

Town of  
**Georgia**  
Vermont



*Photo courtesy of Carol Ann Jones*

2014 Annual Report



## 2014 League of Local Historical Societies & Museums Achievement Award Winner

### *Colin Conger*

Georgia's own, Colin Conger, was awarded the 2014 League of Local Historical Societies & Museums Achievement Award. Colin has been not only an exceptional asset to the Georgia Historical Society for many years, but to other community organizations by building, collecting, improving, preserving, researching and sharing his interest, time, and talents.

Colin has been an involved resident of Georgia for 46 years. He and his wife, Karen, raised two children in Georgia and are now proud grandparents. Colin has always been active in church, school and town happenings.

Colin has served as School Director and Selectman. He was active and dedicated member of the Georgia Municipal Exploration Committee in procuring a new fire station, salt shed and improvements to the current municipal building.

He was instrumental in preserving and remodeling a one room school house in Georgia Plains for the purpose of a center for Georgia youth. This worthwhile facility is known as the Jimmy Messier Youth Center and is available for use by Georgia residents for community events. Historical artifacts were found on the property during the construction and remodeling and Colin shared them at Georgia Historical Society's annual "Show and Tell" program.

Colin is a member of the Georgia Plains Baptist Church and has researched and is continuing to research its long history. During research for the church's 100 year anniversary, he learned that he and his family had been sitting in the pew that his great-great-grandfather had purchased at the church's reconstruction. One of Georgia Historical Society's programs in 2012 was the history of the two of oldest existing churches in town. Colin presented an interesting and thorough history of his church.

Colin is the curator of the Hope Cemetery in Georgia. He has researched this cemetery and other and presented their history at Georgia Historical Society cemetery tour programs.

The Town of Georgia is fortunate to have a beautiful Memorial Monument and brick pavers to honor and remember the veterans of Georgia. This huge project was undertaken and completed by Colin. Much research was done to assure that all those who gave their lives in service would not be forgotten. Colin was the chairperson of the book "The Military History of the Town of Georgia" published in 2010. This book is an invaluable tool and documentation of all Georgia residents who had military service from the Revolutionary War 1775-1783 to the Iraq War and President Obama announced the U.S. combat missions would end on August, 31, 2010.

The Georgia Historical Society has been blessed to have Colin as a very active and dedicated member. He served as president for several years and has always been willing to do what he could for the preservation of the GHS collections and history of the Town of Georgia. He has been in charge of the agricultural collection at Gordon's Mill and their building maintenance for many years.

Colin has a great interest in history of the Civil War. He and another director created a Battle of Gettysburg scene which was displayed at the Vermont History Expo in Tunbridge. This scene is now displayed in our Museum. Colin was the featured speaker regarding the Battle of Gettysburg at the Georgia Historical Society's July 17, 2013 program. On August 20, 2014, Colin was the featured speaker regarding the 150<sup>th</sup> Anniversary of the St. Albans Raid. The audience at both programs was captivated by his knowledge and presentation. Colin is the great-great-great grandson of Captain George Parker Conger, a hero of the St. Albans Raid. Colin was in full uniform and he was an honored guest and active participant in the St. Albans Raid.

Congratulations to Colin Conger on his many accomplishments.

**AUDITORS'  
ANNUAL REPORT**

**TOWN OF  
GEORGIA  
VERMONT**

*For The Year Ending*  
**DECEMBER 31, 2014**

*Printed by Authority  
REPRO, WINOOSKI, VT*

***Please bring this report to Town Meeting.***

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## TOWN OFFICERS DURING 2014

Administrative Assistant/Selectboard Clerk/Lister Clerk/Zoning Board Secretary .....	Krissy Jenkins
Animal Control Officer: .....	David McWilliams
Assistant Animal Control Officer: .....	Carrie Lewis
Auditor, Term Ends 2015: .....	Natalie B. Duffy
Auditor, Term Ends 2016: .....	Carol Jones
Auditor, Term Ends 2017: .....	William Young
Delinquent Tax Collector, Term Ends 2015: .....	Kevin Webster
Deputy Fire Warden, Term Ends 2015: .....	Jay Paquette
District Representative, Term Ends 2016: .....	Carolyn Branagan
Fire Chief, Appointed by Selectboard: .....	Keith Baker
Fire Warden, Term Ends 2015: .....	Steve Lapierre
First Constable, Term Ends 2015: .....	Kevin Webster
First Response President, Term Ends 2015: .....	Jeanne Dube
Grand Juror, Term Ends 2015: .....	Vacant
Health Officer: .....	Cindy Deyak
Justice of the Peace, Term Ends 2016: .....	Ed Ballantyne
Justice of the Peace, Term Ends 2016: .....	George Bilodeau
Justice of the Peace, Term Ends 2016: .....	Bette Dunsmore
Justice of the Peace, Term Ends 2016: .....	Justin T. Holmes
Justice of the Peace, Term Ends 2016: .....	Jacqui Hood
Justice of the Peace, Term Ends 2016: .....	Anthony Heinlein
Justice of the Peace, Term Ends 2016: .....	Paul Jansen
Justice of the Peace, Term Ends 2016: .....	Alan Parent
Justice of the Peace, Term Ends 2016: .....	Gilles Rainville, Sr.
Justice of the Peace, Term Ends 2016: .....	Don Vickers
Justice of the Peace, Term Ends 2016: .....	David Vincent
Justice of the Peace, Term Ends 2016: .....	Craig Volatile-Wood
Library Trustee, Term Ends 2015: .....	James Patrick Allen
Library Trustee, Term Ends 2015: .....	Jessica Denton
Library Trustee, Term Ends 2015: .....	Candace Truso
Library Trustee, Term Ends 2016: .....	Gary Deziel
Library Trustee, Term Ends 2016: .....	Daniel Walter
Moderator, Term Ends 2015: .....	Carolyn Branagan
Planning Commission, Term Ends 2015: .....	Suzanna Brown
Planning Commission, Term Ends 2015: .....	Gregory Drew
Planning Commission, Term Ends 2015: .....	Peter Pembroke
Planning Commission, Term Ends 2016: .....	Tony Heinlein
Planning Commission, Term Ends 2017: .....	Maurice Fitzgerald
Planning Commission, Term Ends 2017: .....	Becky White
Planning Commission, Term Ends 2018: .....	George Bilodeau
Planning Coordinator: .....	Mike Ferrone
Road Commissioner: .....	Eric Nye, II
Second Constable, Term Ends 2015: .....	Vacant
School Director, Term Ends 2015: .....	Kate Barnes
School Director, Term Ends 2015: .....	Fred Grimm
School Director, Term Ends 2015: .....	Meghan Sweeney
School Director, Term Ends 2016: .....	Ben Chiappinelli
School Director, Term Ends 2017: .....	Carl Laroe
Selectboard, Term Ends 2015: .....	Matt Crawford
Selectboard, Term Ends 2015: .....	Paul Jansen
Selectboard, Term Ends 2015: .....	Tara Wright
Selectboard, Term Ends 2016: .....	Chris Letourneau
Selectboard, Term Ends 2017: .....	Eric Nye, II

Town & School Treasurer, Term Ends 2017: .....Amber N. Baker  
Town Administrator: ..... Deb Woodward  
Town Administrator: ..... Michael McCarthy  
Town Agent, Term Ends 2015: ..... Vacant  
Town Clerk, Term Ends 2017/Planning Commission Secretary: ..... Laurie K. Broe  
Town Service Officer: ..... Paul Jansen  
Zoning Administrator: ..... Cindy Deyak

The Auditors of the Town of Georgia have examined and approved to the best of their knowledge and ability, the accounts of the various town and school officers as submitted to them. Under Section V.S.A. as required by law, the auditors submit their report plus the reports from the town and school officers and others as presented to us.

Respectfully submitted,

***William J. Young***  
***Carol Jones***  
***Natalie B. Duffy***  
**Auditors**

**2015 WARNING  
GEORGIA ANNUAL TOWN AND TOWN SCHOOL DISTRICT MEETING**

The legal voters of the Town of Georgia are hereby warned to meet in Town Meeting and Town School District Meeting at the **Georgia Elementary School, Georgia, Vermont, on Tuesday, March 3rd, 2015 A.D. at 10:00 in the forenoon** to transact the following business not involving voting by Australian Ballot. Said Australian Ballot to be from 7:00 in the forenoon until 7:00 in the afternoon.

1. To elect all town officers as required by Australian Ballot.
  - 1 Town Moderator for one year**
  - 1 Selectboard member for three years**
  - 2 Selectboard members for one year**
  - 1 First Constable for one year**
  - 1 Second Constable for one year**
  - 1 Auditor for three years**
  - 1 Library Trustee for three years**
  - 2 Library Trustees for one year**
  - 1 Grand Juror**
  - 1 Town Agent**
  - 2 Planning Commissioners for four years**
  - 1 Planning Commissioner for three years**
2. To see if the Town will set October 15, 2015 (Thursday) as the date for the payment of taxes.
3. To vote a budget to meet the expenses and liabilities of the Town. By Ballot.
4. To elect one Director to the Georgia Industrial Development Corporation, for a period of three years.
5. To do any other non-binding business that may come before said meeting.
6. To adjourn Town Meeting.

Dated at the Town of Georgia, County of Franklin and State of Vermont this 27th day of January, A.D. 2014.  
Georgia Selectboard:

Chris Letourneau, Chair

Paul Jansen, Vice-Chair

Eric Nye, II

Tara Wright

Matt Crawford

Chris Letourneau  
Paul Jansen  
Eric Nye, II  
Tara Wright  
Matt Crawford

Georgia Town Clerk's Office received for record this 26h day of January, 2015 at Georgia and same is recorded in the posted records.

Attest: Laurie K. Broe, Town Clerk

Laurie K. Broe

**LEGAL WARNING OF PUBLIC MEETING  
GEORGIA TOWN SCHOOL DISTRICT ANNUAL MEETING 2015**

The legal voters of the Town of Georgia are hereby warned to meet in Town Meeting and Town School District Meeting at the Georgia School in Georgia, Vermont on **Tuesday, March 3, 2015** A.D. at 10:00 in the forenoon to transact following business not involving voting by Australian Ballot. Said Australian Ballot voting is to be from 7:00 in the forenoon until 7:00 in the afternoon.

The legal voters of the Town of Georgia are also hereby warned of a public hearing and presentation of the proposed school budget to be held on **Monday, March 2, 2015** at at seven o'clock in the afternoon (7:00pm) at Georgia School Library.

ARTICLE 1: To elect a Moderator for the School District Annual Meeting.  
BY AUSTRALIAN BALLOT

ARTICLE 2: To elect from the legal voters of said school district, the following School Directors:  
- School Director for three-year term  
- School Director for one-year term  
- School Director for one-year term  
BY AUSTRALIAN BALLOT

ARTICLE 3: Shall the voters of said school district appropriate \$12,889,733 necessary for the support of its schools for the year beginning July 1, 2015?  
BY AUSTRALIAN BALLOT

ARTICLE 4: Shall the voters of said school district authorize the School Directors to borrow money for school expenses in anticipation of revenue for the ensuing year?  
BY AUSTRALIAN BALLOT

ARTICLE 5: Authorization for Issuance of General Obligation Bonds for School Improvement Project:  
BY AUSTRALIAN BALLOT

The Georgia School Board proposes to incur bonded indebtedness for the purpose of financing the final design and permitting for, and the construction of certain capital improvements, renovations and additions to the Georgia School located at 4416 Ethan Allen Highway, St. Albans, Vermont, more specifically the replacement of the mechanical systems within C-Wing to address code compliance and equipment deficiencies, the renovation of the building envelope of C-Wing to improve its thermal profile and related work and project costs (the "Project") at an estimated total project cost of \$2,400,000.00. It is expected that NONE of the project costs will be eligible for state school construction aid because there is presently a moratorium on state school construction aid funding. Therefore, the Georgia School District will be responsible for 100% of the estimated project costs of \$2,400,000.00. Now therefore,

*Shall general obligation bonds of the Georgia School District in an amount not to exceed Two Million Four Hundred Thousand Dollars (\$2,400,000.00) be issued for the purpose of financing the construction of renovations and capital improvements to Georgia School, specifically the replacement of the mechanical systems within C-Wing to address code compliance and equipment deficiencies, the renovation of the building envelope of C-Wing to improve its thermal profile and related work and eligible project expenses?*

**State funds are not available at this time or this project is not otherwise eligible to receive state school construction aid. The Georgia School District will be responsible for all costs of any borrowing and the costs of the improvements and additions to the Georgia School.**

ARTICLE 6: Authorization for Issuance of General Obligation Bonds for School Improvement Project:  
BY AUSTRALIAN BALLOT

The Georgia School Board proposes to incur bonded indebtedness for the purpose of financing the final design and permitting for, and the construction of certain capital improvements, renovations and additions to the Georgia School located at 4416 Ethan Allen Highway, St. Albans, Vermont, more particularly enlargement of the cafeteria and the relocation of the kitchen together with related work and project costs (the "Project") at an estimated total project cost of \$3,000,000.00. It is expected that NONE of the project costs will be eligible for state school construction aid because there is presently a moratorium on state school construction aid funding. Therefore, the Georgia School District will be responsible for 100% of the estimated project costs of \$3,000,000.00. Now therefore,

*Shall general obligation bonds of the Georgia School District in an amount not to exceed Three Million Dollars (\$3,000,000.00) be issued for the purpose of financing the construction of renovations and capital improvements to Georgia School, specifically enlargement of the cafeteria and the relocation of the kitchen together with and related work and eligible project expenses?*

**State funds are not available at this time or this project is not otherwise eligible to receive state school construction aid. The Georgia School District will be responsible for all costs of any borrowing and the costs of the improvements and additions to the Georgia School.**

ARTICLE 7: To approve reports of School Directors from the previous year.

ARTICLE 8: To conduct any other legal business to come before said meeting.

ARTICLE 9: To adjourn.

The legal voters of the Georgia School District are further notified that an informational meeting will be held on Monday, March 2, 2015 at seven o'clock in the afternoon (7:00pm) at the Georgia School Library, 4416 Ethan Allen Highway, in the Town of Georgia for the purpose of explaining the proposed improvements and the financing thereof.

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

Adopted and approved at a meeting of the Board of School Directors of the Georgia School District duly called, noticed, and held on January 6, 2015.

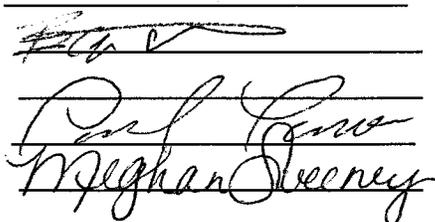
Kate Barnes

Ben Chiappinelli

Fred Grimm

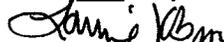
Carl Laroe, Jr.

Meghan Sweeney



Received by Georgia Town Clerks Office for record and this 15th day of January 2015 at Georgia, VT and same is recorded in the posted records.

