

TOWN OF CABOT, VERMONT

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Town of Cabot Facebook Page

ANNUAL REPORT OF THE TOWN OFFICERS

For the Year Ending
December 31, 2016

TOWN PUBLIC HEARING ON 2017 ON AUSTRALIAN BALLOT ARTICLES
Tuesday, February 28, 2017, 7:00 p.m. in the Willey Building

SCHOOL ANNUAL MEETING & PUBLIC HEARING ON 2017-2018 BUDGET
Monday, March 6, 2017, 6:30 p.m. in Cabot School Gymnasium

TOWN ANNUAL MEETING
Tuesday, March 7, 10:00 a.m.

AUSTRALIAN BALLOT VOTING
Tuesday, March 7, 2017, 7:00 a.m. – 7:00 p.m.

Town Meeting and Voting to be held in the Cabot School Gymnasium

CABOT TOWN CLERK

3084 Main Street * PO Box 36 * Cabot * Vermont 05647

Phone: 802-563-2279 * **Fax:** 802-653-2423

E-mail: tcocabot@fairpoint.net * www.cabotvt.us

OFFICE HOURS

Monday thru Thursday 9:00 a.m. to 5:00 p.m.

<u>TOWN OFFICERS' TELEPHONE NUMBERS</u>	
Town Clerk/Treasurer's Office	563-2279
Town Clerk: Fax	563-2423
Town Garage	563-2040
Cabot Public Library	563-2721
Fire Warden: Andrew Luce	563-2723
Cabot School	563-2289
Superintendent's Office	454-9924
Cabot fire Department (EMERGENCY)	911
Cabot Ambulance (EMERGENCY)	911
Zoning Administrator: Karen Deasy	563-3139
Health Officer: Valarie Covell	563-2513
Town Service Officer: Bill Cobb (Faith In Action)	563-3322
Listers	563-3139
Cabot Chronicle, Cabot Connections & Cabot Community Association	563-3338

<u>JUSTICES OF THE PEACE</u> (Elected at General Election)	
Cedric Alexander	563-3259
Sue Carpenter	426-4192
Fred Ducharme	563-2102
R.D. Eno	563-2486
Caleb Pitkin	563-9965
Judy Pransky	563-2730
Larry Gochey	595-0868

DOG LICENSES

PLEASE REMEMBER TO REGISTER YOUR DOG BY APRIL 1, 2017

FEES INCREASE 50% AFTER APRIL 1ST
Neutered or Spayed: \$9:00
Unneutered: \$13.00

RABIES CLINICS TO BE HELD

Danville Animal Hospital
 Due to low turnout in 2016, the Danville Animal Hospital will not be holding a clinic this year. Pet owners are welcome to call to make an appointment, (802) 684-2284.

Hardwick Veterinary Clinic
All Saturdays in March & April 1, 2017
 8:30 a.m. — 10:00 a.m.
 \$15 rabies clinic
 Walk-ins welcome

(You still must license your dog in the Town where the dog resides)

<u>MEETING DATES</u>	
Select board	1st & 3rd Tuesday: 7:00 p.m.
Planning Commission	1st Thursday: 7:00 p.m.
Fire Department	2nd & 4th Wednesday: 7:00 p.m.
Listers	as needed
Conservation Committee	2nd Monday, bi-monthly: 7:00 p.m.
UDAG Committee	2nd Thursday: 7:00 p.m.
School Board	1st & 3rd Monday: 6:00 p.m.
Board of Adjustment	as needed
Cemetery Commissioners	as needed
Willey Building Committee	as needed

<u>TOWN PERMITS</u>	
Driveway Access:	\$22.00
Zoning Permit and Fee:	\$17.00 Allow at least 15 days
Board of Adjustment:	\$85.00
Fire Permit:	Permits obtained from a Fire Warden

**ANNUAL REPORT
OF
THE TOWN OFFICERS**

**TOWN OF CABOT
VERMONT**

2016

**The 2016 Town Report is dedicated to
Erma M. Perry**



After graduating from Lyndon Institute, Erma accepted a teaching position at Cabot School, where she taught 6th grade for 39 years, retiring in the late 1980's.

For nearly 70 years, Erma has served our community. She has volunteered on numerous committees, including the Library Board of Trustees, the UDAG Committee and fundraising committees for Cabot Commons (senior housing), the Cabot War Memorial and the Cabot United Church. For many years Erma was a literacy tutor for Adult Basic Education.

Erma is organist at the Cabot United Church and the Walden Church. She is organizer and treasurer of the Cabot Senior Citizens group and volunteers at the Onion River Food shelf.

We thank you Erma for your thoughtful dedication and energy in serving our town over these many decades.

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MINUTES OF 2015

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SCHOOL REPORT (Behind Green Sheet)

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2017 – WARNING TOWN_OF CABOT - 2017

The Legal Voters of the Town of Cabot are hereby warned and notified to meet at the Cabot School Gymnasium in the Town of Cabot, Vermont, on **Tuesday, March 7, 2017 at ten o'clock** in the forenoon [10:00 A.M.] to transact the following business from the floor: [The polls will be open from 7:00 A.M. until 7:00 P.M.]

Art. 1. To elect a Moderator for the ensuing year.

Art. 2. Shall the voters of the Town of Cabot hear the reports of the Town Officers?

Art. 3. Shall the voters of the Town of Cabot authorize payment of real and personal property taxes on November 16, 2017 by delivery to town hall postmarked on or before that date; and,

Establish that overdue taxes will bear interest at a rate of one percent per month or fraction thereof for the first three months and thereafter one and one-half percent per month or fraction thereof from the due date of such tax pursuant to 32 V.S.A. >> 5136; and,

Establish the amount of the penalty charged by the collector of delinquent taxes for payments made after the due date for payment to 8 percent of the tax collected pursuant to 32 V.S.A. §§ 1674(3)(A)?

Art. 4. Shall the voters of the Town of Cabot elect all Town Officers required by law, according to law?

The following Articles will be voted on by Australian Ballot and may be discussed on the floor except for Articles 5, 6, 7, and 8.

Art. 5. To elect a Selectperson for a term of two years. [Australian Ballot]

Art. 6. To elect a Selectperson for a term of three years. [Australian Ballot]

Art. 7. To elect a Town Clerk for a term of three years. [Australian Ballot]

Art. 8. To elect a Town Treasurer for a term of three years. [Australian Ballot]

Art. 9. Shall the voters of the Town of Cabot appropriate the sum of \$799,622.00 to defray the general expenses of the Town, with an estimated \$209,000.00 to come from income and \$590,622.00 from local taxes? [Australian Ballot]

Art. 10. Shall the voters of the Town of Cabot appropriate the sum of \$18,522---included in the General Fund Budget (Article 9)--- for Organizations requesting Special Services Appropriations identified in the Town Report? [Australian Ballot]

Art. 11. Shall the voters of the Town of Cabot approve the sum of \$90,000--- included in the General Fund budget (Article 9) --- for the purpose of undertaking Capital Improvements in the Willey Building and the Masonic Hall, to be paid for by a loan over five years that will increase Property Tax Rates by 0.99 per \$100,000 of assessed value for the years 2018-2022? [Australian Ballot]

Art. 12. Shall the voters of the Town of Cabot appropriate the sum of \$1,656,700.00 to repair and maintain the highways of the Town including summer, winter and special treatment, of which an estimated \$1,135,300.00 is to come from income and \$521,400.00 from local taxes? [Australian Ballot]

Art. 13. Shall the Town of Cabot vote to authorize a loan in an amount not to exceed \$244,100, to be matched by \$333,400 in State Highway Paving grants---included in the Highway Fund budget (Article 12)--- for the purpose of repaving the South Walden Road and Route 215 South? [Australian Ballot]

- Art. 14. Shall the Town vote to adopt a July 1 through June 30 fiscal year, effective for the fiscal year beginning July 1, 2018 as provided by 24 V.S.A. § 1683, with a six month transition year extending for the period January 1, 2018 through June 30, 2018? [Australian Ballot]
- Art. 15. Shall the voters of the Town of Cabot authorize the Town Treasurer to collect real and personal property taxes two times per year commencing in 2018 with the first collection for Town taxes occurring in August and the second collection for school taxes occurring in November? [Australian Ballot]
- Art. 16. Shall the voters of the Town of Cabot conduct the Town's annual meeting on one of the three options identified below, understanding that the voting on all Australian Ballot Articles will take place on Town Meeting Day per 17 V.S.A. sub-section 2640:
- A. The first Tuesday of March which is the traditional Town Meeting day; or,
 - B. The Saturday morning preceding the first Tuesday in March; or,
 - C. The Monday night prior to the first Tuesday in March to correlate with the annual school meeting.
- Please vote for not more than one option. [Australian Ballot]
- Art. 17. Shall the voters of the Town of Cabot authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$755,527, at no expense to the Town of Cabot? [Australian Ballot]
- Art. 18. To transact any other non-binding business that may come before said meeting.
- Art. 19. To adjourn this meeting.

Dated this 23rd day of January A.D. 2017

Jack Daniels, Chair, Ted Domey, Fred Ducharme, Michael Hogan, and Bernie Shatney, *Board of Selectpersons*
 This Warning was recorded before posting, Attest, Betty Ritter, Cabot Town Clerk

REGISTER TO VOTE:

There is no deadline to register to vote. You will be able to vote on the day of election. You can register prior by visiting the Cabot Town Clerk's Office or going online to olvr.sec.state.vt.us. Registration will be available at the Town Clerk's office on any day prior to the election between the hours of 9:00 a.m. and 5:00 p.m. Monday through Thursday. Registration will be available on Election Day during the hours the polls are open which is 7:00 a.m. to 7:00 p.m.

EARLY or ABSENTEE BALLOTS: The latest you can request ballots is the close of the Town Clerk's office on March 6, 2017 at 5:00 p.m. The voter or family member may request an early or absentee ballot in person, in writing or by telephone. Other authorized persons may apply for the voter in person or writing. Following are the ways of voting early or absentee: (1) vote in the Town Clerk's office before the deadline; (2) voter may take the ballots out of the clerk's office for himself/herself and return in the same manner as if the ballots were received by mail; (3) have a ballot mailed to you, and mail or take it back to the clerk's office before the election day or to the polling place before 7:00 p.m. on election day; or (4) if you are sick or disabled, ask the Town Clerk to have two justices of the peace bring a ballot to you at your home no later than 5:00 p.m. on Monday, March 6, 2017.

The legal voters of the Town of Cabot are hereby notified and warned to meet in the third floor Auditorium, Cabot Town Hall [Willey Building] on **Tuesday, February 28, 2017 at 7:00 p.m.** for a Public Hearing to inform the voters on the following Articles which shall be voted on by Australian Ballot on Tuesday, March 7, 2017:

- Art. 9. Shall the voters of the Town of Cabot appropriate the sum of \$799,622.00 to defray the general expenses of the Town, with an estimated \$209,000.00 to come from income and \$590,622.00 from local taxes? [Australian Ballot]
- Art. 10. Shall the voters of the Town of Cabot appropriate the sum of \$18,522---included in the General Fund Budget (Article 9)--- for Organizations requesting Special Services Appropriations identified in the Town Report? [Australian Ballot]

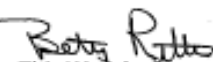
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- Please vote for not more than one option. [Australian Ballot]
- Art. 17. Shall the voters of the Town of Cabot authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$755,527, at no expense to the Town of Cabot? [Australian Ballot]

Adopted and approved at a meeting of the Cabot Select Board held on Monday, January 23, 2017. Received for record and recorded in the records of the Cabot Town Office, Cabot Vermont on Tuesday, January 24, 2017.

Respectfully submitted,

Jack Daniels, Chair
 Ted Domey
 Fred Ducharme
 Michael Hogan
 Bernie Shatney
 Board of Selectpersons


 Dated this 24th day of January A.D. 2017
 Attest: Betty Ritter, Town Clerk


 This Warning was recorded before posting,
 Attest, Betty Ritter, Cabot Town Clerk

ORGANIZATIONS REQUESTING SPECIAL SERVICES APPROPRIATIONS

- A. **A.W.A.R.E. (Aid to Women, Men and Children in Abuse and Rape Emergencies)** (802-472-6463 / www.awarevt.org) strives to prevent and heal the trauma of domestic and sexual violence. In 2016, AWARE served 230 women, men and children, directly affected by violence, 117 children exposed to violence, answered over 2327 hotline and in-person assistance requests, and educated over 2200 community members including students. **(\$1000, unchanged)**
- B. **American Red Cross** (1-800-660-9130 / www.redcross.org/nhvt) prevents and alleviates human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors. In FY 2016, the Red Cross responded to 10 incidents serving 62 individuals in Washington County. Fortunately, none of these were in Cabot. In addition, the AMC in Washington County, installed free smoke detectors, (1 in Cabot) served 11 members of the Armed Forces, held 112 blood drives and trained 472 people in classes on skills like CPR and water safety. **(\$500, unchanged)**
- C. **Aquatic Nuisance Control Project at Joe's Pond** (802-684-3655) provides a greeter program to educate boaters of the possible introduction of any invasive species into Joe's Pond. A biological survey was conducted in August. No invasive species were found at this time. **(\$750, unchanged)**
- D. **Capstone Community Action (formerly Central VT Community Action Council, Inc.)** (802-479-1053/ www.capstonevt.org) provides comprehensive services to help people achieve economic well-being and develops partnerships to strengthen VT communities. In 2016, 105 Cabot individuals accessed programs and services including: nutritious meals, supplemental fuel, affordable housing, Head Start, teen parenting, weatherization, family finances, tax preparation, technical assistance for small businesses, assistance with obtaining health insurance and workforce training. **(\$300 unchanged)**
- E. **Central VT Adult Basic Education, Inc.** (802-476-4588/ www.cvabe.org) serves as central Vermont's resource for free, individualized academic tutoring for individuals ages 16 and up, with Learning Centers in Montpelier, Barre and Morrisville. In recent years, an average of 2-3 Cabot residents have enrolled. Several Cabot residents volunteer as tutors. **(\$1200, unchanged)**
- F. **Central VT Council on Aging** (802-479-2739 / www.cvcoa.org) supports Vermonters aged 60 and older and family caregivers in leading self-determined, healthy, independent, meaningful and dignified lives. In 2016, CVCOA worked directly with 32 Cabot residents. **(\$1400, down from \$1600)**
- G. **Central VT Economic Development Corp.** (802-223-4654 / www.cvedc.org) is a non-profit organization whose mission is to attract and retain good wage paying jobs for the citizens of our region. They continue to support Agri-Mark Cabot to strengthen the working landscape and host a number of programs that support small businesses in Washington County. **(\$300, unchanged)**
- H. **Central VT Home Health & Hospice** (802-224-2235 / www.cvhhh.org) provides high quality, medically necessary home health and hospice care to all Central Vermonters regardless of their ability to pay. In 2016, CVHHH provided 2,387 visits to patients in the town of Cabot. **(\$2900 unchanged)**
- I. **Circle (formerly Battered Women's Services and Shelter)** (24-hour Toll Free Hotline: 1-877-543-9498) is dedicated to ending all forms of domestic violence. Staff responded to 4,956 hot line calls in 2016, 33 of which were from Cabot residents. In addition to the toll free Hot-Line, Circle provided emergency shelter, educational programs, emergency court advocacy, support groups, and referrals which were accessed by several Cabot residents. **(\$600, unchanged)**
- J. **Family Center of Washington County** (802-262-3292 / www.fcwcvt.org) supports the growth and development of young children and their families. In FY 2016, 46 individuals in Cabot benefited from child care financial assistance, home visiting services, employment training, child care and other resource referral services, and a newly created food pantry. **(\$500, unchanged)**
- K. **Friends of the Winooski River** (802-882-8276 / info@winooskiriver.org) is a volunteer organization dedicated to the protection and restoration of the Winooski River watershed. In 2016, Friends constructed 2 storm water management practices on the Cabot School property. In the past they have assessed class 3 and 4 roads as to erosion problems,

completed an illicit discharge and detection study, completed a number of riparian and stream bank stabilization projects and continue to organize and support volunteer water quality monitoring. **(\$300, unchanged)**

- L. **Good Beginnings of Central VT** (802-595-7953 / www.goodbeginningscentralvt.org) provides free education, resources, community connections and home visiting for pregnant women and families with newborn infants. In 2016, 3 Cabot families were served. **(\$300, unchanged)**
- M. **Green Up Vermont** (802-229-4586 / www.greenupvermont.org) promotes stewardship of our state's natural landscape and waterways and the livability of our communities by involving people in Green Up Day and public awareness about the benefits of a litter-free environment. **(\$100, unchanged)**
- N. **Home Share Now** (802-479-8544 / www.homesharenow.org) works in Washington, Orange and Lamoille counties through offices in Barre and Morrisville, to develop successful home shares, an affordable option with positive community and environmental impacts. In 2016, they served 669 individuals –of these 124 were supported in home sharing matches, with the remaining receiving general housing assistance. **(\$150, unchanged)**
- O. **Kingdom Animal Shelter** (802-741-7387 / www.kingdomanimalshelter.com) is an all-volunteer, no-kill shelter, whose purpose is to facilitate the placement of strays and unwanted animals in desirable homes. For Cabot, an average of 2-5 intakes per year. All healthy animals have been placed. Since 2009, approximately 600, cats were placed in forever homes. In addition, the shelter provides volunteer opportunities for adults and children alike. **(\$500, unchanged)**
- P. **Onion River Food Shelf** (802-563-2257) is open Wednesdays and located in the Old Schoolhouse Common in Marshfield. The food shelf serves families from Cabot, Marshfield, Plainfield, E. Montpelier, and Calais. In 2016, 47 adults, 38 children and 6 seniors were served from Cabot. **(\$1000, unchanged)**
- Q. **Our House of Central Vermont** (802-476-8825 / www.ourhouse-vt.org) is a non-profit Children's Advocacy Center serving Washington County and parts of Orange County, by providing a safe setting for child victims and adult survivors of sexual abuse, as well as non-offending family members. Our House works closely with law enforcement to conduct investigations in a child friendly environment and offers therapy, safety planning, training and referral services. In 2016, every town in Washington County used their services in one way or another, for a total of 104 cases through 11/1/16. **(\$250, unchanged from FY 14)**
- R. **Peoples Health & Wellness Clinic** (802-479-1229 / www.PHWCVT.org) provides basic primary health care and wellness education to uninsured and underinsured community members in central VT who could not otherwise afford these services. In 2016, 543 patients were served, including 3 from Cabot who received medical case management, dental care and health insurance enrollment assistance. **(\$100, unchanged)**
- S. **Sexual Assault Crisis Team** (24-Hour Hotline 802-479-5577 / sactwc@aol.com) provides Washington County with comprehensive services to victims/survivors of sexual violence, including legal advocacy, medical advocacy, crisis services, support groups, educational forums and emergency overnight shelter. In FY16, SACT received requests for services from 238 residents of Washington County. **(\$350, unchanged)**
- T. **Twin Valley Senior Center** (802-223-3322/ www.twinvalleyseniors.org) facilitates the social, emotional and physical wellbeing of independent senior citizens by providing access to community resources and services. Free transportation is provided to the center. In 2016, 42 Cabot residents received services that included: meals and exercise programs at the center, Tai Chi and Bone Builders classes, Foot Clinic, Meals on Wheels and tax preparation assistance. **(\$3000, down from \$4000)**
- U. **Vermont Association for the Blind & Visually Impaired** (802-863-1358 / www.vabvi.org) provides training, support, and adaptive equipment to help visually impaired Vermonters of all ages live independent lives. In FY 2016, VABVI served 107 adults and 17 students in Washington County. **(\$300, unchanged)**
- V. **Vermont Center for Independent Living (VCIL)** (229-0501 / www.vcil.org) is a statewide non-profit organization dedicated to improving the quality of life for people with disabilities. Direct services include peer counseling, meals on wheels for persons under age 60, home access modifications and adaptive equipment. In 2016, 3 Cabot residents received services from VCIL. **(\$165, unchanged)**

- W. **Vermont Rural Fire Protection Program** (802-828-4582 / www.vacd.org) helps Vermont communities protect lives, property and natural resources by enhancing fire suppression resources. Since 1998, Cabot has received 8 dry hydrant grants. In 2012, Cabot received a \$2,800 Rural Fire Protection Repair and Replacement grant after the May 2011 flood damage. **(\$100, unchanged)**
- X. **Washington County Mental Health** (802-229-1399 / www.wcmhs.org) is a private non-profit organization serving all individuals and families coping with the challenges of developmental disabilities and mental health issues, providing case management, clinical work, and community based services in Washington County. In 2016, 38 Cabot residents received services from WCMHS for a total of 5672 staff hours. **(\$1600, unchanged)**
- Y. **Washington County Youth Services Bureau** (802-229-9151 / www.wcysb.org) provides a range of innovative and effective programs that empower and enrich the lives of youth and families in Washington County. In 2016, WCYSB served 8 Cabot youth through programs including: crisis intervention, emergency & temporary housing, substance abuse counseling, voluntary case management of youth in state custody and participation in the Basement Teen Center. **(\$250, unchanged)**
- Z. **West Danville Community Club** (802-684-3851 / jdkelley5@charter.net) supervises the maintenance of Joe's Pond Beach, which is free for public enjoyment. WDCC provides grass mowing, port-o-lets, trash removal and annual upgrades. **(\$500, unchanged)**
- AA. **Woodbury/Calais/Cabot Food Shelf** (802-472-6292/ jan@janbrough.com) is a non-profit community organization whose mission is to gather and share quality food so that no one in our communities goes hungry. During 2016 this food shelf served an average of 7 people per month from Cabot. Following the VT Food Bank recommendation of providing 2/3 of a pound of food per person per day, the 2017 request fully covers the \$15.33 per person cost per year. **(\$107 down from \$235)**

NOTE: Complete 2016 annual reports and financial statements for the above organizations may be viewed at the Town Clerk's office.



Turkeys Around the Tree

Brian Klocke

TOWN OFFICERS - 2016

Title	Name	Term Expires
Moderator	Edward C. Smith	2017
Town Clerk	Betty Ritter	2017
Assistant Town Clerk & Treasurer	Michelle Leclerc	Non-Term
Town Treasurer	Betty Ritter	2017
Collector of Lease Land Rentals	Town Treasurer	
Selectboard Members	Jack Daniels, Chair	2019
	Fred Ducharme, Vice-Chair	2017
	Bernard Shatney	2017
	Ted Domey	2018
	Michael Hogan	2018
Listers	Robyn Hall (Resigning 3/7/2017)	2017
	Jeffrey Gabrielson (Resigned 1/29/17)	2018
	Jeannie Johnson	2019
Auditors	Lynn Jones	2017
	Jeannie McCallum	2018
	Cecilia Gulka	2019
Delinquent Tax Collector	Susan Carpenter	2017
Grand Juror	David Pike	2017
Law Agent	Vacant	2017
Cemetery Commissioners	Deb Bothfeld	2017
	Marvie Domey	2017
	Melvin Churchill, Chair	2018
	Frederick Pike	2019
	Ruth Goodrich	2020
School Directors	Chris Tormey, Chair	2019
	Ry Hoffman	2017
	Lisa Olson	2017
	Jackie Folsom	2018
	Sharon O'Connor	2018

TOWN OFFICERS - 2015

Title	Name	Term Expires
Recreation Committee	Lynn Lehoe	Non-term
	Michelle Delaney	Non-term
	Rebecca Nally	Non-term
	Chuck Talbert	Non-term
	Donna Mickinnon	Non-term
	Larry Gochey	Non-term
	Chris Tormey	Non-term
CCIF (Cabot Community Investment Fund) (Formerly UDAG)	Robert Burke, Chair	Appointed by Selectboard
	Jackie Folsom	Appointed by School Board
	Jan Westervelt	Appointed by Selectboard – Village
	Roman Kokodyniak	2018
	Chuck Talbert	2018
	Frank Kampf	2018
Willey Building Committee	Fred Ducharme	2017
	Brad Alexander	2017
	Niels Larson	2018
	Bill Wheeler	Appointed by Selectboard
	Ben Dunham	Appointed by Library

APPOINTED BY SELECTBOARD

Title	Name(s)	
First Constable	Stephen Hogan	
Second Constable	William Ameden	
Water / Wastewater Superintendent	Karen Deasy	
Pound Keeper	Cheryl McQueeney	
Animal / Dog Control Officer	William Ameden	
Fence Viewers	Rusty Churchill	Daniel Cookson
Inspector – Coal, Wood, Lumber, Shingles	Anson Tebbetts	
Tree Warden	Roland Payne	Roland Payne, Jr.
Fire Warden	Andrew Luce	
Health Officer	Valarie Covell	
Town Energy Coordinator	Michael Socks	
Town Service Officer	Bill Cobb	
Zoning Administrator	Karen Deasy	
Planning Commission	Charles Marian, Chair Kate Chatot Richard Araonson	Karen Deasy, Secretary Jean Saari Dawn Andrews

APPOINTED BY SELECTBOARD

Title	Name(s)	
Zoning Board of Adjustment	Richard McClain, Chair Amy Hornblas Oliver Welters Open	Larry Gochey Michael Socks Susan Socks, Alternate
Conservation Committee	Gary Gulka Chris Duff Cedric Alexander	Charles Marian Mark Christensen
Master of Colors	William Walters	
Road Commissioner	Karen Deasy	
Town Attorney	Tarrant, Gillies, & Richardson	
Regional Planning Committee Rep.	Richard Payne	
Emergency Management Coordinator	Karen Deasy	
Newspapers	Cabot Chronicle	Hardwick Gazette
NEKSWMD Representative	Ben Davis	
NEKSWMD Representative Alt.	R.D. Eno	
District Representative	Representative Kitty Toll	(Elected at State Level)

Tuesday meal, school cafeteria—Noon to 1p.m.



All you can eat!

Tickets - \$7.00

Served by United Church of Cabot

ELECTED TOWN AUDITOR'S REPORT

To the Citizens of Cabot:

Your Elected Town Auditors have worked diligently to compile information provided to us by the Town Treasurer, Selectboard and other community organizations reporting their financial status to the Voters of Cabot. We feel it is important to make sure Voters are aware that the financial reports presented in the Annual Town Report are unaudited and want to ensure that you are aware of the official auditing process.

At this time, the Town operates on a calendar year budget from January 1st through December 31st. What this means is that the books for the previous calendar year cannot be officially closed until final bank statements are received, generally the middle of January in the new year.

The Elected Town Auditors have a statutory requirement to compile, publish and "mail or otherwise distribute to the Voters the Annual Town Report at least ten (10) days before the annual meeting" (24 V.S.A. §§ 1681, 1682). In order to meet this deadline, we must have the Annual Town Report completed and sent to the printer no later than February 1st each year. This provides us with a total of roughly 15 days to collect and compile all financial reports into a cohesive document, to the best of our ability. This does not afford us the opportunity to fact check or actively audit the numbers for accuracy.

The Town accounts are audited by the Certified Public Accounting Firm, Fothergill, Segale & Valley. A summary of their findings for financial accounts audited for calendar year 2015 can be found on page (insert 17). A full copy of their audit is available at the Town Clerk's office and on the Town website, www.cabotvt.us. The financial accounts of the calendar year 2016 presented in the 2016 Annual Town Report will be reviewed and audited by our CPA around September 2017.

By statute we are required to report on "the accounts of the Town Treasurer, Selectboard, Tax Collector and other municipal officials who submit bills for expenses to the Town for payment on a monthly or annual basis" (24 V.S.A. §§ 1681, 1682).

The Town of Cabot has a long history and tradition of reporting, in financial and narrative reports, the activities of the town and areas of special interest that are beyond statutory requirement. We are committed to supporting this rich tradition that allows voters to feel connected to what is happening in our Town.

We would like to thank everyone who works with us to collect and compile the information reported in the Annual Town Report and make it possible to meet our statutory deadlines. This is a huge undertaking requiring many hours of time outside of business hours and on weekends to pull it all together. We have a wonderful team including our Town Clerk/Treasurer, Assistant Town Clerk and Selectboard members as well as other community members who provide information for the report.

We have attempted to put together an Annual Town Report that is organized, has a logical order and is pleasing to the eye, however we know this is an imperfect document. We welcome feedback from our community on how we might make the report better and more meaningful. Please feel free to reach out to any one of us with your suggestions.

Respectfully Submitted,
Cecilia Gulka
Lynn Jones
Jeannie McCallum

EXTERNAL AUDITOR'S REPORT

On December 20, 2016, the town's external auditor Linda Maclay from Fothergill, Segale & Valley presented the Independent Auditor's Report and Financial Statements for the year ended December 31, 2015 to the Selectboard and Town Treasurer. The Board unanimously accepted the report.

The following statement is included in the official Independent Auditor's Report. "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the Town of Cabot, Vermont as of December 31, 2015, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year that ended in accordance with accounting principles generally accepted in the United States of America."

The 2015 External Audit Report includes two Material Weaknesses as follows:

2015-1 During the audit, we discovered that loan proceeds in the UDAG fund were recorded on the books as a liability instead of as revenue as required by governmental accounting. On the fund statements for all the funds except Water and Wastewater, loan proceeds should be recorded as revenue. This resulted as an understatement of current net income of \$350,000.

Response: Concur: Effectively immediately loan proceeds in the UDAG Fund will be recorded as revenue. Additionally, on the fund statements for all funds except water and wastewater, loan proceeds will be recorded as revenue.

2015-2 At December 31, 2015, there were several balance sheet accounts that were not reconciled at year end. This was also a material weakness in the 2014 audit as communicated on August 18, 2015.

The property tax receivables in the General Fund were not adjusted from the prior year balance. The General Fund payables omitted the retainage payable due to the contractor for work done on the garage project. These items resulted in an overstatement of current year income of approximately \$24,000 in the General Fund.

The Wastewater Fund still showed the prior year's balance for accrued user fees. The accrual for user fees is no longer necessary due to the change in the billing cycle that occurred in 2015. One of the Wastewater loans had the principal portion of the loan payment booked as an expense rather than as a reduction of the loan balance which resulted in an incorrect loan balance and an overstatement of expenses. These items resulted in an overstatement of current year income of approximately \$34,000.

The Water Fund did not show the correct loan balance on the balance sheet. There is negative interest for this loan which should be recorded as interest income. As a result, the current year income was understated by almost \$19,000.

Management uses the financial reports for fiscal decision making, so it is imperative that all balance sheet accounts be reconciled annually, at a minimum. Incorrect balances on the balance sheet could result in material differences in the current year income as noted above.

Response: The Town of Cabot commits to reconciling all Balance Sheet accounts annually at a minimum.

The 2015 Audit Report is available on the Cabot website: www.cabotvt.us or in the Town Clerk's office.

Auditor's findings summarized by: Michael Hogan-Selectboard Budget Committee Chair

TOWN CLERK'S REPORT

The Town Clerk's Office was quite busy this year, primarily due to the Presidential election. A number of people signed up to vote which added to the registered voters. The turnout was overwhelming, including absentee voting for both the primary and the presidential elections. Out of the 1,146 registered voters 799 voters placed their vote in the Presidential Election. One of the significant factors in the Presidential Election is that our polls are now open from 7:00 am and 7:00 pm. During the hours of 7:00 am and 10:00 am (which was the former time the polls were closed) we had over 150 voters place their vote during the general and local elections. In fact, before the polls were open, we had people waiting in line! I would like to "Thank" all you for doing your civic duty.

We continue to have an open-door policy and welcome you to stop in. The office consists of Michelle and me in the Town Clerk's office, Karen Deasy as Zoning Administrator, Water and Wastewater Superintendent, and Road Commissioner, and Jeanne Johnson, Robyn Hall, and Jeff Gabrielson, as Listers.

Once again, I want to thank Michelle for all of her great work for the Town of Cabot. She adds so much to the Town Office. Couldn't run it without her!

I have initiated a blood drive in Cabot. Our first blood drive was on Monday, January 16, 2017 and it was a wonderful success with 24 donors giving blood. The Red Cross actually stated that it was the highest goal percentage blood drive for that day thanks to all of you! Our next blood drive has already been scheduled for March 27 from 12-5. Details will be forthcoming. In this way, we will be able to offer this to the folks at Cabot Creamery and the other Cabot residents the opportunity to participate in this Blood Drive.

Don't forget to get your dog licensed. We can license your dog anytime during our working hours, but you do need to have an up-to-date proof of rabies vaccination. This must be done by April 1, 2017, or there will be an added late fee. Fees are \$9.00 for neutered or spayed dogs, and \$13.00 for unneutered or un-spayed dogs.

Michelle and I worked at the Maplefest and the Apple Pie Festival this year and enjoyed seeing new and familiar faces. Anyone that has worked at these functions knows how much preliminary time and effort go into the day to make it a success. I want to thank those that have spent hours volunteering for the many different functions in our Town and all of those "behind the scene people" that put in countless hours of their valuable time.

So, as we close out 2016 and begin 2017, I hope all of you have a pleasant year and look forward to serving you in the upcoming years. See you at Town Meeting.

Respectfully submitted,
Betty Ritter,
Town Clerk/Treasurer

SELECTBOARD REPORT

The Selectboard wishes to thank the Cabot voters for having provided us the opportunity to serve our community in 2016. The Board considers 2016 to have been a very good year with many significant accomplishments.

The move to the new Town Garage could not have gone smoother. Town Highway employees are now working in a safe, warm, and clean environment. Phase II of the Town Garage project, re-configuring the old Town Garage site to mitigate future flooding in the north end of Town, will be completed in the spring of 2017. Project completion was delayed because of the time it took to obtain the necessary permits. The total cost for the Cabot garage is \$1,258,500. The cost to the taxpayers is \$113,562 spread over ten years, or \$11,356 per year. We consider having completed this critically needed major project at such a low cost to the taxpayers is noteworthy and something to be celebrated.

The Board established a budget committee this past spring and the committee met throughout the summer and fall, reviewing year-to-date revenues and expenditures and laying the groundwork for the 2017 budgets. At these meetings, various functions of the town that comprise both the General and Highway Funds presented their 2017 budget requests. Attention to the Town budget has been a major focus of the committee throughout the year. Simply put, the budget is a plan identifying what the Town expects to do in the upcoming year and how much it will cost the tax payers to accomplish it.

The 2017 General Fund operating budget is \$799,622 as compared to last year's budget of \$594,800, an increase of \$204,822. \$91,500 of this increase results from paying back half of the \$180,000 tax reduction loan approved by the voters at the 2016 Town Meeting, and \$90,000 will be executed if the voters approve Article 11 authorizing a loan to undertake critically needed work on the Willey Building and the Masonic Hall. Other budget changes are spread over multiple line items and did not change significantly from the prior year.

