
equity in access to a quality
education.**

MAPLE RUN UNIFIED SCHOOL DISTRICT #57

Board of Directors

JAMES C. FARR, Chair	farrj@fcsuvt.org	2 Years – 2019
MICHAEL MALONE, Vice Chair	mmalone@fcsuvt.org	2 Years – 2019
MICHAEL L'ESPERANCE	mlesperance@fcsuvt.org	1 Year – 2018
NILDA GONNELLA FRENC	ngonnellafrench@fcsuvt.org	1 Year – 2018
STEVEN LAROSA	slarosa@fcsuvt.org	1 Year – 2018
DENISE SMITH	smithd@fcsuvt.org	1 Year – 2018
NINA HUNSICKER	nhunsicker@fcsuvt.org	2 Years – 2019
JACK MCCARTHY	jmccarthy@fcsuvt.org	3 Years – 2020
AL COREY	acorey@fcsuvt.org	3 Years – 2020
MARTHA CASAVANT RIES	mcasavantries@fcsuvt.org	3 Years - 2020

NOTE: First term of elected Directors runs from the organization (5/31/2016) meeting through the annual meeting in 2017, when their elected term begins as per Article X of the Articles of Agreement.

Maple Run Unified School District#57 Board of Directors meets regularly on the first and third Wednesday of the month at 6:00 p.m. The first monthly meeting is at the Central Office on Catherine St in St. Albans. The third Wednesday meetings are rotated through the schools.

School Contacts

Superintendent Dr. Kevin Dirth	524-2600
BFA Principal Chris Mosca	527-6555
Northwestern Technical Center	527-6517
Collins Perley Sports Complex	527-1202
Fairfield Center School Principal Jill Ballou	827-6639
St. Albans City School Principal Joan Cavallo	527-0565
St. Albans City School Principal Angela Stebbins	527-7191

WARNING
FOR THE MAPLE RUN UNIFIED SCHOOL DISTRICT #57
ANNUAL MEETING: March 7, 2017

The legal voters of the Maple Run Unified School District #57, consisting of the City and Town of St. Albans and the Town of Fairfield, Vermont, are hereby notified and warned to meet in the respective polling places and times hereinafter named for each of the above referenced towns on **Tuesday, March 7, 2017**, to vote on the articles herein set forth. Articles I to VI to be voted by the Australian Ballot system. The polls open at seven o'clock in the morning (7:00 a.m.) and close at seven o'clock in the evening (7:00 p.m.).

ARTICLE I

To elect a clerk.

ARTICLE II

To elect a treasurer.

ARTICLE III

Shall the legal voters of the Maple Run Unified School District #57 authorize the Board of Directors to borrow money not in excess of anticipated revenue for the school year, pursuant to Title 16 V.S.A. § 562(9)?

ARTICLE IV

Shall the voters of Maple Run Unified School District #57 authorize the Board of Directors to create a Capital Reserve Fund and transfer the audited fund balances of the current fiscal year from all merging districts to Capital Reserve Fund, to be used for capital improvements and operations of the Maple Run Unified School District #57? This will not affect the tax rate.

ARTICLE V

Shall the legal voters of the Maple Run Unified School District #57 authorize annual compensation in the amount of \$1,500 to be paid to the Board of Directors and \$2,000 to be paid to the Chair of the Board?

ARTICLE VI

Shall the legal voters of the Maple Run Unified School District #57 approve the Board of Directors to expend \$52,897,510, which is the amount that the Board has determined to be necessary for the ensuing fiscal year beginning July 1, 2017, resulting in estimated education spending of \$15,017 per equalized pupil?

Informational Hearing

The legal voters of the Maple Run Unified School District #57 consisting of the City and the Town of St. Albans and Fairfield, Vermont, are hereby notified and warned to meet in the Library at Bellows Free Academy, 71 South Main Street, St. Albans, Vermont, on **March 1, 2017, at 6:00 p.m.**, to conduct an informational meeting on the budget.

The budget will be voted on by Australian Ballot on **Tuesday, March 7, 2017.**

Polling Places and Times

St. Albans City Residents - St. Albans City Hall, 100 North Main Street; polls open at 7:00 a.m. and close at 7:00 p.m.