ATTEST:

  
Laurie K. Broe, Town Clerk

**Town of Georgia, VT General Ledger  
Balance Sheet - December 31, 2014  
General Ledger**

Account	Account Name	Period 12-Dec
<b>ASSET</b>		
<b>1-1-00-00</b>	<b>CASH UNRESTRICTED</b>	
1-1-00-00-01.00	General Fund Checking - 4010076237	\$ 341,087.27
1-1-00-00-01.05	Due To / From Other Funds	\$ -
1-1-00-00-01.10	Cash Drawer	\$ 100.00
1-1-00-00-01.15	Cash In Transit	\$ -
1-1-00-00-01.20	Paving Monies	\$ 70,292.90
1-1-00-00-01.25	Fire Department Petty Cash	\$ 500.00
1-1-00-00-01.30	Town Forest	\$ 52.10
	<b>Total CASH UNRESTRICTED</b>	<b>\$ 412,032.27</b>
<b>1-1-00-20</b>	<b>CASH RESTRICTED</b>	
1-1-00-20-10.20	Planning Reserve Fund	\$ 959.49
1-1-00-20-10.30	Fire Department Reserve Fund	\$ 95,615.92
1-1-00-20-10.32	First Response Reserve Fund	\$ 3,674.45
1-1-00-20-10.35	Bridge Account	\$ 76,778.80
1-1-00-20-10.40	Highway Reserve Fund	\$ 69,737.52
1-1-00-20-10.53	Conservation Commission General Fund	\$ 25,879.00
1-1-00-20-10.60	Administration Reserve Fund	\$ 8,791.40
1-1-00-10-10.70	Reappraisal	\$ 141,321.84
1-1-00-20-10.75	Records Preservation	\$ 40,535.59
1-1-00-20-10.79	Town Clerk Reserve Fund	\$ 83.83
1-1-00-20-70.00	Library Reserve Fund	\$ 2,855.18
1-1-00-20-95.00	Conservation Commission Reserve Fund	\$ 180,709.94
	<b>Total CASH RESTRICTED</b>	<b>\$ 646,942.96</b>
<b>TOTAL ASSET</b>		<b>\$ 1,058,975.23</b>
<b>LIABILITY</b>		
<b>1-2-00-00</b>	<b>ACCOUNTS PAYABLE</b>	
1-2-00-00-00.00	Accounts Payable	\$ -
	<b>Total ACCOUNTS PAYABLE</b>	<b>\$ -</b>

**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2014**  
**General Ledger**

Account	Account Name	Period 12-Dec	
<b>1-2-00-05</b>	<b>PAYROLL</b>		
1-2-00-05-10.05	FICA Withholding	\$	-
1-2-00-05-10.10	Federal Tax Withholding	\$	-
1-2-00-05-10.15	Vermont Tax Withholding	\$	-
1-2-00-05-10.25	Retirement DB Withholding	\$	9.49
1-2-00-05-10.30	Retirement DC Withholding	\$	-
1-2-00-05-10.35	Dental Withholding	\$	98.88
1-2-00-05-10.36	Health Withholding	\$	-
1-2-00-05-10.37	Vision Withholding	\$	153.19
1-2-00-05-10.38	AFLAC Withholding	\$	(34.96)
	<b>Total PAYROLL</b>	<b>\$</b>	<b>226.60</b>
<b>1-2-00-10</b>	<b>TAX RELATED</b>		
1-2-00-10-00.05	Due to Taxpayers	\$	(5,000.00)
1-2-00-10-00-10	Tax Clearing Account	\$	-
	<b>Total TAX RELATED</b>	<b>\$</b>	<b>(5,000.00)</b>
<b>1-1-00-20</b>	<b>CASH RESTRICTED</b>		
1-2-00-20-10.20	Planning Reserve Fund	\$	(959.49)
1-2-00-20-10.30	Fire Department Reserve Fund	\$	(95,615.92)
1-2-00-20-10.32	First Response Reserve Fund	\$	(3,674.45)
1-2-00-20-10.35	Bridge Account	\$	(76,778.80)
1-2-00-20-10.40	Highway Reserve Fund	\$	(69,737.52)
1-2-00-20-10.45	Town Forest	\$	(52.10)
1-2-00-20-10.53	Conservation Commission General Fund	\$	(25,879.00)
1-2-00-20-10.58	Parks & Recreation (Cell Tower Funds)	\$	(34,162.55)
1-2-00-20-10.60	Administration Reserve Fund	\$	(8,791.40)
1-2-00-20-10.65	Road Work Escrow	\$	(10,175.00)
1-2-00-10-10.70	Reappraisal	\$	(141,321.84)
1-2-00-20-10.75	Records Preservation	\$	(40,535.59)
1-2-00-20-10.79	Town Clerk Reserve Fund	\$	(83.83)
1-2-00-20-10.85	Paving Monies	\$	(70,292.90)
1-2-00-20-10.86	Planning Legal Escrow	\$	(500.00)
1-2-00-20-10.90	Highway Project Fund	\$	(197.70)
1-2-00-20-70.00	Library Reserve Fund	\$	(2,855.18)
1-2-00-20-95.00	Conservation Commission Reserve Fund	\$	(180,709.94)
	<b>Total CASH RESTRICTED</b>	<b>\$</b>	<b>(762,323.21)</b>

**Town of Georgia, VT General Ledger  
Balance Sheet - December 31, 2014  
General Ledger**

Account	Account Name	Period 12-Dec
<b>1-2-00-30</b>	<b>LOANS</b>	
1-2-00-30-00.05	Monies Due to School	\$ (324,437.84)
1-2-00-30-00.14	2010 State of Vermont Highway Loan	\$ (14,646.40)
1-2-00-30-00.27	2011 MEC Expansion Loan	\$ (74,868.83)
1-2-00-30-00.28	2010 Vermont Municipal Bond Bank	\$ (1,120,000.00)
1-2-00-30-00.29	2014 6W1 Tanker Loan	\$ (66,667.00)
1-2-00-30-00.30	2014 J Rhodes Loan	\$ (60,000.00)
	<b>Total LOANS</b>	<b>\$ (1,660,620.07)</b>
1-2-40-20-10.00	State of Vermont Marriage Licenses	\$ -
1-2-40-20-10.05	State of Vermont Dog Licenses	\$ -
1-2-40-20-10.10	State of Vermont Fish & Wildlife Licenses	\$ (237.00)
	<b>TOTAL LIABILITY</b>	<b>\$ (2,427,953.68)</b>
<b>FUND BALANCE</b>		
1-3-00-00-00.00	Fund Balance	\$ 1,304,793.26
1-3-00-00-00.05	Budgeted Fund Balance	\$ -
	<b>Total PRIOR YEARS FUND BALANCE</b>	<b>\$ 1,304,793.26</b>
	Fund Balance Current Year	\$ 64,185.19
	<b>Total Fund Balance</b>	<b>\$ 1,368,978.45</b>
	<b>Total Liability, Fund Balance</b>	<b>\$ (1,058,975.23)</b>

**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2014**  
**School**

Account	Account Name	Period 12-Dec
<b>ASSET</b>		
2-1-00-00-01.05	Due From / To General Fund	\$ -
2-1-00-01-00.00	Waterman Fund	\$ 1,090.29
	<b>TOTAL ASSET</b>	<b>\$ 1,090.29</b>
<b>LIABILITY</b>		
2-2-00-00-00.00	Accounts Payable	\$ -
2-2-00-00-00.05	Encumbrance	\$ -
2-2-00-01-00.00	Waterman Fund	\$ (1,006.15)
	<b>TOTAL LIABILITY</b>	<b>\$ (1,006.15)</b>
<b>FUND BALANCE</b>		
2-3-00-00-00.00	Fund Balance	\$ (84.14)
2-3-00-00-00.05	Budgeted Fund Balance	\$ -
	<b>Total Prior Years Fund Balance</b>	<b>\$ (84.14)</b>
	Fund Balance Current Year	\$ -
	<b>Total Fund Balance</b>	<b>\$ (84.14)</b>
	<b>Total Liability, Fund Balance</b>	<b>\$ (1,090.29)</b>

**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2014**  
**Impact Fees**

Account	Account Name	Period 12-Dec	
<b>ASSET</b>			
3-1-00-00-00.00	Impact Fees	\$	93,428.17
3-1-00-00-01.05	Due From / To General Fund	\$	-
<b>TOTAL ASSET</b>		<b>\$</b>	<b>93,428.17</b>
<b>LIABILITY</b>			
3-2-00-00-00.10	Impact Fee Deposits	\$	-
<b>3-2-05-20</b>	<b>Administration Impact Fees</b>		
3-2-05-20-03.35	058-1309 Armand Turner	\$	(1,262.80)
3-2-05-20-03.36	062-1309 James & Tricia Becker	\$	(754.00)
3-2-05-20-03.37	066-1310 Jack & Jessica Lemieux	\$	(754.00)
3-2-05-20-03.38	070-1310 Tim Reed Construction	\$	(754.00)
3-2-05-20-03.39	074-1310 Hidden Woods LLC	\$	(1,508.00)
3-2-05-20-03.40	077-1311 James Martin	\$	(754.00)
3-2-05-20-03.41	079-1311 Marc & Sandra Foisy	\$	(754.00)
3-2-05-20-03.42	080-1312 Hidden Woods LLC	\$	(1,508.00)
3-2-05-20-03.43	081-1312 Shawn Teague	\$	(754.00)
3-2-05-20-03.44	014-1401 Tim Reed Construction	\$	(754.00)
3-2-05-20-03.45	007-1402 Armand & Bonnie Turner	\$	(6,032.00)
3-2-05-20-03.46	008-1403 Louis & Deborah Hardy	\$	(754.00)
3-2-05-20-03.47	011-1403 Shawn Teague	\$	(754.00)
3-2-05-20-03.48	023-1404 Clem Roger & Jeanne Dube	\$	(754.00)
3-2-05-20-03.49	031-1405 Tim Reed Construction	\$	(754.00)
3-2-05-20-03.50	034-1405 Steven Wry	\$	(1,005.00)
3-2-05-20-03.51	047-1406 Malcolm & Susan Baker	\$	(754.00)
3-2-05-20-03.52	052-1406 Olive Gilmond	\$	(754.00)
3-2-05-20-03.53	057-1406 Dale Drinkwater	\$	(754.00)
3-2-05-20-03.54	062-1407 William & Anne Ellis	\$	(754.00)
3-2-05-20-03.55	070-1408 Lloyd Kranz	\$	(251.00)
3-2-05-20-03.56	086-1410 Joseph & Moria Routhier	\$	(754.00)
3-2-05-20-03.57	089-1410 Hidden Woods LLC	\$	(1,508.00)
3-2-05-20-03.58	093-1411 Scott & Dina Begnoche	\$	(251.00)
3-2-05-20-03.59	095-1411 Anthony Gamache	\$	(251.00)
3-2-05-20-03.60	096-1411 Kevin Harrison	\$	(754.00)
3-2-05-20-03.61	098-1412 Tim Reed Construction	\$	(754.00)
3-2-05-20-99.00	Administration Accumulated Interest	\$	(3,028.65)
<b>Total ADMINISTRATIVE IMPACT FEES</b>		<b>\$</b>	<b>(30,177.45)</b>

**Town of Georgia, VT General Ledger**

**Balance Sheet - December 31, 2014**

**Impact Fees**

Account	Account Name	Period 12-Dec	
<b>3-2-05-36</b>	<b>Fire Department Impact Fees</b>		
3-2-05-36-03.34	052-1308 Dana & Stacey Deforge	\$	(367.10)
3-2-05-36-03.35	058-1309 Armand Turner	\$	(1,726.00)
3-2-05-36-03.36	062-1309 James & Tricia Becker	\$	(863.00)
3-2-05-36-03.37	066-1310 Jack & Jessica Lemieux	\$	(863.00)
3-2-05-36-03.38	070-1310 Tim Reed Construction	\$	(863.00)
3-2-05-36-03.39	074-1310 Hidden Woods LLC	\$	(1,726.00)
3-2-05-36-03.40	077-1311 James Martin	\$	(863.00)
3-2-05-36-03.41	079-1311 Marc & Sandra Foisy	\$	(863.00)
3-2-05-36-03.42	080-1312 Hidden Woods LLC	\$	(1,726.00)
3-2-05-36-03.43	081-1312 Shawn Teague	\$	(863.00)
3-2-05-36-03.44	014-1401 Tim Reed Construction	\$	(863.00)
3-2-05-36-03.45	007-1402 Armand & Bonnie Turner	\$	(6,904.00)
3-2-05-36-03.46	008-1403 Louis & Deborah Hardy	\$	(863.00)
3-2-05-36-03.47	011-1403 Shawn Teague	\$	(863.00)
3-2-05-36-03.48	023-1404 Clem Roger & Jeanne Dube	\$	(863.00)
3-2-05-36-03.49	031-1405 Tim Reed Construction	\$	(863.00)
3-2-05-36-03.50	034-1405 Steven Wry	\$	(1,151.00)
3-2-05-36-03.51	047-1406 Malcolm & Susan Baker	\$	(863.00)
3-2-05-36-03.52	052-1406 Olive Gilmond	\$	(863.00)
3-2-05-36-03.53	057-1406 Dale Drinkwater	\$	(863.00)
3-2-05-36-03.54	062-1407 William & Anne Ellis	\$	(863.00)
3-2-05-36-03.55	070-1408 Lloyd Kranz	\$	(288.00)
3-2-05-36-03.56	086-1410 Joseph & Moria Routhier	\$	(863.00)
3-2-05-36-03.57	089-1410 Hidden Woods LLC	\$	(1,726.00)
3-2-05-36-03.58	093-1411 Scott & Dina Begnoche	\$	(288.00)
3-2-05-36-03.59	095-1411 Anthony Gamache	\$	(288.00)
3-2-05-36-03.60	096-1411 Kevin Harrison	\$	(863.00)
3-2-05-36-03.61	098-1412 Tim Reed Construction	\$	(863.00)
3-2-05-36-99.00	Fire Department Accumulated Interest	\$	(2,724.36)
	<b>Total FIRE DEPARTMENT IMPACT FEES</b>	<b>\$</b>	<b>(34,448.46)</b>
<b>3-2-05-65</b>	<b>Parks &amp; Recreation Impact Fees</b>		
3-2-05-65-03.17	090-1211 Keane Yandow	\$	(39.43)
3-2-05-65-03.18	089-1211 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.19	091-1211 Brian Bourbeau	\$	(339.00)
3-2-05-65-03.20	071-1211 Jacob & Ashleigh Smith	\$	(68.00)
3-2-05-65-03.22	094-1212 Jeffrey Boissoneault	\$	(339.00)
3-2-05-65-03.23	001-1301 Kilbury Construction	\$	(339.00)
3-2-05-65-03.24	004-1301 Tammy Briggs	\$	(339.00)
3-2-05-65-03.27	010-1303 Armand Turner	\$	(678.00)
3-2-05-65-03.28	013-1304 Daniel & Jessica Rexford	\$	(339.00)