The 2017 Highway Budget totals \$1,656,700 as compared to the 2016 Highway budget totaling \$1,133,300, an increase of \$523,400. The 2017 Highway budget increase results from the following projects if approved by the voters. Article 13 in the Town Report authorizes a loan in an amount not to exceed \$244,100 to be matched by \$333,400 in State Highway paving grants to repave the South Walden Road and Route 215 south. The impact on future budgets is identified in the 2017 Capital Budget included separately in this Town. Please note that neither the General Fund nor the Highway Fund budgets include any contingency funds so that when an unanticipated cost occurs, it may very well result in a budget deficit.

The projected 2017 Property Tax rate is 0.5388, up from 0.5316 in 2016. The GRAND LIST AND TAX COMPARISON 2009-2016 report included in the Annual Town Report provides an eight year comparison of Property Tax Rates. One reason Property Tax rates are not increasing even more in 2017 is because the Town Listers have done such an outstanding job in bringing property assessments up to date. Robyn Hall, Jeanne Johnson and Jeff Gabrielson should be recognized, commended and thanked for the extraordinary work performed by them in 2016.

Water rates in 2017 will remain the same as 2016, the third year in a row that rates have remained unchanged. Wastewater rates in 2017 will also remain the same as in 2016. Karen Deasy, the Water and Wastewater Superintendent, has done an outstanding job managing these two enterprise funds.

The Selectboard established two working groups as a response to a meeting with the Vermont State Police after various citizens raised concerns about public safety issues in the community. The Public Security work group is focusing on how to better utilize the constables and also how to work with adjoining towns to expand patrols. The Public Safety work group is focusing initially on setting up a Neighbor Watch. The Vermont State Police will be returning to Cabot for a follow up meeting. All our welcomed and meetings Public Safety and Public Security meetings will be advertised on Front Porch Forum.

The new parking lot adjacent to the Willey building, purchased in 2015, has provided critically needed additional parking in 2016. Thank you Mike Cookson for selling this land to the Town and thank you Richard Ducharme for having constructed such a beautiful wall. This new parking lot has been a great addition to the village.

In 2017, the Board in Article 14 is asking voters to approve changing the fiscal year from a calendar year commencing on January 1 to a fiscal year commencing on July 1 and ending on June 30 as is being done by municipalities around the State.

One major advantage resulting from this change would be that the external auditors will have completed the financial audit for the previous fiscal year prior to Town Meeting. The financial audit would also be completed before the budget for the following fiscal year is completed, another positive change. Lastly, the Town budget will be approved before the fiscal year begins, something that is not the case now. The Selectboard asks Cabot voters to approve this Article on March 7, 2017.

The Board in Article 15 is asking the voters to approve collecting Property Taxes twice per year instead of once as is currently done each November. By doing so, tax money will be payable in smaller amounts in two installments rather than in one lump sum. The Town may not have to obtain a tax anticipation loan to cover taxes due and pay the resultant interest that is an additional expense to the Town. While this change will result in more bookkeeping and work for the Town Treasurer and Tax Collector, we believe that the advantages far outweigh any disadvantage resulting from this change. Accordingly, the Board asks Cabot voters to approve this Article on March 7, 2017.

The Board in Article 16 asks the voters to identify the day you wish to schedule Town Meeting in 2018. Because Vermont Statute specifies the days when Town Meeting can be held, the choices are limited. However, even in the brief window when Town Meeting can be held, the Board is asking the voters to identify a preferred date for scheduling this important meeting.

The Board wishes to thank Road Foreman Aldo Nunn, and Road Crew Rusty Churchill and Sid Griggs for the high quality of work they performed in 2016. In addition to keeping the roads in excellent condition, they also completed multiple critical projects that are not generally visible to most of us, such as ditch clearing, culvert cleaning, brush-hogging and the like. They have made excellent use of the recently purchased grader. The Board also wishes to thank part-time employee Tommy Sicely for his excellent and very conscientious service, now that he is working throughout all five Vermont seasons.

The Board also wishes to thank Betty Ritter for her work as Town Clerk and Town Treasurer. Under Betty's leadership, the Town Offices are a welcoming and pleasant place to undertake the town's business.

We wish to thank Michelle Leclerc for her outstanding service as Assistant Town Clerk and Assistant Town Treasurer. Michelle brings efficiency, pleasantness, professionalism and spark to Cabot. We are fortunate to have her working for our town.

The Board wishes to thank Karen Deasy for her outstanding service as Road Commissioner, Town Planner, Zoning Administrator, Water and Wastewater Superintendent, grant writer, and project architect for the town garage project. Through grant writing alone, Karen generates tens of thousands of dollars each year, effectively lowering the property tax rate for everyone.

The Board wishes to thank Jo Guertin who has retired as Cabot's Animal Control Officer. Jo served in this position for many years and we are grateful for her service to Cabot. Constable Will Ameden was assigned the position of Animal Control Officer on January 1, 2017.

Lastly, we wish to thank all of the Town officers and volunteers who contribute so much to the smooth functioning of our incredible community. Without all of you Cabot would not be the wonderful community that it is today. We can never thank each and everyone one of you enough for all of your services to our town.

The Board meets on the first and third Tuesday of each month in the Willey Building and we welcome your attendance. Each meeting begins with a Public Comment period where we listen to your concerns about town issues. Your attendance is always welcome.

Respectfully submitted:

Fred Ducharme
Bernie Shatney
Ted Domey
Mike Hogan
Jack Daniels

DELINQUENT TAX STATEMENT

Susan Carpenter – Collector of Delinquent Taxes

	2014	2015	2016
Delinquent Taxes 1/1/2016	9,530.26	104,061.14	0.00
To Collect for 2016 as of 11/17/2016	-	-	129,374.74
Collected 1/1/2016 - 12/31/2016	8,481.93	92,930.55	39,611.07
Total balance outstanding:	1,048.33	11,130.59	89,763.67

Interest collected in 2016 – \$10,338.10

DELINQUENT TAX LIST

	2016	2015	2014
Abbott, Daniel A., Sr.	\$600.00		
Adams, Fletcher	\$924.79		
Alzaga, Paul R.	\$1,076.29		
Arnold, Charles & Donna	\$233.04		
Atkins, Michael	\$298.21		
Barnett, Wayne & Wendy	\$1,990.46	\$1,969.31	\$1,048.33
Barnett, Wayne & Wendy	\$1,474.77		
Barnett, Wendy/Bashaw, Michael	\$16.33		
Bashaw, Michael	\$1,308.61		
Brown, Dale & Judith	\$294.61		
Butler, Mark	\$166.75		
Byers, Aileen	\$1,276.60		
Carbonneau, Albert	\$798.23		
Carle, Katharine	\$306.57		
Christman, Tammy	\$321.03		
Churchill, Andrew	\$913.66		
Churchill, James	\$1,514.25		
Covell, David & Valerie	\$1,796.52		
Covell, David & Valerie	\$2,780.61		
Davis, Joanne	\$3,301.11		
Dupont, Kevin	\$3,727.87		
Duprey, Melanie	\$42.78		

Edwards, Julia J.	\$1,812.85		
Fiorentino, John, Jr.	\$2,065.37		
Fitz, James	\$104.11		
Fuller, Lisa Campbell	\$330.72		
Gagnon, Joseph	\$2,573.76		
Gonyaw, Corey	\$1,569.46	\$3.94	
Hanson, Milo & Paula	\$1,325.37		
Jalbert, Edward B.	\$696.16		
Jalbert, Lola C.	\$81.66		
Keaty, Nicole	\$1,300.26		
Kellett, Stephen	\$2,688.01		
Labbie, Joseph L.	\$996.25		
LaFlamme, Margaret	\$1,414.76		
Longo, Margaret	\$1,474.90		
Lunde, Alfred	\$85.75		
Malone, Michael	\$2,988.75		
May, Albert C.	\$546.30		
Miner, Charles & Jennifer	\$2,332.56	\$1,576.80	
Moran, Laura	\$2,711.12		
Nieves, Katharine	\$436.88		
O'Brien, Robert & Andrea	\$670.27		
Parker, Mathew	\$722.22		
Phillips, Kenneth	\$1,745.48		
Quinn, Regina	\$1,154.57		
Remington, Susan	\$781.15		
Rodriguez, Anthony	\$4,857.57	\$2,877.42	
Rogers, David	\$655.32	\$42.02	
Schumacher, Joel	\$3,275.80		
Searles, Randy, Est.	\$1,694.45	\$1,105.76	
Simpson, Kyle & Ashley	\$683.91		
Sironi, Randall, Est.	\$4,962.89	\$2,980.81	
Smith, Gary & Diana	\$588.59		
Smith, Shane & Christine	\$1,300.00		
Swedick, David	\$2,847.89		
Takacs, Sandor	\$3,550.17		
Talbert, Samantha	\$973.25		
Thompson, Joshua	\$640.17	\$179.73	
Walters, William	\$790.14		
Walters, William	\$1,859.81	\$394.80	
Wetmore, Brenda	\$3,311.93		
Totals:	\$89,763.67	\$11,139.59	\$1,048.33

GRAND LIST AND TAX COMPARISON 2009-2016

Year	Grand List	Municipal Tax		Education Tax		Tax Rate	
		General ¹	Highway	Residential	Non-Residential	Residential	Non-Residential
2009	155,059,400.00	0.2634	0.3526	1.4097	1.4336	2.0257	2.0496
2010	157,031,600.00	0.1552	0.3254	1.3743	1.4160	1.8549	1.8966
2011	158,903,900.00	0.1798	0.3264	1.5033	1.4633	2.0095	1.9695
2012	162,606,000.00	0.3192	0.3735	1.3760	1.3925	2.0687	2.0852
2013	164,626,030.00	0.1101	0.2596	1.5126	1.5171	1.8823	1.8868
2014	165,855,851.00	0.2623	0.2673	1.5736	1.5094	2.1042	2.0400
2015	168,109,828.00	0.1585	0.3484	1.6511	1.5089	2.1619	2.0197
2016	171,765,153.00	0.1375	0.3314	1.7199	1.5099	2.2515	2.0415
Average:	\$ 162,994,720.25	0.1983	0.3231	1.5151	1.4688	2.0448	1.9986

¹ Rates include any Local Agreement and Deficits amounts



4th of July Farmall Tractor

Brian Klocke

TOWN GENERAL FUND & HIGHWAY INCOME BUDGET

	2015	2015	2016	2016	2017
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
General & Highway Income					
Property Taxes	958,064.00	957,975.00	992,533.00	885,381.12	1,049,714.00
Clerk Fees	18,000.00	17,280.50	18,000.00	18,059.82	18,400.00
Library Income	0.00	1,801.04	3,400.00	50.00	100.00
Records Restoration/Rest.	7,000.00	3,708.00	0.00	4,491.00	3,400.00
Delinquent Taxes	0.00	20,563.00	20,000.00	153,470.92	54,000.00
Interest	10,000.00	17,066.89	10,000.00	11,585.76	12,000.00
Miscellaneous Income	1,000.00	15,557.00	15,000.00	2,150.22	2,000.00
Masonic Hall Fees	50,780.00	5,540.00	6,000.00	6,500.00	8,000.00
Reappraisal-Restricted	8,000.00	8,082.10	8,000.00	7,573.50	8,000.00
Recreation Committee	0.00	14,364.47	0.00	4,129.00	4,000.00
Recycle Center	0.00	0.00	0.00	54.55	100.00
Willey Bld Rental Income	1,500.00	930.00	2,000.00	1,580.00	4,000.00
Willey Bld	6,030.00	0.00	1,000.00		0.00
Sub-total - General Fund	<u>1,060,374.00</u>	<u>1,062,868.00</u>	<u>1,075,933.00</u>	<u>1,095,025.89</u>	<u>1,163,714.00</u>
HW Miscellaneous	10,000.00	11,199.67	11,000.00	3,369.43	4,000.00
HW Sheriff Fines	4,000.00	1,713.68	3,000.00	1,869.63	2,000.00
HW State Highway Grants				27,179.66	
HW State Aid	130,000.00	132,603.62	140,000.00	132,564.17	132,600.00
Sub-total - Highway Fund	<u>144,000.00</u>	<u>145,516.97</u>	<u>154,000.00</u>	<u>164,982.89</u>	<u>138,600.00</u>
TOTAL-GF & HF without projects	<u>1,204,374.00</u>	<u>1,208,384.97</u>	<u>1,229,933.00</u>	<u>1,260,008.78</u>	<u>1,302,314.00</u>
Tax Reduction Loan	0.00	0.00	180,000.00	180,000.00	0.00
Fire Dept. VLCT Grant					5,000.00
Willey & Masconic Blds					90,000.00
Sub-total - GF Projects	<u>0.00</u>	<u>0.00</u>	<u>180,000.00</u>	<u>180,000.00</u>	<u>95,000.00</u>
HW Equipment Bond/Loan	500,000.00	396,423.27	0.00	0.00	0.00
HW FEMA Reimb/Culverts	138,000.00	0.00	410,000.00	0.00	285,600.00
HW Danville Hill Grant					2,800.00
HW Porter Road Grant					5,900.00
HW GMP Porter Road	0.00	0.00	0.00	0.00	45,000.00
HW Porter Road Bond/Loan	0.00	0.00	0.00	0.00	50,000.00
HW Paving Grant	175,000.00	0.00	0.00	0.00	333,400.00
HW Paving Bond Proceeds	0.00	0.00	0.00	0.00	264,000.00
HW Better Back Roads					10,000.00
HW State Highway Grants	0.00	26,321.87			0.00
Sub-total - Highway Projects	<u>813,000.00</u>	<u>422,745.14</u>	<u>410,000.00</u>	<u>0.00</u>	<u>996,700.00</u>
TOTAL REVENUE	<u>2,017,374.00</u>	<u>1,631,130.11</u>	<u>1,819,933.00</u>	<u>1,440,008.78</u>	<u>2,394,014.00</u>

	2015	2015	2016	2016	2017
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
GF Expenses	726,273.00	774,476.81	594,800.00	618,242.00	799,622.00
HF Expenses	<u>1,594,300.00</u>	<u>1,075,281.46</u>	<u>1,133,300.00</u>	<u>743,414.00</u>	<u>1,656,700.00</u>
Sub-Total (Expenses)	2,320,573.00	1,849,758.27	1,728,100.00	1,361,656.00	2,456,322.00
Surplus/(Deficit)	-303,199.00	-218,627.24	91,833.00	78,353.00	27,326.00
Balance Start	233,202.00	233,202.00	-91,833.24		-27,326.00
Restricted Reserve Fund Balance	<u>-106,408.00</u>	<u>-106,408.00</u>	<u>0.00</u>	<u>-105,678.83</u>	-
Balance Forward	-176,405.00	-91,833.24	-0.24	-27,325.83	0.00

	2017 Income	2017 Expense	2017 Property Taxes
General Fund	209,000.00	799,622.00	590,622.00
Highway Fund	<u>1,135,300.00</u>	<u>1,656,700.00</u>	<u>521,400.00</u>
	1,344,300.00	2,456,322.00	1,112,022.00
Deficit	<u>0.00</u>	<u>0.00</u>	27,326.00
Hold Harmless - Projected	-	-	-95,524.00
Local Agreement -Projected	-	-	<u>5,890.00</u>
TOTAL	1,344,300.00	2,456,322.00	1,049,714.00

Convent of the Sisters of Christ the King, an Order of the Anglican Catholic Church



Tom Sawyer in Cabot 2016

Paul Wade

TOWN GENERAL FUND EXPENSE BUDGET

	2015	2016	2016	2017
	ACTUAL	BUDGET	ACTUAL	BUDGET
Payroll	126,487.67	134,000.00	160,151.32	150,000.00
Payroll Taxes	13,940.08	14,500.00	16,894.14	16,500.00
Cabot Appropriations	51,000.00	56,500.00	56,735.00	56,500.00
Special Service Appropriations	18,343.00	17,600.00	17,600.00	18,522.00
Audit	47,241.55	15,000.00	12,155.00	15,000.00
Legal	0.00	15,000.00	33,297.69	18,500.00
Computer	1,376.00	1,500.00	2,890.62	500.00
Conservation Commission	50.00	1,000.00	538.33	900.00
Constable	0.00	0.00	0.00	900.00
County Tax	12,579.00	13,000.00	13,032.00	14,000.00
Debt Collector Expense	13,116.03	12,000.00	14,876.26	11,700.00
Dues & Subscriptions	5,555.66	5,500.00	5,869.15	5,400.00
Fire Department Bond Interest	4,554.58	3,700.00	3,257.94	2,800.00
Fire Department Bond Principal	35,000.00	30,900.00	30,000.00	30,000.00
Fire Department Operations	45,050.65	46,000.00	46,522.71	41,000.00
General Expense	3,005.16	3,000.00	2,790.59	2,700.00
Health Insurance	21,717.70	16,000.00	17,067.49	17,600.00
Insurance	15,067.00	16,000.00	16,861.11	16,600.00
Interest Expense	6,508.32	7,000.00	4,651.11	6,000.00
Library Expense	57,600.43	74,000.00	73,650.00	74,000.00
Library C&G Expense	3,100.67	0.00	0.00	0.00
Lister Expense	5,195.84	4,000.00	3,696.59	3,600.00
Masonic Hall Expense	12,134.00	12,000.00	7,472.91	11,000.00
Meetings/Elections	5,270.35	7,000.00	5,547.56	1,800.00
Office Expenses	8,082.74	8,000.00	6,424.31	5,400.00
Office Supplies	2,857.42	3,000.00	1,732.07	1,800.00
Planning Commission	1,467.27	2,000.00	837.30	1,300.00
Pound keeper	430.50	500.00	588.75	500.00
Rec. Committee Ops	14,906.83	13,000.00	13,023.68	10,000.00
Records Restoration	4,270.29	4,000.00	477.65	500.00
Selectboard Misc.	6,251.77	4,000.00	2,166.42	2,700.00
Sheriff	0.00	0.00	0.00	6,300.00
Solid Waste	2,080.00	2,100.00	4,263.70	4,500.00
Tax Maps	0.00	1,000.00	0.00	400.00
Tax Sale	-5,694.08	0.00	5,800.00	4,500.00
Tax Reduction Loan	0.00	0.00	0.00	91,500.00
Village Expenses	14,024.00	14,000.00	12,178.79	12,600.00
Willey Bld. Expenses	42,293.53	36,000.00	23,175.92	50,300.00
Zoning Admin.	2,724.72	2,000.00	2,015.93	1,800.00
Sub-total - General Fund Exp	597,588.68	594,800.00	618,242.04	709,622.00
Willey & Masonic Blds Projects	<u>113,886.41</u>	<u>0.00</u>	<u>0.00</u>	<u>90,000.00</u>
Sub-total - Projects	113,886.41	0.00	0.00	90,000.00
TOTAL GENERAL FUND	711,475.09	594,800.00	618,242.04	799,622.00

HIGHWAY FUND EXPENSE BUDGET

	2015	2015	2016	2016	2017
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
Payroll	180,000.00	172,490.54	158,000.00	173,703.11	173,000.00
Payroll Taxes	21,000.00	20,005.20	18,000.00	19,765.63	20,000.00
Audit/Legal	0.00	712.50	500.00	262.50	400.00
Bridges	1,500.00	-769.80	1,000.00	0.00	400.00
Building Maintenance	200.00	0.00	200.00	741.76	400.00
Chloride	16,000.00	16,812.84	15,000.00	16,990.50	15,300.00
Clothing Allowance	1,500.00	1,500.00	1,500.00	1,500.00	1,700.00
Cold Patch/Paving	500.00	2,155.56	2,000.00	1,220.79	1,800.00
Culverts	12,000.00	10,373.71	12,000.00	10,155.87	10,000.00
Equipment Bond/Loan & Int.	0.00	0.00	56,600.00	64,441.43	64,500.00
Equipment Lease	0.00	0.00	0.00	0.00	22,400.00
Equipment Repair	35,000.00	40,384.43	30,000.00	37,492.88	22,500.00
Fuel Expense for Equipment	40,000.00	34,412.99	34,000.00	27,702.18	28,000.00
Fuel Expense (Reimbursed)	12,500.00	0.00	0.00	0.00	0.00
Garage Supplies	5,000.00	5,772.42	5,000.00	6,756.85	5,400.00
Garage Repairs	0.00	0.00	0.00	1,304.95	900.00
Gravel	95,000.00	97,613.00	90,000.00	85,850.00	72,000.00
GMC Sierra Truck	0.00	5,844.39	6,000.00	5,998.56	6,000.00
Health Insurance	45,000.00	39,058.99	29,100.00	27,101.12	46,300.00
Highway Fund Oil/Propane	5,000.00	5,774.00	5,000.00	6,649.07	4,500.00
Highway Grants	0.00	0.00	0.00	1,500.00	0.00
Hired/Rented Equipment	10,000.00	26,056.75	12,000.00	12,215.00	10,800.00
Insurance	25,000.00	29,205.00	30,000.00	39,083.92	40,500.00
Miscellaneous	6,000.00	4,775.76	6,000.00	5,791.98	5,400.00
New Truck	6,000.00	0.00	0.00	0.00	0.00
Paving	0.00	150.00	30,000.00	26,720.00	20,000.00
Paving Bond Interest	8,100.00	8,041.18	7,700.00	7,709.86	7,700.00
Paving Bond Principal	44,000.00	44,000.00	47,900.00	44,000.00	43,500.00
Salt	40,000.00	43,201.02	40,000.00	33,152.28	30,000.00
Sand	30,000.00	31,908.25	20,000.00	14,350.00	18,000.00
Sheriff	7,000.00	9,599.44	7,000.00	7,485.58	0.00
Signs & Guardrails	3,000.00	2,878.50	8,000.00	9,280.95	4,000.00
Tires	6,000.00	6,371.61	4,000.00	4,121.62	4,000.00
Town Garage Bond Interest	0.00	2,010.28	7,800.00	1,927.46	1,900.00
Town Garage Bond Principal	0.00	11,000.00	12,000.00	11,000.00	11,000.00
Transportation Planning	4,000.00	1,020.00	3,000.00	11,190.00	1,800.00
Utilities	4,000.00	4,311.90	4,000.00	4,568.68	4,500.00
Sub-total - Highway Expense	663,300.00	676,670.46	703,300.00	721,734.53	698,600.00
Sub-total - Highway Projects	931,000.00	398,610.73	430,000.00	21,679.09	958,100.00
TOTAL – HW EXPENSE	1,594,300.00	1,075,281.19	1,133,300.00	743,413.62	1,656,700.00

2017 CAPITAL BUDGET

Identifies expenses to be incurred in 2018 and subsequent budget years if all expense budget items are approved by the voters

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
GENERAL FUND CAPITAL IMPROVEMENTS											
INCOME - Property Tax Revenue	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENSE											
Willey Building & Masonic Hall Projects	\$90,000	\$19,400	\$19,400	\$19,400	\$19,400	\$19,400	\$0	\$0	\$0	\$0	\$0
TOTAL - GENERAL FUND CAPITAL BUDGET	\$ -	\$(19,400.00)	\$(19,400.00)	\$(19,400.00)	\$(19,400.00)	\$(19,400.00)	\$ -	\$ -	\$ -	\$ -	\$ -
HIGHWAY FUND EQUIPMENT											
INCOME - Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENSE -											
Town Garage Bond - (2014)	\$12,900	\$12,800	\$12,700	\$11,500	\$11,300	\$11,000	\$10,800	\$8,500	\$8,100	\$0	\$0
Pickup - Truck #5 - (2014)	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grader & Excavator - (2015)	\$64,500	\$64,500	\$64,500	\$64,500	\$64,500	\$64,500	\$0	\$0	\$0	\$0	\$0
Truck # 2 (blue 10 wheeler) - lease (2016)	\$22,400	\$22,400	\$22,400	\$22,400	\$22,400	\$0	\$0	\$0	\$0	\$0	\$0
Truck # 3 (red 10 wheeler) - NEW LEASE (2017)		\$19,400	\$19,400	\$19,400	\$19,400	\$19,400	\$19,400	\$19,400	\$0	\$0	\$0
sub-total - Highway Expense	\$105,800	\$125,100	\$119,000	\$117,800	\$117,600	\$94,900	\$30,200	\$27,900	\$8,100	\$0	\$0
TOTAL - HIGHWAY FUND EQUIPMENT	\$(105,800.00)	\$(125,100.00)	\$(119,000.00)	\$(117,800.00)	\$(117,600.00)	\$(94,900.00)	\$(30,200.00)	\$(27,900.00)	\$(8,100.00)	\$ -	\$ -
HIGHWAY FUND (HF) PAVING & STRUCTURES											
INCOME - Grants	\$333,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Class II - GRANT - (80% match) (2017)	\$264,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Paving Bond/Loan - Property Tax Revenue (2017)	\$294,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FEMA Grant - Culverts (Danville Hill & Porter Rd) (2017)	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culvert GMP contribution (2017)	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culvert Bond/Loan - Property Tax Revenue (2017)	\$986,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
sub-total - HF Paving & Culverts Income	\$51,300	\$50,700	\$46,000	\$45,200	\$44,200	\$43,200	\$34,000	\$32,500	\$0	\$0	\$0
EXPENSE - Paving & Culverts projects											
Paving - \$400,000 - repayment (10 years) (2014)	\$380,600	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700	\$16,700
Paving - South Walden RD (2017)	\$196,900	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400
Paving - 215 South paving (2017)	\$380,600	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500
Culverts - Danville Hill & Porter Road (2017)	\$1,009,400	\$87,300	\$82,600	\$81,800	\$80,800	\$79,800	\$70,600	\$69,100	\$36,600	\$36,600	\$36,600
sub-total - HF Paving & Culvert Expense	\$ (22,700.00)	\$ (87,300.00)	\$ (82,600.00)	\$ (81,800.00)	\$ (80,800.00)	\$ (79,800.00)	\$ (70,600.00)	\$ (69,100.00)	\$ (36,600.00)	\$ (36,600.00)	\$ (36,600.00)
TOTAL - HF PAVING & CULVERTS PROJECTS	\$ (22,700.00)	\$(87,300.00)	\$(82,600.00)	\$(81,800.00)	\$(80,800.00)	\$(79,800.00)	\$(70,600.00)	\$(69,100.00)	\$(36,600.00)	\$(36,600.00)	\$(36,600.00)
FIRE DEPARTMENT											
INCOME - Fire Department Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENSE - Fire Department											
Fire Truck Bond Repayment (2008)	\$16,200	\$15,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Truck Bond Repayment (2011)	\$16,600	\$11,300	\$11,000	\$10,700	\$10,400	\$0	\$0	\$0	\$0	\$0	\$0
sub-total - Fire Department Expense	\$32,800	\$26,900	\$11,000	\$10,700	\$10,400	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - FIRE DEPARTMENT	\$(32,800.00)	\$(26,900.00)	\$(11,000.00)	\$(10,700.00)	\$(10,400.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$(161,300.00)	\$(258,700.00)	\$(232,000.00)	\$(229,700.00)	\$(228,200.00)	\$(194,100.00)	\$(100,800.00)	\$(97,000.00)	\$(44,700.00)	\$(36,600.00)	\$(36,600.00)

CAPITAL TEN YEAR PLAN (2018-2027)

HIGHWAY EQUIPMENT PURCHASE/LEASE PLAN	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2015 Grader – replace/purchase 2025	0	0	0	0	0	0	0	200,000	0	0
2015 Excavator	0	0	0	0	0	0	0	0	0	0
1997 Front end loader – replace/purchase 2021	0	0	0	85,000	0	0	0	0	0	0
John Deere tractor (mowing) – purchase 2020	0	0	100,000	0	0	0	0	0	0	0
2001 - Truck 1 – Back-up	A*	0	0	B*	0	0	0	0	0	0
2016 – Truck 2 – Blue 10 wheels – replace 2024	0	0	0	0	lease	0	0	0	0	0
2017 - Truck 3 – Red 10 wheels) – replace 2026	0	0	0	0	0	0	0	0	lease	0
2014 - Truck 4 - Red 6 wheels) – replace 2019 & 2027	0	lease	0	0	0	0	0	0	0	lease
2015 - Truck 5 - Pick up – replace/purchase 2023	0	0	0	0	0	40,000	0	0	0	0

TOTAL - Highway Equipment Purchases	0	0	100,000	85,000	0	40,000	0	200,000	0	0
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PAVING PLAN	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Common Road & Miscellaneous Paving	0	0	50,000	0	0	0	0	0	0	0
South Walden RD 2017	0	0	0	0	0	0	0	0	400,000	0
215 South paving 2017	0	0	0	0	0	0	0	0	0	0
Old Rt. 2 & misc paving 2020	0	0	100,000	0	0	0	0	0	0	0
Structures work - culverts 2022	0	0	0	0	200,000	0	0	0	0	0
215 North paving 2024	0	0	0	0	0	0	400,000	0	0	0
South Walden RD 2025	0	0	0	0	0	0	0	0	0	0
<u>subtotal - Paving Projects</u>	0	0	150,000	0	200,000	0	400,000	0	400,000	0
State Highway Grants										
Class II (Paving & Structures) - Grant (80%)	0	0	(125,000)	0	0	0	(175,000)	0	(175,000)	0
Highway Structures - Grant (90%)	0	0	0	0	(100,000)	0	0	0	0	0
<u>subtotal - Grants</u>	0	0	(125,000)	0	(100,000)	0	(175,000)	0	(175,000)	0

TOTAL - Paving	0	0	25,000	0	100,000	0	225,000	0	225,000	0
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FIRE DEPARTMENT	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
1999 Tanker	0	250,000	0	0	0	0	0	0	0	0

TOTAL - Fire Department	0	250,000	0	0	0	0	0	0	0	0
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GRAND TOTAL	0	250,000	125,000	85,000	100,000	40,000	225,000	200,000	225,000	0
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TOWN GENERAL FUND BALANCE SHEET AS OF DECEMBER 31, 2016
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ASSETS

Current Assets

Checking/Savings

1000 · Chittenden Checking - GF	1,016,739.20
1001 · Chittenden Sweep - GF	28,000.00
1002 · Merchants Bank - Garage Grant	100.00
1005 · Petty Cash	100.00
1010 · Library - Comp & Grant (Merch)	3,881.95
1013 · Library - CD (Northfield SB)	7,002.82
1015 · Cemetery - Checking *0254	10,035.90
1016 · Cemetery - Wells Fargo	85,682.03
1018 · Cemetery - CNB CD *7670	5,162.02
1029 · FD CD - Peoples 11/20/16	<u>15,185.92</u>

Total Checking/Savings	<u>1,171,889.84</u>
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Accounts Receivable	<u>53,513.71</u>
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Total Accounts Receivable	<u>53,513.71</u>
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Other Current Assets

1425 · Highway Inventory	33,198.80
1430 · Property Tax Receivable	125,960.27
1435 · Due from General Fund	<u>19,141.00</u>

Total Other Current Assets	<u>178,300.07</u>
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Total Current Assets	<u>1,403,703.62</u>
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TOTAL ASSETS	<u>1,403,703.62</u>
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Current Liabilities

Accounts Payable

1495 · Accounts Payable	<u>20,112.67</u>
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Total Accounts Payable	<u>20,112.67</u>
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Other Current Liabilities

Payroll Liabilities

Medicare	<u>5.86</u>
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Total Payroll Liabilities	5.86
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1550 · Deferred Property Taxes	89,984.96
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1566 · Tax Deficit Loan	180,000.00
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1575 · Accrued Wages	1,561.44
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1582 · Retainage Payable	46,161.73
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1583 · Logging Fund-Refundable Dep.	500.00
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1584a · Due to Cemetery	19,141.00
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1585 · Due School Fund	1,072,688.00
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1586 · Solid Waste-Refundable Dep.	<u>300.00</u>
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Total Other Current Liabilities	<u>1,410,342.99</u>
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Total Current Liabilities		1,430,455.66
Long Term Liabilities		
	1600 . Loan - UDAG WB Renovation	57,732.78
	Total Long Term Liabilities	<u>57,732.78</u>
Total Liabilities		1,488,188.44
Equity		
	1703 · Retained Earnings	137,116.61
	Net Income	<u>-221,601.43</u>
Total Equity		<u>-84,484.82</u>
Total Liabilities & Equity		<u><u>1,403,703.62</u></u>

NOTES TO BALANCE SHEET – As of December 31, 2016

1 Account balance to Fund Designated/Carry Forward consists of the following:

Land Records - Restricted	6,546.22
FD Sinking Fund - Committed	15,185.92
Lister Education - Restricted	2,757.09
Reappraisal Fund - Restricted	<u>81,189.60</u>
Total Reserve Fund Balance	<u><u>105,678.83</u></u>



Foster Bridge, Cabot Plains

Town of Cabot Facebook Page

TOWN GENERAL FUND PROFIT & LOSS STATEMENT YEAR ENDING DECEMBER 31, 2016
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Ordinary Income/Expense

Income

1400 · Bond	0.00
1500 · Current Taxes	885,381.12
1504 · Taxes - Changes in Accrual	0.00
2000 · Cemetery Income	39,884.24
3000 · Clerk Fees	18,059.82
3030 · Land Record Restoration	4,491.00
3200 · Delinquent Taxes	153,470.92
3250 · Grant	0.00
3300 · Interest Income	11,585.76
3390 · Library Income	50.08
3400 · Misc. Income	2,150.22
3496 · Re-Appraisal - RESERVED	7,573.50
3600 · Recreation Income	4,129.00
3645 · Masonic Hall Fees	6,500.00
3646 · Recycle Center	54.55
3650 · WB Rent Fees	1,580.00
HF3030 · Miscellaneous Income	3,369.43
HF3715 · Equipment Bond/Loan	
HF3787 · State Highway Grant	27,179.66
HF3040 · Fines Sheriff	1,869.63
HF3050 · State Aid	132,564.17
HF3055 · Town Garage Construction	69,498.14
Total Income	<u>1,369,391.24</u>

Expense

Payroll Expenses	368,197.83
Payroll Taxes	40,660.88
4000 · Appropriations	74,335.00
4001 · Audit	12,155.00
4002 · Legal	33,897.69
4005 · Cemetery Expenses	23,691.48
4036 · Computer	2,890.62
4038 · Conservation Committee	538.33
4040 · County Tax	13,032.00
4044 · Delinquent Collector Fee	14,876.26
4046 · Dues & Subscriptions	5,869.15
4050 · FD Expenses	79,780.71
4110 · General Expense	2,790.59
4130-1 · GF Health Insurance	17,067.49
4140 · Insurance	16,861.11
4150 · Interest Expense (TAN)	4,651.11
4200 · Library Operations	35,247.14
4300 · Lister Expense	3,696.59
4360 · Zoning Admin	2,015.93
4400 · Masonic Hall	7,472.91
4500 · Meeting Elections	5,547.56

