

**This year's Town Report is dedicated in the memory  
of Henry Raymond for his years of service  
to the community of Fairfax.**



Henry was an integral part of the Fairfax community for decades and his influence has touched generations of residents. He made immeasurable contributions to historical research and recordkeeping, and fostered deep community connections through his website, VTGrandpa.com, and his active presence in the community. He will be very much missed, but his impact will be felt for many years to come.

Front Cover: View of Mt. Mansfield and Fairfax from Buck Hollow Road. Courtesy of Steve Overton.

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

TOWN & SCHOOL DISTRICT MEETING

SATURDAY, MARCH 2<sup>nd</sup>, 2019

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

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

TUESDAY MARCH 5<sup>TH</sup>, 2019

POLLS OPEN FROM 7:00 A.M. TO 7:00 P.M.

B.F.A. FAIRFAX MIDDLE SCHOOL GYM

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

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

*Printing by: Repro Graphics, Winooski, VT*

# NOTICE TO VOTERS

## For Local Floor Annual or Special Meetings

### **BEFORE MEETING DAY:**

**CHECKLIST POSTED** at Clerks Office by February 3, 2019. If your name is not on the checklist, then you must register to vote.

**HOW TO REGISTER TO VOTE:** There is no deadline to register to vote. You will be able to register to vote on the day of the election. You can register prior by visiting the town clerk's office or going online to [olvr.sec.state.vt.us](http://olvr.sec.state.vt.us).

### **ON MEETING DAY:**

**If your name was dropped from the checklist in error**, or has not been added even though you submitted a timely application for addition to the checklist, you can fill out a new registration form.

! If the clerk or Board of Civil Authority does not add your name, you can appeal the decision to a superior court judge, who will settle the matter. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

**If you are a first time voter who submitted your application to the checklist individually by mail and did not submit the required document**, you must provide a current and valid photo identification, or a bank statement, utility bill, or government document that contains your name/current address.

**If you have physical disabilities**, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

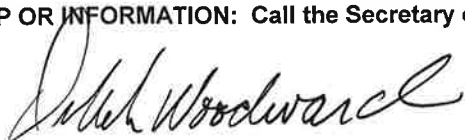
**If you know voters who cannot get from the car into the polling place** let them know that ballot(s) may be brought to their car by two election officials.

**If you have any questions or need assistance while voting, ask your town clerk or any election official for help.**

### **NO PERSON SHALL:**

- ! Vote more than once per election, either in the same town or in different towns.
- ! Mislead the board of civil authority about your own or another person's true residency or other eligibility to vote.
- ! Hinder or impede a voter going into or from the polling place.
- ! Socialize in a manner that could disturb other voters in the polling place.
- ! Offer bribe, threaten or exercise undue influence to dictate or control the vote of another person.

**FOR HELP OR INFORMATION:** Call the Secretary of State's Office at 1-800-439-VOTE (439-8683). (Accessible by TDD)



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

# NOTICE TO VOTERS For Local Elections

## **BEFORE ELECTION DAY:**

**CHECKLIST POSTED** at Clerks Office by February 3, 2019. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 23, 2019.

**HOW TO REGISTER TO VOTE:** There is no deadline to register to vote. You will be able to register to vote on the day of the election. You can register prior by visiting the town clerk's office or going online to [olvr.sec.state.vt.us](http://olvr.sec.state.vt.us).

**REQUEST EARLY or ABSENTEE BALLOTS:** You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone, email, or online at [mvp.sec.state.vt.us](http://mvp.sec.state.vt.us). The latest you can request ballots for the Annual Town & School District Meeting Election is the close of the Town Clerk's office on March 4, 2019 at 4:00 p.m.. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

## **WAYS TO VOTE YOUR EARLY BALLOT:**

- You may vote in the town clerk's office before the deadline.
- Voter may take his or her ballot(s) out of the clerk's office and return in same manner as if the ballots were received by mail.
- Have ballot mailed to you, and mail or deliver it back to the clerk's office before Election Day or to the polling place before 7:00 p.m. on Election Day.
- If you are sick or disabled before Election Day, ask the town clerk to have two justices of the peace bring a ballot to you at your home. (Ballots can be delivered on any of the eight days preceding the day of the election or on the day of election.)

## **ON ELECTION DAY:**

If your name was dropped from the checklist in error, or has not been added even though you submitted a timely application for addition to the checklist, you can fill out a new registration form.

! If the clerk or Board of Civil Authority does not add your name, you can appeal the decision to a superior court judge, who will settle the matter on Election Day. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

If you are a first time voter who submitted your application to the checklist individually by mail and did not submit the required document, you must provide a current and valid photo identification, or a bank statement, utility bill, or government document that contains your name/current address.

If you have physical disabilities, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

If you know voters who cannot get from the car into the polling place let them know that ballot(s) may be brought to their car by two election officials.

**If you have any questions or need assistance while voting, ask your town clerk or any election official for help.**

## **NO PERSON SHALL:**

- ! Vote more than once per election, either in the same town or in different towns.
- ! Mislead the board of civil authority about your own or another person's true residency or other eligibility to vote.
- ! Hinder or impede a voter going into or from the polling place.
- ! Socialize in a manner that could disturb other voters in the polling place.
- ! Offer bribe, threaten or exercise undue influence to dictate or control the vote of another person.

**FOR HELP OR INFORMATION:** Call the Secretary of State's Office at 1-800-439-VOTE (439-8683). (Accessible by TDD)

If you believe that any of your voting rights have been violated, you may file an Administrative Complaint with the Secretary of State's Office, 128 State Street, Montpelier, VT 05633.

If you believe you have witnessed efforts to commit any kind of fraud or corruption in the voting process, you may report this to your local United States Attorney's Office.

If you have witnessed actual or attempted acts of discrimination or intimidation in the voting process, you may report this to the Civil Rights Division of the United States Department of Justice at (800) 253-3931.

## **INSTRUCTIONS FOR VOTERS using Vote Tabulator Ballots**

### **CHECK-IN AND RECEIVE BALLOTS:**

- Go to the entrance checklist table.
- Give name and, if asked, street address to the election official in a loud voice.
- Wait until your name is repeated and checked off by the official.
- An election official will give you a ballot.
- Enter within the guardrail and go to a vacant voting booth.

**MARK YOUR BALLOT:** For each office listed on the ballot, you will see instructions to "Vote for not more than one, or Vote for not more than two, etc."

- To vote for a candidate, fill in the oval to the right of the name of the candidate you want to vote for.
- WRITE-IN candidate(s). To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot and either write-in the name or paste on sticker, then fill in the oval.

### **CHECK OUT:**

- Go to the exit checklist table and state your name in an audible voice.
- Wait until your name is repeated and checked off by the official.

**CAST YOUR VOTE** by depositing your voted ballot into the vote tabulating machine.

**LEAVE** the voting area immediately by passing outside the guardrail.



Attest: Deborah Woodward, Town Clerk/Treasurer





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## DIRECTORY

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

### 911 IS THE OFFICIAL EMERGENCY NUMBER

#### LOCAL EMERGENCY NUMBERS

Vermont State Police	Lieutenant John Flannigan	524-5993
Franklin County Sheriff's Office	Sheriff Roger Langevin	524-2121
Fairfax Rescue	Bambi Dame	849-2773
Animal Control Officer	Bill Stygles	849-6268
Emergency Management Coordinator	Steve Bessette	309-0891
Fire Chief	Jesse Fleming	849-6075
Fire Station Lieutenant	David Raymond	849-6075
Fire Warden	Duane Leach	849-6174
Asst. Fire Warden	Paul Langelier	849-2230
Community Library	Emily DiGiulio	849-2420
BFA Elementary School	Val French	849-2222
BFA Middle & High School	Amy Plog	849-6711

#### OFFICIAL TOWN WEBSITE

www.fairfax-vt.gov	David Raymond, Web Administrator	849-6075
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**NOTARY PUBLICS:** Deb Woodward, Amy Sears, and Lynn Parah

#### MONTPELIER REPRESENTATION

Senator Randy Brock	rbrock@leg.state.vt.us
Senator Corey Parent	cparent@leg.state.vt.us
Representative Barbara Murphy	bmurphy@leg.state.vt.us

#### IMPORTANT INFORMATION - 2018

**Dog Licensing:** Licensing will take place at the Town Office starting on January 1, 2019. It will be considered delinquent after April 1, 2019 and a late fee will be assessed. The fees are as follows: \$11.00 for spayed/neutered, \$13.00 non-spayed or neutered.

**Rabies Clinic:** A rabies clinic will be held at the Town Garage with the Stowe Veterinary Clinic Staff on Saturday, March 23<sup>rd</sup> from 9:00am to 10:00am at the Town Garage located at 317 Fletcher Road.

**Household and Hazardous Waste Days:** Saturday April 13<sup>th</sup>, June 22<sup>nd</sup>, August 24<sup>th</sup>, and September 28<sup>th</sup> at the Town Garage on Fletcher Road from 8a to 12:00 noon.

**Property Taxes:** First payment is due in November 2019. Second payment is due in February 2020. Third and final payment is due in May 2020. Taxes paid after posted dates are subject to a collection fee of 8% applied to tax bill, and interest charged at 1% for first three months, 1.5% for every month thereafter.

#### GREEN MOUNTAIN PASSPORT

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

#### LOCAL TALK ON FRONT PORCH FORUM

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

## TOWN OFFICIALS

POSITION	NAME	TERM
Town Moderator	Roberta Rodimer	Term Expires 2019
Delinquent Town Tax Collector	Johanna Blake	Term Expires 2021
Town Clerk	Deborah Woodward	Term Expires 2019
Town Treasurer	Deborah Woodward	Term Expires 2019
Assistant Town Clerk & Treasurer	Lynn Parah	-

The Town Office is open Monday through Friday from 9:00 am. - 4:00 pm. and the 1<sup>st</sup> and 3<sup>rd</sup> Monday evening from 6:00p. - 8:00p. 849-6111 x 10 or 11. Evening hours may vary to be compatible with Select Board Meetings.

## SELECTBOARD

Steve Cormier, Chair	Term Expires	2020
Randy DeVine, Vice-Chair	Term Expires	2019
Duane Leach	Term Expires	2020
Stephen Bessette	Term Expires	2019
Sheri Rainville	Term Expires	2021

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

## ASSESSOR

Patricia McNall

## JUSTICES OF THE PEACE

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

## FAIRFAX COMMUNITY LIBRARY TRUSTEES (3 YEAR TERM)

Patricia Gallant, Chair	Term Expires	2021
Elizabeth Griffin	Term Expires	2019
Christina Fearon	Term Expires	2020
Eric Foreman	Term Expires	2020
Ellen F. Holmes-Henry	Term Expires	2021

Emily DiGiulio, Public Library Director

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

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

## CEMETERY COMMISSION (5-YEAR TERMS)

Dale Bellows	Term Expires	2023
Barbara Duval	Term Expires	2019
Alfred V. Daniels	Term Expires	2020
Lucien Hayes	Term Expires	2021
Doug Collins	Term Expires	2022

## REPRESENTATIVES TO NORTHWEST REGIONAL PLANNING COMMISSION

Colleen Steen (Appointed)  
Brad Docheff (Appointed)

## TRANSPORTATION ADVISORY COUNCIL

Colleen Steen (Appointed)

Term Expires 2019

## APPOINTED TOWN OFFICERS –

### NAME:

ADA Coordinator .....	David Raymond
Animal Control Officer .....	William "Bill" Styles
Fire Warden .....	Duane Leach
Assistant Fire Warden .....	Paul Langelier
Fire Chief .....	Jesse Fleming
Deputy Fire Chief .....	Tom Snyder
Emergency Management Coordinator .....	Stephen Bessette
Fence Viewer .....	Mark Rainville
Fence Viewer .....	Mary Kay Raymond
Fence Viewer .....	Randy DeVine
Health Officer .....	David Raymond
Legal Contact .....	Brad Docheff
Library Trustee/SB Representative .....	Steve Cormier
Real Estate Agent .....	Randy DeVine
Recreation Department/SB Representative .....	Sheri Rainville
Road Crew/SB Representatives .....	Stephen Bessette
	Randy Devine
Town Manager .....	Brad Docheff
Tree Warden .....	Doug Reaves
Water & Sewer Commissioners SB Representative .....	Stephen Bessette
Zoning Administrator .....	Amber Soter

## DEVELOPMENT REVIEW BOARD

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

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

## PLANNING COMMISSION (APPOINTED POSITIONS)

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

Planning Commission meetings are held the 2<sup>nd</sup> and 4<sup>th</sup> Tuesday of each month, or as posted.

## UTILITY DEPARTMENT

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

## ZONING OFFICE

Administrator .....	Amber Soter
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Please call (802) 849-6111 (ext. 12) for current office schedule.

## PARKS & RECREATION DEPT.

Director .....	Brian LaClair (current)
	Colin Santee (2018)

Please call (802) 849-6111 (ext. 20) for current office schedule.

## WARNING 2019 FAIRFAX, VT ANNUAL TOWN MEETING & LOCAL ELECTION

The inhabitants of the Town of Fairfax who are legal voters in the ANNUAL TOWN MEETING are hereby warned and notified to meet in the Elementary Auditorium of Bellows Free Academy, 75 Hunt Street, Fairfax on Saturday, March 2, 2019 immediately following the Town School District meeting that starts at 10:00 a.m. for the purpose of voting upon or transacting such business not involving voting by Australian ballot and for a public hearing and presentation of the proposed Town budget. These consist of ARTICLE 9 through ARTICLE 12.

ARTICLE 1 - ARTICLE 8 are to be voted upon by the use of the official Australian ballot. The polls will be open on Tuesday, March 5, 2019 at 7:00 a.m. to 7:00 p.m. in the Middle School Gymnasium of Bellows Free Academy, 75 Hunt Street, Fairfax.

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

Town Clerk	Three Year Term
Treasurer	Three Year Term
Town Moderator	One Year Term
Selectperson	Three Year Term
Selectperson	Two Year Term
Town Agent	One Year Term
Community Library Trustee	Three Year Term
First Constable	Three Year Term
Cemetery Commissioner	Five Year Term

ARTICLE 2 Shall the registered voters of the Town of Fairfax approve the **twelve (12) month Fiscal Budget** covering the period from July 1, 2019 to June 30, 2020, as recommended by the Select Board, of \$3,007,756.00 of which \$2,013,971.00 is to be raised by taxes and \$667,840.00 to be raised by fees associated with the previously approved trash contract?

ARTICLE 3 Shall the registered voters of the Town of Fairfax approve the **twelve (12) month Fiscal Budget** of \$92,545.00 covering the period from July 1, 2019 to June 30, 2020 in support of the Fairfax Rescue toward operation expense?

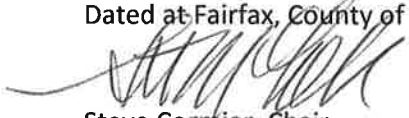
ARTICLE 4 Shall the registered voters of the Town of Fairfax vote to raise, appropriate and expend the sum of \$27,777.00 for the support of social contributions to provide services to the residents of the Town?

A. Age Well (CVAA)	\$1,500.00
B. American Red Cross	\$500.00
C. Champlain Valley Office of Economic Opportunity	\$500.00
D. Fairfax Historical Society	\$2,000.00
E. Fairfax Success by Six	\$2,500.00
F. Franklin County Home Health Agency	\$8,998.00
G. Franklin County Industrial Development	\$500.00
H. Franklin Grand Isle Bookmobile	\$750.00
I. Franklin Grand Isle Restorative Justice Center	\$300.00
J. Friends of Fairfax Community Center Inc	\$1,000.00
K. Friends of Northern Lake Champlain	\$500.00

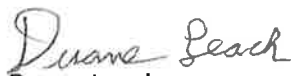
L. Green Mountain Transit	\$2,229.00
M. Green Up Vermont	\$300.00
N. Northwestern Counseling & Support Services	\$1,800.00
O. Samaritan House Inc (Tim's House)	\$1,000.00
P. Vermont Adult Learning	\$350.00
Q. Vermont Association for the Blind & Visually Impaired	\$300.00
R. Vermont Association of Conservation District	\$100.00
S. Vermont Center for Independent Living	\$500.00
T. Vermont Council on Rural Development	\$150.00
U. Vermont Family Network	\$500.00
V. Voices Against Violence Laurie's House	\$1,500.00
<b>TOTAL</b>	<b>\$27,777.00</b>

- ARTICLE 5 Shall the registered voters of the Town of Fairfax vote to apply any surplus from the current fiscal year to reduce taxes in the next fiscal year?
- ARTICLE 6 Shall the voters of the Town of Fairfax authorize the Select Board to borrow an amount not to exceed \$120,000.00 for a period not to exceed 15 years from the Vermont Municipal Bond Bank for the purchase of Utility Meters to be installed and used by the Town Utility Department? This loan will be repaid using funds received by the Utility Department from fees paid by the users of the Town Water and Sewer Systems.
- ARTICLE 7 Shall the registered voters of the Town of Fairfax authorize the Select Board to appoint a Town Clerk as provides in 17 V.S.A. § 2651e?
- ARTICLE 8 Shall the registered voters of the Town of Fairfax authorize the Select Board to appoint a Town Treasurer as provides in 17 V.S.A. § 2651f?
- ARTICLE 9 Shall the registered voters of the Town of Fairfax accept the reports of the Town Officers?
- ARTICLE 10 Shall the registered voters of the Town of Fairfax authorize the Select Board to place the tax bills in the hands of the Town Treasurer as heretofore?
- ARTICLE 11 Shall the registered voters of the Town of Fairfax act on any other business?
- ARTICLE 12 Shall the registered voters of the Town of Fairfax recess Town Meeting until March 5, 2019 at 7:00 A.M.?


Dated at Fairfax, County of Franklin, State of Vermont, this 31st day of January 2019.

  
Steve Cormier, Chair

  
Sheri Rainville

  
Duane Leach

  
Randy DeVine, Vice Chair

  
Stephen Bessette

  
Attest: Deborah Woodward, Town Clerk/Treasurer

## ABSTRACT OF THE 2018 TOWN MEETING

The 2018 Annual Town District Meeting was called to order at the Elementary Auditorium at Bellows Free Academy, Fairfax, Vermont by Moderator Roberta (Robby) Rodimer at 10:00 a.m. on Saturday, March 3, 2018. Robby welcomed everyone and read Robert's Rules as modified by VT State Law.

ARTICLES 1 through ARTICLE 5 were voted upon by the use of the official Australian ballot on Tuesday, March 6, 2018 at the Middle School Gymnasium of Bellows Free Academy, Fairfax, Vermont. The polls opened at 7:00 a.m. and closed at 7:00 p.m.

Barbara Murphy, State Representative, spoke about the unclaimed property list and the Doyle Poll survey that was in the lobby. The Doyle Poll survey was at the polls on Tuesday's Election also.

Thomas Fontaine, Select Board Chair introduced the Select Board and our new Town Manager, Brad Docheff. Brad told us a little bit about himself. He was the former Operations Manager of the Chittenden Emergency Food Shelf. He moved to Fairfax in the summer of 2016. He thanked the Select Board and plans on bringing Fairfax to the next level. He has fallen in love with our community and wants to get to know us better and for us to know him better. He will bring energy and passion along with goals and vision in this growing community, building and bringing it together. Tom thanked everyone for coming out today. He wishes DJay Leach and his family the best. Due to the highway accident, the Town of Fairfax has added a new safety line item into our budget to better and improve the safety of our Town. Dave Raymond has been hired as our new Safety Officer.

Colin Santee, Recreation Department spoke about our new Community Center, formerly the Baptist Building that was donated to the Town of Fairfax. He spoke about the improvements that have and are being done including the drainage, adding heat to the building, plans to work on the electricity and plumbing and restoration to the stain glass windows. The 100 Acre Woods has a grant application in process. He is working to put in a driveway, a parking area, and signage of where the trails are so that people are finally able to use them. Colin also informed us of upcoming events such as the Egg Hunt on March 31, 2018 and Green Up Day on May 5, 2018.

Tom spoke about the need to hire a part time Assessor to work with Pat McNall before she retires. He stated that Article 2 budget has an increase of 2% from last year and everyone worked hard to keep it low. Phase 1 of Sidewalks will go to bid this Summer and are hoping that Phase 2 will not be far behind. Tim Germaine has stepped up as interim Highway Department Foreman. The summer 2018 paving projects on existing roads include Fletcher Road, Goose Pond, Buck Hollow, Carrol Hill, Cherrierville, and River Road. Much work is needed to repair our dirt roads. Tom is ending his term on the Select Board and thanked everyone who has worked on moving this Town ahead.

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

Town Moderator	One Year Term	Roberta Rodimer	830 votes
Selectperson	Three Year Term	Sheri Rainville	874 votes
Selectperson	Two Year Term	Duane Leach	848 votes
Town Agent	One Year Term	Steve Cormier	835 votes
Town Grand Juror	One Year Term	Steve Cormier	822 votes
Community Library Trustee	Three Year Term	Patricia Gallant	748 votes
Community Library Trustee	Three Year Term	Ellen F Homes-Henry	676 votes
First Constable	One Year Term		



Cemetery Commissioner  
Delinquent Tax Collector

Five Year Term  
Three Year Term

Dale Bellows  
Johanna Blake

875 votes  
839 votes

ARTICLE 2 Shall the registered voters of the Town of Fairfax approve the **twelve (12) month Fiscal Budget** covering the period from July 1, 2018 to June 30, 2019, as recommended by the Select Board, of \$2,878,293.00 of which \$1,888,079.00 is to be raised by taxes and \$652,454.00 to be raised by the previously approved trash fee (Article 3, 2016)?

The floor was opened to discussion. Barbara Murphy asked what makes up the revenue on page 17 for \$337,760.00 Deborah Woodward stated that it consist of the proposed budget revenue that starts on page 18 in the last column through page 20 (close to the end of the page) labeled Total Revenues.

In Favor: 641

Opposed: 337

ARTICLE 3 Shall the registered voters of the Town of Fairfax approve the sum of \$10,000.00 for the sidewalk improvement fund which will accumulate to a substantial amount for a sidewalk project approved by the Select Board?

The floor was opened to discussion. Valerie Ugro wanted an explanation for accumulate to a substantial amount for a sidewalk. She was informed about the special fund account that has been established through the years. In the past we had yearly Articles requesting \$3000 per year. Another question was how these sidewalks will be maintained. The Select Board has had discussion on that. It has not been put together yet. It was asked why the Auditor Report was not in the Town Report. It is because our Auditors have not done one. They want to do this after the 18 month transitional year is complete.

In Favor: 634

Opposed: 337

ARTICLE 4 Shall the registered voters of the Town of Fairfax approve the **twelve (12) month Fiscal Budget** of \$84,134.00 covering the period from July 1, 2018 to June 30, 2019 in support of the Fairfax Rescue toward operation expense?

Tim Wasilewski, President and Bambi Dame, Director of Operations, spoke about the volunteer's hours for 2017 insisting of 21,330 hours, with the per diem hours of 2869. Changes in EMS are the moving away from volunteer organizations. There are new protocols and expectations for on scene care. The increased requirements are more in line with career cased EMS. The costs are just over 18% where those around us are looking at the same or higher. Yearly expense of \$84,134.00 to Fairfax out of a \$385,815.00 budget equals 21.8% of the operating cost. What is billed to the towns does not cover operating cost. We offset this with ambulance billing, subscription plans, grant, and donations.

The floor was opened to discussion. Some question consisted of the opioid epidemic and also adding a summary of the Rescue Squad budget into the town report along with a list of calls in a format similar to what the Fire Department uses.

In Favor: 796

Opposed: 176

ARTICLE 5      Shall the registered voters of the Town of Fairfax vote to raise, appropriate and expend the sum of \$25,477.00 for the support of social contributions to provide services to the residents of the Town?

A. Age Well (CVAA)-----	\$ 1,500.00
B. American Red Cross-----	\$ 500.00
C. Fairfax Historical Society-----	\$ 2,000.00
D. Fairfax Success by Six-----	\$ 2,500.00
E. Franklin County Animal Rescue-----	\$ 1,000.00
F. Franklin County Home Health Agency-----	\$ 8,998.00
G. Franklin County Industrial Development-----	\$ 500.00
H. Franklin Grand Isle Restorative Justice Center-----	\$ 300.00
I. Friends of Northern Lake Champlain-----	\$ 500.00
J. Green Mountain Transit/CCTA-----	\$ 2,229.00
K. Green Up Vermont-----	\$ 300.00
L. Northwestern Counseling-----	\$ 1,800.00
M. Vermont Adult Learning-----	\$ 300.00
N. Vermont Association of Conservation District-----	\$ 100.00
O. Vermont Center for Independent Living-----	\$ 500.00
P. Voices Against Violence Laurie's House-----	\$ 1,500.00
Q. Vermont Association for the Blind & Visually Impaired-----	\$ 300.00
R. Vermont Council on Rural Development-----	\$ 150.00
S. Vermont Family Network-----	\$ 500.00
TOTAL: -----	\$25,477.00

The floor was opened to discussion. Some of these agencies really need our support. Franklin County Home Health is suffering from the Medicaid tax. The Fairfax Historical Society has done tremendous work to the building; these monies are part of a matching fund with grants. They had flood and mold in the basement that has been removed and are going to be painting the building.

In Favor: 725

Opposed: 248

ARTICLE 6 Shall the registered voters of the Town of Fairfax act on the reports of the town Officers?

A motion was made by Jeff Schukei and seconded by Josiah Raiche. The floor was opened to discussion and there was none. The motion was passed by a show of cards.

ARTICLE 7 Shall the registered voters of the Town of Fairfax authorize the Select Board to place the tax bills in the hands of the Town Treasurer as heretofore?

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

ARTICLE 8 Shall the registered voters of the Town of Fairfax act on any other business?

A motion was made by Barb Murphy and seconded by Bruce Alvarez. The floor was opened to discussion. There was discussion about the crosswalk that is planned in the center of the village on the 104 State Highway by Foothills Bakery. Cell phone coverage is greatly needed in North Fairfax. This will be on the radar to explore and will see what we as a Town can do. Jesse Fleming was introduced as our new Fire Chief and Tom Snyder with thanked for his years of service as Chief. Tom Fontaine was thanked for the job well done as Select Person. The motion was passed by a show of cards.

ARTICLE 9 Shall the registered voters of the Town of Fairfax recess Town Meeting until March 6, 2018 at 7:00 A.M.?

A motion was made Jeff Schukei and seconded by Tom Traber. The floor was opened to discussion and there was none. The motion was passed by a show of cards at 11:27 a.m. to recess the Town until March 7, 2017 at 7 a.m.

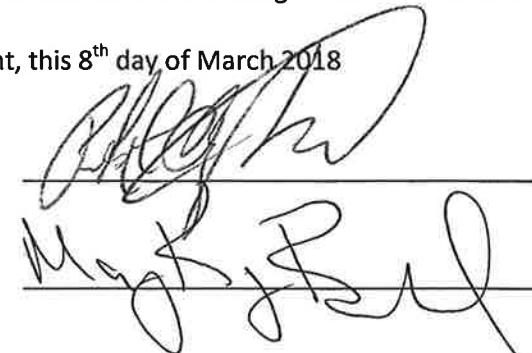

There are 3810 registered voters with 983 voting by Australian ballot making a 26% voter turnout.

Dated at Fairfax, County of Franklin, State of Vermont, this 8<sup>th</sup> day of March 2018

Peter Fitzgerald, Justice of the Peace

May Kay Raymond, Justice of the Peace

Attest:



Deborah Woodward, Town Clerk/Treasurer  
March 8, 2018

**WARNING OF PUBLIC HEARING AND SPECIAL MEETING**

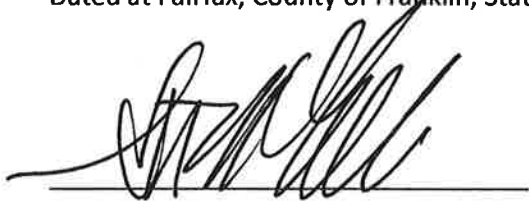
**TOWN OF FAIRFAX**

The inhabitants of the Town of Fairfax who are legal voters in the SPECIAL TOWN MEETING are hereby notified and warned of a public hearing to be held in the Selectboard Meeting Room at the Fairfax Town Offices in Fairfax, Vermont at 12 Buck Hollow Road on Monday, August 6, 2018 at 6 p.m. for the purpose of a presentation and discussion of Article 1 of the Special Meeting to be held on August 14, 2018.

Article 1 is to be voted upon by the use of Australian ballot. The polls for voting open at the Old Gymnasium at Bellows Free Academy in Fairfax, Vermont on August 14, 2018 at 7:00 a.m. and close at 7:00 p.m.

Article 1      Shall the registered voters of Fairfax approve the use of remaining funds from the 2017-2018 budget in the amount of One Hundred Thousand Dollars (\$100,000) and authorize the Selectboard to borrow money by issuance of notes not in excess of Seventy-Five Thousand Dollars (\$75,000) for the purpose of covering unforeseen costs and completing Phase I of the Town Sidewalk Project if so needed?

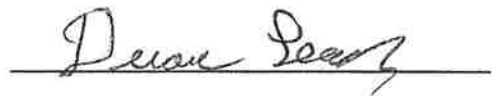
Dated at Fairfax, County of Franklin, State of Vermont, this 9<sup>th</sup> day of July 2018



Steven Cormier, Chair



Randy DeVine, Vice-Chair



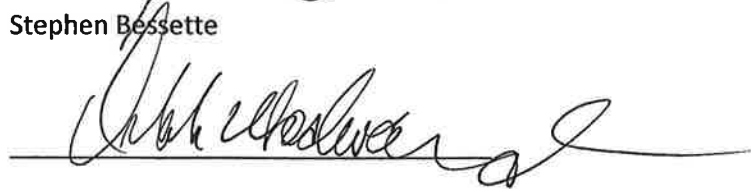
Duane Leach



Stephen Bessette



Sheri Rainville



Attest: Deborah Woodward, Town Clerk/Treasurer

## **Abstract of the 2018 Hearing and Special Town Meeting on Article 1**

The meeting was called to order at the Fairfax Town Office, 12 Buck Hollow Road, Fairfax, Vermont by Moderator Roberta Rodimer at 6:00 on Monday, August 6, 2018. Article 1 as it appears on the ballot.

Article 1 Shall the registered voters of Fairfax approve the use of remaining funds from the 2017-2018 budget in the amount of One Hundred Thousand Dollars (\$100,00) and authorize the Selectboard to borrow money by issuance of notes not in excess of Seventy-Five Thousand Dollars (\$75,000) for the purpose of covering unforeseen costs and completing Phase 1 of the Town Sidewalk Project if so needed?

Brad Docheff- Town Manager gave a history of the sidewalk project.

The town has worked on the sidewalk project for over a decade; in 2012 VTrans awarded us a grant for \$300,000. We faced many delays which increased the cost of the project, from personnel changes, construction cost and engineering fees. We are now ready for construction as early as next week. However, we are facing a shortfall on money from earlier estimates. Sidewalks cannot be done with the funds we currently have. In Article 1, the last line is "If so needed". These are key words. If grants currently applied for come through, then the town will not need to borrow money. The \$100,000 will become a cushion or safety blanket for future projects.

Grant money not used does us no good. By using the grants it makes us more attractive for future projects. The sidewalks are funded by 80% outside funds and 20% town funds.

The floor was open to discussion. The following people spoke. Valerie Ugro, Chris Cota, Martha Varney, Faith Haden, Paul Lavallee, Pauline Lavallee, Amber Soter and Chelsea Clark.

There was a majority of support for the sidewalks. The safety they will bring to the town, with increased vehicle traffic, increased pedestrian traffic, kids getting to and from school, access to the Community Center, were all brought up as positives. Any delays in construction will cost more money. People have watched this project for years and would like to see it happen.

The questions were raised over what is Article 1, why isn't the money rolled over into the current budget and why does this seem rushed?

Brad Docheff (Town Manager) Steven Cormier and Randy DeVine (Selectboard Chair and Vice Chair) responded to these questions. Again focusing on the money, additional cost to delay, the years into the project, the safety of the sidewalks and in total of the community improvement to invest in the town.

No further discussion was had.

Voting will take place Tuesday August 14, 2018 from 7:00 am to 7:00 pm in the Middle School Gym at Bellows Free Academy, Fairfax Vermont.

At 6:35 Motion to adjourn was made by Paul Lavallee, seconded by Judy Beaudry, so moved.

August 6, 2018

Attested by:  
Roberta Rodimer-  
Town Moderator

A handwritten signature in dark ink, appearing to read "Roberta Rodimer", written over a horizontal line.

Written by:

Amy Sears-  
Administrator Assistant to the Selectboard:

A handwritten signature in dark ink, appearing to read "Amy Sears", written over a horizontal line.

**SPECIAL TOWN MEETING  
ELECTION  
AUGUST 14, 2018**

**YES:** 501

**NO:** 232

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**TOTAL:** 737

**SUMMARY SHEET:**

**SIGNITURES**

Sheri Garaville  
Debb Woodcock

## Town of Fairfax

### FY2020 Municipal Budget Abstract

The purpose of this report is to give a brief, but clear explanation to our taxpayers of where their municipal tax money is going, and what the direct impact on the individual taxpayer will be. We've created a budget that will maximize the services and benefits we aim to provide in a way that is realistic and reflective of Fairfax at this moment in time, while having as low an impact as is reasonable on our tax base. We've worked strategically to arrive at projected operational costs that will deliver our residents the best bang for their buck.

The proposed FY2020 municipal operating budget to be raised by taxes is \$2,013,971. This number reflects an overall expenditure increase of 5.1%. This projection forecasts non-property tax income in the most conservative manner possible, and no funds have been included without a high level of certainty that they will be realized within the fiscal year. The formula for this budget value also assumes no surplus rollover money from our current budget.