St. Albans Town Residents – Collins Perley Sports Complex, 890 Fairfax Road; polls open at 7:00 a.m. and close at 7:00 p.m.

Fairfield Residents - Fairfield Center School Gym 57 Park St. Fairfield polls open at 7:00 a.m. and close at 7:00 p.m.

Dated at St. Albans, Vermont, this 18th day of January 2017.

MAPLE RUN UNIFIED SCHOOL DISTRICT #57 SCHOOL BOARD

/s/ MICHAEL L'ESPERANCE

/s/ NILDA GONNELLA-FRENCH

/s/ STEVEN LAROSA

/s/ NINA HUNSICKER

/s/ JAMES C. FARR

/s/ JACK MCCARTHY

/s/ AL COREY

Received for record and recorded prior to the posting this 19th day of January, 2017.

/s/ AMANDA FORBES, CLERK

45 district yet. Their first meeting has been warned for directly following the conclusion of this meeting.
46 She then turned the meeting over to Kevin Dirth, who introduced the BFA Chamber Singers who sang
47 the National Anthem arranged by Boyd Bacon and Directed by Armand Messier.

48
49 Secretary Holcomb then read Article 1. To elect a **temporary presiding officer** (moderator) from
50 among the qualified voters.

51
52 She opened nominations for one to serve as temporary presiding officer.
53 Bridget Rivet was nominated by Michael Malone, elected and sworn in by Secretary Holcomb, and took
54 over running the meeting.

55
56 Temp Presiding Officer asked for nominations for temporary clerk.
57 Amanda Forbes was nominated by Denise Smith, elected and sworn in by Bridget Rivet

58
59 The Temporary Presiding Officer reviewed Robert's Rules and proceeded to Article 2.

60
61 Article 2: To adopt Robert's Rules of Order or other rules of order to govern the parliamentary
62 procedures of this and subsequent meetings of the Unified Union District.

63 **A motion was made by Al Corey to To adopt Robert's Rules of Order or other rules of order to**
64 **govern the parliamentary procedures of this and subsequent meetings of the Unified Union**
65 **District.; second by Nina Hunsicker.**

66 **The motion carried.**

67
68 Article 3: To elect the following officers to serve from their election and qualification until July 1, 2017
69 following the election and qualification of their successors:

70
71 To elect a **Moderator** to serve until July 1, 2017 following the election and qualification of their
72 successors.

73
74 **Bridget Rivet was nominated by Michael Malone, elected and sworn in as moderator.**

75
76 To elect a **Clerk** to serve until July 1, 2017 following the election and qualification of their successors.

77
78 **Amanda Forbes was nominated by Michael L'Esperance**
79 **Anna Bourdon was nominated by Nina Hunsicker.**
80 **Paper votes were cast and counted by James Farr, Michael Malone and Steven LaRosa. Amanda**
81 **Forbes received 16 votes; Anna Bourdon received 12 votes.**
82 **Amanda Forbes was elected Clerk and sworn in as Clerk.**

83
84 To elect a **Treasurer** to serve until July 1, 2017 following the election and qualification of their
85 successors.

86 **Jimmy Matas was nominated by Al Corey, elected and sworn in as Treasurer.**

87
88 Article 4: To determine and approve compensation, if any, to be paid Unified Union School District
89 officers.

90 **Al Corey made a motion to divide the question; second by Denise Smith.**
91 **The motion carried.**

92

93 Is there an amendment to include an amount for Moderator?

94

95 *Jesse Byers made a motion to approve no money for Moderator*

96 *The Moderator stated that first there needed to be a motion to amend the Article.*

97 *Nilda Gonnella-French made a motion to amend the article to compensate the moderator \$100*
98 *annually.*

99 Conversation included that this would be the only meeting, and typically moderators were not
100 compensated.

101 The question was called.

102 **13 voted to compensate \$100**

103 **8 voted not to compensate.**

104 **Motion to compensate the moderator \$100 carried.**

105

106 Is there an amendment to include an amount for Clerk?

107 *Dave Kimel made a motion to amend Article 4 to fund the Clerk at \$1,200 annually.*

108 *Second by Al Corey*

109 There was discussion about the duties required of the clerk, and whether the pay was adequate.

110 Discussion was that the duties were primarily preparing and counting ballots and reporting to the state. It
111 was pointed out that should a budget fail there would be multiple votes that the clerk would be
112 responsible for. The BFA Clerk remarked that she was compensated \$200 or \$300. The ballots were a
113 tedious job but she felt \$1,200 was adequate. Others said that they believed that the Board could change
114 the amount in the future if they found it was not adequate.