4600 · Office Expenses	6,424.31
4700 · Office Supplies	1,732.07
4800 · Planning Commission	837.30
4900 · Pound keeper	588.75
5550 · Rec. Comm. Operations	13,023.68
5600 · Records Restoration	477.65
6000 · SB Miscellaneous	2,166.42
6051 . Sheriff	7,485.58
6070 · Solid Waste	4,263.70
6150 · Tax Sale	5,799.82
6200 · Willey Building Expense	23,175.92
6300 · Village Expenses	12,178.79
HF4000 · Bridges	0.00
HF4002 . Building Maint.	741.76
HF4004 · Chloride	16,990.50
HF4006 · Clothing Allowance	1,500.00
HF4007 · Cold Patch/Paving	1,220.79
HF4010 · Culverts	10,155.87
HF4030 · Equipment Repairs	37,492.88
HF4054 . Equipment Bond/Loan & Int.	64,441.43
HF4055 · Fuel Exp/Equipment	27,702.18
HF4160 · Garage Supplies	8,780.66
HF4060a . Garage Repair	1,304.95
HF4061 · Gravel	85,850.00
HF4072 . GMC Sierra Truck	5,998.56
HF4073 . Highway Grants	1,500.00
HF4088 · Health Insurance	27,101.12
HF4189 · Hway Furnace Oil	6,649.07
HF4090 · Hired/Rental Equipment	12,215.00
HF4095 · HF Insurance	39,083.92
HF4110 · Bond Interest	9,637.32
HF4120. Bond Principal	55,000.00
HF4160 · Misc. Expense	5,791.98
HF4071 · New Equipment	21,679.09
HF4180 · Paving	26,720.00
HF4181 .Professional Fees	0.00
HF4182 · Salt	33,152.28
HF4185 · Sand	14,350.00
HF4175 · Signs & Guardrails	9,280.95
HF4194 · Tire Account	4,121.62
HF4195 · Town Garage Construction	204,344.57
HF4190 · Transportation Planning	11,190.00
HF4200 · Utilities	4,568.68
Total Expense	1,591,994.55
Net Ordinary Income	-222,603.31
Other Income/Expense	
Other Income	
Transfer from General Fund	0.00
8005 · In-Out Checks	0.00
Net Other Income	0.00
Net Income	-222,603.31

BOND PAYMENT SCHEDULE

	2014	2015	2016	2017
2014 HW Paving & Garage [\$500,000]				
Interest due 6-1	-	\$5,025.73	4,818.66	4,567.59
Interest due 12-1	4,500.00	5,025.73	4,818.66	4,567.59
Vermont Municipal Bond Principal	-	55,000.00	55,000.00	55,000.00
Total Anticipated 2014 Bond Payment	\$4,500.00	\$65,051.46	\$64,637.32	\$64,135.18
2011 FD Truck Bond [\$150,000]				
Interest due 6-1	\$1,260.69	\$ 1,128.29	\$965.89	\$817.10
Interest due 12-1	1,260.69	1,128.29	965.89	817.10
Vermont Municipal Bond Principal	20,000.00	20,000.00	15,000.00	15,000.00
Total 2011 FD Truck Bond Payment	\$22,521.38	\$22,256.58	\$16,931.78	\$16,634.20
2008 FD Truck Bond [\$200,000]				
Interest due 6-1	\$ 1,413.00	\$ 1,149.00	\$ 875.25	\$ 593.25
Interest due 12-1	1,413.00	1,149.00	875.25	593.25
Vermont Municipal Bond Principal	15,000.00	15,000.00	15,000.00	15,000.00
Total 2008 FD Truck Bond Payment	\$17,826.00	\$17,298.00	\$16,750.50	\$16,186.50
Payment Schedule Grand Total	\$ 44,847.38	\$104,606.04	\$98,319.60	\$96,955.88

INVENTORY OF TOWN EQUIPMENT AND PROPERTY

<u>DEPARTMENT AND DESCRIPTION</u>	<u>VALUE</u>
Cemetery Water Tank	500.00 *
Cemetery Small Hand Tools	550.00 *
Cemetery 1999 John Deere Riding Mower	1,000.00 *
Cemetery 2000 John Deere Riding Mower	1,000.00
Fire Department Fire Station Inventory	53,000.00**
Fire Department 2011 Pierce Saber Pumper Truck	335,000.00
Fire Department 2008 GMC 5500 Rescue Truck	145,000.00 *
Fire Department 1999 International 4900 Tank Truck	100,000.00
Fire Department Rescue Truck Inventory	75,000.00
Fire Department Pumper Truck Inventory	30,000.00**
Fire Department Tank Truck Inventory	18,000.00**
Highway Department 2015 John Deere Grader	299,500.00*
Highway Department 2015 John Deere Excavator	125,400.00*
Highway Department 2015 Trailer	12,000.00*
Highway Department 1997 Caterpillar 924F Loader	55,000.00
Highway Department 2001 International Truck and Plow	72,380.00
Highway Department 2017 International Truck and Plow	Leased 2017*
Highway Department 2014 Freightliner Truck & Plow	104,000.00

Highway Department 2014 GMC Sierra Truck and Plow	25,000.00
Highway Department Plows and Sanders	5,000.00**
Highway Department Chipper	2,200.00**
Highway Department Chainsaws	800.00**
Highway Department 2 Welders	200.00**
Highway Department 2016 John Deere Riding Lawn Mower with snow blower	12,000.00
Highway Department Culvert Thawer	500.00**
Highway Department Pressure Washer	1,500.00**
Highway Department Generator	6,000.00**
Highway Department Small Hand Tools	10,000.00**
Town Clerk Office Computers/Printers	6,500.00**
Town Clerk Office File Cabinets/Safes	10,000.00**
Town Clerk Office Furniture/Fixtures	20,000.00**
Lister's Office Computer/Printer	2,000.00**
Zoning Office Computer/Printer	12,000.00

REAL ESTATE INVENTORY

School Cabot School	\$3,764,960.00 *
Highway Department (new) Town Garage and Salt Shed	1,000,000.00 *
Highway Department Grader Shed	61,200.00
Highway Department Town Garage Storage Building	26,000.00 *
Fire Department Fire Station	75,000.00 *
Fire Department Fire Department Parking Lot	10,000.00
Wastewater One Family Dwelling	52,000.00 *
Wastewater Storage Building	125,000.00 *
Wastewater Sewer Treatment Building	2,000,000.00 *
Town Masonic Hall	262,264.00
Town Willey Memorial Building	860,000.00 *
Town Library [in the Willey Memorial Building]	127,000.00 *
Town Recreation Building	11,700.00 *
Cemetery Storage Buildings	5,800.00 *
Town 10.2 Acre Recreation Field	10,000.00 **
Town 40 Acre Town Forest	40,000.00 **
Town 4 Acre Dump	4,000.00 **
Town Common	0.00
Town 3.3 Acres on US Route 2	9,000.00
Town .33 Acres on Elm Street	2,700.00

*Insured Value

**Estimated Value

TOWN SALARIES 2016

Aldo Nunn	Road Foreman	\$ 56,062.15
Bernard Shatney	Selectboard Member	1,000.00
Betty Ritter	Clerk & Treasurer	37,475.89
Cecilia Gulka	Auditor	575.00
Edward Domey	Selectboard Member	1,000.00
Fred Ducharme	Selectboard Member	1,000.00
Jeanne Johnson	Lister	10,473.41
Jeffrey Gabrielson	Lister	4,974.76
Jack Daniels	Selectboard Chairman	1,050.00
Jeanne McCallum	Auditor	170.00
Karen Deasy	Zoning Admin, Road Comm.	43,929.01
Kathleen Chatot	Lister	625.92
Kathleen Hoyne	Librarian	34,343.40
Lisa Olson	Library Substitute	400.00
Lynn Jones	Auditor	465.00
Michael Hogan	Selectboard Member	1,000.00
Michelle Leclerc	Asst. Clerk & Treasurer	32,955.37
Robyn Hall	Lister	11,285.80
Shirley Ducharme	Custodian	13,778.11
Sidney Griggs	Road Crew	47,331.09
Susan Carpenter	Delinquent Tax Collector	13,819.10
Thomas Sicely	Village Maintenance	11,055.71
Tomalyn Johnson	Library Substitute	780.00
Walter Churchill	Road Crew	58,538.21
	TOTAL	\$ 384,087.93

SALARY RECONCILIATION

Year End Balance	Gross Wages per 941	FICA W/H & ER share	Per W3
Q1	88,417.71	-	
Q2	90,526.36	-	376,321.90
Q3	94,160.24	-	
Q4	110,983.62	-	
Total 941	384,087.93	A. -	
	x 7.65%	=	
	313,129.07	23,954.37	
PL-GF Gross Wages	8,554.20	654.40	
PL -GF Vacation	13,819.10	1,057.16	
PL-GF Del. Tax Coll.	35,523.40	2,717.54	Taxes Per GL
PL-GF Library	13,062.16	999.26	
PL-GF Willey Bldg Exp	384,087.93	A. 29,382.73	B
Total PL-GF	-	-	
Difference	-	-	

Source: 941 quarterly reports reported to IRS.

Purpose: Compare amounts reported to IRS to IRS to general ledger for accuracy/classification.

CABOT CEMETERY PROFIT & LOSS STATEMENT JANUARY THROUGH DECEMBER 2016

Jan - Dec 16

Ordinary Income/Expense

Income

2000 · Cemetery Income	
2002 . Cemetery Appropriation	20,000.00
2005 · Cemetery Burial Income	4,930.00
2010 · Cemetery Dividends	4,772.79
2020 · Cemetery Interest	66.35
2025 · Cemetery Lot Sale	3,385.00
2030 · Cemetery Misc	300.00
2040 · Cemetery Perpetual Care	3,400.00
2050 · Cemetery Unrealized Gain	3,103.08
2060 . Cemetery Change in Market	-72.98
	<hr/>
Total 2000 · Cemetery Income	39,884.24

Total Income **39,884.24**

Expense

4005 · Cemetery Expenses	
4010 . Cemetery Bank Service Charges	2,080.16
4012 · Cemetery Burial Expense	1,625.00
4015 · Cemetery Contracts	16,150.00
4020 · Cemetery Insurance	227.81
4025 · Cemetery Misc Expenses	2,350.81
4030 . Cemetery Supplies	275.00
4035 · Cemetery Unrealized Loss	982.70
	<hr/>
Total 4005 · Cemetery Expenses	23,691.48

Total Expense **23,691.48**

Net Ordinary Income **16,192.76**

Other Income/Expense

Other Expense	
Transfer to Cemetery	0.00
	<hr/>
Total Other Expense	0.00

Net Other Income 0.00

Net Income **16,192.76**

CABOT COMMUNITY ASSOCIATION ANNUAL FINANCIAL REPORT

FY Ending June 30th	General Fund		Fiduciary Funds		
	Chronicle	CCF	Chronicle	CCF	
2015	Balance	\$25,926.21	\$4,589.41	\$8,000.00	\$52,122
2016	Income Less Expense	-\$10,044.56	-\$588.34	\$2,590.70	-\$3,690
	Balance	\$15,881.65	\$4,001.07	\$10,590.70	\$48,431
2017	Income Less Expense (Estimated)	-\$8,472.00	-\$6,000.00		
	Balance (Estimated)	\$7,409.65	-\$1,998.93		
2018	Income Less Expense (Projected)	-\$12,200.00	-\$2,000.00		
	Balance (Projected)	-\$4,790.35	-\$3,998.93		

General Fund

	Last FY Jul '15 - Jun '16 (Actual)	Current FY Jul '16 - Jun '17 (Estimated)	Next FY Jul '17 - Jun '18 (Projected)
<u>Income</u>			
Grants	\$13,000.00	\$13,000.00	\$13,000.00
Contributions	\$0.00	\$0.00	\$0.00
Other	-\$12,976.00	\$0.00	\$0.00
Total Income	\$24.00	\$13,000.00	\$13,000.00
<u>Expenses</u>			
Insurance	\$2,052.00	\$891.00	\$3,000.00
Office	\$1,772.79	\$2,200.00	\$2,000.00
Payroll	\$6,243.77	\$18,381.00	\$19,000.00
Other	\$0.00	\$0.00	\$1,200.00
Total Expenses	\$10,068.56	\$21,472.00	\$25,200.00
<u>Balance</u>			
Income Less Expense	-\$10,044.56	-\$8,472.00	-\$12,200.00
Balance Forward	\$25,926.21	\$15,881.65	\$7,409.65
FYE Balance	\$15,881.65	\$7,409.65	-\$4,790.35

EMERGENCY AMBULANCE FINANCIAL REPORT

Beginning Balance **46,830.27**

INCOME:

Billing	23,045.28	
Town Apportionment:		
Cabot	15,000.00	
Marshfield	15,000.00	30,000.00
Savings Interest		11.82
TOTAL INCOME	53,057.10	99,887.37

EXPENSES:

Ambulance Repairs	2,492.42	
Audit	400.00	
Billing Expenses	510.00	
Dispatch	7,655.99	
Dues & Subscriptions	125.00	
Education	1,442.07	
Immunizations	12.61	
Insurance	6,401.00	
Medical Supplies	17,781.91	
Office & Telephone	998.41	
Oxygen Supplies	804.62	
Promotions & Advertising	130.50	
Radios & Repairs	99.75	
Refunds	182.69	
Repairs & Maintenance	1,856.79	
Scholarships	1,000.00	
Stipends	4,480.00	
Subcontractors	2,800.00	
Trash Removal	741.80	
2015 Outstanding Checks Pd.	1,617.65	

TOTAL EXPENSES **51,533.21**

Less Outstanding Checks 76.00

Ending Bank Balance December 31, 2016 **51,457.21**

Savings Balance 23,272.60

Checking Balance 28,184.61

51,457.21

Respectfully submitted,
Beverly Mitchell
Maplecrest Farm Enterprises

FIRE DEPARTMENT VOLUNTEER FUND

Beginning Balance January 1, 2016	970.62
INCOME	
Breakfast Money	390.00
Total Income	\$390.00
EXPENSES	
New Equipment	396.00
Computer/Website	174.88
Total Expenses	\$570.88
Ending Balance December 31, 2016	\$789.74

Respectfully submitted,
John Christman, Treasurer

FIRE DEPARTMENT OPERATIONS EXPENSE REPORT

ITEM	2015 Actual	2016 Budget	2016 Actual	2017 Budget
Electricity	1,914.02	2,500.00	2,310.58	2,500.00
Building Maintenance	6,220.34	4,500.00	3,040.18	4,500.00
Supplies	966.14	850.00	3,955.77	850.00
Heating Fuel	2,666.68	4,000.00	1,408.14	4,000.00
Insurance	7,217.00	9,500.00	8,124.83	9,500.00
Legal Fees	0.00	0.00	0.00	0.00
Miscellaneous	3,019.16	1,600.00	1,869.33	3,000.00
New Equipment	9,645.55	7,500.00	12,788.86	2,500.00
Radios & Repair	953.42	1,800.00	1,131.74	1,800.00
Sewer/Water	1,400.00	1,600.00	1,300.00	1,600.00
Dispatch	8,395.14	7,250.00	7,616.26	7,250.00
Telephone/Tablet	0.00	0.00	10.00	0.00
Truck Fuel	539.78	1,000.00	416.26	1,000.00
Truck Repair	2,113.84	2,500.00	2,550.82	2,500.00
Sub-Total	\$ 45,051.07	\$ 44,600.00	\$ 46,522.77	\$ 41,000.00
Equipment Grant	0.00	0.00	0.00	5,000.00
Total	\$ 45,051.07	\$ 44,600.00	\$ 46,522.77	\$ 46,000.00

LIBRARY INCOME & EXPENSE REPORT

ITEM	2015	2016	2016	2017
	Actual	Budget	Actual	Budget
Appropriation - Town	\$ 57,600.00	\$ 74,000.00	\$ 74,000.00	\$ 74,000.00
Gifts & Donations				
Interest	75.66		50.08	
Miscellaneous/E-Rate				
Total Income	\$ 57,675.66	\$ 74,000.00	\$ 74,050.08	\$ 74,000.00

EXPENSES

Payroll	\$ 34,545.89	\$ 34,344.00	\$ 34,343.40	\$ 4,344.00
Payroll Taxes	4,040.73	4,002.00	4,001.11	4,002.00
Books - Adult	2,642.89	2,465.00	3,139.15	2,465.00
Books - Juvenile	2,140.31	1,660.00	1,851.67	1,660.00
Books - Audio / Video	1,653.26	1,735.00	1668.64	1,735.00
Books - Replacement		-		
Books - News/Magazines	623.06	700.00	615.23	700.00
Custodial	870.00	870.00	870.00	870.00
Dues & Subscriptions	452.28	350.00	462.26	350.00
Equipment	-343.38	200.00		200.00
Library World	439.00	475.00	439.00	475.00
Maintenance	105.00	200.00	90.00	200.00
Mileage		50.00		50.00
Miscellaneous		-		
Postage	871.48	900.00	657.30	900.00
Programs	2,018.74	1,985.00	1,934.88	1,985.00
Substitutes	1,215.37	1,200.00	1,270.27	1,200.00
Supplies	493.47	400.00	464.34	400.00
Telephone & Internet	1,069.33	1,286.00	1,871.23	1,286.00
Training	35.00	50.00		50.00
Insurance	2,328.00	2,328.00	2,168.12	2,328.00
Insurance - Health	2,400.00	18,800.00	17,803.40	18,800.00
Total Expenses	\$ 57,600.43	\$ 74,000.00	\$ 73,650.00	\$ 74,000.00

LIBRARY COMPUTER GRANT FUND

Beginning Balance, January 1, 2016			4,447.94
Income:			
	Interest	0.66	
	Summer Program Grant	100.00	
	Replacement Books	20.00	
	Total	120.66	
Expense:			
	Library Miscellaneous	61.65	
	Programs	625.00	
	Total	686.65	
Ending Balance, December 31, 2016			3,881.95



Farm and Mountains

Brian Klocke

PTSO BALANCE SHEET

Beginning Balance	\$9,452.71
INCOME	
July 4th	\$ 5,327.38
Total Income	\$5,327.38
EXPENSES	
July 4th	\$4,073.19
Scholarships	\$500.00
Washington DC Trip	\$500.00
Enrichment Grant	\$200.00
Total Expenses	\$5,273.19
Ending Balance	\$9,506.90

Respectfully submitted,
Wendy Barnett

SENIOR CITIZENS BALANCE SHEET

Beginning Balance January 1, 2016	\$549.14
INCOME	
Town Appropriations	\$ 500.00
Total Income	\$500.00
EXPENSES	
Gifts	\$22.54
Scholarships	\$50.00
Food	\$109.31
Supplies	\$43.54
Dinners	\$75.00
Entertainment	\$40.00
Bank Fees	\$60.00
Checks	\$19.20
Total Expenses	\$419.59
Ending Balance December 31, 2016	\$629.55

Respectfully submitted,
Erma Perry, Treasurer

RECREATION COMMITTEE INCOME & EXPENSE REPORT

ITEM	2015	2016	2016	2017
INCOME	Actual	Budget	Actual	Budget
Town Budget	10,000.00	11,000.00	11,000.00	10,000.00
Rec. Fund	0.00	2,965.39		4,923.71
Fees	3,890.00	3,500.00	3,851.00	3,500.00
Gifts & Donations	474.47	0.00	131.00	
Total Income	14,364.47	17,465.39	14,982.00	18,423.71

EXPENSES

Coordinator	4,000.00	4,000.00	4,000.00	5,200.00
Electric	219.82	300.00	260.61	300.00
Water	424.63	400.00	400.00	400.00
Wastewater	2,000.00	1,800.00	1,800.00	1,800.00
Porta Potties	395.00	500.00	535.00	500.00
Miscellaneous	809.23	70.39	543.58	669.17
Facility Repairs	85.00	500.00	440.03	500.00
Girls on the Run				500.00
Little League		500.00	366.00	700.00
Lacrosse				1,000.00
Skating Rink	664.60	900.00	1,074.94	1,000.00
Soccer	1,842.60	3,650.00	723.88	1,250.00
Summer Camp	2,188.95	3,000.00	2,079.73	3,000.00
Field Repairs	1,354.72	1,200.00	0.00	500.00
Basketball	922.28	500.00	799.91	1,150.00
Supplies				
Total Expenses	14,906.83	17,320.39	13,023.68	18,469.17

CABOT COMMUNITY INVESTMENT FUND (FORMERLY UDAG) BALANCE SHEET AS OF DECEMBER 31, 2016
--

ASSETS

Current Assets

Checking/Savings

Admin Fund Checking	11,431.19
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Scholarship Admin Checking Acct	387.81
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Total Checking/Savings	11,819.00
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Accounts Receivable

Accounts Receivable	173,329.82
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Total Accounts Receivable	173,329.82
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Total Current Assets	185,148.82
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Other Assets

Commercial Loans Principal O/S

J. Cookson Principal O/S	10,701.89
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Total Commercial Loans Principal O/S	10,701.89
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Trust Accounts

Scholarship Endowment Trust Acct	241,436.25
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UDAG Funds Trust Account	1,312,776.57
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Total Trust Accounts	1,554,212.82
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Cabot Commons Mortgage 2035	195,000.00
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Wastewater 75K 30 yr loan -2001	75,000.00
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Total Other Assets	1,834,914.71
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TOTAL ASSETS

2,020,063.53

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	4,835.00
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Total Accounts Payable	4,835.00
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Other Current Liabilities

Deferred Revenue	881,998.25
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Total Other Current Liabilities	881,998.25
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Total Current Liabilities	886,833.25
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Total Liabilities	886,833.25
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Equity

Opening Balance Equity	1,399,449.29
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Retained Earnings	-266,291.17
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Net Income	72.16
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TOTAL LIABILITIES & EQUITY

Total Equity	1,133,230.28
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2,020,063.53

CABOT COMMUNITY INVESTMENT FUND (FORMERLY UDAG) PROFIT & LOSS STATEMENT as of December 31, 2016
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Ordinary Income/Expense

Income		
Commercial Loan Interest Income		
J. Cookson Interest	727.77	
Total Commercial Loan Interest Income	727.77	
Community Loan Interest Income		
Cabot Common 50K Interest	1,130.24	
Total Community Loan Interest Income	1,130.24	
Income From Trust & Check Accts		
Bank Interest		
Scholarship Admin Checking Int	1.38	
UDAG Admin Checking Acct Int	12.71	
Total Bank Interest	14.09	
Scholarship Trust Earnings		
realized gains/(losses)	12,135.92	
Scholarship foreign tax withheld		
Schol Tr Ac - Chnge in Mkt Value	18,122.65	
Schol Tr Ac - Div & Int	16,031.65	
Total Scholarship Trust Earnings	46,290.22	
UDAG Fund Tr Acct Earnings		
Realized gains/(losses)	11,359.33	
Foreign tax withheld	0.00	
UDAG Tr Acct - Chnge in Mkt Value	16,067.46	
UDAG Tr Acct - Div & Int	32,860.16	
Total UDAG Fund Tr Acct Earnings	60,286.95	
Total Income From Trust & Check Accts	106,591.26	
Total Income	108,449.27	
Expense		
Loan		50,000.00
Interest		2,503.70
Grants		
Scholarship Grants	9,680.00	
Town Meeting Grant	11,458.00	
Development Grants	0.00	
Discretionary Grants	2,619.52	
Grants - Other	0.00	
Total Grants	23,757.52	
Administrative Expenses		
Public Announcements	94.26	
Economic Development Expenses	0.00	
Accounting and Auditing Service	4,835.00	
Legal	980.00	
Postage and Delivery	58.00	
Bank Service Charges	9,777.48	
Printing and Reproduction	4,680.00	
Total Administrative Expenses	20,424.74	
Loan Subsidies Paid	11,691.15	
Total Expense	108,377.11	
Net Ordinary Income	72.16	
Net Income	72.16	

WATER FUND INCOME & EXPENSE REPORT

ITEM	2015 Actual	2016 Proposed	2016 to date	2017 Proposed
Audit/Legal Fee	675.00	500.00	675.00	500.00
administrative costs	0.00	0.00	0.00	2,000.00
Bond Payment	27,733.64	27,800.00	27,733.63	27,800.00
Electricity	4,877.21	5,000.00	5,144.36	5,000.00
Engineering	0.00	0.00	1,260.00	0.00
Equipment	1,052.88	2,000.00	2,477.93	1,500.00
Insurance	100.00	100.00	126.67	2,120.00
Miscellaneous	24.00	500.00	7.85	200.00
Operation Contract	6,521.70	8,100.00	6,420.00	6,400.00
Permit Fee	360.86	500.00	420.10	500.00
Postage	202.86	100.00	123.00	200.00
propane	0.00	0.00	348.99	800.00
Repairs	1,018.88	4,000.00	9,062.30	6,000.00
Capital Investment	0.00	4,000.00	0.00	4,425.00
Capital Expense	0.00	0.00	6,402.50	4,125.00
Sample Testing	264.00	600.00	0.00	500.00
Supplies	347.32	400.00	289.91	200.00
Telephone	520.44	500.00	557.67	600.00
TOTAL	\$43,698.79	\$54,100.00	\$61,049.91	\$62,870.00

Income	2016 budget	2016 actual	2017 budget
User Fees	62,937.00	62,123.24	62,000.00
capital draw	0.00	0.00	3,000.00
Interest	0.00	86.82	0.00
Del 8% Collect Fee	0.00	0.00	0.00
Misc	0.00	0.00	0.00
total income	\$62,937.00	\$62,210.06	\$65,000.00

Capital Reserve Fund	2016	2017
initial fund set aside		
2016	8,000.00	4,425.00
fund draw	0.00	-3,000.00
interest	0.00	0.00
fund balance	\$8,000.00	\$9,425.00

WATER FUND BALANCE SHEET AS OF DECEMBER 31, 2016

ASSETS

Current Assets	
Checking/Savings	
!Checking - (675068496)	15,632.85
!Checking - Reserve (6500621057)	<u>8,000.04</u>
Total Checking/Savings	23,632.89
Accounts Receivable	
Grants	14,952.76
Accounts Receivable	<u>18,983.98</u>
Total Accounts Receivable	33,936.74
Other Current Assets	
Prepaid	27,733.64
Un-billed User Fees	2,193.00
Un-deposited Funds	<u>(1,244.73)</u>
Total Other Current Assets	<u>28,681.91</u>
Total Current Assets	86,251.54
Fixed Assets	
Accumulated Depreciation	(416,499.38)
Water System	<u>1,377,800.17</u>
Total Fixed Assets	<u>961,300.79</u>
TOTAL ASSETS	<u>1,047,552.33</u>

LIABILITIES & EQUITY

Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>2,424.25</u>
Total Accounts Payable	2,424.25
Total Current Liabilities	2,424.25
Long Term Liabilities	
Water - Bond (RF3-005)	<u>577,819.36</u>
Total Long Term Liabilities	<u>577,819.36</u>
Total Liabilities	580,243.61
Equity	
Retained Earnings	466,148.57
Net Income	<u>1,160.15</u>
Total Equity	<u>467,308.72</u>
TOTAL LIABILITIES & EQUITY	<u>1,047,552.33</u>

WASTEWATER FUND INCOME & EXPENSE REPORT

EXPENSE	2015 Actual	2016 Proposed	2016 to date	2017 proposed
Admin. Costs	0.00	0.00	0.00	9,000.00
Audit/Legal Fee	1,837.50	500.00	2,235.00	500.00
Bond Interest	16,739.68	0.00	12,907.78	12,182.65
Bond Principal	18,082.64	18,800.00	18,793.29	20,299.47
VT EPA Loan	3,085.10	3,085.00	3,085.00	3,085.00
Delinquent Collector Expense	0.00	0.00	0.00	0.00
Electric/Pump Stations	2,765.90	3,000.00	2,730.07	2,800.00
Electric/Treatment Plant	17,613.71	18,000.00	17,058.67	17,000.00
Engineering	0.00	0.00	1,260.00	0.00
Fire Alarm Monitoring	628.57	650.00	606.75	650.00
Gas	3,632.16	5,000.00	1,401.98	3,500.00
Generator Maintenance	6.65	500.00	90.55	100.00
Grounds Maintenance	740.00	0.00	0.00	0.00
Improvements - Plant	10,261.98	5,000.00	5,396.69	1,000.00
Insurance - Plant	3,149.00	3,300.00	3,248.57	6,330.00
Investment Fund Repayment	0.00	0.00	0.00	0.00
Miscellaneous - Plant	3,104.12	2,200.00	1,320.70	1,000.00
Operation Contract	47,975.32	49,500.00	50,539.20	51,400.00
Permit Fee	200.00	400.00	200.00	500.00
Postage	152.73	200.00	151.39	200.00
Repairs	14,195.47	6,000.00	12,681.71	4,000.00
Capital Investment	0.00	16,200.00		16,100.00
Capital Expense	46,412.00	0.00	2,593.15	9,000.00
Service Charge	977.90	0.00	0.00	0.00
Sludge Removal	17,472.24	15,000.00	16,477.00	14,000.00
Supplies	8,980.74	9,000.00	10,020.55	7,500.00
tax sale	0.00	0.00	4,927.02	0.00
Telephone	1,130.52	1,100.00	1,251.91	1,100.00
Depreciation expense	114,111.58	0.00	0.00	0.00
Wastewater Annual Fee	1,000.00	1,000.00	675.00	900.00
TOTAL	\$334,255.51	\$158,435.00	\$169,651.98	\$182,147.12

WASTEWATER FUND INCOME & EXPENSE REPORT (continued)

INCOME	2016	Projected 2017
Income - User Fees	153,010.00	153,000.00
Capital expense draw	0.00	9,000.00
delinquency charges	2,323.66	0.00
grants	14,952.76	0.00
interest income	50.62	0.00
Transfer from reserve for Debt service	23,686.56	20,400.00
misc income	7,505.40	0.00
	\$ 201,529.00	\$ 182,400.00

Capital Reserve Fund	2016	2017
initial fund set aside from 2016	\$16,100.00	\$16,100.00
fund draw	0.00	-9,000.00
interest	0.00	0.00
fund balance	\$16,100.00	\$23,200.00



4th of July Parade and Village Stores

Brian Klocke

WASTEWATER FUND BALANCE SHEET AS OF DECEMBER 31, 2016
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ASSETS

Current Assets

Checking/Savings

!Checking Acct - Chittenden	239.12
!User fees MM - Chittenden	36,255.82
Union Bank Investment Acct.	463,298.78
Wells Fargo	0.00
Wells Fargo	0.00

Total Checking/Savings	499,793.72
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Accounts Receivable

Accounts Receivable	52,268.40
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Total Accounts Receivable	52,268.40
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Total Current Assets	552,062.12
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Fixed Assets

Accumulated Depreciation	-1,408,515.11
Wastewater Engineering	4,763,009.16
Wastewater Insurance	9.00
Wastewater LEGAL - Land Purchas	143,662.50
Wastewater Other Cap Costs	175,715.28

Total Fixed Assets	3,673,880.83
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TOTAL ASSETS

4,225,942.95

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	4,794.37
Accounts Payable	4,794.37

Total Accounts Payable	4,794.37
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Total Current Liabilities	4,794.37
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Long Term Liabilities

Bond - Rural Development	424,604.15
Loan - UDAG	405,500.00
Loan - UDAG #2	75,000.00
Loan - VT EPA (RF1-049)	21,595.70

Total Long Term Liabilities	926,699.85
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Total Liabilities	931,494.22
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Equity

Investment and Fixed Assets	4,134,614.00
Retained Earnings	-894,081.71
Net Income	53,916.44

Total Equity	3,294,448.73
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TOTAL LIABILITIES & EQUITY

4,225,942.95

RECORD OF 2015 CABOT BIRTHS, DEATHS AND MARRIAGES

Births

1-14-16	Robert Lee Brooks III to Elizabeth Ann Moul and Robert Lee Brooks II
2-8-16	Sayben Carter Lussier to Mariah Jean Fisher and Shane Nicholas Lussier Sr.
2-23-16	Scarlett Maud Perry to Amber Rose Perry and Guthrie Foster Perry
3-8-16	Mallow Robin Randolph to Carrie Randolph and Kempton Theron Randolph
3-18-16	Ruger Lee Paquin to Effie Marie Paquin and Gaston Lee Paquin
3-27-16	Zander Aiden Nunn to Brooke Lynn Tetreault and Josiah Paul Nunn
3-30-16	Valerie Irene Long to Mary Alice Long and Dakotah Joseph Long
4-2-16	Margaret Yvonne Currier to Kiley Lyn Currier and Christopher Scott Currier Jr.
5-21-16	Emma Jacqueline Adams to Karen Carver Adams and Andrew Allan Adams
6-6-16	Manasseh Ryan Breer to Grace Lilly Breer and Jeremiah Allen Breer
6-17-16	Cooper Michael Colson to Crystal Lee Colson
8-18-16	Nora Ann Rader to Joann Lisa Thompson and Steven Matthew Rader
11-5-16	William Charles Baker to Ruby Susan Dale-Brown and Stephen Shane Baker
11-9-16	Henry Caspar Bouthillette to Charlotte Caspar and Cory William Bouthillette
11-22-16	Wilem Ciemiecki to Corrine Mary Gretch and Blair Adam Ciemiecki
12-2-16	Elliott Gregory Churchill to Andrea Nicole Churchill and Martin Elliott Churchill

Deaths

1-13-16	Kelly Suzanne May
1-27-16	Edward Justin Pfeifer
1-31-16	Max U. Neumann
2-6-16	Denise M. Mangan
3-7-16	Thomas Anthony Barbuto
3-16-16	Phyllis Jean Barnett
3-16-16	Gary Lee Curtis
4-10-16	Mark Henry Brochu
4-12-16	Velma Urban Smith
7-5-16	Cecil E. Morse Jr.
7-9-16	Donald Francis Encarnacion
7-21-16	Audra Kungle
7-31-16	Cleo Keith Johnson
8-17-16	Maisie Winifred Wade
10-1-16	Margaret H. Trautz
10-10-16	Eleanor Blondin
10-28-16	Daniel Carlos Cookson Jr.
12-27-16	Vivian Mae May

Marriages

3-2-16	Irene Marie Harvey and Francis Alfred Kampf
5-7-16	Dylan Everett Tetreault and Sarah May Mangan
5-7-16	Erica June Fucello and Stephen Michael Klemchuck
6-11-16	Holly Barrett and Michael James O'Rourke
6-21-16	Michael Frederick Taub and Gwendolyn Hallsmith
6-24-16	Robin Elizabeth Considine and Thomas Bryant DeForge
7-8-16	Susan Joan Steckel and Robert John Bittenbender Jr.
7-10-16	Ellen Marie Rushman and Ethan October Lay-Sleeper
8-6-16	Amber Diann Pittenger and Benjamin Banks Tillson
8-13-16	Timothy Charles Thody and Hannah Elisabeth Colton
8-20-16	Thaddeus Abel Brandt and Susanna Claire Mulligan
8-27-16	Jill Elizabeth Ackerman and Steven Charles Vilbrin
10-8-16	Ian Robert Ackerman and Caitlin Aline Celley
11-1-16	Christopher Jon Elliott and Meghan Leigh Pastula
11-11-16	Kristi Dawne Waits and Thomas Paul Ponik Jr.