#### So, what does this mean for you?

The projected impact on the municipal property tax rate is an increase of 2.2 cents per \$100 of assessed value. This means that the average property in Fairfax (roughly \$250,000) will see an approximate monthly increase of \$4.65 on its municipal tax share—less than the cost of a value meal at a fast food restaurant or a specialty coffee. Here's a breakdown:

Property Value	\$200,000	\$250,000	\$300,000	\$400,000
Anticipated Yearly Increase	\$44.60	\$55.75	\$66.90	\$89.20
Anticipated Monthly Cost	\$3.72	\$4.65	\$5.58	\$7.43

#### And where is your money going?

The increase in the municipal tax rate presented above will directly allow for the following services and improvements in the coming fiscal year:

- Continuation of the Highway Department's Paving Plan. Our goals are ambitious, and our success will depend on the per ton cost of asphalt in the coming year, but the intention is to pave degraded sections of:
  - Huntville Rd.
  - Brick Church Rd.
  - Bessette Rd.
  - Carroll Hill Rd.
  - Rood Mill Rd.
  - Cherrierville Rd.
- Increased staffing for our Highway Department to increase capacity and coverage



- Expanded ditching along our heavily traveled dirt roads to improve drainage and drivability
- Full, managed IT services for the Town Offices to keep information secure and our technology up to date
- New Tires for Fire Engine 1
- Improved data and communications capability for the Fairfax Fire Department
- Costs associated with the expectation of a single audit to be triggered by the Town obtaining Federal grant funding over the threshold amount of \$750,000.00 in a fiscal year

This year's budgeting process began by asking a simple question: What do we want to do? Rather than start with a dollar value or a percentage limit, the aim was to provide for our expected needs in the coming year. This proposed operating budget will allow Fairfax to continue in its position as an attractive and growing town, and expand its capacity to provide a high level of service to all residents. The demand for this is increasing in step with our population, and we want to be able to be responsive to the needs of residents. This budget represents our plan to do so.

Town of Fairfax Selectboard

Steve Cormier, Chair

Randy DeVine, Vice-Chair

Duane Leach

Stephen Bessette

Sheri Rainville

Brad Docheff, Town Manager

# 2019-2020 (12 MONTH)

## July 1, 2019-June 30, 2020

### FISCAL YEAR

## ANTICIPATED TOWN OF FAIRFAX REVENUE AND EXPENDITURES

2019-2020 ANTICIPATED REVENUES	<u>\$325,945.00</u>
TOTAL	\$325,945.00
TOTAL EXPENDITURES	\$3,007,756.00
TRASH	-667,840.00
TOTAL REVENUES	<u>-325,945.00</u>
TAXES TO BE RAISED	2,013,971.00

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

## NOTE

*TRASH	100-7-64-330.000	\$667,840.00
2019-2020 PER UNIT	1932 UNITS ESTIMATE	\$346.00

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Town of Fairfax General Ledger  
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Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
<b>100-6-00-100</b>					
<b>Animal Control</b>					
100-6-00-100.005					
Licenses	6,500.00	8,614.00	4,500.00	901.00	4,500.00
<b>Total Animal Control</b>	<b>6,500.00</b>	<b>8,614.00</b>	<b>4,500.00</b>	<b>901.00</b>	<b>4,500.00</b>
<b>100-6-00-105</b>					
<b>Delinquent Tax Interest</b>					
100-6-00-105.000					
Delinquent Tax Interest	28,000.00	28,409.86	26,000.00	5,486.65	24,000.00
<b>Total Delinquent Tax Inter</b>	<b>28,000.00</b>	<b>28,409.86</b>	<b>26,000.00</b>	<b>5,486.65</b>	<b>24,000.00</b>
<b>100-6-00-115</b>					
<b>Fire Department Income</b>					
100-6-00-115.005					
Other Receipts	1,125.00	5,235.00	1,500.00	1,265.00	1,500.00
100-6-00-115.010					
Retainer Fee	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
<b>Total Fire Department Inco</b>	<b>9,625.00</b>	<b>13,735.00</b>	<b>10,000.00</b>	<b>9,765.00</b>	<b>10,000.00</b>
<b>100-6-00-117</b>					
<b>Garage Income</b>					
<b>Total Garage Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-6-00-120</b>					
<b>Highway Income</b>					
100-6-00-120.010					
State Aid	180,000.00	184,166.89	145,000.00	61,378.13	123,500.00
100-6-00-120.050					
Hwy Access Permit	300.00	420.00	300.00	30.00	300.00
<b>Total Highway Income</b>	<b>180,300.00</b>	<b>184,586.89</b>	<b>145,300.00</b>	<b>61,408.13</b>	<b>123,800.00</b>
<b>100-6-00-125</b>					
<b>Interest Income</b>					
100-6-00-125.000					
Interest Income	600.00	344.87	400.00	909.67	400.00
<b>Total Interest Income</b>	<b>600.00</b>	<b>344.87</b>	<b>400.00</b>	<b>909.67</b>	<b>400.00</b>
<b>100-6-00-13</b>					
<b>Miscellaneous</b>					
100-6-00-130.005					
2nd Class Licenses	750.00	975.00	580.00	230.00	465.00
100-6-00-130.010					
Cemeteries Income	300.00	157.50	250.00	0.00	250.00

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
100-6-00-130.012					
Land Use Change Tax	0.00	7,395.01	0.00	3,807.00	0.00
100-6-00-130.015					
Land Rent	100.00	0.00	0.00	0.00	0.00
100-6-00-130.020					
Other Income	0.00	590.49	0.00	0.00	0.00
100-6-00-130.030					
Pilot Program	30.00	26.49	30.00	24.95	30.00
100-6-00-135.000					
School Treasurer	7,000.00	7,000.00	7,000.00	0.00	7,000.00
<b>Total Miscellaneous</b>	<b>8,180.00</b>	<b>16,144.49</b>	<b>7,860.00</b>	<b>4,061.95</b>	<b>7,745.00</b>
100-6-00-140					
<b>Other Receipts</b>					
100-6-00-140.005					
Copies	10,500.00	11,197.86	7,000.00	3,686.50	7,500.00
100-6-00-140.010					
Fines-Civil	5,700.00	4,958.28	3,500.00	1,444.70	3,500.00
100-6-00-140.015					
Hazardous Waste	0.00	5,791.47	0.00	2,944.12	3,400.00
100-6-00-140.020					
Hold Harmless	58,000.00	58,344.00	58,000.00	82,029.00	58,000.00
100-6-00-140.025					
Recordings	42,000.00	46,076.00	28,000.00	17,027.50	28,000.00
100-6-00-140.028					
Trash Bag Stickers Act 14	0.00	52.50	0.00	7.50	0.00
100-6-00-140.030					
Vehicle Registrations	300.00	318.00	200.00	84.00	200.00
100-6-00-140.035					
Weight Permit	1,050.00	1,615.00	700.00	65.00	900.00
<b>Total Other Receipts</b>	<b>117,550.00</b>	<b>128,353.11</b>	<b>97,400.00</b>	<b>107,288.32</b>	<b>101,500.00</b>
100-6-00-145					
<b>Property Taxes</b>					
100-6-00-145.000					
Property Taxes	3,670,825.00	6,031,126.51	2,717,168.00	4,256,953.83	0.00
100-6-00-145.005					
Other Rec School P Taxes	5,038,750.00	2,458,497.57	0.00	0.00	0.00
100-6-00-145.010					
Other Rec Gen Delinq Tax	0.00	13,047.00	0.00	0.00	0.00
<b>Total Property Taxes</b>	<b>8,709,575.00</b>	<b>8,502,671.08</b>	<b>2,717,168.00</b>	<b>4,256,953.83</b>	<b>0.00</b>
100-6-00-150					
<b>Zoning</b>					
100-6-00-150.010					
Building Permits	47,500.00	51,345.00	35,000.00	26,730.00	41,500.00
100-6-00-150.015					
Compliance	2,500.00	3,325.00	1,500.00	1,878.00	3,000.00

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Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
100-6-00-150.020					
Hearings	7,500.00	10,530.00	5,500.00	3,645.00	5,500.00
<b>Total Zoning</b>	<b>57,500.00</b>	<b>65,200.00</b>	<b>42,000.00</b>	<b>32,253.00</b>	<b>50,000.00</b>
100-6-00-160					
<b>Taxes Fees Grants &amp; Licens</b>					
100-6-00-160.010					
Delinquent Taxes	0.00	205,888.51	0.00	1,129.37	0.00
100-6-00-160.015					
Library Funds - Fees	3,000.00	5,311.63	2,500.00	1,266.62	2,500.00
100-6-00-160.020					
Library Funds - Grants	600.00	2,500.00	600.00	200.00	600.00
100-6-00-160.025					
Marriage License	450.00	320.00	200.00	290.00	250.00
<b>Total Taxes Fees Grants &amp;</b>	<b>4,050.00</b>	<b>214,020.14</b>	<b>3,300.00</b>	<b>2,885.99</b>	<b>3,350.00</b>
100-6-00-165					
<b>Reimbursements</b>					
100-6-00-165.000					
BFA School	0.00	81,083.81	0.00	0.00	0.00
100-6-00-165.090					
Water & Sewer Postage	1,200.00	596.26	1,000.00	0.00	650.00
<b>Total Reimbursements</b>	<b>1,200.00</b>	<b>81,680.07</b>	<b>1,000.00</b>	<b>0.00</b>	<b>650.00</b>
100-6-00-170					
<b>Special Fund Revenue</b>					
100-6-00-170.005					
Special Fund Revenue	0.00	0.00	0.00	4,500.00	0.00
<b>Total Special Fund Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,500.00</b>	<b>0.00</b>
100-6-00-175.000					
Tax Collector Fee	0.00	22,891.98	0.00	6,584.73	0.00
<b>Total Revenues</b>	<b>9,123,080.00</b>	<b>9,266,651.49</b>	<b>3,054,928.00</b>	<b>4,492,998.27</b>	<b>325,945.00</b>
100-7-10					
<b>Animal Control</b>					
100-7-10-110.000					
Animal Control Stipend	5,400.00	5,741.00	4,200.00	2,400.00	4,200.00
100-7-10-500.000					
Humane Society Contract	750.00	0.00	0.00	0.00	0.00
100-7-10-580.000					
Animal Mileage	450.00	331.05	300.00	98.63	300.00
100-7-10-600.000					
Animal Dog Fee	600.00	585.00	500.00	0.00	500.00

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Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
100-7-10-600.005					
Animal Expenses	300.00	0.00	200.00	19.86	200.00
100-7-10-600.015					
Dog License & Tags	725.00	398.82	350.00	304.34	350.00
<b>Total Animal Control</b>	<b>8,225.00</b>	<b>7,055.87</b>	<b>5,550.00</b>	<b>2,822.83</b>	<b>5,550.00</b>
<b>100-7-15</b>					
<b>Board Meetings &amp; Election</b>					
100-7-15-110.000					
Town Meeting Stipend	3,000.00	1,470.00	1,200.00	0.00	1,200.00
100-7-15-110.005					
Civil Board Stipend	900.00	657.25	1,200.00	35.00	1,200.00
100-7-15-110.010					
Elections Stipend	1,500.00	0.00	1,200.00	1,050.00	1,000.00
100-7-15-310.005					
Election Supplies	600.00	311.07	400.00	266.70	400.00
100-7-15-550.000					
Election Ballots	4,000.00	2,433.20	3,000.00	1,678.00	1,500.00
100-7-15-550.010					
Town Reports/Postcards	4,500.00	3,946.25	2,500.00	0.00	1,800.00
<b>Total Board Meetings &amp; Ele</b>	<b>14,500.00</b>	<b>8,817.77</b>	<b>9,500.00</b>	<b>3,029.70</b>	<b>7,100.00</b>
<b>100-7-20</b>					
<b>Cemeteries</b>					
100-7-20-460.000					
Fairfax Plains	250.00	250.00	250.00	250.00	250.00
100-7-20-460.005					
Cemetery Mowing	10,350.00	8,455.00	9,000.00	7,660.00	10,000.00
100-7-20-460.010					
Repairs	10,000.00	7,782.46	9,050.00	37.61	6,000.00
100-7-20-460.015					
Sanderson Corner	250.00	250.00	250.00	250.00	250.00
100-7-20-610.000					
Cemetery Flags	900.00	788.00	450.00	0.00	450.00
<b>Total Cemeteries</b>	<b>21,750.00</b>	<b>17,525.46</b>	<b>19,000.00</b>	<b>8,197.61</b>	<b>16,950.00</b>
<b>100-7-22</b>					
<b>Constable</b>					
100-7-22-110.000					
Constable Stipend	1,500.00	0.00	1,000.00	0.00	0.00
<b>Total Constable</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-7-25</b>					
<b>County Tax</b>					
100-7-25-490.000					
County tax	40,695.00	40,854.56	39,310.00	39,469.90	41,931.00

02/01/19  
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Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
<b>Total County Tax</b>	<b>40,695.00</b>	<b>40,854.56</b>	<b>39,310.00</b>	<b>39,469.90</b>	<b>41,931.00</b>
<b>100-7-30</b>					
<b>Emergency Management</b>					
100-7-30-110.000					
EM Stipend	2,400.00	2,400.00	1,600.00	800.00	1,600.00
100-7-30-350.000					
EM Training	0.00	0.00	400.00	0.00	400.00
100-7-30-550.000					
EM DSL	600.00	509.68	0.00	0.00	0.00
100-7-30-610.000					
EM Supplies	400.00	98.99	1,100.00	73.73	600.00
100-7-30-610.005					
EM Equipment	3,500.00	3,680.77	600.00	201.00	600.00
<b>Total Emergency Management</b>	<b>6,900.00</b>	<b>6,689.44</b>	<b>3,700.00</b>	<b>1,074.73</b>	<b>3,200.00</b>
<b>100-7-35</b>					
<b>Fire Department</b>					
100-7-35-110.000					
Fire Warden	500.00	500.00	400.00	0.00	400.00
100-7-35-110.005					
Fire Fighters	49,550.00	41,444.00	33,000.00	13,923.25	35,000.00
100-7-35-110.010					
Fireman Bat Chief	59,797.00	58,850.00	40,250.00	24,502.26	41,460.00
100-7-35-211.000					
Disability Insurance	4,000.00	3,670.00	2,000.00	0.00	2,000.00
100-7-35-340.000					
OSHA Mandated Health Chec	1,600.00	1,099.00	1,000.00	600.00	2,000.00
100-7-35-350.000					
Training	3,900.00	1,454.75	2,600.00	1,777.08	2,600.00
100-7-35-410.000					
Fire Water & Sewer	750.00	705.18	500.00	342.53	500.00
100-7-35-430.000					
Building Maintenance & Re	7,500.00	2,317.99	5,000.00	3,128.89	5,000.00
100-7-35-431.000					
Equipment Maintenance & R	12,500.00	7,877.02	7,500.00	5,575.16	7,500.00
100-7-35-431.005					
Fire Station Heat	4,500.00	6,802.86	3,500.00	1,456.37	3,500.00
100-7-35-432.000					
Fleet Maintenance	10,800.00	10,691.01	11,900.00	10,786.77	15,000.00
100-7-35-530.000					
Telephone & Dispatch	50,000.00	45,596.20	47,000.00	41,055.69	50,000.00
100-7-35-580.000					
Fire Mileage	600.00	765.27	400.00	180.94	400.00
100-7-35-610.000					
Equipment & Supplies	18,000.00	18,100.51	12,000.00	7,475.71	12,000.00
100-7-35-610.005					
Turn Out Gear Replacement	25,000.00	22,870.58	5,000.00	874.29	5,000.00

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100-7-35-622.000					
Fire Electricity	3,600.00	3,306.23	2,400.00	1,008.00	2,400.00
100-7-35-626.000					
Gasoline	2,100.00	1,003.34	1,400.00	604.11	1,400.00
100-7-35-627.000					
Fire Diesel Fuel	3,750.00	2,401.80	2,000.00	1,359.56	3,000.00
100-7-35-811.000					
Replacement Fund	60,000.00	60,000.00	40,000.00	0.00	40,000.00
<b>Total Fire Department</b>	<b>318,447.00</b>	<b>289,455.74</b>	<b>217,850.00</b>	<b>114,650.61</b>	<b>229,160.00</b>
<b>100-7-40</b>					
<b>Garage</b>					
100-7-40-424.000					
Tree removal	3,000.00	7,000.00	0.00	0.00	0.00
100-7-40-430.000					
Garage Maintenance	7,500.00	10,619.10	6,000.00	8,140.33	6,000.00
100-7-40-530.000					
Telephone & Cell Phone	2,250.00	2,623.32	1,800.00	1,030.99	1,400.00
100-7-40-610.000					
Tools & Supplies	6,000.00	8,520.85	4,500.00	3,560.54	4,500.00
100-7-40-622.000					
Garage Electricity	3,600.00	3,628.07	2,400.00	1,045.68	2,400.00
100-7-40-623.000					
Propane & Gas	1,050.00	1,862.74	1,000.00	79.94	1,000.00
100-7-40-624.000					
LP & Burner	4,500.00	5,781.60	2,500.00	1,587.79	2,500.00
100-7-40-625.000					
Uniforms	7,500.00	4,818.64	4,500.00	2,822.45	4,750.00
<b>Total Garage</b>	<b>35,400.00</b>	<b>44,854.32</b>	<b>22,700.00</b>	<b>18,267.72</b>	<b>22,550.00</b>
<b>100-7-45</b>					
<b>Health</b>					
100-7-45-110.000					
Health Officer Stipend	2,250.00	2,250.00	1,500.00	750.00	1,500.00
100-7-45-580.000					
Health Officer Mileage	300.00	0.00	200.00	0.00	100.00
<b>Total Health</b>	<b>2,550.00</b>	<b>2,250.00</b>	<b>1,700.00</b>	<b>750.00</b>	<b>1,600.00</b>
<b>100-7-5</b>					
<b>Highway</b>					
<b>100-7-52</b>					
<b>Equipment</b>					
100-7-52-432.000					
Maintenance & Repair	85,950.00	93,464.55	65,000.00	75,503.93	65,000.00
100-7-52-626.000					
Gas & Oil	4,500.00	2,415.35	3,500.00	30.65	3,500.00
100-7-52-627.000					
Hwy Diesel Fuel	52,500.00	61,236.41	50,000.00	25,197.07	50,000.00



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100-7-52-740.000					
New Equipment	95,000.00	94,543.84	50,000.00	50,000.00	50,000.00
<b>Total Equipment</b>	<b>237,950.00</b>	<b>251,660.15</b>	<b>168,500.00</b>	<b>150,731.65</b>	<b>168,500.00</b>
<b>100-7-54</b>					
<b>General Highway</b>					
100-7-54-110.000					
Compensation Payroll	0.00	11,761.37	0.00	6,723.72	0.00
100-7-54-424.000					
Hwy Tree Removal	0.00	0.00	2,000.00	0.00	10,000.00
100-7-54-431.000					
Radios	1,050.00	1,357.80	700.00	929.79	700.00
100-7-54-460.005					
Cold Patch	6,500.00	8,193.49	6,500.00	9,934.05	10,000.00
100-7-54-460.010					
Culverts	15,500.00	20,062.86	15,500.00	11,318.85	12,500.00
100-7-54-460.015					
Covered Bridge	750.00	613.86	600.00	0.00	600.00
100-7-54-460.020					
Guardrails	3,500.00	197.80	3,500.00	12,256.55	3,500.00
100-7-54-651.000					
Signs	3,000.00	1,215.76	3,000.00	9,476.75	4,000.00
100-7-54-655.000					
Hwy Misc Stormwater MRGP	0.00	0.00	0.00	0.00	1,750.00
<b>Total General Highway</b>	<b>30,300.00</b>	<b>43,402.94</b>	<b>31,800.00</b>	<b>50,639.71</b>	<b>43,050.00</b>
<b>100-7-56</b>					
<b>Summer Maintenance</b>					
100-7-56-110.000					
Summer Payroll	154,611.00	132,268.76	99,768.00	60,486.88	102,761.00
100-7-56-460.000					
Blacktopping	142,000.00	139,758.45	200,000.00	272,970.62	230,000.00
100-7-56-611.000					
Chloride	34,000.00	44,908.71	30,000.00	17,198.43	30,000.00
100-7-56-650.000					
Gravel & Stone	180,000.00	67,573.94	90,000.00	89,165.85	90,000.00
100-7-56-660.000					
Highway Rollover	76,805.00	88,924.18	0.00	0.00	0.00
100-7-56-670.000					
Roadside Mowing	8,700.00	9,000.00	9,000.00	16,392.00	6,500.00
100-7-56-680.000					
Save the Lake	0.00	0.00	3,000.00	0.00	3,000.00
100-7-56-699.000					
Special Projects	75,000.00	87,498.20	70,000.00	56,178.25	70,000.00
100-7-56-990.000					
Summer Miscellaneous	1,500.00	9,234.63	1,000.00	120.00	0.00
<b>Total Summer Maintenance</b>	<b>672,616.00</b>	<b>579,166.87</b>	<b>502,768.00</b>	<b>512,512.03</b>	<b>532,261.00</b>

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<b>100-7-58</b>					
<b>Winter Maintenance</b>					
100-7-58-110.000					
Winter Payroll	117,317.00	152,904.66	90,000.00	59,487.24	92,700.00
100-7-58-650.000					
Sand	46,500.00	27,270.00	42,000.00	0.00	42,000.00
100-7-58-650.005					
State Aid Salt	48,750.00	75,243.01	40,000.00	62,691.23	40,000.00
100-7-58-650.010					
Town Highway Material	24,000.00	15,747.58	16,000.00	0.00	16,000.00
100-7-58-650.015					
Town Highway Salt	48,750.00	75,242.81	40,000.00	62,691.07	40,000.00
100-7-58-990.000					
Winter Miscellaneous	3,750.00	3,424.55	2,500.00	120.00	0.00
<b>Total Winter Maintenance</b>	<b>289,067.00</b>	<b>349,832.61</b>	<b>230,500.00</b>	<b>184,989.54</b>	<b>230,700.00</b>
<b>Total Highway</b>	<b>1,229,933.00</b>	<b>1,224,062.57</b>	<b>933,568.00</b>	<b>898,872.93</b>	<b>974,511.00</b>
<b>100-7-60</b>					
<b>Insurance</b>					
100-7-60-210.000					
Medical - HRA Contributio	22,188.00	11,303.00	12,500.00	0.00	12,000.00
100-7-60-210.010					
Medical Insurance	150,000.00	144,349.10	114,645.00	74,530.80	149,755.00
100-7-60-210.015					
Choice Cobra	690.00	690.00	435.00	180.00	435.00
100-7-60-210.050					
Medical - HRA to IRS Fee	18.00	18.08	19.00	16.73	19.00
100-7-60-210.075					
Cyber Coverage	0.00	2,086.00	2,086.00	2,086.00	2,086.00
100-7-60-210.080					
Flood-Covered Bridge	0.00	6,000.78	6,001.00	6,267.55	6,268.00
100-7-60-211.000					
Short Term Disability	1,656.00	1,588.86	1,000.00	668.68	1,300.00
100-7-60-260.000					
Workers Compensation	67,618.00	52,525.02	28,899.00	19,391.00	32,249.00
100-7-60-520.010					
Property	97,600.00	69,237.35	25,027.00	16,393.00	27,494.00
100-7-60-520.015					
Public Officials Bond	0.00	2,312.00	2,312.00	2,312.00	2,312.00
<b>Total Insurance</b>	<b>339,770.00</b>	<b>290,110.19</b>	<b>192,924.00</b>	<b>121,845.76</b>	<b>233,918.00</b>
<b>100-7-62</b>					
<b>Interest</b>					
100-7-62-830.000					
Interest Expense	24,525.00	10,074.59	27,000.00	0.00	20,000.00
<b>Total Interest</b>	<b>24,525.00</b>	<b>10,074.59</b>	<b>27,000.00</b>	<b>0.00</b>	<b>20,000.00</b>

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<b>100-7-64</b>					
<b>Landfill Expenses</b>					
100-7-64-330.000					
Trash	959,677.00	949,453.24	652,454.00	333,858.51	667,840.00
<b>Total Landfill Expenses</b>	<b>959,677.00</b>	<b>949,453.24</b>	<b>652,454.00</b>	<b>333,858.51</b>	<b>667,840.00</b>
<b>100-7-66</b>					
<b>Law Enforcement</b>					
100-7-66-330.005					
Law enforcement	155,354.00	185,821.24	124,283.00	72,498.44	128,011.00
<b>Total Law Enforcement</b>	<b>155,354.00</b>	<b>185,821.24</b>	<b>124,283.00</b>	<b>72,498.44</b>	<b>128,011.00</b>
<b>100-7-70</b>					
<b>Library Expenses</b>					
100-7-70-110.000					
Library Wages	51,842.00	50,854.14	36,803.00	19,073.32	33,060.00
100-7-70-110.005					
Librarian Wages	62,528.00	61,860.76	43,822.00	25,060.61	47,776.00
100-7-70-530.000					
Phone/Publicity/Postage/M	3,680.00	3,157.11	2,500.00	1,340.24	2,000.00
100-7-70-580.000					
Mileage & Prof Developmen	1,190.00	1,321.68	1,195.00	0.00	1,345.00
100-7-70-610.000					
Library Supplies	2,700.00	2,757.32	2,000.00	752.45	2,200.00
100-7-70-640.000					
Materials & Subscriptions	24,740.00	23,281.17	15,315.00	6,209.29	16,274.00
100-7-70-641.000					
Technology Equip/Software	3,320.00	3,453.29	2,450.00	81.44	2,450.00
100-7-70-699.000					
Library Programs	6,335.00	6,145.36	3,780.00	1,980.89	4,480.00
<b>Total Library Expenses</b>	<b>156,335.00</b>	<b>152,830.83</b>	<b>107,865.00</b>	<b>54,498.24</b>	<b>109,585.00</b>
<b>100-7-75</b>					
<b>Assessor Expense</b>					
100-7-75-110.000					
Lister Payroll	88,834.00	7,965.01	0.00	0.00	0.00
100-7-75-110.005					
Assessor Assistant Payrol	0.00	32,374.15	28,118.00	17,397.70	28,960.00
100-7-75-110.010					
Assessor	0.00	0.00	15,000.00	0.00	0.00
100-7-75-330.000					
Mapping Service	1,000.00	947.00	750.00	0.00	1,000.00
100-7-75-350.000					
Assessor Training	2,050.00	765.00	2,075.00	120.00	1,075.00
100-7-75-450.000					
Assessor License	500.00	501.50	250.00	0.00	650.00

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100-7-75-580.000					
Assessor Mileage	2,430.00	1,513.85	1,338.00	566.79	1,090.00
100-7-75-610.000					
Assessor Supplies	1,500.00	1,004.26	1,000.00	40.68	1,000.00
<b>Total Assessor Expense</b>	<b>96,314.00</b>	<b>45,070.77</b>	<b>48,531.00</b>	<b>18,125.17</b>	<b>33,775.00</b>
<b>100-7-80</b>					
<b>Miscellaneous Town</b>					
100-7-80-110.000					
Misc Twn Website Dir Stip	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
100-7-80-330.000					
Auditing	12,070.00	12,320.00	14,200.00	14,440.00	18,000.00
100-7-80-333.000					
Misc Town Attorney Fees	5,000.00	1,586.50	2,000.00	1,403.50	4,000.00
100-7-80-333.005					
Misc Web/Email Hosting	3,000.00	2,700.00	1,500.00	1,150.00	1,500.00
100-7-80-340.000					
Direct Deposit Expense	1,440.00	1,440.00	960.00	560.00	960.00
100-7-80-370.000					
Franklin Cty ChamberofCom	0.00	89.00	89.00	89.00	89.00
100-7-80-489.000					
Tax Abatements	0.00	1,039.71	0.00	0.00	0.00
100-7-80-530.000					
Misc Background Checks	0.00	520.00	0.00	0.00	0.00
100-7-80-541.000					
Bank Service Charges	150.00	2.00	0.00	8.15	0.00
100-7-80-550.000					
Misc Town Publication	1,200.00	4,260.20	3,000.00	878.65	3,000.00
100-7-80-560.000					
Vermont league Cities & T	9,000.00	5,865.00	5,992.00	5,992.00	6,162.00
100-7-80-622.000					
Street Light	7,000.00	6,931.88	4,700.00	2,474.34	4,700.00
100-7-80-651.000					
Misc Signs	225.00	277.52	0.00	0.00	300.00
100-7-80-655.000					
Misc Stormwater MRGP	0.00	0.00	0.00	1,750.00	0.00
100-7-80-950.005					
NW Regional Planning	6,487.00	7,363.25	4,608.00	0.00	4,744.00
100-7-80-990.000					
Miscellaneous Expense	0.00	100.00	0.00	0.00	0.00
<b>Total Miscellaneous Town</b>	<b>49,072.00</b>	<b>47,995.06</b>	<b>40,549.00</b>	<b>32,245.64</b>	<b>46,955.00</b>
<b>100-7-82</b>					
<b>Office</b>					
100-7-82-110.000					
Town Clerk/Treas Payroll	65,304.00	65,275.60	44,824.00	26,709.20	49,306.00
100-7-82-110.005					
Asst Town Clk/Treas 1	58,780.00	64,083.95	43,351.00	24,892.33	43,818.00

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100-7-82-110.010					
Asst Town Clk/Treas 2	870.00	337.28	561.00	140.07	585.00
100-7-82-110.015					
Asst Town Clk/Treas 3	2,060.00	1,176.15	3,163.00	499.74	2,985.00
100-7-82-330.000					
Computer Service	5,977.00	21,554.35	6,000.00	1,271.75	13,000.00
100-7-82-330.015					
Land Record/Vitals Expens	23,369.00	24,036.50	12,500.00	5,424.25	13,250.00
100-7-82-330.020					
Office Mapping Service	1,500.00	1,192.00	750.00	0.00	1,000.00
100-7-82-350.000					
Office Lawn Care	5,500.00	2,380.00	2,400.00	2,280.00	2,400.00
100-7-82-411.000					
Office Water & Sewer	713.00	637.97	500.00	339.51	500.00
100-7-82-423.000					
Office Maintenance	12,000.00	14,154.73	10,150.00	5,663.30	10,500.00
100-7-82-530.000					
Office Telephone	3,600.00	5,975.32	3,925.00	2,104.11	4,500.00
100-7-82-531.000					
Postage	9,750.00	8,357.77	6,200.00	2,825.69	4,500.00
100-7-82-560.000					
Office Snow Removal	750.00	129.72	500.00	0.00	0.00
100-7-82-610.000					
Supplies	6,000.00	4,908.15	4,000.00	2,424.10	4,000.00
100-7-82-622.000					
Office Electricity	4,500.00	5,199.80	3,200.00	2,623.19	3,500.00
100-7-82-624.000					
Office Fuel	1,500.00	2,032.21	1,300.00	233.68	1,500.00
100-7-82-740.000					
Office Equipment	4,500.00	4,363.39	3,200.00	2,365.09	3,500.00
<b>Total Office</b>	<b>206,673.00</b>	<b>225,794.89</b>	<b>146,524.00</b>	<b>79,796.01</b>	<b>158,844.00</b>
<b>100-7-84</b>					
<b>Officer Training &amp; Expens</b>					
100-7-84-300.000					
Appreciation	400.00	431.67	500.00	586.81	500.00
100-7-84-350.000					
Training Programs	1,000.00	889.10	600.00	440.00	600.00
100-7-84-580.005					
Officer Mileage	900.00	638.42	600.00	545.33	600.00
<b>Total Officer Training &amp; E</b>	<b>2,300.00</b>	<b>1,959.19</b>	<b>1,700.00</b>	<b>1,572.14</b>	<b>1,700.00</b>
<b>100-7-85</b>					
<b>Safety</b>					
100-7-85-110.000					
Safety Officer Stipend	0.00	0.00	1,000.00	500.00	1,000.00
100-7-85-350.000					
Safety Training	0.00	0.00	3,600.00	0.00	3,000.00

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100-7-85-580.000					
Safety Mileage	0.00	0.00	400.00	0.00	100.00
<b>Total Safety</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>500.00</b>	<b>4,100.00</b>
100-7-86					
Selectboard					
100-7-86-110.040					
Selectboard Stipend	16,875.00	15,750.00	11,250.00	3,375.00	11,250.00
100-7-86-110.045					
Selectboard Assistant	46,871.00	15,064.21	4,000.00	3,035.61	7,025.00
<b>Total Selectboard</b>	<b>63,746.00</b>	<b>30,814.21</b>	<b>15,250.00</b>	<b>6,410.61</b>	<b>18,275.00</b>
100-7-88					
Payroll Obligation & Reti					
100-7-88-220.005					
FICA/MEDI	70,273.00	68,013.99	50,635.00	29,331.57	51,288.00
100-7-88-230.000					
Retirement	36,923.00	36,026.77	28,652.00	16,092.56	30,698.00
<b>Total Payroll Obligation &amp;</b>	<b>107,196.00</b>	<b>104,040.76</b>	<b>79,287.00</b>	<b>45,424.13</b>	<b>81,986.00</b>
100-7-91					
Town Manager					
100-7-91-110.000					
Town Manager	0.00	21,923.30	60,000.00	35,769.35	68,400.00
100-7-91-350.000					
Town Mgr Training	0.00	0.00	500.00	623.04	1,000.00
100-7-91-580.000					
Town Mgr Mileage	0.00	287.76	400.00	537.91	750.00
100-7-91-610.000					
Town Mgr Supplies	0.00	0.00	0.00	0.00	300.00
<b>Total Town Manager</b>	<b>0.00</b>	<b>22,211.06</b>	<b>60,900.00</b>	<b>36,930.30</b>	<b>70,450.00</b>
100-7-92					
Recreation					
100-7-92-110.000					
Maintenance Technician	9,300.00	5,838.10	6,200.00	4,524.50	6,200.00
100-7-92-110.005					
Rec Dir Payroll	47,802.00	47,168.22	32,824.00	14,503.65	34,000.00
100-7-92-110.010					
Forest Supervisor	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
100-7-92-250.000					
Rec Unemployment	0.00	909.48	0.00	0.00	0.00
100-7-92-411.000					
Rec Water & Sewer	1,125.00	1,496.79	1,500.00	2,187.43	2,700.00
100-7-92-430.000					
Field Maintance	36,920.00	36,123.57	24,613.00	11,170.54	25,000.00

