

# TOWN OF WALDEN, VERMONT 2016 ANNUAL TOWN REPORT



MARCH 7, 2017

Walden School Multipurpose Room

The town meeting will begin at 10:00 a.m.  
The school meeting will follow the town meeting  
Australian Ballot voting will take place 10:00 a.m – 7:00 p.m.

Lunch will be available to benefit 8<sup>th</sup> Grade class fundraising  
Babysitting will be available by donation  
Please bring this report to Town Meeting

## TELEPHONE DIRECTORY

Caledonia County Sheriff	748-6666
Constable (dog issues)	839-9316 Luke Persons
Fish and Wildlife - St. Johnsbury	751-0100
Health Officer	563-2513 Valerie Covell
State Police, St. Johnsbury	748-3111
Superintendent's Office	684-3801
Town Clerk's Office	563-2220 <a href="mailto:waldentc@pivot.net">waldentc@pivot.net</a>
Town Garage	563-2504
Walden School	563-3000
Library	563-2195
Representative Chip Troiano	533-7712 <a href="mailto:chiptroiano@gmail.com">chiptroiano@gmail.com</a>
Senator Joe Benning	626-3600 <a href="mailto:beaner77@myfairpoint.net">beaner77@myfairpoint.net</a>
Senator Jane Kitchel	684-3482 <a href="mailto:jkitchel@leg.state.vt.us">jkitchel@leg.state.vt.us</a>

### NEIGHBORHOOD WATCH CONTACTS

Linda Fox	563-2321
Crime Stoppers	748-2222
Vermont State Police	748-3111

### Town Office Hours

Monday-Wednesday 9:00-4:00, Thursday 9:00-5:00  
Open Fridays by appointment

### Select Board Meetings

Second Saturday of each month at 8:00 am  
Fourth Tuesday of each month at 6:30 pm  
Town Clerk's Office

### School Board Meetings

First Tuesday of each month  
6:00 pm – Walden School

### Library Trustee Meetings

Second Tuesday of each month at 6:30 pm  
Walden Community Library

### Fire Department

First Tuesday of each month at 6:30 pm  
Firehouse

## GREEN UP DAY – MAY 6, 2017

## TABLE OF CONTENTS

	Page
<b>Walden Town Report</b>	
Town Meeting Warning	5-6
Town Officers	7
Auditor's Report	8-10
Assets and Liabilities	11
Tax Rate	12
Statement of Taxes Raised	12
Grand List and Tax Rate Comparison	13
Town Real Estate	14
Town Equipment	14
Selectboard's Report	15
Treasurer's Report	16
General Fund	17-20
Highway Fund	21-22
Highway Equipment Replacement Schedule	23
Highway Equipment Fund	24
Capital Improvement Fund	24
Planning Commission	24
Estimation of FY 2018 Tax Rates	25
Delinquent Tax Report	26
Town Clerk's Account	27
Neighborhood Watch	27
Listers report	28
Reappraisal Fund	29
Emergency Services	30-33
Recreation Committee	34-35
Cemetery Commission	36
Library	37
Board of Civil Authority	38
Vermont Elections Management System	38
Vital Statistics	39
Appropriation Requests	40-42
Sheriff's Report	43
Central Vermont Solid Waste District Report	44
Vermont Health Department Report	45
Minutes of 2016 Annual Meeting	46
Passport	47
Map of Walden	48
Alphabetical Index	49

# DEFEAT **RABIES** - Fight with **Facts**

## Rabies Kills

animals and people!



Vermont

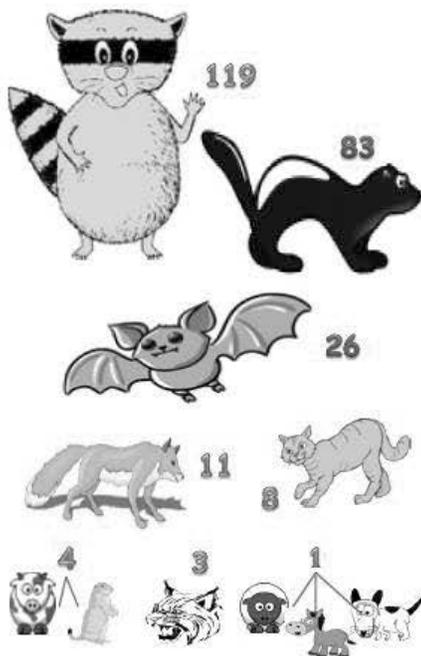
25-50 animals/year  
positive for rabies



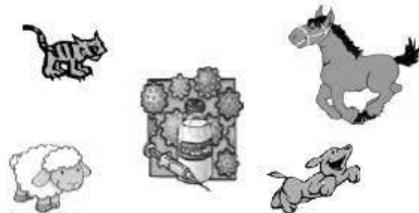
Rabies kills 1 person  
every 10 minutes

### RECOGNIZE RABIES

VT rabies cases since 2011:



### PREVENT RABIES



Vaccinate your animals!

Avoid any weird-acting  
animals - then tell an adult!



TALK to your doctor  
if you get bitten by an animal  
or wake up to find a bat in  
your house.



One Health Committee [www.vtvets.org](http://www.vtvets.org)  
World Rabies Day 2016

**WALK IN RABIES SHOTS (\$15.00) IN MARCH**  
HARDWICK VETERINARY CLINIC  
SATURDAY'S 8:30-10 472-8400

**WARNING FOR WALDEN ANNUAL TOWN MEETING  
TO BE HELD ON MARCH 7, 2017**

The legal voters of the Town of Walden, Vermont in the county of Caledonia are hereby notified and warned to meet at the Walden School in said Walden, Vermont on Tuesday, March 7, 2017 at 10:00 a.m. to act upon the following business for the Town. Voting for Town Officers will be by Australian Ballot. The polls will be open from 10:00 AM to 7:00 PM.

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 to the meeting by visiting the town clerk's office or going online to [olvr.sec.state.us](http://olvr.sec.state.us).

Absentee Ballots for voting for the Town Officers may be requested by the voter or an authorized person. Absentee Ballots will be available until 4:00 PM on Monday, March 6, 2017.

ARTICLE 1: To elect a Moderator for the Town to govern said meeting and for the ensuing year.

ARTICLE 2: To elect the following Town Officers by Australian Ballot: Town Clerk – 1 year term; Treasurer – 1 year term; Selectboard – 3 year term; Lister – 3 year term; Auditor – 3 year term; Auditor – 2 year term; Auditor – 1 year term; Constable – 1 year term; Tax Collector – 1 year term; Town Agent – 1 year term; Grand Juror – 1 year term; Library Trustee – 5 year term; Cemetery Commissioner – 5 year term; Cemetery Commissioner – 3 year term; Cemetery Commissioner – 2 year term.

ARTICLE 3: To see what action the Town will take in regard to the printed report of the Town Officers.

ARTICLE 4: To see if the Town will vote to have property taxes paid to the Town Treasurer on or before 5:00 p.m. Friday, October 27, 2017. Postmarks not accepted.

ARTICLE 5: To see if the town will approve mailing postcards at least 30 days before the annual meeting in lieu of mailing the town reports pursuant to 24 V.S.A. § 1682(a)(2).

ARTICLE 6: To see if the voters will approve total highway fund expenditures of \$466,516.26, of which \$328,627.81 shall be raised by taxes and \$137,888.45 by non-tax revenues, for the period of July 1, 2017 through June 30, 2018. 17 V.S.A. 2664 (page 21-22)

ARTICLE 7: To see if the Town will appropriate funds to the following organizations, in the amounts listed below. (Amounts appropriated in 2016 are listed for reference) (page 40-42)

	2016	FY 2018
A.W.A.R.E.	\$1,000	\$1,000
Caledonia Home Health Care and Hospice	\$325	\$325
Danville Rescue Squad, Inc.	\$6,881	\$6,881
Fairbanks Museum and Planetarium	\$780	\$780
Green Up Vermont	\$50	\$50
Hardwick Area Community Justice Center	\$300	\$300
Hardwick Area Food Pantry	\$200	\$200
Hardwick Emergency Rescue Squad, Inc.	\$1,448	\$1,358
Joes Pond Aquatic Nuisance Control Project	\$500	\$500
Northeast Kingdom Human Services, Inc.	\$982	\$982
Northeast Kingdom Learning Services, Inc.	\$200	\$200
Northeast Kingdom Youth Services	\$100	\$100
Northeastern Vermont Agency on Aging	\$300	\$300
Northeastern Vermont Development Association	\$701	\$701
Rural Community Transportation (RCT)	\$500	\$500
Umbrella, Inc.	\$250	\$250
Vermont Association of Conservation Districts	\$100	\$100
Vermont Center for Independent Living	\$145	\$145
West Danville Community Club	\$500	\$500
<b>TOTAL</b>	<b>\$15,262</b>	<b>\$15,172</b>

ARTICLE 8: To see if the voters will approve total general fund expenditures of \$353,883.00, of which \$305,639.79 shall be raised by taxes and \$48,243.21 by non-tax revenues, for the period of July 1, 2017 through June 30, 2018. (page 17-20)

ARTICLE 9: To transact any other proper business.

Dated at Walden, Vermont this 24th day of January, 2017.

Selectboard:

Jeffrey Pierpont  
Richard Degreenia  
Jon Augeri

Town Clerk:

Lina Smith

## TOWN OFFICERS

	<b>Elected</b>	<b>Term Expires</b>
Moderator	Roger Fox	2017
Clerk/Treasurer	Lina Smith	2017
Assistant Clerk/Treasurer	Diane Banister (appointed)	2017
Assistant Clerk	Dia Michaud (appointed)	2017
Selectboard	Richard Degreenia	2017
	Jeffrey Pierpont	2018
	Jon Augeri	2019
Listers	Dia Michaud	2017
	Diane Banister	2018
	Annette Foster	2019
Auditors	Judy Clifford (appointed)	2017
	Vacant	2017
	Nikail Boyer (appointed)	2017
First Constable	Luke Persons	2017
Town Agent & Grand Juror	Elizabeth Wilkel	2017
Delinquent Tax Collector	Lina Smith	2017
Library Trustees	Martha Bissell	2017
	Marie Batchelder	2018
	Anne Smith	2019
	Patricia Frain	2020
	Elizabeth Larrabee	2021
Cemetery Commissioners	Judy Clifford	2017
	Jamie Dailey (appointed)	2017
	Terri Persons	2018
	Vacant	2019
	Lorraine Montgomery	2021
Justices of the Peace	Diane Cochran	Jan 31, 2019
	Michael Coffey	Jan 31, 2019
	Annette Foster	Jan 31, 2019
	Roger Fox	Jan 31, 2019
	Annie Galliard	Jan 31, 2019

### Appointed By Selectboard

Forest Fire Warden	Brenden Greaves (6/30/2017)	917-1140
Health Officer	Val Covell (12/31/2017)	563-2513
Pound Keeper	Cheryl McQueeney	563-2912
E911/Emergency Management Coordinator	Marvin (Butch) Greaves, Jr.	563-2332
Inspector of Lumber	Ralph Bissell	
Weigher of Coal	James Teuscher	
Representative to CVSWD	Ellen Gershun	
Tree Warden	David McMath	
Green Up Coordinator	Richard Degreenia	

# Sullivan, Powers & Co., P.C.

Certified Public Accountants

77 Barre Street  
P.O. Box 947  
Montpelier, VT 05601  
802/223-2352  
www.sullivanpowers.com

Fred Duplessis, CPA  
Richard J. Brigham, CPA  
Chad A. Hewitt, CPA  
Wendy C. Gilwee, CPA  
VT Lic. #92-000180

## Independent Auditor's Report

Selectboard  
Town of Walden, Vermont  
12 Vermont Route 215  
West Danville, Vermont 05873

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Walden, Vermont as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town of Walden, Vermont'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 the modified cash basis of accounting as described in Note I; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 of 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 Town'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 Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Basis for Qualified Opinions***

As described in Note III.D. to the financial statements, the Town of Walden, Vermont adopted certain of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" but did not adopt certain parts of the provisions related to the clarified definition of Special Revenue Funds affecting the General Fund and aggregate remaining fund information. As a result, there are some Special Revenue Funds that should be reported as part of the General Fund.

***Qualified Opinions***

In our opinion, except for the possible effects of the matters described in the "Basis for Qualified Opinions" paragraph, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the General Fund and the aggregate remaining fund information of the Town of Walden, Vermont as of December 31, 2015, and the respective changes in financial position thereof, for the year then ended in conformity with the modified cash basis of accounting, as described in Note I.D.

***Unmodified Opinions***

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the Highway Fund the Highway Equipment Fund and the Cemetery Fund of the Town of Walden, Vermont as of December 31, 2015, and the respective changes in financial position thereof for the year then ended in conformity with the modified cash basis of accounting as described in Note I.D.

***Change in Accounting Principle***

As described in Note I.E. to the financial statements, effective December 31, 2015, the Town implemented Governmental Accounting Standards (GASB) Statement No. 68, "Financial Reporting for Pension Plans" – an amendment of GASB Statement No. 27.

Town of Walden, Vermont

***Other Matters***

***Basis of Accounting***

We draw attention to Note I.D. of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on Schedules 1 and 2, the Schedule of Proportionate Share of the Net Pension Liability on Schedule 3 and the Schedule of Contributions on Schedule 4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Walden, Vermont's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

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

In accordance with "Government Auditing Standards", we have also issued our report dated October 31, 2016 on our consideration of the Town of Walden, Vermont's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Walden, Vermont's internal control over financial reporting and compliance.

October 31, 2016  
Montpelier, Vermont  
VT Lic. #92-000180

*Sullivan, Powers & Company*

## AUDITORS' REPORT

In accordance with Title 24, Section 1681 of the Vermont Statutes, we have examined the records as presented to us by the town officers for the fiscal year January 1, 2016 to December 31, 2016. To the best of our knowledge the financial statements represent the financial position of the Town of Walden as of December 31, 2016.

Judy Clifford  
Nikail Boyer

### TOWN OF WALDEN ASSETS AND LIABILITIES December 31, 2016

#### Assets

Delinquent Tax Due	\$ 135,680.54
Town Real Estate	\$ 640,600.00
Town Equipment	\$ 722,112.00
Capital Improvement Fund	\$ 15,007.52
Town Clerk's Account	\$ 369.79
2015 Surplus	\$ 82,420.91
Sale of Town Garage Funds	\$ 30,000.00
General Fund Balance	\$ (36,457.01)
Highway Fund Balance	\$ 52,338.45
Highway Equipment Fund	\$ 29,176.15
Neighborhood Watch Fund	\$ 470.67
Reappraisal Fund	\$ 7,105.07
Emergency Services Checking Acct	\$ 2,321.85
Emergency Services Truck Fund	\$ 12,896.70
Emergency Services Trucks & Inventory	\$ 761,027.00
Recreation Committee Fund	\$ 4,179.44
Cemetery Commission Accounts	\$ 31,363.19
Community Library Funds	\$ 12,148.13
<b>Total Assets</b>	<b><u>\$2,502,760.40</u></b>

#### Liabilities

Fire House Loan	\$ 29,792.72
Fire Truck Loan	\$ 98,014.41
Grader Loan	\$ 205,704.15
<b>Total Liabilities</b>	<b><u>\$ 333,511.28</u></b>
<b>Net Worth of the Town</b>	<b>\$2,169,249.12</b>

## 2016 TAX RATE

Residential Tax Rate		Non-Residential Tax Rate	
Municipal	\$0.6293	Municipal	\$0.6293
Local Veteran Exempt	\$0.0023	Local Veteran Exempt	\$0.0023
Homestead Education	<u>\$1.3397</u>	Non-Residential Education	<u>\$1.5854</u>
<b>Total</b>	<b>\$1.9713</b>	<b>Total</b>	<b>\$2.2170</b>

### STATEMENT OF TAXES RAISED

Real Estate	100,565,800
Veterans Exemptions	-280,000
Land Use	-8,249,300
Net	92,036,500
Net Grand List	920,365
(1% of Net Real Estate)	

	<u>Grand List</u>	<u>Residential Rate</u>	<u>Non-Residential Rate</u>	<u>Taxes Raised</u>
<b>Town</b>				
Municipal	\$920,365.00	0.6293	0.6293	\$ 579,185.59
<b>School</b>				
Non-Residential	\$431,547.14		1.5854	\$ 684,175.01
Residential	\$488,817.86	1.3397		\$ 654,869.26
Local Veteran Exempt	\$920,365.00	0.0023	0.0023	\$ 2,116.85
<b>Total School</b>		<b>1.3420</b>	<b>1.5877</b>	<b>\$ 1,920,346.71</b>
Penalties Billed				\$ 224.71
<b>Grand Total</b>				<b>\$ 1,920,571.42</b>

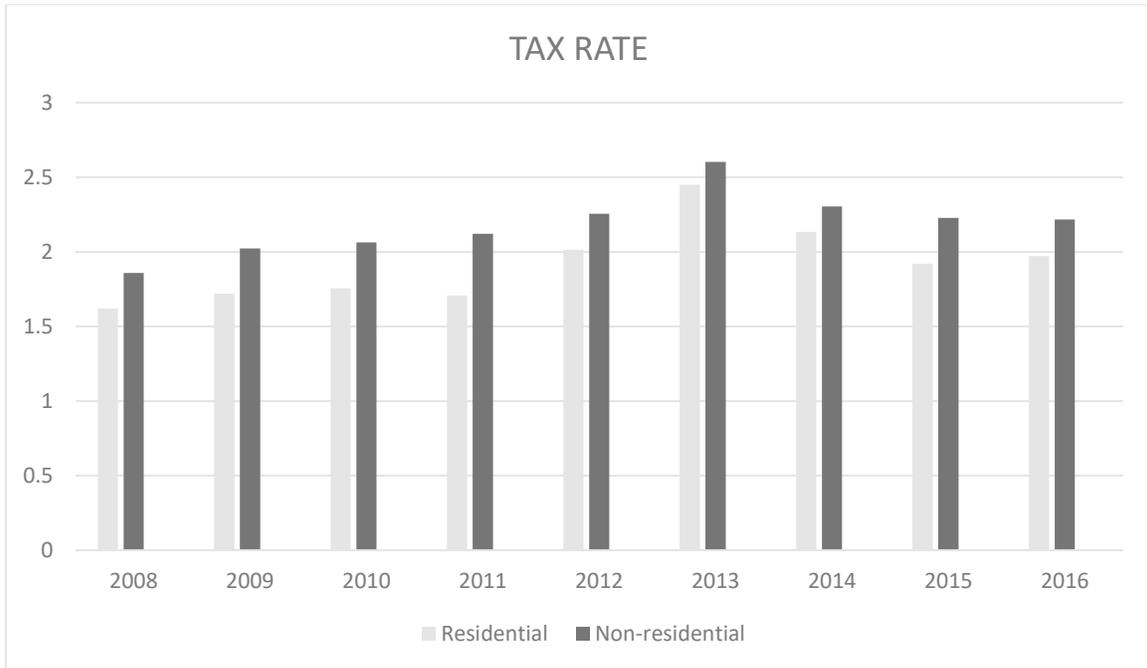
Steam Mill Brook (PILOT)	\$ 9,316.42
Hold Harmless (Current Use)	<u>\$ 45,589.00</u>
Total from State in Lieu of Taxes	<b>\$ 54,905.42</b>

Taxable Parcels	729
Acres	17,863.84

Non Taxable Parcels 12 (valued at 8,949,700)

## GRAND LIST AND TAX RATE COMPARISON

Year	Grand List	Municipal	Veterans Exemption	Education Tax		Total Tax Rate	
				Residential	Non Residential	Residential	Non Residential
2008	848,106	0.5148		1.1041	1.3432	1.6189	1.8580
2009	851,312	0.6017	0.0028	1.1153	1.4190	1.7198	2.0235
2010	857,386	0.5648	0.0029	1.1891	1.4957	1.7568	2.0634
2011	864,215	0.5030	0.0029	1.2013	1.6158	1.7072	2.1217
2012	858,729	0.5830	0.0025	1.4296	1.6699	2.0151	2.2554
2013	864,914	0.5584	0.3400	1.5503	1.7049	2.4487	2.6033
2014	908,684	0.6275	0.0040	1.5029	1.6727	2.1344	2.3042
2015	914,395	0.6577	0.0033	1.2584	1.5668	1.9194	2.2278
2016	920,365	0.6293	0.0023	1.3397	1.5854	1.9713	2.2170



## TOWN REAL ESTATE AND TOWN EQUIPMENT

### TOWN REAL ESTATE (2016 Grand List Values)

Picnic Ground - Coles Pond	\$	114,500.00
Town Forest - South Walden	\$	20,200.00
Emergency Services and Town Office Building	\$	189,500.00
Emergency Services and Town Office Building Lot	\$	28,700.00
Recreation Field	\$	16,100.00
Sand Pit	\$	50,000.00
Town Garage - new	\$	221,600.00
<b>Total</b>	<b>\$</b>	<b>640,600.00</b>

### TOWN EQUIPMENT

Office Equipment	\$	15,000.00
2016 John Deere Grader	\$	260,000.00
2013 International Truck with wing	\$	100,000.00
2003 John Deere Loader	\$	60,000.00
2016 International Truck with wing and sander	\$	150,862.00
2010 Freightliner with wing, plow and side dump bo	\$	100,000.00
Rock Rake	\$	1,200.00
Small Tools	\$	15,000.00
Two-Way Radios (8)	\$	7,000.00
Pressure Washer	\$	1,000.00
Culvert Thawer	\$	6,500.00
10 Ton Trailer	\$	2,000.00
Lawn Tractor and Trailer	\$	1,500.00
Cemetery Trailer	\$	1,500.00
Miscellaneous Cemetery Equipment	\$	550.00
<b>Total</b>	<b>\$</b>	<b>722,112.00</b>

## SELECTBOARD REPORT

The Selectboard re-formed in 2016, as Jon Augeri was elected to his first term to work alongside Richard DeGreenia and Jeff Pierpont. This year the board loses Richard DeGreenia after six years of service and we will be sorry to see him go.