115

116 **The question was called and the motion carried 12 yes, 10 no.**

117

118 Is there an amendment to include an amount for Treasurer?

119 *Dave Kimel made a motion to amend Article 4 to fund the Treasurer at \$500 for FY17 and \$3,000 for*
120 *following years.*

121 *Second by Al Corey*

122 It was asked what the responsibilities of the Treasurer would be. Mr. Dirth responded that the Treasurer
123 signs all checks at Central Office, checking the warrants/invoices. The first year would be limited, but
124 future years would require coming into the office once or twice a week to sign checks for all schools.

125

126 **The question was called and the motion carried.**

127

128 Article 5: To establish a date of the annual meeting.

129 *Al Corey made a motion to amend Article 5 for the Annual Meeting to be held on Town Meeting Day*
130 *with an informational meeting held prior to it.*

131 *Second by Michael Malone*

132 There was discussion explaining that the moving forward the articles will be voted by Australian Ballot,
133 so there was no real “meeting” like tonight. The information meeting will be run by the Board like is
134 currently done.

135

136 **The question was called and the motion carried.**

137

138 Article 6: To establish provisions for the payment of any expense incurred by the Unified Union School
139 District.

140 *Jeff Morrill made a motion to amendment Article 6 to continue with the policies and procedures for*
141 *the payment of any expense incurred consistent with those of the Franklin Central Supervisory*
142 *Union.*

143 *Second by Sue Krupp*

144 **The question was called and the motion carried.**

145

146 Article 7: To authorize the Unified Union District to borrow money pending receipt of payments from
147 the State Education Fund by the issuance of its notes or orders payable not later than one year from date:
148 provided, however, that the newly formed Unified Union District is authorized by Vermont Statutes to
149 borrow sufficient funds to meet pending obligations.

150

151 *Al Corey made a motion To authorize the Unified Union District to borrow money pending receipt of*
152 *payments from the State Education Fund by the issuance of its notes or orders payable not later than*
153 *one year from date: provided, however, that the newly formed Unified Union District is authorized by*
154 *Vermont Statutes to borrow sufficient funds to meet pending obligations.*

155 *Second by Michael Malone.*

156 **The motion carried.**

157

158 Article 8: This concludes the warned articles. Is there any other school business that may legally come
159 before this meeting in connection with the foregoing articles?

160 Bridget Rivet noted that any business under this article would not be binding.

161

162 Kevin Dirth thanked the City/Town Clerks for all of their help. He wanted to be sure people knew how
163 helpful they all were. He then reminded folks that they were welcome to stay for the Board meeting
164 immediately following.

165

166 **Moderator** There being no further business to come before this organizational meeting of the
167 Franklin Central Unified Union School District, do I hear a motion to adjourn?

168 *Al Corey made a motion to adjourn.*

169 *Second by Michael Malone*

170 *The motion carried.*

Name	TOWN
Juice Rogimbal	Sp. of Director
Angela Stebbins	STEC Principal
Lisa Durocher	Northwest Tech Ctr.
Leeann Wright	Northwest Tech Ctr
Jennifer Wood	Fairfield Center School Principal
Martha Gagner	FCSU Bus. Mgr
Kathy Fack	FCSU HR Director
Joan Cawello	St Albans City Principal
Shannon Warden	BFA BFA - Asst. Principal
Narren Chaffee	Franklin, VT
Preston Randy	BFA Dir. of Guidance
Rebecca Holcomb	AOE
Geoff Lyons	dulton
Talitha Kuper	Georgia
Armand Messier	St. Albans Town
Zach Perry	B St. Albans town
Kirsten Brown	St. Albans TOWN
Jesse Byers	St. Albans TOWN
Ellen Gissel	SA TOWN
Robert Gissel	SA TOWN
Marilyn Gronewald	SA TOWN
Nina Hunsicker	SA TOWN
Steven LaRosa	SA TOWN
Sally Lindberg	SA TOWN
James Matas	SA TOWN
John McCarthy	SA TOWN
Vicky Singara	SA TOWN