CABOT CHRONICLE ANNUAL REPORT



P. O. Box 245, Cabot, VT 05647
Inbox@CabotChronicle.org

802-563-3338

The Cabot Chronicle is a local newspaper mailed free to all Cabot, Marshfield and West Danville postal addresses by the first of each month, bringing information not found in other media outlets. *The Cabot Chronicle* publishes articles, photos, notices and announcements with updates on local people, businesses, arts, agriculture, municipality, organizations, events and information specifically for Cabot area residents.

Nineteen hundred copies are printed monthly. Usually a twelve-page paper, four issues in 2016 expanded to sixteen pages to accommodate all the submissions, and the expense of adding color was sponsored four times during the year. More than fifteen hundred issues are mailed directly to Cabot, Marshfield and West Danville residents. The remainder is distributed to pickup points in Cabot, Danville, West Danville, Marshfield, Walden, Hardwick, East Hardwick, Plainfield and Woodbury.

Personnel costs include stipends for two part-time positions, one for planning, coordination, editing and mailing/distribution (Jeanne Johnson), the other for graphic design and layout/pagination (Todd Jones). In addition, Ellen Cairns sells advertisements on commission. Other expenses are bulk mail and printing costs. We are not currently paying for distribution, proofing, or web management, and writer fees are minimal and provided through Cabot Community Association's community development plan. The governmental, nonprofit and volunteer groups providing services to the community are never charged for publishing their information or advertising their events.

We thank Lynn Maxfield and Betty Boisvert for getting papers organized for distribution; then Lynn, Betty and Karen Mueller-Harder get papers to the drop points. Mary Beth Churchill has our gratitude for collecting the event calendar information. We appreciate Stephany Searles and Ellen Cairns proof-reading and Twin Valley Senior Center Meals on Wheels drivers who drop *Cabot Chronicle* issues at various locations in Marshfield, Plainfield, and Woodbury. We thank Seth O'Brien for managing the email account and Frank Kampf for getting each edition loaded onto the Cabot Community Association (CabotVermont.org) website. And we are very grateful to Jan Westervelt for billing for advertisements and paying the bills.

Please contact us by email (inbox@cabotchronicle.org) or call (563-3338) with your ideas. We really want to hear from you. The more people involved, the better the paper will reflect the interests, opinions and personality of the whole community.

Respectfully submitted:
Jeanne Johnson
Todd Jones

CABOT COMMUNITY ASSOCIATION ANNUAL REPORT



Cabot Community Association, Inc.
A 501(c)3 non-profit corporation
Post Office Box 245, Cabot, VT 05647
(802) 563-3338

The Cabot Community Association Inc., (CCA) is a non-profit association which partners with Cabot citizens, offering a forum for sharing resources, enhancing educational and recreational opportunities, and helping to develop a diversified Cabot economy.

The CCA depends upon the volunteerism of community members and welcomes active participation of all Cabot residents. The ongoing work of the CCA is governed by a Board of Directors, which meets quarterly at the Willey Building. The Directors are elected by the CCA membership, and membership is open to all residents of Cabot or any other person who has an interest in supporting and advancing the purposes of the CCA. Administration of daily CCA activities are handled by the Executive Director, Lori Augustyniak.

Mission - To enhance the quality of community life for those visiting or residing in Cabot and for those doing business here. The Association is open to all from Cabot and the greater Cabot community who endorse this mission.

Activities - The CCA provides a non-profit umbrella for the activities of Cabot based volunteer organizations, serving as a fiduciary agent for their funds. The CCA supports the operations of the *Cabot Chronicle*, *Northeast Kingdom Warriors* (soccer), *Cabot Arts*, *Cabot Working Lands Network*, *Cabot Community Theater*, *Northeast Kingdom Chorus*, *Friends of the Cabot Public Library*, *Cabot Connects*, *Cabot Town Clock Restoration*, *Cabot Community Christmas Dinner*, *Maple Festival*, and other community events.

The CCA is actively working with the Select Board to re-purpose some of the recycling building for community storage. Additionally, the CCA is coordinating a list of durable medical goods that can be shared amongst community members.

Programs - The CCA Board of Directors has adopted a CCA Program Policy that extends the activities of the CCA to adopted programs. All CCA programs are approved groups working under the auspices of the CCA Board of Directors furthering the mission of the CCA, and qualify for 501(c)3 status. As part of the CCA, a program is covered by insurance that has been procured by the CCA. There are currently three (3) active CCA programs: *Cabot Chronicle*, *Cabot Arts* and *Cabot Working Lands Network*.

Workgroups - The CCA currently has two active workgroups.

Cabot Economic Development Workgroup - this workgroup is actively pursuing development plans with a focus on improving the local economy by locating sustainable businesses in the Cabot Village. An application for a planning grant has been submitted as an initial step towards this goal.

Cabot Community Website Workgroup - website www.cabotvermont.org is meant to serve as a non-governmental portal for the community. We are actively working to improve the website and expand its usefulness, as well as provide a directory for community groups and local businesses.

Respectfully submitted by the CCA Board of Directors,

Frank Kampf (President)
Jan Westervelt (Treasurer)

Paul Wade (Vice President)
Sjon Welters

Jeannie Johnson (Secretary)
R.D. Eno

CCIF (Formerly UDAG) ANNUAL REPORT

Formerly known as UDAG (Urban Development Action Grant), the Cabot Community Investment Fund (CCIF) is an important source of funding that can be used to provide financial incentives to help realize the Town's economic development goals. CCIF provides both grants and loans, and can be used as a source of matching funds when outside grants are sought. As a locally-controlled source of funds, CCIF can be more flexible than outside funding sources.

The purpose of the Cabot CCIF Plan is to provide financial resources through fair and consistent processes to local individuals and groups for activities and projects that serve to strengthen the economic, cultural, educational, environmental, and social well-being of the Cabot community. CCIF achieves this purpose in two ways: through loans and grants.

· *Loans.* In 2006 the CCIF Plan was amended to create an Economic Development Loan (EDL) program, in partnership with the Union Bank. Under the EDL, Cabot residents who successfully apply to the Union Bank for loans to start or expand businesses in Cabot receive a discount on their interest of 2% for up to ten years, the discount to be paid out of the earnings of the CCIF Trust. The subsidy is conditional upon the borrower's faithful monthly payments and terminates upon any default. As of December 31st, 2016 there are four loans being subsidized.

· *Grants.* A portion of each year's CCIF Trust earnings is made available for grants to community groups. In the past that has supported the repair or construction of the municipal wastewater system, the Willey Building, Cabot Commons Senior Residence, the Masonic Hall and Cabot School. These grants are presented to the voters at Town Meeting. In 2015 the following grants were approved:

- \$10,000 to Cabot School to reduce the debt from the construction of the Cabot School Performing Arts Center
- \$1,900 to Faith in Action for replacement of computers and chairs
- \$10,000 to the United Church of Cabot to conduct repairs to the building (this grant remains in litigation)

Additionally, an Educational Endowment exists to provide monies to help graduating high school seniors, and other students pursue educational opportunities. In 2016 the Endowment distributed \$9,680.00 in educational funding.

The Committee has spent the better part of the year trying to document and understand questions that the balance sheet and annual audit brought forth regarding Cabot Commons loans:

- The \$195,000 was a grant; Article 7, 2003 but taken as a loan; we continue to investigate this.
- The \$100,000 was a loan with a 50-year term; Article 8, 2003. The balance is just over \$78,000 at this point. Regular payments are being made.
- The \$50,000 was a loan from 2005, there was some confusion on the terms, which has been resolved. The balance is just over \$38,000 at this point. Regular payments are being made.

The last update to the Plan was in 2012, we are in the process of drafting an update and will post it to the Town website and schedule a couple of public meetings for your input on the future of the Fund.

We continue to work with the Select Board to insure the future of the fund.

Respectfully submitted,
Robert Burke

CEMETERY COMMISSION ANNUAL REPORT

The Cabot Cemetery Commission continues to contract our maintenance of the seven cemeteries. The smaller cemeteries have limited space available for saleable lots, so this will require us to seriously think about opening up a section of our land across from the Village Cemetery. There was a mapping done several years ago of the area, but the commission at that time felt it did not fit the 'picture' of cemeteries in our town.

The commission would like to remind folks that flags are placed as a service and are not required and while effort is made to make sure flags are placed appropriately, sometimes an omission occurs. Flag holders are the responsibility of the lot owner. Also, no tree or shrubs are allowed to be planted without the commission's permission and only in designated areas. Please review the policies if there is a question or contact a commission member.

Melvin Churchill, Chair
Marvie Domey, Sec
Ruth Goodrich
Fred Pike
Debra Bothfeld

CONSERVATION COMMITTEE ANNUAL REPORT

The Conservation Committee coordinated Green Up Day activities this past May, with over 30 miles of roads cleaned and 7 cubic yards of roadside trash collected. Thank you to all community members that participated as well as Cabot School students. Starting this year, residential tires will no longer be collected as a part of Green Up Day activities since the Cabot Recycling Center now has ongoing tire collections.

The Conservation Committee continues its involvement in the Winooski Headwaters Community Project with the Conservation Commissions in Marshfield and Plainfield as well as the Friends of the Winooski and Cabot Creamery. The Friends of the Winooski coordinated summer water quality sampling and testing in the Winooski River and its tributaries in June, July, and August. Water quality is good to excellent, except following significant rain events when it is not advisable to swim. As a general rule, when the river water is murky or turbid, bacteria and virus levels make the river water unsafe. Friends of the Winooski is interested in continuing planting buffers along the river banks and is seeking interested landowners.

In 2015, Cabot voters approved the Cabot Conservation Fund for the following purposes: conduct studies of natural resources in the community, develop recreational trails, undertake conservation projects, control invasive plant species, manage the town forest, conduct educational activities on natural resources education, and conserve land of significant public value. In the past two years, voters approved \$1000 for the Fund, and this year we are asking voters to approve another \$1000 to add to the fund, so that over time, we will have funds to support projects that align with the purposes of the fund. Private donations to the fund are also welcome.

A Conservation Speaker series was launched this fall with a presentation on the ecology of seabirds. We hope to provide several presentations and a local field trip or two in the coming year.

The Conservation Committee provided comment to the Planning Commission on the Natural Heritage section of the Town Plan which is currently being revised.

The Conservation Committee plans to be involved with the ongoing study and evaluation of the Sawmill Dam removal as well as the planning efforts by the Agency of Natural Resources to develop the new Molly's Falls Pond State Park.

Conservation Committee Members

Gary Gulka Ken Denton
Chris Duff Chuck Marian
Cedric Alexander

EMERGENCY AMBULANCE ANNUAL REPORT

It was a relatively calm year for EMS in the towns of Cabot and Marshfield. Folks seem to be taking care of themselves and staying safe, so call volume was down from previous years. Of course, that's a good thing! We would rather see you all around town, than in need of our services.

Cabot Ambulance has both added and lost personnel this year. One of our members retired, having served in EMS for many years, both here and in Massachusetts. We've gained a couple of new recruits who are in training, and others of us have moved to a higher certification. Quite a few of our members remain active in the EMS world, either at the hospital ED or at other local agencies. This is important, as it helps keep us up to date on the current methods.

We have, at the time of this writing, 5 Advanced EMT's, 4 EMT's, 1 EMR (Emergency Medical Responder), 2 EMR students, and 1 junior member on the roster. One of the AEMT's intends to be taking the paramedic course in New Hampshire over the next year and a half, and we wish him all the best.

Education is a nonstop process for those in EMS, and there is always something more to learn. As the state makes changes in our protocols, and as research reveals better methods of care, we must adapt our thinking and practices to give the highest care possible to our communities. We are committed to making this a priority.

In 2016, Cabot Ambulance has responded to 113 calls, of which 68 were in Cabot and 45 in Marshfield. We performed 47 transports, and treated 65 patients. We were on scene at 19 motor vehicle accidents, some with death resulting. There were several requests for lift assists as well as medical alarm activations. The opiate overdose reversal drug Naloxone was administered twice, and is now carried by several of our EMT's in their personal jump kits for quicker administration.

While call volume was down, we struggled a bit this year in getting full crews together for some calls. This is always a disappointment to us, but we are glad to have the backup of East Montpelier and Barre Town crews when it happens. Plainfield FAST squad has been active on the Marshfield calls. Volunteerism is down nationally, and it is true even here. As jobs become more demanding, and more time is spent away from our communities, people are less available for calls. We are always looking for more members, so if you have some time you'd like to give, or just want to see what we do, contact Sheila Brown at sheilab313@aol.com.

Respectfully,

Joshua Gouge
Cabot Emergency Ambulance Service
Vice-President



Cabot Clock Being Renovated Dec. 2016

Paul Wade

FIRE DEPARTMENT ANNUAL REPORT

Your Fire Department responded to a total of 49 calls in 2016. With a roster of 15 members, CFD averages a response of 3.49 members per call, with a total of 194.08 hours for the year. The call breakdown was 16 fire calls, 21 motor vehicle accidents, 9 alarm activations, 2 medical assist, and 1 good intent.

The Fire Department had one fund raising event in 2016. This was our annual Pancake Breakfast. We had a good turnout this year and we thank you for your continuing support of this event. Our 2017 Pancake Breakfast will be held this spring and we hope to see you there.

The Cabot Fire Department also appreciates the continuing opportunity to work with Cabot School students. We teach fire safety in the home to these students on their yearly visit to the fire station during Fire Prevention Week.

Your Fire Department continues to maintain a dry hydrant program. These hydrants, at various locations around the Town, let us easily reach much needed water in fire situations and have the potential benefit of reducing insurance rates. The Dry Hydrant Grant Program that we work with now has a special grant for the maintenance of the hydrants that are already in use. We used this grant to upgrade 3 of the hydrant heads this year. We now have a total of 12 dry hydrants in Cabot. As long as this program continues we will try to increase this number. We would like to thank the landowners for their cooperation, and extend a special thanks to those people who keep the hydrants plowed out during the winter months. This really helps!

The department continues to update their training. This year we had a state level Arson investigation/Fire scene preservation course. We also had a Clandestine Meth Lab training course that was put on by the Vt. National Guard. We also have a monthly training night that we train on such topics as auto extrication, Self contained breathing apparatus, pumping water, and other fire fighting duties.

In the past year we have added an "Active" 911 system to our department. This system gives us information about a fire call as it is happening and also works as a GPS to show us the location and how to get there. We also painted the floors in the station. It makes the station look much cleaner and brighter. We are still making and selling the green E911 signs. If you need one to post on your home let us know.

Two years ago the Department took a large step forward and fully computerizing the contents of the equipment within the department. Every item was independently bar-coded, categorized, valued and entered A very time consuming task but we are now finding that it was well worth it. This new software will do many things. To help control our budget, it will track the life span of each item as well as overall condition and will allow us to plan for updating items far into the future. The software will also help us with tracking equipment that has been out for repair and why. These are just a few things that the program will do for us. Members certifications, renewal dates, and training records are also kept up to date along with auto notification when equipment needs to be re certified to help keep within the Nation Fire Prevention Association (NFPA) compliance and to assist us with lowering your ISO rating on your home or place of businesses. If you are "Data entry" friendly and are above 16 years old, the department would love any additional help during this time.

The Cabot Fire Department Web page located at Cabotfiredept.com has taken on a whole new portal of communication that our local and seasonal towns people are starting to utilize. With over 1615 hits, Its fast and easy to have any question or comments you may have regarding the Cabot Fire Departments be submitted and answered (normally the same day) *. All correspondence are kept confidential. Please continue to use it.

As Fire Chief, I would like to thank the firefighters for all the time and energy they donate without cost to the department. Our town is very fortunate to have these dedicated people. If you would like to be a member, we are always in need of new members, or if you would like to help us with some of our non-fire activities, such as helping with maintenance of the trucks and equipment, or helping with up keep of the station we invite you to join us.

*please note: We will not disclose any information regarding a past emergency call..

Sincerely
Walter Bothfeld Jr. Chief

HIGHWAY COMMISSIONER'S ANNUAL REPORT

Mother Nature treated us to a light winter for 2015/2016. This winter so far has brought us many smaller events with ice and rain. A special thanks to Aldo Nunn our Road Foreman and road crew members Rusty Churchill and Sid Griggs for their excellent work in maintaining the Town's Highways, also to Tommy Sicely. The Road Crew has been responsive to road conditions quickly getting out to address problems. Highway employees have a revised work week and will no longer have a guaranteed 5 hours of overtime each pay period. Winter hours will be 6 am to 2:30 pm Monday to Friday. Summer schedule will shift to 4-10 hour days, Monday to Thursday

The Cabot Road crew completed a wide range of projects in 2016 including installation of two new culverts on VT 215 South, and a series of culverts on West Shore Road, Cabot received \$19,280 in Grant funding from The Better Roads program to complete this work. Ditching along Danville Hill Road was improved to remove edge berming and allow for improved sheet flow of storm water. This work complies with the new storm water requirements for the Municipal Road permit. This coming year work on portions of the Cabot Plains Road will also be completed in a similar manner improving ditching and removing berms, replacing/upgrading older culverts and upgrading inlets/outlets to improve storm water flows.

Culvert projects will also be completed on Porter Road and on Danville Hill Road with FEMA - Hazard Mitigation Funding. These two projects will mitigate impacts to the Town's road infrastructure, they are the last of the High Hazard culvert upgrades identified and not completed after the 2011 storms. Green Mountain Power will be assisting the Town with their match for the Porter Road project further reducing expenses to the Town in completing this necessary work.

The Town road crew moved into the new Town garage in February of this year, the new space is greatly improved over the old. The final site reconstruction work at the old garage site in the village will be completed in the spring of 2017. This will finish this project under budget and at a considerable cost savings to the Town.

Paving is also in this year's plan. We currently have funding from VTRANS to assist with paving 1.6 miles of Route 215 South. We are applying for additional grant funding to assist with paving 3.8 miles of the South Walden Road as well. The Town's share for this \$598,000 (estimated), project would be \$260,000 dollars which will be bonded for over 10 years. This work is indicated in a bond article on the Town warning and will be voted on separately by Australian ballot.

New state road standards are being developed that will adjust road classifications. This may mean changes to how some roads are maintained and the standards used for construction of new roads and the development of projects. As the new water quality standards are implemented we will let residents know of the changes to local practices, information will be provided in the Cabot Chronicle.

The Town Highway Department has upgraded their vehicle radios to narrow band, a long overdue change allowing our Fire Department and Highway department to communicate directly in the field. The Town also traded the 2011 international 6 wheel truck and replaced it with a 10 wheel 2017 international truck. Maintenance costs and the need to put an additional ten wheel plow truck on the road guided this decision and by leasing instead of purchasing we will reduce overall expenses. This will allow us to maintain a newer fleet of vehicles on the road reducing expenses and maintenance costs for equipment.

Contact the Highway Department Aldo Nunn, Road Foreman at 563-2040, or the Town office at 563-2279, after hours 917-2313 for emergencies

Respectfully Submitted,

Karen Deasy,
Road Commissioner
563-2279, zacabot@fairpoint.net

LIBRARY ANNUAL REPORT

2016 in Numbers:

The Cabot Public Library has 276 registered borrowers and had 5,317 library visits in 2016. 9,621 items were borrowed, 315 items were received from other libraries through Vermont's Interlibrary Loan service and 40 were provided to other libraries in Vermont through this same service. The library added 797 books, audio books and DVD's to the online catalog, Library World. Please stop in and check out the library's new resources and don't hesitate to ask for the book you're looking for – we can almost always get it for you! There were 210 programs offered for adults and children in 2016, with a total of 1,870 people in attendance. The Summer Reading program, *On Your Mark, Get Set...READ!* was a resounding success with 61 participating youth reading an estimated 2,141 books! 27 of these 61 young people joined the Thousand Page Club reading an estimated 37,700 pages!

Ongoing Programs:

Story Hour with Beth Wade – Tuesdays 10:30 – 11:30am

Yoga with Alicia Feltus – Tuesdays – 6-7:30pm, Fridays 9-10:15am

Meditation with Daria Babbitt – first and third Wednesday of the month – 6-7:30pm

Community Book Group – third Wednesday of the month – 10:30 – 11:30am

Pokemon Club with Ethan and Jonah Socks – Tuesdays – 3pm

Contra Dances with David Carpenter – second Saturday of the month – 7:30pm

Tai Chi with Marsha Kameron – will resume in May 2017

In addition to ongoing programs and the Summer Reading programs, we were fortunate to have the following programs: A European Travelogue with the Mueller-Harder family, Garden Design with Irene Harvey, Lego Exhibition with the Socks family, Ernest Shackleton's Legendary Antarctic Expedition with Gary Gulka, Basic Bicycle Maintenance with Jon Vara, Vietnam from Hanoi to Saigon with Sarah Spence, Composting and Starting Seeds with Robin Schunk, Korean cooking with Gyuryeong Kim, Intro to Beekeeping with Anthony Pauly, Tunes and Stories with David Carpenter for Fall Foliage Festival, Community Game Night, Holiday Baking/Crafts with volunteers, and The Incredible Lives and Uncertain Fate of Seabirds with Julia Gulka and Edward Jenkins.

Major Happenings in 2016:

Thanks to help from Megan Walker, the Cabot Library was able to offer Summer Bookmobile services to 4 area daycare centers.

The Cabot Library is one of 90 libraries in Vermont that are now using the Green Mountain Library Consortium's Courier Service to deliver and receive interlibrary loans. This service is currently partially subsidized through a grant from the Vermont Department of Libraries.

Cabot Library received a Children's Literacy Foundation's (CLiF) Rural Libraries grant which provided over \$2,000 worth of children's books for the public library, \$500 in new books for the school library and 4 storytelling programs.

Thanks to the Library Trustees for giving generously of their time, the Friends of the Cabot Public Library and the Cabot Creamery for their ongoing financial support, and to our many volunteers who have helped in so many ways.

Respectfully submitted by Library Director,
Kathleen Hoyne

LISTERS' ANNUAL REPORT

The Town of Cabot Board of Listers welcome Jeff Gabrielson (Town Meeting election, March 2016) and thank Kathleen Chatot for her dedicated work during the 2015/2016 calendar year.

The Listers are charged with equitable assessment of all property. To this end, we gather/receive information from building permits, site visits, real-estate sales data, Cabot residents and the Property Valuation and Review Division of the Department of Taxes.

Each year we take advantage of numerous conferences, workshops and trainings to keep us up to date on the changing landscape of real estate assessment in the State of Vermont.

Inputting the Vermont Property Transfer Tax Returns continues to be a challenging task. Every real estate transfer transaction creates a return to be reviewed by a Lister. We have had numerous life estate transfer returns where it is unclear upon reading the deed, which party assumes the responsibility of tax payment. Please be patient as we educate ourselves on the correct recording of these documents.

Robyn and Jeannie want to thank Jeff for tirelessly tackling the inspection list. With Jeff's persistence, we have whittled it down to a manageable size. We publicly thank all of you who have called us back, met us at your door or told us to just go ahead and measure!

Annually the Board of Listers prepare and submit data on the previous three years of valid real estate sales to the State of Vermont Property Valuation and Review Division for the Equalization Study. The study then reports back to the Town of Cabot how the town stands in relation to other towns and adjusts (equalizes) the Grand List accordingly. The 2016 sales study reports a Common Level of Appraisal (CLA) of 100.75% and a Coefficient of Dispersion (COD) of 21.83%. Accordingly, the Town of Cabot received the "Notice of Reappraisal Order" from the Property Valuation and Review Division of the Vermont Tax Department on December 7, 2016.

The Listers are committed to transparency in fulfilling the duties and responsibilities of the office and creating a fair and defensible Grand List. The Board of Listers maintains its open door policy. We welcome and encourage you to come into the office to review your property listing card and the assessment software with us; those who do, leave with a better understanding of the software valuation process.

Respectively submitted:
Robyn Hall, Chief
Jeanne Johnson
Jeff Gabrielson



Dubray Rd. Looking Out Over Valley

Tamie Marian

NORTHEAST KINGDOM WASTE MANAGEMENT DISTRICT EXECUTIVE SUMMARY

The NEKWMD finished 2016 with a 2% decrease in recyclables processed compared to 2015. However, ten towns and eight schools reported increases in recycling. Recycling markets began the year on the low side, but rebounded during late summer and into the fall. Although commodity prices rebounded toward the end of the year, it was not enough to overcome the expenses incurred for equipment repairs in 2016. The District ended 2016 with a deficit of \$53,459. Revenues in 2016 were 5% below projections. While budgeted expenses were 2.4% above projections.

There were no additions or subtractions to the District in 2016. We continue to serve the largest geographical area and largest number of towns (49) in the State. Our population served is 3rd in the state behind only Chittenden Solid Waste District and the Central Vermont Solid Waste Management District.

Vermont's Universal Recycling Law (Act 148) guided most of our activities in 2016 and will continue to do so for the next several years. 2017 will see more of the same in helping our member communities comply with Act 148. The NEKWMD will assist 11 Towns with establishing food scrap collection at their transfer stations before July 1, 2017.

The NEKWMD is entering 2017 with a proposed budget of \$755,527— an increase of 5.3% compared to 2016, but only a 1.6% increase compared to 2015. The surcharge rate of \$23.25 will increase by \$1.00 for 2017 to \$24.25. Our surcharge on trash remains below the State average of \$25.07.

The NEKWMD was staffed by ten full-time and four part-time employees in 2016. Each of the member Towns is entitled to representation by at least one Supervisor. The Board of Supervisors is the principal authority over the NEKWMD and the primary means of contact with the member towns. The Board of Supervisors meets monthly with the District's Executive Director to set the direction of NEKWMD policy. The member Towns are also represented through their ability to vote on the NEKWMD budget at their Town Meeting in March.

Since the surcharge on trash is based on the amount of waste produced, members have a clear opportunity to control their waste management costs. Costs can decrease as waste generation rates decrease and recycling rates increase.

We would like to express our appreciation to our able staff for their continuing commitment to our mission. The nearly 50,000 residents of 49 Towns throughout the Northeast Kingdom can be assured that the NEKWMD will continue to address their waste management concerns in a timely and environmentally sound fashion.

Respectfully Submitted:
NEKWMD Executive Committee



Cabot Trout Lilly 2016

Paul Wade

PLANNING ZONING ADMINISTRATOR'S ANNUAL REPORT

2016 saw an increase in permit applications. Permits were received for 7 new single family homes, 11 additions or structural renovations, 5 farm structures and 16 accessory structures or additions to accessory structures. Applying for and receiving your zoning permit is not the last step but the first when constructing a new building, as Cabot has chosen not to have a certificate of occupancy or project completion, the Landowner is responsible for acquiring the following documents (if required) and assuring they are recorded.

- Water and Wastewater permit (for any new construction, major renovation or construction of an accessory dwelling)
- Certification from the wastewater engineer that the system has been inspected and properly installed
- Land surveys and subdivision surveys if not previously recorded
- Driveway permit
- Easements or right of ways
- Energy certification (new construction or major renovation)

If you have questions as to the need for a specific permit please feel free to call or email with your questions. Remember, permits are still required for any change of use, structural modification, major renovation, addition, new construction and accessory dwellings. A permit may also contain multiple projects on a single application. Work must begin within one year of receiving the permit and expire if the project has not started. Qualifying farm buildings and structures are not required to pay a permit fee but must still file a permit application.

Respectfully Submitted,
Karen Deasy
Zoning Administrator Town Planner
563-2279, zacabot@fairpoint.net

PLANNING COMMISSION ANNUAL REPORT

In 2016 the Planning Commission focused on updating the Town Plan and a final proposal should be ready by February 2017. Our current plan expires in June of 2017 and the new plan needs to be adopted by then. This will complete our five year requirement to update the Town Plan. The future updates are on a 7 rather than 5 year cycle.

A big Thank You to all those listed below who have contributed their time and effort toward completing this update:

CCA - Cabot Community Association, Cabot School and School Board, Cemetery Commission, Conservation commission, Michael Socks - Energy Coordinator, Historical Society, Cabot Library, UDAG, Cabot Ride the Ridges, Recreation Committee, Highway Department, Vtrans District 7, and The Central Vermont Regional Planning, and especially Karen Deasy, our current Zoning Administrator, Planner and Secretary- our go to person who puts all the pieces together seamlessly.

Also, Kate Chatot, Rich Aronson with Dawn Andrews who are our newest members. Jean Saari had joined but her recent move leaves us one member short. Also, a heartfelt Thank You to outgoing members Gary Gulka and Frank Kampf. Their dedication and many hours spent on the Planning Commission are greatly appreciated.

At the town wide vote in March the zoning rewrite was turned down. After completing the Town Plan, the Planning Commission will go back to working on revising the zoning plan to one more agreeable with town voters.

Respectfully submitted,
Planning Commission Members
Chuck Marian
Kate Chatot
Rich Aronson
Dawn Andrews

CENTRAL VT REGIONAL PLANNING COMMISSION ANNUAL REPORT

The Central Vermont Regional Planning Commission is a consortium of 23 towns and cities in Washington County and western Orange County. The Commission provides planning and development assistance to communities. All municipalities in the region are entitled to equal voting representation by a locally appointed member to the governing Board of Commissioners.

2016 Cabot Activities

- ❖ Facilitated updates to the Local Emergency Operations Plan; organized trainings to qualify the Selectboard to certify it.
- ❖ Reviewed municipal plan update.
- ❖ Assisted with Municipal Planning Grant application.
- ❖ Provided assistance regarding Marshfield Dam safety.
- ❖ Completed traffic and bicycle and pedestrian counts.
- ❖ Advised the Cabot Community Association about Main Street vitalization planning.
- ❖ Assisted with updates to the Local Hazard Mitigation plan, including drafting text, creating a local input survey, and mapping at-risk transportation infrastructure.

Regional Commissioner

Richard Payne

Transportation Advisory

Committee

Kevin Lehoe

CVRPC Projects & Programs

- ❖ *Municipal plan and bylaw updates:* Focus on predictable and effective local permitting through education, bylaw modernization and plan updates.
- ❖ *Brownfields:* Complete environmental site assessments so properties can be sold, developed or redeveloped to benefit the economy, create/protect jobs and increase housing opportunities.
- ❖ *Transportation planning:* Coordinate local involvement in transportation decisions through the Transportation Advisory Committee and provide studies, plans, data collection, and counts.
- ❖ *Emergency planning:* Better prepare our region and state for disasters by coordinating with local volunteers and the state on emergency planning, exercises, and training.
- ❖ *Energy conservation and development:* Foster projects that support energy conservation to save energy and tax dollars and identify opportunities for renewable energy generation.
- ❖ *Natural resource planning and project development:* Implement activities to protect water resources/ supplies, enhance recreational opportunities, maintain the forest products industry, and enhance environmental health.
- ❖ *Regional plans:* Coordinate infrastructure, community development, and growth at the regional level through the development, adoption, and implementation of a regional plan.
- ❖ *Geographic Information System services:* Provide municipalities, state agencies, and regional groups with mapping and data analysis in support of their projects.
- ❖ *Special projects:* Complete special projects, such as downtown revitalization, recreation paths, farmland preservation, economic development, and affordable housing projects.
- ❖ *Grants:* Identify appropriate grant sources, define project scopes, and write grant applications

The Commission has no regulatory or taxing authority; each year, we request a per capita assessment from our members in support of local and regional planning activities and to help offset costs and provide local matching funds needed for state and federal funding.

Your continued support for local and regional planning is appreciated! CVRPC is your resource -- please contact us at 802-229-0389 or cvrpc@cvregion.com for assistance.

PTSO ANNUAL REPORT

Our yearly fundraiser is our July 4th celebration. This year we broke tradition and held the event at the school. Although it did not have quite the same feel it did make the dinner much more comfortable and accessible by having more seating and being out of the weather. Also the set up and clean up was much more efficient so we will try to improve in our new space. We would like to thank all of our volunteers for all that they do to make this day possible. This includes the people who make floats for the parade, the Fire department for traffic control and helping with the parade, the Ambulance for standing by in case of an emergency, the people who gather, sort and work on the Rummage sale as well as the people who donate items each year. We also thank the crew who make and serve the food for the delicious Chicken BBQ as well as those who cook the chicken. We thank all of the volunteers who run the booths , those who help set up and clean up, sell tickets, help with advertising, planning, making calls, Cabot Village Store and Harry's Hardware for ordering our supplies and the staff and students from school who help out and the Town crew including Tommy, for making everything look great for that day. I hope I have not left anyone out, but I sincerely thank everyone who helps make this day possible.

Respectfully submitted,
Wendy Barnett

RECREATION COMMITTEE ANNUAL REPORT

The recreation committee had a successful year with athletics and summer camps. We held a soccer, basketball, art, theater, lacrosse, and dance camp. The camps ran alongside with the free breakfast and lunch program in the Cabot School Cafeteria. We hope to continue the tradition of summer camps in the Cabot Community for our youth this summer.

We continued with the tradition of little league, soccer and basketball this past year. This year we would like to add lacrosse into the spring time option for sports.

The skating rink is up and running. Thank you to Susan Socks and volunteers for building the rink for everyone to enjoy. Susan is hoping to organize some skating fun at the rink throughout the winter like parties and pick up hockey games. If you are able to assist with the upkeep of the rink maintenance, please contact Susan. The rink helps provide the kids with an activity in the long winter months. There are also skates in various sizes to borrow.

The Cabot Recreation Committee is in need of volunteers. The more volunteers we have, the better the program runs. We also welcome ideas and suggestions on how to improve the programs and ideas for summer camps. If you have a high school student who is looking to earn community service, please have them contact us. The younger kids really enjoy having the high school student's help. If you are able to volunteer time or have ideas please email Cabot Recreation at cabotrecreation@gmail.com.

The mission of the Cabot Recreation Committee is to provide all community residents, both young and old, equal access to a variety of recreational activities and events. We would like to thank all of the community members and students who have helped make these opportunities available for our local children and neighbors.

Thank you to the taxpayers on behalf of the families and volunteers of Cabot Recreation Committee and Cabot Little League.

Respectfully submitted:
- The Cabot Recreation Committee members

SENIOR CITIZENS ANNUAL REPORT

Cabot Senior Citizens had a busy year with increased attendance and enthusiasm. This year we are requesting \$500 to defray the cost of food for the meals.

We provide a scholarship to a Cabot graduate and were fortunate to have many volunteers who provided musical entertainment for the group meetings. We had several dinners at the Danville Inn. At holiday time we enjoyed a special Thanksgiving dinner and a Christmas party in December.