The Board is very fortunate to continue to work with Lina Smith as Town Clerk and Assistant Town Clerk Diane Banister. These town employees, along with Road Foremen Bob Bell and Scott Palmer have each worked for a good number of years at their jobs, and the Selectboard is grateful for their competence and dependability.

Over all 2016 was a good year but not without the usual things that make small town life interesting.

Some 2016 Highlights:

- Passing our first ever Town Audit with no significant findings
- Special Town and School Meetings
- School Budget passed after three votes
- Transition to July 1 fiscal year complete
- Hazard Mitigation Plan that satisfies FEMA's requirements for future disaster funding
- Replaced large Noyestar Road culvert between Nicholson Rd. and Richard's Crossing
- Purchased new grader

Last year the town voted to purchase a much needed new grader and as a result there is a payment for the grader in this year's budget of \$41,141.00. Also, voted at a Special December Town Meeting, so that residents would not receive two municipal tax bills in 2017, there is a payment of \$20,802.00 in the new budget for financing the current 6 month budgetary period.

Directly attributed to the delay in passing the school budget delinquent taxes were \$147,000 which is about \$40,000 more than usual. This resulted in the town having to make up the deficit of \$37,025.00 to the school.

We look forward to working together as a community in 2017/2018 and trust that it will be a good year for our town.

We are of the opinion that we are very fortunate as a small town to have the services of competent emergency responders in Walden Fire and Rescue, to have an active youth Recreational Committee,

The Selectboard wishes to thank all of the citizens who stepped up and served the town in 2016 in many different capacities. Please consider serving the town in some way as Auditors, Cemetery Commissioners, and a representative to the Central Vermont Solid Waste District are needed.

The Selectboard meets the second Saturday morning at 8:00 AM, and the fourth Tuesday evening at 6:30 PM of each month. Meetings are held in the Town Clerk's office and your voices, ideas, and concerns are not only welcome, but necessary.

Informed, active residents are needed to make Walden a better town. You are warmly invited to participate.

Respectfully submitted,

The Walden Select Board

## TREASURER'S REPORT

It has been a very busy year in the town office with 9 votes or special meetings.

The school budget was voted in May and June but did not pass until August this year. After waiting the 30 days for a possible petition for reconsideration, our tax bills were sent out late with only a 30 day notice before due. This made the town cash flow challenging and seemed to result in increased delinquencies. Some taxpayers reported that they did not receive the tax bills in time to pay the bill.

The town voted in 2015 to change from calendar year reporting to July 1 fiscal year so at a special meeting in December the town voted to borrow the money needed for a 6 month budget from January-June 2017 to transition to the July-June 30, 2018 budget year. This eliminated the need for an extra municipal tax bill and will result in an increase of .0225 in the tax rate in FY 2018. This equates to \$22.50 per 100,000 of assessed property value. This loan will be paid in 5 years.

In the last few years, we have been moving towards generally accepted government accounting principles in reporting. With some minor changes as a result of our first professional audit of the town we will be compliant in FY 18. The auditor's report by Sullivan and Powers is on page 8 (the full report is available at the town office for anyone who might be interested). As a result of this audit, the Fire Department, Recreation Committee, Planning Commission and the Library have been moved into the General Fund reporting. Sullivan and Powers and Vermont Leagues of Cities and Towns informed us that these funds are town funds therefore must be accounted for by the town treasurer. The accounting has historically been done by individuals within each organization. This change proved to be difficult for some but as of 2017 is fully implemented. The Walden Historical Committee was defined as a separate entity from the town because it did not have town appropriated funds and has formed a non-profit.

We wrapped up the FEMA alternate project grant and were able to purchase the grader this year. The town received \$56,485.35 of which \$43,131.44 had been used to make road repairs after Irene. The remaining \$13,353.91 was deposited into the Highway Equipment fund to reimburse funds used to purchase the grader. The Irene projects should finally be closed out in 2017.

Lower Harrington Hill has now been upgraded to a Class 3 road so the town can apply for a structures grant from VTRANS to replace the bridge. Construction on this is planned in 2017.

I want to thank the volunteers and the members of the Board of Civil Authority who worked elections this year. It is a tedious but very important task. Also, a big thanks to Diane Banister who keeps everything organized and running smoothly.

Respectfully submitted,

Lina Smith, Clerk/Treasurer

## GENERAL FUND

REVENUE	2016 Proposed	2016 Actuals	FY 18 Proposed
<b>Surplus or (Deficit)</b>	0.00	0.00	(36,457.01)
Adjustment (doubled entry)	0.00	-2,137.74	0.00
HRA Beginning balance	2,137.74	2,137.74	250.22
Municipal Property Taxes	188,252.11	553,939.48	305,639.79
Prepaid 2017 taxes		2,252.98	0.00
School Property Taxes	0.00	1,015,200.90	0.00
Previous Year Taxes	0.00	46.24	0.00
Delinquent Taxes	0.00	139,117.81	0.00
Delinquent Tax Interest	8,000.00	11,053.03	9,000.00
Delinquent Tax Penalty	9,000.00	11,018.41	9,000.00
Reconciliation from State	0.00	21,256.22	0.00
<b>Total Property Tax Revenue</b>	<b>205,252.11</b>	<b>1,753,885.07</b>	<b>323,639.79</b>
<b>Other Income</b>			
FEMA (Hazard Mitigation Grant)	10,302.75	0.00	0.00
Green Up Income	1,000.00	672.00	800.00
Hold Harmless	25,000.00	25,973.83	26,000.00
Interest	300.00	393.39	300.00
Miscellaneous	200.00	0.00	200.00
Parcel Payment from State	0.00	0.00	7,000.00
Tax Penalties	600.00	418.21	500.00
Town Clerk Fees	16,500.00	8,500.00	10,000.00
School Reimb for Town Report	800.00	0.00	800.00
Steam Mill Brook (Pilot)	10,000.00	14,308.03	14,300.00
Transfer from Reappraisal Fund	14,303.00	13,785.84	6,550.00
Transfer from Cemetery Fund	9,000.00	4,375.48	0.00
Transfer from Library	0.00	1,537.42	0.00
Transfer from Planning Commission	0.00	3,798.73	0.00
Transfer from Fire Truck Fund	0.00	5,947.23	0.00
<b>Total Other Income</b>	<b>88,005.75</b>	<b>79,710.16</b>	<b>66,450.00</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>295,395.60</b>	<b>1,833,595.23</b>	<b>353,883.00</b>
<b>EXPENSES</b>			
<b>Salaries &amp; Benefits</b>			
Town Clerk & Treasurer	39,800.00	40,496.69	40,994.00
Asst Clerk/Treasurer	10,500.00	12,990.00	10,815.00
Assistant Clerk	500.00	964.26	500.00
Auditor	600.00	528.50	600.00
Board of Civil Authority	1,500.00	1,190.40	1,000.00
Constable	500.00	500.00	500.00
Delinquent Tax Collector	9,000.00	11,018.36	9,000.00
E911 Coord/Emergency Mngmt	1,000.00	1,000.00	1,000.00
Fire Chief Stipend	1,000.00	1,000.00	1,000.00
Forest Fire Warden	500.00	500.00	500.00
Health Officer	50.00	0.00	50.00

## GENERAL FUND (continued)

	2016 Proposed	2016 Actuals	FY 18 Proposed
<b>Salaries &amp; Benefits continued...</b>			
Selectboard Stipend	3,000.00	3,000.00	3,000.00
HRA Employer Contribution	1,500.00	1,416.75	1,500.00
Dental Insurance	790.00	774.12	790.00
Health Insurance	15,207.60	16,533.05	16,064.00
Mileage	300.00	211.60	300.00
Life Insurance	270.00	257.16	270.00
Pension	2,286.00	2,061.10	2,286.00
Training	400.00	130.00	250.00
Social Security/Medicare	4,850.00	5,440.25	5,270.00
VT Unemployment Insurance	200.00	147.60	140.00
Workman's Comp	400.00	374.52	405.00
<b>Total Salaries &amp; Benefits</b>	<b>94,153.60</b>	<b>100,534.36</b>	<b>96,234.00</b>
<b>Town Clerk Office Operations</b>			
Ads & Notices	300.00	226.09	300.00
Dues and Subscriptions	4,000.00	4,737.85	6,100.00
Electricity	1,300.00	1,113.98	1,300.00
Heating Fuel	3,000.00	1,610.61	3,000.00
Office Equipment - New & Repair	500.00	1,226.75	500.00
Office Supplies	4,500.00	4,965.70	4,500.00
T.C./Firehouse Repairs	800.00	2,683.64	1,000.00
Telephone Expense	1,500.00	1,585.29	1,500.00
Town Report Printing	1,000.00	949.95	1,000.00
<b>Total Town Clerk Office Operations</b>	<b>16,900.00</b>	<b>19,099.86</b>	<b>19,200.00</b>
<b>General Expenses</b>			
Animal Control	300.00	0.00	300.00
County Taxes	11,521.00	11,521.00	11,569.00
Forest Fire Warden Supplies	0.00	191.73	300.00
Generator Maintenance	1,200.00	4,585.77	1,200.00
Grader Payment	0.00	0.00	41,141.00
Green Up	1,500.00	1,634.42	1,500.00
Hazard Mitigation Plan	13,737.00	9,750.05	0.00
Insurance	4,900.00	8,060.00	9,698.00
Loan for 2017 6 month budget	0.00	0.00	20,802.00
Interest Expense	600.00	369.82	200.00
Law Enforcement	3,000.00	1,627.50	3,000.00
Professional Fees	11,000.00	9,570.00	300.00
<b>Total General Expenses</b>	<b>47,758.00</b>	<b>47,310.29</b>	<b>90,010.00</b>
<b>Cemetery Commission</b>			
Cemetery Care	9,000.00	9,000.00	9,000.00
Cemetery Labor	0.00	4,023.50	0.00
Social Security/Medicare	0.00	307.80	0.00
Supplies	0.00	44.18	0.00
<b>Total Cemetery Commission</b>	<b>9,000.00</b>	<b>13,375.48</b>	<b>9,000.00</b>

## GENERAL FUND (continued)

	2016 Proposed	2016 Actuals	FY 18 Proposed
<b>Library</b>			
Wages	0.00	1,395.00	0.00
Social Security/Medicare	0.00	142.42	0.00
Operations	7,000.00	7,000.00	7,000.00
<b>Total Library</b>	<b>7,000.00</b>	<b>8,537.42</b>	<b>7,000.00</b>
<b>Listers Office</b>			
Lister Wages	2,200.00	2,521.50	2,500.00
Lister Social Security/Medicare	153.00	192.91	200.00
Lister Supplies	3,500.00	2,647.19	2,400.00
Lister Consultant/Contract Services	8,400.00	6,900.00	8,400.00
Lister Training	0.00	0.00	0.00
Lister Travel Reimbursement	50.00	24.24	50.00
<b>Total Listers Office</b>	<b>14,303.00</b>	<b>12,285.84</b>	<b>13,550.00</b>
<b>Fire Department</b>			
Fire Department Operations	40,000.00	39,191.57	50,000.00
Fire House Loan	7,448.00	7,448.18	7,448.00
Fire Truck Loan	32,671.00	32,671.47	32,671.00
Insurance	1,200.00	1,220.00	1,300.00
Tanker Repairs (From Truck Fund)	0.00	5,947.23	0.00
Truck Fund	6,000.00	6,000.00	6,000.00
Workman's comp	1,200.00	1,137.00	1,298.00
<b>Total Fire Department</b>	<b>88,519.00</b>	<b>93,615.45</b>	<b>98,717.00</b>
<b>Approp. to Reserve Accounts</b>			
Reappraisal Fund	2,500.00	3,000.00	2,500.00
<b>Total Approp. to Reserve Accounts</b>	<b>2,500.00</b>	<b>3,000.00</b>	<b>2,500.00</b>
<b>Recreation Committee</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>
<b>Appropriations</b>			
AWARE	1,000.00	1,000.00	1,000.00
Caledonia Home Health	325.00	325.00	325.00
Danville Rescue	6,881.00	6,881.00	6,881.00
Fairbanks Museum	780.00	780.00	780.00
Green Up Vermont	50.00	50.00	50.00
Hardwick Area Community Justice	300.00	300.00	300.00
Hardwick Area Food Pantry	200.00	200.00	200.00
Hardwick Emergency Rescue	1,448.00	1,448.00	1,358.00
Joe's Pond Association	500.00	500.00	500.00
Northeast Kingdom Council on Aging	300.00	300.00	300.00
Northeast Kingdom Human Serv.	982.00	982.00	982.00
Northeast Kingdom Learning Serv	200.00	200.00	200.00
Northeast Kingdom Youth Service	100.00	100.00	100.00
Northeast Vermont Devel. Assoc.	701.00	701.00	701.00
Rural Community Transportation	500.00	500.00	500.00

## GENERAL FUND (continued)

	<u>2016 Proposed</u>	<u>2016 Actuals</u>	<u>FY 18 Proposed</u>
<b>Appropriations continued...</b>			
Umbrella	250.00	250.00	250.00
VT Assoc. of Conservation Districts	100.00	100.00	100.00
VT Ctr for Independent Living	145.00	145.00	145.00
West Danville Community Club	500.00	500.00	500.00
<b>Total Appropriations</b>	<b>15,262.00</b>	<b>15,262.00</b>	<b>15,172.00</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>295,395.60</b>	<b>311,483.28</b>	<b>353,883.00</b>
<b>TOTAL REVENUE</b>	295,395.60	1,832,057.81	353,883.00
<b>TAXES TO HIGHWAY FUND</b>	0.00	392,988.00	0.00
<b>PAID TO SCHOOL</b>	0.00	1,164,043.54	0.00
Surplus or (Deficit)	0.00	(36,457.01)	0.00



**Michael Entriken**  
January 9, 2016

Michael was born in Philadelphia and moved to VT with his family in 1970. He founded his own business - Green Mountain Enamel Works - and travelled throughout the Northeast for over 40 years doing craft shows. He also spent 20 years working with intellectually challenged individuals forging many long-termed friendships.

Michael enjoyed snowmobiling, checking his pasture fences and his annual trip to Cape Breton, Nova Scotia. Most of all, Michael cherished his time with his three grandchildren.

## HIGHWAY FUND

REVENUE	2016 Proposed	2016 Actual	FY 18 Proposed
<b>Surplus or (Deficit)</b>	0.00	0.00	52,338.45
Property Taxes - Highway	392,988.00	392,988.00	298,627.81
Pacif Equipment grant	0.00	1,203.86	0.00
Hold Harmless (current use)	25,000.00	26,977.17	26,000.00
Better Back Roads Grant	8,000.00	0.00	0.00
State Highway Aid - Class 3	49,800.00	49,874.95	49,800.00
State Highway Aid - Class 2	37,500.00	37,524.03	37,500.00
Structures Grant (Rock Road culvert replacement)	56,700.00	0.00	0.00
Structures Grant (Noyestar Road)	5,340.00	10,498.93	0.00
School Plowing	2,250.00	2,250.00	2,250.00
<b>TOTAL HIGHWAY FUND REVENUE</b>	<b>577,578.00</b>	<b>521,316.94</b>	<b>466,516.26</b>
<b>EXPENSES</b>			
<b>Salaries &amp; Benefits</b>			
Labor - Highway	118,000.00	116,409.31	118,000.00
Dental Insurance	3,208.00	3,148.20	3,208.00
HRA Employer Contribution	4,500.00	3,570.77	4,500.00
Health Insurance	52,160.00	56,022.28	55,078.26
Life Insurance	720.00	717.24	720.00
Mileage	400.00	399.88	400.00
Pension	5,310.00	4,676.42	5,310.00
Training	200.00	45.00	200.00
Social Security/Medicare	9,145.00	8,943.60	9,100.00
Uniforms	4,285.00	4,340.55	4,300.00
VT Unemployment	700.00	590.40	600.00
Workman's Comp	9,000.00	9,348.48	9,300.00
<b>Total Salaries &amp; Benefits</b>	<b>207,628.00</b>	<b>208,212.13</b>	<b>210,716.26</b>
<b>Town Garage</b>			
Electricity	2,000.00	1,651.30	1,700.00
Garage Maintenance	10,500.00	2,555.74	10,500.00
Heating Fuel - Propane	4,000.00	2,632.02	3,000.00
Insurance	8,400.00	5,288.00	5,500.00
Telephone	550.00	593.15	600.00
<b>Total Town Garage</b>	<b>25,450.00</b>	<b>12,720.21</b>	<b>21,300.00</b>
<b>Highway Maintenance</b>			
Better Backroads	10,000.00	0.00	0.00
Asphalt	0.00	631.26	0.00
Bridge Materials	500.00	0.00	500.00
Brushing/Chipping	2,000.00	219.00	2,000.00
Chloride	20,000.00	21,427.16	20,000.00
Contracted Labor	6,600.00	740.00	0.00
Crushed Stone	5,000.00	4,212.00	5,000.00