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
100-7-92-580.000					
Membership and Conference	1,000.00	1,020.70	750.00	791.79	750.00
100-7-92-580.005					
Mileage	750.00	754.28	750.00	374.74	750.00
100-7-92-610.000					
Office Expense	750.00	1,039.68	500.00	480.98	500.00
100-7-92-622.000					
Rec Electricity	1,125.00	667.26	750.00	397.61	750.00
100-7-92-740.000					
Equipment	1,500.00	955.07	1,000.00	927.15	1,000.00
100-7-92-900.000					
Printing	750.00	333.45	500.00	449.00	500.00
<b>Total Recreation</b>	<b>104,022.00</b>	<b>99,306.60</b>	<b>72,387.00</b>	<b>38,807.39</b>	<b>75,150.00</b>
<b>100-7-93</b>					
<b>Warned Items</b>					
100-7-93-950.010					
Warned Item New Town Off	127,181.00	127,181.12	63,312.00	1,445.21	0.00
100-7-93-950.012					
Warned Items Fairfax Resc	108,674.00	108,674.00	84,134.00	84,134.00	0.00
100-7-93-950.014					
Warned Items Sidewalks	0.00	0.00	110,000.00	110,000.00	0.00
100-7-93-950.015					
Warned Items Social Servi	22,877.50	22,877.50	25,477.00	25,477.00	0.00
<b>Total Warned Items</b>	<b>258,732.50</b>	<b>258,732.62</b>	<b>282,923.00</b>	<b>221,056.21</b>	<b>0.00</b>
<b>100-7-95</b>					
<b>Zoning Expenses</b>					
100-7-95-110.000					
Zoning Administrator	52,552.00	49,414.81	36,086.00	20,871.80	40,040.00
100-7-95-110.005					
Zoning Board	9,000.00	6,300.00	5,200.00	1,715.00	6,000.00
100-7-95-330.000					
Zoning Mapping Service	1,000.00	947.00	750.00	0.00	1,000.00
100-7-95-333.000					
Zoning Attorney Fees	2,250.00	11,784.54	2,500.00	6,076.61	2,500.00
100-7-95-350.000					
Zoning Training	450.00	125.00	200.00	90.00	200.00
100-7-95-550.000					
Zoning Publishing	750.00	607.00	500.00	324.50	500.00
100-7-95-580.000					
Zoning Mileage	525.00	541.13	450.00	208.40	450.00
100-7-95-610.000					
Zoning Expenses/Postage	800.00	672.02	500.00	0.00	500.00
100-7-95-610.005					
Zoning Equip/Printing/Sup	950.00	762.08	400.00	196.57	250.00
100-7-95-700.000					
State Grant Excess Matchi	1,502.00	1,502.00	0.00	0.00	0.00

Town of Fairfax General Ledger  
Comparative Budget Report  
General Fund

Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
100-7-95-990.000					
Zoning Miscellaneous	225.00	0.00	75.00	0.00	75.00
<b>Total Zoning Expenses</b>	<b>70,004.00</b>	<b>72,655.58</b>	<b>46,661.00</b>	<b>29,482.88</b>	<b>51,515.00</b>
100-7-96					
<b>Grant &amp; Fees</b>					
100-7-96-811.005					
Library Grant	600.00	5,311.63	600.00	305.00	600.00
100-7-96-950.000					
Library Fund - Fees	3,000.00	2,500.00	2,500.00	1,363.83	2,500.00
<b>Total Grant &amp; Fees</b>	<b>3,600.00</b>	<b>7,811.63</b>	<b>3,100.00</b>	<b>1,668.83</b>	<b>3,100.00</b>
100-7-97					
<b>Reimbursement Expense</b>					
100-7-97-888.000					
BFA School	5,038,750.00	4,943,767.90	5,287,494.86	2,510,788.84	0.00
<b>Total Reimbursement Expense</b>	<b>5,038,750.00</b>	<b>4,943,767.90</b>	<b>5,287,494.86</b>	<b>2,510,788.84</b>	<b>0.00</b>
100-7-98					
<b>Special Fund Expense</b>					
100-7-98-881.000					
Special Account Expense	0.00	0.00	0.00	2,000.00	0.00
<b>Total Special Fund Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>
100-7-99					
<b>Tax Assessments</b>					
100-7-99-950.020					
Tax Collector	0.00	22,429.54	0.00	7,314.25	0.00
<b>Total Tax Assessments</b>	<b>0.00</b>	<b>22,429.54</b>	<b>0.00</b>	<b>7,314.25</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>9,315,970.50</b>	<b>9,112,445.63</b>	<b>8,448,710.86</b>	<b>4,701,959.38</b>	<b>3,007,756.00</b>
<b>Total General Fund</b>	<b>-192,890.50</b>	<b>154,205.86</b>	<b>-5,393,782.86</b>	<b>-208,961.11</b>	<b>-2,681,811.00</b>



# CEMETERY REPORT

## CEMETERY TRUSTS

	<u>12/31/2017</u>	<u>6/30/2018</u>
Carroll Hill Cemetery Fund	8,462.16	8,470.76
Kingsbury Cemetery Fund	412.66	413.07
Safford Trust Cemetery Fund	1,601.42	1,604.61
General Cemetery Fund	279.90	280.19
<b>Balance</b>	<b><u>10,756.14</u></b>	<b><u>10,768.63</u></b>

01/17/19

11:07 am

Town of Fairfax General Ledger

Comparative Budget Report

General Fund

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Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
100-6-00-130.010					
Cemeteries Income	300.00	157.50	250.00	0.00	250.00
<b>Total Revenues</b>	<b>300.00</b>	<b>157.50</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>
<b>Total General Fund</b>	<b>300.00</b>	<b>157.50</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>
<b>Total All Funds</b>	<b>300.00</b>	<b>157.50</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>

01/17/19

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Town of Fairfax General Ledger

Comparative Budget Report

General Fund

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Account	Budget FY - 2017	Actual FY-2017 Pd:12	Budget FY - 2018	Projected FY - 2018	Budget FY - 2019
<b>100-7-20</b>					
<b>Cemeteries</b>					
100-7-20-460.000					
Fairfax Plains	250.00	250.00	250.00	250.00	250.00
100-7-20-460.005					
Cemetery Mowing	10,350.00	8,455.00	9,000.00	7,660.00	10,000.00
100-7-20-460.010					
Repairs	10,000.00	7,782.46	9,050.00	37.61	6,000.00
100-7-20-460.015					
Sanderson Corner	250.00	250.00	250.00	250.00	250.00
100-7-20-610.000					
Cemetery Flags	900.00	788.00	450.00	0.00	450.00
<b>Total Cemeteries</b>	<b>21,750.00</b>	<b>17,525.46</b>	<b>19,000.00</b>	<b>8,197.61</b>	<b>16,950.00</b>
<b>Total Expenditures</b>	<b>21,750.00</b>	<b>17,525.46</b>	<b>19,000.00</b>	<b>8,197.61</b>	<b>16,950.00</b>
<b>Total General Fund</b>	<b>-21,750.00</b>	<b>-17,525.46</b>	<b>-19,000.00</b>	<b>-8,197.61</b>	<b>-16,950.00</b>
<b>Total All Funds</b>	<b>-21,750.00</b>	<b>-17,525.46</b>	<b>-19,000.00</b>	<b>-8,197.61</b>	<b>-16,950.00</b>

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FUND BALANCES AT JUNE 30, 2018  
Town of Fairfax General Ledger  
General Ledger Due/To Due/From Summary Report  
Previous Yr: Period 12

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tclerk

Account Number	Account Description	Account Balance
100-1-00-800.000	General Fund Due To/From Other Funds	-640,832.76
104-1-00-800.000	FEMA Due to/From Gen Fund	0.00
105-1-00-800.000	Carroll Hill Cemetery Fun Due To/From Gen Fund	8,470.76
110-1-00-800.000	Cemetery Fund Due To/From Gen Fund	280.19
115-1-00-800.000	Impact Fees Fund Due To/From Gen Fund	94,939.03
120-1-00-800.000	Bridge Fund Due To/From Gen Fund	0.00
122-1-00-800.000	Highway Grants Fund Due to/From Gen Fund	0.00
125-1-00-800.000	History Fund Due To/From Gen Fund	6,863.49
130-1-00-800.000	Reappraisal Fund Due To/From Gen Fund	233,841.40
135-1-00-800.000	Kingsbury Fund Due To/From Gen Fund	413.07
140-1-00-800.000	Recreation Fund Due To/From Gen Fund	9,077.66
145-1-00-800.000	Zoning Fund Due To/From Gen Fund	647.35
150-1-00-800.000	Safford Cemetery Fund Due To/From Gen Fund	0.00
155-1-00-800.000	Records Reserve Fund Due To/From Gen Fund	46,211.92
160-1-00-800.000	Recreation CVPS Fund Due To/From Gen Fund	55,287.92
161-1-00-800.000	Rec Community Ctr Due toFrom Gen Fund	335.04
162-1-00-800.000	Rec Grants Fund Due to/From Gen Fund	0.00
165-1-00-800.000	Recreation Pav Fund Due To/From Gen Fund	419.49
170-1-00-800.000	Sidewalks Fund Due To/From Gen Fund	31,920.12
175-1-00-800.000	Fire Replacement Fund Due To/From Gen Fund	78,911.13
176-1-00-800.000	Fire Grants Fund Due to/From Gen Fund	0.00
180-1-00-800.000	Library Fund Due To/From Gen Fund	5,547.44
185-1-00-800.000	Settlement Due To/From Gen Fund	64,508.74
190-1-00-800.000	New Town Office Fund Due To/From Gen Fund	3,158.01
**** TOTALS FOR DUE/TO DUE/FROM ACCOUNTS		0.00

## TREASURER'S TAX STATEMENT

<b>2017 Homestead Education Grandlist</b>	<b>3,290,920.00</b>
<b>2017 Non-Residential Grandlist</b>	<b>1,076,346.99</b>
<b>2017 Municipal Grandlist</b>	<b>4,364,415.00</b>

### TAX RATE

School Homestead Education Tax Rate	1.3681
School Non-Residential Tax Rate	1.6100
Municipal Tax Rate	.6212
Local Agreement (Disabled Veterans Exemption)	0.0031
Trash per unit fee	508.00

2017 Property Taxes Raised From Residential Grand List	4,502,307.83
2017 Property Taxes Raised From Non-Residential Grandlist	1,732,918.65
2017 Municipal Taxes Raised	2,711,174.96
2017 Local Agreement Raised	13,529.57
Late Homestead Penalty	1,092.20
Miscellaneous Tax Trash Fee	960,120.00
<b>Total Taxes Raised</b>	<b>9,921,143.21</b>
Adjustment For Corrections & Residential Changes	-26,321.95
	<b>9,894,821.26</b>

School Rebate Credit	1,267,205.00
Town Rebate Credit	35,481.30
Treasurer's Tax Receipts By May 20, 2018	8,372,886.22
Warrant To Delinquent Tax Collector	219,248.74
	<b>9,894,821.26</b>

2017 Property Taxes Transferred To School	4,943,767.91
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## Delinquent Tax Collector Statement January 1, 2017 through June 30, 2018 DELINQUENT PROPERTY TAXES

	Received Due	Collected	Adjustments	Balance Due
Year 2015	30,107.69	30,107.69	0.00	0.00
Year 2016	176,061.73	174,472.04	460.32	1,129.37
Year 2017	<u>219,248.74</u>	<u>85,996.66</u>	<u>0.00</u>	<u>133,252.08</u>
<b>TOTAL</b>	<b>425,418.16</b>	<b>290,576.39</b>	<b>460.32</b>	<b>134,381.45</b>
 Total Tax Collected	 290,576.39			
Interest Collected	29,171.92			
Interest Abated	<u>-110.54</u>			
<b>TOTAL COLLECTED</b>	<b>319,637.77</b>			

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

### Support of Social Contributions

Agency	Voted 2018	Proposed 2019
Age Well (CVAA)	\$1,500.00	\$1,500.00
American Red Cross	\$500.00	\$500.00
Champlain Valley Office of Economic Opportunity		\$500.00
Fairfax Historical Society	\$2,000.00	\$2,000.00
Fairfax Success by Six	\$2,500.00	\$2,500.00
Franklin County Animal Rescue	\$1,000.00	
Franklin County Home Health Agency	\$8,998.00	\$8,998.00
Franklin County Industrial Development	\$500.00	\$500.00
Franklin Grand Isle Bookmobile		\$750.00
Franklin Grand Isle Restorative Justice Center	\$300.00	\$300.00
Friends of Fairfax Community Center, Inc.		\$1,000.00
Friends of Northern Lake Champlain	\$500.00	\$500.00
Green Mountain Transit/CCTA	\$2,229.00	\$2,229.00
Green Up Vermont	\$300.00	\$300.00
Northwestern Counseling	\$1,800.00	\$1,800.00
Samaritan House, Inc./Tim's House		\$1,000.00
Vermont Adult Learning	\$300.00	\$350.00
Vermont Association for the Blind and Visually Impaired	\$300.00	\$300.00
Vermont Association of Conservation District	\$100.00	\$100.00
Vermont Center for Independent Living	\$500.00	\$500.00
Vermont Council on Rural Development	\$150.00	\$150.00
Vermont Family Network	\$500.00	\$500.00
Voices Against Violence Laurie's House	\$1,500.00	\$1,500.00
	\$25,477.00	\$27,777.00

# A.M. PEISCH & COMPANY, LLP

## INDEPENDENT AUDITOR'S REPORT

To the Selectboard  
Town of Fairfax, Vermont  
Fairfax, Vermont

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Fairfax, Vermont as of and for the eighteen month period ended June 30, 2018, 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 unmodified and adverse opinions.

### Summary of Opinions

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

### ***Basis for Adverse Opinion on Governmental Activities***

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

### ***Adverse Opinion***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on Governmental Activities” paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Fairfax, Vermont, as of June 30, 2018, or the changes in financial position thereof for the eighteen month period then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Fairfax, Vermont, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison schedule - General Fund for the eighteen month period then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require the Schedule of the Town’s Proportional Share of the Net Pension Liability and the Schedule of the Town’s Contributions on page 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fairfax, Vermont’s basic financial statements. The Detail Statement of Cash Receipts and Disbursements – Budget and Actual (Budgetary basis) General Fund and the combining nonmajor governmental

funds financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2019, on our consideration of the Town of Fairfax, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness Town of Fairfax, Vermont's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Fairfax, Vermont's internal control over financial reporting and compliance.

Saint Albans, Vermont  
January 14, 2019  
VT No. 92-0000102

*A.M. Peioch & Company, LLP*

# TOWN OF FAIRFAX, VERMONT

## STATEMENT OF NET POSITION

June 30, 2018

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and cash equivalents	\$ 763,905	\$ 284,730	\$ 1,048,635
Accounts receivable	-	60,091	60,091
Delinquent taxes receivable	134,381	-	134,381
Delinquent interest receivable	2,696	-	2,696
Grants receivable	9,700	-	9,700
Prepaid expenses	23,423	-	23,423
Total current assets	934,105	344,821	1,278,926
Capital assets:			
Land	192,981	-	192,981
Infrastructure	1,419,838	1,208,417	2,628,255
Buildings and improvements	819,320	1,142,803	1,962,123
Road equipment and vehicles	614,797	-	614,797
Machinery and equipment	56,383	41,420	97,803
Less: accumulated depreciation	(466,883)	(1,539,339)	(2,006,222)
Total capital assets - Net	2,636,436	853,301	3,489,737
Total assets	3,570,541	1,198,122	4,768,663
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows - Pension	94,165	10,755	104,920
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payable	332,019	2,061	334,080
Accrued payroll and interest	12,412	2,938	15,350
Amounts held in escrow	4,200	-	4,200
Due to State	120	-	120
Total current liabilities	348,751	4,999	353,750
<b>Noncurrent liabilities</b>			
Portion due or payable within one year	47,500	67,967	115,467
Portion due or payable after one year	712,500	629,037	1,341,537
Net pension liability	168,070	20,337	188,407
Total noncurrent liabilities	928,070	717,341	1,645,411
Total liabilities	1,276,821	722,340	1,999,161
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows - Pension	4,709	538	5,247
<b>NET POSITION</b>			
Net investment in capital assets	1,876,436	156,297	2,032,733
Restricted for:			
Reappraisal	233,841	-	233,841
Other purposes	46,913	-	46,913
Unrestricted	225,986	329,702	555,688
Total net position	\$ 2,383,176	\$ 485,999	\$ 2,869,175

See accompanying notes.



# TOWN OF FAIRFAX, VERMONT

## STATEMENT OF ACTIVITIES Eighteen Month Period Ended June 30, 2018

Funds/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Governmental activities:							
General government	\$ 1,213,245	\$ 176,414	\$ 106,159	\$ -	\$ (930,672)	\$ -	\$ (930,672)
Highway and streets	1,221,822	16,693	190,618	9,700	(1,004,811)	-	(1,004,811)
Sanitation	949,453	5,791	-	-	(943,662)	-	(943,662)
Public safety	413,942	35,037	-	-	(378,905)	-	(378,905)
Education	10,000	24,108	-	-	14,108	-	14,108
Parks, recreation, library and cemeteries	301,976	22,534	3,032	-	(276,410)	-	(276,410)
Debt service - Interest	24,377	-	-	-	(24,377)	-	(24,377)
Total governmental activities	4,134,815	280,577	299,809	9,700	(3,544,729)	-	(3,544,729)
Business-type activities:							
Water and sewer	394,164	381,227	-	47,815	-	34,878	34,878
Total	\$ 4,528,979	\$ 661,804	\$ 299,809	\$ 57,515	(3,544,729)	34,878	(3,509,851)
General revenues:							
Property taxes					3,872,582	-	3,872,582
Interest income					52,290	2,254	54,544
Miscellaneous					590	-	590
Total general revenues					3,925,462	2,254	3,927,716
Change in net position					380,733	37,132	417,865
Net position - Beginning of year					2,002,443	448,867	2,451,310
Net position - End of year					\$ 2,383,176	\$ 485,999	\$ 2,869,175

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2018**

	<b>GOVERNMENTAL FUNDS</b>			
	<b>GENERAL FUND</b>	<b>REAPPRAISAL FUND</b>	<b>NONMAJOR GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 762,300	\$ -	\$ 1,605	\$ 763,905
Delinquent taxes receivable	134,381	-	-	134,381
Interest receivable	2,696	-	-	2,696
Grants receivable	-	-	9,700	9,700
Due from other funds	-	233,841	406,247	640,088
Prepaid expenses	23,423	-	-	23,423
Total assets	<u>\$ 922,800</u>	<u>\$ 233,841</u>	<u>\$ 417,552</u>	<u>\$ 1,574,193</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 332,019	\$ -	\$ -	\$ 332,019
Accrued payroll and interest	12,532	-	-	12,532
Due to other funds	630,388	-	9,700	640,088
Amounts held in escrow	4,200	-	-	4,200
Total liabilities	<u>979,139</u>	<u>-</u>	<u>9,700</u>	<u>988,839</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - Taxes	102,334	-	-	102,334
Unavailable revenue - Interest	1,451	-	-	1,451
Total deferred inflows of resources	<u>103,785</u>	<u>-</u>	<u>-</u>	<u>103,785</u>
<b>FUND BALANCES</b>				
Fund balances:				
Nonspendable	23,423	-	-	23,423
Restricted	-	233,841	46,913	280,754
Committed	100,000	-	224,959	324,959
Assigned	-	-	135,980	135,980
Unassigned	(283,547)	-	-	(283,547)
Total fund balances (deficit)	<u>(160,124)</u>	<u>233,841</u>	<u>407,852</u>	<u>481,569</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 922,800</u>	<u>\$ 233,841</u>	<u>\$ 417,552</u>	<u>\$ 1,574,193</u>

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
June 30, 2018**

Total fund balances - governmental funds		\$ 481,569
Amount reported for governmental activities in the statement of net position is different because:		
Delinquent taxes and interest are recognized as revenue when levied in the government-wide financial statements, but amounts not collected within 60 days are reported as a deferred inflow in the governmental funds.		103,785
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		
Cost	3,103,319	
Accumulated depreciation	<u>(466,883)</u>	
		2,636,436
Current year pension contributions are reported as deferred outflows of resources in the statement of net position, but are reported as expenses in the governmental funds.		94,165
Deferred inflows of resources relating to changes in the Town's proportionate share of changes in the defined benefit plan's net pension liability are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.		(4,709)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:		
Notes payable	(760,000)	
Net pension liability	<u>(168,070)</u>	
		<u>(928,070)</u>
Total net position - governmental activities		<u>\$ 2,383,176</u>

See accompanying notes.

# TOWN OF FAIRFAX, VERMONT

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

Eighteen Month Period Ended June 30, 2018

	GOVERNMENTAL FUNDS			
	GENERAL FUND	REAPPRAISAL FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Property taxes, less amounts paid to school district	\$ 3,853,272	\$ -	\$ -	\$ 3,853,272
Licenses, permits and fees	170,407	-	-	170,407
Intergovernmental	245,037	35,464	26,209	306,710
Charges for services	17,749	-	10,765	28,514
Impact fees	-	-	70,890	70,890
Interest	35,233	519	15,854	51,606
Miscellaneous	1,186	-	5,387	6,573
Total revenues	4,322,884	35,983	129,105	4,487,972
<b>EXPENDITURES</b>				
General government	967,903	-	18,925	986,828
Highways and streets	1,573,931	-	9,700	1,583,631
Sanitation	949,453	-	-	949,453
Public safety	431,442	-	22,850	454,292
Education	-	-	10,000	10,000
Parks, recreation, library and cemeteries	229,004	-	80,122	309,126
Warned items:				
Fairfax Rescue	108,674	-	-	108,674
Social Service appropriations	22,878	-	-	22,878
Debt service - Interest	42,256	-	14,302	56,558
Debt service - Principal	95,000	-	-	95,000
Total expenditures	4,420,541	-	155,899	4,576,440
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(97,657)	35,983	(26,794)	(88,468)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	62,341	62,341
Operating transfers out	(62,341)	-	-	(62,341)
Total other financing sources (uses)	(62,341)	-	62,341	-
Excess (deficiency) of revenues over expenditures	(159,998)	35,983	35,547	(88,468)
Fund balances (deficit), beginning of year	(126)	197,858	372,305	570,037
Fund balances (deficit), end of year	\$ (160,124)	\$ 233,841	\$ 407,852	\$ 481,569

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
Eighteen Month Period Ended June 30, 2018**

Net change in fund balances - total governmental funds	\$	(88,468)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Delinquent taxes are recognized as revenue when levied in the government-wide financial statements, but are not reported as income in governmental funds until available.		27,579
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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	602,841	
Depreciation expense	<u>(209,310)</u>	
Capital asset additions, net of depreciation		393,531

Pension expense for the defined benefit plan (VMERS) is recognized in the governmental funds based on current year employer matching contributions. Pension expense in the government-wide statements is based on the net change in the net pension liability. As well as the changes in the deferred inflows and deferred outflows

Deferred inflows - Pension	94,165	
Deferred outflows - Pension	(4,709)	
Net pension liability	<u>(136,365)</u>	
Net pension activity		(46,909)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Principal payments on notes payable		<u>95,000</u>
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Change in net position of governmental activities	\$	<u><u>380,733</u></u>
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See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
(BUDGETARY BASIS)**

**Eighteen Month Period Ended June 30, 2018**

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CASH RECEIPTS</b>			
Property taxes	\$ 8,709,575	\$ 8,776,598	\$ 67,023
Less payments to School District	(5,038,750)	(4,943,768)	94,982
Net property taxes	3,670,825	3,832,830	162,005
Licenses, permits and fees	131,975	170,249	38,274
Intergovernmental	238,630	252,432	13,802
Charges for services	5,700	4,958	(742)
Interest	28,600	36,108	7,508
Miscellaneous	8,600	14,135	5,535
Total cash receipts	4,084,330	4,310,712	226,382
<b>CASH DISBURSEMENTS</b>			
General government	990,270	927,809	62,461
Highways and streets	1,265,333	1,269,622	(4,289)
Sanitation	959,677	949,453	10,224
Public safety	492,976	490,916	2,060
Parks, recreation, library and cemeteries	285,707	278,478	7,229
Miscellaneous	258,733	258,733	-
Debt service	24,525	10,075	14,450
Total cash disbursements	4,277,221	4,185,086	92,135
Excess of cash receipts over cash disbursements	\$ (192,891)	\$ 125,626	\$ 318,517

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF NET POSITION  
PROPRIETARY FUND**

**June 30, 2018**

	<b>ENTERPRISE FUND Water and Sewer Fund</b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 284,730
Accounts receivable	60,091
Total current assets	344,821
Non-current assets:	
Capital Assets:	
Building, machinery & equipment	2,392,640
Accumulated depreciation	(1,539,339)
Total non-current assets	853,301
Total assets	1,198,122
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows - Pension	10,755
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable and accrued expenses	2,061
Accrued expenses	2,938
Bonds payable - Current portion	67,967
Total current liabilities	72,966
Noncurrent liabilities:	
Net pension liability	20,337
General obligation bond payable	629,037
Total noncurrent liabilities	649,374
Total liabilities	722,340
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows - Pension	538
<b>NET POSITION</b>	
Net investment in capital assets	156,297
Unrestricted	329,702
Total net position	\$ 485,999

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION**

**PROPRIETARY FUND**

**Eighteen Month Period Ended June 30, 2018**

	<b>ENTERPRISE FUND</b>
	<b>Water and Sewer Fund</b>
<b>OPERATING REVENUES:</b>	
Charges for sales and services:	
Sewer service	\$ 133,661
Sewer connection fees	9,000
Sewer final fees	9,000
Sewer miscellaneous	1,506
Water service	196,568
Water miscellaneous	16,433
Other income	2,559
Penalties	7,500
Temporary access permit	5,000
	<hr/>
Total operating revenues	381,227
	<hr/>
<b>OPERATING EXPENSES:</b>	
Payroll expenses - FICA and retirement	22,105
	<hr/>
Sewer Department:	
Advertising	772
Wages	97,320
Bank fee	170
Certifications	1,080
Chlorine	1,423
Computer program upgrades	641
Education and training	181
Equipment	1,977
Health insurance	201
Insurance	5,362
Lab supplies	492
Membership	240
Mileage	2,504
Office supplies	1,131
Permit	1,178
Postage	298
Professional fees	7,889
Repairs and maintenance	5,668
Shipping charges	589
Shop supplies	3,592
Sub-contracted labor	2,036
Tools	165
Uniforms	1,255
Utilities	25,303
Waste water testing	4,269
	<hr/>
Total sewer expenses	165,736
	<hr/>

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**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION**

**PROPRIETARY FUND**

**Eighteen Month Period Ended June 30, 2018**

	<b>ENTERPRISE FUND</b>
	<b>Water and Sewer Fund</b>
<b>OPERATING EXPENSES (Continued):</b>	
Water Department:	
Wages	49,433
Chlorine	1,204
Computer program upgrades	641
Donation	100
Education and training	350
Equipment	400
Health insurance	201
Heating	3,647
Insurance	5,362
Lab supplies	346
Legal fees	2,465
Membership	660
Mileage	2,775
Miscellaneous	375
Office supplies	1,130
Postage	298
Professional fees	90
Repairs and maintenance	3,415
Shipping charges	270
Shop supplies	425
Tools	154
Uniforms	1,255
Utilities	13,854
Water samples	1,800
Total water expenses	90,650
Depreciation	115,673
Total operating expenses	394,164
<b>NET LOSS FROM OPERATIONS</b>	(12,937)
<b>NONOPERATING REVENUES:</b>	
State water revolving grant	47,815
Interest income	2,254
Total nonoperating revenues	50,069
Change in net position	37,132
Total net position - beginning of year	448,867
Total net position - end of year	\$ 485,999

See accompanying notes.

**TOWN OF FAIRFAX, VERMONT**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUND**

**Eighteen Month Period Ended June 30, 2018**

	<b>ENTERPRISE FUND Water and Sewer Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 391,375
Cash payments for salaries and benefits	(162,461)
Cash payments to suppliers for goods and services	(108,210)
Net cash provided by operating activities	<u>120,704</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Net cash from noncapital financing activities	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchase of capital assets	(12,394)
Retirement of bonds	(86,080)
Net cash used by capital and related financing activities	<u>(98,474)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on cash and investments	<u>2,254</u>
Net cash provided by investing activities	<u>2,254</u>
Net increase in cash and cash equivalents	24,484
Cash and cash equivalents - Beginning of year	<u>260,246</u>
Cash and cash equivalents - End of year	<u><u>\$ 284,730</u></u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Loss from operations	\$ (12,937)
Adjustments to reconcile loss from operations to net cash provided by operating activities:	
Depreciation	115,673
Pension expense recognized	5,359
Changes in operating assets and liabilities:	
Decrease in accounts receivable	10,148
Increase in accrued payroll	1,038
Increase in accounts payable	1,423
Net cash provided by operating activities	<u><u>\$ 120,704</u></u>
<b>NONCASH CAPITAL FINANCING ACTIVITIES</b>	
Capital related debt payments made by the State of Vermont and included in income as capital grant revenue is \$47,815.	

See accompanying notes.

## NOTES TO COMBINED FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies

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

#### Reporting Entity

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

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

#### Basis of Presentation

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

#### Government-wide Financial Statements

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

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

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

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

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

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

### **Fund Financial Statements**

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

Major individual governmental funds are reported in separate columns.

### **Fund Accounting**

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

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

**Proprietary Funds** – The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The applicable generally accepted accounting principles are those similar to businesses in the private sector. Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

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

The following are the Town's major governmental funds:

### **Major Governmental Funds**

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

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

### **Major Proprietary Fund**

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

### **Measurement Focus**

#### **Government-wide Financial Statements**

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

#### **Fund Financial Statements**

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

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

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

**Revenues - Non-exchange Transactions** - Non-exchange transactions in which the Town receives value without directly giving equal value in return, includes property taxes, grants and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized in the governmental funds.

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

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

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

### **Cash and Cash Equivalents**

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

### **Inventory**

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

### **Capital Assets**

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

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

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

#### **Governmental activities**

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

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

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

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

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

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

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

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

### **Deferred Outflows/Inflows of Resources**

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

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

### **Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of the cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net investment in capital assets amount also is adjusted by any

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

bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

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

### **Fund Balances**

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

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

### **Interfund Balances**

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

### **Receivables**

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

### **Use of Estimates**

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

### **Budgetary Information**

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



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

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

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

GASB Statement No. 83, *Certain Asset Retirement Obligations*

GASB Statement No. 84, *Fiduciary Activities*

GASB Statement No. 85, *Omnibus 2017*

GASB Statement No. 86, *Certain Debt Extinguishment Issues*

GASB Statement No. 87, *Leases*

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements*

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*

## **Note 2. Cash and Investments**

### **Cash and Custodial Credit Risk – Deposits**

Cash belonging to the Town is placed in the custody of the Town Treasurer who is elected. The Town does not have a policy for custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At June 30, 2018, the Town of Fairfax, Vermont's deposits had a carrying amount of \$1,048,635 and a bank balance of \$1,145,724. Of the bank balance, \$645,724 was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging institution's  
Trust Department not in the Town's name

\$ 645,724

## **Note 3. Receivables and Revenues**

Property taxes attach as an enforceable lien on property as of January 1. For the eighteen month period ended June 30, 2018, taxes were levied in August of 2017, and were payable on November 20, 2017, February 20, 2018 and May 20, 2018. The Town bills and collects its own property taxes and also collects taxes for the Fairfax School District. Collections of school taxes and their remittance to the Town School District are accounted for in the General Fund. The State of Vermont sets both the state and local school tax rates. Town property tax revenues are recognized when levied to the extent that they result in current receivables.

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

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

Receivables consisted of the following as of June 30, 2018:

	Gross Receivable	Allowance for Uncollectible	Net Receivables
General Fund:			
Delinquent property taxes	\$ 134,381	\$ -	\$ 134,381
Interest receivable	2,696	-	2,696
Water and sewer fund:			
Services billed	4,221	-	4,221
Estimated unbilled services	55,870	-	55,870

**Note 4. Changes in Capital Assets**

Capital asset activity for the eighteen month period ended June 30, 2018 was as follows:

	Beginning Balance	Net Additions (Deletions)	Ending Balance
<b>Governmental Activities</b>			
Capital assets not being depreciated			
Land	\$ 192,981	\$ -	\$ 192,981
Total capital assets, not being depreciated	192,981	-	192,981
Capital assets, being depreciated			
Infrastructure	974,267	445,571	1,419,838
Buildings and improvements	819,320	-	819,320
Road equipment and vehicles	475,027	139,770	614,797
Machinery and equipment	38,883	17,500	56,383
Total capital assets being depreciated	2,307,497	602,841	2,910,338
Less accumulated depreciation	(257,573)	(209,310)	(466,883)
Total capital assets being depreciated, net	2,049,924	393,531	2,443,455
Governmental Activities capital assets, net	\$ 2,242,905	\$ 393,531	\$ 2,636,436
<b>Enterprise Fund</b>			
Wellfields, reservoirs, mains and pipes	\$ 1,080,726	\$ 12,394	\$ 1,093,120
Treatment plants and pump stations	1,047,866	-	1,047,866
Improvements	26,597	-	26,597
Roads and sidewalks	115,297	-	115,297
Miscellaneous	68,340	-	68,340
Equipment	41,420	-	41,420
Total capital assets being depreciated	2,380,246	12,394	2,392,640
Less accumulated depreciation	(1,423,666)	(115,673)	(1,539,339)
Enterprise fund capital assets, net	\$ 956,580	\$ (103,279)	\$ 853,301

Depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	\$ 31,498
Highways and streets	177,812
Total	\$ 209,310

Depreciation expense for business-type activities was \$115,673 for the eighteen month period ended June 30, 2018.