We encourage area Senior Citizens to join our friendly group.

Respectfully submitted,
Winnie Munding - President
Erma Perry - Treasurer

WATER / WASTEWATER ANNUAL REPORT

Milestones this year include a new generator backup on the Town's primary water source. Residents on the municipal water system will now have water during extended power outages. The Vermont Department of Environmental Conservation has given the Town a grant to create an asset management plan for the water system and to identify a location for a replacement water line. This work is being completed with the assistance of Vermont Rural Water and Utility Partners. We have completed mapping on Danville Hill RD and will use this data to plan for replacement of the Danville Hill Water main. The Danville Hill line continues to be plagued with leaks on the system from failed connections and 12.5% of the past year's budget went directly towards water line repairs on Danville Hill.

Both the water and wastewater system now have capital reserve funds and money is being set aside annually for the larger equipment replacement projects for both systems. In this year's budget you will notice a substantial increase in insured costs. The change in insurance rates are due to the impact of insuring all of the facility infrastructure on the water and wastewater systems. It was discovered that the Wastewater system pump stations and the Water systems reservoir and well houses were not covered in the Town's policy; this has been corrected.

Residents will be happy to know that even with the increase in insurance costs we are able to leave both water and wastewater fees the same for the upcoming year.

Utility Partners continue to manage our water & wastewater systems monitoring the system performing inspections, completing required maintenance and system testing that is required for our State permits. Utility Partners responded to over 50 on site alarms this year. Hydrant flushing was completed this year and the storm drain catch basins were also cleaned out this year and will be added to the yearly inspection of the system. The new membrane ordered last year for the wastewater system has been put into rotation; this simplifies plant operations as the membranes can be thoroughly cleaned before being reinstalled increasing plant efficiency and reducing maintenance. We will continue to look for cost savings for operations of the plant to further reduce overhead costs.

For Emergencies contact Utility Partners at 748-9124, after hours 283-5399*

*After hours calls will be charged a service fee

Respectfully Submitted,
Karen Deasy, Water & Wastewater Superintendent
563-2279, zacabot@fairpoint.net

WILLEY BUILDING ANNUAL REPORT

For 2016 the Willey Building Committee originally requested funding for much needed renovation projects, including repair of exterior walls damaged by snow, ice, and water infiltration at the front and back as well as exterior painting all around. The Committee also requested funds for the refinishing of the auditorium floor to avoid the much greater expense of later having to replace the flooring. Other town priorities preempted funding for these projects. Instead \$6,000 was budgeted to handle small projects and minor unanticipated expenses. Again this year the Committee is requesting funding of these projects in 2017 with a roughly 5% increase over the 2016 estimates, showing that the longer these projects are deferred the more they will cost, both from inflation and from additional cost of repairing further deterioration.

In addition to the above major projects, the original budget request for 2016 included minor repairs – sealing a leaking roof valley above the back entrance, replacing mismatched and broken tiles in the back entrance lobby, installing signage at the front and back entrance, sealing the unused chimney at the attic floor level to reduce heat loss, and, funding permitting, installing a more efficient water heater. As it turned out other unanticipated events prevented their completion.

Instead a number of non-discretionary, unanticipated repairs were completed including a heating problem and fire code requirements for lighted exit signs in the Town Clerks office, replacement of elevator electronic components, thermostat replacement and street side heating in the auditorium, floor heating in the basement level and replacement of the storm door to the Cabot Community Association office. As a result, the cost of these projects exceeded the budget by approximately \$3,500.

With an eye to the celebration of the Willey Building centennial in 2021 the Committee has prepared a preliminary plan for further improvements to extend the useful life of this beautiful building. The Cabot Community Association has been asked to assist with this project.

At the Masonic Hall, a much needed gutter was installed on the parking lot side to facilitate rainy day unloading of food for Faith in Action food distribution. What remains to be done in 2017 is adding a gutter on the side facing the Fairpoint building as well as painting of this wall and the back wall. In 2018 we expect to refinish the main floors, possibly replacing the wood surface in the kitchen and washrooms with more easily cleaned products.

We hope that the taxpayers of Cabot will support our efforts to maintain these two valuable community resources and ensure that they will serve our community for many years to come.

Respectfully submitted,

Brad Alexander
Fred Ducharme
Ben Dunham
Niels Larsen
Bill Wheeler

MINUTES

CABOT ANNUAL TOWN MEETING – MARCH 1, 2016

Article 1 –To elect a Moderator for the ensuing year. The Meeting was called to order by Selectboard member Jeff Gabrielson. The first order of business was to elect a Moderator. Ed Smith was nominated and seconded and the motion was approved unanimously. Mr. Smith then assumed the role of the Moderator and led everyone in the Pledge of Allegiance.

Kitty Toll, Cabot's Legislative Representative, provided an update of the activities and significant discussions taking place in the State Legislature.

Moderator Ed Smith noted that there was a revised Town Warning which would be followed during the meeting. The Moderator announced that copies of the Revised Warning were available in the back of the gym.

The Moderator reminded those assembled that the meeting would follow Robert's Rules of Order and that all comments must be addressed to the Moderator. The Moderator also emphasized that when an individual speaks, comments must only pertain to the subject that is being discussed.

Article 2 – Shall the voters of the Town of Cabot vote to approve the Minutes of the previous Annual Town Meeting of March 3, 2015? The Moderator asked if there were any changes or corrections to the Minutes of the March 3, 2015 Town Meeting. There were no comments. A motion was made and seconded to approve the March 3, 2015 Minutes as written. **The Motion was approved unanimously.**

Article 3 – To elect a Selectperson for a term of two years. [Australian Ballot] No discussion. **Michael J. Hogan – 261 votes, Martin Donald Mitchell – 188 votes; write in 10; spoiled 1, blank 91 – Total 551**

Article 4 – To elect a Selectperson for a term of three years. [Australian Ballot] No discussion. **John C. “Jack” Daniels – 272 votes, David Pike 215; write in – 5; spoiled 0; blank 59.**

Article 5 – Shall the voters of the Town of Cabot hear and act upon the reports of the Town Officers? Jack Daniels, Chair of the Selectboard, recognized David Pike upon his retirement after 31 years as a member of the road crew, Ed Smith for his 23 years of service as Cabot Town Moderator, and Jeff Gabrielson for serving on the Cabot Selectboard from 2013-2016. Each individual was presented with a plaque which identified their years of service to the Town of Cabot.

Conservation Committee Chair, Gary Gulka, announced that Green-up Day would take place on Saturday, May 7. Gary reported that the Conservation Fund has a \$1,000 budget available for conservation projects. Gary also announced the State's newest state park, “Molly’s Falls State Park”, which the State recently purchased from Green Mountain Power. Gary announced that the State would be scheduling a Public Information meeting in April or May to seek public input on their proposed plans for their newest State Park.

Jessica Miller asked why the handouts and changes to the budget were different from the information contained in the Town Report. Selectboard Chair, Jack Daniels, stated that the Town Report had to be sent to the printer in late January, soon after the fiscal year closed, and since that time some errors in the publication were identified which needed to be corrected. He stated that the revised Warning contains the most accurate information available.

R. D. Eno asked why some commercial UDAG loans have never been repaid. Since no one from the UDAG Committee rose to answer the question, the Moderator moved on to the next question.

Amy Hornblas inquired about the culvert project on Porter Road. Karen Deasy, Road Commissioner, responded that the large culvert damaged during the 2011 flood located on Porter Road is very undersized and needs to be replaced. Karen also reported that the Town will be receiving a significant F.E.M.A. grant to cover a large portion of this work and that Green Mountain Power would help to cover the Town's portion of the financial match required by the grant.

R. D. Eno asked why the UDAG Balance Sheet was significantly different from the previous year. Since no one from the UDAG Committee rose to answer this question the Moderator proceeded to the next item.

Rich Aronson asked why the Library expenses are increasing significantly this budget year. Beth Wade explained that the increase resulted from providing health insurance for the full-time Librarian. Rich questioned why we couldn't go back to a co-director library where this expense would not be required. Beth responded by saying that it is highly unusual to have co-directors for a library of our size.

Jeremiah Greer asked for a more detailed explanation about the UDAG Balance Sheet. As no one from the UDAG committee rose to respond to this question the Moderator moved on to the next item.

Sue Carpenter, Collector of Delinquent Taxes, provided an update on the status of the delinquent taxes, identifying those individuals who have paid their taxes in full and those individuals making payments on their delinquent taxes.

Article 6 - Shall the voters of the Town of Cabot pay its Real and Personal Property taxes to the Town Treasurer on or before November 17, 2016, with delinquent taxes having interest charges of one percent per month for the first three months and one and one-half percent per month thereafter and an eight percent penalty charged from the due date?

A discussion followed about the interest rate for delinquent taxes. A suggestion was made that the Town reduce the interest rate to 1% for the first 3 months and substitute 3% for the subsequent months. Sue Carpenter responded that she believes that the interest rate is set by the Legislature. After discussion, a motion was made and seconded that we accept the November 17, 2016 due date for taxes and approve the interest and penalties rates as contained in the Article. **Motion passed.**

Article 7 - Shall the voters of the Town of Cabot elect all Town Officers required by law, according to law?

The Moderator proceeded to identify the positions to be filled and entertained nominations to fill the positions required by law:

Listers: Jeanne Johnson was nominated for a one year term as Lister. It was moved that the Town Clerk cast one ballot for Jeanne Johnson as a Town Lister. **Motion was seconded and passed.** Robyn Hall was nominated for a one year term as a Town Lister. It was moved that the Town Clerk cast one ballot for Robyn Hall as a Town Lister. **Motion was seconded and passed.** Jeff Gabrielson was nominated for a two year term as a Town Lister. It was moved that the Town Clerk cast one ballot for Jeff Gabrielson as Lister. **Motion was seconded and passed.**

Auditor: Cecelia Gulka was nominated for a three year term as Town Auditor. It was moved that the Town Clerk cast one ballot for Cecelia Gulka for a three year term as a Town Auditor. **Motion was seconded and passed.**

Collector of Delinquent Taxes: Sue Carpenter was nominated for the position of Collector of Delinquent Taxes. **Motion was seconded and passed.**

Grand Juror: David Pike was nominated for the position of Grand Juror. **Motion was seconded and passed.**

Law Agent: Chip Taylor was nominated for the position of Law Agent. **Motion was seconded and passed.**

Cemetery Commission: Deb Bothfeld was nominated for the position of Cemetery Commissioner. **Motion was seconded and passed.** Deb then publicly thanked Marvie Domey for all the work she has done over many many years on behalf of the Town of Cabot to maintain the Town's beautiful cemeteries.

Library Trustee: Jeannie McCallum was nominated for a three year term as Library Trustee; Linda Gabrielson for a two year term as Library Trustee; and Stephanie Burttt to finish out a two-year term of Library Trustee formally held by Amber Bothfeld. **Motion was seconded and passed.**

UDAG Committee: Chuck Talbert and Roman Kokodyniak were nominated for two year terms as members of the UDAG Committee. **The motion was seconded and passed.**

Willey Building: Fred Ducharme was nominated for a one year term to serve on the Willey Building Committee. **Motion was seconded and passed.**

Article 8 – Shall the voters of the Town of Cabot authorize the Library Trustees to apply for and receive grants and gifts and to spend any grants and gifts received? A motion was made to authorize the Library Trustees to apply for and receive grants and gifts and to spend any grants and gifts received. **Motion was seconded and passed.**

Article 9 Shall the voters of the Town of Cabot approve the Zoning Regulations adopted by the Selectboard on January 19, 2016? [Australian Ballot] Because this was to be voted on by Australian Ballot, the Moderator reported that no amendments could be made and no floor vote could take place. Selectboard Chair, Jack Daniels, thanked the members of the Planning Commission for the many hours of hard work they had put into writing new zoning regulations. Someone asked why the proposed Zoning Regulations could not have been completed separately instead of being issued in one very large document. The response given was that since the existing Zoning Regulations were written in the 1970s, and significant regulatory changes have taken place since then both at the national and state level, it was felt that a comprehensive rewrite of them made the most sense. It was reported that the Town hired a consultant to assist in this project. The cost of the consultant was paid for in large part by a grant. **Not approved – 302 no; 212 yes; Blank – 37; Total 551.**

Article 10 – Shall the voters of the Town of Cabot approve the Subdivision Regulations adopted by the Selectboard on January 19, 2016? [Australian Ballot] Because this Article was to be voted on by Australian Ballot, no amendments and no floor vote could take place. **Not approved – 289 no; 206 yes; 56 Blank; Total 551.**

Article 11 – Shall the voters of the Town of Cabot issue bonds or authorize a Tax Reduction loan in an amount not to exceed one hundred eighty thousand dollars (\$180,000) for the purpose of reducing the 2016 Property Taxes to be raised, with a bond or loan to be paid off in 2017 and 2018? [Australian Ballot]. Selectboard Chair, Jack Daniels, gave a slide presentation pertaining to this Article. Jack stated that the need for these funds resulted from an accounting error for the prior fiscal year whereby the Beginning Fund Balance had been incorrectly over-stated thus resulting in a budget shortfall in the 2015 budget year. Discussion centered in part on whether the borrowed funds could be repaid by a bond or a loan. Jack stated that the Selectboard choose the current wording---bond or loan---to provide maximum flexibility so that the least expensive cost to the taxpayers could be chosen at the time the repayment option was executed. A motion was made to Call the Question. A voice vote was taken and two-thirds of the voters voted to end the debate. Motion passed. **Approved – 335 yes; 168 no; 47 Blank; Total 551**

Article 12 – Shall the voters of the Town of Cabot issue bonds or authorize a loan in an amount not to exceed ninety thousand dollars (\$90,000) for the purpose of constructing an enclosed and lockable storage unit at the new town garage? [Australian Ballot] Selectboard member Jeff Gabrielson spoke about the need for this Article. **Not approved – 350 no; 170 yes; 31 Blank; Total 551.**

Article 13 – Shall the voters of the Town of Cabot approve the sum of thirteen thousand dollars (\$13,000) to support the Cabot Community Association (CCA) in 2016 for the purpose of supporting economic and community development efforts such as providing educational and marketing programs for local producers and crafters, and attracting consumers and visitors to patronize Cabot businesses, activities and attractions? [Australian Ballot] No discussion. **Approved – 311 yes; 212 no; 28 Blank; Total 551.**

The Moderator asked that the rules be suspended so that the next three Articles could be discussed at one time. There was no objection.

Article 14 – Shall the voters of the Town of Cabot approve the sum of nineteen hundred dollars (\$1,900) from UDAG funds to the Cabot Community Association (CCA) in 2016 for the purpose of supporting the Faith In Action program in Cabot? [Australian Ballot] **Approved 317; 203 no; 1 spoiled; 30 Blank; Total 551.**

Article. 15 - Shall the voters of the Town of Cabot approve the sum of ten thousand dollars (\$10,000) from UDAG funds in 2016 for the Cabot Community Association (CCA) for the purpose of repairing the steeple, stairwell and other interior sections in urgent need of repair at the United Church of Cabot? [Australian Ballot] **Approved - 378 yes; 142 no; 31 Blank; Total 551.**

Article 16 - Shall the voters of the Town of Cabot approve the sum of ten thousand dollars (\$10,000) from UDAG funds in 2016 for the Cabot Community Association (CCA) for the purpose of retiring part of the debt for the Cabot School Performing Arts Center (CSPAC)? [Australian Ballot] R.D. Eno stated that he didn't like the wording of these Articles, saying that CCA should not be involved between UDAG and other groups in town. The Town has the authority to appropriate these funds. Selectboard Chair, Jack Daniels, responded that he incorrectly included CCA when drafting these Articles. Jack stated that CCA did not request these funds and if approved by the voters the funds would only pass through CCA to the appropriate parties at no additional cost. R. D. asked who requested the funds and Jack responded that these funds were requested by the Chair of UDAG. Jack stated that regrettably we cannot amend these Articles as UDAG Articles have to be voted on by Australian Ballot, restating that it was not meant for the funding to pass through CCA. R.D. then stated that he has no objection to the way it is being done. **Approved – 304; 218 no; Blank 29; Total 551.**

A question was asked about CCA staff and payroll which CCA President Frank Kampf responded to.

A question was asked about approving UDAG funds for the Cabot Church. It was noted that the Cabot Church is open to the public for various functions outside of church functions. It was additionally reported that the Church has been used for kindergarten, harvest suppers, and multiple other activities that take place in Cabot, and that the Town maintains the clock located in the steeple.

The question was called to end of the discussion and the motion passed.

Article 17 – Shall the voters of the Town of Cabot approve the sum of \$46,000 to support the Cabot Fire Department? A motion was moved and seconded to approve Article 17. **The motion passed unanimously.**

Article 18 – Shall the voters of the Town of Cabot approve the sum of \$74,000 to support the Cabot Library? It was moved and seconded to approve Article 18. Library Committee member Beth Wade reported that the reason for the increase in the library budget resulted from providing the full-time library director health care benefits as the Town provides for all other full-time employees. **Motion passed.**

Article 19 - Shall the voters of the Town of Cabot approve the sum of \$20,000 to support the maintenance of the Cabot cemeteries? It was moved and seconded to approve Article 19. **Motion passed.**

Article 20 Shall the voters of the Town of Cabot approve the sum of \$15,000 to support the Cabot Emergency Ambulance Service? It was moved and seconded to approve Article 20. **Motion passed.**

Article 21 – Shall the voters of the Town of Cabot approve the sum of \$500 to support the Cabot Senior Citizens group? It was moved and seconded to approve Article 21. **Motion passed.**

Article 22 – Shall the voters of the Town of Cabot approve the sum of \$8,000 to support The Cabot Chronicle? It was moved and seconded to approve Article 22. **Motion passed.**

Article 23 – Shall the voters of the Town of Cabot approve the sum of \$13,000 to support the Cabot Recreation Committee? Following discussion, it was moved and seconded to amend Article 23 by reducing the amount from \$13,000 to \$11,000. The amendment was seconded and approved. **A motion was then made to approve the amended Article which was seconded and passed.**

Article 24 - Shall the voters of the Town of Cabot approve the sum of \$350 to purchase flags for Memorial Day? It was moved and seconded to approve Article 24. **Motion passed.**

Article 25 – Shall the voters of the Town of Cabot approve the sum of \$1,000 to support the Cabot Conservation Fund? It was moved and seconded to approve Article 25. **Motion passed.**

Article 26 – Art. 26. Shall the voters of the Town of Cabot appropriate the following sums for the following purposes?

- | | | |
|----|--|-----------|
| A. | American Red Cross | \$ 500.00 |
| B. | Aquatic Nuisance Control Project at Joe's Pond | 1000.00 |

C.	A.W.A.R.E.	750.00
D.	Capstone Community Action Council	300.00
E.	Central Vermont Adult Basic Education	1,200.00
F.	Central Vermont Council on Aging	1,600.00
G.	Central Vermont Economic Development Corp	300.00
H.	Central Vermont Home Health and Hospice	2,900.00
I.	CIRCLE	600.00
J.	Family Center of Washington County	500.00
K.	Friends of the Winooski River	300.00
L.	Good Beginnings of Central Vermont	300.00
M.	Green Up Vermont	100.00
N.	Home Share Now	150.00
O.	Kingdom Animal Shelter	500.00
P.	Onion River Food Shelf	1,000.00
Q.	Peoples Health and Wellness Clinic	100.00
R.	Sexual Assault Crisis Team	350.00
S.	Twin Valley Senior Center	2,000.00
T.	Vermont Association for the Blind & Visually Impaired	300.00
U.	Vermont Center for Independent Living	165.00
V.	Vermont Rural Fire Protection Task Force	100.00
W.	Washington County Youth Service Bureau	250.00
X.	Washington County Mental Health	1,600.00
Y.	West Danville Community Club	500.00
Z.	Woodbury-Calais Food Shelf	235.00
	TOTAL	<u>\$ 17,600.00</u>

The Moderator asked the rules be suspended to not read each requested appropriation. This was approved by voice vote. The Moderator then asked if there were any items the voters wished to omit or change on the list? A question was asked about eliminating item O---Kingdom Animal Shelter---because this organization already receives a lot of help from Cabot residents and it was suggested that we delete this item. A motion was made to keep item O. on the list. **The motion was seconded and passed.**

Referencing item Z, the question was asked why Cabot supports food shelves in other towns? It was explained that some people feel more comfortable going to a food shelf in another town rather than being seen in Cabot and that many people rely on these other food shelves for support.

A motion was made and seconded to accept these appropriations in the amount of \$17,600.00. **Motion passed.**

Article 27 – Shall the voters of the Town of Cabot appropriate the sum of \$1,133,300.00 to repair and maintain the highways of the Town including summer, winter and special treatment, of which an estimated \$564,000.00 is to come from income and \$569,300.00 from local taxes? A motion was made and seconded to approve Article 27. Following discussion an Amendment was made and seconded to remove \$25,000 from the budget. Selectboard Chair, Jack Daniels, stated that per our agreement with Mike Cookson, we are under a contractual obligation to pave the area between garage and road which is a fire lane between the Willey building and his garage. Jack stated that the Town does not own the fire lane and should this motion pass there would be no funds available for other paving projects this year. A vote taken on the Amendment to reduce the budget by \$25,000 was defeated 17 to 33. The Moderator then asked if there was any further discussion. A question was asked why the Selectboard chose to go for a UDAG loan instead of a bond? The Selectboard Chair responded that this financial route was selected because the Town would be able to save cost on interest by executing a loan instead of a bond. The Selectboard Chair stated that Interest from UDAG investments would be used to pay the loan off each year, thereby preserving UDAG funds for future use. **The Question was called and the motion to approve Article 27 was passed.**

Article 28 – Shall the voters of the Town of Cabot appropriate the sum of \$594,800.00 to defray the general expenses of the Town, with an estimated \$263,400.00 to come from income and \$331,400.00 from local taxes? A motion was made and seconded to approve Article 28. Following discussion, it was moved and seconded to amend the budget from \$594,800 to \$592,800 resulting

from the Recreation Committee budget being reduced by \$2,000. The amendment was seconded and approved. **It was then moved to approve the amended Article which passed.**

Article 29 – Shall the voters of the Town of Cabot authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$716,673.00, at no expense to the Town of Cabot? [Australian Ballot] It was noted by the Moderator that according to the Article this budget is completely financed by NKWMD at no cost to the Town. **The motion was made, seconded, and passed.**

Article 30 - To transact any other business that may legally come before said meeting. The Moderator opened the meeting for further discussion, noting that no further actions can be approved by those assembled as they have not been Warned.

It was suggested that the Town's Internal Auditors should audit the Town's financial accounts. Internal Auditor Cecilia Gulka explained that there are many challenges to doing this, primarily resulting from the Town's financial year being on a calendar year ending December 31st. Cecelia also noted that a financial audit is completed annually by an external auditing firm.

A suggestion was made to have all future Willey Building expenditures approved by Australian Ballot. The Moderator noted that a petition would be required to initiate this change. It was reported by the Town Clerk that no petitions were received last year.

The Moderator recognized and thanked the Cabot Fire Department and the Cabot Ambulance Service for the great work they do serving and protecting all of us. The Moderator closed by thanking everyone for attending the 2016 Cabot Town Meeting.

A motion was made to adjourn the 2016 Cabot Town Meeting. It was seconded. Motion carried and the 2016 Town Meeting was adjourned.

Respectfully submitted, Betty Ritter, Town Clerk/Treasurer


Approved by:


Ed Smith, Moderator


Jack Daniels, Selectboard Chair

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

Rabies Kills

animals and people!



Vermont

25-50 animals/year
positive for rabies

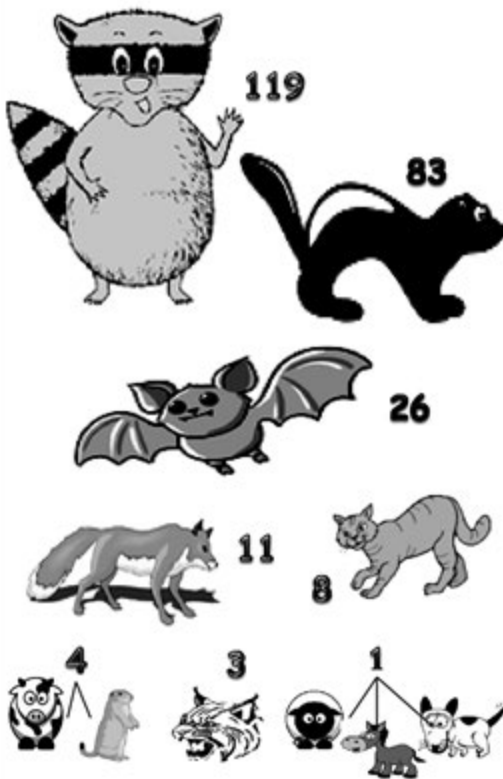
Around the world



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.

ANNUAL REPORT OF
CABOT SCHOOL DISTRICT

FOR
2016-2017

Information Meeting

Cabot School District
FY18 Budget Hearing
and

Annual Meeting

Cabot School District
Floor Votes & Reports

Monday, March 6, 2017 at 6:30 p.m.
Cabot School Gymnasium

Australian Ballot Voting

Tuesday, March 7, 2017, 7 a.m. to 7 p.m.
Cabot School Gymnasium

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CABOT SCHOOL DISTRICT

School Board	Term Expires
Chris Tormey.....	2019
Jackie Folsom.....	2018
Ry Hoffman.....	2017
Sharon O'Connor.....	2018
Lisa Olson.....	2017

Officers of the Union District	Term Expires
Betty Ritter, Treasurer & Clerk.....	2017
Ed Smith, Moderator.....	2017

Administration – Cabot School

David Schilling.....	Principal
Scott St. John	Food Service Director
Peter Ackermann	Transportation/Facilities Director

Administration – Washington Northeast Supervisory Union

Nancy Thomas.....	Superintendent
Christina Kimball.....	Business Manager
Mark Tucker.....	Director of Special Services
Pat Johnson Knoerl.....	Director of Curriculum

SCHOOL BOARD MEETINGS

Regular Meetings of the Cabot School Board are currently held on the first and third Monday of each month at 6pm at the Cabot School. This is subject to change with the reorganization of the board on March 20, 2017

CONTACT INFORMATION

School Board

Chris Tormey, Chair	ctormey322@gmail.com	(802) 522-9502
Jackie Folsom, Vice Chair	crkdbrks@aol.com	(802) 426-3579
Ry Hoffman	rhoffbte@u61.net	(802) 563-2129
Sharon O'Connor	declan@fairpoint.net	(802) 563-2144
Lisa Olson	lisa@fairyvale.com	(802) 563-3132

CABOT SCHOOL

**25 Common Rd
Cabot, VT 05647
(802) 563-2289**

Administration

David Schilling, Principal	dschilling@cabotschool.org
Scott St. John, Food Service Director	stjohn@cabotschool.org
Peter Ackermann, Transportation/Facilities Director	packermann@washnesu.org

WASHINGTON NORTHEAST SUPERVISORY UNION

**P.O. Box 470
Plainfield, VT 05667
(802) 454-9924**

Administration

Nancy Thomas, Superintendent	nthomas@washnesu.org
Christina Kimball, Business Manager	ckimball@washnesu.org
Mark Tucker, Director of Special Services	mtucker@washnesu.org
Pat Johnson Knoerl, Director of Curriculum	pjohnson@washnesu.org

For More Information Visit Cabot School's Website

www.cabotschool.org

CABOT SCHOOL DISTRICT

WARNING FOR ANNUAL MEETING

The legal voters of the Town School District of Cabot are hereby notified and warned to meet at the Cabot School Gymnasium, Cabot, Vermont on March 6, 2017 at six-thirty in the evening to transact the following business not involving Australian ballot. Australian ballot voting will be held on Tuesday, March 7, 2017 with the polls open from 7:00 a.m. to 7:00 p.m.

- Article 1.** To elect a Moderator.
- Article 2.** To elect two school directors by Australian ballot, one for a two year term and one for a three year term.
- Article 3.** Shall the voters of the Town School District approve the minutes of February 29, 2016 Annual School District Meeting?
- Article 4.** To hear a report of the School Directors.
- Article 5.** Shall the voters of the school district approve the school board to expend \$3,404,222 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 \$18,225.86 per equalized pupil. This budget is projected to be 8.51% higher in spending than spending for the current year. (To be voted on by Australian ballot)
- Article 6.** Shall the voters of the Town School District authorize the Cabot Board of School Directors to hold any audited fund balance as of June 30, 2017 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school? (To be voted on by Australian ballot)
- Article 7.** Shall the voters of the Town School District authorize the Cabot Board of School Directors to borrow money in anticipation of receipt of revenues for the school year beginning July 1, 2017?
- Article 8.** To transact any other business that may legally come before this meeting.
- Article 9.** To adjourn.

School Directors

Chris Tormey
Lisa Olson
Sharon O'Connor
Ry Hoffman
Jackie Folsom

Attest, Betty Ritter, Town Clerk. Recorded before posting. Dated: January 24, 2017

NOTICE TO VOTERS

REGISTER TO VOTE:

1. There is no deadline to register to vote. You will be able to vote on the day of election. You can register prior by visiting the Cabot Town Clerk's Office or going online to olvr.sec.state.vt.us;
2. Registration will be available at the Town Clerk's office on any day prior to the election between the hours of 9:00 a.m. and 5:00 p.m. Monday through Thursday;
3. Registration will be available on Election Day during the hours the polls are open which is 7:00 a.m. to 7:00 p.m.

EARLY or ABSENTEE BALLOTS: The latest you can request ballots is the close of the Town Clerk's office on March 6, 2017 at 5:00 p.m.. The voter or family member may request an early or absentee ballot in person, in writing or by telephone. Other authorized persons may apply for the voter in person or writing. Following are the ways of voting early or absentee: (1) vote in the Town Clerk's office before the deadline; (2) voter may take the ballots out of the clerk's office for himself/herself and return in the same manner as if the ballots were received by mail; (3) have a ballot mailed to you, and mail or take it back to the clerk's office before the election day or to the polling place before 7:00 p.m. on election day; or (4) if you are sick or disabled, ask the Town Clerk to have two justices of the peace bring a ballot to you at your home no later than 5:00 p.m. on Monday, March 6, 2017.

REPORT OF THE CABOT SCHOOL DIRECTORS 2016-2017

During the past year we've continued our efforts to sustain and improve Cabot School. We are appreciative of the wide range of work done each day by our staff and administrators to provide a quality education for the students of Cabot.

This past spring we said goodbye to two veteran staff members who made invaluable contributions to our school and students for over two decades: Holly Kruse and Jane Youngbaer. Holly was instrumental in connecting the resources of our school library and the larger digital world to classes and students throughout our school, and was an integral part of our middle school teaching team. In addition to serving as special educator for some of our youngest students, Jane was an enthusiastic founder and coach for the Destination Imagination program at Cabot.

We're pleased to welcome M. J. Wright to our staff this year as a literacy specialist and Nene Riley as our new librarian. Both of these women bring a wealth of diverse skills and valuable experience to our school.

A main focus of our work as a board this year has been researching the potential benefits of merging our Cabot School District into a larger district. Act 46 passed by the Vermont Legislature in 2015 requires school districts in Vermont with less than 900 students to explore whether joining together into a larger district will further the Act's major goals: to increase educational opportunities for students and to improve the efficiency and sustainability of schools. During the winter and spring of 2016 we held a series of public meetings with board members, students and administrators of Twinfield Union School and Danville School to investigate the benefits of merging with one or both of those districts. Like Cabot, Danville and Twinfield have a great deal of pride in their small school and have been challenged in recent years by a drop in enrollment. In March 2016 we held a community forum at the Cabot School Library to provide an update on the progress of those discussions and to gather input. Among the possible results of merger discussed at the forum was bringing together students in the same grades from across the three districts to learn together in one place. Although there was a lot of interest expressed in the potential value of that movement at the high school level, there was much less enthusiasm for the possibility of moving younger, elementary-aged students out of Cabot.

At the close of our preliminary conversations with Danville and Twinfield schools last May, our board held a lengthy discussion on whether to continue those discussions in a more formal way to see if a reasonable merger plan could be developed. According to the time frame set by Act 46, small school districts have until July 2017 to have a merger approved by the Vermont State Board of Education and by the voters of those districts, while districts that opt to remain unmerged must submit a plan detailing how they plan to meet the goals of Act 46 on their own to the State Board by November 2017. Our board decided that it would be in the interest of our students and our community to go through the process of forming a "706 Committee" to see if a merger plan that would benefit our students could be developed for submission to the State Board and voters. If at the end of that process a positive plan for Cabot did not result, we would

be able to turn our attention to developing a plan to meet the requirements of Act 46 as an independent school.

The 706 Committee began meeting this past September: it's composed of two representatives from Cabot and four each from Twinfield and Danville(the representation is based on student numbers). Much of the discussion has centered around improving the opportunities available to high school students in the three schools. After a good deal of discussion and consideration of over 10 different configurations for high school in a merged, four-town district, the 706 Committee voted in November to bring two possible configurations out to their communities to get input on prior to moving any further ahead. During January all three school districts will hold community forums to briefly outline the two draft plans and to gather input on them from students, parents, and community members.

The first plan would maintain high school programs at Danville and Twinfield and would allow students from across the four towns (Cabot, Danville, Marshfield and Plainfield) the choice of attending either high school. Under this plan Cabot High School would close, and Cabot students in grades preK-8 would continue to be educated in Cabot.

The second plan would maintain high school programs at all three campuses, and the three individual schools would continue to operate grades preK-8 as they do now. High school students from the four towns would have the choice each semester of attending either of the three high school programs. Ideally the focus of the high school program available at each school would be different from the others; in this way the choices available to a student in this merged district would be significantly increased. Twinfield and Danville would likely continue to build on the strengths of their existing programs (with an emphasis on Advanced Placement, college-credit and possibly International Baccalaureate courses at Danville, with integrated, proficiency-based and self-designed programs emphasized at Twinfield). Cabot would be home for a Project-Based Learning program for 50-60 students from across the four towns each semester. This full-day program would involve students working across disciplines to solve real-world problems while building skills in creativity, curiosity, collaboration and communication. It would also provide learning opportunities in design technology and the performing arts. Daily transportation for students between the three campuses would be provided. Extracurricular activities at each school could be maintained, with the potential for an expansion of co-curricular options.

Although the first round of community forums concerning this potential merger will be complete by the time this report arrives in Cabot mailboxes in February, we encourage all Cabot residents to become familiar with the options under consideration, and to please share your views on the subject with a school board member.

Our regular school board meetings are typically held on the first and third Monday of each month at 6:00 PM in the Cabot School Library. The first 10-15 minutes of each meeting are set aside for “public comment”: that’s an ideal time to share an idea, question or concern that you may have about the school with us.