## HIGHWAY FUND (Continued)

	2016 Proposed	2016 Actual	FY 2018 Proposed
<b>Highway Maintenance continued ....</b>			
Culverts	4,000.00	4,372.73	4,000.00
Diesel	45,000.00	21,362.23	35,000.00
Equipment Maintenance	40,000.00	37,458.82	40,000.00
Equipment Rental	4,000.00	2,987.50	4,000.00
Gravel	40,000.00	46,246.50	40,000.00
Guard rails	500.00	500.00	500.00
Ice Control	15,000.00	12,390.21	15,000.00
Mowing	2,900.00	3,500.00	3,000.00
Mulching Hay & Seed	1,000.00	959.96	1,000.00
New Equipment	0.00	218.08	500.00
Sand/Screening	3,000.00	2,600.00	3,000.00
Signs	2,000.00	2,778.70	2,000.00
<b>Total General Highway Maintenance</b>	<b>201,500.00</b>	<b>162,604.15</b>	<b>175,500.00</b>
 <b>Construction Projects</b>			
Noyestar Road Replacement	0.00	5,442.00	0.00
Harrington Hill Bridge	0.00	0.00	14,000.00
Rock Road Culvert Replacement	63,000.00	0.00	0.00
<b>Total Construction Projects</b>	<b>63,000.00</b>	<b>5,442.00</b>	<b>14,000.00</b>
 <b>Approp. to Reserve Accounts</b>			
Capital Improvement Fund	5,000.00	5,000.00	5,000.00
Highway Equipment Fund	75,000.00	75,000.00	40,000.00
<b>Total Approp to Reserve Accounts</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>45,000.00</b>
 <b>TOTAL HIGHWAY FUND EXPENSES</b>	<b>577,578.00</b>	<b>468,978.49</b>	<b>466,516.26</b>
<b>TOTAL REVENUE</b>	<b>577,578.00</b>	<b>521,316.94</b>	<b>466,516.26</b>
Surplus or (Deficit)	0.00	52,338.45	0.00

## HIGHWAY EQUIPMENT REPLACEMENT SCHEDULE

<b>Income</b>	<b>2016</b>	<b>2017(6 mo)</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
Fund Beginning Balance	\$ 71,067.39	\$ 29,176.15	\$ 29,196.15	\$ 44,216.15	\$(30,763.85)	\$ 44,256.15	\$119,276.15	\$ 44,296.15	\$ 119,316.15
Appropriation From Town	\$ 75,000.00	\$ -	\$ 40,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Grader Loan	\$ 197,400.00								
Miscellaneous	\$ 13,353.91								
Interest/misc.	\$ 44.85	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
<b>Total Income</b>	<b>\$ 356,866.15</b>	<b>\$ 29,196.15</b>	<b>\$ 69,216.15</b>	<b>\$ 119,236.15</b>	<b>\$ 44,256.15</b>	<b>\$ 119,276.15</b>	<b>\$194,296.15</b>	<b>\$ 119,316.15</b>	<b>\$ 194,336.15</b>

<b>Expenses</b>	<b>2016</b>	<b>2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
2016 International	\$ 63,590.00								
2013 International				\$ 150,000.00					
2010 Freightliner Loader - 2002			\$ 25,000.00				\$150,000.00		
Grader 2016	\$ 264,100.00								
Fire Truck									
<b>Total Expenses</b>	<b>\$ 327,690.00</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$150,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Balance</b>	<b>\$ 29,176.15</b>	<b>\$ 29,196.15</b>	<b>\$ 44,216.15</b>	<b>\$ (30,763.85)</b>	<b>\$ 44,256.15</b>	<b>\$ 119,276.15</b>	<b>\$ 44,296.15</b>	<b>\$ 119,316.15</b>	<b>\$ 194,336.15</b>

The equipment fund is designed to lessen the impact of equipment purchases and repairs and will not cover the entire replacement cost  
 Town trucks are traded every 10 years and Fire trucks every 20 years, smaller trucks every 6 years (i.e. 2013 International)

## HIGHWAY EQUIPMENT FUND

### CHECKING ACCOUNT

<b>Balance 01/01/2016</b>		<b>\$ 71,067.39</b>
<b>Income</b>		
Grader Loan	\$ 197,400.00	
Appropriation from Town	\$ 75,000.00	
Checking interest	\$ 44.85	
FEMA - Alternate Project	\$ 13,353.91	
	<u>\$ 285,798.76</u>	
<b>Expense</b>		
John Deere Grader	\$ 264,100.00	
2016 International	\$ 63,590.00	
	<u>\$ 327,690.00</u>	
<b>Balance 12/31/2016</b>		<b>\$ 29,176.15</b>

## CAPITAL IMPROVEMENT FUND

### CHECKING ACCOUNT

<b>Balance 1/1/2016</b>		<b>\$ 5,000.00</b>
Town Appropriation deposited to CD	\$5,000.00	
Interest	\$7.52	
<b>CERTIFICATE OF DEPOSIT</b>		
Union Bank @ .150% matures 5/19/2017	\$ 10,007.52	
<b>Fund Total 12/31/2016</b>		<b>\$ 15,007.52</b>

## PLANNING COMISSION

### CERTIFICATE OF DEPOSIT

UNION BANK CD	\$ 3,792.69
Interest	\$ 6.04
<b>Fund Total 12/31/2016</b>	<b>\$ 3,798.73</b>
(Transferred to General Fund)	

## ESTIMATION OF FY 2018 TAX RATES

The following is an estimation of FY 2018 tax rates based on the 2016 Grand List and proposed budgets. The school tax rates are based on the Equalized Grand List as determined by the State of Vermont and subject to amendments by the Vermont Legislature.

### RESIDENTIAL

	2016 Appropriation	FY 2018 Appropriation	2016 Tax Rate	FY 2018 Tax Rate
<b><u>Town:</u></b>				
Municipal	579,185.59	604,267.60	0.6293	0.6542
<b><u>School:</u></b>				
Homestead Education	654,869.26	**	1.3397	1.3600
Non Residential Education	684,175.01	*		
Veterans Exemption*	2,116.85		0.0023	0.0023
<b>School Total</b>	<b>1,341,161.12</b>			
<b>Grand Total</b>	<b>1,920,346.71</b>		<b>1.9713</b>	<b>2.0165</b>

### NON RESIDENTIAL

	2016 Appropriation	FY 2018 Appropriation	2016 Tax Rate	FY 2018 Tax Rate
<b><u>Town:</u></b>				
Municipal	579,185.59	604,267.60	0.6293	0.6542
<b><u>School:</u></b>				
Homestead Education	654,869.26			
Non Residential Education	684,175.01	**	1.5854	1.5590
Veterans Exemption*	2,116.85	*	0.0023	0.0023
<b>School Total</b>	<b>1,341,161.12</b>			
<b>Grand Total</b>	<b>1,920,346.71</b>		<b>2.2170</b>	<b>2.2155</b>

\* Veterans Exemption is charged to every taxpayer to raise funds to cover taxes exempted by vote of the town.

\*\* To be determined by rates set by Vermont Department of Education

## DELINQUENT TAX REPORT

YEAR	Delinquent Taxes Due	Taxes Collected	Taxes Uncollected
<b>2010</b>	\$ 1,279.24	\$ 564.98	\$ 714.26
<b>2011</b>	\$ 456.86	\$ -	\$ 456.86
<b>2013</b>	\$ 1,355.71	\$ 1,355.71	\$ -
<b>2014</b>	\$ 36,792.55	\$ 35,471.08	\$ 1,321.47
<b>2015</b>	\$ 87,377.94	\$ 54,593.60	\$ 32,784.34
<b>2016</b>	\$ 147,536.05	\$ 47,132.44	\$ 100,403.61
	<b><u>\$ 274,798.35</u></b>	<b><u>\$ 139,117.81</u></b>	<b><u>\$ 135,680.54</u></b>

TAX COLLECTIONS	\$ 139,117.81
8% COLLECTORS FEE	\$ 11,018.41
INTEREST - 1% FEES	\$ 11,053.03
Total Remitted to Treasurer	<b><u>\$ 161,189.25</u></b>

### Delinquent Tax List as of Town Report Printing:

2011,2012, 2014, 2015 Delinquent taxes

Anna Angolano  
 Renee Carpentino  
 Katherine Cates  
 Derrick Dunbar  
 Dustin Dunbar & Theresa Larrabee  
 Alphonse & Sonja Foster  
 Richard Gutzmann  
 Christoper Jennett  
 Stephen & Diane Mackenzie  
 Kim Merriam  
 Benjamin Molleur  
 Darren Richard  
 Michael & Paula Smith  
 Priscilla Spencer  
 Charles & Beverly Thygesen  
 Gerry & Kimberly Vogan  
 Angela Wilkie

Respectfully Submitted  
 Lina Smith

## TOWN CLERK'S ACCOUNT

Checkbook	\$ 236.89
Cash	\$ 50.00
<b>Balance 01/01/2016</b>	<b>\$ 286.89</b>

### Income

Copies	\$	1,382.44
DMV	\$	4,231.00
Dogs	\$	1,962.00
Interest	\$	5.42
Marriage/Civil Union	\$	310.00
Misc.	\$	230.55
Permits	\$	255.00
Recording	\$	6,770.99
Vault	\$	107.50
<b>Total Income</b>	<b>\$</b>	<b>15,254.90</b>

### Expenses

DMV	\$	4,003.00
Dog Licenses	\$	1,042.00
Marriage/Civil Union	\$	240.00
Misc.	\$	159.43
Postage	\$	1,227.57
Transfer to General Account	\$	8,500.00
<b>Total Expenses</b>	<b>\$</b>	<b>15,172.00</b>

Checkbook	\$ 319.79
Cash	\$ 50.00
<b>Balance 12/31/2016</b>	<b>\$ 369.79</b>

## NEIGHBORHOOD WATCH FUND

### SAVINGS ACCOUNT

Balance 01/01/2016		\$	455.21
Donation	\$	15.00	
Interest	\$	0.46	
		<u>\$</u>	<u>15.46</u>
<b>Balance 12/31/2016</b>		<b>\$</b>	<b>470.67</b>

WALDEN WATCH SIGNS ARE AVAILABLE AT THE TOWN CLERK'S OFFICE - \$5.00 each

## LISTERS REPORT

The Board of Listers has been implementing its strategy to keep property assessments current following the town-wide reappraisal completed in 2014. Our approach includes regular, scheduled inspections of both interior and exterior facets of properties in Town. The Town is divided into thirds and visits are scheduled to each property within each third with the owners' advanced notice. This has become a cyclical schedule of having appraisers visit each property once every three years.

The inspections are handled by NEMC (New England Municipal Consultants) and overseen by the Board. We inspect and photograph approximately 200 properties each year and NEMC continues to do all new construction inspections in addition to the scheduled third. All interior inspections are done by appointment.

Our cyclical inspection process helps us track market value on an ongoing basis and enables the Town to be ready to reappraise if a potentially damaging CLA (common level of appraisal) is anticipated. We can predict changes in October of each year, before the actual CLA is issued in late December. PVR (Property Valuation and Review) allows for any town to perform a statistical reappraisal under specific guidelines. The primary requirement is a cyclical, ongoing inspection program for the purpose of keeping data current. The State requires a full reappraisal if a town's CLA falls below 80%. Walden's common level of appraisal increased from 96.82 in 2015 to 98.44 in 2016.

The Board is again pleased to report that we have received excellent feedback from residents regarding the inspections and the appraisers who perform them. We will strive to improve and expand upcoming inspection appointment options to better accommodate property owners' schedules.

Walden has no permitting process and desires to keep it that way so the Board of Listers has no first-hand knowledge of alterations that are made to properties. Therefore there will always be discrepancies in the Grand List. In the past, changes have been missed and others have been hidden. This will continue to be the case and so this fact is unavoidable. In an attempt to minimize the impact, the Listers make note of any changes we learn "through the grapevine" and send the independent appraisers from NEMC to inspect each year.

We all understand the importance of correct, just, and unbiased assessments. The Board feels this cyclical inspection method is keeping information as accurate as possible and maintaining the fairness and equitability of the Grand List as we move forward.

Respectfully submitted,

Walden Board of Listers

Diane Banister  
Annette Foster  
Dia Michaud

## REAPPRAISAL FUND

### MONEY MARKET ACCOUNT

<b>Balance 01/01/2016</b>		<b>\$ (183.16)</b>
<b>Income</b>	Interest on Money Market Fund & CD's	\$ 2.59
	Parcel Payment from State & Lister Education	\$ 7,011.00
	Appropriation from Town	\$ 3,000.00
<b>Total Income</b>		<b>\$ 10,013.59</b>
<b>Expenses</b>	Transfer to General Account	\$ 8,200.00
	New England Municipal Consultants	\$ 1,500.00
	Bank Service Charge	\$ 20.00
<b>Total Expenses</b>		<b>\$ 9,720.00</b>
 <b>Balance 12/31/2016</b>		 <b>\$ 110.43</b>

### CERTIFICATE OF DEPOSIT

	<b>Beginning Balance</b>	<b>\$ 12,546.94</b>
	Interest Earned	\$ 33.54
	Transferred to General Account	\$ 5,585.84
	<b>Balance 12/31/2016</b>	<b>\$ 6,994.64</b>
	UNION BANK CD matures 9/12/2017 at .30%	
<b>Fund Total 12/31/2016</b>		<b>\$ 7,105.07</b>

<div style="text-align: center;"><b>Did you rent in Vermont?</b></div> <p>Depending on household income and your domicile, you may be eligible for a Renter Rebate. Use these forms to file:</p> <ul style="list-style-type: none"> <li>• Form PR-141 Renter Rebate</li> <li>• Schedule HI-144 Household Income This includes all persons living with you.</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>• Form LC-142 (Landlord Certificate) Obtain this form from your landlord.</li> </ul>	<div style="text-align: center;"><b>Do you own a home in Vermont as your primary residence?</b></div> <p>Each Vermont resident homeowner must <b>annually file</b> a Homestead Declaration. Depending on household income, the homeowner may be eligible to file for a Property Tax Adjustment. Use these forms to file:</p> <ul style="list-style-type: none"> <li>• Form HS-122 Homestead Declaration (Sect. A) &amp; Property Tax Adjustment Claim (Sect. B)</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>• Schedule HI-144 Household Income This includes all persons living with you.</li> </ul>
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**For more information, visit [www.tax.vermont.gov](http://www.tax.vermont.gov)**

See reverse side for obtaining tax form paper copies and e-filing!



## EMERGENCY SERVICES

I am pleased to report that The Walden Volunteer Fire Department has had another successful year.

We responded to a total of 63 emergency calls including 34 medical and 29 fire calls in 2017. On September 10, 2016, we held our 5th annual Open House at the Walden Emergency Services Building. It was a great success with many town residents stopping by. We had activities for children that included a bouncy house, art table, and the Smoke House provided by The Vermont Department of Public Safety. Smokey the Bear and Sparky the Fire Dog also paid a visit. Danville Rescue supported the event by lending us their popcorn machines and Top of the Mountain Vegetable Farm, on Coles Pond Road, loaned their hot dog steamer and provided hotdogs, homemade toppings which allowed us to provide snacks to all of those in attendance.

We are still selling 911 signs as a fundraiser and to help ensure that houses are well marked, making it easier to find your residence in time of an emergency. They hang easily on your mailbox or a post at the end of your driveway. They sell for \$15 each and we are willing to assist in hanging them if needed. Contact any member of the department if you are interested.

We are always on the lookout for new members. Without new members this service is in jeopardy. If you live in Walden or on the outskirts of town we are asking for your help. We're hoping to find honest, able-bodied, caring, and responsible individuals to join us in the Fire Department as firefighters and/or emergency medical responders. We would love to have you come join us in looking after our neighbors and their homes.

There is an application process to join, including a background check, which must be successfully completed by any applicant. All training and equipment is supplied, and paid for, by the Walden Fire Department. We ask only for your time and effort.

Our Department meeting is at 6:30 on the first Tuesday of each month.

Fire training is at 6:30 on the third Tuesday.

Medical training is at 6:30 on the fourth Wednesday.

These meetings all take place at the Walden Emergency Services building at 12 VT Route 215 in Walden, at the corner of VT Routes 215 and 15. Please feel free to talk to a current member, stop by and check us out, or email us at: [waldenvfd@gmail.com](mailto:waldenvfd@gmail.com)

We would also like to reach out to the people that have gone solar or planning on going solar. It would be a great help to step forward and let us know about your systems. If we are unaware of the solar panels and accidentally come into contact it can put firefighters and EMS personnel in a life-threatening situation. I would also like to take this opportunity to remind you to check the batteries in your smoke and CO detectors and make sure that your chimneys are cleaned regularly and ashes are taken care of properly. Please make sure that all 911 numbers are clearly displayed at the end of your driveways. First responders are having a hard time finding residences due to the lack of numbers on mailboxes or signs. Some of our personnel are not from the area so we can't count on old land marks and such for directions. Numbers should be visible on BOTH sides for view from either direction of approach. These few simple tasks could make a difference between life and death.

Respectfully submitted,

Paul Greaves

Chief, Walden Fire Department

## EMERGENCY SERVICES (Continued)

	<b>2016 Actual</b>	<b>2016 Budgeted</b>	<b>FY 18 Proposed</b>
<b>Fire Department Operations</b>			
Department Apparel	129.00	1,000.00	2,000.00
Communications Repair & Maint	-	2,000.00	2,000.00
Pagers	164.00	-	-
Portable Radios	554.75	-	-
Dispatch	10,001.66	7,000.00	10,000.00
Dues	641.00	500.00	800.00
Equipment Fuel	-	1,900.00	1,900.00
Equipment Maint & Repair	-		
Compressor	600.00	500.00	600.00
Fire Extinguishers	148.20	-	100.00
Jaws	1,106.50	500.00	600.00
Portable Pump	12.97	50.00	50.00
SCBA	1,562.47	600.00	600.00
Trucks		3,500.00	3,500.00
2015 Engine	504.86	-	-
Rescue Truck	33.21	-	-
Tanker	168.55	-	-
Generator A	-	50.00	50.00
Generator B	-	50.00	50.00
Generator C	-		50.00
Chainsaws	-	50.00	50.00
Fire Extinguishers	-	100.00	100.00
Facility			
Maintenance	100.00	200.00	-
Supplies	401.24	300.00	500.00
Telephone	804.19	800.00	800.00
Fire/EMS Training	522.94	1,500.00	1,850.00
Hose Down Community Event		500.00	-
Incident Supplies	107.59	100.00	100.00
Insurance - Accident & Dismb	10,004.00	9,500.00	10,000.00
Medical Supplies	5,046.70	2,000.00	5,000.00
New Equipment	4,156.15	5,000.00	5,000.00
Open House	20.00	-	-
Personal Protective Equipment			
Cleaning	45.10	200.00	200.00
Purchases	2,326.49	5,000.00	4,000.00
Subscriptions	30.00	100.00	100.00
<b>Total Fire Department Operations</b>	<b>39,191.57</b>	<b>43,000.00</b>	<b>50,000.00</b>

## EMERGENCY SERVICES (Continued)

### FIRE DEPARTMENT CHECKING

<b>Balance 1/1/2016</b>		<b>\$ 104.85</b>
<b>Income</b>		
Donations	\$ 1,700.00	
Fundraising - Open House	\$ 292.00	
Fire House Rental	\$ 75.00	
Sign Sales	\$ 150.00	
<b>Total Income</b>	<b>\$2,217.00</b>	
<b>Balance 12/31/2016</b>		<b>\$ 2,321.85</b>

### FIRE DEPARTMENT TRUCK FUND

<b>Balance 1/1/2016</b>		<b>\$ 12,833.19</b>
<b>Income</b>		
Interest	\$ 10.74	
Appropriation	\$6,000.00	
<b>Total Income</b>	<b>\$6,010.74</b>	
<b>Expense</b>	Tanker repairs (transferred to General Account	\$5,947.23
<b>Balance 12/31/2016</b>		<b>\$ 12,896.70</b>

## EMERGENCY SERVICES (Continued)

### Fire Trucks & Equipment

1997 Ford Rescue Pumper	\$ 80,000.00
2000 International V-Tec Tanker	\$ 105,000.00
2014 International Pierce responder	\$ 275,000.00
34 Sets of Turnout Gear	\$ 52,000.00
Communication Equipment	\$ 55,200.00
Breathing Apparatus, Bottles, and Air Compressor	\$ 64,142.00
Generators and Portable Pump	\$ 9,000.00
Thermal Imaging Cameras	\$ 21,600.00
Jaws and Airbags	\$ 31,900.00
Nozzles and Hose	\$ 10,000.00
Hand Tools	\$ 8,600.00
Miscellaneous Equipment	\$ 25,485.00
<b>Total</b>	<b>\$ 737,927.00</b>

### Emergency Medical Service Inventory

Item	Each	Total
5 Zoll Defibrilators/Pads/Batteries	\$ 1,500.00	\$ 7,500.00
7 Oxygen Tanks/Regulators/Bags	\$ 150.00	\$ 1,050.00
8 Oxygen Tanks	\$ 70.00	\$ 560.00
4 Backboards with Straps	\$ 300.00	\$ 1,200.00
1 Kendrick Extrication Device	\$ 170.00	\$ 170.00
1 Stokes Stretcher	\$ 250.00	\$ 250.00
4 Rescue Rope Bags	\$ 100.00	\$ 400.00
1 Mass Casualty Incident Triage Kit	\$ 270.00	\$ 270.00
1 Recue Sled	\$ 1,000.00	\$ 1,000.00
7 Responder Equipment Setups	\$ 800.00	\$ 5,600.00
Medical Supplies		\$ 4,000.00
Training Supplies		\$ 1,100.00
<b>Total</b>		<b>\$ 23,100.00</b>

## RECREATION COMMITTEE

The Walden Recreation Committee has not requested funds for the past two years, other than the \$500.00 that was put in for the current six month budget. This year the committee will be asking for \$2500.00 to replace the aging and dangerous fencing and backstop behind the baseball field. The Walden Recreation Committee appreciates the continued support of our community members. Volunteer coaches and adult mentors are a valuable resource and the Walden Recreation Committee wishes to thank everyone who gave their time and energy in creating a successful town recreation program.