**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2014**  
**Impact Fees**

Account	Account Name	Period 12-Dec	
3-2-05-65-03.29	023-1305 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.30	018-1305 Todd & Julie Patterson	\$	(339.00)
3-2-05-65-03.31	042-1307 Leland & Rebecca Ryea	\$	(68.00)
3-2-05-65-03.32	046-1308 Donald & Charlene Brouillette	\$	(339.00)
3-2-05-65-03.33	047-1308 Sean & Andrea Senesac	\$	(339.00)
3-2-05-65-03.34	052-1308 Dana & Stacey Deforge	\$	(339.00)
3-2-05-65-03.35	058-1309 Armand Turner	\$	(678.00)
3-2-05-65-03.36	062-1309 James & Tricia Becker	\$	(339.00)
3-2-05-65-03.37	066-1310 Jack & Jessica Lemieux	\$	(339.00)
3-2-05-65-03.38	070-1310 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.39	074-1310 Hidden Woods LLC	\$	(678.00)
3-2-05-65-03.40	077-1311 James Martin	\$	(339.00)
3-2-05-65-03.41	079-1311 Marc & Sandra Foisy	\$	(339.00)
3-2-05-65-03.42	080-1312 Hidden Woods LLC	\$	(678.00)
3-2-05-65-03.43	081-1312 Shawn Teague	\$	(339.00)
3-2-05-65-03.44	014-1401 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.45	007-1402 Armand & Bonnie Turner	\$	(2,712.00)
3-2-05-65-03.46	008-1403 Louis & Deborah Hardy	\$	(339.00)
3-2-05-65-03.47	011-1403 Shawn Teague	\$	(339.00)
3-2-05-65-03.48	023-1404 Clem Roger & Jeanne Dube	\$	(339.00)
3-2-05-65-03.49	031-1405 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.50	034-1405 Steven Wry	\$	(452.00)
3-2-05-65-03.51	047-1406 Malcolm & Susan Baker	\$	(339.00)
3-2-05-65-03.52	052-1406 Olive Gilmond	\$	(339.00)
3-2-05-65-03.53	057-1406 Dale Drinkwater	\$	(339.00)
3-2-05-65-03.54	062-1407 William & Anne Ellis	\$	(339.00)
3-2-05-65-03.55	070-1408 Lloyd Kranz	\$	(113.00)
3-2-05-65-03.56	086-1410 Joseph & Moria Routhier	\$	(339.00)
3-2-05-65-03.57	089-1410 Hidden Woods LLC	\$	(678.00)
3-2-05-65-03.58	093-1411 Scott & Dina Begnoche	\$	(113.00)
3-2-05-65-03.59	095-1411 Anthony Gamache	\$	(113.00)
3-2-05-65-03.60	096-1411 Kevin Harrison	\$	(339.00)
3-2-05-65-03.61	098-1412 Tim Reed Construction	\$	(339.00)
3-2-05-65-99.00	Parks & Recreation Accumulated Interest	\$	(632.67)
<b>Total PARKS &amp; RECREATION IMPACT FEES</b>		<b>\$</b>	<b>(17,532.10)</b>
<b>3-2-05-70</b>	<b>Library Impact Fees</b>		
3-2-05-70.03.45	007-1402 Armand & Bonnie Turner	\$	(518.33)
3-2-05-70-03.46	008-1403 Louis & Deborah Hardy	\$	(75.00)
3-2-05-70-03.47	011-1403 Shawn Teague	\$	(75.00)
3-2-05-70-03.48	023-1404 Clem Roger & Jeanne Dube	\$	(75.00)
3-2-05-70-03.49	031-1405 Tim Reed Construction	\$	(75.00)

**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2014**  
**Impact Fees**

Account	Account Name	Period 12-Dec	
3-2-05-70-03.50	034-1405 Steven Wry	\$	(100.00)
3-2-05-70-03.51	047-1406 Malcolm & Susan Baker	\$	(75.00)
3-2-05-70-03.52	052-1406 Olive Gilmond	\$	(75.00)
3-2-05-70-03.53	057-1406 Dale Drinkwater	\$	(75.00)
3-2-05-70-03.54	062-1407 William & Anne Ellis	\$	(75.00)
3-2-05-70-03.55	070-1408 Lloyd Kranz	\$	(25.00)
3-2-05-70-03.56	086-1410 Joseph & Moria Routhier	\$	(75.00)
3-2-05-70-03.57	089-1410 Hidden Woods LLC	\$	(150.00)
3-2-05-70-03.58	093-1411 Scott & Dina Begnoche	\$	(25.00)
3-2-05-70-03.59	095-1411 Anthony Gamache	\$	(25.00)
3-2-05-70-03.60	096-1411 Kevin Harrison	\$	(75.00)
3-2-05-70-03.61	098-1412 Tim Reed Construction	\$	(75.00)
3-2-05-70-99.00	Library Accumulated Interest	\$	(1,162.83)
<b>Total LIBRARY IMPACT FEES</b>		<b>\$</b>	<b>(2,831.16)</b>
<b>3-2-10-30</b>	<b>Highway Impact Fees</b>		
3-2-10-30-03.42	080-1312 Hidden Woods LLC	\$	(437.49)
3-2-10-30-03.43	081-1312 Shawn Teague	\$	(317.00)
3-2-10-30-03.44	014-1401 Tim Reed Construction	\$	(317.00)
3-2-10-30-03.45	007-1402 Armand & Bonnie Turner	\$	(2,536.00)
3-2-10-30-03.46	008-1403 Louis & Deborah Hardy	\$	(317.00)
3-2-10-30-03.47	011-1403 Shawn Teague	\$	(317.00)
3-2-10-30-03.48	023-1404 Clem Roger & Jeanne Dube	\$	(317.00)
3-2-10-30-03.49	031-1405 Tim Reed Construction	\$	(317.00)
3-2-10-30-03.50	034-1405 Steven Wry	\$	(423.00)
3-2-10-30-03.51	047-1406 Malcolm & Susan Baker	\$	(317.00)
3-2-10-30-03.52	052-1406 Olive Gilmond	\$	(317.00)
3-2-10-30-03.53	057-1406 Dale Drinkwater	\$	(317.00)
3-2-10-30-03.54	062-1407 William & Anne Ellis	\$	(317.00)
3-2-10-30-03.55	070-1408 Lloyd Kranz	\$	(106.00)
3-2-10-30-03.56	086-1410 Joseph & Moria Routhier	\$	(317.00)
3-2-10-30-03.57	089-1410 Hidden Woods LLC	\$	(634.00)
3-2-10-30-03.58	093-1411 Scott & Dina Begnoche	\$	(106.00)
3-2-10-30-03.59	095-1411 Anthony Gamache	\$	(106.00)
3-2-10-30-03.60	096-1411 Kevin Harrison	\$	(317.00)
3-2-10-30-03.61	098-1412 Tim Reed Construction	\$	(317.00)
3-2-10-30-99.00	Library Accumulated Interest	\$	30.49
<b>Total HIGHWAY IMPACT FEES</b>		<b>\$</b>	<b>(8,439.00)</b>

**Town of Georgia, VT General Ledger  
Balance Sheet - December 31, 2014  
Impact Fees**

<u>Account</u>	<u>Account Name</u>	<u>Period 12-Dec</u>
<b>TOTAL LIABILITY</b>		<u>\$ (93,428.17)</u>
<b>FUND BALANCE</b>		
3-3-00-00-00.00	Fund Balance	\$ -
3-3-00-00-00.05	Budgeted Fund Balance	\$ -
<b>Total PRIOR YEARS FUND BALANCE</b>		<u>\$ -</u>
Fund Balance Current Year		\$ -
<b>Total FUND BALANCE</b>		<u>\$ -</u>
<b>Total LIABILITY, FUND BALANCE</b>		<u><u>\$ (93,428.17)</u></u>

**Town of Georgia, VT General Ledger  
Trial Balance - General Fund  
December 31, 2014**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
<b>1-6-00-00- .</b>	<b>TAX REVENUES</b>			
1-6-00-00-00.05	Current Taxes	\$ 1,445,144.00	\$ 1,115,704.06	\$ 329,439.94
1-6-00-00-00.15	Delinquent Taxes	\$ -	\$ 324,706.62	\$ (324,706.62)
1-6-00-00-00.20	Interest: Delinquent Taxes	\$ 18,000.00	\$ 24,245.03	\$ (6,245.03)
1-6-00-00-00.25	Delinquent Collector Fees	\$ 18,000.00	\$ 25,217.18	\$ (7,217.18)
<b>Total Tax Revenues</b>		<b>\$ 1,481,144.00</b>	<b>\$ 1,489,872.89</b>	<b>\$ (8,728.89)</b>
<b>1-6-00-05- .</b>	<b>FEES, LICENSES, FINES</b>			
1-6-00-05-00.05	State of VT Fines	\$ -	\$ -	\$ -
1-6-00-05-00.10	Planning Fees	\$ 5,000.00	\$ 4,060.00	\$ 940.00
1-6-00-05-00.13	Vault Time	\$ 1,100.00	\$ 745.00	\$ 355.00
1-6-00-05-00.14	Green Mountain Passports	\$ 50.00	\$ 56.00	\$ (6.00)
1-6-00-05-00.15	Zoning Fees	\$ 11,000.00	\$ 14,126.81	\$ (3,126.81)
1-6-00-05-00.16	DMV Registration Fees	\$ 500.00	\$ 288.00	\$ 212.00
1-6-00-05-00.17	Recording Fees	\$ 60,000.00	\$ 44,680.48	\$ 15,319.52
1-6-00-05-00.18	Marriage Licenses	\$ 250.00	\$ 310.00	\$ (60.00)
1-6-00-05-00.19	Hunting & Fishing Licenses	\$ 400.00	\$ 410.00	\$ (10.00)
1-6-00-05-00.20	Overweight Permit Fees	\$ 745.00	\$ 730.00	\$ 15.00
1-6-00-05-00.25	Dog Licenses	\$ 3,500.00	\$ 3,227.00	\$ 273.00
1-6-00-05-00.30	Driveway Permit Fees	\$ 300.00	\$ 275.00	\$ 25.00
1-6-00-05-00.35	Dog Fines	\$ -	\$ 377.00	\$ (377.00)
1-6-00-05-00.40	Liquor Licenses	\$ 150.00	\$ 210.00	\$ (60.00)
1-6-00-05-00.45	Parks and Recreation Revenues	\$ 3,100.00	\$ 3,375.00	\$ (275.00)
<b>Total Fees, Licenses and Fines</b>		<b>\$ 86,095.00</b>	<b>\$ 72,870.29</b>	<b>\$ 13,224.71</b>
<b>1-6-00-10- .</b>	<b>STATE OF VERMONT</b>			
1-6-00-10-00.05	State Aid To Highways	\$ 146,871.00	\$ 146,789.72	\$ 81.28
1-6-00-10-00.10	Traffic Fines	\$ 5,000.00	\$ 3,851.17	\$ 1,148.83
1-6-00-10-00.15	Railroad Tax	\$ 1,700.00	\$ 2,212.18	\$ (512.18)
1-6-00-10-00.20	Pilot Payment	\$ 2,300.00	\$ 1,217.00	\$ 1,083.00
1-6-00-10-00.25	State & Federal Reimbursements	\$ 36,000.00	\$ 36,361.12	\$ (361.12)
1-6-00-10-00.30	Appraisals	\$ 19,500.00	\$ 19,636.50	\$ (136.50)
1-6-00-10-00.35	Lister Training	\$ 403.00	\$ 403.57	\$ (0.57)
<b>Total State of Vermont</b>		<b>\$ 211,774.00</b>	<b>\$ 210,471.26</b>	<b>\$ 1,302.74</b>
<b>1-6-00-20- .</b>	<b>OTHER REVENUE</b>			
1-6-00-20-00.20	School Reimbursement	\$ 79,000.00	\$ 116,141.35	\$ (37,141.35)
1-6-00-20-00.25	Miscellaneous Revenue	\$ 54,617.00	\$ 64,314.61	\$ (9,697.61)
1-6-00-20-00.30	Interest On Investments	\$ 200.00	\$ 63.42	\$ 136.58
1-6-00-20-00.55	Records Preservation	\$ 6,656.00	\$ 5,019.64	\$ 1,636.36
1-6-00-20-00.60	Copier Income	\$ 7,000.00	\$ 6,623.82	\$ 376.18
1-6-00-20-00.70	Cell Tower Rental	\$ 75,773.00	\$ 79,259.85	\$ (3,486.85)
1-6-00-20-00.80	Cobra Payments	\$ 792.00	\$ 567.72	\$ 224.28
1-6-00-20-00.85	Gifts to Town	\$ 600.00	\$ 675.00	\$ (75.00)
1-6-00-20-00.90	Revenue from Loans	\$ 100,000.00	\$ 220,000.00	\$ (120,000.00)
1-6-00-20-00.91	Library Revenue	\$ 700.00	\$ 670.00	\$ 30.00
1-6-00-20-00.92	Highway Revenue	\$ 2,000.00	\$ 4,531.47	\$ (2,531.47)
1-6-00-20-00.93	Highway Disaster Revenue	\$ -	\$ -	\$ -

**Town of Georgia, VT General Ledger  
Trial Balance - General Fund  
December 31, 2014**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
<b>Total Other Revenue</b>		\$ 327,338.00	\$ 497,866.88	\$ (170,528.88)
<b>1-6-02-25- .</b>	<b>GRANTS &amp; CAPITAL REVENUE</b>			
1-6-02-25-20.00	Administration Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-36.00	Fire Department Grant Revenue	\$ 3,200.00	\$ 28,476.78	\$ (25,276.78)
1-6-02-25-38.00	First Response Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-55.00	Town Boards Grant Revenue	\$ 10,000.00	\$ 8,029.74	\$ 1,970.26
1-6-02-25-65.00	Parks & Recreation Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-70.00	Library Grant Revenue	\$ 3,000.00	\$ 100.00	\$ 2,900.00
1-6-02-25-75.00	Highway Grant Revenue	\$ 21,100.00	\$ 61,392.79	\$ (40,292.79)
1-6-02-25-00.40	Restricted/Reserve Fund Revenue	\$ 261,096.00	\$ 336,775.25	\$ (75,679.25)
1-6-02-25-00.45	Impact Fee Fund Revenue	\$ 67,238.00	\$ 39,372.17	\$ 27,865.83
			\$ -	\$ -
<b>Total Grants &amp; Capital Revenue</b>		\$ 365,634.00	\$ 474,146.73	\$ (108,512.73)
			\$ -	\$ -
	<b>TOTAL REVENUE</b>	\$ 2,471,985.00	\$ 2,745,228.05	\$ (273,243.05)
	<b>GRANTS &amp; CAPITAL EXPENDITURES</b>			
<b>1-7-02-20- .</b>	<b>Administration, Boards &amp; Commissions</b>			
1-7-02-20-52.10	Admin Purchase - Impact Fees	\$ 18,400.00	\$ 16,322.20	\$ 2,077.80
1-7-02-20-52.15	Admin Purchase - Reserve Fund	\$ -	\$ -	\$ -
1-7-02-20-52.20	Admin Grant Expenditures	\$ -	\$ -	\$ -
1-7-02-20-52.45	Admin Planning Purchase - Reserve Fund	\$ -	\$ -	\$ -
1-7-02-20-52.55	Town Boards Grant Expenditures	\$ 10,000.00	\$ 5,101.14	\$ 4,898.86
1-7-02-20-52.80	Conservation Comm. Prchs - Reserve Fund	\$ 14,000.00	\$ -	\$ 14,000.00
<b>Total Administration Grant &amp; Capital Expenditures</b>		\$ 42,400.00	\$ 21,423.34	\$ (20,976.66)
			\$ -	\$ -
<b>1-7-02-36- .</b>	<b>Fire Department</b>			
1-7-02-36-52.10	Fire Dept. Purchase - Impact Fees	\$ 17,500.00	\$ 9,100.00	\$ 8,400.00
1-7-02-36-52.15	Fire Dept. Purchase - Reserve Fund	\$ 100,000.00	\$ 129,197.43	\$ (29,197.43)
1-7-02-36-52.20	Fire Dept. Grant Expenditures	\$ 3,200.00	\$ 31,222.78	\$ (28,022.78)
<b>Total Fire Department Grant &amp; Capital Expenditures</b>		\$ 120,700.00	\$ 169,520.21	\$ 48,820.21
			\$ -	\$ -
<b>1-7-02-38- .</b>	<b>First Response</b>			
1-7-02-38-52.15	First Response Purchase - Reserve Fund	\$ 1,000.00	\$ 1,000.00	\$ -
1-7-02-38-52-20	First Response Grant Expenditures	\$ -	\$ 4,674.24	\$ (4,674.24)
<b>Total First Response Grant &amp; Capital Expenditures</b>		\$ 1,000.00	\$ 5,674.24	\$ 4,674.24
			\$ -	\$ -
<b>1-7-02-65- .</b>	<b>Parks &amp; Recreation</b>			
1-7-02-65-52.10	Parks & Rec. Purchase - Impact Fees	\$ 22,250.00	\$ 5,127.75	\$ 17,122.25
1-7-02-65-52.15	Parks & Rec. Purchase - Reserve Fund	\$ -	\$ -	\$ -
1-7-02-36-52.20	Parks & Rec. Grant Expenditures	\$ -	\$ -	\$ -
<b>Total Parks &amp; Recreation Grant &amp; Capital Expenditures</b>		\$ 22,250.00	\$ 5,127.75	\$ (17,122.25)
			\$ -	\$ -
<b>1-7-02-70- .</b>	<b>Library</b>			
1-7-02-70-52.10	Library Purchase - Impact Fees	\$ 2,778.00	\$ 2,512.22	\$ 265.78
1-7-02-70-52.15	Library Purchase - Reserve Fund	\$ -	\$ -	\$ -