## Note 5. Short Term Debt

The short term debt activity for the Town as of June 30, 2018 is as follows:

	Balance Beginning of Year	Additions	Principal Paid	Balance End of Year
Tax anticipation note	\$ -	\$ 1,505,148	\$ 1,505,148	\$ -
	\$ -	\$ 1,505,148	\$ 1,505,148	\$ -

Total interest expense on short term debt amounted to \$10,075 for the eighteen month period ended June 30, 2018.

The Town has a \$2,250,000 tax anticipation revolving line of credit, of which \$1,505,148 was used and re-paid as of June 30, 2018. Bank advances on the credit line are payable on demand, carry an interest rate of 1.09% per annum, and is due June 30, 2018. On July 2, 2018, this agreement was updated to \$2,000,000, due on or before June 28, 2019.

## Note 6. Long-Term Debt

### Water & Sewer

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

Purpose	Amount of Issue	Date of Issue	Interest Rate	Date of Final Payment	Town Debt 1/1/2017	Additions	Retirements	Town Debt 6/30/2018	Due Within One Year
RF3-021	\$ 2,145,537	7/10/2000	0.00%	4/1/31	\$ 830,899	\$ -	\$ (133,895)	\$ 697,004	\$ 63,951
Total General Obligation debt					830,899	-	(133,895)	697,004	63,951
Net Pension liability					12,203	16,174	(8,040)	20,337	-
Total					\$ 843,102	\$ 16,174	\$ (141,935)	\$ 717,341	\$ 63,951

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

	Town Portion Principal	State Revolving Loan Fund Subsidy	Interest	Total
2019	\$ 43,041	\$ 20,910	\$ -	\$ 63,951
2020	43,040	18,992	-	62,032
2021	43,041	17,131	-	60,172
2022	43,041	15,325	-	58,366
2023	43,040	13,575	-	56,615
2024-2028	215,202	43,393	-	258,595
2029-2033	129,121	8,152	-	137,273
	\$ 559,526	\$ 137,478	\$ -	\$ 697,004

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

### Governmental Activities

A Public Improvement Bond was approved by the voters and set up to pay the existing municipal construction line of credit. The interest rate of this bond is 3.75% with an original balance of \$950,000.

Purpose	Amount of Issue	Date of Issue	Interest Rate	Date of Final Payment	Town Debt 1/1/2017	Additions	Retirements	Town Debt 6/30/2018	Due Within One Year
Public Improvement Bond	\$ 950,000	2/13/2014	3.75%	2/13/2034	\$ 855,000	\$ -	\$ (95,000)	\$ 760,000	\$ 47,500
Total General Obligation debt					855,000	-	(95,000)	760,000	47,500
Net Pension Liability					96,893	141,574	(70,397)	168,070	-
Total					\$ 951,893	\$ 141,574	\$ (165,397)	\$ 928,070	\$ 47,500

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

	Principal	Interest	Total
2019	\$ 47,500	\$ 27,617	\$ 75,117
2020	47,500	25,835	73,335
2021	47,500	24,054	71,554
2022	47,500	22,273	69,773
2023	47,500	20,492	67,992
2024-2028	237,500	75,740	313,240
2029-2033	237,500	31,208	268,708
2034	47,500	898	48,398
	<u>\$ 760,000</u>	<u>\$ 228,117</u>	<u>\$ 988,117</u>

Interest expense on long-term debt for the eighteen month period ended June 30, 2018 was \$46,483.

## Note 7. Employee Retirement Plan

### Vermont Municipal Employee's Retirement Plan

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

#### *Plan Description*

The Vermont Municipal Employees' Retirement System is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee

## **Note 7. Employee Retirement Plan (Continued)**

hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the eighteen month period ended June 30, 2018, the retirement system consisted of 423 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 District's employees are covered under Group B. The following is a summary of system provisions under Group B.

<b>Membership</b>	Full time employees of participating municipalities.
<b>Creditable service</b>	Service as a member plus purchased service.
<b>Average Final Compensation (AFC)</b>	Average annual compensation during highest 3 consecutive years.
<b>Service Retirement Allowance</b>	
Eligibility:	The earlier of age 62 with 5 years of service or age 55 with 30 years of service.
Amount:	1.7% of AFC x service as Group B member plus percentage earned as Group A member x AFC.
	Maximum benefit is 60% of AFC. The above amounts include the portion of the allowance provided by member contributions.
<b>Early Retirement Allowance</b>	
Eligibility:	Age 55 with 5 years of service.
Amount:	Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age.
<b>Vested Retirement Allowance</b>	
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.
<b>Disability Retirement Allowance</b>	
Eligibility:	5 years of service and disability as determined by Retirement Board.
Amount:	Immediate allowance based on AFC and service to date of disability.
<b>Death Benefit</b>	
Eligibility:	Death after 5 years of service.

## Note 7. Employee Retirement Plan (Continued)

Amount:	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.
<b>Optional Benefit And Death after Retirement</b>	Lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee.
<b>Refund of Contribution</b>	Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.
<b>Post-Retirement Adjustments</b>	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%.
<b>Member Contributions</b>	4.875%
<b>Employer Contributions</b>	5.5%
<b>Retirement Stipend</b>	\$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. Of the Town's total current period payroll of \$696,400, \$461,744 was covered under the defined benefit plan. The total current period employer contributions to the Plan were \$28,000, \$25,396, and \$23,764 for eighteen month period ended June 30, 2018 and fiscal years 2017 and 2016, respectively.

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

At June 30, 2018, the Town reported a liability of \$188,407 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the Town's proportion was .1555%, which was a decrease of .0009% from its proportion of .1564% measured as of June 30, 2016.

For the eighteen month period ended June 30, 2018, the Town recognized pension expense for this plan of \$82,937. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Outflows of Resources</b>	<b>Inflows of Resources</b>
Differences between projected and actual investment earnings	\$ 31,380	\$ -
Changes in assumptions	39,443	-
Differences between expected and actual experience	2,741	4,664
Change in proportion and differences between employer contributions and proportionate share of contributions	3,356	583
Employer contributions made subsequent to the measurement date	28,000	-
Total	<u>\$ 104,920</u>	<u>\$ 5,247</u>

**Note 7. Employee Retirement Plan (Continued)**

The \$28,000 of deferred outflows of resources resulting from the Town's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

2019	\$ 54,277
2020	37,370
2021	9,611
2023	(1,585)
Thereafter	-
Total	<u>\$ 99,673</u>

**Significant Actuarial Assumptions and Methods**

**Investment rate of return:** 7.50% per annum, net of pension plan investment expenses, including inflation.

**Salary Increases:** 5% per year

**Mortality:**

*Death in Active Status:* 98% of RP-2014 blended 60% blue collar employee, 40% healthy employee with generational projected using scale SSA-2017.

*Healthy Post-retirement:* 98% of RP-2014 blended 60% blue collar annuitant, 40% healthy annuitant with generational projection using scale SSA-2017.

*Disabled Post-retirement:* RP-2014 disabled mortality table with generational projection using scale SSA-2017.

**Spouse's Age:** Females three years younger than males.

**Cost-of-Living Adjustments:** Assumed to occur on January 1 following one year of retirement at the rate of 1.3% per annum (beginning at normal retirement eligibility age for members who elect reduced early retirement, at age 62 for members who receive a disability retirement benefits). The January 1, 2018 COLA is assumed to be 0.75%.

**Actuarial Cost Method:** Entry age actuarial cost method. Entry age is the age at date of employment, or if date is unknown, current age minus years of service. Normal cost and actuarial accrued liability are calculated on an individual basis and are allocated by salary, with normal cost determined using the plan of benefits applicable to each participant.

**Actuarial Value of Assets:** A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from market value of assets by more than 20%.

**Inflation:** 2.50%

**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

## Note 7. Employee Retirement Plan (Continued)

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. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	16.00%	6.07%
Non-US Equity	16.00%	7.42%
Global Equity	9.00%	6.85%
Fixed Income	24.00%	2.41%
Real Estate	8.00%	4.62%
Private Markets	15.00%	7.80%
Hedge Funds	8.00%	3.95%
Risk Parity	4.00%	4.84%
	<u>100.00%</u>	

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

### **Discount rate**

The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised of an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%) than the current rate:

1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
\$336,388	\$188,407	\$65,680

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



## Note 8. Operating Transfers

The Town made the following transfers during the eighteen month period ended June 30, 2018:

Transfer To:	Transfer From:	
	General Fund	Reason for transfer
Fire Replacement Fund	\$ 60,000	Voter approved transfer
Library Rollover Fund	2,341	Year end rollover of excess funds
Totals	\$ 62,341	

## Note 9. Risk Management

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

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

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

## Note 10. Fund Deficit

The general fund had an unassigned fund deficit of \$283,547 at June 30, 2018. This will be liquidated through future tax assessments.

## Note 11. Commitments

On March 16, 2016, the Town entered into a solid waste and recycling contract with All Cycle Waste, Inc. (Casella) for the period May 1, 2016 to May 1, 2020. All Cycle is responsible for providing solid waste and recycling removal within the Town. They charge flat fees based on a projected annual baseline collection of 1,830 residents for disposal for a cost of \$51,250 per month. Charges for these services for All Cycle were \$949,413 for the eighteen month period ended June 30, 2018. Charges for these services will be \$652,452 and \$531,225 for the fiscal years 2019 and 2020.

On May 1, 2017 the Town extended an agreement with the Franklin County Sheriff's Office to provide law enforcement services through June 30, 2019. The monthly rate for the period ending June 30, 2019 is \$10,357, respectively. There is also an annual administration fee of \$5,600 included in each contract. The estimated commitment of the Town for the year ended June 30, 2019 is \$124,284.

## **Note 12. Reconciliation of Budgetary Basis and Reporting Basis**

The Budgetary Comparison Schedule presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with the reporting basis, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess (deficiency) of revenues over expenditures for the year eighteen month period ended June 30, 2018 is presented below:

### **General Fund**

Excess of cash receipts over cash disbursements - (Budgetary basis)	\$ 125,626
Adjustments:	
To adjust revenues for changes in delinquent taxes and interest	(78,326)
To adjust for changes in grants, other receivable and prepaids	11,640
To adjust revenues for changes in unearned taxes and interest	90,498
To adjust expenditures for changes in salary and grant accruals and accounts payable	(309,436)
To adjust for operating transfers reported as expenses for budgetary basis	<u>62,341</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses) - (Fund basis)	<u>\$ (97,657)</u>

## **Note 13. Tax Abatements**

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

During the 2013 Town Meeting, the voters approved an initial ten year exemption of real estate taxes for the Fairfax EMS, Inc. The real property value exempted from taxes was \$422,100, which amounted to \$9,939 in taxes during the eighteen month period ended June 30, 2018.

## Note 14. Fund Balances

The analysis of the fund balances at June 30, 2018 are as follows:

	Balance 1/1/2017	Increase	Decrease	Transfers	Balance 6/30/2018
<b>Nonspendable fund balances</b>					
General Fund	\$ 7,506	\$ 15,917	\$ -	\$ -	\$ 23,423
Total nonspendable fund balances	\$ 7,506	\$ 15,917	\$ -	\$ -	\$ 23,423
<b>Restricted fund balances</b>					
Special Revenue Funds					
Zoning and planning	\$ 3,533	\$ 4,763	\$ 7,649	\$ -	\$ 647
Cemetery trusts	10,735	34	-	-	10,769
Reappraisal Fund	197,858	35,983	-	-	233,841
New Building Fund	4,795	9	1,646	-	3,158
Sidewalk Fund	33,598	6,530	8,208	-	31,920
Recreation pavilion	418	1	-	-	419
Total special revenue funds	250,937	47,320	17,503	-	280,754
Total restricted fund balances	\$ 250,937	\$ 47,320	\$ 17,503	\$ -	\$ 280,754
<b>Committed fund balances</b>					
General Fund					
Sidewalk project - Phase I	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Total general fund	-	100,000	-	-	100,000
Special Revenue Funds					
Impact Fees	94,871	71,143	71,075	-	94,939
Library rollover	3,525	8	977	2,341	4,897
Records Reserve	36,003	19,839	9,630	-	46,212
Fire Replacement Fund	18,855	56	-	60,000	78,911
Total special revenue funds	153,254	91,046	81,682	62,341	224,959
Total committed fund balances	\$ 153,254	\$ 191,046	\$ 81,682	\$ 62,341	\$ 324,959
<b>Assigned fund balances</b>					
General Fund					
Subsequent year budget	\$ 116,086	\$ -	\$ 116,086	\$ -	\$ -
Highway department	76,805	-	76,805	-	-
Total general fund	192,891	-	192,891	-	-
Special Revenue Funds					
History book	6,847	16	-	-	6,863
Recreation	9,056	22	-	-	9,078
Recreation Community Center	1,382	536	1,583	-	335
Settlement Fund	87,192	167	22,850	-	64,509
Recreation park	61,495	16,281	22,581	-	55,195
Total special revenue funds	165,972	17,022	47,014	-	135,980
Total assigned fund balances	\$ 358,863	\$ 17,022	\$ 239,905	\$ -	\$ 135,980
<b>Unassigned fund balances</b>					
General Fund	\$ (200,523)	\$ 79,317	\$ 100,000	\$ (62,341)	\$ (283,547)
Total unassigned fund balances	\$ (200,523)	\$ 79,317	\$ 100,000	\$ (62,341)	\$ (283,547)

**Note 15. Subsequent Events**

Subsequent to year end, the Town was approved for numerous grant revenues to cover the costs of particular projects. They have received a Bike and Pedestrian Grant of \$140,000 for the Phase I of the sidewalk project, total cost of \$175,000 with a \$35,000 Town's share of the cost. They have received a State bridge grant of \$175,000 for the improvements to the Shepardson Hollow bridge, with the Town's share of the costs of \$17,500. They have received \$263,000 for a Northern Borders Grant with all matching costs to be paid by private investors. They have been approved for \$463,000 for a water and wastewater extension for the Runamok Maple facility with all matching costs incurred by private investors.

The Town has evaluated all subsequent events through January 14, 2019, the date the financial statements were available to be issued.

## Town of Fairfax, Vermont

### Schedules of Required Supplementary Information Vermont Municipal Employees Retirement System

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

	Last 5 Fiscal years				
	2017	2016	2015	2014	2013
Town's proportion of the net pension liability	0.1555%	0.1564%	0.1415%	0.1411%	0.1432%
Town's proportionate share of the net pension liability	\$ 188,407	\$ 201,230	\$ 109,096	\$ 12,880	\$ 52,127
Town's covered-employee payroll	\$ 461,744	\$ 432,082	\$ 368,012	\$ 355,195	\$ 343,726
Town's portion of the net pension liability as a percentage of the covered-employee payroll	40.80%	46.57%	29.64%	3.63%	15.17%
Plan fiduciary net position as a percentage of the total pension liability	83.64%	80.95%	87.42%	98.32%	92.71%

#### Schedule of the Town's Contributions

	Last 5 Fiscal years				
	2017	2016	2015	2014	2013
Statutorily required contribution	\$ 25,396	\$ 23,764	\$ 19,781	\$ 18,204	\$ 17,186
Contributions in relation to the statutorily required contribution	25,396	23,764	19,781	18,204	17,186
Annual contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 461,744	\$ 432,082	\$ 368,012	\$ 355,195	\$ 343,726
Contributions in relation to the statutory required contribution as a percentage of the covered-employee payroll	5.500%	5.500%	5.375%	5.125%	5.000%

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

**Change in actuarial assumptions and methods:**

- Assumed Inflation was lowered from 3.00% to 2.50%
- The Investment return assumption were lowered from 7.95% to 7.50%
- Assumed COLA increases were lowered from 1.80% to 1.30%
- The mortality tables were updated for variations of RP-2000 with static projection to variations of RP-2014 with generational improvement.

**Changes in Plan Provisions:**

There have been no changes in plan provisions since the previous measurement date.

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

# TOWN OF FAIRFAX, VERMONT

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2018

Zoning and Planning Fund	Fairfax History Book Fund	Fairfax Recreation Fund	Cemetery & Genealogy Fund	Highway Grants Fund	Impact Fees	Records Reserve Fund	Fairfax Recreation Park Fund	Recreation Community Center	Sidewalk Fund	Recreation Pavilion	Fire Replacement Fund	Library Rollover Fund	New Building Fund	Settlement Fund	Total Current Year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
647	6,863	9,078	9,164	9,700	94,939	46,212	55,195	335	31,920	419	78,911	4,897	3,158	64,509	406,247
\$	6,863	9,078	10,769	9,700	94,939	46,212	55,195	335	31,920	419	78,911	4,897	3,158	64,509	417,552
Total assets															
LIABILITIES AND FUND BALANCES															
LIABILITIES															
Due to other funds															
Total liabilities															
FUND BALANCES															
647			10,769						31,920	419			3,158		46,213
					94,939	46,212					78,911	4,897			224,959
	6,863	9,078					55,195	335						64,509	135,980
647	6,863	9,078	10,769		94,939	46,212	55,195	335	31,920	419	78,911	4,897	3,158	64,509	407,852
\$	6,863	9,078	10,769	9,700	94,939	46,212	55,195	335	31,920	419	78,911	4,897	3,158	64,509	417,552
Total fund balances															
Total liabilities and fund balances															

# TOWN OF FAIRFAX, VERMONT

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE NONMAJOR GOVERNMENTAL FUNDS Eighteen Month Period Ended June 30, 2018

	Zoning and Planning Fund	Fairfax History Book Fund	Fairfax Recreation Fund	Cemetery & Genealogy Fund	Highway Grants Fund	Impact Fees	Records Reserve Fund	Fairfax Recreation Park Fund	Recreation Community Center	Sidewalk Fund	Recreation Pavilion	Fire Replacement Fund	Library Rollover Fund	New Building Fund	Fire Grant Fund	Settlement Fund	Total Current Year
<b>REVENUES</b>																	
Intergovernmental	\$ 4,763	\$ -	\$ -	\$ -	\$ 9,700	\$ -	\$ 4,763	\$ -	\$ 532	\$ 6,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,209
State revenues	4,763	-	-	-	9,700	-	4,763	-	532	6,451	-	-	-	-	-	-	26,209
Total intergovernmental																	
Impact fees																	
Transportation						16,220											16,220
Recreation						1,050											1,050
Town administration						21,940											21,940
Fire department						7,730											7,730
School and educator						23,950											23,950
Total impact fees						70,890											70,890
Charges for services																	
Recreation Fees								10,765									10,765
Total charges for services								10,765									10,765
Interest income		16	22	34		253	15,076	133		79	1	56	8	9		167	15,854
Donated services																	
Miscellaneous income								5,383	4								5,387
Total revenues	4,763	16	22	34	9,700	71,143	19,839	16,281	536	6,530	1	56	8	9		167	129,105
<b>EXPENDITURES</b>																	
General government	7,649																7,649
Regional planning							9,630										9,630
Records preservation																	1,646
Town hall						14,302								1,646			14,302
Bond interest						14,302	9,630							1,646			33,227
Total general government	7,649																9,700
Highway					9,700												80,122
Parks, recreation and library						46,773		22,581	1,583	8,208			977			22,850	22,850
Public safety																	10,000
Education						10,000											
Total expenditures	7,649				9,700	71,075	9,630	22,581	1,583	8,208			977	1,646		22,850	155,899
Excess (deficiency) of revenue over expenditures before other financing sources (uses)	(2,886)	16	22	34	-	68	10,209	(6,300)	(1,047)	(1,678)	1	56	(969)	(1,637)		(22,683)	(26,794)
<b>OTHER FINANCING SOURCES</b>																	
Operating transfer in																	
Total other financing sources																	62,341
Excess (deficiency) of revenue over expenditures and other financing sources	(2,886)	16	22	34	-	68	10,209	(6,300)	(1,047)	(1,678)	1	60,056	1,372	(1,637)		(22,683)	35,547
Fund balances at beginning of year	3,513	6,347	9,056	10,735	-	94,871	36,003	61,495	1,382	33,598	418	18,855	3,525	4,795		87,192	373,305
Fund balances at end of year	\$ 647	\$ 6,863	\$ 9,078	\$ 10,769	\$ -	\$ 94,939	\$ 46,312	\$ 55,195	\$ 335	\$ 31,920	\$ 419	\$ 78,911	\$ 4,897	\$ 3,158	\$ -	\$ 64,509	\$ 407,852

## **2018 Selectboard Report**

This was a year of significant change for the Selectboard. We said farewell to Tom Fontaine, former Chair and Board member since 2012. Tom generously devoted so much of his time and himself to Fairfax, and while we were sorry to see him go, his years of service certainly entitled him to some time to focus on other aspects of life. We continue to wish him well.

Tom's departure coincided with the addition of some new faces to Selectboard meetings. We were very happy to welcome Sheri Rainville, former Town Clerk/Treasurer and Assistant Town Clerk/Treasurer as a member of the Board. Sheri brings with her an immense amount of experience and knowledge of Fairfax, as well as a unique perspective on Town affairs having been such an integral player in its day-to-day operations.

We also welcomed our Town Manager, Brad Docheff, aboard in 2018. The Town Manager has worked with the Board to help expedite operations and has added a level of agility and responsiveness to the administration of the Town. Transitioning to a new style of government has brought opportunities to find new and better ways to function and better serve the residents of Fairfax.

The list of activities for this past year is a long one, but there were some clear highlights that deserve mention. We were very happy to see Phase 1 of our Sidewalk Master Plan start construction. Much time and effort has gone in to this project over the years, and we are glad to have been able to see it come to fruition. We'd like to thank all of our residents for their cooperation, understanding, and support in helping to make new sidewalks in Fairfax possible. We will aim to move forward with Phases 2 & 3 in the near future.

We are also pleased to have coordinated with Franklin County Industrial Development Corporation in helping to procure grant awards that will allow our Utility Department to extend service to Runamok Maple on Fletcher Road. This will help create more quality jobs in Fairfax and enable a local business to grow and strengthen our local economy.

We would also like to give special thanks to Amy Sears, our Selectboard Assistant. Amy has done a tremendous job of providing administrative support to meetings and otherwise keeping the trains running on time.

As always, we welcome all community members to join us in our regular Selectboard meetings to share their ideas, concerns, and visions for Fairfax.

Respectfully Submitted,

Steve Cormier, Chair  
Randy DeVine, Vice-Chair  
Duane Leach  
Stephen Bessette  
Sheri Rainville



## **2018 Town Manager Report**

It was a great pleasure and honor to accept the role and responsibility as the Town Manager of Fairfax last February. It's been a very busy and exciting year, and I hope that residents have found a new level of accessibility and responsiveness afforded by the introduction of this position.

First and foremost, I want to thank and call attention to the amazing, devoted team that makes up our municipal staff. There is a collective mentality of cooperation that reaches from our tireless road crew and Fire Department to the administrative officers, and it has been gratifying to join such a solid group who are all so invested in working for Fairfax. It is the epitome of teamwork. These folks do all of the real work, and make my job both manageable and enjoyable.

A lot of great work was done in Fairfax in 2018. The most noticeable (and probably the loudest) accomplishment was finally getting Phase 1 of our Sidewalk Master Plan underway. This project was many years in the works, and our team was able to bring it to construction in the late Summer. While a few finishing touches remain, this phase will be completed in the Spring of 2019, and we will move on to the next steps in expanding the walkability and accessibility of Fairfax. And yes, this will include safe and much-needed crosswalks.

We also had less outwardly visible success in the form of grant funding this past year. In 2018, the Town of Fairfax was awarded over \$1 million dollars in outside funding through State and Federal agencies. This money is earmarked to be used on infrastructure projects that improve safety on and along our roadways, as well as enable job growth and opportunities for future private investment in Fairfax. In the coming year, we will continue to seek outside funding opportunities that will help make improvements to our town in a way that minimizes the expense to our taxpayers.

The list of goals for 2019 is extensive. We have sidewalks to finish; we have a bridge to repair; we have a Community Center to rehab; we want to improve broadband service; we want to increase access to recreation; and we need to find a solution to our water limitations so that our Village Center can continue to grow and offer essential services. I have put work into a strategic plan to help trace a path forward where we can accomplish these items and more in the coming years. My focus is on building community and creating connections. This office will aim to increase outreach and engagement with residents, and collaboration with partners to maintain our positive momentum along these lines. And the Town team will continue to explore reasonable ways to foster an environment that works for all of the folks that live here.

I'll close by saying that I could not be happier to be a resident employee with the Town of Fairfax and spend my days working to help my community. I may not have been born here, but this is my home, and I'm wholeheartedly committed to our shared success. I thank everyone who has been willing to engage and provide feedback this year, and I am hopeful that we can all continue to work towards making the experience of living in Fairfax second to none.

With Respect,

Brad Docheff, Town Manager

## ANNUAL TOWN CLERK/TREASURER REPORT FOR 2018

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

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

Through the Vermont Elections Management System, both the Online Voter Registration (OLVR) and My Voter Page (MVP) websites are available for you as residents and voters. These websites can be found at <http://olvr.sec.state.vt.us> (OLVR) and <http://mvp.sec.state.vt.us> (MVP). Residents are able to register to vote through these websites. They are also now able to request Absentee Ballots through these websites. The State of Vermont sends the information to The Fairfax Clerk's Office for processing. I have assisted the Select Board with important town decisions to accomplish their goals. We are continuing land record preservation through Xerox/ACS Government Records Services with a new five year contract. New equipment and computers were replaced in April as part of our contract. There was not an increase fee in this new contract. The land records located in the vault are microfilm protected have been converted to digital images back to 1987 using the full service indexing ACS 20/20 Prefect Vision system. Our land records and plot maps are continually being indexed, microfilmed and converted to digital images. We have two land record computers in the office for searchers use at the price of one. The searchers love this system and cannot stop expressing their love of this ACS 20/20 Perfect Vision system. Property owners are still able to take advantage of the free Automated Tax Payment Program, where tax payers can now automatic withdrawal their property taxes into the Towns checking account when the taxes are due. We accept VISA, MasterCard, and Discover Credit/Debit cards. There is no fee to the Town. There is a fee charged to the card holder of 3% +.50 swipe fee or a \$2.00 minimum. Modernization in accounting practices and land record access, coupled with using up to date technology is allowing the Town Office to run more efficiently and provide accurate data, which enables me to attend to other important tasks in our ever evolving, high pace environment, and fast growing Town.

Here are a few highlights of what happened throughout 2018:

- Conducted a rabies clinic at the Town Garage in March. We registered 680 dogs in 2018.
- Town Reports were available at the Town Office and other local locations saving monies by not mailing each one out. This was very much accepted by the people. They are also available online on our website @ Fairfax-vt.gov.
- Town Meeting that took place in March 2018 with a total of 984 voters that participated. We had a Special Meeting combined with our Vermont Primary on August 14, 2018. The Special Meeting was voted in approving the use of remaining funds from the 2017/2018 budget in the amount of \$100,000 for Phase 1 of the Town Sidewalk Project if so needed. We had a total of 741 voters that participated. We also had the Vermont General Election on November 6, 2018. The newly voted in twelve Justice of the Peace term starts on February 1, 2019. We had a total of 2092 voters that participated.
- The **eighteen (18) month transitional year started January 1, 2017 through June 30, 2018** was accomplished, with billing the property taxes in three installments. That completed the transitional period. The **2018/2019 Fiscal Year started July 1, 2018 through June 30, 2019**. The property tax bill went out at the end of July 2018 consisting of three installments; the first of three installments was due on **November 15, 2018**. The second of three installments is due **February 15, 2019**. The third and final of three installments is due **May 20, 2019**. There will be no interest or penalties on unpaid 2018/2019 property tax installments until after the last installment that is due on May 15, 2019. That may not be the policy or procedure for the 2019/2020 property tax installments. When you receive your **2019/2020 fiscal year** property tax bill that starts **July 1, 2019 through June 30, 2020**, it will also consist of three installments. The three stubs will be located at the bottom of your property tax bill. Please contact your lenders of this change so they process your escrows accurately. It is also very helpful to them if you submit a copy of your 2019/2020 property tax bill to them. We continue educating the property tax payers, the searchers, the lenders, and the escrows companies even though the transition is completed.
- Kofile continues to work on land record preservation of our early land records.

I look forward to seeing you at the **Annual Town & School District Meeting** on Saturday, March 2, 2019, held in the **Elementary Auditorium at Bellows Free Academy, 75 Hunt Street** and the **Annual Town & School District Meeting Election** on Tuesday, March 5, 2019, held in the **Middle School Gymnasium at Bellows Free Academy, 75 Hunt Street**. Feel free to call me anytime at the Town Office at (802) 849-6111 extension 11. I am happy to be of service to each and every one of you.

Respectfully,



Deborah Woodward  
Fairfax Town Clerk/Treasurer

**FAIRFAX ASSESSORS OFFICE**  
**12 BUCK HOLLOW RD**  
**FAIRFAX, VT 05454**  
Tel: 802-849-6111 ext.19 Fax 802-849-6276

The Assessor is responsible for performing all town property assessments. Keeping, updating and maintaining the value of real property in the town on which the Selectboard will set a tax rate necessary to raise the monies to pay for town services, maintenance, town roads and school. The office hours are Tuesday, Wednesday and Thursday from 9:00am to 4:00pm. If you have questions or need information or assistance you can call the number above. Don't forget you can check the web site for important dates such as lodging the Grand List and Grievance.

Over the past year the Assessor's office received and reviewed 85 new notices /permits. There were 17 new houses, 17 detached garages, 18 additions and /or finished areas, 17 barns/sheds, the remainder being porches, decks, etc. It is permissible to have more than one project on a permit. There is also ongoing routine work such as finishing up prior year permits as they are active .for two years. Homestead Declarations, Current Use, Veteran Exemptions, Property Transfers and mapping, there are so many changes and subdivisions during the year, it's an ongoing project.

The required Sales Equalization Study was completed in August, it determined the 2019 Common Level of Appraisal (CLA) 92.13% (measures fair market value) and (COD) 8.56% (it measures uniformity of appraised values) if the CLA is under 80% or COD over 20% the state mandates a reappraisal. These numbers are very important in regards to school spending and the tax rate. Currently we are reviewing applications for a reappraisal, the 2005 reappraisal, although still accurate, needs updating. Today's real estate market has drastically changed since 2005, therefore affecting the CLA. We receive monies from the state for reappraisal purposes, those monies will fund the project. Starting date has yet to be determined, it will be posted on the web site when available.

To keep informed, many meetings are attended such as, VALA (Vermont Assessor and Lister Association) every other month in Randolph. MSOL/CAMA in February, NEMRC (New England Municipal Resource Center) Annual Seminar in March, TOEC (Town Officer Education Conference) in April, also other classes the state or PV&R offer.

Based on the 2018 Grand List figures, and the voted budgets, the municipal tax rate of .4679 plus local agreement of .0033 was set by the Selectboard for residential and non- residential tax purposes. The state sets education rates, the municipal rate is \$1.3977 and non- residential is \$1.6807. This results in a residential rate of **\$1.8689** and a non-resident rate of **\$2.1519**.

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

Patricia McNall, Assessor Assistant

## Development Review Board

12 Buck Hollow Road

Fairfax, VT 05454

802-849-6111 Ext. 12

[zoning@fairfax-vt.gov](mailto:zoning@fairfax-vt.gov)

### Development Review Board Report:

Members of the Development Review board in 2018 were: Jason Heyer (Chair), Martha Varney(Vice Chair), Nicholas Hibbard(Clerk), Michelle Dufresne, and Claude Rainville.

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

In **2018** the Fairfax Development Review Board conducted **20 public hearings**. Some projects had more than one hearing and other projects have not yet had final decisions. The Board approved 6 subdivisions, 5 of which were 2 lot Administrative Review by the Zoning Administrator and 1 a PUD. In addition, there were; 3 Conditional Use/Site Plan Review hearings, 1 Final Plat hearing, 5 boundary adjustments, 4 Site Plan Amendments, and 2 sketch plan hearings.

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

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

- 1) The party owning title to the subject property, or the designated agent of said property, or a municipality or solid waste management district empowered to condemn it or an interest in it.

- 2) Persons owning or occupying property in the immediate neighborhood.
- 3) Any ten voters or property owners in the Town who file a petition with the Development Review Board.
- 4) The Selectboard of the Town or any adjourning Town.
- 5) Certain State Agencies

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

Respectfully submitted,



Amber Soter  
Zoning Administrator,  
Planning Commission  
& DRB Coordinator

## **Fairfax Emergency Management**

Happy 2019! Well, 2018 was a very interesting year with the move from the fire station to a shared office at the Town Offices. Along with that, an outside antenna was installed, as this will now be our Operations Center in times of any major emergency. 2018 was truly a learning experience. The town manager and I attended an ICS 402 class in Swanton in the spring. I also try to attend the LEPC meetings at Northwest Regional Planning. Along with that I attended a class in St. Albans town in March to learn the process of trying to recoup moneys which were spent on the October 30, 2017 windstorm. We at the Town Office worked from March through October completing paperwork and site visits with State and Federal personnel. The town incurred approximately \$32,000.00 in damage and labor during this storm. I am pleased to say the town will recoup approximately \$20,000.00.

As always, Federal and State paperwork has been kept in compliance. 2019 will bring a new layout for our Local Emergency Operating Plan for the town. In 2018 a new ID card system was purchased as our old system was some 12 years old.

Thank you for all the support for this small part of the overall operations of this town. Emergency Management is one of those things you never hear about until an emergency occurs.

Remember preparedness begins at home!