### **Winter/Fall Activities 2016:**

#### Basketball

Justin White conducted a basketball clinic for children in K-2.

Justin White coached the 3-4 co-ed team.

Rob Montgomery coached the 5-6 co-ed team.

Thank you to Stacy Fox and Justin White for referring games. Thanks also to Rusty Shedd and Erika White for running the scoreboard.

#### Soccer

Walden fielded two soccer teams this year. Erika White, Kate Davis and Eric Kittredge coached the 3-4 co-ed team and played on the old field. The 5-6 co-ed team was coached by Justin White and played on the Roy Watson field.

Thanks to Erika White and Justin White for lining the fields and thank you to Eric Kittredge and Rob Montgomery for referring games.

Thank you to Bill Half for fertilizing the new field.

### **Spring Activities 2016:**

#### Baseball

Eric Stratton coached the co-ed T-Ball team.

Alissa Harvey coached the co-ed Transitional Team. The Transitional team is for youth who are ready to leave T-Ball but not quite ready skill- or age-wise for the minor leagues. This has been a beneficial addition to the baseball program.

The co-ed Minor League Team was coached by Rusty Shedd, Alissa Harvey and Eric Stratton. Children in grades 3-6, under the age of 12, participate.

The Minor League team participated in the day-long Wolcott Tournament.

Thanks to George Gattone and Bill Half for officiating, and to Dave Brown and George Gattone for preparing the ball field for the season.

We are very appreciative to George Gattone for donating his time in mowing during the summer and fall. Thanks George!

We are looking for other community members who would like to help us. Give us a call or talk with us at town meeting.

Walden Rec Committee  
Alissa Harvey  
Bill Half  
Erika White

**RECREATION COMMITTEE (continued)**

<b>Balance 01/01/2016</b>		<b>\$ 6,321.96</b>
<b>Income</b>		
Baseball Dues	\$ 540.00	
<b>Total Income</b>	<b>\$ 540.00</b>	
<b>Expenses</b>		
Equipment/Supplies	\$ 936.27	
Field Maintenance/Improvements	\$ 1,455.25	
Hardwick Little League	\$ 261.00	
Wolcott Athletic Association Tournament	\$ 30.00	
<b>Total Expenses</b>	<b>\$ 2,682.52</b>	
<b>Balance 12/31/2016</b>		<b>\$ 4,179.44</b>

## CEMETERY COMMISSION

There has been some touch up this past year in the cemeteries with brush removal and fence painting. Roy Hopkins keeps the cemeteries mowed and nicely groomed. The North Walden Cemetery has been opened up by removing large trees. We have quotes for tree removal at South Walden and Houston Hill Cemeteries. We have some more stone cleaning planned with quotes for cemeteries at Noyesville and Heights.

We met with Sarah Houston to determine the boundary of the Houston Hill Cemetery. Her parents Hugh and Avis deeded a triangular extension a number of years ago and including that within the proposed new fence is anticipated.

There is room on the Board for another interested resident. Please speak to one of the commissioners, the town clerk or the select board to be appointed.

Judy Clifford  
Jamie Dailey  
Lorraine Montgomery  
Terri Persons

### **CHECKING ACCOUNT**

**Balance 01/01/2016** **\$ 5,912.85**

#### **Income**

Appropriation From Town	\$ 9,000.00
CD Interest	\$ 138.48
Donation	\$ 200.00
Checking interest	\$ 3.37
<b>Total Income</b>	<b>\$ 9,341.85</b>

#### **Expenses**

Association Dues	\$ 50.00
Cemetery Supplies	\$ 479.19
Equipment Repairs	\$ 175.87
Stone Cleaning	\$ 50.00
Flag Grave Markers	\$ 48.00
Training	\$ 35.00
Transferred to General Account for Labor, Taxes and Supplies	\$ 4,375.48
Tree Removal	\$ 5,750.00
<b>Total Expenses</b>	<b>\$ 10,963.54</b>

**Balance 12/31/2016** **\$ 4,291.16**

### **PERPETUAL FUNDS**

UNION BANK CD matures 11/23/17 at .3%	\$ 12,963.48
UNION BANK CD matures 8/12/17 at .3%	\$ 14,108.55

**Fund Total 12/31/2016** **\$31,363.19**

## LIBRARY

We would like to invite the community to visit the Walden Community Library to see what we have. The hours are Tuesday evenings 6:00 pm - 8:00 pm or by appointment - call Martha Bissell 563-2429 or the library 563-2195 and leave a message.

Respectfully submitted,  
Martha Bissell

### CHECKING AND SAVINGS

<b>Balance 01/01/2016</b>		<b>\$ 5,122.50</b>
<b>Income</b>		
	Town Appropriation	\$ 7,000.00
	Donation	\$ 5.00
	Book Sale	\$ 8.00
	Replacement Book	\$ 7.00
<b>Total Income</b>		<b>\$ 7,020.00</b>
<b>Expense</b>		
	Books	\$ 816.94
	Children's Books	\$ 793.94
	Magazines	\$ 248.90
	Fuel	\$ 957.14
	OPAL	\$ 150.00
	Computers	\$ 1,058.10
	Service Charges	\$ 24.00
	Transfer to General Fund for Automation - Salary	\$ 1,537.42
	Transfer to Savings	\$ 3,500.00
	Telephone	\$ 1,052.36
	Supplies	\$ 466.41
<b>Total Expenses</b>		<b>\$10,605.21</b>
<b>Balance 12/31/2016</b>		<b>\$ 1,537.29</b>

### SAVINGS ACCOUNT

<b>Balance 01/01/2016</b>		<b>\$ 4,308.08</b>
<b>Income</b>		
	Interest	\$ 4.41
	Transfer from checking	\$ 3,500.00
<b>Balance 12/31/2016</b>		<b>\$ 7,812.49</b>

### FAMILY HISTORY FUND

<b>Balance 01/01/2016</b>		<b>\$ 1,138.62</b>
	Interest	\$ 1.15
<b>Balance 12/31/2016</b>		<b>\$ 1,139.77</b>

### CERTIFICATES OF DEPOSIT

<b>Balance 1/1/2016</b>	CD matures 06/10/17 at 1.70%	<b>\$ 1,630.71</b>
	Interest	\$ 27.87
<b>Balance 12/31/2016</b>		<b>\$ 1,658.58</b>
<b>Fund Total 12/31/2016</b>		<b>\$ 12,148.13</b>

## WALDEN BOARD OF CIVIL AUTHORITY REPORT

The Board of Civil Authority is composed of Walden's five elected justices of the peace, three select board members, and town clerk. Our responsibilities include maintaining the voter checklist, overseeing and staffing elections, and hearing "tax appeals" of property valuations. We also serve as the Board for the Abatement of Taxes, along with the town listers and treasurer.

In 2016 we helped conduct the March annual town election, the May annual school district election and two subsequent budget revotes, and the August primary and November general elections. For the first time in a decade, we considered and decided a property valuation appeal. We also granted one tax abatement request.

Walden currently has 693 registered voters, of which 35 are provisionals whose residency remains unconfirmed (this includes a number of people who no longer reside in Walden but haven't registered to vote elsewhere, and must be retained on our checklist through two subsequent general elections.) These voter totals compare to 652 and 55 a year ago.

The board meets prior to elections as necessary, and convenes during the summer if tax appeals have been filed. Our meetings are open to the public, except for deliberations leading to written appeal and abatement decisions. Meeting notices are posted in advance at the town clerk's office and the Corner Stop Inn Shop in South Walden.

Respectfully submitted,

The Walden Board of Civil Authority

Jon Augeri	Diane Cochran	Michael Coffey
Richard DeGreenia	Annette Foster	Roger Fox
Annie Gaillard	Jeff Pierpont	Lina Smith

## VERMONT ELECTIONS MANAGEMENT SYSTEM

Last year, Secretary of State Jim Condos announced the launch of VT's new Elections Management Platform. This streamlined the elections administration process, providing voters with greater access to voter specific information. Over 25,000 Vermonters registered to vote online in 2016. For the November General Election, nearly 6,500 Vermonters requested an absentee ballot through the My Voter Page.

By using the My Voter Page, a registered voter can:

- Check registration status;
- View information on upcoming elections;
- Access voter specific elections information, including directions to a polling place and polling hours;
- View a sample ballot;
- Request and track an absentee ballot;
- and much more.

We encourage voters to log into their My Voter Page to learn more.

Registered Voters can log in at: <http://mvp.sec.state.vt.us>

Online registration can be found at: <http://olvr.sec.state.vt.us>

## VITAL STATISTICS

### BIRTHS

May 8, 2016	<b>Simon George Kittredge</b>	St. Johnsbury, VT
	Born to Eric Ernest Kittredge & Sarah Elizabeth Augeri	
November 10, 2016	<b>Hunter Lee Brewster Clifford</b>	Morrisville, VT
	Born to Peter Alden Hatch Clifford & Casey Lynne (Suback) Clifford	

### CIVIL MARRIAGES

June 1, 2016	<b>Allan William Kleve</b>	and	<b>Patricia Lynn Taylor</b>
	Walden, VT		Walden, VT
September 17, 2016	<b>Bruce Daniel Cubit</b>	and	<b>Kate Rosamond Munger</b>
	Walden, VT		Walden, VT
October 15, 2016	<b>Dennis Michael Fuse</b>	and	<b>Dianne Louise Munger</b>
	Walden, VT		Derby, CT

### DEATHS

January 9, 2016	<b>Michael Walter Entriken</b>	59 Years
February 27, 2016	<b>Claire Greaves</b>	88 Years
March 3, 2016	<b>Elizabeth June Hay</b>	73 Years
April 10, 2016	<b>Mark Henry Brochu</b>	58 Years
May 9, 2016	<b>Sandra Jean Paquin</b>	66 Years
May 2016	<b>Neil J Dean</b>	37 Years

Permission has been granted to include the individual information listed above.  
The above represent a portion of the certificates on file in the Walden Town Clerk's office.



**Claire Brosseau Greaves**  
October 18, 1927 – February 27, 2016

Claire and her family moved from Canada to Vermont when she was a young child. They lived in the Hardwick, Hyde Park, Johnson area before moving to Walden in 1939. On April 18, 1953, she married John Greaves and they began their life on the farm in Walden Heights.

She was a wonderful wife, mother and grandmother/great grandmother. She loved caring for her family, tending her vegetable and flower gardens, cooking and canning, knitting, crocheting and in later years, painting. She worked on the farm for many years, doing the hard work which needed to be done each day. She was a devout member of St. Norbert's Catholic Church.

She is very much missed by her husband, family and friends.

**APPROPRIATION REQUESTS**  
**(Full letters are on file at the Town Clerk's Office)**

**A.W.A.R.E (\$1,000):** During the past year AWARE served 230 women, men and children, who were directly affected by violence, 117 children who were exposed to violence, answered over 2327 hotline and in-person assistance requests and educated over 2200 community members. Those served by AWARE received services such as crisis intervention, legal support and advocacy, information and referrals, safety planning, emergency provisions, housing assistance, transportation, support groups and education.

**Caledonia Home Health Care and Hospice (\$325):** Provides home health and hospice services. Its mission is to enhance the quality of life of individuals and families by providing compassionate, accessible and affordable patient-centered health services to the community. Our staff visited 375 homes of community members living in Walden. A review of the past year indicates that our appropriation request continues to match the utilization rate for your town.

**Danville Rescue Squad (\$6881.00):** Danville Rescue has been serving the community's emergency medical needs for 49 years, 24 hours a day, 365 days a year. Danville Rescue has now had a management contract with CALEX Ambulance for approximately 4 years. We are happy to report to you this partnership has been successful since 2013. The demands on small ambulance services have continued to increase over the past year. We have been able to meet all of those national and state demands through our supportive agreement with CALEX Ambulance. We responded to 9 calls this year in the Town of Walden, not including interfacility transports. Beginning January 1<sup>st</sup> of 2016 staffing increased from only day-time coverage at the Danville Station to 24/7 coverage Monday-Friday. In addition, this overnight staffing is at the Paramedic level. We continue to maintain day-time coverage 7 am -7 pm Saturday & Sunday in Danville. As we move into 2017, our goal is to increase our staffing through our contract to provide 24/7 coverage at our station 7 days a week.

**Fairbanks Museum and Planetarium (\$780):** The Fairbanks Museum invites Walden residents to take full advantage of their unlimited free general admission to the Museum to explore the nature, beauty, and wonders of our world. Your municipal appropriation provides essential support for the care of the Museum's historic building and the maintenance and exhibition of the most extraordinary educational collections in northern New England. In 2017 the Museum will be opening a live native butterfly tent in our backyard. As you know, the Museum also is fully engaged in community economic, educational, and cultural development initiatives and contributes significantly to the attraction of visitors to our region

**Green Up Vermont (\$50):** Support from cities and towns has been an essential part of our operating budget. It enables us to cover about 15 percent of the budget. Funds help pay for supplies, including 48,000 Green Up trash bags, promotion, education and services of two part-time employees. Help us continue Vermont's unique annual tradition.

**Hardwick Area Food Pantry (\$200):** The food pantry serves people in need primarily from Hardwick, Craftsbury, Greensboro, Stannard, Walden, Albany & Wolcott. The food pantry provided food for 332 families in the greater Hardwick area through November 30, 2016. We very much appreciate your support in the past and hope you will continue this support.

**APPROPRIATION REQUESTS (continued)**  
**(Full letters are on file at the Town Clerk's Office)**

**Hardwick Emergency Rescue Squad (\$1,358.46):** As 2016 draws to a close our call volume is 561 calls. The appropriation is, as usual, based on the number of calls in each town, averaged over the last five years.

	PRO-RATED 2016		PRORATED 2017	
Hardwick	45%	\$22,285.00	43.78%	\$21,888.69
Craftsbury	17%	\$8,281.00	15.25%	\$7,624.89
Greensboro	15%	\$7,262.00	15.51%	\$7,756.35
Standard	1%	\$656.00	1.10%	\$547.77
Walden	3%	\$1,448.00	2.72%	\$1,358.46
Wolcott	11%	\$5,679.00	12.49%	\$6,244.52
Woodbury	9%	\$4,389.00	9.16%	\$4,579.32
		<b>\$50,000.00</b>		<b>\$50,000.00</b>

**Hardwick Area Community Justice Center (\$300):** The HACJC serves a vital role in statewide efforts to make restorative alternatives to the criminal justice system available to people effected by crime and to those responsible for causing harm to individuals and the community.

**Joe's Pond Aquatic Nuisance Control Project (\$500):** Monitoring program for inspection of visiting boats to prevent the infestation of milfoil and other invasive aquatic plants which would severely impact swimming, boating and fishing at Joe's Pond. In 2016, 440 boats were inspected that had previously been launched in over fifty different waterbodies. Additionally, a biological survey was done in August and no Eurasian watermilfoil was found.

**Northeastern Kingdom Council on Aging (\$300):** The area Council on Aging is a private, non-profit organization serving the residents of Caledonia, Essex and Orleans counties. We support people age 60 and older in their efforts to remain active, healthy, financially secure and in control of their own lives. The Council connects older adults and their families with the essential services they need to live with independence and dignity.

**Northeast Kingdom Human Services, Inc. (\$982):** A private not-for-profit organization serving Caledonia, Essex, and Orleans Counties driven by our mission to enrich the ability of individuals and families to improve their lives. In 2016 we served 10 from your community.

**Northeast Kingdom Learning Services, Inc. (\$200):** For almost 50 years, NEKLS has been serving residents of Orleans, Essex and Caledonia counties. Services are provided to people of all ages wanting to earn a high school diploma or GED, to learn basic computer skills, or to improve college and career readiness skills. Our Adult Education program provides a wide variety of free services.

**Northeast Kingdom Youth Services (\$100):** NEKYS has been offering vital supportive services for youth and families since 1975. In 2016 NEKYS served 3107 individuals throughout Caledonia and Essex counties and 13 from the Town of Walden.

**Northeastern Vermont Development Association (\$701):** Each year the NVDA works closely with the 55 communities of the Northeast Kingdom by providing vital professional technical assistance, along with a full range of planning and economic development services. As the only combined regional entity of its kind in Vermont, we serve the largest geographic region in the state. In 2016 our staff assisted with Walden's Local Emergency Operations Plan, and also worked with the select board on preparation for a FEMA approved Hazard Mitigation Plan, which would allow the town to mitigate areas that are prone to flooding with FEMA funding. Municipal appropriations are based on a per capita amount of \$0.75 with a minimum of \$500 and a maximum of \$3500.

**APPROPRIATION REQUESTS (continued)**  
**(Full letters are on file at the Town Clerk's Office)**

**Rural Community Transportation (RCT) (\$500):** RCT is a non-profit corporation providing transportation to the elderly and disabled, Medicaid and general public through a van/bus and volunteer service. Last year RCT provided 229,570 rides.

**Umbrella, Inc. (\$250):** Umbrella exists to ensure that communities in Caledonia, Orleans and Essex counties offer safety, support and options for self-determination to women and families. We provide the following services: Kingdom child care connection is the community based-child care resource and referral center for Caledonia, The Family Room is a supervised visitation and monitored exchange center offering child-centered support for parents seeking to establish or rebuild relationships with their children and Cornucopia our newest program geared towards helping women-in-transition achieve economic self-sufficiency; Given that some of our services are provided anonymously, it can be difficult to provide precise usage figures for towns. At least 7 households and 3 childcare providers were served in Walden.

**Vermont Association of Conservation Districts (\$100):** VACD is the membership association of Vermont's fourteen Natural Resources Conservations Districts, whose mission is to work with landowners and communities to protect natural resources and support the working landscape throughout the state.

**Vermont Center for Independent Living (\$145):** VCIL is a statewide, non-profit organization dedicated to improving the quality of life for people with disabilities. Annual support from over 140 cities and towns across the state helps VCIL assist Vermonters with disabilities achieve dignified and self-determined lives.

**West Danville Community Club (\$500):** The club operates and maintains the public beach at Joe's Pond, one of the few free public beaches remaining.