**Town of Georgia, VT General Ledger  
Trial Balance - General Fund  
December 31, 2014**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
1-7-02-70-52.20	Library Grant Expenditures	\$ 3,000.00	\$ 12.36	\$ 2,987.64
1-7-02-70-52.21	Library LCATV Grant Expenditures	\$ -	\$ -	\$ -
1-7-02-70-52.22	Library Winnie Belle Grant Expenditures	\$ -	\$ 33.44	\$ (33.44)
<b>Total Library Grant &amp; Capital Expenditures</b>		<b>\$ 5,778.00</b>	<b>\$ 2,558.02</b>	<b>\$ (3,219.98)</b>
<b>1-7-02-80- .</b>	<b>Highway</b>			
1-7-02-80-52.10	Hwy Equipment Purchase - Impact Fees	\$ 6,310.00	\$ 6,310.00	\$ -
1-7-02-80-52.15	Hwy Equipment Purchase - Reserve Fund	\$ 43,996.00	\$ 102,476.40	\$ (58,480.40)
1-7-02-80-52.20	Highway Grant Expenditures	\$ 11,100.00	\$ 73,690.00	\$ (62,590.00)
1-7-02-80-52.25	State Aid Paving Money from Restricted	\$ 70,000.00	\$ 70,000.00	\$ -
<b>Total Highway Grant &amp; Capital Expenditures</b>		<b>\$ 131,406.00</b>	<b>\$ 252,476.40</b>	<b>\$ 121,070.40</b>
<b>Total Grants &amp; Capital Expenditures</b>		<b>\$ 323,534.00</b>	<b>\$ 456,779.96</b>	<b>\$ 133,245.96</b>
<b>1-7-05- - .</b>	<b>GENERAL GOVERNMENT</b>			
<b>1-7-05-05- .</b>	<b>SELECTBOARD</b>			
1-7-05-05-10.05	Selectboard Salaries	\$ 4,050.00	\$ 4,050.00	\$ -
1-7-05-05-10.10	Administrative Salaries	\$ 87,511.00	\$ 81,381.84	\$ 6,129.16
1-7-05-05-10.20	Fire Warden	\$ 200.00	\$ 180.06	\$ 19.94
1-7-05-05-27.00	Selectboard Expenses	\$ 500.00	\$ 157.41	\$ 342.59
1-7-05-05-27.05	Board Of Civil Authority	\$ 750.00	\$ 820.00	\$ (70.00)
1-7-05-05-32.00	Streetlights	\$ 3,500.00	\$ 3,955.59	\$ (455.59)
1-7-05-05-43.00	Admin Legal Expenses	\$ 20,000.00	\$ 17,360.06	\$ 2,639.94
1-7-05-05-44.00	Admin Consultant Services	\$ 4,000.00	\$ 3,623.00	\$ 377.00
1-7-05-05-45.00	Admin Contracted Services	\$ -	\$ -	\$ -
1-7-05-05-45.05	Capital Budget	\$ -	\$ -	\$ -
1-7-05-05-47.00	Interest On Loan Payments	\$ 38,748.00	\$ 39,341.61	\$ (593.61)
1-7-05-05-48.00	Property & Casualty Insurance	\$ 45,352.00	\$ 46,517.00	\$ (1,165.00)
1-7-05-05-48.05	VLCT PACIF - J Rhodes Settlement	\$ -	\$ 167,599.51	\$ (167,599.51)
1-7-05-05-48.10	J Rhodes Settlement Loan	\$ -	\$ 60,000.00	\$ (60,000.00)
1-7-05-05-49.00	Roadside Flags	\$ 600.00	\$ 733.48	\$ (133.48)
1-7-05-05-90.00	General Contingency	\$ 5,000.00	\$ 88.46	\$ 4,911.54
1-7-05-05-90.05	Memorial Day Parade	\$ 1,200.00	\$ 637.62	\$ 562.38
<b>Total Selectboard</b>		<b>\$ 211,411.00</b>	<b>\$ 426,445.64</b>	<b>\$ 215,034.64</b>
<b>1-7-05-07- .</b>	<b>VOTER APPROVED PURCHASES</b>			
1-7-05-07-00.04	Sweeney Land Purchase	\$ -	\$ -	\$ -
1-7-05-07-00.10	Vermont Municipal Bond Bank	\$ 70,000.00	\$ 70,000.00	\$ -
1-7-05-07-00.20	2011 Municipal Expansion Loan	\$ 9,488.00	\$ 9,474.24	\$ 13.76
1-7-05-07-00.25	2013 6W1 Tank Purchase	\$ 100,000.00	\$ 100,000.00	\$ -
<b>Total Voter Approved Purchases</b>		<b>\$ 179,488.00</b>	<b>\$ 179,474.24</b>	<b>\$ (13.76)</b>
<b>1-7-05-10- .</b>	<b>TOWN CLERK</b>			
1-7-05-10-10.05	Clerk's Office Salaries	\$ 42,812.00	\$ 41,788.04	\$ 1,023.96
1-7-05-10-10.10	Ballot Clerks' Salaries	\$ 3,500.00	\$ 4,676.36	\$ (1,176.36)
1-7-05-10-10.15	Asst. Clerk Salaries	\$ 1,000.00	\$ 264.00	\$ 736.00
1-7-05-10-22.00	Records Supplies	\$ 11,300.00	\$ 10,917.45	\$ 382.55

**Town of Georgia, VT General Ledger  
Trial Balance - General Fund  
December 31, 2014**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
1-7-05-10-25.00	Election Expenses	\$ 5,500.00	\$ 6,679.41	\$ (1,179.41)
1-7-05-10-45.00	Records Preservation	\$ 6,656.00	\$ 5,019.64	\$ 1,636.36
1-7-05-10-52.10	Town Clerk Digitalization Reserve Fund	\$ -	\$ -	\$ -
1-7-05-10-99.00	Clerk's Misc. Expenses	\$ 50.00	\$ -	\$ 50.00
1-7-05-10-99.03	Animal Licenses	\$ 500.00	\$ 271.51	\$ 228.49
<b>Total Town Clerk</b>		<b>\$ 71,318.00</b>	<b>\$ 69,616.41</b>	<b>\$ (1,701.59)</b>
<b>1-7-05-15- .</b>	<b>TOWN TREASURER</b>			
1-7-05-15-10.00	Treasurer/Tax Collector	\$ 20,606.00	\$ 20,714.26	\$ (108.26)
1-7-05-15-10.10	Ass't Treasurer & Tax Collector	\$ 500.00	\$ -	\$ 500.00
1-7-05-15-99.00	Treasurer Misc. Expenses	\$ 50.00	\$ 45.43	\$ 4.57
<b>Total Treasurer</b>		<b>\$ 21,156.00</b>	<b>\$ 20,759.69</b>	<b>\$ (396.31)</b>
<b>1-7-05-16- .</b>	<b>DELINQUENT TAX COLLECTOR</b>			
1-7-05-16-10.00	Collector's Fees	\$ 18,000.00	\$ 25,217.18	\$ (7,217.18)
1-7-05-16-99.00	Collector's Misc. Expense	\$ 150.00	\$ -	\$ 150.00
<b>Total Delinquent Tax Collector</b>		<b>\$ 18,150.00</b>	<b>\$ 25,217.18</b>	<b>\$ 7,067.18</b>
<b>1-7-05-20- .</b>	<b>MUNICIPAL OFFICES</b>			
1-7-05-20-21.00	Admin Postage	\$ 3,500.00	\$ 4,257.90	\$ (757.90)
1-7-05-20-22.00	Admin Office Supplies	\$ 3,500.00	\$ 2,768.39	\$ 731.61
1-7-05-20-22.05	Municipal Office Building Supplies	\$ 1,200.00	\$ 654.21	\$ 545.79
1-7-05-20-22.10	Admin Copier Expenses	\$ 3,000.00	\$ 3,518.01	\$ (518.01)
1-7-05-20-25.00	Printing/publishing	\$ 3,000.00	\$ 3,311.50	\$ (311.50)
1-7-05-20-29.00	Admin Mileage	\$ 900.00	\$ 451.37	\$ 448.63
1-7-05-25-30.00	Municipal Office Utilities	\$ 4,500.00	\$ 4,493.15	\$ 6.85
1-7-05-25-31.00	Municipal Office Phone	\$ 2,400.00	\$ 2,449.97	\$ (49.97)
1-7-05-20-44.00	Admin Training	\$ 2,800.00	\$ 1,980.19	\$ 819.81
1-7-05-20-44.05	Admin Computer Support	\$ 3,000.00	\$ 5,046.09	\$ (2,046.09)
1-7-05-25-45.10	Municipal Grounds Maintenance	\$ 250.00	\$ 205.22	\$ 44.78
1-7-05-20-47.00	Admin Loan Interest	\$ -	\$ -	\$ -
1-7-05-20-52.05	Admin Purchase - Current Year Taxes	\$ -	\$ -	\$ -
1-7-05-20-63.00	Admin Equipment Repair	\$ 250.00	\$ -	\$ 250.00
1-7-05-20-88.00	Admin Money to Reserve Fund	\$ -	\$ -	\$ -
1-7-05-20-99.00	Admin Misc. Expenses	\$ 50.00	\$ -	\$ 50.00
<b>Total Municipal Offices</b>		<b>\$ 28,350.00</b>	<b>\$ 29,136.00</b>	<b>\$ 786.00</b>
<b>1-7-05-28- .</b>	<b>BUILDINGS &amp; GROUNDS</b>			
1-7-05-28-45.05	Building Maintenance - Other	\$ 2,000.00	\$ 281.81	\$ 1,718.19
1-7-05-28-45.10	Cemetery Maintenance	\$ 2,500.00	\$ 2,496.61	\$ 3.39
1-7-05-28-45.15	Cemetery Mowing	\$ 3,000.00	\$ 2,769.97	\$ 230.03
1-7-05-28-45.20	Fire Dept. Janitorial Services	\$ 2,000.00	\$ 2,566.48	\$ (566.48)
1-7-05-28-45.25	Fire Dept. Building Maintenance	\$ 6,200.00	\$ 3,476.31	\$ 2,723.69
1-7-05-28-45.30	Library Building Maintenance	\$ 2,000.00	\$ 2,346.14	\$ (346.14)
1-7-05-28-45.35	Library Janitorial Services	\$ 3,000.00	\$ 3,164.43	\$ (164.43)
1-7-05-28-45.40	Municipal Grounds Mowing	\$ 4,500.00	\$ 3,700.01	\$ 799.99
1-7-05-28-45.50	Town Hall Building Maintenance	\$ 2,000.00	\$ 1,119.64	\$ 880.36
1-7-05-28-45.55	Town Hall Janitorial Services	\$ 2,870.00	\$ 2,794.39	\$ 75.61

**Town of Georgia, VT General Ledger  
Trial Balance - General Fund  
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<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
<b>Total Buildings &amp; Grounds</b>		<b>\$ 30,070.00</b>	<b>\$ 24,715.79</b>	<b>\$ (5,354.21)</b>
<b>1-7-05-30- .</b>	<b>PUBLIC SAFETY</b>			
1-7-05-30-10.00	Constables	\$ 500.00	\$ 250.00	\$ 250.00
1-7-05-30-45.00	Emergency Medical Services	\$ 86,468.00	\$ 82,525.52	\$ 3,942.48
1-7-05-30-45.05	Law Enforcement	\$ 50,000.00	\$ 47,064.00	\$ 2,936.00
1-7-05-30-75.00	Public Safety Grant Expenditure			
<b>Total Public Safety</b>		<b>\$ 136,968.00</b>	<b>\$ 129,839.52</b>	<b>\$ (7,128.48)</b>
<b>1-7-05-32- .</b>	<b>ANIMAL CONTROL</b>			
1-7-05-32-10.00	Animal Control Services	\$ 2,000.00	\$ 1,533.00	\$ 467.00
1-7-05-32-27.00	Animal Control Expenses	\$ 500.00	\$ 442.68	\$ 57.32
1-7-05-32-29.00	Animal Control Mileage	\$ 545.00	\$ 664.72	\$ (119.72)
<b>Total Animal Control</b>		<b>\$ 3,045.00</b>	<b>\$ 2,640.40</b>	<b>\$ 404.60</b>
<b>1-7-05-34- .</b>	<b>HEALTH OFFICER</b>			
1-7-05-34-10.00	Health Officers Salaries	\$ 620.00	\$ 757.96	\$ (137.96)
1-7-05-34-27.00	Health Officers Expenses	\$ 200.00	\$ 150.00	\$ 50.00
1-7-05-34-29.00	Health Officers Mileage	\$ 100.00	\$ 5.60	\$ 94.40
<b>Total Health Officer</b>		<b>\$ 920.00</b>	<b>\$ 913.56</b>	<b>\$ (6.44)</b>
<b>1-7-05-36- .</b>	<b>FIRE DEPARTMENT</b>			
1-7-05-36-10.00	Fire Dept. Salaries	\$ 28,500.00	\$ 23,896.50	\$ 4,603.50
1-7-05-36-22.00	Fire Dept. Supplies	\$ 400.00	\$ 303.80	\$ 96.20
1-7-05-36-27.00	Fire Dept. Solid Waste Disposal	\$ 297.00	\$ 347.25	\$ (50.25)
1-7-05-36-30.00	Fire Dept. Utilities	\$ 10,400.00	\$ 12,750.02	\$ (2,350.02)
1-7-05-36-31.00	Fire Dept. Phone	\$ 2,052.00	\$ 2,052.81	\$ (0.81)
1-7-05-36-44.10	Fire Dept. School / Training	\$ 3,000.00	\$ 2,553.98	\$ 446.02
1-7-05-36-44.20	Fire Prevention	\$ 2,000.00	\$ 1,935.71	\$ 64.29
1-7-05-36-44.30	Medical / FIT Testing	\$ -	\$ -	\$ -
1-7-05-36-45.05	Dispatching	\$ 7,811.00	\$ 7,810.75	\$ 0.25
1-7-05-36-47.00	Loan Interest payments	\$ -	\$ 997.56	\$ (997.56)
1-7-05-36-51.00	Fire Dept. Fuels & Oils	\$ 5,000.00	\$ 4,737.18	\$ 262.82
1-7-05-36-52.05	Fire Dept. Purchase - Current Year	\$ -	\$ -	\$ -
1-7-05-36-52.20	Turn Out Gear	\$ 5,800.00	\$ 5,443.14	\$ 356.86
1-7-05-36-52.25	Hose	\$ 1,400.00	\$ 1,056.16	\$ 343.84
1-7-05-36-52.30	Fire Apparatus	\$ 1,000.00	\$ 587.55	\$ 412.45
1-7-05-36-52.35	Communications Equipment	\$ 1,000.00	\$ 925.17	\$ 74.83
1-7-05-36-52.40	Furniture/Computer Supplies	\$ 1,400.00	\$ 1,096.29	\$ 303.71
1-7-05-36-63.00	Fire Dept. Equipment Repair	\$ 2,500.00	\$ 1,982.25	\$ 517.75
1-7-05-36-63.05	Fire Dept. Truck / Apparatus Repair	\$ 5,000.00	\$ 6,566.79	\$ (1,566.79)
1-7-05-36-64.00	Fire Dept. Annual Required Testing	\$ 7,800.00	\$ 6,682.60	\$ 1,117.40
1-7-05-36-88.00	Fire Dept. Money to Reserve Fund	\$ 40,000.00	\$ 40,000.00	\$ -
1-7-05-36-90.00	Fire Dept. Awards	\$ 900.00	\$ 1,102.60	\$ (202.60)
<b>Total Fire Department</b>		<b>\$ 126,260.00</b>	<b>\$ 122,828.11</b>	<b>\$ (3,431.89)</b>