Best regards,

Stephen Bessette-Selectboard/EMC

# Fairfax Fire Department 2018 Report

## Fire Department Response Breakdown by Major Incident Types

Incident Type	2018 Calendar Year
Fires	21
Overpressure rupture, explosion, overhear (No Fire)	0
Rescue & Emergency Medical (Includes Car Accidents)	49
Hazardous Condition (No Fire)	9
Service Call	85
Good Intent Call	17
False Alarm & False Call	24
Severe Weather & Natural Disaster	1
Special Incident Type	0
Total	206

## Fire Department Budget

	FY 19	FY 20
Fire Warden	\$400.00	\$400.00
Firefighter Payroll	\$33,000.00	\$35,000.00
Battalion Chief Payroll	\$40,250.00	\$41,460.00
Disability Insurance	\$2,000.00	\$2,000.00
OSHA Health Check	\$1,000.00	\$2,000.00
Training	\$2,600.00	\$2,600.00
Water & Sewer	\$500.00	\$500.00
Building Maintenance	\$5,000.00	\$5,000.00
Equipment Maintenance	\$7,500.00	\$7,500.00
Fire Station Heat	\$3,500.00	\$3,500.00
Fleet Maintenance	\$11,900.00	\$15,000.00
Telephone & Dispatch	\$47,000.00	\$50,000.00
Mileage	\$400.00	\$400.00
Equipment & Supplies	\$12,000.00	\$12,000.00
Turnout Gear	\$5,000.00	\$5,000.00
Electricity	\$2,400.00	\$2,400.00
Gasoline	\$1,400.00	\$1,400.00
Diesel Fuel	\$2,000.00	\$3,000.00
Capital Replacement / Apparatus	\$40,000.00	\$40,000.00
Total	\$217,850.00	\$229,160.00

In 2018 we received \$1,414.58 in matching funds from the VT Agency of Natural Resources, Department of Forests & Parks, allowing us to purchase \$2,829.16 in Wildland Firefighting Equipment with only \$1,414.58 coming out of our Equipment Budget. Through this program, Fire Departments place an order through the State, from select items available in the GSA Wildland Catalog. The State then places a single order, obtaining bulk pricing. The Towns reimburse the State of VT for half of the purchase price of the equipment.

Respectfully Submitted  
David Raymond  
Battalion Chief

## Letter from the Chief

2018 was a busy and successful year for the Fairfax Fire Department. Many ask what makes a year successful for a fire department, and that is a fair question. 2018 presented us with numerous calls that provided many different challenges. The members on our department met and exceeded any challenge they faced, and at the end of the day, all went home to their families. That to me is a successful year.

Our training regimen became more intensive and included more mutual aid trainings. One such training included a school bus extrication that involved neighboring departments from 3 different communities. Trainings like this, makes our members and leadership think outside the box in order to complete different tasks. David Raymond and I attended the active intruder training at the school. David helped the administration with creating, teaching, and performing the drills following the A.L.I.C.E. protocols.

Thanks to fundraising from the Firefighters Association and their annual Calcutta's, the fire department was able to replace their ATV this year. The department sold their old ATV to pay for the tracks that now outfit the new ATV. The Fairfax Fire Department Auxiliary also purchased upgrades of our existing extrication tools through fundraising of their bingos.

This past year saw new members arriving, making our rooster stronger, but it also saw some members leaving. None more noticeable then the leaving of one of our life-time members DJ Leach. Now when you become a life-time member on our department, you never really leave no matter where you move, but with DJ's accolades I felt it was important to give him acknowledgement. Most of the community knew what an amazing job DJ did for our town as the road foreman, but his duties on the fire department were equally impressive. DJ was a mentor to me in many ways as I moved through the ranks of the department, with a wealth of knowledge of the town and use of equipment that was second to none. I wish DJ and his wife Kathy the best as they continue their lives down in South Carolina and look forward to when they come back for the summers.

In the next five years, the department will need to replace our aging attack engine, Engine 1. In 2011, we introduced an equipment replacement fund. This fund is necessary for our department so we have the ability to purchase replacement apparatus at a discounted price if the opportunity presents itself (i.e. manufacturer demos), and not have to go to the taxpayers with a bond vote and added interest on a loan. This can only happen if the fund is properly funded which, unfortunately has not been the case for the past several years. Battalion Chief David Raymond has done a phenomenal job in preparing this year's budget and can be reached for further information by calling the department at 849-6075.

This is my first year as chief of the fire department, and I am beyond proud of my fellow firefighters for their endless commitment to not only their community, but the surrounding communities as well. I am honored to lead this department, to serve this community, and I thank the taxpayers for their continued support as we look forward to 2019.

As always, be safe and be kind.

Jesse Fleming

Chief of the Fairfax Fire Department





**Fairfax Community Library**  
**“Where Community Connects”**  
**[www.fairfaxvtlibrary.org](http://www.fairfaxvtlibrary.org)**

The Fairfax Community Library had a year filled with many activities and opportunities. Here are some highlights of 2018 in the Library:

- Ran 5 regularly scheduled after school programs and clubs: STEM Club, Crafternoon, Lego Club, R.E.A.D. to a Dog, and Chess Club. Evening programs included Family STEAM night and Book Club. Monthly Tech Help was offered on Saturdays.
- Collaborated with the Parks & Recreation Dept. on a Story Walk to read while walking along the Rec.Path between May and October, made possible through a 2017 grant from RiseVT.
- Collected Halloween candy donations (more than 100 lbs.!) distributed to village residents for trick-or-treaters.
- Partnered with Building Bright Futures for Welcome Baby Dedication Book Program. Books for all new little ones are now part of the library collection.
- Created ongoing Citizen Corner providing materials and resources for people becoming U.S. citizens.

In August, we wished Debbie Landauer best of luck at a farewell party as she took a new job as the public librarian at the Waterbury (VT) Public Library. Debbie's many years of service to the Fairfax Community Library were marked by exciting changes that brought expanded library resources for the entire community. Under Debbie's leadership, the library built new programs such as R.E.A.D to a Dog, the Chess Club, and the Story Walk with the Parks & Rec. Dept. In addition, Debbie worked to expand the DVD collection, the game collection and obtain grant money from RiseVT for the library's very popular set of snowshoes.

Your new town librarian is Emily DiGiulio, who comes to Fairfax after fourteen years as the school librarian at the Fletcher Elementary School. She holds a Vermont Educator's License with a Library Media Specialist endorsement, and is currently enrolled in a Master's in Library and Information Science program. She lives in Burlington and has four grown children.

**2018 by the Numbers:**

- 124 new patrons registered and a total number of public library patrons of 1,584
- 2,741 e-books and downloadable audio books checked out from ListenUp Vermont!
- 169 uses of area attraction passes
- 411 extremely helpful volunteer hours
- 34,005 items of every type were checked out
- Attendance at all Adult and Juvenile programs was 3,765
- Attendance at Story Time was 1,004
- 1,379 public computer sessions in the library
- 17,238 visits from library users
- 243 youth and teens participated in the Summer Reading Program

### 2018 Fairfax Highway Department Report

Our responsibilities as the Highway Department include regular maintenance needed for consistent and safe travel on all Town-owned paved and dirt roads. We also make many improvements allowing for increased vehicle and bicycle use of designated routes. We work closely with Northwest Regional Planning Commission to secure funding for road management projects, as well as stormwater/runoff management projects as they become more important to our State.

In 2018, we had many projects going on that got us started on our 5-year plan:

- Starting with the River Road Project near falls bridge with the help of Northwest Regional Planning, we were able to clear trees and ditch along the roadside, which allowed us to install 680' of stone-lined drain pipe to address serious drainage issues. We also replaced failed guardrails and paved that section road.
- We did over 10 weeks of ditching, most of which pertained to paved roads. In the 2019 season, we will tackle more dirt roads.
- We did a tremendous amount of paving in one season for such a small community. We were able to get a fair amount of lane miles done. With the conditions of the paved roads and the safety of the community in mind, we extended our paving beyond what was originally scheduled, but felt it was important to address some roads that we had gotten feedback on. While this put us over our planned budget, I felt for the good of the Town and the safety of the Town it was very much needed. This helps put the Town on a good paving plan going forward.
- We have used a substantial amount of cold patch this season trying to keep our pavement intact until we can get to each section with paving.
- We have started a sign replacement process which will take some time. We'll do sections each season. We are changing our hardware to primitive candle power signs and breakaway sign poles, all for the safety of our community.
- This season we made a few changes as having our stone and gravel hauled in to the yard where we can haul it out to our roads.
- We also had all of our winter sand hauled in to the yard allowing for our trucks and crew to concentrate on other projects like much-needed ditching.
- After monitoring Shepardson Hollow Bridge for a few weeks and attempting some reinforcement options, we realized that the side wing walls were in very bad shape and unsafe. The Town Manager and I decided to close the bridge for the safety of the community, and are working to address this in the near future.
- We have also worked very closely with the Parks & Recreation Department by ditching and building up the road to the 100-acre woods on the north end of Fairfax.
- We started a dirt road magnesium chloride plan. All of our dirt roads received a great amount of road grading and chloride application this season.
- We did a substantial amount of tree removal and trimming along the roadsides this season. We will continue to do this along with our roadside mowing.
- We are planning to do a lot in the 2019 season with the continuation of our paving, ditching, and building our dirt roads back up to specs.

- Some of the roads to be ditched this season are: Wilkins Rd., Sam Webb Rd., Goose Pond Rd., and the top of Shepardson Hollow Rd.
- Some the roads we plan to get paved are sections of: Huntville Rd., Carroll Hill Rd., Bessette Rd., Brick Church Rd., Rood Mill Rd., and are also hoping to do work on Cherrierville Rd.
- In the Summer of 2019, we will be working with funding provided through Northwest Regional Planning Commission to address and correct the long-term drainage issue on Wagner Rd.

We at the Highway Department would like to thank the community for the ability to be able to purchase a new 1-ton plow truck which has a route of its own, plowing parking lots at the Town Offices, Fire Station, some smaller roads, and all intersections—something that was much needed for our community.

We were also able to get a much-needed new tandem dump truck all set up for snowplowing, salting, and sanding. We were able to trade in a truck that had been costing the Town a lot in repairs.

It is a pleasure to be able to take on the challenges that arise here each day, but none of it would be possible without the dedicated crew we have here at the Highway Department and the team at the Town Office.

Respectfully,  


Tim Germaine

Highway Supervisor

## 2018 Parks & Recreation Report

The Parks & Recreation Department had an extremely productive year through 2018. We are so thankful to be a part of such an active and involved community! It is through your interest, volunteerism, and participation that recreation in Fairfax continues to expand and advance.

There was a great calendar of events in the past year, highlighted by some of Fairfax's traditional favorites. We saw an impressive level of participation at the annual Egg Run and had an outstanding community showing for our 4<sup>th</sup> of July Parade despite some extreme temperatures. Thanks to all of the volunteers who helped organize, operate, and make these events possible!

We continue to make progress in some of our larger projects in town. When the ground thaws in Spring, we will be posting signage to better mark the expanded parking area increasing access to the 100-Acre Woods in North Fairfax (if you don't know it, check it out!). And development planning for our Community Center has continued in coordination with our local non-profit partner, *Friends of Fairfax Community Center*. Both of these initiatives present a great deal of potential for recreation in Fairfax, and this department will remain devoted to providing increased opportunity for residents to engage with them. We will continue to seek grant funding to achieve our goals with respect to both of these facilities and are always on the lookout for interested volunteers who want to join in the mission.

As always, we are grateful for the wonderful organizations that exist to help bring sporting activities to our youth. The Fairfax-Fletcher-Westford Little League, Fairfax Fletcher Soccer Club, Fairfax United Lacrosse, Patriots Youth Football, and Patriots Cheerleading all do a tremendous job of bringing opportunities to the children of the surrounding communities, and we look forward to continuing strong, cooperative relationships with all of them to make sure we are offering the best possible recreational experience to the next generation of All-Stars.

We will also continue to work with the great group of local fitness instructors who help keep Fairfax healthy. In this vein, we have begun to work more closely with Rise VT in an effort to encourage healthy lifestyles for all of our residents. The department plans to continue and grow this relationship with events and initiatives in the coming year.

2018 also closed with a transition for the Parks & Recreation Department. We said goodbye to Colin Santee, who had served as Director since 2015 and made numerous strides to improve accessibility to recreation for Fairfax residents. We wish Colin the best, and while we were sad to see him go, we are equally enthusiastic to welcome Brian LaClair as our new Recreation Director. Brian has experience working in municipal recreation and event planning, and has a great vision for the future of Fairfax's Parks & Recreation Department.

As our community grows, we continue to see an increased demand for available recreational options. Our goal is to meet this demand by improving the existent services and introducing new opportunities for folks to get out and connect with their environment and with one another.

We would like to hear what you would be excited to see for new recreation opportunities in Fairfax! You can reach out to us by calling **(802)849-6111** ext. 20, or by emailing **recreation@fairfax-vt.gov**

## Planning Commission

12 Buck Hollow Road

Fairfax, VT 05454

802-849-6111 Ext. 12

[zoning@fairfax-vt.gov](mailto:zoning@fairfax-vt.gov)

### Planning Commission Report:

Members of the Planning Commission in 2018 were: Greg Heyer (Chair), Richard Wimble (Vice Chair), Mark Hunziker (Clerk), Mark Kane, Martha Varney. The Planning Commission said goodbye to long term member Mark Hunziker. Thank you, Mark, for your years of service! New member, Scott Carpenter, was appointed to the board. Scott comes with a wealth of knowledge in the Emergency Management field and we are happy to have him aboard.

The 2018 Planning Commission conducted 20 meetings. The Planning Commission's primary goal this year was to complete the 2018 Town Plan Update. Every section of the Town Plan was reviewed and updated with extensive help from the Northwest Regional Planning Commission.

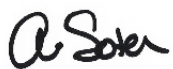
The Fairfax Town Plan includes eight (8) sections and one (1) appendix: Purpose; Implementation; Community Profile; Local Economy; Community Facilities, Utilities and Services; Infrastructure: Housing, Transportation, and Energy; Land Resources and the Built Environment; Compatibility with the Region and Adjacent Communities; Appendix 1-Fairfax Enhanced Energy Plan. The Town Plan is available to review on the Town's Website or can be requested in the Zoning Office.

In 2019 the Planning Commission will be focusing on Development Regulation Amendments. The public is encouraged to provide input and feedback. This can be done by writing to the Zoning Office or coming to a Planning Commission meeting. We like to hear from you.

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

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

Respectfully submitted,



Amber Soter

Zoning Administrator, Planning Commission  
& DRB Coordinator

# Fairfax Utility Water Department 2018

The total demand (usage) on the water system for the year of 2018 was 13,256,500 gallons, and the average daily demand was 36,350 gallons. In the year of 2017 (in comparison) total demand was 12,132,000 gallons, with an average daily demand of 33,250 gallons.

Remember the month of July, it was the hottest on record and August followed with the same heat.

Rainfall was recorded with 34" and in 2017 we had 53". 2018 brought us a wet spring, dry & hot summer, and a wet fall.

During the year the water system had no line leaks, however there were 2 private line (residential) leaks. Other water usages were: our yearly flushing event, Fire Dept. training, and fire hose pressure tests along with refilling fire trucks after a fire.

Activities during the year:

- clearing fallen trees off the fence line from the Oct. 2017 storm (thanks to Steve, our Emergency Management Coordinator, we were able to get some F.E.M.A. funding to repair the fence)
- repaired/straightened curb stops damaged from winter plowing
- repaired a broken-off Flushing Unit hit by a vehicle
- location of curb stops and water mains for road ditching, sidewalk construction, electric power pole and guide wire anchors
- Fire Hydrants and Flushing Units received a fresh coat of paint
- Yearly water flushing of the entire water system
- OSHA safety training & continuing education
- Replace an electric motor on a booster pump
- Revised our MSDS manual
- Completed the mandated C.C.R. delivery
- Follow-up on several customer complaints
- Replacing many non-working meters
- Monitoring our water source (with a hot and dry summer, many wells were drying up)
- Responded to several power outages, along with regular maintenance and repairs

Your water system underwent a State of Vermont Water Division Sanitary Survey resulting in no violations. Many hours have been contributed to exploring an entire new metering system. Water meters will maintain 99% accuracy for up to 10 years, and 80% of our current meters are well over 20+ years old.

Amy Sears (Utility Manager) has lived this past year with the affordable new replacement meters—even in her sleep. Please vote yes on Article 6 on March 2, 2019 for this new metering and billing program.

We had no violations due to unacceptable water quality in 2018 or for any past years.

## Our Yearly Flushing Event Will Be May 20-14, 2019

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

You can now pay your water bill with your debit/credit card online or in the office.

## Visit us on the Town website—click on 'Utility'

<u>Owner/Official</u>	<u>Utility</u>	<u>Water Department</u>
<b>Selectboard</b>	<b>Amy Sears</b>	<b>Randy L. DeVine</b>
<b>Water Commissioners</b>	<b>Utility Manager</b>	<b>Superintendent</b>
<b>12 Buck Hollow Rd.</b>	<b>12 Buck Hollow Rd.</b>	<b>12 Buck Hollow Rd.</b>
<b>Fairfax, VT 05454</b>	<b>Fairfax, VT 05454</b>	<b>Fairfax, VT 05454</b>
<b>(802) 849-6111 x16</b>	<b>(802) 849-6111 x15</b>	<b>(802) 849-6033</b>

**For Emergencies—Randy 849-6304(H)/Paul 752-6558(C)**

## Fairfax Utility Pollution Control 2018

Our average daily discharge of treated sewage this year was 43,200 gallons, which compares to an average of 36,500 gallons in 2017. We recorded 34" of rain and 108 inches of snow (108" of snow equals 9 ft. of water). Rain & snow adds to our discharges.

Activities that took place during the year were as follows:

- New sewer connections and new water meter exploration
- Applied for funding grants on the States Priority list-including allocations for "Runamok Maple" business
- Storm water grants for compliance requirements to the Clean Water Act
- Completed our Phosphorus Optimization Plan w/ assistance from V.R.W.A.
- Renewed our Discharge Permit-an entire new reporting-rules & monitoring requirements. (Amy-the Utility Manager, struggled thru this and is still learning about these new reporting requirements-it is difficult to archive when the Wastewater Division has a difficult time understanding their own rules),
- Repaired ageing lagoon diffusion lines, Jan. & March rain and snow melt kept us busy adjusting flows in order to maintain constant treatment
- Cleaned-up giant pine tree that had fallen on our fence from the Oct. 2017 storm-(thanks to Steve (our E.M.C.) we were able to get some F.E.M.A. funding)
- Sludge Judging the lagoons w/help from V.R.W.A.
- Continued to remove unwanted **TRASH** from the pump stations & lagoons (5 gallons of **TRASH** a week is caught before entering the lagoons), however some make it there
- Rebuilt sewer manholes
- Deed searches for easements on sewer lines - (thanks to the Town Office staff for that help)
- as well as O.S.H.A safety training, school tours, air diffusion line cleaning, location of manholes and sewer lines for highway ditching and G.M.P. pole replacements, training on T.K.N., responding to sewer pump station failures, replacement of station pump (12 years old)—they operate 24/7 with no vacation, and regular maintenance and repairs

Our 2019 year looks to be Non-Stop Busy Again

We welcome anyone interested in the operations of the sewage treatment  
to contact us for a visit or just stop by.

You now can pay your Utility bill with your debit/credit card on line or in the office.

**Visit us on the towns Web Site - click on "Utility"**  
**And that's life at the Pollution Control Facility**

<u><b>Owner/ Official</b></u>	<u><b>Utility</b></u>	<u><b>Pollution Control Facility</b></u>
Selectboard	Utility Manager	Chief Operator
Sewer Commissioners	Amy Sears	Randy L. DeVine
12 Buck Hollow Rd.	12 Buck Hollow Rd.	12 Buck Hollow Rd.
Fairfax, VT 05454	Fairfax, VT. 05454	Fairfax, VT. 05454
(802)-849-6111 X 16	(802)-849-6111 X 15	(802)-849-6033 (W)
		(802)-849-6304(H)
		Emergency-Randy 849-6304
		Emergency- Paul 752-6558

Fairfax Utility Department  
Proposed Budget July 1, 2019 to June 30, 2020

**Income**

Penalty	\$ 3,000.00
Sewer Misc.	\$50.00
Sewer Connection & Final	\$30,000.00
Sewer Permit/Applications	\$500.00
Sewer Service	\$95,000.00
Water Misc.	\$50.00
Water Service	\$132,000.00
<b>Total Income</b>	<b>\$260,600.00</b>

**Payroll**

Direct Deposit	\$250.00
Retirement Contributions	\$4667.00
FICA	\$9,000.00
Sewer Wages	\$72,458.00
Water Wages	\$39,811.00
<b>Total Payroll</b>	<b>\$126,186.00</b>

**Sewer**

Advertising	\$100.00
Certifications	\$200.00
Chlorine	\$1300.00
Computer Program Updates	\$340.00
Education/Training	\$200.00
Equipment Rental	\$75.00
Insurance: Disability	\$125.00
Insurance: Property	\$1,600.00
Insurance: Workers Compensation	\$1800.00
Lab Supplies	\$400.00
Memberships	\$275.00
Mileage	\$, 900
Misc.	\$35.00
New Equipment	\$300.00
Office Supplies	\$400.00
Permit	\$950.00
Postage	\$325.00
Professional Fees: Other	\$500.00
Professional Fees: Legal	\$500.00
Professional Fees: Audit	\$2,850.00
Repairs & Maint./Parts	\$3800.00
Shipping Charges	\$400.00
Shop Supplies	\$2,800.00
Sub-Contracted Labor	\$750.00
Small Tools	\$200.00
Uniforms	\$900.00
Utilities: Electric	\$16,000.00



Utilities: Heating \$1600.00  
Fairfax Utility Department  
Proposed Budget July 1, 2019 to June 30, 2020

Sewer continued:  
Utilities: Telephone \$1,000.00  
Waste Water Testing \$2,500.00  
**Total Sewer** **\$44,125.00**

**Water**  
Advertising \$50.00  
Chlorine \$1,000.00  
Computer Program Updates \$340.00  
Donation \$100.00  
Education/Training \$200.00  
Equipment \$500.00  
Insurance: Disability \$125.00  
Insurance: Property \$1,600.00  
Insurance: Worker's Comp. \$1,800.00  
Lab Supplies \$300.00  
Memberships \$350.00  
Mileage \$2,000.00  
Misc. \$35.00  
Office Supplies \$400.00  
Postage \$325.00  
Professional Fees: Legal \$1,800.00  
Professional Fees: Audit \$2,850.00  
Professional Fees: Other \$500.00  
Repairs & Maint. /Parts \$9,000.00  
Shipping Charges \$265.00  
Shop Supplies \$350.00  
Sub-Contracted Labor \$500.00  
Tools: Small \$200.00  
Uniforms \$900.00  
Utilities: Electric \$9,000.00  
Utilities: Heating \$3,000.00  
Utilities: Telephone \$900.00  
Water Bond Investment Payment \$49,000.00  
Water Samples \$600.00  
**Total Water** **\$87,990.00**

## Fairfax Zoning Office

12 Buck Hollow Road

Fairfax, VT 05454

802-849-6111 Ext. 12

[zoning@fairfax-vt.gov](mailto:zoning@fairfax-vt.gov)

### Zoning Office Report:

The number of permits issued in 2018 totaled 85, compared to 76 in 2017. New residential construction showed a very small decrease over last year with 32 units. This amount remains in line with current trends over the past 5 years. There were 17 new single unit dwellings permitted and 3 replacement homes. There was 1 permit for a multi-unit building that will result in 12 new units being constructed. The number of Certificates of Compliance, issued to homeowners selling or refinancing their homes, rose slightly this year with 70 being issued in 2018. Certificates of Compliance doesn't directly reflect re-sale home sales in Fairfax, they are only performed when requested and not required by the town. It is becoming common practice for attorneys and lenders to request this when a property is selling.

PERMIT TYPE	2014	2015	2016	2017	2018
Single Family Homes	21	14	23	22	17
Multi Family Homes	8	5	2	2 (9 units)	2 (12 units)
Replacement Homes	3	5	3	6	3
Additions/Basements	11	12	9	8	19
Garages/Barns	10	8	4	10	16
Accessory Apartments	1	0	1		2
Commercial	1	1	1		2
Other (sheds, Decks, pools)	27	32	22	22	22
Change of Use	2	0	0	1	0
Signs	0	2	0	3	3
Home Occup/Industry	1	1	1	2	3
Certificates of Compliance	49	57	58	67	70

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

The DRB maintained a full schedule. There was a total of 6 subdivisions and in total the DRB held 20 public hearings. Some projects required more than one hearing and other projects have not yet

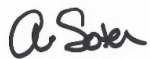
been issued final decisions. There were also Conditional Use/Site Plan, Boundary Adjustment, and Site Plan Amendments hearings. The Zoning Office continued to aid the DRB by analyzing all development proposals prior to their Public Hearings, and by writing reports to assist the DRB in evaluating projects which come before them. In addition, the Zoning Administrator actively assists residents through the DRB process, produces and posts public notices, invites adjoining landowners to hearings, takes minutes at hearings, drafts decisions for the DRB, and mails correspondence to the Board and participants.

The Zoning Office also provided staff support for the Planning Commission throughout 2018. The 2018 Planning Commission conducted 20 meetings. The Planning Commission's primary goal this year was to complete the Fairfax Town Plan Update. This was accomplished successfully and can be found on our Town's website.

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

Our goal in 2019 is to continue to provide the best possible service and information to those who contact us. Our office is normally open at minimum four days a week. Hours may vary from week to week, and you can call the Town Office to check our hours before you come in. 802-849-6111. Our email is always open; [zoning@fairfax-vt.gov](mailto:zoning@fairfax-vt.gov).

Respectfully submitted,



Amber Soter,  
Zoning Administrator,  
Planning Commission  
& DRB Coordinator



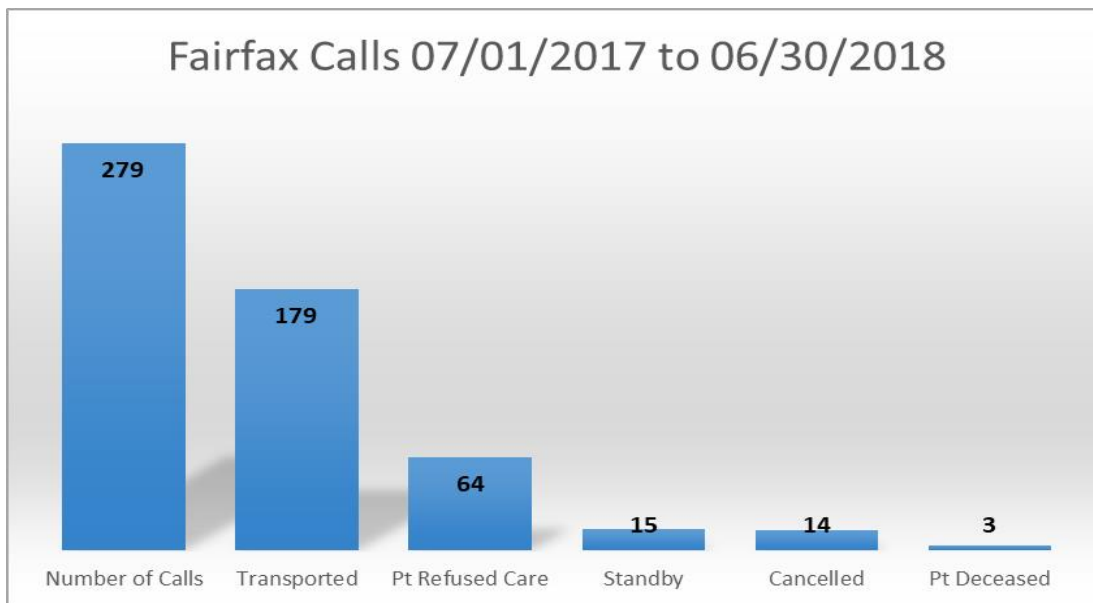
**Fairfax Rescue**  
**P.O. Box 428**  
**Fairfax, Vermont 05454**  
**802-849-2773**



To the Town of Fairfax,

We are honored to present you with our report for 2018. Fairfax Rescue is a private not for profit Paramedic level ambulance service. We provide Advanced Life Support coverage to the towns of Fairfax, Fletcher, and the northern area of Westford. In addition, we provide mutual aid to the towns of Cambridge, Georgia, Milton, St. Albans and East Fairfield. We also happy to provide standby coverage for community events such as the Westford Turkey Trot and school sporting events.

Fairfax Rescue responded to 279 active 911 calls and 15 standby events in the town of Fairfax between July 1, 2017 and June 30, 2018.



We have four certified CPR instructors and offer CPR and First Aid Training to our community members including BFA coaches, daycare providers, school teachers and coaches, fire fighters and community members interested in learning life saving skills. Our goal is to help the communities that we serve become HeartSmart Communities. We also have three certified Emergency Vehicle Driver Training instructors and provide driver training to local fire departments and rescue squads. This training is typically held in the spring and fall and is offered to all local emergency response agencies. We also host EMT courses and other advanced training opportunities.

Some of our other community activities include sporting event standby's, participating in the 4<sup>th</sup> of July Parades in Fairfax and Westford, the Big Truck Day event that is hosted by Success by Six each year, and making and installing 911 address signs for the residents of our coverage area.

Fairfax Rescue is primarily a volunteer service that provides Advanced Life Support at the paramedic level. We have some of the most highly trained professionals in EMS. We currently

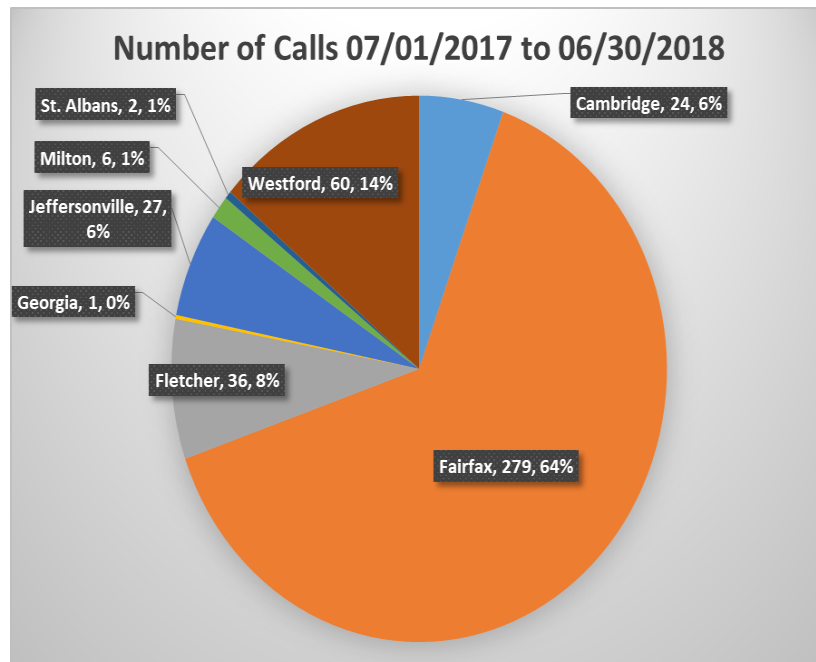
have three paramedics on our roster including two critical care paramedics. We also have two Advanced EMT's who are currently enrolled in a paramedic program. Our members provide quality advanced life support coverage 24 hour a day, seven days a week. Our dedicated volunteers provide approximately 81% of our coverage and donated over 20,000 hours of their time in 2018. We are honored to have such a dedicated and highly trained membership.

Providing this level of care is both challenging and expensive. The cost of medical supplies and equipment continues to increase while our ambulance run reimbursements have decreased as the number of community members that are covered by Medicare, Medicaid, and Vermont Health Connect has increased. The recent statewide tax on income from ambulance runs has removed 3% of our income from ambulance runs. We continue to focus on volunteer recruitment in effort to keep our costs as low as possible. We also continue to offer our popular annual subscription plan in an effort to off-set the costs that insurance billing does not cover and greatly appreciate the generous tax deductible donations that we receive throughout the year. In addition, we receive grant funds to help cover the cost of maintaining and upgrading our state of the art equipment. Below is a summarized copy of our projected income and expenses and the actual income and expenses for last year. We have also included our summarized projected budget information for this year. It is important to note that we are in the midst of changing over from a calendar year to a fiscal year. While this will help us better align with the towns that we serve, it will be a little challenging comparing year to year until the change is complete.