**DEAN SHATNEY, SHERIFF**  
**CALEDONIA COUNTY**  
**1126 MAIN STREET SUITE 2**  
**ST. JOHNSBURY, VT 05819**  
**802-748-6666 FAX 802-748-1684**  
**E-MAIL: dean.shatney@vermont.gov**  
[www.caledoniasheriff.com](http://www.caledoniasheriff.com)  
ANNUAL REPORT  
For 2016

We completed another audit for our office this past year and it resulted in no findings or problems of any kind. The state of the Caledonia County Sheriff's Department is very good. We have kept our rates for service the same for the past few years as we know the times are tough and we want people to feel that they can still afford our services. We continue to add vehicles to our fleet, replacing cars that have served us well. We have thirteen marked cars, a 2014 van for prisoner transports, one unmarked car being used for civil process service. We have a large enclosed trailer that we use as an office at the fair and other security details. This trailer may be utilized as a command post at a mass casualty incident as well. We have an ATV, two golf carts, and two snowmobiles that we use for our snowmobile patrols. With project (ROAD), Responsible Operators Against Distractions, we want to continue to educate operators about phone use and texting while driving. We continue to do town patrols and we feel that the towns that we patrol are a safer place to live & drive in because of our presence. The patrols are community based. Which means each town is different, so the patrols may be different. We are taking a proactive response instead of a reactive response. This effort has helped with both fighting crime and communications with the towns. The Sheriff's Department has eighteen Law Enforcement Officers to start the new year. We have become more active with local schools to ensure the safety of students and staff. We have been involved with drills and evacuation plans and will continue to assist as needed. We continue to look at 24 hour dispatching for the county, in the county, but are unable to do that right now. I'm looking into a different location for the department's office because of the high rent the state wants to charge the county for our current location.

If anyone has questions or concerns, please call me at the office. My door is always open. I look forward to serving this county as the Sheriff. We have continued with our great relationship with Northeast Vermont Regional Hospital and are helping them make certain that their patients and staff feel safe while in the hospital. We will again do snowmobile patrols throughout the county. Doing our best to keep the trails as safe as possible, and we will again answer snowmobile related complaints.

Please check out our website listed at the top of this page, or our facebook page. Thank You.

Sincerely,  
Sheriff Dean Shatney

## CVSWMD FY 2016 Report for Walden

CVSWMD is made up of 19 member cities and towns and approximately 52,000 residents. The seat for the representative of Walden is vacant on the CVSWMD Board of Supervisors. Interested persons can contact the District for a description of the position and the process for appointment.

In FY16, CVSWMD provided \$7,578 in School Zero Waste and Lawrence Walbridge Reuse Grants and \$3,194 in Green Up Day Grants to businesses and schools in member municipalities. The District invites all member municipalities to apply for an annual non-competitive Green Up Day Grant each spring.

The District continues to provide award-winning programming, including:

- **Residential Composting:** CVSWMD sells Green Cone food digesters, Soilsaver composting units and kitchen compost buckets at cost to district residents.
- **Business Composting:** CVSWMD has 67 participating businesses and institutions throughout Central Vermont, which, combined, diverted an estimated 1,007 tons of food scraps to composting facilities in FY16.
- **School Composting (part of our School Zero Waste Program):** There are 26 public schools in the District participating in this program. Over the course of the 2015-2016 school year, CVSWMD schools diverted an estimated 109 tons of high quality food scraps.
  - Walden School's food scraps are hauled by Black Dirt Farm.
  - Hazen Union School composts on site with assistance from the School Zero Waste Program.
- **Special Collections:** In 2016, nine events were held, in which CVSWMD collected hazardous waste, paint, batteries and fluorescent bulbs.
  - Two collection events in Hardwick, one for household hazardous waste and another for paint, batteries and bulbs, served a total of 112 households.
- **Additional Recyclables Collection Center (ARCC):** The ARCC, on 540 N. Main St. in Barre, is open M, W, F noon-6pm and every third Sat. 9-1pm. The Additional Recyclables Collection Center is a recycling drop-off for over 40 hard-to-recycle materials, [cvswmd.org/arcc](http://cvswmd.org/arcc). Blue bin recyclables are not accepted at the ARCC.
  - In FY16, 10 visitors to our Additional Recyclables Collection Center came from Walden.
- **Web Site:** CVSWMD posts useful information about what can be recycled, what can be composted, how to dispose of hazardous waste, leaf and yard waste, composting, Act 148, Paint Care guidelines, details of our special collections, and an “A to Z Guide” listing disposal options for many materials in the alphabet, along with other useful information for reducing waste in central Vermont.

Central Vermont Solid Waste Management District

137 Barre Street, Montpelier, VT 05602 [cvswmd.org](http://cvswmd.org) 229-9383



State of Vermont  
Department of Health  
St. Johnsbury District Office  
107 Eastern Avenue, #9  
St. Johnsbury, VT 05819  
HealthVermont.gov

[phone] 802-748-5151  
[fax] 802-751-3229  
(toll free) 800-952-2936

*Agency of Human Services*

## Vermont Department of Health Report for WALDEN

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

**Supported healthy communities:** Northeastern Vermont Regional Hospital (NVRH) was awarded \$45,000 to implement community-based chronic disease prevention strategies related to tobacco use with the goal of reducing the prevalence of youth and adult smoking and reduce exposure to second hand smoke to non-smokers. Strategies included an educational campaign for college campuses and the downtown retailers, and the statewide Counter Balance initiative to counter the tobacco industry's influence in the retail environment. The local office also partners with NVRH to lead a regional effort to reduce substance abuse. This process engages community partners in the implementation of evidence-based prevention strategies to reduce adolescent and young adult substance abuse. The hospital will act as the fiduciary for \$130,000 of funding under the Regional Prevention Partnerships (RPP) Initiative. As in the past, collaborative work continues with the Drug and Alcohol Resistance Team (DART). DART is a grass root organization welcoming community members and service providers from all venues to participate in supporting the community to help support an overall healthy and welcoming community.

**Provided WIC nutrition services and healthy foods to families:** We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support. We partner with grocery stores across the state to enable participants to use a debit-like card to access nutritious foods. The average value of foods provided is \$50 per person per month. Our WIC team also provides nutritional classes and support to local groups, libraries and day cares on a regular basis.

**Worked to prevent and control the spread of disease:** In 2015 we responded to 36 cases of infectious diseases in Caledonia. In 2015, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed across the state to healthcare providers. The district office also provides quarterly training for town health officers to help those who volunteer for their community in that capacity.

**Aided communities in emergency preparedness:** In July of 2016 we participated in a large-scale exercise in Barre to allow practice of our procedures for distributing medicine to help keep people from getting sick in case of a public health emergency. For 2016/17, funding continues to assist with training and development within EMS District #5 (local ambulance and first responding units). During 2016 the St. Johnsbury District also assisted in the development and implementation of a Medical Reserve Corp in our area. Approximately \$,3000 was provided for implementation as well



For more information, news, alerts and resources: Visit us on the web at [www.healthvermont.gov](http://www.healthvermont.gov).

Join us on [www.facebook.com/vdhstjohnsbury/](https://www.facebook.com/vdhstjohnsbury/) and follow us on [www.twitter.com/healthvermont](https://www.twitter.com/healthvermont).

**MINUTES OF WALDEN ANNUAL TOWN MEETING - MARCH 1, 2016**  
**(Condensed report: complete minutes on file at the Town Clerk's office)**

The 223<sup>rd</sup> annual Walden town meeting was called to order at 10:07 a.m. by moderator Roger Fox at the Walden School Multipurpose room.

ARTICLE 1: David McCoy nominated Roger Fox for moderator. Roger Fox was elected on voice vote.

ARTICLE 2: Voting for town officers was by Australian Ballot.

ARTICLE 3: The motion was made by Judy Clifford seconded by Dave Brown to accept the printed report of the town officers. After some corrections were made, the motion was voted and passed as corrected.

ARTICLE 4: The motion was made by Jeff Pierpont seconded by Paul Greaves to authorize the Selectboard to draw temporary loan orders not to exceed 90% on the credit of the Town in anticipation of taxes. Voted and passed.

ARTICLE 5: The motion was made by Lina Smith seconded by Martha Bissell to have taxes paid to the Town Treasurer on or before 5:00 pm Friday, October 28, 2016, postmarks not accepted. Voted and passed.

ARTICLE 6: The motion was made by Dia Michaud seconded by Lian Brehm-Lavelle to authorize the Selectboard to borrow a sum of money not to exceed \$197,400 to purchase a grader to be paid back over 5 years. After a lengthy discussion, voted and passed.

ARTICLE 7: The motion was made by George Gattone seconded by Dave Brown to use an amount not to exceed \$20,000 from the sale of the Town Garage to purchase an excavator. Tom Muth amended the main motion seconded by Dave Brown to raise \$30,000. The amendment to increase the amount to \$30,000 failed by division, 26-38. The motion to authorize the use of \$20,000 for the purchase of an excavator failed by division, 22-34.

Recessed for lunch at 12:30 p.m. The meeting resumed at 12:57 p.m.

ARTICLE 8: The motion was made by Richard Degreenia seconded by Bud Clifford to repair the Lower Harrington Hill Bridge. After a lengthy discussion Tom Muth seconded by Richard Degreenia called the question. Voted and passed. The main motion passed by division 45-12.

ARTICLE 9: The motion was made by Lina Smith seconded by Judy Clifford by to raise \$392,988.00 for the maintenance and construction of town roads. After discussion, voted and passed.

ARTICLE 10: The motion was made by Martha Bissell seconded by Marie Batchelder to appropriate \$7,000 for the support of the Town's portion of the expenses of the Walden Community Library. Voted and passed.

ARTICLE 11: The motion was made by George Gattone seconded by Paul Greaves to appropriate a total of \$15262.00 to the organizations and in the amounts listed in Article 11 of the Warning. Voted and passed.

ARTICLE 12: The motion was made by Lina Smith seconded by Bruce Pratt to raise \$188,252.11 for the expenses and liabilities of the Town, including State and County taxes, and all above appropriations as accepted. Voted and passed.

ARTICLE 13: Lina Smith called attention to the Myvoter page on the Secretary of State's website and noted you could now register to vote online, as well as order an absentee ballot. The road crew and emergency services were applauded for the work through the year.

The motion to adjourn the meeting was made by Bud Clifford seconded by George Gattone and was approved without opposition. Meeting adjourned at 2:13 p.m.

We attest that these are the minutes of the annual Walden Town Meeting held on March 1, 2016.

Roger Fox, Moderator  
Jeffrey Pierpont, Select Board Chair

Lina Smith, Town Clerk

# GREEN MOUNTAIN PASSPORT



## A DISCOUNT PROGRAM FOR SENIORS AND VETERANS

To be eligible for a passport, a person must be:

A legal resident of Vermont and is

- ♦ 62 years of age or older or
- ♦ A veteran of the uniformed services

Use your passport for free admission to Vermont State Parks (overnight camping and other park fees **are excluded**), Vermont State Historic Sites, and events which are fully State sponsored.

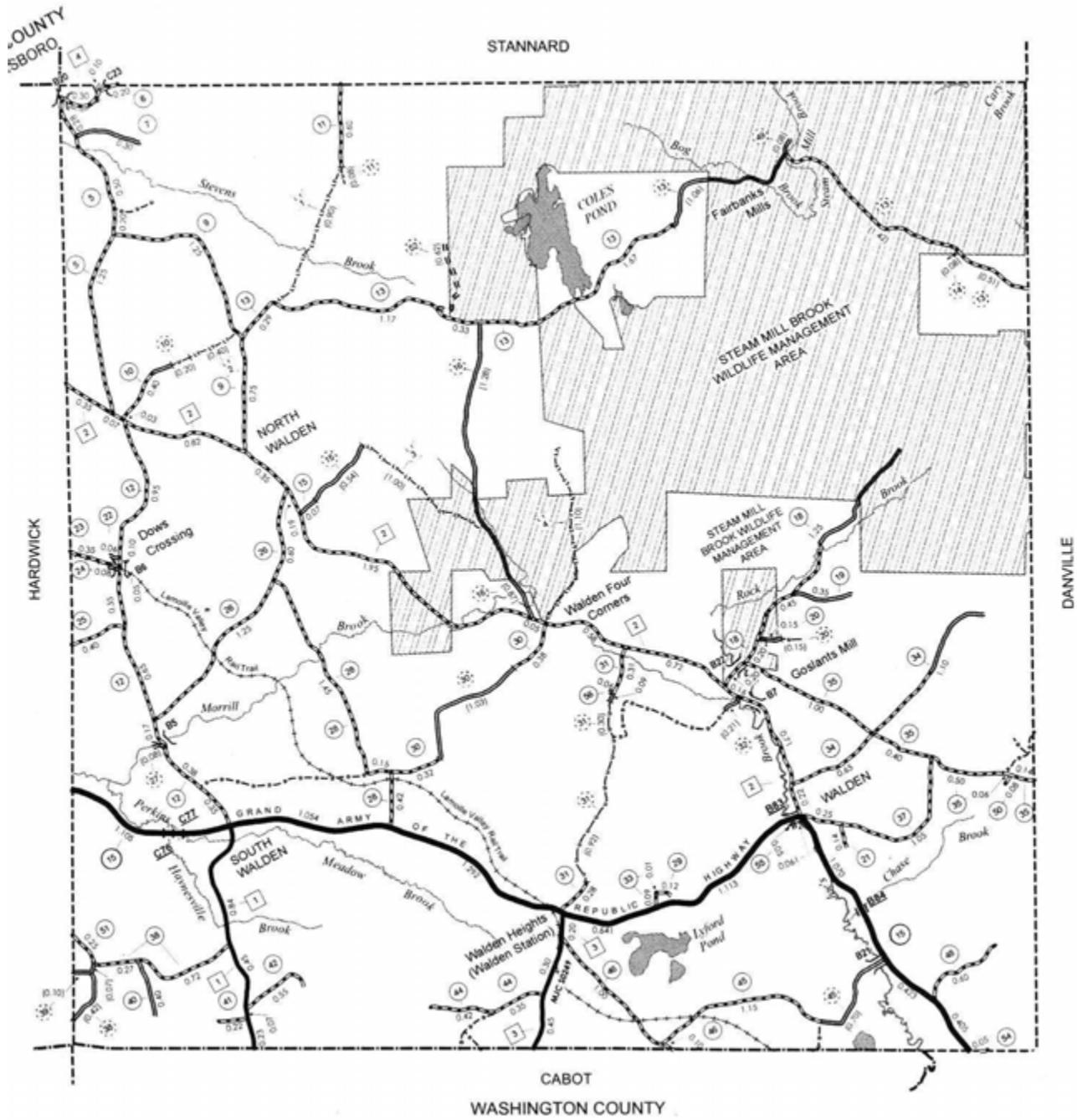
To receive a **Green Mountain Passport**, just fill out an **application** at your local **City or Town Clerk's Office** and pay a \$2.00 fee.

(The Green Mountain Passport Program began in 1973 by enactment of the General Assembly.)

Vermont Agency of Human Services  
Department of Disabilities, Aging, and Independent Living  
103 South Main Street  
Waterbury, VT 05671-1601  
802-871-3344  
June 2013

If you'd like information about services and benefits for Seniors, contact your local Area Agency on Aging by calling the Senior HelpLine at:

1-800-642-5119



**WALDEN, VERMONT**  
**Population: 935 (2010 Census)**

## ALPHABETICAL INDEX

	Page
<b>Walden Town Report</b>	
<hr/>	
Alphabetical Index	49
Appropriation Requests	40-42
Assets and Liabilities	11
Auditor's Report	8-10
Board of Civil Authority	38
Capital Improvement Fund	24
Cemetery Commission	36
Central Vermont Solid Waste District Report	44
Delinquent Tax Report	26
Emergency Services	30-33
Estimation of FY 2018 Tax Rates	25
General Fund	17-20
Grand List and Tax Rate Comparison	13
Highway Equipment Fund	24
Highway Equipment Replacement Schedule	23
Highway Fund	21-22
Library	37
Lister Report	28
Map of Walden	48
Minutes of 2016 Annual Meeting	46
Neighborhood Watch	27
Passport	47
Planning Commission	24
Reappraisal Fund	29
Recreation Committee	34-35
Selectboard Report	15
Sheriff's Report	43
Statement of Taxes Raised	12
Tax Rate	12
Town Clerk's Account	27
Town Equipment	14
Town Meeting Warning	5-6
Town Officers	7
Town Real Estate	14
Treasurer's Report	16
Vermont Elections Management System	38
Vermont Health Department Report	45
Vital Statistics	39

**WALDEN  
SCHOOL  
DISTRICT MEETING  
2017**

## TABLE OF CONTENTS

	Page
<b>School District Report</b>	
School Meeting Warnings	52-53
School Director's Report	54-55
E.L.O. Director's Report	56
Principals Report	57-59
Effective Homestead Education Tax Rates – Area Comparison	60
Wages	61
Enrollment & Staff Assignments	62
Tax Rate 3 Year Comparison	63
Revenue	64
Budget	65-70
Food Service Budget	71
Comparative Data for Cost Effectiveness	72
Reserve Accounts	73
Superintendent's Report	74-75
SU Services in District Budget	76
CCSU Budget	77-78
Minutes of 2016 School District Meeting	79
Alphabetical Index	80

### WALDEN SCHOOL DISTRICT OFFICERS

<b>Moderator</b>	<b>Roger Fox</b>	<b>2017</b>
<b>School Director</b>	<b>Rusty Shedd</b>	<b>2017</b>
	<b>Raymond Lewis</b>	<b>2018</b>
	<b>Judith Cifford</b>	<b>2019</b>

**NOTICE AND WARNING FOR WALDEN SCHOOL DISTRICT  
INFORMATIONAL HEARING ON BUDGET QUESTIONS**

The legal voters of the town of Walden are hereby warned and notified to meet at the Walden School in Walden, VT on Monday, March 6, 2017 at 6:30 p.m. for an informational hearing on the Walden School District's Budget:

**ARTICLE 5** Shall the voters of the Walden School District vote (Australian ballot) to authorize the Walden School Directors to approve the school board to expend \$2,139,289.00 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 \$13,481 per equalized pupil. This projected spending per equalized pupil is 7% higher than spending for the current year.

*Note: The anticipated increase in the Local Homestead Tax Rate is \$.019 per \$100; 1.5% over this year. If you pay taxes based on income, this will not affect your rate.*

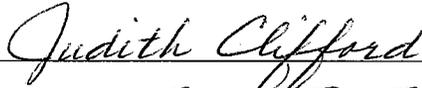
Dated at Walden this 24 day of January, 2017.

WALDEN School Directors:

Ray Lewis



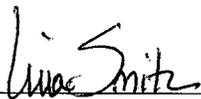
Judith Clifford



Thad B (Rusty) Shedd, Jr.



Recorded and Posted at Walden, Vermont this 26th day of January, 2017.

  
\_\_\_\_\_  
Lina Smith, Town Clerk

**WARNING FOR WALDEN SCHOOL DISTRICT MEETING  
TO BE HELD ON MARCH 7, 2017**

The legal voters of the town of Walden are hereby warned to meet at the Walden School in Walden on Tuesday, March 7, 2017 immediately following the Town meeting to act upon the following school meeting business of the school district.

*Voting for School Directors and Budget will be by Australian ballot. The polls will be open from 10:00 a.m. until 7:00 pm.*

*Absentee ballots for voting for School Officers and budget may be requested until 4:00 pm on Monday, March 6, 2017.*

*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).*

**ARTICLE 1** To elect a School Moderator to govern said meeting and for the ensuing year.

**ARTICLE 2** To hear and act upon the report of the Board.

**ARTICLE 3** To elect a School Director for a term of 3 years. (Australian Ballot)

**ARTICLE 4** To elect a School District Treasurer for a term of 1 year. (Australian Ballot)

**ARTICLE 5** Shall the voters of the Walden School District vote (Australian ballot) to authorize the Walden School Directors to approve the school board to expend \$2,139,289.00 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 \$13,481 per equalized pupil. This projected spending per equalized pupil is 7% higher than spending for the current year.

*Note: The anticipated increase in the Local Homestead Tax Rate is \$.019 per \$100; 1.5% over this year. If you pay taxes based on income, this will not affect your rate.*

**ARTICLE 6** Shall the voters of the Walden School District authorize its Board of Directors to borrow money with which to pay its lawful debts and expenses for the fiscal year which ends June 30, 2018, in an amount not to exceed 90% of the anticipated collection of taxes and the receipt of other funds to be used for those purposes?