**Town of Georgia, VT General Ledger  
Trial Balance - General Fund  
December 31, 2014**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
<b>1-7-05-38- .</b>	<b>FIRST RESPONSE</b>			
1-7-05-38-10.05	First Response Stipends	\$ 5,000.00	\$ 4,570.00	\$ 430.00
1-7-05-38-22.00	First Response Supplies	\$ 4,612.00	\$ 4,800.66	\$ (188.66)
1-7-05-38-44.00	First Response School/training	\$ 600.00	\$ 140.00	\$ 460.00
1-7-05-38-52.05	First Response Equip Purchase - Current Yr.	\$ -	\$ -	\$ -
1-7-05-38-63.00	First Response Equipment Repair	\$ 1,000.00	\$ 199.04	\$ 800.96
1-7-05-38-88.00	First Response Money to Reserve Fund	\$ 2,000.00	\$ 2,000.00	\$ -
1-7-05-38-99.00	First Response Misc. Expense	\$ 100.00	\$ -	\$ 100.00
<b>Total First Response</b>		<b>\$ 13,312.00</b>	<b>\$ 11,709.70</b>	<b>\$ (1,602.30)</b>
<b>1-7-05-40- .</b>	<b>SOLID WASTE MANAGEMENT</b>			
1-7-05-40-27.00	Solid Waste Expenses	\$ 4,880.00	\$ 4,580.00	\$ 300.00
1-7-05-40-99.00	Green Up Day Expenditure	\$ 300.00	\$ 300.00	\$ -
<b>Total Solid Waste</b>		<b>\$ 5,180.00</b>	<b>\$ 4,880.00</b>	<b>\$ (300.00)</b>
<b>1-7-05-45- .</b>	<b>CONTRACTED ASSESSOR</b>			
1-7-05-45-10.00	Lister Salaries	\$ -	\$ -	\$ -
1-7-05-45-29.00	Lister Mileage	\$ -	\$ -	\$ -
1-7-05-45-44.00	Assessor Contracted Services	\$ 35,000.00	\$ 32,861.33	\$ 2,138.67
1-7-05-45-44.05	Appraisals	\$ -	\$ -	\$ -
1-7-05-45-44.10	Lister Training	\$ -	\$ 250.00	\$ (250.00)
1-7-05-45-45.00	Assessor Computer Support	\$ 400.00	\$ 732.61	\$ (332.61)
1-7-05-45-88.00	State Appraisal Money to Reserve Fund	\$ 17,485.00	\$ 17,569.50	\$ (84.50)
<b>Total Contracted Assessor</b>		<b>\$ 52,885.00</b>	<b>\$ 51,413.44</b>	<b>\$ (1,471.56)</b>
<b>1-7-05-50- .</b>	<b>AUDITORS</b>			
1-7-05-50-10.05	Auditors' Salaries	\$ 1,900.00	\$ 1,205.84	\$ 694.16
1-7-05-50-27.05	Town Report Expense	\$ 4,000.00	\$ 3,546.05	\$ 453.95
1-7-05-50-27.10	Auditors' Expense	\$ -	\$ -	\$ -
1-7-05-50-99.00	Auditors' Misc. Expenses	\$ 100.00	\$ -	\$ 100.00
<b>Total Auditors</b>		<b>\$ 6,000.00</b>	<b>\$ 4,751.89</b>	<b>\$ (1,248.11)</b>
<b>1-7-05-55- .</b>	<b>TOWN BOARDS</b>			
1-7-05-55-10.05	Town Board Salaries	\$ 3,000.00	\$ 2,620.00	\$ 380.00
1-7-05-55-10.10	Town Board Secretarial Salaries	\$ 2,000.00	\$ 403.87	\$ 1,596.13
1-7-05-55-10.15	Zoning / Planning Salaries	\$ 56,781.00	\$ 54,831.64	\$ 1,949.36
1-7-05-55-27.05	Zoning Board Expenses	\$ 100.00	\$ 109.19	\$ (9.19)
1-7-05-55-27.10	Planning Comm. Expenses	\$ 100.00	\$ -	\$ 100.00
1-7-05-55-29.00	Town Boards Mileage	\$ 400.00	\$ 311.98	\$ 88.02
1-7-05-55-43.00	Zoning & Planning Legal Expenses	\$ 30,000.00	\$ 48,562.95	\$ (18,562.95)
1-7-05-55-80.00	Historical Society	\$ 2,000.00	\$ 273.21	\$ 1,726.79
<b>Total Town Boards</b>		<b>\$ 94,381.00</b>	<b>\$ 107,112.84</b>	<b>\$ 12,731.84</b>
<b>1-7-05-60- .</b>	<b>REGIONAL</b>			
1-7-05-60-05.00	County Tax	\$ 43,253.00	\$ 43,252.27	\$ 0.73
1-7-05-60-49.05	NW Regional Planning Comm Dues	\$ 4,334.00	\$ 4,334.00	\$ -
1-7-05-60-49.10	VLCT Dues	\$ 5,646.00	\$ 5,646.00	\$ -
1-7-05-60-49.15	Other Dues	\$ 100.00	\$ 75.00	\$ 25.00

**Town of Georgia, VT General Ledger  
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<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
1-7-05-60-49.20	Franklin County Industrial Dev. Corp Dues	\$ 1,500.00	\$ 1,500.00	\$ -
<b>Total Regional</b>		<b>\$ 54,833.00</b>	<b>\$ 54,807.27</b>	<b>\$ (25.73)</b>
<b>1-7-05-65- .</b>	<b>PARKS AND RECREATION</b>			
1-7-05-65-10.00	Parks & Rec Salaries	\$ 7,000.00	\$ 7,639.38	\$ (639.38)
1-7-05-65-15.00	TNC Public Water System Expenses	\$ 500.00	\$ 92.50	\$ 407.50
1-7-05-65-20.00	Parks & Rec Printing / Publishing	\$ 300.00	\$ 75.91	\$ 224.09
1-7-05-65-22.00	Parks & Rec Supplies	\$ 300.00	\$ 315.74	\$ (15.74)
1-7-05-65-22.05	Parks & Rec Fall Fest	\$ 4,400.00	\$ 4,566.03	\$ (166.03)
1-7-05-65-27.00	Parks & Rec Solid Waste Disposal	\$ 894.00	\$ 778.51	\$ 115.49
1-7-05-65-29.00	Parks & Rec Mileage	\$ 1,748.00	\$ 1,710.26	\$ 37.74
1-7-05-65-30.00	Parks & Rec Utilities	\$ 500.00	\$ 472.15	\$ 27.85
1-7-05-65-31.00	Parks & Rec Phone	\$ 50.00	\$ 43.26	\$ 6.74
1-7-05-65-45.00	Parks & Rec Building Maintenance	\$ 2,000.00	\$ 1,851.96	\$ 148.04
1-7-05-65-45.10	Parks & Rec Contracted Services	\$ -	\$ -	\$ -
1-7-05-65-47.00	Parks & Rec Loan Interest	\$ -	\$ -	\$ -
1-7-05-65-51.00	Parks & Rec Equipment Fuel & Oils	\$ 400.00	\$ 363.47	\$ 36.53
1-7-05-65-52.05	Parks & Rec Purchase - Current Year			\$ -
1-7-05-65-63.00	Parks & Rec Equipment Repair	\$ 150.00	\$ -	\$ 150.00
1-7-05-65-88.00	Parks & Rec Money to Reserve Fund	\$ 3,789.00	\$ 3,962.99	\$ (173.99)
1-7-05-65-99.00	Parks & Rec Misc. Expense	\$ 100.00	\$ -	\$ 100.00
<b>Total Parks and Recreation</b>		<b>\$ 22,131.00</b>	<b>\$ 21,872.16</b>	<b>\$ (258.84)</b>
<b>1-7-05-70- .</b>	<b>LIBRARY</b>			
1-7-05-70-10.00	Library Salaries	\$ 40,437.00	\$ 38,005.99	\$ 2,431.01
1-7-05-70-10.05	Library Sick pay	\$ 807.00	\$ 420.96	\$ 386.04
1-7-05-70-10.10	Library Vacation	\$ 2,030.00	\$ 2,167.66	\$ (137.66)
1-7-05-70-10.20	Library Holiday	\$ 1,679.00	\$ 1,798.06	\$ (119.06)
1-7-05-70-11.00	Library Social Security	\$ 2,335.00	\$ 1,921.36	\$ 413.64
1-7-05-70-12.00	Library Retirement	\$ 1,200.00	\$ 1,424.94	\$ (224.94)
1-7-05-70-22.00	Library Supplies	\$ 2,020.00	\$ 1,861.63	\$ 158.37
1-7-05-70-22.05	Adult Books	\$ 5,025.00	\$ 4,568.55	\$ 456.45
1-7-05-70-22.10	Children's Books	\$ 3,760.00	\$ 2,960.68	\$ 799.32
1-7-05-70-22.15	Periodicals	\$ 660.00	\$ 635.45	\$ 24.55
1-7-05-70-22.20	Audio Visual	\$ 2,030.00	\$ 2,252.15	\$ (222.15)
1-7-05-70-22.25	Young Adult Books	\$ 920.00	\$ 873.79	\$ 46.21
1-7-05-70-30.00	Library Utilities	\$ 8,425.00	\$ 12,424.88	\$ (3,999.88)
1-7-05-70-31.00	Library Phone	\$ 700.00	\$ 768.24	\$ (68.24)
1-7-05-70-44.00	Library Training/Workshops	\$ 650.00	\$ 269.04	\$ 380.96
1-7-05-70-52.05	Library Purchase - Current Year	\$ 425.00	\$ 439.00	\$ (14.00)
1-7-05-70-63.00	Library Equipment Repair	\$ 200.00	\$ 66.95	\$ 133.05
1-7-05-70-88.00	Library Money to Reserve Fund	\$ -	\$ -	\$ -
1-7-05-70-99.00	Library Misc. Expense	\$ -	\$ 135.15	\$ (135.15)
<b>Total Library</b>		<b>\$ 73,303.00</b>	<b>\$ 72,994.48</b>	<b>\$ (308.52)</b>
<b>1-7-05-75- .</b>	<b>BENEFITS</b>			
1-7-05-75-10.05	Sick Pay	\$ 9,261.00	\$ 3,266.47	\$ 5,994.53
1-7-05-75-10.10	Vacation Pay	\$ 17,501.00	\$ 11,022.81	\$ 6,478.19
1-7-05-75-10.15	Bereavement Pay	\$ 500.00	\$ 1,168.82	\$ (668.82)
1-7-05-75-10.20	Holiday Pay	\$ 13,896.00	\$ 13,273.22	\$ 622.78

**Town of Georgia, VT General Ledger  
Trial Balance - General Fund  
December 31, 2014**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
1-7-05-75-11.00	Social Security	\$ 40,212.00	\$ 37,526.44	\$ 2,685.56
1-7-05-75-12.00	Retirement	\$ 26,733.00	\$ 25,329.12	\$ 1,403.88
1-7-05-75-13.00	Unemployment	\$ 1,310.00	\$ 1,310.00	\$ -
1-7-05-75-14.00	Insurance - Health	\$ 138,018.00	\$ 134,351.26	\$ 3,666.74
1-7-05-75-14.05	Insurance - Health Reimbursement Acct.	\$ 8,250.00	\$ 4,851.66	\$ 3,398.34
1-7-05-75-15.00	Insurance - Cobra	\$ 792.00	\$ 1,289.48	\$ (497.48)
1-7-05-75-16.00	Insurance - Dental	\$ 4,100.00	\$ 4,195.62	\$ (95.62)
1-7-05-75-18.00	Uniforms	\$ 4,500.00	\$ 4,877.58	\$ (377.58)
1-7-05-75-19.00	Disability & Accidental Death Insurance	\$ 6,082.00	\$ 6,082.00	\$ -
1-7-05-75-20.00	Workmen's Compensation	\$ 18,761.00	\$ 19,441.00	\$ (680.00)
<b>Total Benefits</b>		<b>\$ 289,916.00</b>	<b>\$ 267,985.48</b>	<b>\$ (21,930.52)</b>
<b>1-7-05-80</b>	<b>CONSERVATION</b>			
1-7-05-80-00.10	Misc. Conservation Expense	\$ 1,800.00	\$ 698.16	\$ 1,101.84
1-7-05-80-52.00	Conservation Purchase - Current Year	\$ -	\$ -	\$ -
1-7-05-80-52.15	Conservation Purchase - General Fund	\$ 2,100.00	\$ 2,049.93	\$ 50.07
1-7-05-80-88.00	Conservation Money to Reserve Fund	\$ 15,789.00	\$ 15,962.99	\$ (173.99)
<b>Total Conservation</b>		<b>\$ 19,689.00</b>	<b>\$ 18,711.08</b>	<b>\$ (977.92)</b>
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,650,894.00</b>	<b>\$ 1,852,128.44</b>	<b>\$ 201,234.44</b>
				\$ -
<b>1-7-10- - .</b>	<b>HIGHWAY</b>			\$ -
<b>1-7-10-05- .</b>	<b>ROAD SURFACE MANAGEMENT</b>			\$ -
1-7-10-05-10.05	Highway Regular Labor	\$ 104,586.00	\$ 90,270.40	\$ 14,315.60
1-7-10-05-10.10	Highway Overtime Labor	\$ 22,500.00	\$ 17,897.47	\$ 4,602.53
1-7-10-05-45.10	Road Marking	\$ 1,500.00	\$ 403.78	\$ 1,096.22
1-7-10-05-45.15	Paving/blacktop	\$ 122,000.00	\$ 123,242.71	\$ (1,242.71)
1-7-10-05-55.20	Processed Aggregate	\$ 35,000.00	\$ 31,307.21	\$ 3,692.79
1-7-10-05-55.30	Dust Control	\$ 10,000.00	\$ 6,976.83	\$ 3,023.17
1-7-10-05-88.00	Paving Money to Restricted Fund	\$ 70,000.00	\$ 70,000.00	\$ -
<b>Total Road Surface</b>		<b>\$ 365,586.00</b>	<b>\$ 340,098.40</b>	<b>\$ (25,487.60)</b>
<b>1-7-10-10- .</b>	<b>DRAINAGE MAINTENANCE</b>			
1-7-10-10-55.00	Culverts	\$ 5,000.00	\$ 10,309.48	\$ (5,309.48)
1-7-10-10-55.05	Erosion Control Materials	\$ 3,000.00	\$ 2,110.71	\$ 889.29
<b>Total Drainage</b>		<b>\$ 8,000.00</b>	<b>\$ 12,420.19</b>	<b>\$ 4,420.19</b>
<b>1-7-10-15- .</b>	<b>ROADSIDE MAINTENANCE</b>			
1-7-10-15-45.00	Tree/brush Removal	\$ 5,000.00	\$ 3,000.00	\$ 2,000.00
1-7-10-15-50.00	Roadside Maintenance - Contracted Services	\$ -	\$ -	\$ -
1-7-10-15-55.00	Road signs	\$ 2,000.00	\$ 2,433.76	\$ (433.76)
<b>Total Roadside</b>		<b>\$ 7,000.00</b>	<b>\$ 5,433.76</b>	<b>\$ (1,566.24)</b>
<b>1-7-10-20- .</b>	<b>WINTER MAINTENANCE</b>			
1-7-10-20-10.05	Winter Maint. Regular Labor	\$ 22,958.00	\$ 30,136.27	\$ (7,178.27)
1-7-10-20-10.10	Winter Maint. Overtime Labor	\$ 31,069.00	\$ 26,074.51	\$ 4,994.49
1-7-10-20-55.00	Winter Sand and Salt	\$ 75,000.00	\$ 86,631.75	\$ (11,631.75)
1-7-10-20-62.00	Winter Parts and Supplies	\$ 15,964.00	\$ 13,510.56	\$ 2,453.44