	18 Months proposed	1/01/2018 - 06/30/2018	2018 Proposed 07/2018- 06/2019	Actual 07/01/17 - 06/30/18	Proposed 7/1/2019 - 6/30/2020
<b>Income</b>					
Ambulance Runs	\$204,000.00	\$67,000.00	\$137,000.00	\$137,482.00	\$138,000.00
Subscription plan	\$19,000.00	\$ -	\$19,000.00	\$14,590.00	\$19,000.00
Memorials	\$400.00	\$50.00	\$350.00	\$3,220.00	\$350.00
Donations	\$8,300.00	\$100.00	\$8,200.00	\$9,948.00	\$9,000.00
Town Allocated Westford	\$11,372.00		\$11,372.00	\$11,372.00	11713
Town Allocated Fairfax	\$122,706.00	\$38,572.00	\$84,134.00	\$38,572.00	92545
Town Allocated Fletcher	\$14,598.00		\$14,598.00	\$14,598.00	15760
Grants	\$4,000.00	\$ -	\$4,000.00	\$4,000.00	\$4,000.00
Fundraising	\$ -	\$ -		\$4,000.00	
Course Fee	\$500.00		\$500.00	\$1,285.00	\$500.00
Signs	\$939.00	\$100.00	\$839.00	\$614.00	\$650.00
<b>Total</b>	<b>\$385,815.00</b>	<b>\$105,822.00</b>	<b>\$279,993.00</b>	<b>\$239,681.00</b>	<b>\$291,518.00</b>
<b>Expenses</b>					
Medical Supplies	\$21,600.00	\$6,600.00	\$15,000.00	\$11,032.00	\$15,000.00
Medical Equipment	\$3,500.00	\$1,300.00	\$2,200.00	\$6,697.00	\$6,000.00
Capital Equipment	\$2,000.00	\$ -	\$2,000.00	\$2,000.00	
Building Maint.	\$5,500.00	\$1,500.00	\$4,000.00	\$3,538.00	\$4,000.00
Utilities	\$6,750.00	\$2,250.00	\$4,500.00		
Electricity				\$1,561.00	\$1,836.00

Propane				\$1,815.00	\$2,640.00
Water/Sewer				\$593.00	\$572.00
Mortgage	\$36,000.00	\$12,000.00	\$24,000.00	\$24,000.00	\$24,000.00
Building Capital	\$2,000.00	\$ -	\$2,000.00	\$2,000.00	\$2,000.00
Ambulance Loan	\$28,500.00	\$9,500.00	\$19,000.00	\$19,000.00	\$19,000.00
Fuel	\$6,120.00	\$2,010.00	\$4,110.00	\$4,021.00	\$5,400.00
Ambulance Maint.	\$6,000.00	\$500.00	\$5,500.00	\$3,670.00	\$5,500.00
ALS Intercepts	\$3,825.00	\$1,000.00	\$2,825.00	\$3,550.00	\$2,000.00
Communication Equipment	\$2,100.00		\$2,100.00	\$484.00	\$800.00
Communication Maint.	\$250.00		\$250.00		\$275.00
Office Expense	\$5,500.00	\$2,000.00	\$3,500.00		
Active 911	\$600.00	\$200.00	\$400.00	\$188.00	\$188.00
Intuit				\$488.00	\$500.00
Station Supplies				\$390.00	\$400.00
Bank Service Charges (late Fees)				\$133.00	\$100.00
Postage				\$750.00	\$800.00
Office Supplies				\$887.00	\$850.00
Comcast				\$1,957.00	\$1,800.00
Professional Services	\$2,000.00	\$1,000.00	\$1,000.00		\$1,000.00
Accounting Fees				\$955.00	\$3,000.00
Billing	\$7,800.00	\$2,300.00	\$5,500.00	\$6,364.00	\$5,500.00
Volunteer Fire Insurance	\$14,000.00		\$14,000.00	\$13,285.00	\$14,000.00
Workman's Comp	\$10,100.00		\$10,100.00	\$10,715.00	\$10,800.00
Medicaid Tax	\$9,107.00	\$4,586.00	\$4,521.00	\$5,046.00	\$4,050.00
Subscription costs				\$1,448.00	
Uniforms	\$1,300.00		\$1,300.00	\$667.00	\$1,300.00
Sign Cost	\$775.00	\$75.00	\$700.00	\$84.00	\$632.00
Grant Expenditures	\$4,000.00	\$ -	\$4,000.00	\$2,622.00	\$4,000.00
Payroll Expense	\$84,488.00	\$28,163.00	\$56,325.00	\$54,763.00	\$56,325.00
Payroll Tax	\$15,000.00	\$5,000.00	\$10,000.00	\$8,376.00	\$10,000.00
Per Diem Payments	\$71,500.00	\$23,500.00	\$48,000.00	\$40,915.00	\$58,000.00
Personnel Stipend	\$12,000.00	\$ -	\$12,000.00	\$10,852.00	\$26,250.00
Community and Squad	\$1,500.00		\$1,500.00	\$4,578.00	\$1,000.00
Training	\$ -				
Paramedic	\$10,000.00	\$4,152.00	\$5,848.00	\$803.00	
Squad Incentives	\$9,000.00		\$9,000.00	\$4,578.00	\$0.00
Rescue Contribution	\$3,000.00		\$3,000.00	\$691.00	\$2,000.00
<b>Total</b>	<b>\$385,815.00</b>	<b>\$107,636.00</b>	<b>\$278,179.00</b>	<b>\$255,496.00</b>	<b>\$291,518.00</b>
Total Profit/Loss					
	0	(\$1,814.00)	\$1,814.00		\$0.00

Fairfax Rescue is always recruiting new volunteers. Contact us at 802-849-2773, stop by our station at 14 Goodall St in Fairfax, visit our web page at <http://www.fairfaxrescue.org/>, or like us on Facebook for information on becoming a volunteer and the classes that we offer.



We are proud to serve your community and look forward to speaking with you.

Fairfax Rescue





## FCIDC 2018 ANNUAL COUNTY REPORT

**The mission of Franklin County Industrial Development Corporation (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.

Throughout 2018 Franklin County once again made great strides in improving our communities and local economies. The unemployment rate for Franklin County still hovers around 3.1%. Some folks might wonder what does that mean in actual numbers; well it means that there are approximately 840 individuals county wide who are actively in search of employment.

As I have shared with many individuals, Franklin County is very fortunate to have the community engagement and economic development activity that we have. Here are just some of the great initiatives happening around our county:

- FCIDC worked with the Town of Fairfax to receive grants totaling \$650,000 in order to extend water and sewer infrastructure to Runamok. The project will assist them to grow and add jobs.
- FCIDC worked with Alain Morrisette at BMTM, Developer Dave Fosgate, Gordon Winters of Swanton Ace Hardware, the Village and Town of Swanton to construct a new 18,000 sq. ft. warehouse so as to relocate BMTM and allow Ace to construct a downtown store in Swanton. A big thank you to Dave Fosgate for building a new facility to make this all happen.
- FCIDC has fielded multiple business inquiries focused on the St. Albans Town, Enosburg, Georgia and Swanton Industrial Parks.
- Highgate, Montgomery, Swanton, Richford, Georgia and Enosburg continue to be energized by local volunteer committees focused on quality of life and an improved local economy. FCIDC tries to stay engaged with all communities and assist wherever possible.
- Water quality discussions continue throughout the county mainly focused on Lake Champlain and Lake Carmi. Speaking of water St. Albans Town now has a first-class marina located in the St. Albans Bay.
- Barry Callebaut, Ben & Jerry's, Peerless Clothing (property owned by FCIDC) and VELCO wrapped up their respective projects in 2018. The total amount of all of the projects was \$120 million in capital investment.
- FCIDC is a member of Healthy Roots. Their mission is to strengthen the local food system of Northwest Vermont for the health and vitality of our community.

The St. Albans Cooperative Creamery celebrated their 100<sup>th</sup> Anniversary. The celebration included many community events; the Tractor Parade with more than 50 entries was the culminating anniversary event. The Coop continues to work hard to support their member farms and keep them in business. Over the past year traditional milk prices continued to remain low; lower than actual production costs. In 2018 a number of Franklin County farms chose to sell their cows and get out of farming.

FCIDC continues to offer small business/start up counseling through the Small Business Development Center (SBDC) located within the FCIDC office on Main Street in St. Albans. The counseling is free of charge. Last year the SBDC office worked with 24 businesses and created 6 jobs and retained 62.

Respectfully  
Submitted by  
Timothy Smith  
FCIDC Executive Director



***Franklin County***

***Sheriff's Office***



Robert W. Norris  
Sheriff

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

The following is a report of the activity of the Franklin County Sheriff's Office for the period of January 1, 2018 through December 31, 2018.

The deputies of this office handled approximately 5,379 complaints throughout the county.

This office made 1,770 traffic stops resulting in 1,919 tickets and warnings being issued.

We made 297 arrests in 2018.

The following are the totals for your community:

Incidents:	683	Arrests:	31	Tickets/Warnings:	238
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This Office has the ability to respond throughout Franklin County for any active shooter and other unusual incidents that may require a special response team and we have the ability to respond to marine search and rescue calls and patrols.

We will continue to work with all the residents of Fairfax and ask that you visit us on Facebook @ [facebook.com/fcsomt](https://www.facebook.com/fcsomt).

Thank you,

Robert W. Norris  
Franklin County Sheriff

# Green Mountain Transit Fairfax FY18 Annual Report

## WHO WE ARE

*GMT is the public transportation provider for the northwest and central regions of Vermont, offering a variety of services to the communities in which we serve. GMT is proud to offer traditional public transportation services like commuter, deviated fixed route and demand response shuttles, while providing essential Elderly, Disabled and Medicaid services designed around special individual needs.*

## OUR SERVICES

### ***Elderly/Disabled/Medicaid Individual Service***

GMT, in partnership with Champlain Valley Agency on Aging and CIDER, provides ongoing individual medical and non-medical transportation service to those who qualify for Medicaid, Elderly and Disabled funds, or both. GMT offers the scheduling and payment of rides provided through volunteer drivers, special shuttle, bus and/or cab service. GMT also provides transportation for critical care such as radiation and dialysis treatments regardless of age or disability. Individual service offers access to:

- Medical appointments
- Meal site programs
- Senior Center/Adult Day Care
- Substance Abuse Treatment
- Prescription and Shopping
- Mental Health and Human Services
- Radiation and Dialysis Treatment
- Physical Therapy

**In FY18, GMT provided 2,104 trips to Fairfax residents for Elderly/Disabled/Medicaid Service.**

### ***General Public Transportation Service***

For Franklin and Grand Isle Counties, GMT offers traditional public transportation services which offer affordable and accessible transportation options, while directly supporting regional economic development and environmental stewardship. Current services include:

- St. Albans Downtown Shuttle
- Alburgh/Georgia Commuter
- Price Chopper Shopping Shuttle
- St. Albans LINK Express
- Richford/St. Albans Commuter

## VOLUNTEER DRIVER PROGRAM

In addition to shuttle vehicles, GMT uses an extensive network of Volunteer Drivers to provide coordinated and caring rides throughout our rural service area. Volunteer Drivers are essential in providing cost effective and community driven services, and are the foundation of our special services. Drivers are reimbursed for the miles they drive and provide services under the management of GMT.

GMT would like to thank all those who volunteer their time to support the transportation needs of their friends, family and neighbors. **If you are interested in becoming a GMT Volunteer Driver, please contact us at 802-527-2181 or [info@RideGMT.com](mailto:info@RideGMT.com).**

## **Thank You**

Thank you to the residents and officials of the Town of Fairfax for your continued financial support of GMT's public transportation service and for your commitment to efficient transportation solutions.

## **Information**

Please feel free to contact Chris Loyer, Public Affairs Coordinator with questions or to request additional information on GMT services at 802.540.2451 or [cloyer@RideGMT.com](mailto:cloyer@RideGMT.com)



# Northwest Regional Planning Commission 2018 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 Vermont Emergency Management and Homeland Security on emergency planning, exercises and training.

**Energy conservation and development:** Ensure increased local and regional input in energy programs and permitting through the adoption of a regional energy plan and assistance with the development of local energy plans.

**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.

## 2018 Fairfax Projects:

- ✧ Updated the Local Emergency Operations Plan along with documenting and submitting Tier 2 Hazardous Materials reports for Highway Department and Water and Sewer Departments.
- ✧ Provided technical support for the Town updating E-911 addresses and road name data.
- ✧ Updated the E-911 poster map and provided Westford and Cambridge E-911 maps for Fire and Rescue.
- ✧ Provided technical assistance for planning and zoning including a review of proposed amendments to the development regulations.
- ✧ Finalized the Town Plan project that included new language to address flood resiliency and forest fragmentation to meet state statute, a complete data update, reformatting of the plan to enhance public use, and an enhanced energy plan as an appendix.
- ✧ Drafted the renewal application and map for the designated village center, however the village center expiration was extended so this application was postponed until 2021.
- ✧ Provided technical support for the Emergency Management Coordinator to recoup costs from the 2017 wind storm disaster declaration.
- ✧ Consulted with local officials, identified projects and provided technical assistance for Municipal Roads Grants-in-Aid construction projects and equipment purchase.
- ✧ Coordinated Incident Command System (IC402 Training) for local emergency management officials.
- ✧ Finalized the Fairfax Stormwater Master Plan with town staff and a consulting team (funded by an Ecosystem Restoration Grant).
- ✧ Regionally approved the municipal plan and confirmed the municipality's planning process.
- ✧ Granted an affirmative determination of energy compliance to the enhanced energy plan.
- ✧ Provided planning and zoning technical assistance.

**Fairfax  
Regional Commissioners:**  
Brad Docheff & Colleen Steen

**Transportation Advisory  
Committee:**  
Colleen Steen

This year the Commission will assist our member municipalities with municipal roads general permit compliance, water quality project implementation, local energy plans, emergency preparedness, brownfields redevelopment and other needed services. The Commission has no regulatory or taxing authority; however, each year we do request a per capita assessment in support of local and regional activities and to provide matching funds 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.

# Vermont Department of Health Local Report

Faifax, 2019

At the Vermont Department of Health our twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters.

Your local office is in St. Albans at the address and phone number above. Available to help individuals and families at worksites, schools, town meetings, or by appointment, we work hard to provide you with knowledgeable and accessible care, resources, and services. We also partner with local organizations and health care providers to ensure we're equipped to respond to the community's needs. In 2018, we worked in partnership with communities to:

- Increase capacity statewide to prevent underage and binge drinking and reduce prescription drug misuse and marijuana with [Regional Prevention Partnerships \(RPP\)](#).
- Prevent and control the spread of [infectious disease](#). In 2018 we spent \$13,729,406 on vaccines provided at no cost to healthcare providers around the state to make sure children and adults are protected against vaccine-preventable diseases. We also responded to 244 cases of infectious disease.
- [Promote wellness](#) by focusing on walking and biking safety, reducing tobacco exposure, and increasing access to healthy foods through the implementation of local projects and municipal strategies.
- Support [healthy families](#) by helping kids stay connected with providers and dentists following transfer into foster care.
- Serve families and children with the Women, Infants, and Children ([WIC](#)) Nutrition Education and Food Supplementation Program. In 2018, we served over 11,000 families.
- Provide trainings on [Help Me Grow](#) to Healthcare and Early Childhood Education Providers to support improved access to resources and services for parents and families with young children.
- Share new data and reports including the [Vermont Lead in School Drinking Water Testing Pilot Report](#) which is helping Vermonters understand and address the risk of lead in school drinking water, and the [Injury and Violence in Vermont](#) report, which is shedding light on the risk of suicide among youths.
- Work with businesses in planning and starting [worksite wellness](#) strategies to improve on-the-job opportunities for health for local residents, including creating Breastfeeding Friendly locations to support growing families.
- Work with local partners, including, schools, hospitals, and emergency personnel, to ensure we are prepared to distribute medicine, supplies, and information during a [public health emergency](#).
- Improve understanding of how to stay healthy at work, home, and in the community through initiatives and resources related to 3-4-50, Help Me Grow, WIC, Building Bright Futures, Be Tick Smart, 802Quits, and the Breastfeeding Friendly Employer project.

Learn more about what we do on the web at [www.healthvermont.gov](http://www.healthvermont.gov)

Join us on FACEBOOK.COM/VDHSTALBANS

Follow us on [www.twitter.com/healthvermont](https://www.twitter.com/healthvermont)

STATE OF VERMONT  
DEPARTMENT OF PUBLIC SAFETY  
VERMONT STATE POLICE



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

January 4, 2019

On behalf of the Vermont State Police, St. Albans Field Station, we are providing our 2018 Annual Report. This report will provide you information in regards to current staffing, specialty services and statistical information.

**St. Albans Barracks Mission Statement:**

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

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

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

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

**“Your Safety Is Our Business”**

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

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

1 - 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

3 - Troopers on the Clandestine Laboratory Team

2- Troopers on the Crisis Negotiation Unit

1-Trooper on the EVOC Instructor

1-Trooper on the Honor Guard

3-Member's Assistance

**2017 Total Annual Figures & Comparison:**

Total cases investigated:	6491
Total arrests:	520
Total tickets issued:	1624
Total warnings issued:	3874
Fatal Accidents Investigated:	4
Burglaries Investigated:	57
Impaired Driving Arrests	102

	Total Crashes	Total Burglaries	Total Thefts
Average of 2016- 2017	564	67	169
2018	487	57	173



## Local Community Report: Fairfax

Total Cases:	448
Total Arrests:	45
DUI Arrests	7
Collisions w/ Damage	35
Collisions w/ Injury	7
Vandalisms:	2
Alarms	21
Burglary:	5

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



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



**75 HUNT STREET  
FAIRFAX, VT 05454**

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

**POSITION**

**TERM**

**MODERATOR**

Roberta Rodimer

Term Expires 2019

**SCHOOL DIRECTORS**

Elaine Stone Carpenter

Term Expires 2020

Scott Mitchell

Term Expires 2021

Kathi Ellsworth Muehl

Term Expires 2019

Michael Bruso

Term Expires 2019

Sandra Lee (Sandy) Alexander

Term Expires 2020

The School Board meets on the second Monday of every month

**BFA TRUSTEES (5 YEAR TERM)**

Lee Minor

Term Expires 2019

John Mitchell

Term Expires 2020

James Meunier

Term Expires 2021

Alfred Daniels

Term Expires 2021

Dale Bellows

Term Expires 2022

**SURETY BONDS**

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

## ANNUAL FAIRFAX TOWN SCHOOL DISTRICT MEETING 2019

The inhabitants of the Town of Fairfax who are legal voters in the Annual Town School District Meeting are hereby notified and warned to meet at the Elementary Auditorium of Bellows Free Academy, 75 Hunt Street, Fairfax on Saturday, March 2, 2019 at 10:00am for the purpose of voting upon or transacting such business not involving voting by Australian Ballot and for a presentation and public hearing of the proposed school budget.

**Article 1 through Article 3** shall be voted upon by use of the official Australian ballot. The polls will be open on Tuesday, March 5, 2019 at 7:00am to 7:00pm at the Old Middle School Gymnasium of Bellows Free Academy, Fairfax.

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

BY AUSTRALIAN BALLOT

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

ARTICLE 2: Shall the voters of said school district approve the school board to expend **\$12,900,330** which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of **\$13,226.40 per equalized pupil**. This projected spending per equalized pupil is **1.51% lower** than spending for the current year.

BY AUSTRALIAN BALLOT

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

BY AUSTRALIAN BALLOT

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

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

ARTICLE 6: To adjourn.

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

Dated at Fairfax, County of Franklin, State of Vermont, this 28th day of January 2019.

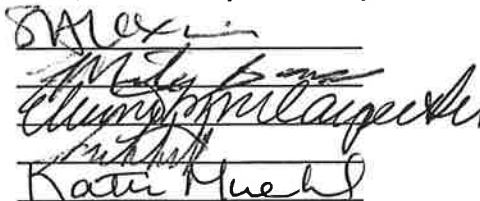
Sandy Alexander

Michael Bruso

Elaine Stone Carpenter

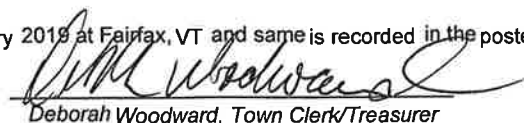
Scott Mitchell

Kathi Muehl



Received by Fairfax Town Clerk's Office for record and this 29th day of January 2019 at Fairfax, VT and same is recorded in the posted records.

ATTEST:



Deborah Woodward, Town Clerk/Treasurer

**FAIRFAX TOWN SCHOOL DISTRICT**  
***Annual Meeting 2018***

The 2018 Annual Town School District Meeting was called to order at the Elementary Auditorium at Bellows Free Academy, Fairfax, Vermont by Moderator Roberta (Robby) Rodimer at 12:00 p.m. on Saturday, March 3, 2018. Robby read Robert's Rules as modified by VT State Law.

ARTICLES 1 through ARTICLE 4 were voted upon by the use of the official Australian ballot on Tuesday, March 6, 2018 at the Middle School Gymnasium of Bellows Free Academy, Fairfax, Vermont. The polls opened at 7:00 a.m. and closed at 7:00 p.m.

*Elaine Carpenter, School Board Chair introduced our Principals, and the School Board. A slide show was presented. Elaine Carpenter, Chair spoke about the safety of our children and school. She spoke about the Fairfax School Budget FY19 Proposal consisting of:*

**Our Mission:** *Committed to ensuring all students become **informed, literate, critical thinkers** who demonstrate **responsible social and civic behaviors**.*

**Budget Reallocation Summary**

- Reduce High School Science Teacher by 0.2 FTE (-\$11k)** to match current configuration of science department.

- Add Elementary Classroom Teacher, 1.0 FTE (+\$66k)** to meet the growing enrollment numbers in grade K-2.

- Additional Elementary Classroom Curriculum/Supplies (+\$5k)** to purchase classroom curriculum and supplies for additional classroom teacher.

- Invest in Capital Improvement (\$155k)** to make facility improvements to our school buildings and grounds.

- Increase Teacher Stipends (+\$11.5k)** for curriculum and professional development outside of regularly contracted hours.

- Adjust Technology Budget (+\$10.4k)** to provide an inventory system for tracking equipment; purchase science software; invest in cloud backup system.

**Budget Reallocation Summary**

- Install Extra Security Cameras (+\$14k)** to cover the exterior perimeter of the entire school building.

- Purchase Portable Speaker System (+\$3k)** for outdoor events.

- Complete Fitness Room Bathroom Renovation (+\$8k)** and provide showering facilities adjoining the fitness room in final phase of plan.

- Purchase Van for Co-curricular/Small Field Trips (+\$35k)** to extend flexibility for transportation to work-based learning sites, small group field trips and additional co-curricular opportunities.

- Upgrade Ultimate Frisbee Program to Varsity Level (+\$12k)** to maintain athletic opportunities.

- Increase Band Budget (+6k)** to maintain thriving music program.

- **Teacher Sabbatical Leave** (+\$45k) to support advanced teacher training.

An enrollment summary of BFA K-12 was shown.

The Education funding update consisted of:

- Last year, the state education fund utilized \$38M in revenue sources that were one-time funds and are no longer available. Because of this, the tax commissioner recommended a statewide decrease in the property tax yield from \$10,160 to \$9,842 for this budget season.

- In December 2017, the commissioner's estimate was that the yield decrease would result in a property tax increase for all Vermonters of 9.4 cents - regardless of where they live or how their local budget is constructed.

- As of February preliminary statewide school budget increases, which were projected to rise 3.29%, are now reporting a much lower statewide increase than anticipated (1%). This potential decrease may reduce the anticipated state tax impact from 9.4 cents to a 2.82 cent tax rate increase.

The pending Legislation 2018 consisted of:

- The Vermont State Legislature is currently considering a bill that would completely overhaul the education funding system – moving away from total reliance on property taxes toward a combination of income and property taxes.

- The proposal would reduce average statewide homestead education property tax rate from \$1.55 to \$0.82 by lowering the base homestead rate to 25 cents.

- The new proposed education income tax would begin after income of \$47K and be structured as follows:

- AGI of \$0-47K = exempt

- AGI of \$47-125K = 1.2% tax

- AGI of \$125K-4M = 1.65% tax

Currently, the Legislature is considering an implementation date of 7/1/2019.

Scott Mitchell informed us of the impact of the budget on the tax rate, which will require an increase of 4.3 cents. The tax rates remain low in Fairfax as compared to other towns in the area. Estimated School tax bill with and without Article 3 approval was reviewed. Article 2 and 3 were addressed including the capital improvement plan project. To name a few: upgrading and replacing roofs; replace tile; repaving parking lot; and replacing the gym floor.

### **Long Range Facilities Planning Committee (LRFPC) Update**

- A \$16M bond proposed was not approved by voters in October 2017. This proposal included:

- Renovation of Restrooms
- ADA Compliance Upgrades
- Conversion of the Middle School Gymnasium to two floors
- School Entrance in the Front on the School with New Admin Offices
- Addition of a new Gymnasium in current White House location
- 400-Seat Auditorium
- Cafeteria with attached small events kitchen
- LED Light Conversion
- Sprinkler System

- New LRFPC committee to start work later this month
- Article 3 addresses immediate needs of the school for renovation

### **Act 46 Section 9 Alternative Governance Structure**

- BFA Act 46 committee began work in March 2017
- Explored merger with Maple Run, Milton, Essex-Westford, Cambridge
- Looked at efficiencies that can be made within our current structure
- The committee recommended to the Board in June to petition the state for a section 9, Alternative Structure. The recommendation was to petition with the School Districts of Fletcher and Georgia to remain as a Supervisory Union.
- The Fairfax School Board approved the recommendation of the Act 46 committee. It was urged to please support our schools!

**Article 1**                      Shall the legal voters of said school district elect the following officers?

*School Moderator 1 year term Roberta Rodimer                      804 votes*

*School Director 3 year term Scott Mitchell                      791 votes*

*School Director 2 year term Sandra-Lee Alexander 443 votes*

**Article 2**                      Shall the voters of said school district approve the school board to expend \$12,282,123 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$13,056.89 per equalized pupil. This projected spending per equalized pupil is 1.47% lower than spending for the current year.  
BY AUSTRALIAN BALLOT

The floor was open for discussion. Some discussion consisted of whether or not the roof repair comes out of the Capital Improvement Fund. The School Resource Officer position was the subject of many questions, from why the position has not been filled, to whom would be responsible for their duties, and whether the officer would be armed. Staff said that the School Resource Officer would be a deputy sheriff and armed as any deputy would be. There was a concern if the roof was currently leaking, which it is not. An explanation of what would be repaired first, the bleachers, bathrooms, or the roof. The Community meetings informed the School Board to start working on necessary repairs before things get worse at their best judgment, making the decision to start with the bleachers and bathrooms. There was clarification that only three School Board members need to sign the Warning to meet the quorum. There was much concern of the building access with just having a school lock down. The school is working hard to insure the safety for our children.

**Article 3**

Shall the voters of said school district approve the school board to expend up to \$300,000 for bathroom renovations at BFA Fairfax Middle/High School and to replace the bleachers in the Richard A. Brown Gymnasium? It is estimated that this expenditure, if approved, will result in education spending of \$371.79 per equalized pupil. This spending per equalized pupil is not higher than spending for the current fiscal year. It is also estimated that if this proposed expenditure and the proposed budget (Article 2) are both approved, education spending per equalized pupil will increase by \$177.23, or 1.34% over such spending for the current fiscal year.

The floor was open to discussion. Some discussion consisted of why it is important to fix the bleachers. Safety and wellbeing for the people is a concern to protect the people that use them.

**In Favor: 579**

**Opposed: 398**

**Article 4**

Shall the voters of said school district authorize the School Directors to borrow money for school expenses in anticipation of revenue for the ensuing year? BY AUSTRALIAN BALLOT

The floor was open to discussion. There was none.

**In Favor: 580**

**Opposed: 396**

**Article 5**

To approve reports of School Directors from the previous year.

A motion was made by Mike Cain and seconded by Mary Kay Raymond. The floor was opened to discussion. Barbara Murphy thanks Jason Boyd for his time on the School Board. Motion passed by a show of cards.

**Article 6**

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

A motion was made by Tom Traber and seconded by Cathy Carlson. The floor was opened to discussion and there was a question and answer session. Some floor discussion consisted of the secured entrances into the school. When the school is under lock down no one is able to enter. The security of the school comes first. They are working on changing procedures to improve security in an emergency. The motion was passed by a show of cards.

**Article 7**

To adjourn.

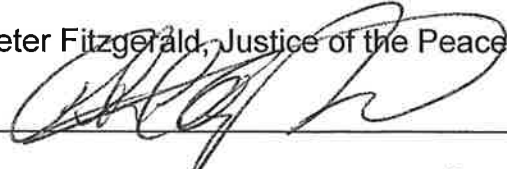
A motion was made and passed by a show of cards at 1:19 p.m. The school meeting recessed until March 6, 2018 at 7:00 a.m.



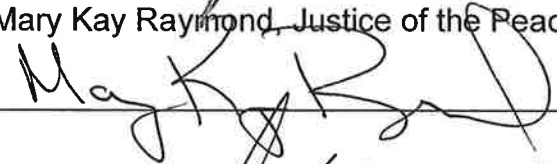
There are 3810 registered voters with 983 voting by Australian ballot making a 26% voter turnout.

Dated at Fairfax, County of Franklin, State of Vermont,  
this 8<sup>th</sup> day of March 2018

Peter Fitzgerald, Justice of the Peace

A handwritten signature in black ink, appearing to read "Peter Fitzgerald", written over a horizontal line.

Mary Kay Raymond, Justice of the Peace

A handwritten signature in black ink, appearing to read "Mary Kay Raymond", written over a horizontal line.

Attest:  
Deborah Woodward  
Town Clerk/Treasurer

A handwritten signature in black ink, appearing to read "Deborah Woodward", written over a horizontal line.

Dated: March 8, 2018



A new year started for us in March 2018 when we welcomed Sandy Alexander to the board. We also have been joined by our two student representatives, Shane Seals representing the senior class, and Kieran Shea, representing the juniors. We have met regularly throughout the past year to provide leadership, oversight and budget management to our school community. We have welcomed new educators, new learning opportunities for our students, educators, and school leaders, as well as ensured that policy and budget oversight is maintained. I am pleased to share with you some of the highlights from this year.

**INSTRUCTION**

- We are continuing our work on Proficiency Based Graduation Requirements in many areas of learning. This year we implemented a proficiency-based progress report. Our students will soon begin proficiency exhibitions in grades 9, 10 and 11 and our seniors will present a capstone project.
- Our strength in co-curricular activities is evidenced by high participation rates at all grade levels. We have added Lacrosse as a Varsity sport for next year due to increased student interest. We continue to provide students with many opportunities to participate in co-curricular activities.
- Music, drama and the arts are an important component of our learning community. Once again, we had record numbers of students participating in our fall musical, 'Cinderella'. Our music programs continue to show high participation rates and plans are underway for a future marching band and pep band. The arts are thriving at Fairfax!
- In January, we welcomed three students from China who are joining our school for the semester.
- We continue to see increasing numbers of students who are challenged with emotional and behavioral concerns. We are working creatively to address these needs with our school staff and community partners.
- Our Farm to School (FTS) program had a record crop of vegetables this past summer and again hosted a FTS dinner in the fall.
- Our early education program is growing as we strive to provide ten hours each week of preschool programming for eligible students.
- Students were able to travel on numerous field trips throughout New England as well as Canada. Plans are underway for a trip to Alaska as well as England.

**BUILDING**

- Our Long-Range Facilities Planning Committee (LRFPC) is continuing to meet to develop a plan for our building that will meet the needs of our students today and in the future. Over 450 community members completed the LRFPC survey this past year. Improvements to our building were ranked in order of community priorities and the following eight areas were of the most concern to be addressed in any building construction: doors, entryway,

science, sprinklers, music, elevators, auditorium and windows. Scott Mitchell reports on next steps: "Next steps are evaluation of these responses and aligning them with our school to meet the needs of all of our students. Once this is done, we will be developing a plan for the facility to bring to the community. There are updates that need to be made to this plant, some minor and some major, and the committee is looking at all of these."

- We were able to purchase new bleachers for the Richard Brown gymnasium which greatly improved access and safety for our programs.
- We continue to upgrade our bathrooms and will be doing four more this summer.
- We have entered into a program with Green Mountain Solar to provide cost-effective net metered credits for electricity and renewable energy. We anticipate a savings in our electrical cost of \$179,000 over the next 20 years.

## **SAFETY**

- We were pleased to welcome Andre LaBier, School Resource Officer, to our school in September. Andre has extensive experience in police work and has been invaluable to us as we work to ensure a safe school.
- We continue to be committed to making our school as safe as possible for all. This fall we implemented a new active shooter training system this called ALICE. All school personnel and students have been trained in this system. Prior to implementation we held parent meetings as well as staff trainings. Time was spent with all students to teach expectations for the new procedure. Response from students and teachers has been outstanding. All of these have been coordinated with our state and local law enforcement as well as the fire department.
- The main office has been moved to a new location which is right off the high school lobby. This allows visual surveillance of the lobby thereby increasing our security.
- The library door is now a locked door and visitors need to be buzzed in.
- New security cameras have been purchased and will be installed in areas needing this level of protection.

## **TRANSPORTATION**

- A new bus was purchased last year as well as a smaller van. This allows our drivers more flexibility in bus runs.
- Finding and maintaining a reliable team of bus drivers continues to be a challenge. We applaud the efforts of our transportation team to meet the needs of our student population, not only in getting students to school but student athletes to after-school sports activities.

## **BUDGET**

- The budget process is always challenging. We are fortunate this year to have a significant budget surplus to carry forward as well as an increase of 28 students which helps our cost per pupil.

- The budget we are presenting to you this year represents a decrease of 1.51% in per pupil spending of \$13,226, way below the state average of \$16,000. The school tax rate will decrease 5 cents, to \$1.35. This budget reduction is a reflection of an increasing number of students as well as our history of fiscal responsibility.
- We are fortunate that we will be able to add some positions to our staff. Each addition has been carefully thought out to ensure that we are best meeting the needs of our students.

I would like to thank my fellow board members for their dedication and commitment to BFA Fairfax. We have worked hard for you this year and will continue to do so as we help to provide an education that prepares our students for an ever-changing world. Community support for the school is amazing and we could not have the quality school that we do without your support. Please do not hesitate to contact us if you have additional comments, questions or concerns about the school.