Sincerely,

The Cabot School Board of Directors:

Chris Tormey, Chair

Jackie Folsom, Vice-chair

Sharon O’Connor

Lisa Olsen

Ry Hoffman

REPORTS FROM WASHINGTON NORTHEAST SUPERVISORY UNION 2016-2017

Nancy Thomas, Superintendent of Schools

The pace of change, challenges and opportunities continues to speed up each year in Vermont's education community. With each of the changes our school boards, administration and staff look to leverage those changes to create opportunities to benefit our students and our communities as a whole. As these changes move forward, the teachers and staff continue to focus on improved student learning.

This year began with the full implementation of Act 166, Vermont's universal preschool law. Both Cabot and Twinfield have expanded their programs to include 3 year-olds in addition to the 4 year-olds in our programs on campus. Our littlest students have flourished in our warm and welcoming preschool classrooms as they learn about themselves and the world around them. In addition, the new law allows for parents to choose to send their 3 or 4 year-old private preschool programs that are "preapproved" by the State. Our local districts pay a State set tuition amount for each child for 10 hours per week for 35 weeks. We have families from both Cabot and Twinfield who are taking advantage of this option in programs in Montpelier, East Montpelier, Barre and St. Johnsbury. Unfortunately, the start up of this system has had a rocky start around the State due to differing regulations between schools and early education programs. The Legislature is in the process of examining the challenges with implementation and will hopefully make changes for the coming year.

The changes to health insurance seen throughout the country will be reflected in changes to health insurance for school employees beginning on January 1, 2018. The organization that provides health insurance to Vermont's school systems, Vermont School Boards Insurance Trust, will end the current system and has set up a new range of options to begin next year. This change is part of what will be negotiated, along with salary, wages and other working conditions with both the Teachers Associations and the Support staff this year. In the long run, the insurance changes will be beneficial to both the individuals as well as the school district, but transitioning to a new system is a challenge.

In July, the Boards of Cabot, Danville and Twinfield Union Schools all voted to join an Act 46 Merger Committee to study the possibility of coming together to benefit the students and residents of all three communities. Enrollment at all three schools has declined, resulting in some reductions in staff, limiting some student opportunities. At the same time, all our schools are seeking to expand options for more opportunities for students, particularly in high school, to achieve their individual goals. The hope is that merger can expand student opportunities while achieving economies of scale in the operation of the schools.

The Merger Committee has worked together since September with the assistance of a State funded Consultant and has considered many variations of structural changes that could be considered in a merger. Their focus is on increasing student opportunities while balancing the financial and human resources available. Two merger options as well as the option of not forming a merged district have been presented to the three communities for input during January. The incentives for forming a new district include maintaining an annual \$151,000 Small Schools Grant that Cabot currently receives, a one time \$150,000 transition grant and tax reductions of \$.08, \$.06,

\$.04 and \$.02 over the next 4 years. The proposed new district structure would be required to be put into place by July 1, 2019, but would more likely be put in place July 1, 2018.

The Committee is working to create a plan and Articles of Agreement that would go to the Secretary of the Agency of Education for comment and then on to the State Board of Education for their approval in April. Once approved by the State Board, the proposal and Articles of Agreement will be put before the voters of the three communities. The deadline for approval by voters in order to receive Act 46 incentives is July 1, 2017, though the legislature is considering extending the deadline. I encourage all residents of the Cabot, Marshfield and Plainfield communities to stay informed, attend community forums, participate in the discussions and vote.

I have been privileged to serve Washington Northeast Supervisory Union as its Superintendent since 2010. I have been part of a dynamic team of administrators, board members, teachers and support staff who have continually challenged themselves to grow and improve, always focused on increasing student opportunities and outcomes. I will be retiring at the end of this school year and I thank you all for this opportunity to work with and for you, the Cabot and Twinfield school communities. The Board of the Washington Northeast Supervisory Union is working to hire an interim superintendent to lead the Supervisory Union as next steps are planned. I am confident that, though there will be changes, these communities will continue to support strong educational programs that meet the needs of all their students into the future.

Pat Johnson Knoerl, Director of Curriculum, Assessment and Professional Development

Exciting developments have been underway since our last annual school report. The development families are most likely aware of is the new, expanded, 5 week summer learning camp offered last summer. Teachers and para-educators from both schools helped make this opportunity possible. First through 12th graders from both Cabot and Twinfield came together for interesting, energizing and focused learning time.

Camp took place at Twinfield School where we were able to take full advantage of the expansive campus. Each day students had time to deepen and apply their academic skills in reading and math, participate in outdoor activities, swim in the river, and have a healthy lunch. In the afternoon they chose from a variety of activities including science projects, quiet activities, technology investigations, arts and crafts, or outdoor explorations, to name a few. With transportation provided, camp was accessible to all. We had many students participate all 5 weeks.

This year we plan to offer summer learning camp again. The program for students in the upper grades will look a bit different, having a specific focus area each week. In this way students can explore areas of interest they want to learn more about. Camp filled to capacity in just two weeks last year so watch for the summer school application to come out this spring!

A less visible but equally important addition this year is the use of new online assessments in reading and math for all our students. Teachers have always tested students to determine what they have learned and where they need additional support. The new tests provide additional information for teachers to compare to other test results and are relatively quick for students to take; only 20-30 minutes for reading and the same for math. These tests are different from

teacher-made tests in a number of ways. First they are adaptive, that is, they are designed to get easier if a student is getting questions incorrect or harder if a student is getting most answers right. In this way, we have a more accurate measure of a student's achievement and testing is not a frustrating or punishing experience for students who are struggling academically.

Another way these tests are different from our other assessments is that, since they are online, results are available as soon as students are done taking the tests. Teachers do not have to take additional time to score the tests so they can tailor instruction and support for students immediately. Since these tests are not teacher-made they are an objective look at student achievement across all the subject standards at that grade level, tested in a way they might be assessed on our state assessment, which is the SBAC (Smarter Balanced Assessment Consortium). In this way teachers have a good indication whether or not students are on track to meet standards by the end of the school year. For grades K-8 these tests are called "Track My Progress." For grades 9-12 the tests are called "Renaissance STAR."

In other news, at the end of last school year, teachers from most elementary grades worked together for 2 days on developing new units of study that combined student learning in science with literacy. That is, teachers designed units so the focus of reading and writing instruction is on science topics they were studying. This provides students with real purpose for reading – to learn more about the subject they are studying. At the same time, teachers are able to devote more time to science content when students are spending some of their reading and writing lessons focused on science concepts. These are called 'integrated units of study' since they 'integrate' literacy instruction with science studies. Your student's teachers may talk about a 'theme' or a 'project focus' when discussing these integrated units.

Teachers really appreciate the uninterrupted time to discuss and develop curriculum units. So much work is accomplished in two days, especially at the end of the year when there is not pressure to prepare for the next day. In addition, being able to work with colleagues in the grade levels above and below your own grade helps assure that the curriculum builds across the grades, does not repeat or skip important content, and that teachers agree on what it means to 'meet expectations.' This kind of professional development enriches our educational system and strengthens the quality of instruction for all students.

At the secondary level teachers have been working hard to move to proficiency-based grading and to help students be ready to meet proficiency-based graduation requirements. One goal is to make learning more relevant and meaningful for each student. Teachers and students are working together to design multiple pathways to allow students to pursue their learning in a wide variety of ways. Known as "Personalized Learning" this is another goal of the changes underway in our high schools. Although we have a clear set of graduation requirements, students can now work to meet those requirements and demonstrate their learning in a way that makes sense to them and meets expectations set by teachers. To get up-to-date information on proficiencies and in-depth explanations about changes in grading and expectations, go to <http://twinfieldsoft.weebly.com/> or <http://www.upforlearning.com/> to see some of our amazing students in action!

There is always impressive, ground-breaking work going on in our communities' schools and I am proud to be a part of them. Thank you for the opportunity to work with our teachers and your students.

Mark Tucker, Director of Special Services

I appreciate this opportunity to speak to all of the residents of Marshfield, Plainfield and Cabot about our Special Services programs at Cabot and Twinfield Schools.

Special Education Practices

The Special Education teams at the Cabot and Twinfield Union Schools are dedicated to meeting the learning needs of all students with physical, emotional and/or learning disabilities. We operate in a team structure at each school, with teams comprised of Special Education teachers and a Speech-Language Pathologist at each school. The schools share the support of an Occupational Therapist (OT), who works with students who have fine-motor deficits (visual processing, handwriting, sensory needs). We contract with a local Physical Therapist (PT) who works with students who have gross-motor (large muscle) deficits that affect basic mobility. The OT and PT are responsible for assessments that identify and isolate student needs in their respective domains. Assessments for learning difficulties are typically handled by one of the school-based Special Educators. For students with more complex social or emotional challenges, we will contract with a licensed clinical therapist to conduct assessments. The composition of the assessment team is driven by the needs of the child, with the aim always of being thorough so that we have the best information to guide our work with these students.

When new training or programming is needed, the special educators participate in comprehensive workshops and they are constantly learning new skills to be current with intervention practices and programming. We use a model of “shared learning” to meet our training needs, in which team members who attend a workshop present key lessons from the workshop to their colleagues when they get back home. This serves two purposes – it allows us to spread our professional development budget across a broader array of subject areas, and strengthens the relationship between the teams at each school who wouldn’t otherwise have an opportunity to interact with their colleagues in the other school.

Our number one responsibility in Special Services is to support our classroom teachers in providing the best possible education for *all* students regardless of their needs. For the majority of our students, this means they are learning in a classroom with their peers, sometimes with an adapted curriculum, usually with extra assigned support. They are provided with ongoing opportunities to be successful and progress in their academic, social and emotional growth. We work with their classmates to help them understand and accept differences exhibited by their more-challenged classmates. Our students understand the importance of receiving additional specialized instruction from our special education staffs and they frequently express their appreciation to the adults who work with them. They graduate from our high schools and we strongly encourage them to go on to college or career readiness training, and many of them do.

Is there a cost? Yes, education is not inexpensive and special education has additional costs associated with the specialized instruction and programming. But education at all levels is a “pay me now, or pay me later” calculation, because the lack of effective education has a far greater cost for our children in particular, and society in general, when they become adults.

Social-Emotional Learning

We continue to be challenged by the need to provide learning and behavioral supports to children who are arriving in pre-school and kindergarten with weak academic and social skill sets that make the transition from home to school difficult. With the inclusion this year of 3-year-olds in

the pre-school programs at both schools, we are gaining a year of access to education to meet the needs of children who are behind on the developmental curve. This extra, earlier year of access is great for the students, but it has put pressure on our Special Education budget as we assume the costs for these students a year earlier. We view this as a good investment, however, as every bit of research we know of, and every bit of common sense we possess, tells us that the sooner we start working to meet the needs of these youngest children, the better off they will be later in school.

The greatest challenge faced by many of our children stems from the effects of childhood trauma, whether from exposure to the effects of drug and alcohol abuse by their adult caregivers, or from other forms of child abuse. Childhood trauma is often at the root of both behavioral and learning challenges; as we now know, childhood trauma changes many of the basic functions of the human brain, including sensitivity to feedback and basic memory functions. Children of any age who have experienced trauma have, to a greater or lesser degree, become more emotionally brittle, and their sensitivity to these experiences result in a lack of resiliency that makes it easier to trigger negative responses. When children (and adults) are reliving the experience of trauma, their brain goes into self-protection mode and they stop learning.

The near-term approach for addressing the behavioral challenges has been a combination of Special Educator support along with the use of individual behavior interventionists for the most challenging students. A more long-term approach, which we will start in the spring of this school year, will be to train *all* professional and non-professional staff in recognizing and mediating the effects of childhood trauma in our learners. One aim is to enable all classroom teachers to both recognize when a student may be reliving a traumatic experience *and* learn how to work with these students to avoid activities that trigger these recurrent experiences. This training is being paid for with a special grant from the Agency of Education for creating a “*Trauma-Informed School Environment*” on both campuses. I look forward to reporting more about this initiative later this school year and next fall.

Homeless Education Support

Under federal law, our two school districts are responsible for ensuring that children who are experiencing homelessness continue to receive an adequate education. Sometimes a family that is living in one of our towns will lose their permanent housing and be forced to take up temporary residence in the same town or elsewhere. Sometimes families with a permanent residence outside our three towns will end up in temporary housing here. The mechanics of this can be complicated, but basically the law says that these families are entitled to have their child(ren) continue to attend school where they started the school year, if it is the best interest of their child to remain there. The school is responsible for getting these students to school; if they are residing in our district and attending one of schools, usually that transportation is provided by the school bus. If they are living in another town but attending school here, we find other transportation and we pay for it. Homelessness is a difficult experience for our kids and their families. It also is very episodic; at one point last school year we had a dozen kids who fell under our homeless support system. At this point in the school year (Thanksgiving), we have none.

ANNUAL PRINCIPAL REPORT – 2016-2017

David Schilling, Principal

“Education is a social process; education is growth; education is not preparation for life but is life itself.” -John Dewey

I’m amazed at how quickly my first year as Cabot School’s principal flew by, and continue to feel honored to work with the students, educators, and community of Cabot in the role of principal. We’ve got a great thing going, and we’re working to make it better each day.

Last year, I wrote that our theme was “building” – working to put in place the structures, supports and systems necessary to meet the demands of a changing world. If last year was about building, this year is about settling – getting used to a new structure, and patching the occasional cracks that pop up as everything sets. We have a great team of professionals in the right position, have made many immediately necessary changes, and are continuing to build a strong school community around our new framework.

Rather than chase the latest and greatest in educational trends, we are focusing our work here at school on four core student needs that are at the heart of learning:

Our students need strong reading skills at an early age to access higher-level learning.

To meet this need, we’re working to improve literacy rates K-6 (and in some cases, K-8) through a data driven focus on phonemic awareness and fluency. We are so fortunate to welcome MJ Wright to our team, who brings a wealth of elementary literacy skills and strategies. MJ not only knows how to really focus on data to improve student outcomes, but she excels at making reading enjoyable. This February, we’ll celebrate our first-ever “I love to read and write” week, complete with guest readers and “pajamas, books and bears, oh my!” for our youngest readers. We are focusing on monitoring progress through new computerized assessments, and have purchased Lexia, a reading fluency application to help solidify foundational skills at all levels.

Our students need to know how they’re doing in school, and be able to take increased responsibility for their own learning.

To meet this need, we’re improving formative assessment at the 7-12 level through the use of learning scales, proficiencies, and student voice and leadership. Formative assessment can be simply defined as how teachers work to make sure students “get it” during class, before they take a test or present their work at a public exhibition. The League of Innovative Schools has recognized Cabot’s capacity to personalize learning for our students, and has provided us with coaching and support to help teachers design better means of communicating progress to students.

Our students need to feel like school is a safe, inclusive, and engaging place, and that they truly belong in our learning community.

To meet this need, we’re improving campus climate through trauma-informed practices, intentional social-emotional learning opportunities, and a focus on meaningful whole community events. Elementary teachers have incorporated *Second Step*, a nationally recognized social-emotional curriculum into their weekly classes, and have also revised their schedules to allow time for both mindful reflection and increased movement breaks. Counseling services are available to students through the Plainfield Health Center, coordinated by school counselor Claire Greene. At the secondary level, we’ve strengthened our advisory program, and are incorporating elements of anti-bullying and personal responsibility. February brings a visit from regionally known speaker William Harris about community and responsibility, and we’re planning additional programming on the responsible and safe use of technology.

Our students need to function as active scientists and investigators, and engage in learning with active hands and minds.

To meet this need, we're working to increase scientific knowledge and methods grades 3-8 through increased focus on science education in the school day, vertical alignment across grades, and hands-on, experiential learning opportunities including a strong focus on community-based learning partnerships. Community partnership coordinator Angela Ogle has been an absolute hero at linking classroom learning opportunities to community resources, working to increase relevance for students and stronger connection between the school and community. This necessary work is being done on a volunteer basis, and we're so grateful for Angela's commitment and enthusiasm.

Our Middle Grades team has expanded the grade 7-8 partnership with UVM's Tarrant Institute for Innovative Education to their grades 5-6 colleagues, and are working together on creating authentic, "real-world" learning opportunities for all four grades, modeled after the successful 8th grade leadership program. They're also working to address the complex and often misunderstood needs of boys in the middle school classroom, and on a cohesive 5-8 curriculum. The Tarrant Institute is one of the best professional development organizations in the state, and they have agreed to work with us at no cost, in recognition of Cabot's potential and commitment to a transformative learning environment.

Upon return from winter break, I was presented with one of the best gifts to the school that I could ever imagine. 9th grade student Koschei (Abby) Searles had created a banner with an image of our building and the message "No matter who you are, what you believe or who you love, you are welcome here". This message of hope and inclusion is powerful in that Koschei recognizes that we're not always there (yet), but this is a vision that is so necessary for a school community. As we work hard to make sure that our entire community is set up to honor this vision, and the banner hangs proudly in our entryway, we extend a warm welcome to every member of the Cabot community to come see what we're up to. We hope you'll attend one of our presentations of learning, monthly community meetings, concerts, or sporting events. You can find out more information about upcoming events here at school by visiting our new community outreach website, www.cabotschoolcommunity.org, or the school website, cabotschool.org.

GRADUATING CLASS OF 2016

CABOT SCHOOL

TYLER ABBOTT

TIGER BASTRESS

ZACHARY COOLBETH

STEH HERRICK-TROMBLEY

IAN LEWIS

CALEB MAXFIELD

ALEXIS (McGARY) MAXFIELD

GALADRIEL MORSE

WILLIAM NALLY

CLEMENTINE O'CONNOR

JASMINE TETREAULT

MEGAN WALKER

DYLAN WRIGHT

CABOT SCHOOL FACULTY & STAFF 2016-2017

Last Name	First Name	Position	Salary	Total Employer Benefits	Total Salary & Benefits
Adelman	Sarah	Elementary Teacher	\$48,819.00	\$23,717.14	\$72,536.14
Augeri	Kimberly	Para-Educator	\$11,306.00	\$864.91	\$12,170.91
Bergman	Alison	Art Teacher	\$56,888.00	\$24,334.42	\$81,222.42
Booth	Sheila	Para-educator	\$17,544.00	\$23,479.13	\$41,023.13
Bothfeld	Debra	Physical Education Teacher	\$58,461.00	\$12,278.96	\$70,739.96
Boyes	Brian	Music Teacher	\$59,309.00	\$6,037.14	\$65,346.14
Carrasco	Hendrich	Para-educator	\$16,287.00	\$2,141.74	\$18,428.74
Crocker	Michael	Math/Science Teacher	\$56,888.00	\$24,334.42	\$81,222.42
Daye	Sarah	Elementary Teacher	\$50,029.00	\$11,556.42	\$61,585.42
Deasy	Carolyn	Kindergarten Teacher	\$68,091.00	\$25,191.45	\$93,282.45
Dezotelle	Darrin	Social Studies/Math Intervention	\$41,153.00	\$10,877.40	\$52,030.40
Milles	Rebakka	Elementary Teacher	\$44,784.00	\$11,155.18	\$55,939.18
Ferrario	Donna	Elementary Teacher	\$64,957.00	\$19,935.15	\$84,892.15
Gagnon	Leah-Marie	Music Teacher	\$25,176.00	\$3,061.16	\$28,237.16
Gallagher	Claire	Elementary Teacher	\$42,767.00	\$5,006.88	\$47,773.88
Greene	Claire	School Counselor	\$46,398.00	11,278.65	\$57,676.65
Grootenboer	Charlene	Para-educator	\$18,172.00	\$18,242.95	\$36,414.95
Hendrix	Michael	Science Teacher	\$47,205.00	\$11,340.38	\$58,545.38
Hewitt	Julia	English Teacher	\$41,274.00	\$8,038.94	\$49,312.94
Kramer	Alexis	Responsive Interventionist	\$42,333.00	\$13,747.44	\$56,080.44
Lehoe	Lynn	Athletic Director	\$11,500.00	\$879.75	\$12,379.75
Letourneau	Cheryl	Para-educator	\$17,544.00	\$18,160.37	\$35,704.37
Liard	Lisa	Elementary Teacher	\$45,994.00	\$18,484.48	\$64,478.48
Manning	Stephenie	Admin Assistant/Para-Educator	\$26,408.00	\$11,418.10	\$37,826.10
Nascimento	Kaitlyn	World Language	\$46,398.00	\$18,515.39	\$64,913.39
Pike	Leonia	Para-educator	\$25,712.00	\$19,234.46	\$44,946.46
Pitkin	Susan	Para-educator	\$18,800.00	\$23,644.29	\$42,444.29
Popoli	Rachel	Health Teacher	\$7,910.00	\$605.12	\$8,515.12
Ricker	Pamela	Driver Education Teacher	\$9,038.00	\$991.41	\$10,029.41
Riley	Eileen	Librarian	\$61,326.00	\$24,673.93	\$85,999.93
Savoca	Linda	Executive Assistant	\$44,116.00	\$26,973.34	\$71,089.34
Schilling	David	Principal	\$77,500.00	\$20,894.64	\$98,395.69
Stratman	Peter	Language Arts/Social Studies	\$55,677.00	\$24,241.78	\$79,918.78
Talamini	Lynn	PK-8/Elementary Support	\$64,150.00	\$12,636.68	\$76,786.68

Last Name	First Name	Position	Salary	Total Employer Benefits	Total Salary & Benefits
Tobin	William	Math Teacher	\$58,905.00	\$24,488.72	\$83,393.72
Ward	Angela	Crossing Guard	\$1,633.00	\$124.92	\$1,757.92
Wright	Mary Jane	Literacy Interventionist	\$59,309.00	\$6,272.34	\$65,581.34

These are the employees as of the beginning of the school year

CABOT UNION SCHOOL DISTRICT

NOTES TO BUDGET PRESENTATION

Education Spending

Under Act 68, the School Board for each district creates a budget that is based on the needs of the school or schools in their district. In the Vermont education funding process, the “education spending” by which tax rates are determined is the result of the total budget minus the revenues that are collected from all sources. These revenues include tuitions paid to the school, transportation aid and other small state reimbursements. The “education spending” is then divided by the number of students, as determined by the “equalized pupil” number, in order to arrive at the “ed spending per equalized pupil”. It is this spending per pupil that is the basis of the property tax rate.

This year the Legislature reinstated the penalty formula that sets a state-wide spending per pupil threshold. The amount of money above this year’s threshold of \$17,386 is taxed twice. This means that though the spending per pupil based on the proposed budget is \$18,226, the spending on which the taxes are set is \$19,066. The spending per pupil increase is due to a continued decline in student enrollment and an increase in costs to provide a variety of special education services needed to support our students.

The rate is then adjusted by the “common level of appraisal” which is used to compare house valuations across the State. Households making less than about \$98,000 per year pay taxes based on their income rather than the town’s tax rate. In 2016 this was 320 households.

The money for the “ed spending” comes to the school district from two sources. Taxes are raised within the community from both residential property tax payers and non-residential payers. Any amount of education spending not raised locally is made up through the State Education Fund.

Special Education Funding

Special education costs are paid from three revenue sources. Beginning with this budget, all of the expenditures and revenues are part of the Washington Northeast Supervisory Union budget as required by law. First, some expenses are fully paid for by Federal Grants, such as IDEA-B grant received by the Supervisory Union. Second, special education costs for any students who are state placed into our district by a Vermont agency and have additional expenses are fully reimbursed by the State. Third, the special education funding formula awards a "Mainstream Grant" to the Supervisory Union. The local School District "matches" two thirds of the grant with local money. A fourth component may apply if a special education student's individual cost exceeds \$50,000. In this situation any costs are reimbursed at 90% of the amount over \$50,000. After all of these revenues are subtracted from the total of special education costs, the State reimburses a portion of the remaining amount. For the last few years the reimbursement rate has been 56% of the net special education costs.

Changes in Special Education Budgeting

One of the major expenditures in school budgets is special education. State law has shifted how special education is provided and budgeted. The laws were enacted to encourage increased efficiency and effectiveness in the delivery of education in Vermont, including in special education. The law now requires that all special education services and costs be provided and accounted for at the Supervisory Union as well as the State revenues. All special education teachers and paraeducators who work with students with disabilities are now employed by the Supervisory Union. The net special education costs are then assessed back out to the schools and

are shown in the special education function. *This change means that the costs and revenues previously shown at the district level are now shown in the WNESU budget. For the FY 2018 budget it appears as a significant reduction in both costs and revenues in the Cabot budget. Only the NET special education costs, after the revenues discussed above, are reflected in the district's budget. This makes the budget total and revenues look significantly lower. The Ed Spending and Ed Spending per pupil are the most accurate way to compare budgets, along with the resulting tax rate. See pages 35 and 36.*

You will see the result of these changes in the special education budget line items in the Cabot budget and the pie charts. The cost of professional and support staff show as professional services which are assessed from the Supervisory Union. The Supervisory Union budget shows the salaries and benefits. The teachers will continue to provide services for their respective school buildings. The assessment reflects the cost of the services to be provided in the school. Over time, we will work towards a process by which resources, including staff, can be deployed where they are most needed, creating efficiencies and ultimately savings for both schools.

Other notes to the Budget

This budget shows the costs to Vermont property taxpayers under Act 68 and does not show the portion of the positions that are supported by federal funds such as Medicaid or Title I. In the past, parts of these funds were shown. Cabot School has five positions that are partially supported in this manner: in speech, reading, math and behavioral support and in special education. Unfortunately, the federal funds are being reduced each year.

This budget is presented with the information available at the current time from the Agency of Education and the State Commissioner of Taxes. The tax rate is determined by a combination of the budget, the number of students, the Property Yield (formerly known as Base Amount) set by the Legislature and the Base Statewide Equalized Homestead Tax Rate, set by the Legislature. The tax rate is rising, in part due to the reduction in the number of students. Determination of actual property tax rates will be made at the conclusion of the 2017 Legislative Session. The final tax rate is adjusted based on the Common Level of Appraisal (CLA) for your town. The higher the Level of Appraisal, the lower the tax rate. Cabot's CLA decreased from 101.61% last year to 100.75% this year. Accurate property values create the most equitable property tax bills for residents.

Important reminder

Finally, taxpayers should remember that their school tax bill will depend on their household income. Those with a household income of approximately \$98,000 or less may be eligible for a reduction under Act 68. Taxpayers must apply for that reduction and complete Household Income Form HI-144 and Property Tax Adjustment Claim Form HS-122. You can get more information by looking online at www.state.vt.us/tax/propertyadj.shtml

CABOT SCHOOL DISTRICT

BUDGET CATEGORY DESCRIPTIONS

All school districts are required by the VT Department of Education to follow Handbook II in the design and implementation of accounting and budgeting systems. Handbook II separates items into two major components. First are Functions, which is the grouping of activities that have a specific purpose. Within the Functions are Object Codes. These serve to describe the nature of the expenditure in the area of activity. Each Function contains the same groups of Object Codes. While most object codes mean the same thing in each function (salaries and wages) others will relate to the activity being performed. Supplies for example are different in the Instruction function than in the Plant Operation function, but both bear the same 600 series Object Codes.

<u>Function Name</u>	<u>Description of Activities</u>
Instruction	All regular education activities conducted in the classroom including tuition paid for students to area high schools. Usually the largest area of costs.
Special Education	Activities involving students who are eligible for specialized services and have individualized education plans designed to ensure an appropriate education. Items such as occupation and physical therapy, psychological counseling and evaluations are included as professional services. Tuition for programs dealing with students whose needs can not be met in the local school is included under tuition, as well as transportation to those programs.
Guidance	Office of the school guidance counselor who works with non-special education students, parents and teachers to provide counseling on learning problems, social development and career plans.
Nurse	Activities associated with nursing such as health inspections, treatment of minor injuries and referrals for other health services.
Speech	Activities which identify assess and treat children with speech, hearing and language impairments. Students may be regular education or special education students.
Student Support	Specialized instruction of a non special education nature for students who are having some difficulties. Includes Title I activities for remedial math and reading recovery. Also may include dealing with students on discipline issues.
Library	Activities such as selecting, acquiring, preparing, and circulating books and other printed material. Coordinate learning activities with teaching staff for using the library and guiding individuals in the use of using library books.

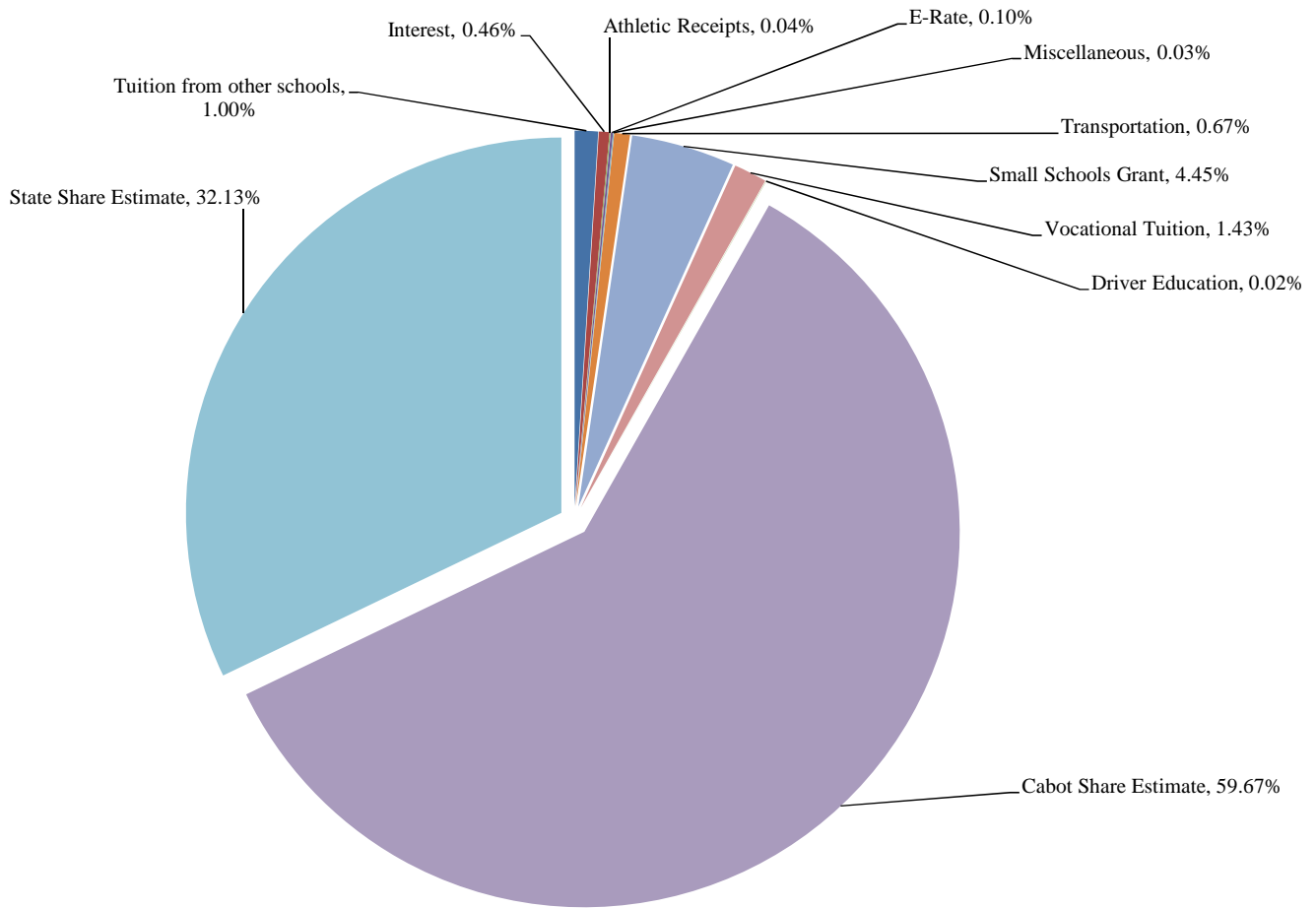
Professional Development	Continuing professional education of the staff. May involve workshops, college courses and conferences in specialized areas of instruction or enhancement of skills.
Tech Support	Activities related to acquisition, maintenance and student use/learning of technology, specifically computers and software.
School Board	General administration and policy development of the school district, including educational content, personnel, budget and fiscal matters.
Principal's Office	Activities concerned with directing, managing and supervising the operation of a school. Activities are performed by a principal and clerical staff.
Fiscal Services	Activities directly related to day to day fiscal operations of the school. Included are budgeted amounts for Tax Anticipation Borrowing interest for cash flow purposes. Coordinates with School District Treasurer for investing and cash flow activities. This could be employees of the district or of the SU on professional services expenditure.
Plant Operation	Activities concerned with keeping the physical plant open, comfortable and safe to use. Keeps the grounds, buildings and equipment in effective working condition and state of repair.
Transportation	Activities related to conveying students to and from school, and to and from co-curricular activities, in compliance with state and federal laws for the operation and maintenance of vehicles.
Facility and Debt Service	Related to budgeting for improvements or building of additions or new school buildings. Debt service includes the budgeting for long term debt principal and interest payments. Usually related to long lived assets such as buildings or major assets (busses or kitchen equipment)

Object CodeDescription of Grouped Object Codes

The same object code groups are included in each function.