**Town of Georgia, VT General Ledger  
Trial Balance - General Fund  
December 31, 2014**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
<b>Total Winter Maintenance</b>		<b>\$ 144,991.00</b>	<b>\$ 156,353.09</b>	<b>\$ 11,362.09</b>
<b>1-7-10-25- .</b>	<b>BRIDGES</b>			
1-7-10-25-45.00	Bridges - Contract Services	\$ -	\$ -	\$ -
1-7-10-25-55.05	Bridge Materials	\$ -	\$ -	\$ -
1-7-10-25-55.10	Bridge - Culvert Current Year Taxes	\$ -	\$ -	\$ -
1-7-10-25-55.15	Bridge - Culvert Reserve Fund	\$ 10,000.00	\$ 10,000.00	\$ -
<b>Total Bridges</b>		<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>
<b>1-7-10-30- .</b>	<b>EQUIPMENT</b>			
1-7-10-30-51.00	Equipment Fuels And Oils	\$ 58,000.00	\$ 59,521.66	\$ (1,521.66)
1-7-10-30-52.05	Equipment Purchase - Current Year	\$ 4,600.00	\$ 4,497.00	\$ 103.00
1-7-10-30-52.20	Small Tools and Equipment	\$ 2,500.00	\$ 664.89	\$ 1,835.11
1-7-10-30-52.25	Equipment Rental	\$ 2,500.00	\$ 512.50	\$ 1,987.50
1-7-10-30-62.00	Hwy Parts and Supplies	\$ 30,000.00	\$ 28,621.83	\$ 1,378.17
1-7-10-30-80.00	Loan Interest Payment	\$ 586.00	\$ 585.85	\$ 0.15
1-7-10-30-88.00	Equipment Money to Reserve Fund	\$ 52,000.00	\$ 52,000.00	\$ -
<b>Total Equipment</b>		<b>\$ 150,186.00</b>	<b>\$ 146,403.73</b>	<b>\$ (3,782.27)</b>
<b>1-7-10-35- .</b>	<b>ROAD COMMISSIONER</b>			
1-7-10-35-10.05	Road Commissioner Salary	\$ 3,579.00	\$ 3,579.00	\$ -
1-7-10-35-10.10	Road Commissioner Permit Salary	\$ 400.00	\$ 275.00	\$ 125.00
<b>Total Road Commissioner</b>		<b>\$ 3,979.00</b>	<b>\$ 3,854.00</b>	<b>\$ 125.00</b>
<b>1-7-10-40- .</b>	<b>GARAGE EXPENSE</b>			
1-7-10-40-22.00	Bldg./Grinds Main. Supplies	\$ 2,000.00	\$ 3,769.09	\$ (1,769.09)
1-7-10-40-30.00	Garage Utilities	\$ 4,000.00	\$ 5,539.91	\$ (1,539.91)
1-7-10-40-31.00	Garage Phone	\$ 1,350.00	\$ 836.13	\$ 513.87
1-7-10-40-99.00	Garage Misc. Expense	\$ 150.00	\$ 9.22	\$ 140.78
<b>Total Garage</b>		<b>\$ 7,500.00</b>	<b>\$ 10,154.35</b>	<b>\$ 2,654.35</b>
<b>1-7-10-60- .</b>	<b>DISASTER FUND</b>			
1-7-10-60-10.05	Disaster Regular Labor	\$ -	\$ -	\$ -
1-7-10-60-10.10	Disaster Regular OT Labor	\$ -	\$ -	\$ -
1-7-10-60-10.20	Disaster Materials/Equipment	\$ -	\$ -	\$ -
<b>Total Disaster</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL HIGHWAY DEPARTMENT</b>	<b>\$ 828,648.00</b>	<b>\$ 937,193.92</b>	<b>\$ 108,545.92</b>
<b>1-7-30-95- .</b>	<b>APPROPRIATIONS</b>			
1-7-30-95-00.05	Champlain Valley Agency On Aging	\$ 1,100.00	\$ 1,100.00	\$ -
1-7-30-95-00.10	Franklin County Humane Society	\$ 500.00	\$ 260.00	\$ 240.00
1-7-30-95-00.15	Franklin County Home Health	\$ 9,030.00	\$ 9,030.00	\$ -
1-7-30-95-00.20	Northwest Counseling & Support	\$ 2,600.00	\$ 2,600.00	\$ -
1-7-30-95-00.45	N.W. Unit Special Investigation	\$ -	\$ -	\$ -
1-7-30-95-00.50	Franklin County Court Diversion	\$ 1,000.00	\$ 1,000.00	\$ -
1-7-30-95-00.55	Watershed Association	\$ 2,500.00	\$ 2,500.00	\$ -

**Town of Georgia, VT General Ledger  
 Trial Balance - General Fund  
 December 31, 2014**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>Variance</u>
1-7-30-95-00.60	Green Mountain Transit Agency	\$ 3,713.00	\$ 3,713.00	\$ -
1-7-30-95-00.65	Friends of Northern Lake Champlain	\$ 1,000.00	\$ 1,000.00	\$ -
1-7-30-95-00.70	Voices Against Violence/Laurie's House	\$ 2,000.00	\$ 2,000.00	\$ -
<b>Total Appropriations</b>		<b>\$ 23,443.00</b>	<b>\$ 23,203.00</b>	<b>\$ (240.00)</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 2,502,985.00</b>	<b>\$ 2,812,525.36</b>	<b>\$ (309,540.36)</b>
	<b>TOTAL REVENUE MINUS TAXES</b>	<b>\$ 1,026,841.00</b>	<b>\$ 1,629,523.99</b>	<b>\$ (602,682.99)</b>
	<b>CASH APPLIED TO BUDGET</b>	<b>\$ 31,000.00</b>	<b>\$ -</b>	
	<b>TOTAL TO BE RAISED BY TAXES</b>	<b>\$ 1,445,144.00</b>	<b>\$ 1,183,001.37</b>	

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014.Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
<b>1-6-00-00- .</b>	<b>TAX REVENUES</b>			
1-6-00-00-00.05	Current Taxes	\$ 1,445,144.00	\$ 1,115,704.06	\$ 1,592,006.00
1-6-00-00-00.15	Delinquent Taxes	\$ -	\$ 324,706.62	\$ -
1-6-00-00-00.20	Interest: Delinquent Taxes	\$ 18,000.00	\$ 24,245.03	\$ 18,000.00
1-6-00-00-00.25	Delinquent Collector Fees	\$ 18,000.00	\$ 25,217.18	\$ 18,000.00
<b>Total Tax Revenues</b>		<b>\$ 1,481,144.00</b>	<b>\$ 1,489,872.89</b>	<b>\$ 1,628,006.00</b>
<b>1-6-00-05- .</b>	<b>FEES, LICENSES, FINES</b>			
1-6-00-05-00.05	State of VT Fines	\$ -	\$ -	\$ -
1-6-00-05-00.10	Planning Fees	\$ 5,000.00	\$ 4,060.00	\$ 4,000.00
1-6-00-05-00.13	Vault Time	\$ 1,100.00	\$ 745.00	\$ 1,000.00
1-6-00-05-00.14	Green Mountain Passports	\$ 50.00	\$ 56.00	\$ 50.00
1-6-00-05-00.15	Zoning Fees	\$ 11,000.00	\$ 14,126.81	\$ 12,000.00
1-6-00-05-00.16	DMV Registration Fees	\$ 500.00	\$ 288.00	\$ 400.00
1-6-00-05-00.17	Recording Fees	\$ 60,000.00	\$ 44,680.48	\$ 50,000.00
1-6-00-05-00.18	Marriage Licenses	\$ 250.00	\$ 310.00	\$ 300.00
1-6-00-05-00.19	Hunting & Fishing Licenses	\$ 400.00	\$ 410.00	\$ 400.00
1-6-00-05-00.20	Overweight Permit Fees	\$ 745.00	\$ 730.00	\$ 750.00
1-6-00-05-00.25	Dog Licenses	\$ 3,500.00	\$ 3,227.00	\$ 3,500.00
1-6-00-05-00.30	Driveway Permit Fees	\$ 300.00	\$ 275.00	\$ 300.00
1-6-00-05-00.35	Dog Fines	\$ -	\$ 377.00	\$ 100.00
1-6-00-05-00.40	Liquor Licenses	\$ 150.00	\$ 210.00	\$ 150.00
1-6-00-05-00.45	Parks and Recreation Revenues	\$ 3,100.00	\$ 3,375.00	\$ 3,500.00
<b>Total Fees, Licenses and Fines</b>		<b>\$ 86,095.00</b>	<b>\$ 72,870.29</b>	<b>\$ 76,450.00</b>
<b>1-6-00-10- .</b>	<b>STATE OF VERMONT</b>			
1-6-00-10-00.05	State Aid To Highways	\$ 146,871.00	\$ 146,789.72	\$ 146,700.00
1-6-00-10-00.10	Traffic Fines	\$ 5,000.00	\$ 3,851.17	\$ 4,000.00
1-6-00-10-00.15	Railroad Tax	\$ 1,700.00	\$ 2,212.18	\$ 1,700.00
1-6-00-10-00.20	Pilot Payment	\$ 2,300.00	\$ 1,217.00	\$ 1,500.00
1-6-00-10-00.25	State & Federal Reimbursements	\$ 36,000.00	\$ 36,361.12	\$ 36,000.00
1-6-00-10-00.30	Appraisals	\$ 19,500.00	\$ 19,636.50	\$ 19,600.00
1-6-00-10-00.35	Lister Training	\$ 403.00	\$ 403.57	\$ 403.00
<b>Total State of Vermont</b>		<b>\$ 211,774.00</b>	<b>\$ 210,471.26</b>	<b>\$ 209,903.00</b>
<b>1-6-00-20- .</b>	<b>OTHER REVENUE</b>			
1-6-00-20-00.20	School Reimbursement	\$ 79,000.00	\$ 116,141.35	\$ 84,000.00
1-6-00-20-00.25	Miscellaneous Revenue	\$ 54,617.00	\$ 64,314.61	\$ 67,000.00
1-6-00-20-00.30	Interest On Investments	\$ 200.00	\$ 63.42	\$ 100.00
1-6-00-20-00.55	Records Preservation	\$ 6,656.00	\$ 5,019.64	\$ 4,000.00
1-6-00-20-00.60	Copier Income	\$ 7,000.00	\$ 6,623.82	\$ 7,000.00
1-6-00-20-00.70	Cell Tower Rental	\$ 75,773.00	\$ 79,259.85	\$ 79,540.00
1-6-00-20-00.80	Cobra Payments	\$ 792.00	\$ 567.72	\$ -
1-6-00-20-00.85	Gifts to Town	\$ 600.00	\$ 675.00	\$ 600.00
1-6-00-20-00.90	Revenue from Loans	\$ 100,000.00	\$ 220,000.00	\$ -
1-6-00-20-00.91	Library Revenue	\$ 700.00	\$ 670.00	\$ 700.00
1-6-00-20-00.92	Highway Revenue	\$ 2,000.00	\$ 4,531.47	\$ 2,000.00
1-6-00-20-00.93	Highway Disaster Revenue	\$ -	\$ -	\$ -
<b>Total Other Revenue</b>		<b>\$ 327,338.00</b>	<b>\$ 497,866.88</b>	<b>\$ 244,940.00</b>