Caroline Zak	SA Town
Amanda Forbes	Fairfield
Ty Fournier	Fairfield
David Gaudette	Fairfield
Linda Hodet	Fairfield
Michael L'Esperance	Fairfield
Michael Malone	Fairfield
Bridgett Rivet	Fairfield
Al Corey	SA City
Kevin Dirth	SA City
James Farr	SA City
Nicola Gonnella-French	SA City
David Kimel	SA City
Susan Krupp	SA City
Michelle Monroe	SA City
Jeffrey Morrill	SA City
Christopher Mosca	SA City
Denise Smith	SA City
Michelle Spence	SA City
Jason Thormen	SA City

Dear Maple Run Unified School District Community:

It gives me great pleasure to be able to use the name Maple Run Unified School District (MRUSD) in an annual report. It has been a long time coming. On behalf of Maple Run, I would like to thank you for your continued support throughout the past school year. We are so glad to be able to reciprocate that support by providing you a unified school district that is doing 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 a district that continues to be on the way up; one that has become an educational leader in our state. Maple Run 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 third year as your superintendent, I have become involved in the life of our communities and in every aspect of our schools. From this perspective, I continue to see a school district that has much to offer our students and our community. We offer a lot in terms of quality of education, variety of co-curricular programs, and wonderful people (students and teachers).

For those who might be new to our area, I would like to review what has occurred over the past two years. The State Legislature passed Act 46 which required supervisory unions to merge into one school district. At a time when our state is facing lower student enrollment and higher school costs, this law was created to reduce bureaucracy and increase efficiencies, while cutting costs and giving much needed tax breaks to our community. In addition, and most important, the goal was to ensure better outcomes and opportunities for students at a cost that taxpayers can afford today and into the future.

Our three communities (Fairfield, St. Albans City and St. Albans Town) voted overwhelmingly to merge into one school district comprised of Fairfield Center School, St. Albans City School, St. Albans Town Educational Center, Bellows Free Academy, and the Northwest Technical Center. They also voted for 10 school board members to represent them on the new Maple Run Unified School Board.

The Maple Run Board has been operating since last June as a transition board while the local school boards have continued to oversee their respective buildings. As of July 1, 2017, the local boards will no longer be in place, and the MRUSD Board will fully govern our school district.

As you might imagine, merging a union of schools is both complicated and time consuming. It is also very rewarding. Your Maple Run Board has been actively meeting twice a month to ensure a smooth transition for July 1. They have been working on many issues, such as budget, curriculum, policies, their mission, etc. They have also approved a five-year plan to ensure changes that are made are well planned and accomplished in a timely, but not rushed, manner. Below are some highlights of what has been accomplished during this transition year:

- A mission statement was created. It states, “The Maple Run Unified School District is where inquiring minds, compassionate hearts, creative expression, healthy lives and service to the community develop so all can learn, achieve and succeed.” I believe that if we are able, along with our parent partners, to help a child develop into a young adult with the above attributes, we will have been successful.
- Your board has created a very strong and effective budget that continues the quality educational programs we expect while keeping costs down. It also begins the process of ensuring equity for all of our students in our new school district. This is the first year of a combined budget, which includes Fairfield, BFA, NWTC, SATEC, SACS, and the Maple Run Central Office. The

expense budget to budget increase is just over one percent. Best of all, with the Act 46 incentives applied, the projected tax rates in all three municipalities are significantly down! Much of this has to do with the savings we were able to achieve with a consolidated school district in areas such as tuition, school board expenses, and fiscal services.