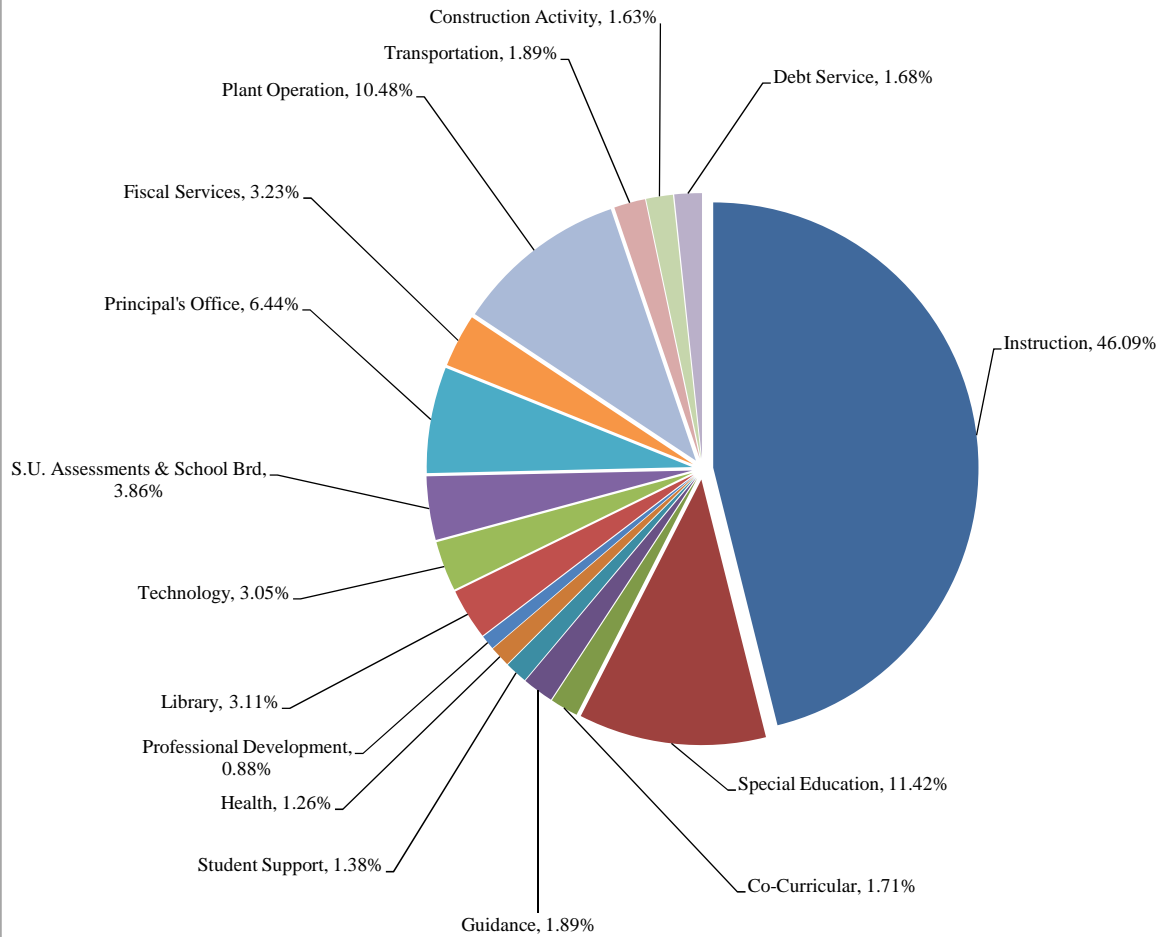
100 series	Salaries and wages. Teacher, para-educator, administrative and custodial are categorized under the function in which they work
200 series	Benefits. For each function where salaries or wages are paid benefits are included. Not all employees receive all the benefits. FICA, worker compensation, unemployment compensation are mandatory by law for each employee. Health, disability, life and dental insurance are awarded by contract or school policy.
300 series	Professional services. Services that can be performed only by persons or firms with specialized skills and knowledge. A product may or may not result, with the delivery of a service as the primary reason for hiring of the professional. Consultants, doctors, accountants, architects, and lawyer are examples. Special education may have significant professional services for evaluation and treatment of students. Also included here is Supervisory Union assessments.
400 series	Services used to operate, repair, maintain, and rent property owned or used by the school. These services are provided by someone other than school district employees.
500 series	Services provided by organizations or personnel not employed by the school, other than professional or repair services. Items such as property, fidelity and liability insurance, tuition paid to other school districts, transportation contracts for student bussing, advertising, telephone and travel costs for employees.
600 series	Supplies and materials. All forms of supplies for operation of the school. Paper, textbooks, heating oil, electricity, periodicals and workbooks, classroom audio-visual and computer software are all considered as supplies.
700 series	Equipment and other long lived assets. Building, computers, machinery for the building and grounds and vehicles.
800/900 series	Other and Transfers. Items that are not classified elsewhere. Dues and fees, interest for both short (less than 1 year) and long term borrowing and repayment of principal. Transfers are to special funds for some future use, but also to cover a deficit in a specific fund such as hot lunch.

Cabot FY18 Revenue



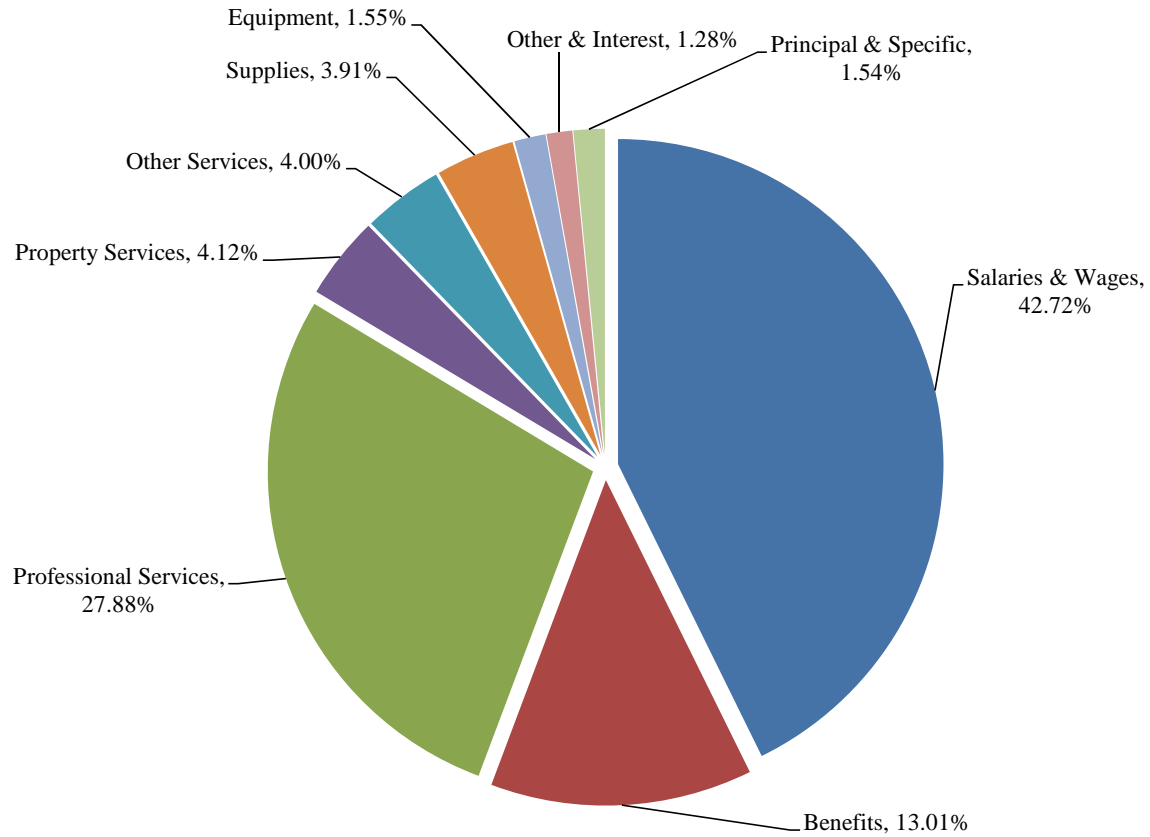
General Fund Revenues		FY18 Budget	
Type	Revenues	Percent	Amount
Local	Tuition from other schools	1.00%	34,000
	Interest	0.46%	15,500
	Athletic Receipts	0.04%	1,400
	E-Rate	0.10%	3,500
	Miscellaneous	0.03%	1,000
State	Transportation	0.67%	22,913
	Small Schools Grant	4.45%	151,407
	Vocational Tuition	1.43%	48,631
	Driver Education	0.02%	650
	Cabot Share Estimate	59.67%	2,031,394
Education Spending	State Share Estimate	32.13%	1,093,827
		<u>100.00%</u>	<u>3,404,222</u>

Cabot FY18 Proposed Budget Expenditures by Function



		Budget FY18	
<u>Function</u>	<u>Name</u>	<u>Percent</u>	<u>Amount</u>
1000	Instruction	46.09%	1,569,054
1200	Special Education	11.42%	388,758
1400	Co-Curricular	1.71%	58,254
2120	Guidance	1.89%	64,432
2121	Student Support	1.38%	46,808
2130	Health	1.26%	43,000
2210	Professional Development	0.88%	30,000
2222	Library	3.11%	105,740
2290	Technology	3.05%	103,746
2300	S.U. Assessments & School Brd	3.86%	131,509
2400	Principal's Office	6.44%	219,273
2500	Fiscal Services	3.23%	109,842
2600	Plant Operation	10.48%	356,605
2700	Transportation	1.89%	64,488
4000	Construction Activity	1.63%	55,500
5000	Debt Service	1.68%	57,211
		100.00%	3,404,222

Cabot FY18 Proposed Budget Expenditures by Object



Budget FY18			
<u>Object</u>	<u>Name</u>	<u>Percent</u>	<u>Amount</u>
100	Salaries & Wages	42.72%	1,454,215
200	Benefits	13.01%	442,943
300	Professional Services	27.88%	949,091
400	Property Services	4.12%	140,200
500	Other Services	4.00%	136,172
600	Supplies	3.91%	133,149
700	Equipment	1.55%	52,674
800	Other & Interest	1.28%	43,418
900	Principal & Specific	1.54%	52,362
		100.00%	3,404,222

Cabot School District
FY16 Budget/FY16 Actual/FY17 Budget/FY18 Proposal

Function: <u>Revenue</u>		Budget FYE	Actual FYE	Budget FYE	Budget FYE	
	<u>Title</u>	<u>June 30, 2016</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>Incrs/(Decrs)</u>
Local	Ed Fund Local Share	0	0	0	0	0
	Tuition from other schools	102,000	40,897	34,000	34,000	0
	Interest	15,520	18,546	15,520	15,500	(20)
	Athletic Receipts	1,000	1,566	1,366	1,400	34
	Services to other Schools	0	0	0	0	0
	E-Rate	2,300	0	2,300	3,500	1,200
	Miscellaneous	7,000	595	7,000	1,000	(6,000)
	Total	127,820	61,605	60,186	55,400	(4,786)
State	Education Fund Payments	2,919,641	2,919,644	2,972,983	3,125,221	152,238
	On-Behalf Vocational Payments	94,637	94,634	71,406	48,631	(22,775)
	Small Schools Grant	129,051	148,533	147,836	151,407	3,571
	Transportation aid	22,540	22,540	39,311	22,913	(16,398)
	Mainstream Grant	72,298	72,298	73,486	0	(73,486)
	Special Ed Reimbursements	321,247	308,278	278,647	0	(278,647)
	Special Ed Extraordinary	0	0	0	0	0
	State Placed Students	0	93,005	36,450	0	(36,450)
	Essential Early Education	15,074	15,074	12,206	0	(12,206)
	Driver Education Reimbursement	650	533	650	650	0
	Voc Ed Transportation	0	0	15,000	0	(15,000)
	High School Completion	0	4,880	0	0	0
	Small Schools Stability Grant	0	0	0	0	0
	VSTRS on Behalf	0	111,751	0	0	0
	Other Grants/Services	0	17,091	0	0	0
	Total	3,575,138	3,808,261	3,647,975	3,348,822	(299,153)
Other	Federal Grants	0	0	0	0	0
	Prior Year Revenues	0	949	0	0	0
	Reserve Fund Transfer	0	0	0	0	0
	Prior Year Expense Refund	0	0	0	0	0
	Total	0	949	0	0	0
	Totals	3,702,958	3,870,814	3,708,161	3,404,222	(303,939)
						-8.20%

As of: January 12, 2017

Cabot School District

FY16 Budget/FY16 Actual/FY17 Budget/FY18 Proposal

Function Summary

Function	Title	<u>Budget FYE</u>	<u>Actual FYE</u>	<u>Budget FYE</u>	<u>Budget FYE</u>	<u>Budget</u>	
		<u>June 30, 2016</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>Incrs/(Decrs)</u>	
1000	Instruction	1,496,024	1,560,210	1,585,447	1,569,054	(16,393)	
1200	Special Education	494,543	686,431	403,750	388,758	(14,992)	
1400	Co-Curricular	51,730	52,527	64,727	58,254	(6,473)	
2120	Guidance	63,074	54,591	62,614	64,432	1,818	
2121	Student Support	38,833	39,789	40,146	46,808	6,662	
2130	Health	39,300	36,659	40,086	43,000	2,914	
2140	Psychological Services	148,870	35,077	201,975	0	(201,975)	
2150	Speech	2,500	95	0	0	0	
2160	OT Services	14,000	15,163	14,233	0	(14,233)	
2190	PT Services	3,500	2,816	3,442	0	(3,442)	
2210	Professional Development	29,000	23,201	30,000	30,000	0	
2222	Library	115,434	115,128	92,909	105,740	12,831	
2290	Technology	87,003	87,310	90,373	103,746	13,373	
2300	S.U. Assessments & School Brd	175,312	157,733	177,947	131,509	(46,438)	
2400	Principal's Office	222,773	217,670	225,720	219,273	(6,447)	
2500	Fiscal Services	97,398	108,429	112,853	109,842	(3,011)	
2600	Plant Operation	354,239	351,178	341,252	356,605	15,353	
2700	Transportation	72,399	77,459	99,092	64,488	(34,604)	
4000	Construction Activity	30,000	31,700	50,000	55,500	5,500	
5000	Debt Service	167,026	116,096	71,595	57,211	(14,384)	
5000	Transfers	0	(2,636)	0	0	0	
5000	Prior Year	0	0	0	0	0	
	Total Expenditures	3,702,958	3,766,628	3,708,161	3,404,222	(303,939)	-8.20%
	Total Revenue	3,702,958	3,870,814	3,708,161	3,404,222		
	Surplus/(Deficit)	0	104,187	0	0		

As of: January 12, 2017

Version: 1.6

Cabot School District

FY16 Budget/FY16 Actual/FY17 Budget/FY18 Proposal

Objects Summary

Number	Name	<u>Budget FYE</u>	<u>Actual FYE</u>	<u>Budget FYE</u>	<u>Budget FYE</u>	<u>Budget</u>	
		<u>June 30, 2016</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>Incrs/(Decrs)</u>	
100	Salaries & Wages	1,531,000	1,528,625	1,505,809	1,454,215	(51,594)	
200	Benefits	523,260	541,296	525,656	442,943	(82,713)	
300	Professional Services	924,506	918,060	1,052,216	949,091	(103,125)	
400	Property Services	123,622	118,720	150,970	140,200	(10,770)	
500	Other Services	195,525	225,847	155,497	136,172	(19,325)	
600	Supplies	155,333	133,854	150,625	133,149	(17,476)	
700	Equipment	48,304	38,758	59,125	52,674	(6,451)	
800	Other & Interest	45,705	44,190	46,483	43,418	(3,065)	
900	Principal & Specific	155,702	217,278	61,780	52,362	(9,418)	
	Totals	3,702,958	3,766,628	3,708,161	3,404,222	(303,939)	

As of: January 12, 2017

Version: 1.6

**CABOT SCHOOL DISTRICT
DETAIL OF FUNCTION**

Instruction

Regular Ed Instruction For Fiscal Year:		Function		1100		
<u>Object</u>	<u>Title</u>	30-Jun-16 <u>Budget</u>	30-Jun-16 <u>Actual</u>	30-Jun-17 <u>Budget</u>	30-Jun-18 <u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	960,381	946,082	1,011,761	1,024,230	12,469
200	Benefits	265,388	280,259	289,180	298,162	8,982
300	Professional Services	49,371	19,514	19,600	10,600	(9,000)
400	Property Services	3,050	802	1,050	1,050	0
500	Other Services	148,950	145,162	112,275	69,925	(42,350)
600	Supplies	23,825	16,763	23,595	18,595	(5,000)
700	Equipment	6,600	3,192	6,575	3,000	(3,575)
800	Other	3,535	155	570	570	0
900	VSTRS on Behalf	0	111,751	0	0	0
		1,461,100	1,523,681	1,464,606	1,426,132	(38,474)

Regular Ed Instruction Pre K For Fiscal Year:		Function		1100		
<u>Object</u>	<u>Title</u>	30-Jun-16 <u>Budget</u>	30-Jun-16 <u>Actual</u>	30-Jun-17 <u>Budget</u>	30-Jun-18 <u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	26,183	26,981	89,862	93,602	3,740
200	Benefits	8,741	8,638	30,979	24,090	(6,889)
300	Professional Services	0	54	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	25,230	25,230
600	Supplies	0	858	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		34,924	36,530	120,841	142,922	22,081

Special Ed Instruction For Fiscal Year:		Function		1200		
<u>Object</u>	<u>Title</u>	30-Jun-16 <u>Budget</u>	30-Jun-16 <u>Actual</u>	30-Jun-17 <u>Budget</u>	30-Jun-18 <u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	100,795	104,889	98,347	9,000	(89,347)
200	Benefits	84,094	84,232	87,017	1,292	(85,725)
300	Professional Services	280,903	405,619	206,180	377,398	171,218
400	Property Services	0	0	0	0	0
500	Other Services	0	47,857	0	0	0
600	Supplies	4,500	59	0	0	0
700	Equipment	4,500	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		474,792	642,655	391,544	387,690	(3,854)

Special Ed Instruction Pre K For Fiscal Year:		Function		1200		
<u>Object</u>	<u>Title</u>	30-Jun-16 <u>Budget</u>	30-Jun-16 <u>Actual</u>	30-Jun-17 <u>Budget</u>	30-Jun-18 <u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	19,751	43,777	12,206	1,068	(11,138)
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		19,751	43,777	12,206	1,068	(11,138)

**CABOT SCHOOL DISTRICT
DETAIL OF FUNCTION**

Co-Curricular Activities		Function		1400		
For Fiscal Year:		30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	28,988	33,239	35,480	37,076	1,596
200	Benefits	3,604	2,973	3,968	4,200	232
300	Professional Services	12,204	11,304	9,900	9,900	0
400	Property Services	827	0	1,200	1,200	0
500	Other Services	499	450	524	524	0
600	Supplies	4,450	3,403	2,400	1,100	(1,300)
700	Equipment	0	0	10,150	3,150	(7,000)
800	Other	1,159	1,159	1,105	1,105	0
900	Other Uses	0	0	0	0	0
		51,730	52,527	64,727	58,254	(6,473)
Total of Instruction		2,042,297	2,299,169	2,053,924	2,016,066	(37,858)

Student Support Services		Function		2120		
For Fiscal Year:		30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	52,315	44,832	47,652	49,407	1,755
200	Benefits	10,064	9,638	11,664	11,728	64
300	Professional Services	0	0	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	550	121	3,198	3,198	0
700	Equipment	0	0	0	0	0
800	Other	145	0	100	100	0
900	Other Uses	0	0	0	0	0
		63,074	54,591	62,614	64,432	1,818

Student Support		Function		2121		
For Fiscal Year:		30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	28,840	28,840	29,633	34,882	5,249
200	Benefits	8,793	9,606	9,313	10,726	1,413
300	Professional Services	0	0	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	1,200	1,344	1,200	1,200	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		38,833	39,789	40,146	46,808	6,662

Health		Function		2130		
For Fiscal Year:		30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	39,300	36,659	40,086	43,000	2,914
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		39,300	36,659	40,086	43,000	2,914

**CABOT SCHOOL DISTRICT
DETAIL OF FUNCTION**

Psychological Services	Function					2140
For Fiscal Year:	30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100 Salaries		0	0	0	0	0
200 Benefits		0	0	0	0	0
300 Professional Services		148,870	35,077	201,975	0	(201,975)
400 Property Services		0	0	0	0	0
500 Other Services		0	0	0	0	0
600 Supplies		0	0	0	0	0
700 Equipment		0	0	0	0	0
800 Other		0	0	0	0	0
900 Other Uses		0	0	0	0	0
		<hr/> 148,870	<hr/> 35,077	<hr/> 201,975	<hr/> 0	<hr/> (201,975)

Speech	Function					2150
For Fiscal Year:	30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100 Salaries		0	0	0	0	0
200 Benefits		0	0	0	0	0
300 Professional Services		2,500	0	0	0	0
400 Property Services		0	0	0	0	0
500 Other Services		0	0	0	0	0
600 Supplies		0	0	0	0	0
700 Equipment		0	95	0	0	0
800 Other		0	0	0	0	0
900 Other Uses		0	0	0	0	0
		<hr/> 2,500	<hr/> 95	<hr/> 0	<hr/> 0	<hr/> 0

OT Services	Function					2160
For Fiscal Year:	30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100 Salaries		0	0	0	0	0
200 Benefits		0	0	0	0	0
300 Professional Services		14,000	15,163	14,233	0	(14,233)
400 Property Services		0	0	0	0	0
500 Other Services		0	0	0	0	0
600 Supplies		0	0	0	0	0
700 Equipment		0	0	0	0	0
800 Other		0	0	0	0	0
900 Other Uses		0	0	0	0	0
		<hr/> 14,000	<hr/> 15,163	<hr/> 14,233	<hr/> 0	<hr/> (14,233)

PT Services	Function					2190
For Fiscal Year:	30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18		
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100 Salaries		0	0	0	0	0
200 Benefits		0	0	0	0	0
300 Professional Services		3,500	2,816	3,442	0	(3,442)
400 Property Services		0	0	0	0	0
500 Other Services		0	0	0	0	0
600 Supplies		0	0	0	0	0
700 Equipment		0	0	0	0	0
800 Other		0	0	0	0	0
900 Other Uses		0	0	0	0	0
		<hr/> 3,500	<hr/> 2,816	<hr/> 3,442	<hr/> 0	<hr/> (3,442)

Total of Student Support		<hr/> <hr/> 310,077	<hr/> <hr/> 184,191	<hr/> <hr/> 362,496	<hr/> <hr/> 154,241	<hr/> <hr/> (208,255)
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**CABOT SCHOOL DISTRICT
DETAIL OF FUNCTION**

Instructional Support Services

		Function 2210				
Professional Development						
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	0	0	0	0
200	Benefits	20,500	20,039	20,500	20,500	0
300	Professional Services	7,000	2,815	8,000	8,000	0
400	Property Services	0	0	0	0	0
500	Other Services	1,500	347	1,500	1,500	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		29,000	23,201	30,000	30,000	0

		Function 2222				
Library						
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	78,987	79,782	56,464	65,663	9,199
200	Benefits	21,147	24,676	22,445	26,077	3,632
300	Professional Services	0	0	0	0	0
400	Property Services	500	0	500	500	0
500	Other Services	0	0	0	0	0
600	Supplies	13,800	10,670	13,000	13,000	0
700	Equipment	1,000	0	500	500	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		115,434	115,128	92,909	105,740	12,831

		Function 2290				
Technology						
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	47,514	47,835	42,466	52,697	10,231
400	Property Services	131	131	750	750	0
500	Other Services	0	0	1,425	420	(1,005)
600	Supplies	8,283	8,282	9,332	8,356	-976
700	Equipment	31,075	31,062	36,400	41,524	5,124
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		87,003	87,310	90,373	103,746	13,373

Total of Instructional Support	231,437	225,639	213,282	239,486	26,204
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Administrative Function

		Function 2310				
S. U. Assessments & School Board						
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	10,500	8,309	11,000	11,000	0
300	S.U. Assessments	149,512	139,441	151,387	103,049	(48,338)
400	Property Services	0	0	0	0	0
500	Other Services	12,200	7,272	12,460	12,460	0
600	Supplies	400	80	400	400	0
700	Equipment	0	0	0	0	0
800	Other	1,600	1,530	1,600	1,600	0
900	Ancillary Programs	1,100	1,100	1,100	3,000	1,900
		175,312	157,733	177,947	131,509	(46,438)

**CABOT SCHOOL DISTRICT
DETAIL OF FUNCTION**

Principal's Office		Function		2410		
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	129,843	129,976	136,610	140,355	3,745
200	Benefits	51,205	50,874	50,590	46,167	(4,423)
300	Professional Services	1,905	3,653	500	2,000	1,500
400	Property Services	30,442	26,877	25,770	18,500	(7,270)
500	Other Services	4,644	2,408	5,000	5,000	0
600	Supplies	3,292	3,262	6,250	6,250	0
700	Equipment	0	0	500	500	0
800	Other	1,443	620	500	500	0
900	Other Uses	0	0	0	0	0
		<u>222,773</u>	<u>217,670</u>	<u>225,720</u>	<u>219,273</u>	<u>(6,447)</u>

Fiscal Operations		Function		2520		
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	S.U. Assessments	71,598	76,092	80,760	77,749	(3,011)
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	400	645	400	400	0
700	Equipment	0	0	0	0	0
800	Other	25,400	31,693	31,693	31,693	0
900	Other Uses	0	0	0	0	0
		<u>97,398</u>	<u>108,429</u>	<u>112,853</u>	<u>109,842</u>	<u>(3,011)</u>

Total of Administration Functions	<u>495,483</u>	<u>483,832</u>	<u>516,520</u>	<u>460,624</u>	<u>(55,896)</u>
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Operations, Transportation and Construction Services

Operations		Function		2600		
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	95,463	94,946	0	0	0
200	Benefits	40,239	38,914	0	0	0
300	Professional Services	62,002	68,314	172,789	188,142	15,353
400	Property Services	50,540	47,066	62,700	62,700	0
500	Other Services	20,432	19,082	21,113	21,113	0
600	Supplies	81,433	78,576	80,650	80,650	0
700	Equipment	4,130	4,280	4,000	4,000	0
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		<u>354,239</u>	<u>351,178</u>	<u>341,252</u>	<u>356,605</u>	<u>15,353</u>

Transportation		Function		2700		
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	29,205	39,059	0	0	0
200	Benefits	9,484	11,447	0	0	0
300	Professional Services	4,077	1,619	77,692	64,488	(13,204)
400	Property Services	8,133	12,144	9,000	0	(9,000)
500	Other Services	7,300	3,269	1,200	0	(1,200)
600	Supplies	13,200	9,791	10,200	0	(10,200)
700	Equipment	1,000	130	1,000	0	(1,000)
800	Other	0	0	0	0	0
900	Other Uses	0	0	0	0	0
		<u>72,399</u>	<u>77,459</u>	<u>99,092</u>	<u>64,488</u>	<u>(34,604)</u>

**CABOT SCHOOL DISTRICT
DETAIL OF FUNCTION**

Construction Services		Function		4000		
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	0	0	0	0	0
400	Property Services	30,000	31,700	50,000	55,500	5,500
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Other	0	0	0	0	0
900	Fund Transfer	0	0	0	0	0
		<u>30,000</u>	<u>31,700</u>	<u>50,000</u>	<u>55,500</u>	<u>5,500</u>
Total of Operation/Transport/Constructi		456,638	460,338	490,344	476,593	(13,751)

Prior Year Expenditures/Fund Transfers/Construction Activity

Debt Service and Fund Transfer		Function		5000		
For Fiscal Year:		30-Jun-16		30-Jun-17	30-Jun-18	
<u>Object</u>	<u>Title</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Professional Salaries	0	0	0	0	0
200	Benefits	0	0	0	0	0
300	Professional Services	0	0	0	0	0
400	Property Services	0	0	0	0	0
500	Other Services	0	0	0	0	0
600	Supplies	0	0	0	0	0
700	Equipment	0	0	0	0	0
800	Interest	12,424	9,033	10,915	7,850	(3,065)
900	Prior Year	0	(2,636)	0	0	0
900	Principal	154,602	107,063	60,680	49,362	(11,318)
		<u>167,026</u>	<u>113,460</u>	<u>71,595</u>	<u>57,211</u>	<u>(14,384)</u>
Grand Totals		<u>3,702,958</u>	<u>3,766,628</u>	<u>3,708,161</u>	<u>3,404,222</u>	<u>(303,939)</u>

**Cabot School District
Enrollment**

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
									Estimates
Pre-K 3 year olds								13	11
Pre-K 4 year olds	14	20	11	12	11	9	12	12	13
Kindergarten	15	13	18	14	11	12	10	12	12
Grade 1	13	17	16	14	12	12	12	10	12
Grade 2	13	13	17	13	16	11	13	13	10
Grade 3	13	16	18	14	16	14	10	14	13
Grade 4	14	14	14	8	13	19	12	8	14
Grade 5	17	13	21	10	9	13	18	14	8
Grade 6	15	17	16	16	8	13	15	16	14
Grade 7	15	20	18	11	13	10	11	15	16
Grade 8	16	15	16	17	10	16	10	12	15
Grade 9	16	19	18	16	15	13	16	9	12
Grade 10	20	13	18	14	16	13	13	15	9
Grade 11	22	16	12	15	16	11	15	14	15
Grade 12	16	22	20	11	16	14	13	14	14
Total Enrollment	219	228	233	185	182	180	180	191	188

**Cabot School District
Average Daily Membership**

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Pre-K 3 year olds								13.00
Pre-K 4 year olds		20.00	11.00	11.55	10.90	9.00	12.00	12.00
Kindergarten	14.63	13.10	17.72	15.00	11.00	11.00	10.00	12.00
Grade 1	12.05	16.00	15.75	15.15	11.72	12.00	12.00	9.10
Grade 2	12.05	12.10	16.00	13.00	16.10	11.00	12.00	12.10
Grade 3	13.50	16.00	15.07	14.65	16.04	12.19	10.00	13.00
Grade 4	13.50	13.00	15.00	7.14	12.72	19.00	9.10	8.00
Grade 5	17.91	13.00	20.35	10.00	8.23	12.01	18.00	12.12
Grade 6	14.00	17.38	15.00	14.00	8.00	10.32	12.19	16.00
Grade 7	14.00	18.00	17.41	11.00	10.00	10.00	7.37	13.00
Grade 8	12.62	14.00	16.00	16.62	10.00	13.05	9.08	8.44
Grade 9	13.00	14.85	17.00	13.59	17.00	12.00	13.00	9.00
Grade 10	9.93	11.00	14.70	14.55	15.56	15.20	9.00	12.95
Grade 11	18.00	8.18	11.00	11.36	15.00	16.00	15.00	9.00
Grade 12	14.05	20.00	12.04	8.05	12.00	11.00	14.00	11.00
Total ADM	179.24	206.61	214.04	175.66	174.27	173.77	162.74	170.71

**Cabot School District
Equalized Pupils (EP)**

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Actual Calculation	200.53	198.06	196.52	209.01	199.54	179.23	179.88	177.45	174.91
Phantoms	0.00	0.00	0.00	0.00	2.15	15.40	7.94	3.80	
Hold-harmless Calc	200.53	198.06	196.52	209.01	201.69	194.63	187.82	181.25	174.91

Cabot School District

	FY17 Annual Report	FY17 Revised by Legislature	FY18 Proposed Budget	Increase (Decrease)	% Increase (Decrease)
Budgeted Expenditures	\$3,708,161	\$3,708,161	\$3,404,222	(\$303,939)	-8.20%
Local Revenues	\$663,772	\$663,772	\$230,370	(\$433,402)	-65.29%
Education Spending	\$3,044,389	\$3,044,389	\$3,173,852	\$129,463	4.25%
Equalized Pupils	181.25	181.25	174.14	(7.11)	-3.92%
Education Spending per Equalized Pupil	\$16,796.63	\$16,796.63	\$18,225.86	\$1,429	8.51%
Per Pupil Amount above Threshold	-	-	\$839.86	-	-
Education Spending per Equalized Pupil with Penalty	-	-	\$19,065.73	-	-
Estimated Property Yield (Base Amount)	\$9,870	\$9,701	\$10,076	\$375	3.87%
District Spending Adjustment	170.179%	173.143%	189.219%	16.076%	9.28%
Base Statewide Equalized Homestead Tax Rate	\$1.00	\$1.00	\$1.00	\$0.000	0.00%
Local Equalized Homestead Tax Rate	\$1.7018	\$1.7314	\$1.8922	\$0.161	9.28%
Common Level of Appraisal	101.61%	101.66%	100.75%	-0.91%	-0.90%
Local Homestead Tax Rate	\$1.6748	\$1.7199	\$1.8781	\$0.1582	9.20%
Base Statewide Equalized Non- Homestead Tax Rate	\$1.538	\$1.535	\$1.550	\$0.0150	0.98%
Local Statewide Equalized Non-Homestead Tax Rate	\$1.5136	\$1.5099	\$1.5385	\$0.0248	1.64%
Base Statewide Income Sensitivity Percent	3.09%	3.09%	3.06%	-0.03%	-0.97%
Local Income Sensitivity Percent	5.26%	5.35%	5.79%	0.53%	9.94%

Cabot School District

Estimated Tax Rates Calculation	<u>FY18</u> <u>Cabot</u>		<u>FY17</u> <u>Cabot</u>
Budgeted Expenditures	1	\$3,404,222	\$3,708,161
Less: Local Revenues	2	<u>(230,370)</u>	<u>(663,772)</u>
Net Education Fund Spending	3	3,173,852	3,044,389
Equalized Pupils (1)	4	174.14	181.25
Education spending per equalized pupil	5	18,225.86	Line 3 / Line 4 16,796.63
Property Yield (2)	6	10,076	Initial amount for base rate 9,701
District spending adjustment factor	7	180.884%	Line 5 / Line 6 173.143%
Statewide Residential Property Tax Rates (2)	8	\$1.000	\$1.000
District spending adjustment		<u>180.884%</u>	Line 7 calculation <u>173.143%</u>
		\$1.8088	Line 8 x Line 7 <u>\$1.7314</u>
Common Level of appraisal adjustment (3)		<u>100.75%</u>	<u>101.66%</u>
Estimated Residential Tax Rate		<u>\$1.7954</u>	<u>\$1.7199</u>
Change from Prior Year Actual Tax Rate		<u>\$0.0755</u>	<u>\$0.0699</u>
Statewide Non Residential Tax Rate (2)		\$1.550	\$1.535
Common Level of appraisal adjustment		<u>100.75%</u>	<u>101.66%</u>
		<u>\$1.5385</u>	<u>\$1.5099</u>

Notes:

(1) Equalized pupil calculation is from Dept. of Education and is based on FY'16 and FY'17 data and averaged over those two years. Final Data issued Dec 19, 2016.

(2) Amounts are based on the suggested amounts of the Governor to the Legislature on Dec 01, 2016 and are subject to final approval or change by the 2017 Legislative session.