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
<b>1-6-02-25- .</b>	<b>GRANTS &amp; CAPITAL REVENUE</b>			
1-6-02-25-00.40	Restricted/Reserve Fund Revenue	\$ 261,096.00	\$ 336,775.25	\$ 216,885.00
1-6-02-25-00.45	Impact Fee Fund Revenue	\$ 67,238.00	\$ 39,372.17	\$ 53,250.00
1-6-02-25-20.00	Administration Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-30.00	Highway Grant Revenue	\$ 21,100.00	\$ 61,392.79	\$ 10,000.00
1-6-02-25-36.00	Fire Department Grant Revenue	\$ 3,200.00	\$ 28,476.78	\$ 1,877.00
1-6-02-25-38.00	First Response Grant Revenue	\$ -	\$ -	\$ 12,206.00
1-6-02-25-55.00	Town Boards Grant Revenue	\$ 10,000.00	\$ 8,029.74	\$ 5,498.00
1-6-02-25-65.00	Parks & Recreation Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-70.00	Library Grant Revenue	\$ 3,000.00	\$ 100.00	\$ -
<b>Total Grants &amp; Capital Revenue</b>		<b>\$ 365,634.00</b>	<b>\$ 474,146.73</b>	<b>\$ 299,716.00</b>
	<b>TOTAL REVENUE</b>	<b>\$ 2,471,985.00</b>	<b>\$ 2,745,228.05</b>	<b>\$ 2,459,015.00</b>
	<b>GRANTS &amp; CAPITAL EXPENDITURES</b>			
<b>1-7-02-20- .</b>	<i>Administration, Boards &amp; Commissions</i>			
1-7-02-20.52.10	Admin Purchase - Impact Fees	\$ 18,400.00	\$ 16,322.20	\$ 24,450.00
1-7-02-20-52.15	Admin Purchase - Reserve Fund	\$ -	\$ -	\$ -
1-7-02-20-52.20	Admin Grant Expenditures	\$ -	\$ -	\$ -
1-7-02-20-52.45	Admin Planning Purchase - Reserve Fund	\$ 10,000.00	\$ -	\$ -
1-7-02-20-52.55	Town Boards Grant Expenditures	\$ 14,000.00	\$ -	\$ 7,826.00
1-7-02-20-52.80	Conservation Comm. Prchs - Reserve Fund	\$ -	\$ -	\$ 27,946.00
1-7-02-20-52.85	Conservation Comm. Grant Expenditures	\$ -	\$ 5,101.14	\$ 600.00
<b>Total Administration Grant &amp; Capital Expenditures</b>		<b>\$ 42,400.00</b>	<b>\$ 21,423.34</b>	<b>\$ 60,822.00</b>
<b>1-7-02-36- .</b>	<i>Fire Department</i>			
1-7-02-36-52.10	Fire Dept. Purchase - Impact Fees	\$ 17,500.00	\$ 9,100.00	\$ 10,000.00
1-7-02-36-52.15	Fire Dept. Purchase - Reserve Fund	\$ 100,000.00	\$ 129,197.43	\$ 93,333.00
1-7-02-36-52.20	Fire Dept. Grant Expenditures	\$ 3,200.00	\$ 31,222.78	\$ 3,754.00
<b>Total First Response Grant &amp; Capital Expenditures</b>		<b>\$ 120,700.00</b>	<b>\$ 169,520.21</b>	<b>\$ 107,087.00</b>
<b>1-7-02-38- .</b>	<i>First Response</i>			
1-7-02-38-52.15	First Response Purchase - Reserve Fund	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1-7-02-38-52-20	First Response Grant Expenditures	\$ -	\$ 4,674.24	\$ 7,532.00
<b>Total Fire Dept./First Response Grant &amp; Capital Expenditures</b>		<b>\$ 1,000.00</b>	<b>\$ 5,674.24</b>	<b>\$ 8,532.00</b>
<b>1-7-02-65- .</b>	<i>Parks &amp; Recreation</i>			
1-7-02-65-52.10	Parks & Rec. Purchase - Impact Fees	\$ 22,250.00	\$ 5,127.75	\$ 8,000.00
1-7-02-65-52.15	Parks & Rec. Purchase - Reserve Fund	\$ -	\$ -	\$ -
1-7-02-36-52.20	Parks & Rec. Grant Expenditures	\$ -	\$ -	\$ -
<b>Total Parks &amp; Recreation Grant &amp; Capital Expenditures</b>		<b>\$ 22,250.00</b>	<b>\$ 5,127.75</b>	<b>\$ 8,000.00</b>
<b>1-7-02-70- .</b>	<i>Library</i>			
1-7-02-70-52.10	Library Purchase - Impact Fees	\$ 2,778.00	\$ 2,512.22	\$ 2,800.00
1-7-02-70-52.15	Library Purchase - Reserve Fund	\$ -	\$ -	\$ 2,000.00
1-7-02-70-52.20	Library Grant Expenditures	\$ 3,000.00	\$ 12.36	\$ -
1-7-02-70-52.22	Library Winnie Belle Grant Expenditures	\$ -	\$ 33.44	\$ -
<b>Total Library Grant &amp; Capital Expenditures</b>		<b>\$ 5,778.00</b>	<b>\$ 2,558.02</b>	<b>\$ 4,800.00</b>

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
<b>1-7-02-80- .</b>	<b>Highway</b>			
1-7-02-80-52.10	Hwy Equipment Purchase - Impact Fees	\$ 6,310.00	\$ 6,310.00	\$ 8,000.00
1-7-02-80-52.15	Hwy Equipment Purchase - Reserve Fund	\$ 43,996.00	\$ 102,476.40	\$ 22,206.00
1-7-02-80-52.20	Highway Grant Expenditures	\$ 11,100.00	\$ 73,690.00	\$ 10,000.00
1-7-02-80-52.25	State Aid Paving Money from Restricted	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
	<b>Total Highway Grant &amp; Capital Expenditures</b>	<b>\$ 131,406.00</b>	<b>\$ 252,476.40</b>	<b>\$ 110,206.00</b>
	<b>Total Grants &amp; Capital Expenditures</b>	<b>\$ 323,534.00</b>	<b>\$ 456,779.96</b>	<b>\$ 299,447.00</b>
<b>1-7-05- . .</b>	<b>GENERAL GOVERNMENT</b>			
<b>1-7-05-05- .</b>	<b>SELECTBOARD</b>			
1-7-05-05-10.05	Selectboard Salaries	\$ 4,050.00	\$ 4,050.00	\$ 4,050.00
1-7-05-05-10.10	Administrative Salaries	\$ 87,511.00	\$ 81,381.84	\$ 89,261.00
1-7-05-05-10.20	Fire Warden	\$ 200.00	\$ 180.06	\$ 200.00
1-7-05-05-27.00	Selectboard Expenses	\$ 500.00	\$ 157.41	\$ 500.00
1-7-05-05-27.05	Board Of Civil Authority	\$ 750.00	\$ 820.00	\$ 400.00
1-7-05-05-32.00	Streetlights	\$ 3,500.00	\$ 3,955.59	\$ 3,500.00
1-7-05-05-43.00	Admin Legal Expenses	\$ 20,000.00	\$ 17,360.06	\$ 20,000.00
1-7-05-05-44.00	Admin Consultant Services	\$ 4,000.00	\$ 3,623.00	\$ 4,000.00
1-7-05-05-45.00	Admin Contracted Services	\$ -	\$ -	\$ -
1-7-05-05-45.05	Capital Budget	\$ -	\$ -	\$ -
1-7-05-05-47.00	Interest On Loan Payments	\$ 38,748.00	\$ 39,341.61	\$ 37,023.00
1-7-05-05-48.00	Property & Casualty Insurance	\$ 45,352.00	\$ 46,517.00	\$ 46,928.00
1-7-05-05-48.05	VLCT PACIF - J Rhodes Settlement	\$ -	\$ 167,599.51	\$ -
1-7-05-05-48.10	J Rhodes Settlement Loan	\$ -	\$ 60,000.00	\$ 60,000.00
1-7-05-05-49.00	Roadside Flags	\$ 600.00	\$ 733.48	\$ 750.00
1-7-05-05-90.00	General Contingency	\$ 5,000.00	\$ 88.46	\$ 5,000.00
1-7-05-05-90.05	Memorial Day Parade	\$ 1,200.00	\$ 637.62	\$ 1,000.00
	<b>Total Selectboard</b>	<b>\$ 211,411.00</b>	<b>\$ 426,445.64</b>	<b>\$ 272,612.00</b>
<b>1-7-05-07- .</b>	<b>VOTER APPROVED PURCHASES</b>			
1-7-05-07-00.04	Sweeney Land Purchase	\$ -	\$ -	\$ -
1-7-05-07-00.10	Vermont Municipal Bond Bank	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
1-7-05-07-00.20	2011 Municipal Expansion Loan	\$ 9,488.00	\$ 9,474.24	\$ 9,780.00
1-7-05-07-00.25	2013 6W1 Tank Purchase	\$ 100,000.00	\$ 100,000.00	\$ -
	<b>Total Voter Approved Purchases</b>	<b>\$ 179,488.00</b>	<b>\$ 179,474.24</b>	<b>\$ 79,780.00</b>
<b>1-7-05-10- .</b>	<b>TOWN CLERK</b>			
1-7-05-10-10.05	Clerk's Office Salaries	\$ 42,812.00	\$ 41,788.04	\$ 43,668.00
1-7-05-10-10.10	Ballot Clerks' Salaries	\$ 3,500.00	\$ 4,676.36	\$ 1,200.00
1-7-05-10-10.15	Asst. Clerk Salaries	\$ 1,000.00	\$ 264.00	\$ 1,000.00
1-7-05-10-22.00	Records Supplies	\$ 11,300.00	\$ 10,917.45	\$ 11,300.00
1-7-05-10-25.00	Election Expenses	\$ 5,500.00	\$ 6,679.41	\$ 1,900.00
1-7-05-10-45.00	Records Preservation	\$ 6,656.00	\$ 5,019.64	\$ 4,000.00
1-7-05-10-52.10	Town Clerk Digitalization Reserve Fund	\$ -	\$ -	\$ -
1-7-05-10-99.00	Clerk's Misc. Expenses	\$ 50.00	\$ -	\$ 50.00
1-7-05-10-99.03	Animal Licenses	\$ 500.00	\$ 271.51	\$ 350.00
	<b>Total Town Clerk</b>	<b>\$ 71,318.00</b>	<b>\$ 69,616.41</b>	<b>\$ 63,468.00</b>

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
<b>1-7-05-15- .</b>	<b>TOWN TREASURER</b>			
1-7-05-15-10.00	Treasurer/Tax Collector	\$ 20,606.00	\$ 20,714.26	\$ 21,018.00
1-7-05-15-10.10	Ass't Treasurer & Tax Collector	\$ 500.00	\$ -	\$ 250.00
1-7-05-15-99.00	Treasurer Misc. Expenses	\$ 50.00	\$ 45.43	\$ 50.00
<b>Total Treasurer</b>		<b>\$ 21,156.00</b>	<b>\$ 20,759.69</b>	<b>\$ 21,318.00</b>
<b>1-7-05-16- .</b>	<b>DELINQUENT TAX COLLECTOR</b>			
1-7-05-16-10.00	Collector's Fees	\$ 18,000.00	\$ 25,217.18	\$ 18,000.00
1-7-05-16-99.00	Collector's Misc. Expense	\$ 150.00	\$ -	\$ 150.00
<b>Total Delinquent Tax Collector</b>		<b>\$ 18,150.00</b>	<b>\$ 25,217.18</b>	<b>\$ 18,150.00</b>
<b>1-7-05-20- .</b>	<b>MUNICIPAL OFFICES</b>			
1-7-05-20-21.00	Admin Postage	\$ 3,500.00	\$ 4,257.90	\$ 4,000.00
1-7-05-20-22.00	Admin Office Supplies	\$ 3,500.00	\$ 2,768.39	\$ 3,500.00
1-7-05-20-22.05	Municipal Office Building Supplies	\$ 1,200.00	\$ 654.21	\$ 1,000.00
1-7-05-20-22.10	Admin Copier Expenses	\$ 3,000.00	\$ 3,518.01	\$ 3,500.00
1-7-05-20-25.00	Printing/publishing	\$ 3,000.00	\$ 3,311.50	\$ 3,000.00
1-7-05-20-29.00	Admin Mileage	\$ 900.00	\$ 451.37	\$ 800.00
1-7-05-25-30.00	Municipal Office Utilities	\$ 4,500.00	\$ 4,493.15	\$ 4,500.00
1-7-05-25-31.00	Municipal Office Phone	\$ 2,400.00	\$ 2,449.97	\$ 2,500.00
1-7-05-20-44.00	Admin Training	\$ 2,800.00	\$ 1,980.19	\$ 2,500.00
1-7-05-20-44.05	Admin Computer Support	\$ 3,000.00	\$ 5,046.09	\$ 4,000.00
1-7-05-25-45.10	Municipal Grounds Maintenance	\$ 250.00	\$ 205.22	\$ 250.00
1-7-05-20-47.00	Admin Loan Interest	\$ -	\$ -	\$ -
1-7-05-20-52.05	Admin Purchase - Current Year Taxes	\$ -	\$ -	\$ -
1-7-05-20-63.00	Admin Equipment Repair	\$ 250.00	\$ -	\$ 250.00
1-7-05-20-88.00	Admin Money to Reserve Fund	\$ -	\$ -	\$ -
1-7-05-20-99.00	Admin Misc. Expenses	\$ 50.00	\$ -	\$ 50.00
<b>Total Municipal Offices</b>		<b>\$ 28,350.00</b>	<b>\$ 29,136.00</b>	<b>\$ 29,850.00</b>
<b>1-7-05-28- .</b>	<b>BUILDINGS &amp; GROUNDS</b>			
1-7-05-28-45.05	Building Maintenance - Other	\$ 2,000.00	\$ 281.81	\$ 2,000.00
1-7-05-28-45.10	Cemetery Maintenance	\$ 2,500.00	\$ 2,496.61	\$ 5,000.00
1-7-05-28-45.15	Cemetery Mowing	\$ 3,000.00	\$ 2,769.97	\$ 3,000.00
1-7-05-28-45.20	Fire Dept. Janitorial Services	\$ 2,000.00	\$ 2,566.48	\$ 2,500.00
1-7-05-28-45.25	Fire Dept. Building Maintenance	\$ 6,200.00	\$ 3,476.31	\$ 6,200.00
1-7-05-28-45.30	Library Building Maintenance	\$ 2,000.00	\$ 2,346.14	\$ 2,000.00
1-7-05-28-45.35	Library Janitorial Services	\$ 3,000.00	\$ 3,164.43	\$ 3,000.00
1-7-05-28-45.40	Municipal Grounds Mowing	\$ 4,500.00	\$ 3,700.01	\$ 3,700.00
1-7-05-28-45.50	Town Hall Building Maintenance	\$ 2,000.00	\$ 1,119.64	\$ 2,000.00
1-7-05-28-45.55	Town Hall Janitorial Services	\$ 2,870.00	\$ 2,794.39	\$ 2,800.00
<b>Total Buildings &amp; Grounds</b>		<b>\$ 30,070.00</b>	<b>\$ 24,715.79</b>	<b>\$ 32,200.00</b>
<b>1-7-05-30- .</b>	<b>PUBLIC SAFETY</b>			
1-7-05-30-10.00	Constables	\$ 500.00	\$ 250.00	\$ 500.00
1-7-05-30-45.00	Emergency Medical Services	\$ 86,468.00	\$ 82,525.52	\$ 89,699.00
1-7-05-30-45.05	Law Enforcement	\$ 50,000.00	\$ 47,064.00	\$ 52,000.00
1-7-05-30-75.00	Public Safety Grant Expenditure			
<b>Total Public Safety</b>		<b>\$ 136,968.00</b>	<b>\$ 129,839.52</b>	<b>\$ 142,199.00</b>