- Procedures have been put into place to allow a limited number of students in our district to transfer to another school within the district. In previous years, if a family moved from one town to another and wanted to keep their child in their original school, they had to pay tuition of more than \$9,000. Since we are now one school district, they will no longer have to jump through these hoops.
- The Maple Run Board has almost completed the process of reviewing and approving all policies and making necessary changes to reflect the new school district.
- We are in the process of studying our bus transportation system to see if there are efficiencies that can be made now that we have consolidated. At first glance, we believe we can eliminate several buses while giving more students the opportunity to be transported, which could save taxpayers over \$100,000.
- Finally, the board and the respective teacher and support staff associations are working very hard to negotiate single contracts that are both competitive for our staff and economically feasible for our taxpayers. Combining all of our present contracts into two is a major challenge. However, the process has been serious, civil, and productive. Our goal is to have the contracts in place by July 1.

This is an exciting time for our area and our schools. 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 in a shared system. Unification is allowing our educational governance structure to reflect our shared values and direct our collective efforts to what matters – our students; we will optimize opportunities for our students while better serving our taxpayers.

In closing, I would like to thank the members of all 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 leaders in their 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 people who truly go above and beyond, meeting the needs of our students and their families.

Warmest personal regards,

Kevin Dirth
Superintendent

Maple Run Unified School District 2017 Annual Chairperson's Report

I consider it an incredible honor to submit this first ever annual Chairperson's report for the Maple Run Unified School District (MRUSD). It has required, and continues to require a great deal of work to get the school district prepared for its first day of operation on July 1, 2017. MRUSD was born on town meeting day 2016 when the communities of St. Albans City, St. Albans Town, and Fairfield voted overwhelmingly to approve the consolidation of our schools. The new district includes St. Albans City School, St. Albans Town Educational Center, Fairfield Center School, Bellows Free Academy – St. Albans, Northwest Technical Center and the Franklin Central Supervisory Union. Consolidation was achieved as a result of Act 46, which rewards communities that consolidate with tax breaks. The communities also elected a Board of Directors to oversee the new school district. Although the board consists of members from each community proportional to population, each member is elected at-large by all three communities. This means that each board member represents all communities regardless of where they reside. My colleagues on the board are Al Corey, Nilda Gonnella-French, Denise Smith, Nina Hunsicker, Steven LaRosa, Jack McCarthy, Martha Casavant-Ries, Michael Malone, and Michael L'Esperance. In over 10 years of experience on school boards, I can say with confidence that this is an incredibly talented, intelligent, and dedicated board that will serve the new district and its communities with distinction.

The new Maple Run Board, along with the school administrators, and the administration and staff of Franklin Central Supervisory Union have been working feverishly to be prepared for the July 1st start date. Much has been accomplished, but there is still much to do. This group has been meeting twice a month working on the transition to the new district. The work includes adopting policies that will govern the new district, touring each facility and discovering the strengths and challenges that exist at each, understanding the budget requirements, consolidating staff contracts, looking for areas of efficiency that can be accomplished in a consolidated district, and understanding how equity can be better realized. Some large tasks that still need to be addressed are transportation, facility requirements, information technology needs, and many more.

The Board has established committees that have been meeting regularly with the teacher's and support staff unions. Combining the salaries and benefits of employees from five different employers is a monumental task. Doing so in a way that is fair to the employees without creating an additional tax burden for the communities is even more difficult; and then pile on the fact that health insurance plans are completely changing with coverages, risks, and costs that are unfamiliar to all involved. The good news is that all parties have shown a true desire to reach a successful conclusion and I expect that fair, competitive, and sustainable contracts will be in place on or before July 1.

A budget of just under \$53 million was adopted by the Maple Run Board in January and will be on the ballot on town meeting day. While this amount is greater than those that voters are used to seeing, please remember that it represents the **combined** budget for all the schools. The budget is only slightly more than a 1% increase over the total of all the budgets from last year. It demonstrates the Board's dedication to putting forth a budget that is both responsible and sustainable. With the Act 46 tax breaks for consolidating, the educational portion of taxes will be reduced for each of the Maple Run communities. Much hard work and hand-wringing went into creating this budget and I respectfully request that you support it when you vote on town meeting day.

I would like to conclude this first annual report by thanking those who have helped us get to this point.