(3) Common level of appraisal percentage is calculated by VT Department of Taxes, Division of Property Valuation and Review and CLA figure received December 23, 2016

Property Taxes Based on Home Value

	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000
Property Value	\$ 100,000	\$ 150,000	\$ 100,000	\$ 150,000
Grand List @ 1%	\$ 1,000	\$ 1,500	\$ 1,000	\$ 1,500
Residential Tax Rate (See Estimated Tax Calculation)	<u>\$ 1.7954</u>	<u>\$ 1.7954</u>	<u>\$ 1.7199</u>	<u>\$ 1.7199</u>
Estimated Residential Education Property Tax	\$1,795.37	\$2,693.06	\$ 1,719.90	\$ 2,579.85
Increase in property taxes	\$75.47	\$113.21	\$ 68.77	\$ 103.15
Percent of increase	4.39%	4.39%	4.37%	4.37%

Property Taxes Based on Household Income

	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Household Income	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Income Sensitivity Rate	<u>3.060%</u>	<u>3.060%</u>	<u>3.090%</u>	<u>3.090%</u>
Maximum Residential Education Property Tax	\$ 1,530.00	\$ 1,530.00	\$ 1,545.00	\$ 1,545.00
Property Tax Reduction based on Household Income	<u>\$ (265.37)</u>	<u>\$ (1,163.06)</u>	<u>\$ (174.90)</u>	<u>\$ (1,034.85)</u>
Decrease of property tax based on Income Sensitivity	14.78%	43.19%	10.17%	40.11%

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

School: Cabot School
S.U.: Washington Northeast 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 - 12
 (11 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
 9 out of 11

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Rochester School	PK - 12	162	13.25	1.00	12.23	162.00	13.25
	Craftsbury Schools	PK - 12	179	15.20	1.00	11.78	179.00	15.20
	Cabot School	PK - 12	179	17.90	1.00	10.00	179.00	17.90
<- Larger	Chelsea Elementary High School	PK - 12	194	17.21	1.00	11.27	194.00	17.21
	Canaan Schools	PK - 12	195	18.00	1.00	10.83	195.00	18.00
	Concord Graded/High School	PK - 12	212	14.15	1.00	14.98	212.00	14.15
Averaged SCHOOL cohort data			272.27	26.62	1.64	10.23	166.39	16.27

School District: Cabot
LEA ID: T038

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 - 12 school district
 (35 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)
 31 out of 35

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

Smaller ->	Rochester	PK-12	157.33	\$16,736
	Craftsbury	PK-12	166.01	\$16,135
	Canaan	PK-12	174.08	\$15,671
	Cabot	PK-12	176.55	\$16,462
<- Larger	Whitingham/Wilmington Joint District	PK-12	241.82	\$29,947
	Proctor	PK-12	268.39	\$14,934
	Bethel	PK-12	282.94	\$13,266
Averaged SCHOOL DISTRICT cohort data			783.66	\$13,592

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

FY2017 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates			
			SchIDist	SchIDist	SchIDist	MUN	MUN	MUN	
			Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate	
Smaller ->	T041	Canaan	PK-12	150.07	13,272.84	1.3682	1.3682	107.28%	1.2754
	T055	Craftsbury	PK-12	154.57	16,260.01	1.6761	1.6761	96.58%	1.7355
	T046	Chelsea	K-12	173.14	16,016.24	1.6736	1.6736	105.67%	1.5838
	T038	Cabot	PK-12	181.25	16,796.63	1.7485	1.7485	101.66%	1.7199
<- Larger	T020	Bethel	PK-12	283.98	16,609.78	1.7122	1.7122	108.93%	1.5718
	T160	Proctor	PK-12	288.59	15,464.46	1.5941	1.5941	111.99%	1.4234
	U146	Rivendell Interstate School	PK-12	296.68	18,311.04	1.8875	-	-	-

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.

ENTER DATA ONLY IN THE YELLOW CELLS.				FY2015	FY2016	FY2017	FY2018
Total Budget as reported to DOE in FY14-FY16				\$3,675,417	\$3,702,958	\$3,708,161	
S.U. assessment included in local budget - reference only							
Deficit included in budget data to AOE as expenditure (F6999)							
Act 144 Expenditures (Manchester & West Windsor only)				-	-	-	
Act 144 Revenues, including property taxes (Manchester & West Windsor only)				-	-	-	
Obligation to a Regional Tech Center School District if applicable							
1. Separately warned article passed at town meeting							
2. Separately warned article passed at town meeting							
3. Separately warned article passed at town meeting							
4. Separately warned article passed at town meeting							
5. Separately warned article passed at town meeting							
6. Separately warned article passed at town meeting							
Choose a District: <input type="text" value="Cabot, Cabot"/>							

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District: **Cabot**
County: **Washington**

T038
Washington Northeast

Property dollar equivalent yield	10,076	Homestead tax rate per \$10,076 of spending per equalized pupil	1.00
	11,875	Income dollar equivalent yield per 2.0% of household income	

Expenditures

	FY2015	FY2016	FY2017	FY2018
1. Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,675,417	\$3,702,958	\$3,708,161	\$3,404,222
2. <i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	
3. <i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	
4. Locally adopted or warned budget	\$3,675,417	\$3,702,958	\$3,708,161	\$3,404,222
5. <i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	
6. <i>plus</i> Prior year deficit repayment of deficit	-	-	-	
7. Total Budget	\$3,675,417	\$3,702,958	\$3,708,161	\$3,404,222
8. S.U. assessment (included in local budget) - informational data	-	-	-	
9. Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	

Revenues

10. Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$762,985	\$688,680	\$663,772	\$230,370
11. <i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	
12. <i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	
13. Offsetting revenues	\$762,985	\$688,680	\$663,772	\$230,370
14. Education Spending	\$2,912,432	\$3,014,278	\$3,044,389	\$3,173,852
15. Equalized Pupils	194.63	187.82	181.25	172.76

	FY2015	FY2016	FY2017	FY2018
16. Education Spending per Equalized Pupil	\$14,963.94	\$16,048.76	\$16,796.63	\$18,371.45
17. <i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$388.51	\$357.57	\$84.22	\$85.85
18. <i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	\$9.92	-	
19. <i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	
20. <i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	
21. <i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	
22. <i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	
23. <i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	
24. <i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	-	-	
25. <i>plus</i> Excess spending threshold	\$16,166.00	\$17,103.00	\$16,241.64	\$17,386.00
26. Excess Spending per Equalized Pupil over threshold (if any)	-	-	\$166	\$899.60
27. Per pupil figure used for calculating District Equalized Tax Rate	\$14,964	\$16,049	\$16,962	\$19,271.05
28. District spending adjustment (minimum of 100%)	161.163% based on \$9,285	169.667% based on \$9,285	174.850% based on yield \$9,701	191.257% based on yield \$10,076

Prorating the local tax rate

29. Anticipated district equalized homestead tax rate (to be prorated by line 30) $[\$19,271.05 \div (\$10,076.00 / \$1,000)]$	\$1,5794 based on \$0.98	\$1,6797 based on \$0.99	\$1,7485 based on \$1.00	\$1,9126 based on \$1.00
30. Percent of Cabot equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%
31. Portion of district eq homestead rate to be assessed by town $(100.00\% \times \$1.91)$	\$1.5794	\$1.6797	\$1.7485	\$1.9126
32. Common Level of Appraisal (CLA)	100.37%	101.73%	101.66%	100.75%
33. Portion of actual district homestead rate to be assessed by town $(\$1.9126 / 100.75\%)$	\$1.5736 based on \$0.98	\$1.6511 based on \$0.99	\$1.7199 based on \$1.00	\$1.8984 based on \$1.00
34. Anticipated income cap percent (to be prorated by line 30) $[(\$19,271.05 \div \$11,875) \times 2.00\%]$	2.90% based on 1.80%	3.05% based on 1.80%	3.12% based on 2.00%	3.25% based on 2.00%
35. Portion of district income cap percent applied by State $(100.00\% \times 3.25\%)$	2.90% based on 1.80%	3.05% based on 1.80%	3.12% based on 2.00%	3.25% based on 0.00%
36.	-	-	-	-
37.	-	-	-	-

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

CABOT BOND SCHEDULE
2007 Bond - Woodchip Heating

		Principal Balance	Principal Payment	Interest Payment	Interest Payment	Total Interest	Total Payment
	Year	1-Jul	1-Dec	1-Dec	1-Jun		
1	FY08	235,000	0	3,532	5,087	8,619	8,619
2	FY09	235,000	15,000	5,087	4,797	9,883	24,883
3	FY10	220,000	15,000	4,797	4,502	9,298	24,298
4	FY11	205,000	15,000	4,502	4,201	8,703	23,703
5	FY12	190,000	15,000	4,201	3,896	8,098	23,098
6	FY13	175,000	15,000	3,896	3,586	7,483	22,483
7	FY14	160,000	15,000	3,586	3,272	6,859	21,859
8	FY15	145,000	15,000	3,272	2,955	6,227	21,227
9	FY16	130,000	10,000	2,955	2,741	5,695	15,695
10	FY17	120,000	10,000	2,741	2,524	5,265	15,265
11	FY18	110,000	10,000	2,524	2,306	4,830	14,830
12	FY19	100,000	10,000	2,306	2,081	4,387	14,387
13	FY20	90,000	10,000	2,081	1,853	3,934	13,934
14	FY21	80,000	10,000	1,853	1,620	3,472	13,472
15	FY22	70,000	10,000	1,620	1,384	3,004	13,004
16	FY23	60,000	10,000	1,384	1,156	2,540	12,540
17	FY24	50,000	10,000	1,156	927	2,083	12,083
18	FY25	40,000	10,000	927	697	1,624	11,624
19	FY26	30,000	10,000	697	466	1,162	11,162
20	FY27	20,000	10,000	466	233	699	10,699
21	FY28	10,000	10,000	233		233	10,233
	Total		235,000	53,814.90	50,282.52	104,097.42	339,097.42

Cabot School
CAPITAL FUND FINANCIAL REPORT

	WOODCHIP PROJECT										PERFORMING ARTS CENTER											
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Total	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	Total	
REVENUE																						
Interest		12,119	7,746	2,052	234	192	75	38	35	42	22,534											
Fundraising																						
Grants	9,100										9,100											93,884
State Aid						161,783	144,804	241,299	241,298		789,184											65,691
Bond Proceeds											235,000											13,015
Loan Proceeds																						
Prior Year																						
Transfer from GF	20,000										20,000											
Total Revenue	29,100	247,119	7,746	2,052	234	161,975	144,879	241,337	241,334	42	1,075,818											75,000
EXPENDITURES																						
Salaries																						
Benefits		9,239									9,239											
Prof Services	32,304	68,843	4,106								105,253											20,787
Property Services		652,159	172,275	50,734							875,168											120,329
Other Services		430									430											1,826
Supplies																						
Equipment																						
Prior Yr Adj																						
Total Expenditures	32,304	731,520	176,381	50,734							990,940											268,802
REVENUE LESS EXPENDITURES	(3,204)	(484,402)	(168,635)	(48,682)	234	161,975	144,879	241,337	241,334	42	84,879											(21,212)

Cabot School District
TREASURER'S REPORT
Summary of Fund Balances

	FY16 Actual	FY17 Budget	FY18 Budget
Beginning Balance All Funds July 1	64,715	119,399	119,399
GENERAL REVENUE FUND			
Beginning Balance July 1	0	79,394	79,394
Revenue	3,870,814	3,708,161	3,404,222
Expenditures	(3,766,628)	(3,708,161)	(3,404,222)
Revenue Less Expenditures	104,187	0	0
Transfer from Reserve Fund - Undesignated	0	0	0
Transfer to Reserve Fund - Undesignated	(24,792)	0	0
Transfer to Food Service Fund	0	0	0
Transfer to Capital Projects Fund	0	0	0
Transfer from Capital Projects Fund	0	0	0
Transfer to Capital Projects Fund	0	0	0
Transfer from Reserve Fund	0	0	0
Transfer to Reserve Fund - Bus	0	0	0
Closing Balance General Revenue Fund June 30	79,394	79,394	79,394
SPECIAL REVENUE FUND			
Beginning Balance July 1	0	1,366	1,366
Revenue	99,826	95,069	109,817
Expenditures	(98,461)	(95,069)	(109,817)
Revenue Less Expenditures	1,366	0	0
Transfer from General Fund	0	0	0
Closing Balance Special Revenue Fund June 30	1,366	1,366	1,366
CAPITAL PROJECTS FUND			
Beginning Balance July 1	63,625	63,667	63,667
Revenue	42	0	0
Expenditures	0	0	0
Revenue Less Expenditures	42	0	0
Transfer from General Fund	0	0	0
Transfer to General Fund	0	0	0
Closing Balance Capital Projects Fund June 30	63,667	63,667	63,667
FOOD SERVICE FUND			
Beginning Balance July 1	21,417	(29,493)	(29,493)
Revenue	128,400	160,000	160,000
Expenditures	(179,309)	(160,000)	(160,000)
Revenue Less Expenditures	(50,910)	0	0
Transfer from General Fund	0	0	0
Closing Balance Food Service Fund June 30	(29,493)	(29,493)	(29,493)
RESERVE FUND - Undesignated			
Beginning Balance July 1	(24,792)	(0)	(0)
Revenue- Loan Proceeds	0	0	0
Transfer from General Fund	24,792	0	0
Net Transfer from General Fund	24,792	0	0
Closing Balance Undesignated Reserve Fund June 30	(0)	(0)	(0)
RESERVE FUND - Bus			
Beginning Balance July 1	2,715	2,715	2,715
Revenue- Loan Proceeds	0	0	0
Transfer from General Fund	0	0	0
Net Transfer from General Fund	0	0	0
Transfer from Reserve Fund - Undesignated	0	0	0
Closing Balance Bus Reserve Fund June 30	2,715	2,715	2,715
ENDOWMENT FUND			
Beginning Balance July 1	1,750	1,750	1,750
Revenue	0	0	0
Expenditures	0	0	0
Revenue Less Expenditures	0	0	0
Closing Balance Endowment Fund June 30	1,750	1,750	1,750
Closing Balance All Funds June 30	119,399	119,399	119,399

WASHINGTON NORTHEAST SUPERVISORY UNION STAFF 2016-2017

Last Name	First Name	Position	Salary	Total Employer Benefits	Total Salary & Benefits
Ackerman	Pete	Director of Facilities Operations	\$65,000.00	\$10,047.50	\$75,047.50
Charron	Sylvia	Ex. Assistant/ HR Coordinator	\$39,399.00	\$13,361.62	\$52,760.62
Johnson	Patricia	Director of Curriculum	\$83,807.00	\$14,591.89	\$98,398.89
Kimball	Christina	Business Manager	\$76,000.00	\$31,166.09	\$107,166.09
Renaud	Amy	Fiscal Services Clerk	\$36,078.00	\$25,916.35	\$61,994.35
Sykas	Amy	Special Services Manager	\$37,887.00	\$2,898.36	\$40,785.36
Thomas	Nancy	Superintendent	\$109,064.00	\$10,078.60	\$119,142.60
Tucker	Mark	Director of Special Education	\$82,000.00	\$22,126.33	\$104,126.33
Young	Ashley	Fiscal Services Bookkeeper	\$38,199.00	\$26,195.26	\$64,394.26

WNESU Expenses are shared between Cabot School and Twinfield Union School

WASHINGTON NORTHEAST SUPERVISORY UNION SUPPORT STAFF 2016-2017

Last Name	First Name	Position	Salary	Total Employer Benefits	Total Salary & Benefits
Bothfeld	Debra	Driver	\$11,807.00	\$903.23	\$12,710.23
Brochu	Jerome	Custodian/Driver	\$41,018.00	\$26,330.76	\$67,348.76
Chesaux	Marnie	Driver	\$15,939.00	\$23,268.07	\$39,207.07
Christensen	Mark	Driver	\$21,798.00	\$3,101.64	\$24,899.64
Collier	Lee	Food Service Director	\$40,314.00	\$13,481.94	\$53,795.94
Dimick	Dawn	Food Service	\$14,912.00	\$17,814.26	\$32,726.26
Dutil	Rick	Custodian/Driver	\$44,262.00	\$26,992.54	\$71,254.54
Farnsworth	Heath	Custodian/Driver	\$42,099.00	\$21,389.35	\$63,488.35
Florio	Dennis	Driver	\$10,075.00	\$770.74	\$10,845.74
Franks	Steve	Driver	\$20,186.00	\$1,592.42	\$22,408.42
Potter	Leatrice	Food Service	\$11,979.00	\$916.39	\$12,895.39
Rich	Michelle	Custodian	\$16,182.00	\$2,127.93	\$18,309.93
Russell	Wayne	Custodian	\$46,426.00	\$14,285.67	\$60,711.67
Smith	Jim	Custodian	\$46,426.00	\$14,285.67	\$60,711.67
St John	Scott	Food Service Director	\$38,825.00	\$20,958.82	\$59,783.82
Stoery	Jacob	Food Service	\$7,434.00	\$568.70	\$8,002.70
Tousignant	Deborah	Cook	\$16,198.00	\$10,310.69	\$26,508.69
Werner	Eric	Custodian/Driver	\$43,181.00	\$26,850.39	\$70,031.39
Withers	Connie	Custodian/Food Service	\$32,776.00	\$20,163.38	\$52,939.38

WNESU Support Staff Expenses are billed back to Cabot School and Twinfield Union School

WASHINGTON NORTHEAST SUPERVISORY UNION INSTRUCTIONAL STAFF 2016-2017

Last Name	First Name	Position	Level of Ed	Years of Exp	Salary	Total Employer Benefits	Total Salary & Benefits
Bialowoz	Paul	Grades 7-8 Special Educator	M	5	\$51,076.00	\$23,654.60	\$74,730.60
Boucher	Denise	Speech Language Pathologist	M	25	\$67,675.00	\$6,677.14	\$74,352.14
Burt	Johnnye	Elementary Special Educator	BA	9	\$51,927.00	\$18,938.36	\$70,865.36
Clements	Joseph	Elementary Special Educator	M	29	\$66,824.00	\$20,077.98	\$86,901.98
duPont	Catherine	High School Special Educator	BA	17	\$58,737.00	\$24,475.87	\$83,212.87
Hohn	Rebecca	Essential Early Education	M	11	\$56,183.00	\$24,280.49	\$80,463.49
Lindert	Jennifer	Grades 7-12 Special Educator	M	28	\$63,343.00	\$24,828.23	\$88,171.23
Nally	Rebecca	Elementary Special Educator	M	12	\$54,064.00	\$5,635.90	\$59,699.90
Pinsoff-DePillis	Debra Ann	Occupational Therapist	M	11	\$32,000.00	\$2,448.00	\$34,448.00
Riley	Ellen M.	Grades 7-12 Special Educator	M	24	\$62,536.00	\$12,513.20	\$75,149.20
Flannery	Amy	Special Educator	M	18	\$30,646.00	\$10,173.62	\$40,719.62
Wilson	Steffani	Speech Language Pathologist	M	10	\$52,055.00	\$24,117.70	\$78,172.70
Ziegler	Elizabeth	Essential Early Education	M	23	\$19,792.00	\$1,964.09	\$21,756.09

WNESU Instructional Staff Expenses are billed back to Cabot School and Twinfield Union School

**Washington Northeast Supervisory Union
Serving Cabot and Twinfield Union Schools
FY18 TREASURER'S REPORT**

	FY16 Actual	FY17 Budget	FY18 Budget
Beginning Balance All Funds July 1	484	(897)	(897)
GENERAL FUND			
Beginning Balance July 1	484	(897)	(897)
Transfers from Special Revenue Fund	0	0	0
Assessments/Purchased Services	1,909,014	2,548,413	2,198,810
Other	482,601	0	1,368,280
Total Revenue	2,391,615	2,548,413	3,567,090
Instruction	6,991	0	0
Special Education	1,405,455	1,010,650	1,545,277
Psychological Services	55,229	30,350	321,668
Speech Services	45,362	45,008	45,673
OT Services	35,895	40,100	42,240
PT Services	7,024	7,400	14,246
Improvement of Instruction	10,309	0	53,790
Curriculum Development	40,519	58,861	41,261
Central Administration	234,627	256,506	237,364
Special Services Administration	145,166	143,382	154,131
Business Office	230,545	244,728	250,803
Occupancy Costs	99,574	478,149	522,390
Transportation	4,440	233,279	338,247
Other	71,859	0	0
Total Expenditures	2,392,996	2,548,413	3,567,090
Revenue Less Expenditures	(1,381)	0	0
Closing Balance General Fund June 30	(897)	(897)	(897)
SPECIAL REVENUE FUND			
Beginning Balance July 1	0	0	0
Local Funds	0	0	0
State Funds	75,074	59,634	44,703
Federal Funds	431,362	548,074	561,094
Other Federal Sources	0	0	0
Total Revenue	506,437	607,708	605,797
Instructional Services	347,553	422,209	416,872
Special Education	158,883	185,500	188,926
Support Services - Students	0	0	0
Support Services - Instr Staff	0	0	0
Support Services - School Admin	0	0	0
Support Services - Fiscal	0	0	0
Community Service	0	0	0
Subgrants to Cabot & Twinfield	0	0	0
Misc	0	0	0
Total Expenditures	506,437	607,708	605,797
Revenue Less Expenditures	0	0	0
Closing Balance Special Revenue Fund June 30	0	0	0
Closing Balance All Funds June 30	(897)	(897)	(897)

WASHINGTON NORTHEAST SUPERVISORY UNION
 FY16 Budget/FY16 Actual/FY17 Budget/FY18 Budget

Revenue

	30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18	
<u>SU Wide Activities</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
1510 Interest Income	0	364	0	0	0
1932 Special Ed Assessment-SU	1,228,054	1,102,211	1,276,893	829,052	(447,841)
1934 General Assessment-SU	637,265	780,834	1,271,520	1,369,758	98,238
1941 Educational Services	25,957	25,969	0	0	0
1990 Miscellaneous Revenue	0	235	0	0	0
Local:	1,891,276	1,909,613	2,548,413	2,198,810	(349,603)
3201 Mainstream Block Grant	0	0	0	241,193	241,193
3202 Special Education Reimbursement	0	0	0	850,512	850,512
3203 Special Education Extraordinary	0	0	0	92,123	92,123
3204 Essential Early Education Grant	0	0	0	39,356	39,356
3205 State Placed Reimbursement	0	0	0	108,596	108,596
3308 Tech Ctr Transportation	0	36,520	0	36,500	36,500
3350 High School Transformation	0	5,000	0	0	0
3714 Act 156 Joint Services	0	4,375	0	0	0
3790 CFS- TLC	0	15,593	0	0	0
3900 VSTRS On Behalf	0	405,768	0	0	0
5400 Prior Year	0	14,747	0	0	0
State/Other	0	482,002	0	1,368,280	1,368,280
Sub Total	1,891,276	2,391,615	2,548,413	3,567,090	1,018,677
Federal/State Grants				605,797	
Totals	1,891,276	2,391,615	2,548,413	4,172,887	1,018,677

Function Summary

<u>Function</u>	<u>Title</u>	30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
1100	Regular Instruction	25,957	6,991	0	0	0
1200	Special Education	895,649	1,315,512	970,105	1,502,477	532,372
1200-11	Special Education Pre K	45,119	89,942	40,545	42,800	2,255
2140	Psychological Services	36,000	55,229	30,350	321,668	291,318
2150	Speech Services	44,205	45,362	45,008	45,673	665
2160	OT Services	46,800	35,895	40,100	42,240	2,140
2190	PT Services	6,000	7,024	7,400	14,246	6,846
2210	Improvement of Instruction	0	10,309	0	0	0
2212	Curriculum Development	57,923	40,519	58,861	53,790	(5,071)
2310	School Board & Assessments	25,715	18,759	39,557	41,261	1,704
2320	Superintendent	212,032	215,868	216,949	237,364	20,415
2420	Special Services Admin	152,683	145,166	143,382	154,131	10,749
2520	Business	237,353	230,545	244,728	250,803	6,075
2600	Operations & Maintenance	104,242	99,574	478,149	522,390	44,241
2700	Transportation	1,598	4,440	233,279	338,247	104,968
5500	Sub Grants	0	71,859	0	0	0
Sub Total		1,891,276	2,392,996	2,548,413	3,567,090	1,018,677
Federal/State Grants					605,797	
Totals		1,891,276	2,392,996	2,548,413	4,172,887	1,018,677

Object Summary

<u>Object</u>	<u>Name</u>	30-Jun-16	30-Jun-16	30-Jun-17	30-Jun-18	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Incr/(Dcrs)</u>
100	Salaries	1,024,190	1,049,197	1,426,717	1,814,989	388,272
200	Benefits	312,902	311,882	524,280	820,368	296,088
300	Professional Services	426,693	432,435	401,732	407,224	5,492
400	Property Services	24,971	25,171	25,955	58,024	32,069
500	Other Services	67,820	68,390	131,134	393,791	262,657
600	Supplies	18,840	11,686	20,370	56,970	36,600
700	Equipment	8,500	8,468	13,000	10,500	(2,500)
800	Dues/Fees/Interest	7,360	8,139	5,225	5,225	0
900	Principal/Sub Grant/Transfer	0	477,627	0	0	0
Sub Total		1,891,276	2,392,996	2,548,413	3,567,090	1,018,677
Federal/State Grants					605,797	
Totals		1,891,276	2,392,996	2,548,413	4,172,887	1,018,677
Surplus/(Deficit)		0	(1,381)	0	(0)	(0)

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

January 19, 2017

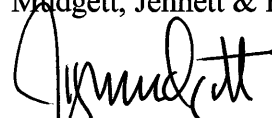
The Superintendent and Board of Education
Washington Northeast Supervisory Union

AUDITOR'S CERTIFICATION

The financial statements of the Washington Northeast Supervisory Union and member school districts for the fiscal year ended June 30, 2016 have been audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier. The financial statements and auditors reports are available at the Schools or at the Washington Northeast Supervisory Union office.

Sincerely,

Mudgett, Jennett & Krogh-Wisner, P.C.



John H. Mudgett, CPA
Principal

MINUTES
CABOT ANNUAL SCHOOL DISTRICT MEETING – FEBRUARY 29, 2016
CABOT SCHOOL GYMNASIUM

Pursuant to the Warning as recorded and legally posted, the legal voters did meet at the time and place indicated and the following business was transacted:

The February 29, 2016 Cabot Annual School District Meeting was called to order at 7:00pm by the School Board Chairperson, Chris Tormey

Article 1. To elect a Moderator.

Motion made and seconded to elect a Moderator for the ensuing year. Ed Smith nominated; seconded. Nominations declared closed; Ed Smith elected Moderator unanimously by voice vote.

Article 2. To elect two school directors by Australian ballot, one for a two-year term, and one for a three-year term.

Moderator read the Article. Australian ballot results for two-year term: Jackie Folsom, 393; write-in 18; spoiled 1; blank 139 – Total 551. Australian ballot results for three-year term: Chris Tormey, 397, write-in 23; spoiled 0; blank 131 – Total 551

Article 3. Shall the voters of the Town School District approve the minutes of March 2, 2015 Annual School District Meeting?

Moderator read the Article; moved and seconded. No discussion. Moderator stated the question. Article 3 adopted by unanimous voice vote.

Article 4. To hear a report of the School Directors.

Moderator read the Article; moved and seconded. Moderator asked to suspend the rules in order to allow the school principal, superintendent and business manager (not registered voters of the town of Cabot) to address the assembly; no objections. Chris Tormey used a slide presentation to highlight progress on school goals from the previous year, identify current goals, and present the proposed school budget for 2016-17. During the past year the high school building was repainted, and a committee developed plans and cost estimates for renovation of the gym and the elementary campus. Further planning/decisions on these potential renovations are on hold pending discussions on consolidation with neighboring schools. Upcoming facilities work includes re-roofing the cafeteria. Principal Dave Schilling thanked the volunteers who recently repainted the bathrooms and the gym. Two teachers at Cabot School (Brian Boyes and Peter Stratman) were awarded Rowland Fellowships to develop tools to assist in curriculum design. Goals for the upcoming year include discussions with neighboring districts on the value of an enlarged district for Cabot students and community. A community forum on March 21st will provide an update on progress thus far. PreK-12 enrollment of 180 students remains unchanged from last year. Chris described the budget changes for 2016-17 and the impact on the tax rate. The proposed budget is up 0.1 % from last year. Reduced costs in special education and debt payments have

contributed to the small increase; the bond from the 1995 construction project has been paid off. Budget increases include \$32,693 for a new bus payment and \$89,421 for staff salaries and benefits. The proposed budget will increase the Local Homestead Property Tax rate by 2.4%. Despite enrollment staying level, the number of "equalized pupils" used by the state of Vermont to calculate cost per pupil has dropped by 3.5%. As a result, the cost per pupil for 2015-16 has increased, and that figure is a major factor in the Homestead Tax rate. This year, a penalty added by recent legislation for increases in "education spending" above 2.13% has added to the tax impact. A woman asked for clarification of the school's approach with special education students, and described the importance of those children feeling part of the class; school superintendent Nancy Thomas responded that it is the school's intention to have all special education students at Cabot feel a part of their class. No further discussion.

Article 5. Shall the voters of the school district approve the school board to expend \$3,708,161 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 \$16,796.63 per equalized pupil. This projected spending per equalized pupil is 4.66% higher than spending for the current year.

Moderator read the article: moved and seconded. Chris Tormey described the impact on the tax rate of a penalty added by the Vermont Legislature for schools with increases in Education Spending above 2.13%. The proposed budget includes an increase in Education Spending of 4.66%; as a result, the penalty applied by the State of Vermont has increased the Homestead Tax rate for the proposed budget by 1%, or \$16.78 for every \$100,000 in appraised homestead value. Reducing the proposed budget to a level that would avoid the penalty would require a reduction of \$73,561, which would require a reduction in teaching staff. A resident asked if it was known how many children that are residents of Cabot are not attending the school. Superintendent Nancy Thomas responded that 14 students are known by her office to be home schooled, but was uncertain of the number of students attending other schools beyond Cabot. A resident asked about the \$10,000 requested from UDAG to help pay the balance due for the CSPAC building. Chris Tormey responded that fundraising efforts have been able to pay for two-thirds of the cost of the \$260,000 CSPAC project, with Cabot taxpayers' approved contribution of \$75,000 spread out over 5 years. The \$10,000 request from the UDAG Grant Fund this year is part of an effort to pay off the remaining \$20,000 on the project. Mark Codling commented on the size of the CSPAC building, stating that it was too small. Karen Alexander stated that she deeply values the school board, volunteers, and that the CSPAC is used for many concerts and cultural opportunities for the children. Jenny Gilbert asked about the cost of hiring a school principal, and observed that Danville has 347 students and pays \$80,000 whereas Cabot pays \$89,258.00 for half the students. Jessica Miller asked to clarify that the School Board is requesting \$10,000 from the UDAG Fund; Chris responded that that was correct. A resident made a request to call the question. Moderator asked for those in favor of calling the question to stand: the required 2/3 majority stood. No further discussion. Moderator stated the question. Meeting called for paper ballot; required seven people to stand. Results from paper ballot: Yes – 61, No – 34. Article 5 approved by paper ballot.

Article 6. Shall the voters of the Town School District authorize the Cabot Board of School Directors to hold any audited fund balance as of June 30, 2016 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school?

Moderator read the Article; moved and seconded. No discussion. Moderator stated the question. Article 6 adopted unanimously by voice vote.

Article 7. Shall the voters of the Town School District authorize the Cabot Board of School Directors to borrow money in anticipation of receipt of revenues for the school year beginning July 1, 2016?

Moderator read the Article; moved and seconded. No discussion. Moderator stated the question. Article 7 adopted unanimously by voice vote.

Article 8. To Transact any other business that may legally come before this meeting.

Moderator read the Article; moved and seconded. Janet Van Fleet thanked the school board for their large commitment of time, and for their care and concern for the community and the children of the community. Karen Mueller-Harder reminded the meeting of an upcoming performance of the Cabot Performing Arts Group at the CSPAC, and invited all to come and see the show. Steve Cox spoke of his concern that this year under 100 people voted on the school budget. Moderator Ed Smith stated that it also concerns him, and that we need to get more people to the school meeting

Article 9. To Adjourn

Moderator read the Article; moved and seconded. No further discussion. Motion passed unanimously and meeting was adjourned at 8:45 p.m.

Respectfully submitted,

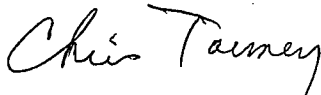
Betty Ritter, Town Clerk



Approved by:



Ed Smith, Moderator



Chris Tormey, School Board Chair

**CABOT SCHOOL DISTRICT
Special Meeting Minutes
April 4, 2016, 6:00 P.M.
Cabot School Library**

Pursuant to the Warning as recorded and legally posted, the legal voters did meet at the time and place indicated and the following business was transacted:

The April 4, 2016 Special Meeting of the Cabot School District was called to order at 6:00 pm by Moderator Ed Smith.

Article 1. Shall the actions taken at the Cabot School District Meeting held on February 29, 2016, including the affirmative vote on the school district budget, be readopted, ratified and confirmed? Ratification is requested because the last 7 pages of the Annual Report had been inadvertently omitted from copies mailed to residents before the meeting

Moderator read the Article; moved and seconded. No discussion. Moderator stated the question. Article 1 adopted unanimously by voice vote.


Article 2. To adjourn.

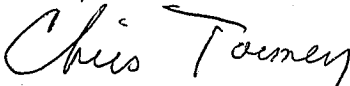
Moderator read the Article; moved and seconded. No discussion. Motion passed unanimously, and meeting was adjourned at 6:10 PM.

Respectfully submitted,


Betty Ritter, Town Clerk

Approved by:


Ed Smith, Moderator


Chris Tormey, School Board Chair

CABOT SCHOOL DISTRICT

NOTICES

Under P.L. 94-142, the Individuals with Disabilities Education Act (IDEA), the Cabot School District must ensure that all children who are residents of Cabot (ages birth through 21 years) who may be disabled, regardless of the severity of their disability, and in need of early intervention or special education and related services are identified, located and evaluated. All infants and toddlers (birth-age 2) who may have special needs, conditions, or developmental delays are eligible for information and outreach services. In addition, all children and youth (ages 3-21) who are eligible for special education services are entitled to a free appropriate public education in the least restrictive environment. If you know of a child (birth-age 21) who may have a developmental delay or disability and be eligible for services and who is not currently receiving such services at public expense, please notify: Mark Tucker, Special Services Director, Washington Northeast Supervisory Union, P.O. Box 470, Plainfield, VT 05667 (802) 454-9924.

The Cabot School District complies with Title II of the American with Disabilities Act which prohibits discrimination against or exclusion of people from projects, services, activities or employment on the basis of disability. Any qualified citizen needing accommodations to attend meetings or to participate in the affairs of the school district may request so of the principal within a reasonable time frame. Copies of public reports could be made available on audio cassette or in large print upon request. Sign language, interpreters may be requested for deaf participants when given adequate notice.

The Cabot School District ensures equal educational, employment and public participation opportunities regardless of race, creed, color, national origin, gender, age, handicapping condition and/or disability, or sexual orientation in compliance with federal and state laws.

A parent has the right to tell the school that (s)he does not wish to have "directory information" about his or her child disclosed. "Directory Information" is information contained in the educational record of a student which would not generally be considered harmful or an invasion of privacy if disclosed, and is the student's: name; parent or other family members; address or family's address; telephone number; date and place of birth; major field of study; participation in officially recognized activities and sports; weight and height as a member of an athletic team; dates of attendance; degrees and awards received; and the most recent previous educational agency or institution attended. If the parent does not notify the school in writing, information designated as "directory information" can be provided without parental consent.

For more information, please contact: David Schilling, Principal, Cabot School, 25 Common Road, Cabot, VT 05647 (802) 563-2289. TTD phone available.

These notices are available in other languages upon request to the Superintendent's Office (802) 454-9924.



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