Respectfully submitted,

Elaine Carpenter, Board Chair

**Fairfax Town School District**  
**Summary of Anticipated Revenues**  
**Fiscal Year 2019-2020**

	<b>FY17</b>		<b>FY18</b>		<b>FY19</b>	<b>FY20</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
Fund Balance	\$34,620	\$0	\$70,680	\$0	\$185,453	\$200,000
Tuition	\$1,210,195	\$1,126,335	\$1,160,000	\$1,198,398	\$1,389,200	\$1,550,000
SpEd Tuition/Transportation	\$35,000	\$19,049	\$0	\$15,500	\$0	\$0
Interest Earned	\$4,000	\$6,875	\$4,500	\$54,949	\$30,000	\$30,000
Summer Food Service	\$0	\$0	\$0	\$0	\$0	\$0
Game Receipts	\$6,500	\$6,229	\$6,500	\$5,163	\$6,500	\$6,500
Miscellaneous	\$13,000	\$22,841	\$13,000	\$17,683	\$15,000	\$15,000
Drama Revenue	\$12,000	\$11,028	\$12,000	\$12,465	\$12,000	\$15,000
General State Support Grant	\$9,646,472	\$9,646,472	\$10,070,085	\$10,041,269	\$10,271,863	\$10,696,954
Vocational Tuition Aid	\$233,573	\$233,573	\$245,505	\$245,505	\$263,607	\$271,515
Transportation Reimbursement	\$221,136	\$217,655	\$0	\$0	\$0	\$0
SpEd Block Grant	\$285,327	\$285,327	\$0	\$0	\$0	\$0
SpEd Intensive Reimbursement	\$948,603	\$858,469	\$349,160	\$351,512	\$0	\$0
SpEd Extraordinary Reimbursement	\$269,450	\$285,825	\$7,167	\$0	\$0	\$0
Essential Early Ed Grant	\$59,312	\$59,312	\$0	\$0	\$0	\$0
SpEd State Placed	\$84,387	\$43,034	\$51,900	\$0	\$0	\$0
Driver Ed Reimbursement	\$6,200	\$6,568	\$6,500	\$5,647	\$6,500	\$6,500
Voc Transportation Reimbursement	\$80,000	\$0	\$0	\$0	\$0	\$0
State Reimbursement - Adult Learning	\$28,125	\$15,507	\$28,125	\$0	\$20,000	\$20,000
Proceeds on Debt	\$0	\$0	\$0	\$0	\$0	\$6,861
Adj for Prior Year Tuition	\$0	\$44,392	\$0	\$95,292	\$0	\$0
Impact Fees	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total General Fund Revenue	\$13,187,900	\$12,898,491	\$12,035,122	\$12,053,384	\$12,210,123	\$12,828,330
Special Program Revenue	\$72,000	\$50,051	\$72,000	\$72,000	\$72,000	\$72,000
Gross Revenue	<b>\$13,259,900</b>	<b>\$12,948,542</b>	<b>\$12,107,122</b>	<b>\$12,125,384</b>	<b>\$12,282,123</b>	<b>\$12,900,330</b>

**Fairfax Town School District  
FY20 Budget Summary**

	FY17		FY18		FY19	FY20	
	Budget	Actual	Budget	Actual	Budget	Proposed	
Elementary	\$1,858,933	\$1,877,463	\$1,985,435	\$1,991,570	\$2,093,314	\$2,454,061	17.23%
Middle School	\$1,155,867	\$1,108,831	\$1,151,028	\$1,115,434	\$1,182,314	\$0	
High School	\$2,319,385	\$2,261,958	\$2,450,104	\$2,395,370	\$2,504,511	\$0	
Secondary	\$0	\$0	\$0	\$0	\$0	\$3,732,242	
Sub Total	\$5,334,185	\$5,248,251	\$5,586,567	\$5,502,374	\$5,780,139	\$6,186,303	7.03%
General Instruction	\$135,449	\$78,922	\$108,573	\$86,113	\$116,726	\$121,792	4.34%
Comp Ed	\$169,369	\$142,112	\$226,452	\$272,118	\$293,522	\$315,804	7.59%
Pre-K	\$265,346	\$293,843	\$266,256	\$318,284	\$341,059	\$396,634	16.29%
Special Ed	\$2,377,429	\$2,144,432	\$1,277,263	\$1,179,618	\$1,068,770	\$1,165,173	9.02%
Speech & Language	\$213,048	\$212,335	\$112,382	\$109,225	\$95,960	\$98,148	2.28%
Co-Curricular	\$227,814	\$236,351	\$236,891	\$221,678	\$248,891	\$302,654	21.60%
Guidance	\$414,928	\$377,584	\$398,072	\$384,339	\$390,841	\$452,356	15.74%
Library	\$149,269	\$176,363	\$150,129	\$148,093	\$155,820	\$161,653	3.74%
Planning Room	\$126,492	\$124,285	\$147,212	\$130,834	\$157,931	\$84,319	-46.61%
Nurse	\$173,339	\$167,020	\$179,756	\$176,276	\$196,075	\$198,238	1.10%
Professional Dev	\$279,739	\$245,276	\$268,674	\$193,108	\$210,505	\$218,257	3.68%
Technology	\$346,282	\$394,781	\$415,825	\$439,145	\$274,051	\$335,303	22.35%
School Board	\$58,723	\$52,092	\$55,710	\$43,600	\$72,176	\$57,004	-21.02%
FWSU Assessment	\$675,326	\$675,290	\$690,067	\$691,367	\$750,386	\$787,905	5.00%
Business Office	\$3,000	\$3,918	\$3,000	\$29,424	\$30,000	\$30,000	0.00%
Principal's Office	\$576,850	\$575,523	\$581,816	\$569,679	\$585,841	\$707,447	20.76%
Buildings & Grounds	\$958,879	\$852,949	\$946,098	\$840,358	\$1,196,519	\$967,300	-19.16%
Transportation	\$533,511	\$400,692	\$205,072	\$153,810	\$222,151	\$223,290	0.51%
Debt Service	\$163,672	\$159,311	\$174,057	\$174,056	\$164,260	\$18,750	-88.59%
Total Transfers	\$0	\$185,445	\$0	\$0	\$155,000	\$0	-100.00%
Grant Expenditures	\$72,000	\$50,051	\$72,000	\$72,000	\$72,000	\$72,000	0.00%
	\$13,259,900	\$12,797,787	\$12,107,122	\$11,735,497	\$12,582,123	\$12,900,330	2.53%

**Fairfax Town School District  
FY20 Budget**

<b>Elementary Education (Grades K-6)</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Elementary Teacher Salaries	\$1,259,256	\$1,268,193	\$1,352,673	\$1,353,957	\$1,449,247	\$1,639,553	
Paraeducator Wages	\$63,501	\$76,426	\$63,471	\$67,994	\$65,792	\$0	
Para Assessment	\$0	\$2,790	\$0	\$0	\$0	\$95,937	
Substitute Wages	\$45,000	\$12,321	\$10,000	\$19,065	\$1,000	\$1,000	
Insurance Benefits	\$323,834	\$309,890	\$343,496	\$312,683	\$350,728	\$447,640	
Social Security	\$105,893	\$98,771	\$110,168	\$104,680	\$117,706	\$125,424	
Municipal Retirement	\$3,572	\$4,739	\$3,570	\$3,644	\$3,701	\$3,270	
Course Reimbursement	\$20,000	\$14,109	\$23,000	\$17,622	\$23,000	\$40,860	
Contracted Services	\$8,837	\$46,045	\$53,517	\$57,285	\$51,600	\$67,877	
Mileage Reimbursement	\$500	\$70	\$500	\$31	\$500	\$500	
Supplies	\$21,800	\$23,517	\$21,800	\$35,420	\$26,800	\$28,000	
Workbooks	\$3,000	\$0	\$1,740	\$4,956	\$1,740	\$2,000	
Textbooks	\$3,000	\$1,100	\$1,000	\$2,114	\$1,000	\$1,500	
Audiovisual Materials	\$240	\$0	\$0	\$0	\$0	\$0	
Equipment	\$500	\$7,482	\$500	\$0	\$500	\$500	
<b>Total Elementary</b>	<b>\$1,858,933</b>	<b>\$1,877,463</b>	<b>\$1,985,435</b>	<b>\$1,991,570</b>	<b>\$2,093,314</b>	<b>\$2,454,061</b>	<b>17.23%</b>
<b>Middle School Instruction</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Teacher Salaries	\$793,794	\$771,237	\$792,555	\$777,128	\$822,901	\$0	
Paraeducator Wages	\$1,594	\$6,731	\$19,232	\$7,351	\$10,998	\$0	
Substitute Wages	\$18,000	\$841	\$6,000	\$12,778	0	\$0	
Insurances	\$212,561	\$213,563	\$210,532		\$219,337	\$0	
Social Security	\$62,928	\$55,898	\$63,227	\$58,025	\$64,850	\$0	
Municipal Retirement	\$90	\$358	\$1,082	\$404	\$619	\$0	
Workers' Compensation	\$0	\$0	\$0	\$5,678	\$0	\$0	
Unemployment Insurance	\$0	\$0	\$0	\$1,452	\$0	\$0	
Course Reimbursement	\$12,000	\$12,886	\$12,000	\$15,682	\$17,209	\$0	
Contracted Services	\$8,000	\$28,623	\$26,500		\$26,500	\$0	
Tuition- Outplaced school	\$27,000	\$0	\$0	\$0	\$0	\$0	
Supplies	\$19,900	\$18,344	\$19,900	\$19,566	\$19,900	\$0	
Equipment	\$0	\$350	\$0	\$0	\$0	\$0	
<b>Total Middle School</b>	<b>\$1,155,867</b>	<b>\$1,108,831</b>	<b>\$1,151,028</b>	<b>\$1,115,434</b>	<b>\$1,182,314</b>	<b>\$0</b>	
<b>High School</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Teacher Salaries	\$1,257,946	\$1,218,212	\$1,334,931	\$1,327,583	\$1,406,044	\$0	
Hourly Wages	\$0	\$15,117	\$0	\$4,645	\$0	\$0	
Substitute Wages	\$32,000	\$53,466	\$0	\$34,357	\$0	\$0	
Insurance Benefits	\$318,232	\$266,197	\$312,593	\$273,363	\$313,131	\$0	
Social Security	\$99,824	\$94,762	\$105,287	\$101,682	\$109,192	\$0	
Municipal Retirement	\$0	\$832	\$0	\$229	\$0	\$0	
Workers' Compensation	\$0	\$8,861	\$0	\$9,273	\$0	\$0	
Unemployment Insurance	\$0	\$2,355	\$0	\$2,112	\$0	\$0	
Course Reimbursement	\$34,000	\$23,759	\$34,000	\$32,368	\$28,000	\$0	
Contracted Services	\$48,325	\$55,218	\$84,550	\$43,891	\$64,296	\$0	
Repairs & Maintenance	\$800	\$205	\$800	\$967	\$800	\$0	
Technical Center Tuition	\$485,798	\$485,795	\$532,983	\$519,446	\$541,088	\$0	
Mileage Reimbursement	\$1,000	\$119	\$1,000	\$904	\$1,000	\$0	
Supplies	\$33,460	\$24,586	\$33,460	\$34,770	\$33,460	\$0	
Books	\$4,000	\$2,393	\$2,500	\$6,880	\$2,500	\$0	
Equipment	\$2,500	\$7,590	\$8,000	\$3,061	\$5,000	\$0	
Dues & Fees	\$0	\$2,455	\$0	-\$161	\$0	\$0	

<b>Total High School</b>	<b>\$2,319,385</b>	<b>\$2,261,958</b>	<b>\$2,450,104</b>	<b>\$2,395,370</b>	<b>\$2,504,511</b>	<b>\$0</b>	
<b>Secondary (Grades 7-12)</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Teacher Salaries	\$0	\$0	\$0	\$0	\$0	\$2,228,945	
Para Assessment	\$0	\$0	\$0	\$0	\$0	\$16,323	
Contracted Services	\$0	\$0	\$0	\$0	\$0	\$58,000	
Insurances	\$0	\$0	\$0	\$0	\$0	\$545,822	
Social Security	\$0	\$0	\$0	\$0	\$0	\$163,278	
Retirement	\$0	\$0	\$0	\$0	\$0	\$13,734	
Course Reimbursement	\$0	\$0	\$0	\$0	\$0	\$56,640	
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$1,000	
Technical Center Tuition	\$0	\$0	\$0	\$0	\$0	\$550,000	
Mileage Reimbursement	\$0	\$0	\$0	\$0	\$0	\$1,000	
Supplies	\$0	\$0	\$0	\$0	\$0	\$55,000	
Books	\$0	\$0	\$0	\$0	\$0	\$2,500	
Equipment	\$0	\$0	\$0	\$0	\$0	\$5,000	
<b>Total Secondary</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,732,242</b>	
<b>General Instruction</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
School Wide Teacher Salaries	\$18,700	\$3,525	\$12,700	\$1,706	\$12,700	\$13,081	
Paras	\$23,300	\$8,833	\$12,750	\$0	\$14,750	\$0	
Para Assessment (Incl Ben)	0	0	0	0	0	\$22,789	
Insurances	\$130	\$0	\$0	\$0	\$0	\$0	
Social Security	\$3,596	\$939	\$2,330	\$121	\$2,483	\$1,001	
Municipal Retirement	\$1,446	\$277	\$716	\$0	\$716	\$745	
Course Reimbursement	\$500	\$0	\$500	\$0	\$500	\$500	
Repairs & Maintenance	\$38,000	\$24,282	\$28,000	\$28,000	\$28,000	\$28,000	
Contracted Services	\$12,277	\$14,092	\$12,277	\$6,481	\$12,277	\$12,277	
Supplies	\$35,200	\$16,121	\$37,000	\$44,427	\$37,000	\$37,000	
Equipment	\$1,000	\$9,350	\$1,000	\$5,028	\$7,000	\$6,000	
Dues & Fees	\$400	\$453	\$400	\$350	\$400	\$400	
<b>Total General Instruction</b>	<b>\$135,449</b>	<b>\$78,922</b>	<b>\$108,573</b>	<b>\$86,113</b>	<b>\$116,726</b>	<b>\$121,792</b>	<b>4.34%</b>
<b>Compensatory Education</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Comp Ed Teacher Salaries	\$52,654	\$54,508	\$104,766	\$102,305	\$164,264	\$169,192	
Paraeducator Wages	\$52,613	\$31,183	\$35,413	\$32,916	\$37,616	\$0	
Paraeducator Assessment (Incl Ben)	\$0	\$0	\$0	\$0	\$0	\$54,242	
Substitute Wages	\$1,000	\$0	\$1,000	\$50,285	\$1,000	\$1,000	
Insurance Benefits	\$12,126	\$9,498	\$31,212	\$27,591	\$31,807	\$31,454	
Social Security	\$8,129	\$6,490	\$10,800	\$13,258	\$15,712	\$12,689	
Retirement	\$2,959	\$1,718	\$2,048	\$1,945	\$2,172	\$0	
Workers' Compensation	\$0	\$631	\$0	\$649	\$0	\$665	
Unemployment Insurance	\$0	\$284	\$0	\$251	\$0	\$275	
Course Reimbursement	\$2,500	\$2,305	\$2,500	\$2,159	\$2,500	\$4,000	
Contracted Services	\$35,388	\$34,642	\$36,713	\$39,304	\$36,451	\$40,287	
Supplies	\$1,500	\$853	\$1,500	\$1,455	\$1,500	\$1,500	
Books	\$500	\$0	\$500	\$0	\$500	\$500	
<b>Total Comp Ed</b>	<b>\$169,369</b>	<b>\$142,112</b>	<b>\$226,452</b>	<b>\$272,118</b>	<b>\$293,522</b>	<b>\$315,804</b>	<b>7.59%</b>
<b>Pre-K</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Pre-K Teacher Salaries	\$47,856	\$45,170	\$67,901	\$64,353	\$69,113	\$89,793	
Paraeducator Wages	\$40,134	\$31,089	\$46,004	\$38,922	\$27,966	\$0	
Paraeducator Assessment (Incl Ben)	0	0	0	0	0	\$40,327	
Substitute Wages	\$800	\$2,786	\$0	\$7,563	\$3,000	\$4,000	
Insurance Benefits	\$23,697	\$21,876	\$27,499	\$22,730	\$24,128	\$26,987	
Social Security	\$6,792	\$5,721	\$8,714	\$8,211	\$7,761	\$5,951	

Retirement	\$2,258	\$1,133	\$2,588	\$994	\$1,573	\$0
Course Reimbursement	\$2,000	\$0	\$1,000	\$215	\$1,000	\$2,250
Contracted Services	\$0	\$278	\$3,000	\$495	\$2,000	\$2,000
EE Contracted Svcs FWSU	\$115,165	\$115,772	\$40,446	\$24,519	\$66,471	\$69,130
Supplies	\$1,800	\$1,978	\$4,800	\$3,266	\$3,000	\$3,300
Furniture	\$0	\$0	\$7,000	\$0	\$1,000	\$0
Tuition to Other Schools	\$24,744	\$68,024	\$57,204	\$147,015	\$133,947	\$152,896
<b>Total Pre-K</b>	<b>\$265,346</b>	<b>\$293,843</b>	<b>\$266,256</b>	<b>\$318,284</b>	<b>\$341,059</b>	<b>\$396,634</b>
<i>Changed to .67 FTE</i>						

<b>Special Education</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Special Education Teacher Salaries	\$0	\$8	\$0	\$0	\$0	\$0	
Hourly Wages	\$0	\$623	\$0	\$3,919	\$0	\$0	
Paraeducator & Tutor Wages	\$505,269	\$437,751	\$499,117	\$414,818	\$0	\$0	
Substitute Wages	\$29,000	\$3,107	\$1,000	\$3,428	\$0	\$0	
Insurances	\$68,057	\$47,801	\$57,868	\$47,528	\$0	\$0	
Social Security	\$38,653	\$32,973	\$38,259	\$31,469	\$0	\$0	
Retirement	\$30,640	\$24,091	\$28,075	\$22,908	\$0	\$0	
Course Reimbursement	\$4,000	\$271	\$4,000	\$2,213	\$0	\$0	
Contracted Services	\$0	\$22,594	\$33,000	\$0	\$0	\$0	
FWSU Special Education Assessment	\$1,701,810	\$1,575,213	\$615,944	\$653,337	\$1,068,770	\$1,165,173	
<b>Total Special Education</b>	<b>\$2,377,429</b>	<b>\$2,144,432</b>	<b>\$1,277,263</b>	<b>\$1,179,618</b>	<b>\$1,068,770</b>	<b>\$1,165,173</b>	<b>9.02%</b>

<b>Speech &amp; Language</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Teacher Salaries	\$0	\$0	\$0	\$0	\$0	\$0	
Insurance Benefits	\$2,131	\$500	\$710	\$531	\$0	\$0	
Social Security	\$2,945	\$1,339	\$1,407	\$1,403	\$0	\$0	
Municipal Retirement	\$2,166	\$935	\$1,035	\$981	\$0	\$0	
Workers' Compensation	\$0	\$139	\$0	\$143	\$0	\$0	
Unemployment Insurance	\$0	\$100	\$0	\$88	\$0	\$0	
Course Reimbursement	\$500	\$600	\$500	\$0	\$0	\$0	
FWSU SLP Assessment	\$166,805	\$191,724	\$90,335	\$88,236	\$95,960	\$98,148	
<b>Total Speech &amp; Language</b>	<b>\$213,048</b>	<b>\$212,335</b>	<b>\$112,382</b>	<b>\$109,225</b>	<b>\$95,960</b>	<b>\$98,148</b>	<b>2.28%</b>

<b>Co-Curricular</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Co-Curricular Wages	\$103,800	\$91,914	\$104,800	\$92,808	\$110,800	\$117,932	
Athletic Director Coverage	\$7,000	\$3,287	\$7,000	\$4,049	\$7,000	\$7,000	
Social Security	\$8,476	\$7,180	\$8,553	\$7,306	\$9,012	\$9,022	
Retirement	\$0	\$519	\$0	\$83	\$0	\$200	
Officials	\$26,000	\$21,664	\$26,000	\$23,202	\$26,000	\$26,000	
Co-Curricular Contracted Services	\$27,000	\$27,658	\$28,000	\$27,955	\$28,000	\$28,000	
Drama Contracted Services	\$10,000	\$16,170	\$17,000	\$15,514	\$17,000	\$17,000	
Repairs & Maintenance	\$0	\$629	\$0	\$0	\$0	\$0	
Mileage Reimbursement	\$2,000	\$1,449	\$2,000	\$1,796	\$2,000	\$2,000	
Co-Curricular Supplies	\$20,538	\$23,659	\$20,538	\$29,121	\$26,079	\$28,000	
Drama Supplies	\$4,000	\$3,277	\$4,000	\$2,143	\$4,000	\$3,000	
Equipment	\$3,000	\$11,539	\$3,000	\$3,517	\$3,000	\$3,500	
Field Improvements	\$2,000	\$12,180	\$2,000	\$663	\$2,000	\$2,000	
Dues & Fees	\$14,000	\$15,227	\$14,000	\$13,519	\$14,000	\$14,000	
<b>Total Co-Curricular</b>	<b>\$227,814</b>	<b>\$236,351</b>	<b>\$236,891</b>	<b>\$221,678</b>	<b>\$248,891</b>	<b>\$302,654</b>	<b>21.60%</b>

<b>Guidance</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Guidance Counselor Salaries	\$225,866	\$220,020	\$223,945	\$240,703	\$247,528	\$257,196	
Secretary Wages	\$38,192	\$37,601	\$39,213	\$38,084	\$38,314	\$49,808	
Substitute Wages	\$0	\$680	\$0	\$630	\$0	\$0	



Insurances	\$75,654	\$68,345	\$84,559	\$45,777	\$52,564	\$53,050	
Social Security	\$20,368	\$18,735	\$20,299	\$21,073	\$22,430	\$22,537	
Retirement	\$2,148	\$2,068	\$2,206	\$2,095	\$2,155	\$3,365	
Workers' Compensation	\$0	\$1,777	\$0	\$1,879	\$0	\$0	
Unemployment Insurance	\$0	\$501	\$0	\$442	\$0	\$0	
Course Reimbursement	\$6,000	\$2,257	\$6,000	\$10,865	\$6,000	\$6,000	
Contracted Services	\$37,000	\$17,059	\$13,050	\$11,836	\$13,050	\$55,050	
Repairs & Maint & Postage	\$2,700	\$2,119	\$2,200	\$2,639	\$2,200	\$2,500	
Mileages Reimbursement	\$800	\$598	\$1,500	\$48	\$1,500	\$750	
Supplies	\$4,000	\$2,604	\$4,000	\$3,801	\$4,000	\$4,000	
Books	\$1,200	\$103	\$100	\$68	\$100	\$100	
Dues, Fees, Misc	\$1,000	\$5,395	\$1,000	\$6,719	\$1,000	\$5,000	
<b>Total Guidance</b>	<b>\$414,928</b>	<b>\$377,584</b>	<b>\$398,072</b>	<b>\$384,339</b>	<b>\$390,841</b>	<b>\$452,356</b>	<b>15.74%</b>

<b>Library</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Library Salaries	\$52,654	\$52,654	\$53,707	\$54,580	\$56,358	\$57,485	
Library Para Wages	\$28,789	\$24,982	\$27,016	\$26,402	\$28,628	\$0	
Library Para Assessment (Incl Ben)	\$0	\$0	\$0	\$0	\$0	\$41,282	
Insurance Benefits	\$28,529	\$27,878	\$28,567	\$26,592	\$29,279	\$23,438	
Social Security	\$8,318	\$5,399	\$6,175	\$5,628	\$6,501	\$4,398	
Retirement	\$1,535	\$1,369	\$1,520	\$1,447	\$1,610	\$0	
Workers' Compensation	\$0	\$568	\$0	\$584	\$0	\$0	
Unemployment Compensation	\$0	\$200	\$0	\$177	\$0	\$0	
Course Reimbursement	\$1,500	\$865	\$1,500	\$752	\$1,500	\$1,500	
Library Contracted Services	\$4,044	\$3,697	\$7,744	\$3,669	\$4,044	\$4,000	
Library Contracted Substitute Services	\$0	\$4,049	\$0	\$3,264	\$4,000	\$4,000	
Postage	\$1,000	\$148	\$1,000	\$365	\$1,000	\$750	
Supplies	\$1,800	\$1,641	\$1,800	\$1,457	\$1,800	\$1,800	
Books	\$14,000	\$12,482	\$14,000	\$15,835	\$14,000	\$15,000	
Periodicals	\$3,000	\$3,593	\$3,000	\$2,765	\$3,000	\$3,000	
Audiovisual Materials	\$1,100	\$885	\$1,100	\$501	\$1,100	\$1,000	
Software	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
Equipment	\$0	\$32,953	\$0	\$1,073	\$0	\$1,000	
<b>Total Library</b>	<b>\$149,269</b>	<b>\$176,363</b>	<b>\$150,129</b>	<b>\$148,093</b>	<b>\$155,820</b>	<b>\$161,653</b>	<b>3.74%</b>

<b>Planning Room</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Planning Room Teacher Salaries	\$40,734	\$66,338	\$66,945	\$60,480	\$69,008	\$0	
Planning Room Para Wages	\$49,572	\$34,590	\$37,663	\$40,041	\$41,518	\$0	
PR Para Assessment (Incl Ben)	\$0	\$0	\$0	\$0	\$0	\$59,869	
Insurances	\$24,677	\$9,901	\$10,533	\$8,609	\$11,165	\$0	
Social Security	\$6,771	\$7,671	\$8,002	\$7,638	\$8,455	\$0	
Retirement	\$2,788	\$1,902	\$2,119	\$2,117	\$2,335	\$0	
Course Reimbursement	\$1,500	\$0	\$1,500	\$0	\$1,500	\$0	
Contracted Services	\$0	\$3,763	\$20,000	\$11,950	\$23,500	\$24,000	
Supplies	\$450	\$120	\$450	\$0	\$450	\$450	
<b>Total Planning Room</b>	<b>\$126,492</b>	<b>\$124,285</b>	<b>\$147,212</b>	<b>\$130,834</b>	<b>\$157,931</b>	<b>\$84,319</b>	<b>-46.61%</b>

<b>Nurse</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Nurse Salaries	\$111,982	\$115,134	\$117,040	\$123,769	\$128,436	\$130,486	
Nurse Substitutes	\$2,000	\$3,975	\$2,800	\$1,200	\$4,000	\$3,500	
Insurance Benefits	\$41,587	\$35,869	\$41,698	\$37,014	\$44,352	\$47,019	
Social Security	\$8,720	\$8,308	\$9,168	\$8,751	\$10,237	\$9,983	
Retirement	\$0	\$0	\$0	\$0	\$0	\$0	
Course Reimbursement	\$5,000	\$505	\$5,000	\$3,157	\$5,000	\$3,000	
Nursing Contracted Services	\$200	\$283	\$200	\$460	\$200	\$400	
Supplies	\$2,500	\$2,692	\$2,500	\$1,925	\$2,500	\$2,500	

Books	\$200	\$0	\$200	\$0	\$200	\$200
Software	\$250	\$0	\$250	\$0	\$250	\$250
Equipment	\$900	\$255	\$900	\$0	\$900	\$900

<b>Total Nurse</b>	<b>\$173,339</b>	<b>\$167,020</b>	<b>\$179,756</b>	<b>\$176,276</b>	<b>\$196,075</b>	<b>\$198,238</b>	<b>1.10%</b>
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<b>Professional Development (2213)</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
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Teacher Salaries	\$213,434	\$189,141	\$193,483	\$148,966	\$154,176	\$158,801
PD Stipends	\$0	\$0	\$0	\$1,260	\$0	\$0
PD Insurances	\$34,386	\$39,643	\$41,298	\$25,013	\$26,043	\$28,908
PD Social Security	\$16,519	\$14,033	\$14,993	\$11,204	\$11,986	\$12,148
PD Course Reimbursement	\$10,900	\$385	\$10,900	\$385	\$10,900	\$10,900
PD Contracted Services	\$0	\$2,043	\$2,000	\$0	\$1,400	\$1,400
FWSU Assessment - PD Mentors	\$0	\$0	\$0	\$4,852	\$1,900	\$2,000
PD Mileage Reimbursement & Travel	\$1,500	\$0	\$1,500	\$0	\$1,500	\$1,500
PD Inservice Supplies	\$0	\$0	\$1,500	\$0	\$1,600	\$1,600
PD Inservice Food	\$3,000	\$31	\$3,000	\$1,428	\$1,000	\$1,000

<b>Total Professional Development</b>	<b>\$279,739</b>	<b>\$245,276</b>	<b>\$268,674</b>	<b>\$193,108</b>	<b>\$210,505</b>	<b>\$218,257</b>	<b>3.68%</b>
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<b>Technology (2280)</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
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Technology Wages	\$77,594	\$78,043	\$79,640	\$80,284	\$0	\$0
Technology Insurances	\$23,025	\$23,110	\$22,628	\$23,009	\$0	\$0
Technology Social Security	\$5,936	\$5,442	\$6,092	\$5,807	\$0	\$0
Technology Municipal Retirement	\$4,196	\$4,169	\$4,311	\$4,318	\$0	\$0
Technology Course Reimbursement	\$0	\$66	\$0	\$3,852	\$0	\$0
Technology Contracted Services	\$103,995	\$117,880	\$164,991	\$119,697	\$138,024	\$148,807
Technology Repairs and Maintenance	\$0	\$0	\$0	\$0	\$6,696	\$6,700
Technology Supplies	\$600	\$4,759	\$800	\$9,072	\$1,275	\$675
Technology Software	\$0	\$5,937	\$5,486	\$320	\$75	\$76
Technology Equipment	\$130,936	\$155,376	\$131,877	\$192,786	\$127,981	\$179,045

<b>Total Technology</b>	<b>\$346,282</b>	<b>\$394,781</b>	<b>\$415,825</b>	<b>\$439,145</b>	<b>\$274,051</b>	<b>\$335,303</b>	<b>22.35%</b>
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<b>School Board (2310)</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
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School Board Stipends	\$4,800	\$3,500	\$4,800	\$2,500	\$3,500	\$3,500
Social Security & Municipal R	\$367	\$268	\$367	\$191	\$268	\$268
Course Reimbursement	\$0	\$285	\$0	\$90	\$128	\$130
Contracted Services	\$2,000	\$3,636	\$2,000	\$3,279	\$3,649	\$3,650
Legal Services	\$8,000	\$6,602	\$8,000	\$4,580	\$8,000	\$8,000
Town Treasurer Fees	\$7,000	\$7,660	\$7,000	\$7,000	\$7,000	\$7,000
Legal, Audit & Treas Services	\$15,000	\$14,262	\$15,000	\$11,580	\$15,000	\$15,000
Liability Insurance	\$14,556	\$10,993	\$11,543	\$11,537	\$12,114	\$12,356
Advertising	\$3,000	\$1,954	\$2,000	\$2,652	\$2,000	\$2,000
Mileage Reimbursement	\$0	\$111	\$0	\$114	\$0	\$100
Supplies	\$0	\$65	\$1,000	\$23	\$1,000	\$1,000
Dues & Fees	\$3,500	\$2,711	\$3,500	\$0	\$3,500	\$3,500
Miscellaneous	\$500	\$44	\$500	\$53	\$16,017	\$500

<b>Total School Board</b>	<b>\$58,723</b>	<b>\$52,092</b>	<b>\$55,710</b>	<b>\$43,600</b>	<b>\$72,176</b>	<b>\$57,004</b>	<b>-21.02%</b>
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<b>FWSU Assessments</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
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Franklin West Assessment	\$675,326	\$675,290	\$690,067	\$691,367	\$750,386	\$787,905
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<b>Total FWSU Assessment</b>	<b>\$675,326</b>	<b>\$675,290</b>	<b>\$690,067</b>	<b>\$691,367</b>	<b>\$750,386</b>	<b>\$787,905</b>	<b>5.00%</b>
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<b>Business (2520)</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Short Term Interest	\$3,000	\$3,918	\$3,000	\$29,424	\$30,000	\$30,000	
<b>Total Business Office</b>	<b>\$3,000</b>	<b>\$3,918</b>	<b>\$3,000</b>	<b>\$29,424</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0.00%</b>
<b>Principals Office</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Salaries	\$283,086	\$283,086	\$290,871	\$323,000	\$325,491	\$415,256	
Hourly Wages	\$116,580	\$114,107	\$112,053	\$110,858	\$114,555	\$117,345	
Insurance Benefits	\$99,333	\$96,527	\$98,162	\$48,185	\$55,764	\$83,785	
Social Security	\$32,593	\$31,643	\$32,783	\$33,407	\$34,306	\$34,318	
Retirement	\$6,558	\$6,109	\$6,247	\$11,992	\$12,275	\$12,643	
Workers' Compensation	\$0	\$2,782	\$0	\$3,011	\$0	\$0	
Unemployment insurance	\$0	\$601	\$0	\$531	\$0	\$0	
Course Reimbursement	\$4,000	\$4,451	\$4,500	\$4,301	\$4,500	\$4,500	
Phone, Postage Printing	\$17,200	\$21,645	\$20,200	\$20,796	\$21,950	\$22,600	
Mileage Reimbursement	\$3,000	\$2,394	\$3,000	\$2,135	\$3,000	\$3,000	
Supplies	\$5,000	\$3,781	\$4,500	\$3,668	\$4,500	\$4,500	
Books	\$500	\$0	\$500	\$157	\$500	\$500	
Equipment	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	
Dues/ Fees & Misc	\$8,000	\$8,398	\$8,000	\$7,638	\$8,000	\$8,000	
<b>Total Principal's Office</b>	<b>\$576,850</b>	<b>\$575,523</b>	<b>\$581,816</b>	<b>\$569,679</b>	<b>\$585,841</b>	<b>\$707,447</b>	<b>20.76%</b>
<b>Buildings &amp; Grounds</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Wages	\$285,992	\$264,485	\$280,516	\$269,264	\$298,513	\$342,574	
Insurance Benefits	\$125,323	\$114,780	\$116,078	\$90,973	\$107,308	\$116,386	
Social Security	\$21,878	\$18,463	\$21,460	\$19,775	\$22,997	\$23,147	
Municipal Retirement	\$15,373	\$13,827	\$15,065	\$14,276	\$16,077	\$17,103	
Course Reimbursement	\$500	\$1,000	\$500	\$0	\$500	\$500	
Contracted Services	\$61,600	\$69,259	\$52,100	\$84,982	\$52,700	\$46,200	
Water, Repairs & Maintenance	\$70,000	\$51,165	\$66,500	\$53,131	\$66,500	\$65,500	
Property & Liability Insurance	\$55,924	\$42,087	\$44,947	\$44,728	\$46,964	\$48,373	
Phone	\$0	\$1,199	\$0	\$1,317	\$0	\$1,500	
Mileage Reimbursement	\$100	\$0	\$100	\$0	\$100	\$100	
Supplies	\$60,000	\$49,985	\$60,600	\$51,608	\$60,600	\$62,100	
Electricity	\$147,906	\$111,121	\$139,008	\$112,289	\$122,511	\$128,637	
Heating Fuel	\$110,783	\$54,960	\$83,224	\$88,686	\$74,840	\$91,340	
Gasoline	\$2,500	\$22	\$2,500	\$1,049	\$2,500	\$2,500	
Equipment	\$1,000	\$60,597	\$63,500	\$7,305	\$24,409	\$21,340	
Building Improvements	\$0	\$0	\$0	\$976	\$300,000	\$0	
<b>Total Building &amp; Grounds</b>	<b>\$958,879</b>	<b>\$852,949</b>	<b>\$946,098</b>	<b>\$840,358</b>	<b>\$1,196,519</b>	<b>\$967,300</b>	<b>-19.16%</b>
<b>Transportation</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
FWSU Assessment - Transportation	\$449,154	\$400,692	\$205,072	\$153,810	\$187,151	\$223,290	
Transportation Equipment	\$84,357	\$0	\$0	\$0	\$35,000	\$0	
<b>Total Transportation</b>	<b>\$533,511</b>	<b>\$400,692</b>	<b>\$205,072</b>	<b>\$153,810</b>	<b>\$222,151</b>	<b>\$223,290</b>	<b>0.51%</b>
<b>Debt Service</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
Bond Interest	\$18,672	\$14,311	\$9,010	\$9,009	\$0	\$0	
Bond Principal	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$0	
Playground Debt	\$0	\$0	\$20,047	\$20,047	\$19,260	\$18,750	
<b>Total Debt Service</b>	<b>\$163,672</b>	<b>\$159,311</b>	<b>\$174,057</b>	<b>\$174,056</b>	<b>\$164,260</b>	<b>\$18,750</b>	<b>-88.59%</b>
<b>Transfers</b>	<b>FY 17 Budget</b>	<b>FY17 Actuals</b>	<b>FY18 Budget</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	

Equipment Financed by Debt	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Capital Improvement	\$0	\$185,445	\$0	\$0	\$155,000	\$0	
<b>Total Transfers</b>	<b>\$0</b>	<b>\$185,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155,000</b>	<b>\$0</b>	
<b>Grant Expenditures</b>	<b>\$72,000</b>	<b>\$50,051</b>	<b>\$72,000</b>	<b>\$72,000</b>	<b>\$72,000</b>	<b>\$72,000</b>	
<b>Totals</b>	<b>\$13,254,650</b>	<b>\$12,796,829</b>	<b>\$12,101,872</b>	<b>\$11,735,497</b>	<b>\$12,578,623</b>	<b>\$12,900,330</b>	<b>2.56%</b>

District: <b>Fairfax</b> County: <b>Franklin</b>		<b>T071</b> <b>Franklin West</b>		Property dollar equivalent yield <b>10,666</b> <b>13,104</b>	Homestead tax rate per \$10,666 of spending per equalized pupil <b>1.00</b>
					Income dollar equivalent yield per 2.0% of household income
<b>Expenditures</b>		<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 14 expenditures)	\$13,259,900	\$12,107,122	\$12,582,123	\$12,900,330
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending(Manchester & West Windsor only)	-	-	-	-
4.	<b>Locally adopted or warned budget</b>	\$13,259,900	\$12,107,122	\$12,582,123	\$12,900,330
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	-	-
7.	<b>Total Budget</b>	\$13,259,900	\$12,107,122	\$12,582,123	\$12,900,330
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
<b>Revenues</b>					
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$3,379,855	\$1,791,532	\$1,746,653	\$1,931,861
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenue(Manchester & West Windsor only)	-	-	-	-
13.	<b>Offsetting revenues</b>	\$3,379,855	\$1,791,532	\$1,746,653	\$1,931,861
14.	<b>Education Spending</b>	\$9,880,045	\$10,315,590	\$10,835,470	\$10,968,469
15.	Equalized Pupils	775.89	778.45	806.89	\$835
16.	<b>Education Spending per Equalized Pupil</b>	\$12,733.82	\$13,251.45	\$13,428.68	\$13,140.14
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$187.78	\$203.25	\$197.38	-
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$17.26	\$38.62	\$39.36	-
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	\$9.90	-	-	-
25.	Excess spending threshold	\$12,629.58	\$17,386.00	\$17,816.00	\$18,311.00
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$12,734	\$13,251	\$13,429	\$13,140.14
28.	District spending adjustment (minimum of 100%)	131.263% based on \$9,701	130.428% based on yield \$10,160	131.396% based on \$10,220	123.197% based on yield \$10,666
<b>Prorating the local tax rate</b>					
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$13,140.14 ÷ (\$10,666 / \$1.00)]	\$1.3126 based on \$1.00	\$1.3043 based on \$1.00	\$1.3140 based on \$1.00	\$1.2320 based on \$1.00
30.	Percent of Fairfax equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.23)	\$1.3126	\$1.3043	\$1.3140	\$1.2320
32.	<b>Common Level of Appraisal (CLA)</b>	95.94%	95.34%	94.01%	92.13%
33.	Portion of actual district homestead rate to be assessed by town (\$1.2320 / 92.13%)	\$1.3681 based on \$1.00	\$1.3681 based on \$1.00	\$1.3977 based on \$1.00	\$1.3372 based on \$1.00
If the district belongs to a union school district, this is only a <b>PARTIAL</b> homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.					
34.	Anticipated income cap percent (to be prorated by line 30) [(\$13,140.14 ÷ \$13,104) x 2.00%]	2.34% based on 2.00%	2.21% based on 2.00%	2.17% based on 2.00%	2.01% based on 2.00%
35.	Portion of district income cap percent applied by State (100.00% x 2.01%)	2.34% based on 2.00%	2.21% based on 2.00%	2.17% based on 2.00%	2.01% based on 2.00%
36.	#N/A	-	-	-	-
37.	#N/A	-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$10,666 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,104 for a base income percent of 2.0% and a non-residential tax rate of \$1.58. **New and updated data will likely change the proposed property and 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%.