Any school is only as good as those who deliver the instruction. Our new district will inherit some of the most talented and dedicated staff that I have seen anywhere. Consolidation is probably the most unnerving to the employees as it most affects their livelihoods, careers, and futures. Even with these distractions, our staff continues to demonstrate their professionalism as they keep the education of our children the primary focus, and for that they deserve our continued gratitude. I knew that the building principals, and supervisory union administrators and staff were as good as any around, but the way they have pulled together to become one team during this transition is beyond impressive and for that I thank them. I would also like to give my colleagues on the Maple Run Board my gratitude for their sacrifice, dedication, thoughtfulness, and support. I am extremely proud to be associated with this group. Finally, there is one individual who deserves my deepest gratitude for his vision, hard work, and council. That is our Superintendent, Dr. Kevin Dirth. He certainly deserves the lion's share of credit for the success we have experienced during our transition, and I am certain that with him on our team, we will quickly and efficiently get our new district off to the successful beginning that our communities expect and our students deserve.

Respectfully submitted,

James C. Farr
Maple Run Unified School District
Board of Directors
Chairperson

Maple Run Unified School District

Summary of Expenditures for FY18 Proposed Budget

Department	For comparison purposes			MRUSD
	FY16 Budget	FY16 Actual	FY17 Budget	FY18 Proposed
Regular Education (PreK-12)				
Pre-Kindergarten	1,032,013	953,194	1,178,581	1,152,716
Direct Instruction				
K-12 Direct Instruction, Assessment & Testing, Curriculum Initiatives, Outdoor Classroom, etc.	17,401,990	17,270,043	17,099,516	17,401,044
High School Tuition (Fairfield Grandfathered)	1,547,921	1,488,524	1,610,478	348,737
Vocational Tuition	961,138	961,161	1,108,608	1,340,686
Academic Intervention				
Math & Literacy Interventions, English as a Second Language, Compensatory Education, etc.	1,389,998	1,408,408	1,521,885	1,603,968
Extra-Curricular & Co-Curricular				
Athletics, Extra-Curricular, Co-Curricular, Afterschool Programs, Regular Education Summer School, etc.	1,158,659	1,160,334	1,170,175	1,237,580
Guidance & Student Support Services				
Guidance Services, Student Support Services, Attendance, In School Supports, Career Coach, Home/School Coordination, Action Planning, SAP Counselor, etc.	2,076,161	1,932,068	2,076,253	2,238,720
Health Services	463,863	449,960	473,422	491,653
Library Services	458,163	456,229	454,557	473,434
Instruction Related Technology	952,980	922,342	1,037,062	1,147,283
Office of the Curriculum Director	122,455	118,331	126,489	116,874
Instructional Staff Training	40,000	78,749	40,000	40,000
School Board of Education	462,998	589,749	448,397	294,790
School Treasurer	2,553	2,236	2,553	4,730
Office of the Superintendent	238,793	275,764	293,471	297,039
Office's of the Principal	2,114,196	2,126,865	2,176,883	2,264,352
Fiscal Services				
Includes Short Term Debt, Medicaid Clerk, etc.	601,729	629,277	699,925	599,804
Human Resources Services	189,467	190,407	196,164	211,335
Administrative Technology Services	67,050	61,909	66,535	81,735
Operations and Maintenance	3,799,920	4,002,167	4,009,507	4,099,203
Care and Upkeep of Grounds	101,292	85,093	38,632	52,700
Security Services				
School Resource Officers, Crossing Guards, etc.	155,280	148,095	155,387	163,817
Student Transport-Resident Students	920,517	896,710	1,052,866	1,037,050
Student Transport-Field Trips/Extra/Co-Curr	216,172	176,827	208,405	221,340
Cafeteria	139,261	63,249	110,180	93,480
Long Term Debt	1,123,887	1,127,419	1,097,339	908,202
Adult Education	139,076	381,696	148,300	154,079
Subtotal Regular Education (PreK-12)	37,877,532	37,956,806	38,601,570	38,076,351