**ARTICLE 7** To transact any other non-binding business that may legally come before the meeting.

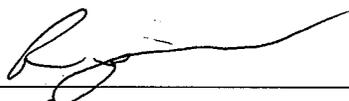
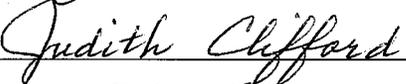
Dated at Walden this 24 day of January, 2017.

WALDEN School Directors:

Ray Lewis

Judith Clifford

Thad B (Rusty) Shedd, Jr.

  
\_\_\_\_\_  
  
\_\_\_\_\_  
  
\_\_\_\_\_

Recorded and Posted at Walden, Vermont this 26<sup>th</sup> day of January, 2017.

  
\_\_\_\_\_  
Lina Smith, Town Clerk

## WALDEN SCHOOL DIRECTORS' REPORT – 2016-2017

With the cost of education continually rising, it has been increasingly difficult to craft a budget that Walden voters will support. Nonetheless, as evidenced by our low tax rate relative to surrounding towns, we continue to work to keep spending as low as possible while providing an adequate education for our children.

As mandated by Act 153, Walden has negotiated a joint teacher contract with the other schools in our SU which reflects competitive wages and benefits. Additionally, Act 153 required administration of Special Education, Busing at the SU level. This budget reflects these changes as well as budgeting and administration of curriculum coordination, food service administration, custodial supervision, math and literacy coaching and food service being moved to SU administration. These changes were made with the hope of finding efficiency and savings. Budget lines affected by these changes have moved from the local budget to the SU budget. Walden's share of these costs is determined by assessment formulae that reflect our usage of services.

Last year, we narrowly averted a 46% tax increase as the legislature cited our proposed budget in "excess of the spending threshold" as defined in the original version of Act 46. We, along with our Superintendent, state representative, Chip Troiano and other allies across the state fought the double taxation plan and in the end the Legislature voted to remove the excess spending provision. To be clear, we are not against reduction in spending growth, but cannot support a plan penalizes Walden by locking us in at a very low per-student spending rate, while allowing other districts to continue to spend at a very high rate without penalty. Approval by voters to move our vote to May, was instrumental in allowing us time to respond to this regulatory challenge while crafting a responsive and accurate budget. This change was rescinded by petition.

Last year, to reduce our Budget, we decided not to fill a vacant teacher position in the Middle School. Thus, we presently have three licensed professional educators and Principal Benoit teaching grades 5-8, and we are not seeking to add or replace any middle school staff in our proposed Budget.

Throughout the Caledonia Central Supervisory Union Board has set a goal of all its schools achieving 90% proficiency in literacy by the end of Grade 3. This is a challenging, but important goal that is reflected by priorities set in our educational planning and the budget that we have outlined.

Next year, Walden will be offering both full day Pre-K and Kindergarten with the hope that this will enable children to arrive at school ready to learn and achieve when they enter 1<sup>st</sup> grade. Grades 1 & 2 as well as 3 & 4 will be combined (as they have been) with one teacher each, and with the support of both a literacy and mathematics interventionist. The interventionist positions are crucial to achieving our stated goal of 90% proficiency, and we are fortunate that they are largely funded by Federal Title 1 funding. Research shows that if children are not proficient by the end of 3<sup>rd</sup> grade that there is little hope of catching up as their educational experience continues. Our hope is that the educational plan that our Administration has outlined and we support, will enable ALL our students to become successful, life-long learners. When students succeed, we all benefit. When they fail, we all pay.

The 2018 School budgeting process has been challenging. Fortunately, we have formed a Budget Committee this year who is viewing our progress, making suggestions and sending representation to our meetings. They suggest, and we agree, that Education Spending per equalized pupil rather than the bottom line of your tax bill, the education tax rate or per pupil spending is the best indicator to watch in budgeting. The committee has recommended a 2% increase in this budget number. However, we feel this is unobtainable this year without devastating educational opportunities at Walden School. We ask you to please support this budget.

As required by Act 46, we have been working closely with towns of Barnet & Waterford to form one-half of a K-8 (Regional Education District) RED with Danville and perhaps Twinfield and Cabot High Schools. This RED would retain choice for our high school students, while increasing educational

opportunities for our primary and middle school students. The Board feels that we must plan for and participate in these consolidation discussions in a meaningful way or risk the State placing our school in a consolidated district without self-determination or tax incentives outlined in Act 46. We have seen a preliminary projection of our tax rate over time without these incentives -and without our small school grant (which we would lose) and the picture is grim. Even though crafting this RED has been both time-consuming and enlightening, we are glad to be working with cooperative, sympathetic neighbors who share similar educational goals and a desire to form an efficient, cost-effective district. Big changes are on the horizon and we ask that you please stay informed and involved. You will be asked to vote on merger in 2018 for consolidation in 2019. Not knowing about or understanding this process and its impact to our community is not an option. Our children's futures depend on your interest and participation in this VT Educational Revolution!

Our Act 46 meetings are posted and open to the public. Please plan to attend.

Judy Clifford

Ray Lewis

Rusty Shedd

# BARNET – DANVILLE – PEACHAM – WALDEN

Caledonia Central Supervisory Union  
PO Box 216 - Danville, VT 05828 (802)684-3801 x207 - Fax (802)684-1190

Donna Gaston, E.L.O. Project Director  
[donna.gaston@ccsuonline.org](mailto:donna.gaston@ccsuonline.org)

## E.L.O. Director's Annual Report January 2016

The E.L.O. (Extended Learning Opportunities) Program is now in its fourth year. We have been providing quality after school programming at the Barnet, Danville, Peacham and Walden Schools during the school year along with a 5-week summer program for the past three years.

We have focused on the student goals: 1) to improve academic performance and 2) to demonstrate the 21<sup>st</sup> Century skills of collaboration and problem solving, and on the program goals: 1) to increase the use of 21<sup>st</sup> Century skills and 2) to increase individual health and wellness. This translates into classes in STEM, Literacy, physical education, healthy cooking, the arts, and music.

Currently we have around 50 students enrolled in Barnet, 40 students in Danville, 22 students in Peacham and 23 students in Walden. At least 50% of the students at 3 of the schools are low-income students, some of whom receive scholarships to attend the program.

The amount spent per day per child averages \$21.70 across the 4 schools. (The majority of the cost is staffing.) We charge a maximum of \$4 per day per student, which appears to be the maximum amount that parents can afford. The amount spent for the summer program per day per child is \$40.57. With a cost to families of \$50 per week in the summer, we receive \$10 per day per child. The remainder of the funds needed to provide this valuable program comes from a decreasing 21C Community Learning Center investment, the school budgets, fundraising, grants and donations.

We greatly appreciate the support of the following organizations who have donated either instructors or financial support this year: The Children's Literacy Foundation, Community National Bank, Hunger Free Vermont (The Learning Kitchen & SFSP), Passumpsic Savings Bank, Peacham Congregational Church, Pope Memorial Library, Rotary Club of St. Johnsbury, UVM Extension (4H), Vermont AOE (SFSP), Vermont Afterschool, Inc., Vermont Fish & Wildlife (Let's Go Fishing), and the West Barnet Women's Fellowship.

Thank you to the volunteers and staff that provide E.L.O. in our communities and to the individuals who have made monetary donations! As the federal funding for this program is reduced by an additional 10% next year, and more the following year, please consider volunteering your time or financial support to benefit the children in your community.

Respectfully submitted,

Donna Gaston, Project Director

**"It is the mission of the Caledonia Central Supervisory Union and its four member schools to create a learning community in which each individual can achieve the highest standards of excellence in intellectual growth and citizenship."**

## Walden School

### Principal's Report

I am pleased to provide this report, highlighting goals and accomplishments of the current year.

It has been a busy and exciting year at Walden School for students as well as staff. Along with other schools throughout the Caledonia Central Supervisory Union, Walden School embraced ambitious multi-year academic goals. The goals are as follows:

1. *By the close of third grade 90% of students will meet or exceed grade level expectations in reading.*
2. Students will be engaged with high quality, rigorous core instruction.
  - Students will read, analyze and interpret complex grade-level texts.
  - Students will examine multiple sources and cite relevant evidence to produce grade-level on-demand written arguments.
  - Students will be proficient in grade level computational skills. Students will persevere to solve multistep, complex mathematical problems.
3. *All students will receive a reading and math intervention based on their academic need.*

Teams of teachers analyze various data points to determine areas of strengths and areas of instructional need. We continue to adjust and progress in providing support to the ever-changing needs of students, while utilizing available resources throughout a multi-tiered system of support.

Changes in teaching assignments and staff were made to respond to student needs and challenges associated with the elimination of the 7 & 8 grade Humanities position due to budget constraints and a mid-year vacancy in the 3 & 4 grade class. Team members Tammy Russell, Travis Hill, Tamara Thompson and Kate Gansle comprise the 5-8 team. Literacy Interventionist, Kim Larose assumed the teaching duties in grades 3 & 4, and is supported by Math Interventionist, Richie Benoit, Special Educator/Interventionist, Lorna Holcombe and Principal, Liz Benoit. Interventionists work with teachers in grades 1-4 to provide direct core instruction as well as provide intervention at the tier two level.

Joining the Walden School teaching staff this year is Preschool teacher, Deanna Murray. This is our first year offering a full day preschool program to 3 and 4 year olds within our town. Other teaching staff new to Walden School this year include 1st and 2nd grade teacher, Randi Lowe, Special Educator/interventionist, Lorna Holcombe and Math Interventionist, Richard Benoit.

This year we adopted the *Eureka Math* program. *Eureka Math* is a rigorous program aligned with the *Common Core State Standards*. Teachers have participated in *Eureka Math* trainings and other professional development to support the customization of the program. Recently, math teachers attended a training on math fluency. CCSU Curriculum Coordinator, Jodie Elliott and CCSU Math Coach, Nicole Bell, support teachers in the implementation of this program. The Math Coach meets with teachers to plan, observe and debrief math lessons.



Students demonstrate computational skills during Math.

In addition to strengthening the core academic program, we support learning in the arts as well as place-based education. Physical Education, Health, General Music and Art are the Allied Art classes offered to all students. Beginner, Advanced Band and Chorus are electives offered to students in grades 5-8. Classes utilize the gardens, orchards, blueberry patch, bread oven and outdoor classroom at various times throughout the year. Through a grant from the Vermont Rural Partnership, students in grades 7 & 8 designed the musical playground portion of the Walden School playground. These classes and outdoor activities enrich the learning opportunities for our students.



Students participate in Physical Education class.

Walden School was named a 2016 VTPBIS Exemplar School. Walden School utilizes a Multi-tiered System of Support for Behavior (MTSS-B.) Staff utilize *Responsive Classroom* strategies supported by the framework of a *Positive Behavior Intervention System*. Consistency in establishing, modeling and reinforcing expected behaviors is important in creating a positive school climate.

I would like to take this opportunity to express my gratitude for the opportunity to serve as principal of the Walden School. I appreciate the commitment of the Walden School Board, the talented staff, parents and Walden community for their continued dedication to our students.

Respectfully submitted,

Elizabeth Benoit

**EFFECTIVE Homestead Education Tax Rates - Area Comparison**

<b>Town</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>Average</b>	<b>Rank</b>
Craftsbury	1.7167	1.5713	1.7981	1.8360	1.8903	1.9626	1.6357	1.6539	1.7581	15
Stannard	1.2163	1.3456	1.4037	1.4182	1.7360	2.2528	1.6879	1.3810	1.5552	14
Peacham	1.3205	1.3599	1.3275	1.2984	1.5211	1.7735	1.8525	1.9615	1.5519	13
Woodbury	1.3567	1.3150	1.2717	1.5194	1.5727	1.5873	1.7348	1.5955	1.4941	12
Cabot	1.3440	1.2772	1.4898	1.3061	1.5183	1.6008	1.6779	1.7329	1.4934	11
Greensboro	1.2190	1.3820	1.3602	1.4402	1.5514	1.4825	1.6901	1.5830	1.4636	10
Calais	1.3012	1.2009	1.4792	1.3982	1.4134	1.5009	1.7314	1.6105	1.4545	9
Barnet	1.2600	1.4103	1.2839	1.3732	1.5194	1.5724	1.5202	1.6114	1.4439	8
Hardwick	1.1118	1.3098	1.3457	1.3107	1.3852	1.4877	1.5922	1.6609	1.4005	7
Waterford	1.0727	1.1651	1.2346	1.4201	1.5605	1.5866	1.6497	1.4946	1.3980	6
Wheelock	1.0941	1.1176	1.2494	1.3219	1.4268	1.6187	1.6735	1.6427	1.3931	5
Marshfield	1.1101	1.2241	1.2040	1.2456	1.3880	1.5525	1.6311	1.6243	1.3725	4
Danville	1.1246	1.1677	1.2047	1.3329	1.4141	1.4701	1.4655	1.5874	1.3459	3
Wolcott	1.1647	1.1537	1.2851	1.2502	1.3909	1.4727	1.4991	1.5480	1.3456	2
<b>Walden</b>	<b>1.0067</b>	<b>1.0009</b>	<b>0.9927</b>	<b>1.2074</b>	<b>1.3348</b>	<b>1.4723</b>	<b>1.2185</b>	<b>1.3189</b>	<b>1.1940</b>	<b>1</b>

Source: Vermont Department of Taxes Property Valuation & Review Annual Report

Note: This is not the same as the Equalized or Local Homestead Tax Rate on the School District 3-Year Comparison

**Walden School District FY16 Wages**

**Teachers**

<u>Last Name, First Name</u>	<u>FTE</u>	<u>Assignment</u>	<u>Salary</u>
Donahue, Jayne H	0.20	Teacher - Art	\$9,517
Fielder, Rebecca	0.40	Teacher - Music	\$16,823
Flint, Cara M	1.00	Teacher - Grade 1-2	\$37,494
Fox, Stacey J	0.20	Teacher - Health K-8	\$7,299
Fox, Stacey J	0.60	Teacher - Physical Education	\$21,898
Hill, Travis	1.00	Teacher - Grade 5-6	\$50,380
Hoffmann, Linda	0.30	Teacher - Nurse	\$14,182
Lackie, Nicole K	1.00	Teacher - Grade 3-4	\$35,719
Langmaid, Marie	0.50	Teacher - Kindegarten	\$32,737
Langmaid, Marie	0.50	Teacher - Pre-K	\$32,737
Larose, Kimberly	1.00	Teacher - Literacy Support (Grant Funded)	\$56,628
Proyect, Moriah S	0.50	Teacher - MS Language Arts	\$18,824
Proyect, Moriah S	0.50	Teacher - MS Social Studies	\$18,824
Russell, Tammy	0.50	Teacher - MS Math	\$25,664
Russell, Tammy	0.50	Teacher - MS Science	\$25,664
Spencer, Lindsey	1.00	Teacher - Special Education	\$40,429
Thompson, Tamara	1.00	Teacher - Grade 5-6	\$36,469
			<hr/>
			\$481,286

**Support Staff**

<u>Last Name, First Name</u>	<u>FTE</u>	<u>Assignment</u>	<u>Salary</u>
Fitzgerald, Karen	1.00	Food Service Worker	\$25,442
Greaves, Paul	1.00	Custodian	\$34,462
John, Julia M	1.00	Paraeducator	\$9,656
Labore, Christine	1.00	Paraeducator	\$20,304
			<hr/>
			\$89,864

**Administrative Staff**

<u>Last Name, First Name</u>	<u>FTE</u>	<u>Assignment</u>	<u>Salary</u>
Andre, Stacy	1.00	Administrative Assistant	\$34,822
Benoit, Elizabeth A	1.00	Principal	\$80,204
			<hr/>
			\$115,026

**Substitute Summary**

<u>Last Name, First Name</u>	<u>Amount</u>	<u>Last Name, First Name</u>	<u>Amount</u>
Carrier, Tammy	\$1,029	Mackenzie, Diane	\$290
Chamberlin, Corinne	\$83	Nester, Kathryn	\$319
Elliott, Tanna	\$5,293	Pierce, Elaine	\$69
Fox, Stacey J	\$900	Powers, Vivian	\$345
Gaston, Howard	\$173	Reen, Wanda	\$2,562
Guay, Juli	\$78	Richard , Catherine	\$392
Harvey, Lydia	\$776	Spencer, Priscilla P	\$1,253
Hoffmann, Linda	\$55	Taylor, Ray	\$325
Hussey, Riley	\$167	Vance, Linda	\$83
Lowre, Amanda	\$466	Vincent, Laurel	\$81
Lowre, Donna	\$72	White, Erika	\$466
			<hr/>
			\$15,276

**ELO Summary**

<u>Assignment</u>		<b>Treasurer</b>	
Site Coordinator	\$12,523	Bellavance, Constance	\$500
Tutor	\$9,935		
Staff	\$7,392		
	<hr/>		
	\$29,850		

## Walden School District Statistics

### Enrollment & Staff Assignment as of January 25, 2017

<u>Grade</u>	<u># Enrolled</u>	<u>Teacher</u>
CREEP (Pre-K)	13	Deanna Murray
K	8	Marie Langmaid
1	8	Randi Lowe
2	7	Randi Lowe
3	8	Kim LaRose
4	9	Kim LaRose
5	7	<u>5-8 Team</u>
6	6	Hum Tamara Thompson
7	9	Math Travis Hill
8	<u>11</u>	STEM Tammy Russell
<b>Total Enrollment:</b>	<b>86</b>	

### Additional Staff:

<u>Allied Arts</u>		<u>Support Staff</u>	
Art Teacher	Jayne Donahue	Secretary	Helen Lamberton
Band/ Chorus/ Music	Rebecca Fielder	Principal	Elizabeth Benoit
Behavior Interventionist	Richie Benoit	Food Service	Karen Fitzgerald
PE/Health	Stacey Fox	Custodian	Paul Greaves
Special Education	Kate Gansle	Assistant CREEP-	Dale Brooks
Special Services	Lorna Holcombe	CREEP Para's:	Nicole Stebbins
Nurse	Linda Hoffmann		Katelyn Dunklee
Home to School	Megan Durocher		
Speech & Language	Lynette Farnham		

### Walden School District Tax Rate 3-Year Comparison

	FY15 Actual Rate	FY16 Actual Rate	FY17 Actual Rate	FY18 Budget
Total Budget Expenditures	2,608,202	2,541,327	2,437,457	2,139,289
Special Articles to be voted at Town Meeting				
minus all other Revenues	(532,063)	(713,829)	(566,903)	(164,040)
<b>Equals Total Education Spending</b>	<b>2,076,139</b>	<b>1,827,498</b> **	<b>1,870,554</b>	<b>1,975,249</b>
<hr/>				
Equalized Pupils FY18 Frozen as of 12/15/16	160.98	155.14	148.66	146.52
<b>Education Spending per Equalized Pupil</b>	<b>12,897</b>	<b>11,780</b>	<b>12,583</b>	<b>13,481</b> 7%
<hr/>				
<i>Excess Spending Threshold</i>	<b>16,166</b>	<b>17,103</b>	<i>none</i>	<b>17,386</b>
Base Education Amount	9,285    138.90%	9,459    124.53%	9,701	10,076
<b>Equalized Homestead Tax Rate</b>	<b>0.98    1.361</b>	<b>0.99    1.233</b>	<b>1.297</b>	<b>1.338</b>
Common Level of Appraisal (CLA)	90.57%	97.97%	96.82%	98.44%
<b>Local Homestead Tax Rate per \$100</b>	<b>1.50</b>	<b>1.26</b>	<b>1.34</b>	<b>1.36</b>
<b>Tax rate per \$100 increase/(decrease)</b>	(0.05)	(0.24)	0.08	<b>0.019</b>
<b>Percent change</b>	-3%	-16%	6.5%	<b>1.5%</b>
Non Residential Tax Rate	1.515 <b>1.673</b>	1.535 <b>1.567</b>	1.538 <b>1.589</b>	1.535 <b>1.559</b>
Increase in Education Funding	17,552	(248,641)	43,056	104,695
1 cent on tax rate =	\$13,814	\$14,522	\$13,963	\$14,533