**FAIRFAX TOWN SCHOOL DISTRICT  
TREASURER'S REPORT  
July 1, 2017 - June 30, 2018  
GENERAL FUND - Cash Basis**

**RECEIPTS**

Receipts & Electronic Deposits	12,028,490.86
Investment/Sweep Misc Credit	10,538,404.00
Interest	460.17
<b>Total Receipts</b>	<u>22,567,355.03</u>

**Disbursements and Debits**

Disbursements	14,306,413.89
Investment Misc Debit	8,257,850.26
<b>Total Disbursements</b>	<u>22,564,264.15</u>

Beginning Cash Balance 7-1-17	2,611.00
Total Receipts	22,567,355.03
Total Disbursements	<u>-22,564,264.15</u>
<b>Fund Balance 6-30-18</b>	<u>5,701.88</u>

Deborah Woodward  
Fairfax School Treasurer

Four years ago, the State of Vermont passed Act 46, education legislation that has changed the landscape of school districts and supervisory unions across the state. The law called for voluntary mergers of school districts (with tax incentives), and many communities decided this was a good direction for them to follow. In 2015 and 2016, all three FWSU school districts explored unification options, both with each other, and also individually, in accordance with the Act 46 mandate. After extensive exploration, each district came to the independent conclusion that seeking an Alternative Structure with the current three districts in FWSU was the best way forward to satisfying the goals of Act 46.

An Alternative Structure maintains the high-quality programs and services we currently have in FWSU. All member districts remain the same and the current governance structure would not change (i.e. local school boards for each district and one supervisory union board). What makes it “alternative” is that a supervisory union structure is not what Act 46 envisioned for the future. Act 46 envisioned single school districts.

FWSU submitted the required application for an Alternative Structure. At this time last year the schools of FWSU were in limbo waiting for the State Board of Education (SBE) to make a determination as to our fate. In October, the State Board of Education (SBE) accepted the Alternative Structure application from the districts that comprise the FWSU and in November the SBE made it official. This is exciting news for our districts and for our communities. I believe it now allows us to align our efforts together to make our districts more efficient, effective, and future-focused.

For the past seven years, our FWSU Action Plan has helped move our schools to the forefront of public education - both locally, state-wide, nationally, and globally. During that time we have been named an Apple Distinguished Program, a P21 Exemplar Program, and one of a hundred member districts in the Digital Promise League of Innovative Schools. Our work has been featured in podcasts, articles, studies, and “how to” playbooks. Our students and teachers have presented their work across Vermont, nationally, and internationally. We have much to celebrate!

The Four Action Targets (proficiency-based personalized learning, flexible learning environments, leadership, and community engagement) have helped to focus our work and give meaning to the changes we have made along the way for students. Our Targets have served our students well, and we must not forget the transformational power they provide for our schools. Now that our fate as FWSU is settled with respect to Act 46, it is the time to re-engage with our Targets, our schools, and our communities. In the coming months our organization will once again sharpen our focus and chart a path to bring our schools to the next level of learning for the next five years. Engaging stakeholders at all levels will be the primary objective of the work. The destiny of our system is now once again in our communities’ hands.

Respectfully submitted,  
Ned Kirsch  
Superintendent

**Franklin West Supervisory Union**  
**FY20 Budget**

<b>Revenues</b>	<b>FY17</b>		<b>FY18</b>		<b>FY19</b>	<b>FY20</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Fund Balance	\$25,000	-	\$20,000	-	\$70,000	-
Interest Earned	\$2,000	\$3,151	\$2,500	\$2,101	\$3,000	\$3,000
Miscellaneous Income	\$500	\$4,857	\$500	\$7,500	\$500	\$500
Grant Administration	\$115,000	\$116,391	\$115,000	\$96,474	\$99,500	\$100,000
SpEd Block Grant	-	-	\$667,500	\$714,898	\$715,000	\$770,000
SpEd Intensive Reimbursement	-	-	\$1,011,777	\$934,998	\$1,807,449	\$2,189,922
SpEd Extraordinary Reimbursement	-	-	\$383,024	\$389,792	\$487,603	\$500,555
SpEd State Placed Reimbursement	-	\$14,265	-	\$16,224	\$30,600	\$128,000
SpEd Excess Costs	-	\$48,572	-	-	-	-
State Transportation Grant	-	-	\$443,000	\$300,827	\$451,097	\$484,862
Early Ed Grant	-	-	\$140,537	\$144,112	\$144,000	\$144,000
Vocational Transportation	-	\$108,486	\$100,000	\$115,956	\$105,000	\$105,000
SpEd / SLP Assessments	\$3,183,927	\$3,230,698	\$1,282,526	\$1,342,123	\$2,000,983	\$1,918,062
Audit Assessments	\$23,500	\$23,300	\$24,700	\$18,898	\$18,898	\$18,898
Transportation Assessments	\$945,261	\$889,002	\$484,603	\$597,606	\$501,225	\$571,303
Other Transportation Revenue	-	-	-	\$19,957	\$10,000	\$10,000
Other Staff Assessments	\$364,820	\$323,178	\$175,359	\$141,292	\$245,406	\$122,567
Town Assessments	\$1,212,865	\$1,212,891	\$1,261,791	\$1,280,689	\$1,371,085	\$2,202,305
	<b>\$5,872,873</b>	<b>\$5,974,791</b>	<b>\$6,112,817</b>	<b>\$6,123,447</b>	<b>\$8,061,346</b>	<b>\$9,268,974</b>



**Franklin West Supervisory Union  
FY20 Budget  
Expenditures**

	FY17		FY18		FY19	FY20	
	Budget	Actual	Budget	Actual	Budget	Proposed	
Curriculum	\$160,885	\$160,583	\$165,421	\$169,199	\$164,885	\$175,133	6.22%
Technology	\$305,902	\$298,401	\$317,007	\$284,582	\$482,597	\$448,288	-7.11%
Superintendent's Office	\$312,949	\$311,230	\$318,905	\$327,390	\$317,879	\$338,351	6.44%
Student Support Services	\$126,598	\$116,793	\$145,946	\$139,727	\$144,212	\$153,993	6.78%
Business Office	\$314,125	\$303,413	\$315,321	\$313,660	\$370,969	\$356,532	-3.89%
Buildings & Grounds	\$158,408	\$153,062	\$161,894	\$159,465	\$166,154	\$174,373	4.95%
Transportation	\$945,261	\$1,007,051	\$1,027,599	\$1,017,560	\$1,067,321	\$1,171,165	9.73%
General Education Paras	\$0	\$0	\$0	\$0	\$0	\$677,787	
Other Initiatives	\$137,495	\$130,474	\$117,353	\$141,165	\$126,498	\$133,708	5.70%
<b>Total</b>	<b>\$2,461,623</b>	<b>\$2,481,007</b>	<b>\$2,569,446</b>	<b>\$2,552,749</b>	<b>\$2,840,515</b>	<b>\$3,629,330</b>	<b>27.77%</b>

Excluding the general education paras, the increase from the FY19 budget to the FY20 budget would be: 3.91%

	FY17		FY18		FY19	FY20	
	Budget	Actual	Budget	Actual	Budget	Proposed	
<b>Special Education</b>							
Speech and Language	\$360,662	\$384,487	\$380,197	\$371,365	\$412,949	\$422,360	2.28%
Special Education	\$2,823,263	\$2,909,049	\$2,964,631	\$3,005,716	\$4,544,973	\$4,891,700	7.63%
EEE	\$227,325	\$192,700	\$198,542	\$176,270	\$262,905	\$325,584	23.84%
<b>Total Special Education</b>	<b>\$3,411,250</b>	<b>\$3,486,237</b>	<b>\$3,543,370</b>	<b>\$3,553,351</b>	<b>\$5,220,827</b>	<b>\$5,639,644</b>	<b>8.02%</b>

<b>Total Supervisory Union</b>	<b>\$5,872,873</b>	<b>\$5,967,244</b>	<b>\$6,112,816</b>	<b>\$6,106,100</b>	<b>\$8,061,342</b>	<b>\$9,268,974</b>	<b>14.98%</b>
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**Franklin West Supervisory Union**

**FY20 Budget**

**Expenditures**

	FY17		FY18		FY19	FY20	
	Budget	Actual	Budget	Actual	Budget	Proposed	
<b>Curriculum (2211)</b>							
Salaries	\$115,006	\$115,660	\$119,316	\$122,384	\$121,866	\$128,488	
Insurance Benefits	\$29,519	\$29,406	\$29,380	\$24,558	\$23,909	\$25,679	
Social Security	\$8,897	\$8,813	\$9,226	\$9,273	\$9,323	\$9,829	
Retirement Benefits	\$1,313	\$1,317	\$1,349	\$3,329	\$3,337	\$1,435	
Conferences & Continuing Ed	\$2,250	\$1,536	\$2,250	\$3,195	\$2,250	\$3,000	
Mileage	\$3,300	\$3,093	\$3,300	\$4,149	\$3,300	\$4,000	
Dues, Fees & Subscriptions	\$600	\$758	\$600	\$2,311	\$900	\$2,702	
<b>Total Curriculum</b>	<b>\$160,885</b>	<b>\$160,583</b>	<b>\$165,421</b>	<b>\$169,199</b>	<b>\$164,885</b>	<b>\$175,133</b>	<b>6.22%</b>
	FY17		FY18		FY19	FY20	
	Budget	Actual	Budget	Actual	Budget	Proposed	
<b>Technology (2280)</b>							
Wages & Salaries	\$161,712	\$163,914	\$169,246	\$152,430	\$288,863	\$267,677	
Insurance Benefits	\$56,764	\$56,605	\$55,866	\$46,518	\$86,765	\$68,173	
Social Security	\$12,371	\$11,792	\$12,947	\$10,996	\$22,098	\$20,479	
Municipal Retirement	\$7,555	\$7,508	\$7,948	\$6,840	\$14,621	\$13,409	
Conference & Professional Dev	\$4,000	\$742	\$4,000	\$1,097	\$4,000	\$4,000	
Contracted Services	\$56,500	\$53,659	\$60,000	\$56,236	\$60,350	\$69,500	
Mileage Reimbursement	\$1,500	\$1,082	\$1,500	\$1,689	\$1,500	\$2,000	
Supplies	\$1,500	\$825	\$1,500	\$2,208	\$900	\$750	
Equipment	\$4,000	\$2,274	\$4,000	\$6,568	\$3,500	\$2,300	
<b>Total Technology</b>	<b>\$305,902</b>	<b>\$298,401</b>	<b>\$317,007</b>	<b>\$284,582</b>	<b>\$482,597</b>	<b>\$448,288</b>	<b>-7.11%</b>
	FY17		FY18		FY19	FY20	
	Budget	Actual	Budget	Actual	Budget	Proposed	
<b>Superintendent's Office (2320-2322)</b>							
Superintendent Office Salaries	\$201,523	\$202,309	\$206,278	\$219,297	\$214,588	\$226,391	
Insurance Benefits	\$34,419	\$32,619	\$33,660	\$33,348	\$33,499	\$29,848	
Social Security	\$15,570	\$15,120	\$15,885	\$16,493	\$16,577	\$17,128	
Retirement Benefits	\$5,837	\$5,774	\$5,982	\$6,595	\$6,517	\$5,134	
Conferences & Continuing Ed	\$5,000	\$3,989	\$5,000	\$4,208	\$4,200	\$4,250	
Contracted Services	\$39,500	\$42,846	\$41,000	\$30,957	\$31,898	\$40,000	
Advertising	\$1,000	\$0	\$1,000	\$0	\$500	\$500	
Mileage Reimbursement	\$4,500	\$3,759	\$4,500	\$4,597	\$4,500	\$4,600	
Supplies & Equipment	\$500	\$222	\$0	\$0	\$500	\$500	
Dues, Fees & Miscellaneous	\$5,100	\$4,591	\$5,600	\$11,896	\$5,100	\$10,000	
<b>Total Superintendent's Office</b>	<b>\$312,949</b>	<b>\$311,230</b>	<b>\$318,905</b>	<b>\$327,390</b>	<b>\$317,879</b>	<b>\$338,351</b>	<b>6.44%</b>
	FY17		FY18		FY19	FY20	
	Budget	Actual	Budget	Actual	Budget	Proposed	
<b>Student Support Services (2140 / 2420)</b>							
Salaries	\$91,395	\$86,635	\$105,750	\$105,531	\$104,684	\$111,718	
Insurance Benefits	\$21,454	\$21,415	\$25,420	\$19,952	\$31,528	\$23,088	
Social Security	\$8,449	\$6,074	\$8,090	\$8,000	\$0	\$8,546	
Retirement Benefits	\$0	\$0	\$886	\$2,094	\$2,500	\$5,416	
Course Reimbursement	\$0	\$0	\$2,500	\$46	\$0	\$375	
Continuing Ed	\$2,500	\$215	\$0	\$1,102	\$2,500	\$1,500	
Mileage Reimbursement	\$1,800	\$2,364	\$1,800	\$2,301	\$2,500	\$2,500	
Equipment	\$500	\$0	\$500	\$0	\$400	\$350	
Dues, Fees & Miscellaneous	\$500	\$90	\$1,000	\$700	\$100	\$500	
<b>Total Student Support Services</b>	<b>\$126,598</b>	<b>\$116,793</b>	<b>\$145,946</b>	<b>\$139,727</b>	<b>\$144,212</b>	<b>\$153,993</b>	<b>6.78%</b>

<b>Business Office</b>	<b>FY17</b>		<b>FY18</b>		<b>FY19</b>	<b>FY20</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
Wages & Salaries	\$218,693	\$219,411	\$226,734	\$240,790	\$242,205	\$266,402	
Insurance Benefits	\$57,389	\$50,511	\$49,326	\$37,222	\$38,251	\$35,066	
Social Security	\$17,741	\$17,381	\$18,307	\$18,207	\$18,689	\$20,380	
Municipal Retirement	\$12,302	\$12,068	\$12,754	\$12,854	\$13,624	\$15,984	
Conferences & Continuing Ed	\$3,500	\$1,340	\$3,500	\$1,100	\$3,500	\$2,300	
Contracted Services	\$2,000	\$960	\$2,000	\$1,535	\$2,000	\$2,000	
Mileage Reimbursement	\$1,600	\$1,343	\$1,800	\$1,577	\$1,800	\$3,500	
Software	\$0	\$0	\$0	\$0	\$50,000	\$10,000	
Equipment	\$500	\$0	\$500	\$0	\$500	\$500	
Dues, Fees & Miscellaneous	\$400	\$401	\$400	\$375	\$400	\$400	
<b>Total Business Office</b>	<b>\$314,125</b>	<b>\$303,413</b>	<b>\$315,321</b>	<b>\$313,660</b>	<b>\$370,969</b>	<b>\$356,532</b>	<b>-3.89%</b>

<b>Buildings and Grounds (2600 / 2321)</b>	<b>FY17</b>		<b>FY18</b>		<b>FY19</b>	<b>FY20</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
Director of Facilities Salary	\$71,126	\$71,126	\$73,082	\$75,415	\$78,976	\$77,532	
FWSU Custodian Wages	\$0	\$1,161	\$0	\$3,978	\$0	\$4,000	
Insurance Benefits	\$23,896	\$24,331	\$23,711	\$24,357	\$24,251	\$29,900	
Social Security	\$5,441	\$5,253	\$5,591	\$5,591	\$6,042	\$6,237	
Municipal Retirement	\$4,001	\$3,914	\$4,111	\$4,154	\$4,442	\$4,892	
Continuing Education	\$1,000	\$0	\$1,000	\$0	\$1,000	\$500	
Contracted Services	\$6,300	\$6,778	\$7,500	\$4,310	\$4,000	\$4,000	
Rent	\$21,318	\$21,318	\$21,744	\$21,744	\$22,288	\$22,845	
Prpoerty & Liability Insurance	\$4,226	\$3,862	\$4,055	\$4,968	\$4,055	\$5,167	
Telephone	\$1,600	\$1,466	\$1,600	\$1,505	\$1,600	\$1,600	
Postage	\$1,500	\$1,149	\$1,500	\$866	\$1,500	\$1,200	
Mileage Reimbursement	\$1,500	\$1,268	\$1,500	\$1,105	\$1,500	\$1,500	
Supplies	\$8,500	\$5,265	\$8,500	\$5,747	\$8,500	\$7,500	
Utilities	\$7,000	\$5,496	\$7,000	\$5,727	\$7,000	\$6,500	
Equipment	\$1,000	\$676	\$1,000	\$0	\$1,000	\$1,000	
<b>Total Buildings &amp; Grounds</b>	<b>\$158,408</b>	<b>\$153,062</b>	<b>\$161,894</b>	<b>\$159,465</b>	<b>\$166,154</b>	<b>\$174,373</b>	<b>4.95%</b>

<b>Transportation (2710)</b>	<b>FY17</b>		<b>FY18</b>		<b>FY19</b>	<b>FY20</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	
<i><b>Fairfax</b></i>							
Transportation Wages	\$285,513	\$279,397	\$281,224	\$283,984	\$291,591	\$316,252	
Insurance Benefits	\$44,454	\$49,716	\$44,061	\$43,386	\$42,879	\$47,596	
Social Security	\$21,918	\$21,115	\$22,362	\$21,628	\$22,331	\$24,193	
Municipal Retirement	\$11,107	\$6,993	\$11,329	\$6,775	\$7,050	\$8,000	
Conference & Professional Development	\$500	\$40	\$500	\$40	\$500	\$500	
Contracted Services	\$2,000	\$2,670	\$4,417	\$2,287	\$11,716	\$12,000	
Repairs & Maintenance	\$2,000	\$4,839	\$0	\$1,638	\$5,000	\$5,000	
Phone / Advertising/Travel	\$2,200	\$7,125	\$3,400	\$1,469	\$5,800	\$5,800	
Vehicle Insurance	\$5,612	\$4,170	\$4,379	\$4,829	\$4,500	\$4,725	
Utilities	\$4,550	\$3,397	\$5,300	\$4,648	\$4,800	\$5,000	
Uniforms	\$4,400	\$1,625	\$3,000	\$2,387	\$3,000	\$3,000	
Supplies	\$20,500	\$27,997	\$20,500	\$18,508	\$25,000	\$25,000	
Fuel for Vehicles	\$50,000	\$29,489	\$60,638	\$39,782	\$60,000	\$45,000	
Equipment	\$1,000	\$84,411	\$88,667	\$81,920	\$92,000	\$97,000	
Dues, Fees and Miscellaneous	\$1,700	\$1,187	\$1,700	\$277	\$1,700	\$1,700	
<b>Total Fairfax Transportation</b>	<b>\$457,454</b>	<b>\$524,170</b>	<b>\$551,477</b>	<b>\$513,558</b>	<b>\$577,867</b>	<b>\$600,766</b>	

**Georgia**

Transportation Contract - GEMS	\$330,013	\$330,013	\$340,243	\$340,243	\$349,770	\$390,747	
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Diesel Fuel - GEMS	\$26,000	\$21,074	\$0	\$27,789	\$0	\$26,000
<b>Total Georgia Transportation</b>	<b>\$356,013</b>	<b>\$351,087</b>	<b>\$340,243</b>	<b>\$368,032</b>	<b>\$349,770</b>	<b>\$416,747</b>

**Fletcher**

Transportation Contract - FES	\$131,794	\$131,794	\$135,879	\$135,970	\$139,684	\$153,652
<b>Total Fletcher Transportation</b>	<b>\$131,794</b>	<b>\$131,794</b>	<b>\$135,879</b>	<b>\$135,970</b>	<b>\$139,684</b>	<b>\$153,652</b>

<b>Total Transportation</b>	<b>\$945,261</b>	<b>\$1,007,051</b>	<b>\$1,027,599</b>	<b>\$1,017,560</b>	<b>\$1,067,321</b>	<b>\$1,171,165</b>	<b>9.73%</b>
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**Other Initiatives (Comp Ed, Prof Dev, ELL)**

<b>Total Other Initiatives</b>	<b>\$137,495</b>	<b>\$130,474</b>	<b>\$117,353</b>	<b>\$141,165</b>	<b>\$126,498</b>	<b>\$133,708</b>	<b>5.70%</b>
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<b>Total Regular Education (w/o Paras)</b>	<b>\$2,461,623</b>	<b>\$2,481,007</b>	<b>\$2,569,446</b>	<b>\$2,552,749</b>	<b>\$2,840,515</b>	<b>\$2,951,543</b>	<b>3.91%</b>
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	FY17		FY18		FY19	FY20	
Speech Language Pathologist (2150)	Budget	Actual	Budget	Actual	Budget	Proposed	
Para Hourly	\$0	\$0	\$0	\$0	\$22,212	\$19,025	
Teacher Salaries	\$300,154	\$297,923	\$304,372	\$276,405	\$298,392	\$273,802	
Insurance Benefits	\$27,454	\$42,707	\$43,138	\$40,494	\$53,466	\$52,241	
Social Security	\$23,679	\$22,651	\$23,812	\$20,671	\$23,304	\$28,967	
Continuing Education	\$5,000	\$6,868	\$6,500	\$4,130	\$6,500	\$9,750	
Contracted Services	\$0	\$11,355	\$0	\$28,749	\$0	\$30,000	
Retirement	0	0	0	0	0	\$0	
Contracted Substitutes	\$0	\$0	\$0	\$0	\$5,000	\$5,000	
Travel	\$0	\$104	\$0	\$0	\$200	\$200	
Supplies	\$2,375	\$2,878	\$2,375	\$917	\$2,375	\$2,375	
Equipment	\$2,000	\$0	\$0	\$0	\$1,500	\$1,000	
<b>Total Speech and Language</b>	<b>\$360,662</b>	<b>\$384,487</b>	<b>\$380,197</b>	<b>\$371,365</b>	<b>\$412,949</b>	<b>\$422,360</b>	<b>2.28%</b>

	FY17		FY18		FY19	FY20	
Special Education (Program 201 / 211)	Budget	Actual	Budget	Actual	Budget	Proposed	
Teacher Salaries	\$785,635	\$749,737	\$841,771	\$800,286	\$825,391	\$1,031,448	
Para Wages	\$13,395	\$6,844	\$0	\$7,117	\$952,288	\$909,208	
Insurance Benefits	\$191,164	\$186,868	\$209,581	\$192,763	\$316,922	\$393,285	
Social Security	\$61,166	\$54,806	\$64,747	\$58,663	\$139,254	\$143,715	
Retirement	\$0	\$0	\$0	\$4	\$53,982	\$60,344	
Course Reimbursement	\$21,175	\$20,071	\$16,000	\$14,502	\$21,300	\$28,500	
Contracted Services	\$413,500	\$578,382	\$543,000	\$694,718	\$688,500	\$930,200	
Substitute Contracted Services	\$0	\$0	\$0	\$55,460	\$40,000	\$55,000	
Transportation	\$120,107	\$101,357	\$98,223	\$94,680	\$85,000	\$157,000	
Postage	\$1,500	\$0	\$1,500	\$0	\$0	\$0	
Tuition	\$894,421	\$704,489	\$742,310	\$654,615	\$675,836	\$733,500	
Mileage Reimbursement	\$2,000	\$660	\$1,000	\$501	\$1,000	\$1,000	
Excess Costs	\$308,800	\$499,893	\$416,299	\$425,297	\$713,500	\$411,500	
Supplies	\$8,400	\$2,434	\$22,900	\$5,229	\$20,000	\$25,000	
Equipment	\$2,000	\$3,509	\$7,300	\$1,880	\$12,000	\$12,000	
<b>Total Special Education</b>	<b>\$2,823,263</b>	<b>\$2,909,049</b>	<b>\$2,964,631</b>	<b>\$3,005,716</b>	<b>\$4,544,973</b>	<b>\$4,891,700</b>	<b>7.63%</b>

	FY17		FY18		FY19	FY20	
Early Education (Program 050)	Budget	Actual	Budget	Actual	Budget	Proposed	
EEE Teacher Salaries	\$77,883	\$53,128	\$58,119	\$43,790	\$63,456	\$89,493	
EEE Summer Hourly Wages	\$4,000	\$2,100	\$27,500	\$2,800	\$0	\$0	

EEE Para Wages	\$0	\$0	\$0	\$0	\$58,140	\$65,254	
EEE SLP Salaries	\$82,689	\$84,254	\$84,344	\$85,857	\$80,147	\$85,843	
EEE SLP Summer Hourly	\$0	\$1,111	\$2,100	\$2,564	\$0	\$0	
EEE Insurances	\$45,127	\$35,783	\$36,398	\$26,929	\$36,441	\$56,017	
EEE Social Security	\$12,656	\$10,151	\$11,381	\$9,916	\$15,631	\$16,492	
EEE Course Reimbursement	\$5,600	\$2,840	\$3,500	\$913	\$5,450	\$8,835	
EEE Contracted Services	\$0	\$1,580	\$0	\$3,094	\$1,500	\$1,500	
EEE Supplies	\$0	\$845	\$0	\$408	\$1,140	\$1,150	
EEE Equipment	\$0	\$1,540.05	\$0	\$0	\$1,000	\$1,000	
<b>Total EEE</b>	<b>\$227,325</b>	<b>\$192,700</b>	<b>\$198,542</b>	<b>\$176,270</b>	<b>\$262,905</b>	<b>\$325,584</b>	<b>23.84%</b>
Special Education EEE	\$227,325	\$192,700	\$198,542	\$176,270	\$262,905	\$325,584	
Special Education (K-12)	\$2,823,263	\$2,909,049	\$2,964,631	\$3,005,716	\$4,544,973	\$4,891,700	
Special Education Speech & Language	\$360,662	\$384,487	\$380,197	\$371,365	\$412,949	\$422,360	
<b>Total Special Education</b>	<b>\$3,411,250</b>	<b>\$3,486,237</b>	<b>\$3,543,370</b>	<b>\$3,553,351</b>	<b>\$5,220,827</b>	<b>\$5,639,644</b>	<b>8.02%</b>

<b>General Ed Paras</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
Para Wages	\$0	\$0	\$0	\$0	\$0	\$531,813
Insurances	\$0	\$0	\$0	\$0	\$0	\$65,695
Social Security	\$0	\$0	\$0	\$0	\$0	\$40,680
Retirement	\$0	\$0	\$0	\$0	\$0	\$31,909
Conferences & Continuing Ed	\$0	\$0	\$0	\$0	\$0	\$6,690
Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0
Mileage Reimbursement	\$0	\$0	\$0	\$0	\$0	\$500
Software	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Fees & Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$500
<b>Total Gen Ed Paras</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$677,787</b>

<b>Supervisory Union Budget</b>	<b>\$2,461,623</b>	<b>\$2,481,007</b>	<b>\$2,569,446</b>	<b>\$2,552,749</b>	<b>\$2,840,515</b>	<b>\$2,951,543</b>	<b>3.91%</b>
<b>Special Education Budget</b>	<b>\$3,411,250</b>	<b>\$3,486,237</b>	<b>\$3,543,370</b>	<b>\$3,553,351</b>	<b>\$5,220,827</b>	<b>\$5,639,644</b>	<b>8.02%</b>
	<b>\$5,872,873</b>	<b>\$5,967,244</b>	<b>\$6,112,816</b>	<b>\$6,106,100</b>	<b>\$8,061,342</b>	<b>\$8,591,187</b>	<b>6.57%</b>
<b>Regular Ed Paras</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$677,787</b>	
<b>Combined</b>	<b>\$5,872,873</b>	<b>\$5,967,244</b>	<b>\$6,112,816</b>	<b>\$6,106,100</b>	<b>\$8,061,342</b>	<b>\$9,268,974</b>	<b>14.98%</b>



*Proven Expertise and Integrity*

January 31, 2019

Ms. Chris Sumner  
Business Manager  
Fairfax Town School District  
4497 Highbridge Road  
Fairfax, Vermont 05454

Dear Ms. Sumner:

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Fairfax School District for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2018. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Fairfax School District are described in Note 1 of Notes to Financial Statements. We noted no transactions entered into by Fairfax School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Fairfax School District changed accounting policies related Governmental Accounting Standards Board (GASB Statement) No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions", GASB Statement No. 81, "Irrevocable Split-Interest Agreements", GASB Statement No. 85, "Omnibus 2017" and GASB Statement No. 86, "Certain Debt Extinguishment Issues" in 2018. There was no impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance

to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, each major fund and the aggregate remaining fund information of the Fairfax School District's financial statements were:

- ☐ Depreciation expense which is based on the estimated useful lives of capital assets
- ☐ Pension and OPEB related assets, liabilities and expenses which are based on actuarial valuations
- ☐ Accrued compensation

Management's process for determining the above estimates is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reflected in the capital assets, long-term liabilities and fund balance footnotes.

The financial statement disclosures are neutral, consistent, and clear.

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

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We did not identify or propose any adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 20, 2018.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to Fairfax School District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

*Other Audit Findings or Issues*

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

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pensions, Schedule of Proportionate Share of the Net OPEB Liability, Schedule of Contributions - OPEB and Notes to Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund - Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.



Restriction on Use

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

Very Best,

RHR Smith & Company, CPAs

DRAFT