Maple Run Unified School District

Summary of Expenditures for FY18 Proposed Budget

Department	For comparison purposes			MRUSD
	FY16 Budget	FY16 Actual	FY17 Budget	FY18 Proposed
<u>Special Education (PreK-12)</u>				
Pre-Kindergarten/Early Essential Education	834,739	803,458	992,176	1,157,805
Direct Instruction				
K-12, Includes Professional and Support Staff	8,160,803	8,023,231	8,462,755	8,937,228
Health Services	50,000	50,917	67,125	110,000
Psychological Services	151,656	162,695	164,940	173,739
Speech Pathology and Audiology Services	734,351	666,455	863,014	944,854
Occupational/Physical Therapy Services	57,500	54,720	53,305	99,503
Office of the Director of Special Education	296,211	310,808	325,358	348,396
Student Transport-Resident Students	130,665	159,754	109,000	168,400
Student Transport-Field Trips	56,000	42,502	40,300	40,000
Subtotal Special Education (PreK-12)	10,471,925	10,274,540	11,077,973	11,979,925
<u>Northwest Technical Center</u>				
Direct Instruction	1,718,071	1,818,200	1,738,133	1,901,329
Guidance Services	107,678	104,433	113,214	113,708
Office of the Director	281,212	257,528	302,468	313,985
Indirect Services	440,280	463,382	472,769	464,482
Student Transport-Field Trips	53,060	49,432	42,395	47,730
Subtotal Northwest Technical Center	2,600,301	2,692,975	2,668,979	2,841,234
Budget Totals	50,949,758	50,924,321	52,348,522	52,897,510 1.05%

Prior Year Voted Budget Reconciliation: Some items include above for FY16 & FY17 were grant funded, therefore were removed before calculation of SU assessment to the schools. That is not the case for FY18, all costs are included in the budget as well as all grant income will be included on the Estimates of Revenues.

Total amount of Expenses for FY16 & FY17	50,949,758	52,348,522
Total amount of Grant Funding for FY16 & FY17	-1,667,381	-1,998,305
Net Budget amounts voted	<u>49,282,377</u>	<u>50,350,217</u>
Budgets as Voted		
Bellows Free Academy Union HS #48	20,955,427	21,144,321
St. Albans City School District	12,192,110	12,591,180
St. Albans Town School District	10,725,766	10,989,528
Fairfield School District	5,409,074	5,625,188
	<u>49,282,377</u>	<u>50,350,217</u>

Maple Run Unified School District

Summary of Estimated Revenues for FY18 Proposed Budget

Revenue Category	For comparison purposes			MRUSD
	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget	FY 2018 Proposed
Regular Education				
Impact Fees	\$75,000	\$75,000	\$75,000	\$75,000
Collins Perley Trust Fund Income	\$75,000	\$86,000	\$100,000	\$85,000
Investment Income	\$147,500	\$87,316	\$144,500	\$90,000
St of VT High School Completion Program	\$0	\$304,876	\$0	\$0
Driver Education Reimbursement	\$15,000	\$15,335	\$15,000	\$15,000
Adult Ed Income	\$99,500	\$284,254	\$99,500	\$99,500
Tuition Income	\$3,476,273	\$3,504,833	\$3,409,631	\$2,255,996
Education Spending	\$36,087,709	\$36,087,662	\$36,811,176	\$37,952,236
State Transportation Aid	\$379,596	\$379,644	\$390,850	\$428,000
Preschool Development Grant	\$386,314	\$344,722	\$482,746	\$418,922
IEP Medicaid	\$123,081	\$203,473	\$279,055	\$294,630
EPSDT Medicaid	\$49,836	\$48,525	\$40,654	\$42,000
Tobacco Grant	\$12,791	\$12,791	\$0	\$0
21st Century Grant	\$71,250	\$71,250	\$71,250	\$71,250
Consolidated Federal Grants	\$780,217	\$848,321	\$825,869	\$875,936
Student Assistance Program Grant	\$40,000	\$40,000	\$40,000	\$40,000
Misc.	\$250,855	\$451,615	\$237,009	\$250,000
Subtotal Regular Education	\$42,069,922	\$42,845,617	\$43,022,240	\$42,993,470
Special Education				
Excess Cost Income	\$402,361	\$574,879	\$588,113	\$500,641
Mainstream Block Grant	\$881,736	\$890,979	\$889,187	\$929,936
Expenditure Reimbursement	\$3,755,008	\$3,614,775	\$3,928,696	\$4,258,447
Extraordinary Reimbursement	\$300,050	\$305,481	\$248,207	\$410,195
Care and Custody	\$0	\$32,505	\$0	\$0
Essential Early Education Grant	\$189,389	\$172,638	\$192,037	\$199,590
Pre-IDEAB	\$16,616	\$16,616	\$15,616	\$18,534
IDEAB Grant	\$674,155	\$691,183	\$696,044	\$745,240
Subtotal Special Education	\$6,219,315	\$6,299,056	\$6,557,900	\$7,062,583
Northwest Technical Center				
State Basic Education Grant	\$1,175,889	\$1,175,842	\$1,210,899	\$1,277,593
State Tuition Assistance Grant	\$473,059	\$473,109	\$487,143	\$513,974
Tuition Income	\$701,353	\$701,590	\$719,937	\$745,889
Program Income	\$29,000	\$43,432	\$25,000	\$25,000
Grants	\$221,000	\$296,331	\$226,000	\$279,000
Subtotal Northwest Technical Center	\$2,600,301	\$2,690,304	\$2,668,980	\$2,841,457
Total Revenues	\$50,889,538	\$51,834,977	\$52,249,119	\$52,897,510