**Walden School District  
Proposed Budget  
Revenue**

General Fund	Budget FY16	Actual FY16	Budget FY17	Budget FY18	Increase/ -Decrease
<b>Local</b>					
1510 Interest earned	600	679	600	600	0
1980 Refund Prior Year		2,595			0
1990 Miscellaneous	500	1,088	500	500	0
Fund Balance Carried Forward	107,631		60,000	38,000	-22,000
<b>Total Local Revenue</b>	<b>108,731</b>	<b>4,362</b>	<b>61,100</b>	<b>39,100</b>	<b>-22,000</b>
<b>State</b>					
3110 Education Fund Payments based on Cash Flow Reports	1,797,298	<u>Final</u>	<u>Preliminary</u>	<u>Estimated</u>	
from State		643,829	36% 665,248	36% 702,401	37,153
from Town		1,153,469	64% 1,164,044	64% 1,229,055	65,011
3114 On Behalf Voc Ed	30,200	30,200	41,262	43,793	2,531
<b>Total Education Spending</b>	<b>1,827,498</b>	<b>1,827,498</b>	<b>1,870,554</b>	<b>1,975,249</b>	<b>104,695</b>
3145 Small Schools Grant	115,741	115,741	110,465	118,540	8,075
3150 Transportation Aid	15,824	15,824	17,061		-17,061
3201 SE Mainstream Block Grant	60,028	60,028	55,181		-55,181
3202 SEER Reimbursement	231,368	194,908	107,780		-107,780
3203 Extraordinary Reimbursement	99,000	147,727	159,183		-159,183
3204 Essential Early Education	9,280	9,280	8,325		-8,325
3205 State Placed reimbursement		4,331	29,890		-29,890
<b>Total State Revenue</b>	<b>2,358,739</b>	<b>2,375,337</b>	<b>2,359,197</b>	<b>2,093,789</b>	<b>-265,408</b>
<b>Federal</b>					
Consolidated Federal grant**	62,721	67,928			
<b>Other</b>					
Transfer from Capital Reserve		10,000	7,500		-7,500
Dubuque Art Fund					0
VT Farm to School grant		2,881			0
5400 Prior Year Adjustment		23,470			0
5990 E-Rate	11,136	9,787	9,660	6,400	-3,260
<b>Total Other Revenue</b>	<b>11,136</b>	<b>46,138</b>	<b>17,160</b>	<b>6,400</b>	<b>-10,760</b>
<b>Subtotal approved budget</b>	<b>2,541,327</b>				
**Grant moved out of general fund	-62,721				
<b>Total General Fund Revenues</b>	<b>2,478,606</b>	<b>2,493,765</b>	<b>2,437,457</b>	<b>2,139,289</b>	<b>-298,168</b>

State will send these revenues directly to SU; districts will be billed expenses less revenues

**Walden School District**

Account	Description	Budget FY16	Spent FY16	Budget FY17	Proposed Budget FY18	Difference
<b>General Fund Regular Programs</b>						
<b><u>1100 Instruction</u></b>						
1.6.1100.101	Salaries - teachers	451,133	429,383	367,300	392,668	25,368
1.6.1100.102	Salaries - support	24,408	20,304	20,140	18,927	-1,213
1.6.1100.103	Salaries - substitute	21,500	9,643	22,000	11,000	-11,000
1.6.1100.210	Health insurance	118,882	112,977	128,151	150,521	22,370
1.6.1100.220	FICA taxes	38,406	33,019	31,330	32,337	1,007
1.6.1100.230	Retirement	0	10,891	0	3,291	3,291
1.6.1100.260	Unemployment Comp	2,151	2,431	2,394	1,153	-1,241
1.6.1100.270	Workers Comp	3,662	3,287	3,517	3,752	235
1.6.1100.280	Dental insurance	3,256	3,992	4,318	6,573	2,255
1.6.1100.291	Life Insurance	2,214	807	1,185	1,203	18
1.6.1100.293	Disability Insurance	1,569	1,108	1,371	1,677	306
1.6.1100.535	Site Licenses	1,201	2,112	1,614	180	-1,434
1.6.1100.560	Tuition	825,202	809,723	726,401	720,932	-5,469
1.6.1100.610	Supplies	4,000	1,789	11,125	4,700	-6,425
1.6.1100.640	Books	6,000	783	4,425	3,100	-1,325
1.6.1100.670	Software	1,500	0	1,400	900	-500
1.6.1100.730	Furniture/Equipment	0	236	200	300	100
1.6.1100.810	Dues & Fees	2,083	100	2,083	200	-1,883
<b>FUNCTION: Direct instruction - regular ed - 1100</b>		<b>1,507,167</b>	<b>1,442,584</b>	<b>1,328,954</b>	<b>1,353,414</b>	<b>24,460</b>
<b><u>2120 Guidance</u></b>						
1.6.2120.101	Salaries - Guidance	10,716	0	0	0	0
1.6.2120.200	Benefits - Guidance	1,135	0	0	0	0
1.6.2120.330	Contracted Svc. Guidance	0	0	29,330	30,210	880
1.6.2120.610	Supplies Guidance	200	0	0	0	0
1.6.2120.730	Furniture/Equipment Guidance	50	0	0	0	0
<b>FUNCTION: Guidance - 2120</b>		<b>12,101</b>	<b>0</b>	<b>29,330</b>	<b>30,210</b>	<b>880</b>
<b><u>2130 Nurse</u></b>						
1.6.2130.101	Salaries - Nurse	14,604	14,182	15,266	16,134	868
1.6.2130.220	FICA taxes Nurse	1,117	1,085	1,168	1,235	67
1.6.2130.260	Unemp Comp Nurse	154	77	190	26	-164

- 65 -

Account	Description	Budget FY16	Spent FY16	Budget FY17	Proposed Budget FY18	Difference
1.6.2130.270	Workers Comp Nurse	112	104	118	130	12
1.6.2130.291	Life insurance Nurse	65	0	38	38	0
1.6.2130.293	Disability Insurance Nurse	48	36	47	54	7
1.6.2130.610	Supplies Nurse	350	40	250	250	0
1.6.2130.730	Furniture/Equipment Nurse	0	0	200	0	-200
<b>FUNCTION: Health - 2130</b>		<b>16,450</b>	<b>15,523</b>	<b>17,277</b>	<b>17,867</b>	<b>590</b>
<b><u>2190 Other Support Services (moved to 2120 Guidance)</u></b>						
1.6.2190.330	Support Services - Other K-6	32,300	32,673	0	0	0
1.6.2190.610	Supplies Student Support - Other	200	116	0	0	0
1.6.2190.640	Books Student Support - Other	600	325	0	0	0
<b>FUNCTION: Student Support Services - 2190</b>		<b>33,100</b>	<b>33,114</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>2210 Curriculum and Professional Development</u></b>						
1.6.2210.109	Stipends Mentors	0	0	0	1,000	1,000
1.6.2210.220	FICA Taxes Mentors	0	0	0	77	77
1.6.2210.295	Tuition Reimbursement	14,000	4,880	11,000	11,000	0
1.6.2210.320	Workshops and Consultants	8,500	5,801	0	2,000	2,000
1.6.2210.332	SU Curriculum Development	17,252	19,748	20,846	36,060	15,214
1.6.2210.580	Travel & Lodging	0	793	0	800	800
1.6.2210.640	Books Prof. Development	0	0	0	500	500
<b>FUNCTION: Staff Training - 2210</b>		<b>39,752</b>	<b>31,223</b>	<b>31,846</b>	<b>51,437</b>	<b>19,591</b>
<b><u>2222 Library/Media</u></b>						
1.6.2222.640	Books Library/Media	0	656	1,230	1,230	0
1.6.2222.670	Software Library/Media	1,380	150	150	150	0
<b>FUNCTION: Media/Library Supervision - 2222</b>		<b>1,380</b>	<b>806</b>	<b>1,380</b>	<b>1,380</b>	<b>0</b>
<b><u>2225 Technology</u></b>						
1.6.2225.330	Other Services Technology	2,624	0	0	0	0
1.6.2225.332	SU Technology	19,967	17,831	22,428	28,671	6,243
1.6.2225.440	Leases Technology	12,151	12,151	1,976	0	-1,976
1.6.2225.535	Site Licenses Technology	0	0	1,875	0	-1,875
1.6.2225.610	Supplies Technology	0	53	500	500	0
1.6.2225.730	Furniture/Equipment Technology	4,000	3,787	10,000	1,000	-9,000
<b>FUNCTION: Technology Supervision - 2225</b>		<b>38,742</b>	<b>33,822</b>	<b>36,779</b>	<b>30,171</b>	<b>-6,608</b>

Account	Description	Budget FY16	Spent FY16	Budget FY17	Proposed Budget FY18	Difference
<b><u>2300 General Administration/School Board</u></b>						
1.6.2300.109	Salaries - General Admin.	935	0	935	0	-935
1.6.2300.220	FICA taxes General Admin.	105	0	72	0	-72
1.6.2300.360	Legal Services	7,000	1,201	7,000	3,500	-3,500
1.6.2300.520	Liability Insurance	3,500	2,740	3,000	3,000	0
1.6.2300.540	Advertising	1,000	279	1,000	500	-500
1.6.2300.550	Printing General Admin.	0	708	0	750	750
1.6.2300.610	Supplies General Admin.	500	255	500	300	-200
1.6.2300.810	Dues & Fees General Admin.	2,300	2,114	2,450	900	-1,550
<b>FUNCTION: School Board - 2300</b>		<b>15,340</b>	<b>7,296</b>	<b>14,957</b>	<b>8,950</b>	<b>-6,007</b>
<b><u>2321 Superintendent Office</u></b>						
1.6.2321.331	Superintendent Office	61,449	61,850	56,490	55,261	-1,229
<b>FUNCTION: Superintendent office - 2321</b>		<b>61,449</b>	<b>61,850</b>	<b>56,490</b>	<b>55,261</b>	<b>-1,229</b>
<b><u>2410 School Administration</u></b>						
1.6.2410.102	Salaries - support Principal Office	33,952	34,727	24,000	24,720	720
1.6.2410.103	Salaries - substitute Principal Office	500	1,394	500	1,500	1,000
1.6.2410.104	Salaries - Administration	80,204	80,204	80,204	82,610	2,406
1.6.2410.210	Health insurance Principal Office	13,492	14,479	15,636	14,970	-666
1.6.2410.220	FICA taxes Principal Office	8,733	8,757	7,985	8,327	342
1.6.2410.260	Unemp Comp Principal Office	308	622	380	213	-167
1.6.2410.270	Workers Comp Principal Office	878	841	896	859	-37
1.6.2410.280	Dental insurance Principal Office	407	407	430	430	0
1.6.2410.291	Life insurance Principal Office	432	153	273	185	-88
1.6.2410.293	Disability Principal Office	377	288	320	355	35
1.6.2410.295	Prof. Development Principal	0	0	0	3,400	3,400
1.6.2410.400	Maintenance Agreements/Leases	2,800	4,877	3,100	4,925	1,825
1.6.2410.532	Postage Principal Office	810	0	850	250	-600
1.6.2410.535	Licensing fees Principal Office	896	528	200	0	-200
1.6.2410.580	Travel Principal Office	150	42	150	100	-50
1.6.2410.610	Supplies Principal Office	2,500	1,876	2,700	2,700	0
1.6.2410.810	Dues & Fees Principal Office	700	0	710	400	-310
<b>FUNCTION: Principal Office - 2410</b>		<b>147,139</b>	<b>149,195</b>	<b>138,334</b>	<b>145,944</b>	<b>7,610</b>

Account	Description	Budget FY16	Spent FY16	Budget FY17	Proposed Budget FY18	Difference
<b><u>2520 Business/Fiscal Services</u></b>						
1.6.2520.109	Salary Treasurer	0	500	0	500	500
1.6.2520.220	FICA Taxes Treasurer	0	38	0	39	39
1.6.2520.330	Purchased Svcs Fiscal Services	975	0	0	0	0
1.6.2520.331	SU Business Office	45,773	45,609	42,634	43,314	680
1.6.2520.610	Supplies Fiscal Services	350	0	0	350	350
1.6.2520.810	Dues & Fees Fiscal Services	350	180	240	180	-60
1.6.2520.830	Interest Short Term Debt	1,850	373	1,850	450	-1,400
<b>FUNCTION: Fiscal services - 2520</b>		<b>49,298</b>	<b>46,701</b>	<b>44,724</b>	<b>44,833</b>	<b>109</b>
<b><u>2600 Building and Physical Plant Operation</u></b>						
1.6.2600.102	Salaries - Plant Operation	33,050	34,291	35,183	36,248	1,065
1.6.2600.103	Salaries - substitutes	500	1,253	500	1,300	800
1.6.2600.105	Overtime - Plant Operation	0	172	0	200	200
1.6.2600.109	Salaries - Other (moving days)	0	0	0	240	240
1.6.2600.220	FICA taxes Plant Operation	2,528	2,732	2,730	2,908	178
1.6.2600.260	Unemp Comp Plant Operation	154	186	190	85	-105
1.6.2600.270	Workers Comp Plant Operation	254	252	271	292	21
1.6.2600.291	Life insurance Plant Operation	216	35	63	65	2
1.6.2600.293	Disability Plant Operation	109	86	106	121	15
1.6.2600.330	Professional Svcs	500	139	0	0	0
1.6.2600.411	Septic and Water	700	852	1,200	1,500	300
1.6.2600.421	Trash Removal	2,400	3,303	2,400	3,400	1,000
1.6.2600.422	Snow Removal/Lawn Care	3,000	2,250	3,500	3,500	0
1.6.2600.430	Repairs Plant Operation	7,500	10,622	10,000	10,000	0
1.6.2600.431	Maintenance Agreements	0	1,144	0	0	0
1.6.2600.450	Construction Services	0	10,700	0	0	0
1.6.2600.520	Property Insurance	2,450	2,966	3,100	3,100	0
1.6.2600.530	Telephone/Internet	13,920	15,903	14,760	16,000	1,240
1.6.2600.580	Travel Plant Operation	200	214	200	250	50
1.6.2600.610	Supplies Plant Operation	6,000	4,645	6,000	6,500	500
1.6.2600.622	Electricity	15,400	15,334	16,500	16,000	-500
1.6.2600.623	Propane - see food service	5,000	0	0	0	0

Account	Description	Budget FY16	Spent FY16	Budget FY17	Proposed Budget FY18	Difference
1.6.2600.624	Fuel Oil	15,000	7,264	17,325	15,000	-2,325
1.6.2600.730	Furniture/Fixtures/Equipment Plant	6,000	3,967	0	0	0
<b>FUNCTION: Plant Operation - 2600</b>		<b>114,881</b>	<b>118,311</b>	<b>114,028</b>	<b>116,709</b>	<b>2,681</b>
<b><u>2711 Transportation To &amp; From School</u></b>						
1.6.2711.332	SU Transportation to/from	44,862	37,857	40,430	21,686	-18,744
<b>FUNCTION: Transportation - residents - 2711</b>		<b>44,862</b>	<b>37,857</b>	<b>40,430</b>	<b>21,686</b>	<b>-18,744 ***</b>
*** See budget page 6 and CCSU Budget Summary for details						
<b><u>2720 Other Transportation</u></b>						
1.6.2720.515	Extra-Curricular Transportation	0	431	1,000	0	-1,000
<b>FUNCTION: Transportation - extra-curr - 2720</b>		<b>0</b>	<b>431</b>	<b>1,000</b>	<b>0</b>	<b>-1,000</b>
<b><u>5100 Long Term Debt</u></b>						
1.6.5100.830	Interest Long Term Debt	1,211	1,549	0	0	0
1.6.5100.910	Principal Long Term Debt	20,000	40,000	0	0	0
<b>FUNCTION: Loan/Bond proceeds - 5100</b>		<b>21,211</b>	<b>41,549</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>5310 Transfer to Food Service Program</u></b>						
1.6.5310.930	Transfer to Food Service	27,210	10,734	23,008	17,422	-5,586
<b>FUNCTION: Transfer to Food Service - 5310</b>		<b>27,210</b>	<b>10,734</b>	<b>23,008</b>	<b>17,422</b>	<b>-5,586</b>
<b>Regular Programs Subtotal</b>		<b>2,130,082</b>	<b>2,030,996</b>	<b>1,878,537</b>	<b>1,895,284</b>	<b>16,747 *</b>
<b>Special Education Programs</b>		411,245	582,101	558,920	244,005	-314,915 **
<b>TOTAL GENERAL FUND BUDGET</b>		<b>2,541,327</b>	<b>2,613,097</b>	<b>2,437,457</b>	<b>2,139,289</b>	<b>-298,168</b>

\*\* Special Education is all centralized at SU per State law. State will pay all revenues the SU. Districts will pay SU the net difference FY18

	District reimbursed	SU full expenses		
Total Walden Special Education expenses	582,101	558,920	658,395	99,475
less Walden Special Education revenues	-416,273	-360,359	-414,390	-54,031
<b>Net Difference in Special Education Costs</b>	<b>165,828</b>	<b>198,561</b>	<b>244,005</b>	<b>45,444</b>
District will reimburse difference				

**Total General Fund Total Operating Expenses without Revenue Shift to SU subtracted from expenses**

	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>FY 18 Budget</u>	<u>Difference</u>
<b>*Regular Programs Subtotal from page 5</b>	2,030,996	1,878,537	1,895,284	<b>16,747</b>
***Plus State Transportation Aid that did come to the district will go directly to SU			17,819	17,819
<b>Subtotal Expenses Regular Programs</b>	<b>2,030,996</b>	<b>1,878,537</b>	<b>1,913,103</b>	<b>34,566</b>
plus special education expenses	582,101	558,920	658,395	99,475
<b>Total General Fund Operating Expenses</b>	<b>2,613,097</b>	<b>2,437,457</b>	<b>2,571,498</b>	<b>134,041</b>

This budget is summarized for the public. Contact [pat.amsdn@ccsuonline.org](mailto:pat.amsdn@ccsuonline.org) if you would like a detailed budget.

## Walden Food Service Budget

### Expenses

<u>Account</u>	<u>Description</u>	<u>Budget FY16</u>	<u>Actual FY16</u>	<u>Budget FY17</u>	<u>Proposed FY18</u>	<u>Difference</u>
6.6.3120.103.00.910	Salaries - substitute Food Service	200	980	-	1,000	1,000
6.6.3120.104.00.910	Salaries	23,731	25,442	-	-	0
6.6.3120.220.00.910	FICA taxes Food Service	1,831	2,021	-	77	77
6.6.3120.260.00.910	Unemp Comp Food Service	176	138	-	-	0
6.6.3120.270.00.910	Workers Comp Food Service	183	186	-	-	0
6.6.3120.291.00.910	Life insurance Food Service	216	52	-	-	0
6.6.3120.293.00.910	Disability Food Service	78	64	-	-	0
6.6.3120.295.00.910	Prof. Development	-	-	200	200	0
6.6.3120.331.00.910	SU Assessment - food service	-	-	29,302	29,300	-2 *
	<b>subtotal personnel</b>	<b>26,415</b>	<b>28,884</b>	<b>29,502</b>	<b>30,577</b>	<b>1,075</b>
6.6.3120.430.00.910	Repairs	2,500	836	2,500	1,500	-1,000
6.6.3120.535.00.910	Site licenses	-	-	1,745	1,745	0
6.6.3120.580.00.910	Travel	-	82	50	100	50
6.6.3120.610.00.910	Supplies	1,000	982	2,000	2,000	0
6.6.3120.623.00.910	Propane	1,220	887	1,500	1,000	-500
6.6.3120.630.00.910	Food	36,325	33,521	35,700	37,000	1,300
6.6.3120.730.00.910	Equipment	7,900	7,757	5,000	5,000	0
	<b>Total Expenses</b>	<b>75,360</b>	<b>72,949</b>	<b>77,997</b>	<b>78,922</b>	<b>925</b>

### Revenue

<u>Account</u>	<u>Description</u>	<u>Budget FY16</u>	<u>Actual FY16</u>	<u>Budget FY17</u>	<u>Proposed FY18</u>	<u>Difference</u>
6.5.1610.000.00.910	food sales - students	10,500	28	250	100	-150
6.5.1620.000.00.910	Food Sales - adults	-	4,178	2,300	4,200	1,900
6.5.1690.000.00.910	food sales - other	-	96	100	100	0
6.5.1980.000.00.000	Refund from prior year	-	187	-	-	0
6.5.2430.000.00.910	State Match Lunch	500	535	500	530	30
6.5.2432.000.00.910	State Match Breakfast	165	195	165	190	25
6.5.2433.000.00.910	State Additional Breakfast	30	-	30	-	-30
6.5.2458.000.00.910	After School Snack	-	3,035	1,545	3,050	1,505
6.5.2459.000.00.910	Fresh Fruit & Vegetable Grant	4,855	6,650	4,733	6,650	1,917
6.5.2460.000.00.910	Federal-Lunch	22,000	33,520	31,800	33,500	1,700
6.5.2462.000.00.910	Federal-Breakfast	9,500	12,582	12,966	12,580	-386
6.5.5230.000.00.910	Transfer from Utlely Fund	600	1,210	600	600	0
	<b>subtotal</b>	<b>48,150</b>	<b>62,215</b>	<b>54,989</b>	<b>61,500</b>	<b>6,511</b>
Transfer						
6.5.5200.000.00.910	Transfer from General Fund	27,210	10,734	23,008	17,422	-5,586
	<b>Total Revenue</b>	<b>75,360</b>	<b>72,949</b>	<b>77,997</b>	<b>78,922</b>	<b>925</b>

\*See SU Food Service Budget for details

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

School: Walden School  
 S.U.: Caledonia Central S.U.

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

**FY2016 School Level Data**

Cohort Description: K - 8, enrollment < 200  
 (33 schools in cohort)

Cohort Rank by Enrollment (1 is largest)  
 26 out of 33

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Marlboro Elementary School	PK - 8	86	8.00	1.00	10.75	86.00	8.00
	Washington Village School	PK - 8	92	7.70	1.00	11.95	92.00	7.70
	Brighton Elementary School	PK - 8	93	13.27	1.00	7.01	93.00	13.27
	<b>Walden School</b>	<b>PK - 8</b>	<b>93</b>	<b>10.40</b>	<b>1.00</b>	<b>8.94</b>	<b>93.00</b>	<b>10.40</b>
< Larger	Albany Community School	PK - 8	94	8.70	1.00	10.80	94.00	8.70
	Benson Village School	PK - 8	99	8.70	1.00	11.38	99.00	8.70
	Orange Center School	K - 8	102	9.10	1.00	11.21	102.00	9.10
<b>Averaged SCHOOL cohort data</b>			<b>119.00</b>	<b>11.34</b>	<b>0.99</b>	<b>10.49</b>	<b>120.46</b>	<b>11.48</b>

School District: Walden  
 LEA ID: T218

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

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

**FY2015 School District Data**

Cohort Description: K - 8 school district, FY2013 FTE < 200  
 (34 school districts in cohort)

Grades offered in School District  
 Student FTE enrolled in school district  
 Current expenditures per student FTE EXCLUDING special education costs

Cohort Rank by FTE (1 is largest)  
 29 out of 34

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

Smaller ->	Newark	K-8	58.86	\$14,920
	Stamford	K-8	75.31	\$11,660
	Marlboro	PK-8	83.71	\$16,357
	<b>Walden</b>	<b>PK-8</b>	<b>88.77</b>	<b>\$14,722</b>
< Larger	Washington	PK-8	89.42	\$14,852
	Benson	PK-8	91.16	\$13,833
	Brighton	PK-8	93.94	\$15,607
<b>Averaged SCHOOL DISTRICT cohort data</b>			<b>117.56</b>	<b>\$13,967</b>

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

**FY2017 School District Data**

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchlDist Equalized Pupils	SchlDist Education Spending per Equalized Pupil	SchlDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T120 Marlboro	PK-8	128.77	16,675.69	1.7312	1.7312	100.87%	1.7163
	T148 Orwell	K-8	129.35	12,814.57	1.3210	1.3471	100.63%	1.3387
	T102 Irasburg	PK-8	137.19	11,168.07	1.1512	1.2623	97.20%	1.2986
	<b>T218 Walden</b>	<b>PK-8</b>	<b>148.66</b>	<b>12,582.77</b>	<b>1.2971</b>	<b>1.2971</b>	<b>96.82%</b>	<b>1.3397</b>
< Larger	T203 Sutton	PK-8	155.62	14,135.84	1.4572	1.4572	111.79%	1.3035
	T061 Dummerston	PK-8	163.29	17,214.12	1.7745	1.7789	106.00%	1.6782
	T146 Orange	K-8	164.60	13,563.63	1.3982	1.3982	102.50%	1.3641

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

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

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

**Walden School Reserve Accounts**

<b>School Facility Fund</b>		<b>Deposits</b>	<b>Income</b>	<b>Transfers</b>	<b>Balance</b>
Beginning Balance - 7/1/2015	\$24,191.96				
Interest			10.54		
Transfer to General Fund				-10,000.00	
<b>Ending Balance - 6/30/2016</b>					<b>\$14,202.50</b>

<b>Watson Fund - Income for Science</b>		<b>Deposits</b>	<b>Income</b>	<b>Transfers</b>	<b>Balance</b>
<b>Union Bank CD 60909198</b>					
Beginning Balance - 7/1/2015	\$4,469.77				
Interest			6.73		
<b>Ending Balance - 6/30/2016</b>					<b>\$4,476.50</b>
<b>Union Bank CD 60908654</b>					
Beginning Balance - 7/1/2015	\$7,532.22				
Interest			22.65		
<b>Ending Balance - 6/30/2016</b>					<b>\$7,554.87</b>
<b>Union Bank CD - 60908510</b>					
Beginning Balance - 7/1/2015	\$43,489.26				
Interest			130.92		
Ending Balance 6/30/2016					\$43,620.18
<b>Total Watson Fund Balance</b>			<b>160.30</b>		<b>\$55,651.55</b>

<b>Marion Dubuque Art Fund</b>		<b>Deposits</b>	<b>Income</b>	<b>Transfers</b>	<b>Balance</b>
Beginning Balance - 7/1/2015	\$136,384.89				
Income			1,605.53		
Market Gain			4,550.60		
Used for Artist Residency				-2,500.00	
<b>Ending Balance - 6/30/2016</b>					<b>\$140,041.02</b>

<b>Utley Fund Income for Food Service</b>		<b>Deposits</b>	<b>Income</b>	<b>Transfers</b>	<b>Balance</b>
Beginning Balance - 7/1/2015	\$32,111.85				
Income			401.57		
Dividends			1,462.58		
Market Gain					
Transfer to Hot Lunch Fund				-401.57	
<b>Ending Balance - 6/30/2016</b>			<b>1,864.15</b>	<b>-401.57</b>	<b>\$33,574.43</b>

<b>Debt Service Schedule</b>
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Walden School District has no long term debt as of June 30, 2016

# BARNET – DANVILLE – PEACHAM – WALDEN

Caledonia Central Supervisory Union  
PO Box 216 - Danville, VT 05828 (802)684-3801 - Fax (802) 684-1190

## Superintendent's Report

January 23, 2017

Dear Citizens,

The 2015-2016 school year brought about many challenges, the most significant of which was figuring out what Act 46 meant for our communities, including what this meant educationally for children and the broad-reaching economic implications for citizens. Amid trying to figure out these complicated objectives, school boards were faced with an additional challenge of how to manage their budgets after being hit with a double taxation penalty as a component of Act 46. Although we have made progress moving forward with this legislation, there are still many uncertainties as we look ahead into 2017.

A main component of Act 46 requires schools to consolidate with other like schools. CCSU has been moving forward in a productive manner on this front. CCSU will be adopting a Red (Regional Education District) - Side by Side merger configuration. This consists of having two school districts under one supervisory union. In our case, there will be a PreK-8 district consisting of Barnet, Waterford, and Walden that will be offering high school choice, as well as a PreK-12 district comprising Danville, Cabot, and Twinfield. Danville is also engaged in discussions with St. Johnsbury Academy and recently had a meeting with Blue Mountain to discuss possible opportunities for partnerships. Peacham is in a challenging situation where they are the only PreK-6 school district in our system, merging with the PreK-8 side would result in Peacham losing middle school choice, middle school choice is something the Peacham community values and hopes to maintain.

Two 706b committees have been formed, one for the PreK-8 side and the other for the PreK-12 side. The committees have been meeting regularly and discussing educational and economic issues, concerns, and benefits regarding various merger configurations. There will be community forums and informational sessions to ensure the public is well informed of the options being considered by the committees. The final decision regarding which merger option will be approved will be left to the citizens of the communities to vote on.

Regardless, of what challenges may emerge from legislative initiatives, it is important that as an educational institution and as communities that we are always focused on the educational needs and outcomes for the students we serve. CCSU has adopted a rigorous goal that, by the close of third grade, 90% of students will meet or exceed grade level expectations in reading. CCSU has taken a different approach this year compared to years past in creating and implementing student achievement goals. The CCSU goals will be multi-year goals. We will be looking at how our system needs to evolve in order for us to better serve children on multiple levels.

Research indicates that students who are not proficient in reading by the end of their third grade year tend to have significantly more difficulty progressing in their learning as they move through their educational career. One in six children who are not reading proficiently in third grade do not graduate from high school on time, a rate four times greater than that of proficient readers.

Our goal of ensuring that 90% of all third graders meet or exceed grade level expectations in reading by the end of their third grade year will require cross grade level collaboration (PreK-12) and systemic change. It will also help provide a solid foundation on which to build academic success for all students throughout their academic careers. To be successful in achieving this goal we will have to have strong partnerships among parents, teachers, and community members.

The school boards will be working with the Vermont School Board Association to create a multi-year strategic plan that will focus on student achievement. To address this need, a CCSU professional development committee comprised of administrators and teachers will be created. This group will meet regularly to review student data and educators' needs to ensure that our professional development is aligned with our goals and student outcomes.

I look forward to the opportunities that lie ahead and stand ready to assist you in any way possible as your superintendent. Please feel free to contact me with any questions at [mathew.forest@ccsuonline.org](mailto:mathew.forest@ccsuonline.org) or 1-802-684-3801 ext. 206.

Sincerely,

*Mathew G. Forest*

Dr. Mathew G. Forest  
Superintendent

**Walden School District Budget**

**SU Services in the District Budget**

<u>Account</u>	<u>Description</u>	<u>Budget FY16</u>	<u>Spent FY16</u>	<u>Budget FY17</u>	<u>Proposed Budget</u>	<u>Difference</u>
1.6.2210.332	SU Curriculum Development	17,252	19,748	20,846	36,060	15,214
					Adds an SU-Wide Literacy Coach	
1.6.2225.332	SU Technology	19,967	17,831	22,428	28,671	6,243
					Adds technician time and updates hubs	
1.6.2321.331	Superintendent Office	61,449	61,850	56,490	55,261	-1,229
1.6.2520.331	SU Business Office	45,773	45,609	42,634	43,314	680
1.6.2711.332	SU Transportation to/from	44,862	37,857	40,430	21,686	-18,744
					<u>Expenses less State Aid FY18</u> ***	
		<u>189,303</u>	<u>182,896</u>	<u>182,828</u>	<u>184,992</u>	<u>2,164</u>
	***Adding back in Transportation Aid = net transportation change				<u>17,820</u>	<u>17,820</u>
						-924
<b>Subtotal General Fund Regular programs</b>		<b>189,303</b>	<b>182,896</b>	<b>182,828</b>	<b>202,812</b>	<b>19,984</b>
	<u>Special Education Services and Expense have gradually been Centralized</u>					
		<u>CCSU services expenses only</u>	<u>CCSU &amp; teachers</u>	<u>All Expenses</u>		
	Special Education	73,931	96,382	178,758	244,005	65,247
	Food Service			29,302	29,300	-2
<b>Grand Total:</b>		<u>263,234</u>	<u>279,278</u>	<u>390,888</u>	<u>476,117</u>	<u>85,229</u>

The Supervisory Union is funded by the school districts. These are the line items in your budget that reimburse the SU for these services. All expenses in the SU budget are duplicated in the district budgets.

**Caledonia Central Supervisory Union  
Budget Summary**

	<u>Budget FY16</u>	<u>Actual FY16</u>	<u>Budget FY17</u>	<u>Approved Budget FY18</u>	<u>Increase/ (Decrease)</u>
<b>General Fund Budget</b>					
<b>Expenses - Regular Programs</b>					
2321 Superintendent's Office	311,181	320,606	338,526	340,165	1,639
2420 Special Area Administration		3,500	7,000	4,000	(3,000)
2520 Business Office/Fiscal Services	249,894	235,516	248,225	254,856	6,631
1100 Instruction - Regular programs	-	3,291		87,124	87,124
2210 Curriculum Development	96,998	92,613	121,369	212,172	90,803
2225 Technology	140,920	127,366	158,289	220,105	61,816
2700 Transportation - regular programs	387,680	407,645	439,556	430,004	(9,552)
2318 Legal Services/Negotiations			-	10,000	10,000
6999 prior year deficit	44,537				-
<b>SubTotal Expenses - Regular Programs</b>	<b>1,231,210</b>	<b>1,190,537</b>	<b>1,312,965</b>	<b>1,558,426</b>	<b>245,461</b>
<b>Expenses - Special Education</b>					
	Special Education Services and Expense have gradually been Centralized				
	<u>CCSU services expenses only</u>		<u>CCSU &amp; teachers</u>	<u>All Expenses</u>	
<b>CCSU Special Education Expenses</b>	443,614	576,380	1,086,053	2,607,841	1,521,788 *
<b>Total General Fund Budget</b>	<b>1,674,824</b>	<b>1,766,917</b>	<b>2,399,018</b>	<b>4,166,267</b>	<b>1,767,249</b>

**Special Education Information - SU and District Expenses all combined**

*SU-Wide Special Education Expenses	2,502,999	2,733,956	2,668,423	2,607,841	(60,582)
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**Fund 6 Food Service information**

3120 Food Service Salaries and benefits Expenses (centralized FY17)					
Salaries			177,728	188,296	10,568
Benefits			58,439	46,811	(11,628)
Supplies & licenses			-	1,050	1,050
<b>Total CCSU Food Service funded by districts</b>			<b>236,167</b>	<b>236,157</b>	<b>(10)</b>

**Caledonia Central Supervisory Union  
Budget Summary**

<b>General Fund Revenues</b>	<u>Budget FY16</u>	<u>Actual FY16</u>	<u>Budget FY17</u>	<u>Approved Budget FY18</u>	<u>Increase/ (Decrease)</u>
<b>Regular Programs</b>					
1510 Interest	150	441	150	200	50
1990 Miscellaneous	-	1,231	-	-	-
3150 Transportation - State Aid				176,761	176,761
5990 E-Rate Reimbursement	7,158	4,096	6,480	24,213	17,733
5200 Grant Administration Revenue	9,532	8,277	10,000	12,800	2,800
5200 Fund balance carry forward				10,000	10,000
<u>District Reimbursements to SU</u>					
1931 Superintendent's Office Assessment	294,341	338,878	328,896	325,152	(3,744)
1931 Prior Year deficit	44,537		-	-	-
1934 Business Office Assessment	249,894	249,894	248,225	254,856	6,631
1941 Interventionists				87,124	87,124
1945 Curriculum Development	96,998	91,787	121,369	212,172	90,803
1943 Technology	140,920	127,366	158,289	201,905	43,616
1941 Transportation	387,680	407,645	439,556	253,243	(186,313)
Subtotal District reimbursements	<u>1,214,370</u>	<u>1,215,570</u>	<u>1,296,335</u>	<u>1,334,452</u>	<u>38,117</u>
<b>Subtotal Revenues Regular Programs</b>	<b>1,231,210</b>	<b>1,229,615</b>	<b>1,312,965</b>	<b>1,558,426</b>	<b>245,461</b>
<b>Special Education</b>					
1941 SU District reimbursements	443,614	572,372	1,086,053	1,094,024	7,971
1941 Outside District reimbursement				43,000	43,000
3201 State Mainstream Grant				341,767	341,767
3202 State SEER reimbursement				887,320	887,320
3203 State Extraordinary costs				208,611	208,611
3205 State State Placed				33,119	33,119
Subtotal Special Education Revenues	<u>443,614</u>	<u>572,372</u>	<u>1,086,053</u>	<u>2,607,841</u>	<u>1,521,788</u>
<b>Total General Fund Revenues</b>	<b>1,674,824</b>	<b>1,801,987</b>	<b>2,399,018</b>	<b>4,166,267</b>	<b>1,767,249</b>
<b>SU Costs by District</b>					
	<u>Barnet</u>	<u>Danville</u>	<u>Peacham</u>	<u>Walden</u>	<u>Total</u>
Superintendent's Office	97,120	132,535	40,236	55,261	325,152
Business Office	76,123	103,881	31,537	43,314	254,856
Curriculum Development	63,374	86,483	26,255	36,060	212,172
Interventionists	37,667	16,530	32,927		87,124
Technology	60,975	99,741	12,518	28,671	201,905
Transportation	91,723	118,508	21,326	21,686	253,243
<b>Subtotal Regular programs</b>	<b>426,982</b>	<b>557,678</b>	<b>164,800</b>	<b>184,992</b>	<b>1,334,452</b>
Special Education Costs by District	268,497	519,138	62,384	244,005	1,094,024
Food Service Fund	82,350	89,024	35,483	29,300	236,157
	<b>777,829</b>	<b>1,165,840</b>	<b>262,667</b>	<b>458,297</b>	<b>2,664,633</b>

These revenues went to the districts through this year. Next year the State will pay all special education payments directly to the SU

## MINUTES OF THE WALDEN SCHOOL DISTRICT MEETING – MAY 17, 2016

The Walden School District annual meeting was called to order at 7:36 pm by moderator Roger Fox in the 3/4 classroom.

ARTICLE 1: Rusty Shedd nominated Roger Fox as moderator. Roger Fox was elected on voice vote.

ARTICLE 2: The motion was made by Judy Clifford, seconded by Gene Frulla to accept the printed report of the Walden School District. Voted and passed.

ARTICLE 3: To elect a School District Director for a term of 3 years by Australian Ballot

ARTICLE 4: To elect a School District Treasurer for a term of 1 year by Australian Ballot

ARTICLE 5: Shall the voters of the Walden School District vote (Australian Ballot) to authorize the Walden School Directors to approve the school board to expend \$2,580,369.00 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 \$13,884 per equalized pupil. This projected spending per equalized pupil is 18% higher than for the current year.

ARTICLE 6: No discussion.

The motion to adjourn was made by Rusty Shedd, seconded by Gene Podhurst and was approved without opposition. Meeting adjourned at 7:41 pm.

We attest that these are the minutes of the annual Walden School District meeting held on May 17, 2016.

Ray Lewis  
Rusty Shedd

Judith Clifford, Clerk

## ALPHABETICAL INDEX

	Page
<b>School District Report</b>	
Alphabetical Index	80
Budget	65-70
CCSU Budget	77-78
Comparative Data for Cost Effectiveness	72
E.L.O. Director's Report	56
Effective Homestead Education Tax Rates – Area Comparison	60
Enrollment & Staff Assignments	62
Food Service Budget	71
Minutes of 2016 School District Meeting	79
Principals Report	57-59
Reserve Accounts	73
Revenue	64
School Director's Report	54-55
School Meeting Warnings	52-53
SU Services in District Budget	76
Superintendent's Report	74-75
Tax Rate 3 Year Comparison	63
Wages	61