District: Maple Run USD County: Franklin		U057 Maple Run		Property dollar equivalent yield	Homestead tax rate per \$10,076 of spending per equalized pupil
				10,076	1.00
				11,875	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2015	FY2016	FY2017	FY2018
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	-	-	-	\$52,897,510
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-	-
3.	Adopted or warned union district budget plus articles	-	-	-	\$52,897,510
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-
6.	Total Union Budget	-	-	-	\$52,897,510
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-
Revenues					
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	-	-	-	\$14,945,274
10.	Total offsetting union revenues	-	-	-	\$14,945,274
Education Spending					
11.	Education Spending	-	-	-	\$37,952,236
12.	Maple Run USD equalized pupils	-	-	-	2,527.30
Education Spending per Equalized Pupil					
13.		-	-	-	\$15,016.91
14.	<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
15.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	\$13
16.	<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)	-	-	-	-
17.	<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)	-	-	-	-
18.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
20.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-
21.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-
22.	Excess spending threshold	threshold = \$16,166	threshold = \$17,103	Allowable growth	threshold = \$17,386
23.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	\$16,166.00	\$17,103.00	-	\$17,386.00
24.	Per pupil figure used for calculating District Equalized Tax Rate	-	-	-	\$15,016.91
25.	Union spending adjustment (minimum of 100%)	-	-	-	148.036%
		based on \$9,285	based on \$9,285	based on yield \$9,701	based on yield \$10,076
26.	Anticipated equalized union homestead tax rate to be prorated [\$15,016.91 + (\$10,076.00 / \$1,000)]	-	-	-	\$1,4904
		based on \$0.94	based on \$0.95	based on \$1.00	based on \$1.00
Prorated homestead union tax rates for members of Maple Run USD					
		FY2015	FY2016	FY2017	FY2018
T072	Fairfield	-	-	-	1,4904 100.00%
T176	St. Albans City	-	-	-	1,4904 100.00%
T177	St. Albans Town	-	-	-	1,4904 100.00%
27.	Anticipated income cap percent to be prorated from Maple Run USD [((\$15,016.91 + \$11,875) x 2.00%)]	0.00%	0.00%	0.00%	2.53%
		based on 1.80%	based on 1.80%	based on 2.00%	based on 2.00%
Prorated union income cap percentage for members of Maple Run USD					
		FY2015	FY2016	FY2017	FY2018
T072	Fairfield	-	-	-	2.53% 100.00%
T176	St. Albans City	-	-	-	2.53% 100.00%
T177	St. Albans Town	-	-	-	2.53% 100.00%

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1.550. New and updated data will likely change the proposed property and the income yields and perhaps the non-residential rate.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.