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
<b>1-7-05-32- .</b>	<b>ANIMAL CONTROL</b>			
1-7-05-32-10.00	Animal Control Services	\$ 2,000.00	\$ 1,533.00	\$ 2,000.00
1-7-05-32-27.00	Animal Control Expenses	\$ 500.00	\$ 442.68	\$ 500.00
1-7-05-32-29.00	Animal Control Mileage	\$ 545.00	\$ 664.72	\$ 700.00
<b>Total Animal Control</b>		<b>\$ 3,045.00</b>	<b>\$ 2,640.40</b>	<b>\$ 3,200.00</b>
<b>1-7-05-34- .</b>	<b>HEALTH OFFICER</b>			
1-7-05-34-10.00	Health Officers Salaries	\$ 620.00	\$ 757.96	\$ 620.00
1-7-05-34-27.00	Health Officers Expenses	\$ 200.00	\$ 150.00	\$ 200.00
1-7-05-34-29.00	Health Officers Mileage	\$ 100.00	\$ 5.60	\$ 50.00
<b>Total Health Officer</b>		<b>\$ 920.00</b>	<b>\$ 913.56</b>	<b>\$ 870.00</b>
<b>1-7-05-36- .</b>	<b>FIRE DEPARTMENT</b>			
1-7-05-36-10.00	Fire Dept. Salaries	\$ 28,500.00	\$ 23,896.50	\$ 33,500.00
1-7-05-36-22.00	Fire Dept. Supplies	\$ 400.00	\$ 303.80	\$ 400.00
1-7-05-36-27.00	Fire Dept. Solid Waste Disposal	\$ 297.00	\$ 347.25	\$ 297.00
1-7-05-36-30.00	Fire Dept. Utilities	\$ 10,400.00	\$ 12,750.02	\$ 13,000.00
1-7-05-36-31.00	Fire Dept. Phone	\$ 2,052.00	\$ 2,052.81	\$ 2,100.00
1-7-05-36-44.10	Fire Dept. School / Training	\$ 3,000.00	\$ 2,553.98	\$ 3,000.00
1-7-05-36-44.20	Fire Prevention	\$ 2,000.00	\$ 1,935.71	\$ 2,000.00
1-7-05-36-45.05	Dispatching	\$ 7,811.00	\$ 7,810.75	\$ 7,929.00
1-7-05-36-47.00	Loan Interest payments	\$ -	\$ 997.56	\$ 1,065.00
1-7-05-36-51.00	Fire Dept. Fuels & Oils	\$ 5,000.00	\$ 4,737.18	\$ 5,000.00
1-7-05-36-52.05	Fire Dept. Purchase - Current Year	\$ -	\$ -	\$ -
1-7-05-36-52.20	Turn Out Gear	\$ 5,800.00	\$ 5,443.14	\$ 5,800.00
1-7-05-36-52.25	Hose	\$ 1,400.00	\$ 1,056.16	\$ 1,400.00
1-7-05-36-52.30	Fire Apparatus	\$ 1,000.00	\$ 587.55	\$ 1,000.00
1-7-05-36-52.35	Communications Equipment	\$ 1,000.00	\$ 925.17	\$ 1,000.00
1-7-05-36-52.40	Furniture/Computer Supplies	\$ 1,400.00	\$ 1,096.29	\$ 1,400.00
1-7-05-36-63.00	Fire Dept. Equipment Repair	\$ 2,500.00	\$ 1,982.25	\$ 2,500.00
1-7-05-36-63.05	Fire Dept. Truck / Apparatus Repair	\$ 5,000.00	\$ 6,566.79	\$ 7,000.00
1-7-05-36-64.00	Fire Dept. Annual Required Testing	\$ 7,800.00	\$ 6,682.60	\$ 7,800.00
1-7-05-36-88.00	Fire Dept. Money to Reserve Fund	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
1-7-05-36-90.00	Fire Dept. Awards	\$ 900.00	\$ 1,102.60	\$ 1,000.00
<b>Total Fire Department</b>		<b>\$ 126,260.00</b>	<b>\$ 122,828.11</b>	<b>\$ 137,191.00</b>
<b>1-7-05-38- .</b>	<b>FIRST RESPONSE</b>			
1-7-05-38-10.05	First Response Stipends	\$ 5,000.00	\$ 4,570.00	\$ 5,000.00
1-7-05-38-22.00	First Response Supplies	\$ 4,612.00	\$ 4,800.66	\$ 4,612.00
1-7-05-38-44.00	First Response School/training	\$ 600.00	\$ 140.00	\$ 600.00
1-7-05-38-52.05	First Response Equip Purchase - Current Yr.	\$ -	\$ -	\$ -
1-7-05-38-63.00	First Response Equipment Repair	\$ 1,000.00	\$ 199.04	\$ 600.00
1-7-05-38-88.00	First Response Money to Reserve Fund	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
1-7-05-38-99.00	First Response Misc. Expense	\$ 100.00	\$ -	\$ 100.00
<b>Total First Response</b>		<b>\$ 13,312.00</b>	<b>\$ 11,709.70</b>	<b>\$ 12,912.00</b>
<b>1-7-05-40- .</b>	<b>SOLID WASTE MANAGEMENT</b>			
1-7-05-40-27.00	Solid Waste Expenses	\$ 4,880.00	\$ 4,580.00	\$ 4,635.00
1-7-05-40-99.00	Green Up Day Expenditure	\$ 300.00	\$ 300.00	\$ 300.00
<b>Total Solid Waste</b>		<b>\$ 5,180.00</b>	<b>\$ 4,880.00</b>	<b>\$ 4,935.00</b>

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
<b>1-7-05-45- .</b>	<b>CONTRACTED ASSESSOR</b>			
1-7-05-45-10.00	Lister Salaries	\$ -	\$ -	\$ -
1-7-05-45-29.00	Lister Mileage	\$ -	\$ -	\$ -
1-7-05-45-44.00	Assessor Contracted Services	\$ 35,000.00	\$ 32,861.33	\$ 35,400.00
1-7-05-45-44.05	Appraisals	\$ -	\$ -	\$ -
1-7-05-45-44.10	Lister Training	\$ -	\$ 250.00	\$ 200.00
1-7-05-45-45.00	Assessor Computer Support	\$ 400.00	\$ 732.61	\$ 500.00
1-7-05-45-88.00	State Appraisal Money to Reserve Fund	\$ 17,485.00	\$ 17,569.50	\$ 17,570.00
<b>Total Contracted Assessor</b>		<b>\$ 52,885.00</b>	<b>\$ 51,413.44</b>	<b>\$ 53,670.00</b>
<b>1-7-05-50- .</b>	<b>AUDITORS</b>			
1-7-05-50-10.05	Auditors' Salaries	\$ 1,900.00	\$ 1,205.84	\$ 1,900.00
1-7-05-50-27.05	Town Report Expense	\$ 4,000.00	\$ 3,546.05	\$ 4,600.00
1-7-05-50-27.10	Auditors' Expense	\$ -	\$ -	\$ -
1-7-05-50-99.00	Auditors' Misc. Expenses	\$ 100.00	\$ -	\$ 100.00
<b>Total Auditors</b>		<b>\$ 6,000.00</b>	<b>\$ 4,751.89</b>	<b>\$ 6,600.00</b>
<b>1-7-05-55- .</b>	<b>TOWN BOARDS</b>			
1-7-05-55-10.05	Town Board Salaries	\$ 3,000.00	\$ 2,620.00	\$ 3,000.00
1-7-05-55-10.10	Town Board Secretarial Salaries	\$ 2,000.00	\$ 403.87	\$ 800.00
1-7-05-55-10.15	Zoning / Planning Salaries	\$ 56,781.00	\$ 54,831.64	\$ 57,917.00
1-7-05-55-27.05	Zoning Board Expenses	\$ 100.00	\$ 109.19	\$ 100.00
1-7-05-55-27.10	Planning Comm. Expenses	\$ 100.00	\$ -	\$ 100.00
1-7-05-55-29.00	Town Boards Mileage	\$ 400.00	\$ 311.98	\$ 400.00
1-7-05-55-43.00	Zoning & Planning Legal Expenses	\$ 30,000.00	\$ 48,562.95	\$ 30,000.00
1-7-05-55-80.00	Historical Society	\$ 2,000.00	\$ 273.21	\$ 5,000.00
<b>Total Town Boards</b>		<b>\$ 94,381.00</b>	<b>\$ 107,112.84</b>	<b>\$ 97,317.00</b>
<b>1-7-05-60- .</b>	<b>REGIONAL</b>			
1-7-05-60-05.00	County Tax	\$ 43,253.00	\$ 43,252.27	\$ 46,727.00
1-7-05-60-49.05	NW Regional Planning Comm Dues	\$ 4,334.00	\$ 4,334.00	\$ 4,635.00
1-7-05-60-49.10	VLCT Dues	\$ 5,646.00	\$ 5,646.00	\$ 5,806.00
1-7-05-60-49.15	Other Dues	\$ 100.00	\$ 75.00	\$ 75.00
1-7-05-60-49.20	Franklin County Industrial Dev. Corp Dues	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
<b>Total Regional</b>		<b>\$ 54,833.00</b>	<b>\$ 54,807.27</b>	<b>\$ 58,743.00</b>
<b>1-7-05-65- .</b>	<b>PARKS AND RECREATION</b>			
1-7-05-65-10.00	Parks & Rec Salaries	\$ 7,000.00	\$ 7,639.38	\$ 7,602.00
1-7-05-65-15.00	TNC Public Water System Expenses	\$ 500.00	\$ 92.50	\$ 300.00
1-7-05-65-20.00	Parks & Rec Printing / Publishing	\$ 300.00	\$ 75.91	\$ 200.00
1-7-05-65-22.00	Parks & Rec Supplies	\$ 300.00	\$ 315.74	\$ 300.00
1-7-05-65-22.05	Parks & Rec Fall Fest	\$ 4,400.00	\$ 4,566.03	\$ 4,400.00
1-7-05-65-27.00	Parks & Rec Solid Waste Disposal	\$ 894.00	\$ 778.51	\$ 900.00
1-7-05-65-29.00	Parks & Rec Mileage	\$ 1,748.00	\$ 1,710.26	\$ 1,748.00
1-7-05-65-30.00	Parks & Rec Utilities	\$ 500.00	\$ 472.15	\$ 500.00
1-7-05-65-31.00	Parks & Rec Phone	\$ 50.00	\$ 43.26	\$ 50.00
1-7-05-65-45.00	Parks & Rec Building Maintenance	\$ 2,000.00	\$ 1,851.96	\$ 2,300.00
1-7-05-65-45.10	Parks & Rec Contracted Services	\$ -	\$ -	\$ 200.00
1-7-05-65-47.00	Parks & Rec Loan Interest	\$ -	\$ -	\$ -
1-7-05-65-51.00	Parks & Rec Equipment Fuel & Oils	\$ 400.00	\$ 363.47	\$ 400.00
1-7-05-65-52.05	Parks & Rec Purchase - Current Year	\$ -	\$ -	\$ -
1-7-05-65-63.00	Parks & Rec Equipment Repair	\$ 150.00	\$ -	\$ 150.00

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
1-7-05-65-88.00	Parks & Rec Money to Reserve Fund	\$ 3,789.00	\$ 3,962.99	\$ 4,000.00
1-7-05-65-99.00	Parks & Rec Misc. Expense	\$ 100.00	\$ -	\$ 100.00
<b>Total Parks and Recreation</b>		<b>\$ 22,131.00</b>	<b>\$ 21,872.16</b>	<b>\$ 23,150.00</b>
<b>1-7-05-70- .</b>	<b>LIBRARY</b>			
1-7-05-70-10.00	Library Salaries	\$ 40,437.00	\$ 38,005.99	\$ 41,200.00
1-7-05-70-10.05	Library Sick pay	\$ 807.00	\$ 420.96	\$ 831.00
1-7-05-70-10.10	Library Vacation	\$ 2,030.00	\$ 2,167.66	\$ 2,091.00
1-7-05-70-10.20	Library Holiday	\$ 1,679.00	\$ 1,798.06	\$ 1,530.00
1-7-05-70-11.00	Library Social Security	\$ 2,335.00	\$ 1,921.36	\$ 2,060.00
1-7-05-70-12.00	Library Retirement	\$ 1,200.00	\$ 1,424.94	\$ 1,533.00
1-7-05-70-22.00	Library Supplies	\$ 2,020.00	\$ 1,861.63	\$ 2,060.00
1-7-05-70-22.05	Adult Books	\$ 5,025.00	\$ 4,568.55	\$ 5,126.00
1-7-05-70-22.10	Children's Books	\$ 3,760.00	\$ 2,960.68	\$ 3,835.00
1-7-05-70-22.15	Periodicals	\$ 660.00	\$ 635.45	\$ 673.00
1-7-05-70-22.20	Audio Visual	\$ 2,030.00	\$ 2,252.15	\$ 2,071.00
1-7-05-70-22.25	Young Adult Books	\$ 920.00	\$ 873.79	\$ 938.00
1-7-05-70-30.00	Library Utilities	\$ 8,425.00	\$ 12,424.88	\$ 9,037.00
1-7-05-70-31.00	Library Phone	\$ 700.00	\$ 768.24	\$ 714.00
1-7-05-70-44.00	Library Training/Workshops	\$ 650.00	\$ 269.04	\$ 663.00
1-7-05-70-52.05	Library Purchase - Current Year	\$ 425.00	\$ 439.00	\$ 434.00
1-7-05-70-63.00	Library Equipment Repair	\$ 200.00	\$ 66.95	\$ 204.00
1-7-05-70-88.00	Library Money to Reserve Fund	\$ -	\$ -	\$ -
1-7-05-70-99.00	Library Misc. Expense	\$ -	\$ 135.15	\$ -
<b>Total Library</b>		<b>\$ 73,303.00</b>	<b>\$ 72,994.48</b>	<b>\$ 75,000.00</b>
<b>1-7-05-75- .</b>	<b>BENEFITS</b>			
1-7-05-75-10.05	Sick Pay	\$ 9,261.00	\$ 3,266.47	\$ 11,300.00
1-7-05-75-10.10	Vacation Pay	\$ 17,501.00	\$ 11,022.81	\$ 17,666.00
1-7-05-75-10.15	Bereavement Pay	\$ 500.00	\$ 1,168.82	\$ 500.00
1-7-05-75-10.20	Holiday Pay	\$ 13,896.00	\$ 13,273.22	\$ 13,434.00
1-7-05-75-11.00	Social Security	\$ 40,212.00	\$ 37,526.44	\$ 38,000.00
1-7-05-75-12.00	Retirement	\$ 26,733.00	\$ 25,329.12	\$ 26,000.00
1-7-05-75-13.00	Unemployment	\$ 1,310.00	\$ 1,310.00	\$ 1,174.00
1-7-05-75-14.00	Insurance - Health	\$ 138,018.00	\$ 134,351.26	\$ 150,000.00
1-7-05-75-14.05	Insurance - Health Reimbursement Acct.	\$ 8,250.00	\$ 4,851.66	\$ 8,250.00
1-7-05-75-15.00	Insurance - Cobra	\$ 792.00	\$ 1,289.48	\$ 250.00
1-7-05-75-16.00	Insurance - Dental	\$ 4,100.00	\$ 4,195.62	\$ 4,200.00
1-7-05-75-18.00	Uniforms	\$ 4,500.00	\$ 4,877.58	\$ 4,000.00
1-7-05-75-19.00	Disability & Accidental Death Insurance	\$ 6,082.00	\$ 6,082.00	\$ 6,082.00
1-7-05-75-20.00	Workmen's Compensation	\$ 18,761.00	\$ 19,441.00	\$ 25,876.00
<b>Total Benefits</b>		<b>\$ 289,916.00</b>	<b>\$ 267,985.48</b>	<b>\$ 306,732.00</b>
<b>1-7-05-80</b>	<b>CONSERVATION</b>			
1-7-05-80-00.10	Misc. Conservation Expense	\$ 1,800.00	\$ 698.16	\$ 2,000.00
1-7-05-80-52.00	Conservation Purchase - Current Year	\$ -	\$ -	\$ -
1-7-05-80-52.15	Conservation Purchase - General Fund	\$ 2,100.00	\$ 2,049.93	\$ -
1-7-05-80-88.00	Conservation Money to Reserve Fund	\$ 15,789.00	\$ 15,962.99	\$ 16,000.00
<b>Total Conservation</b>		<b>\$ 19,689.00</b>	<b>\$ 18,711.08</b>	<b>\$ 18,000.00</b>
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,650,894.00</b>	<b>\$ 1,852,128.44</b>	<b>\$ 1,647,138.00</b>

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
<b>1-7-10- - .</b>	<b>HIGHWAY</b>			
<b>1-7-10-05- .</b>	<b>ROAD SURFACE MANAGEMENT</b>			
1-7-10-05-10.05	Highway Regular Labor	\$ 104,586.00	\$ 90,270.40	\$ 92,076.00
1-7-10-05-10.10	Highway Overtime Labor	\$ 22,500.00	\$ 17,897.47	\$ 18,256.00
1-7-10-05-45.10	Road Marking	\$ 1,500.00	\$ 403.78	\$ 1,000.00
1-7-10-05-45.15	Paving/blacktop	\$ 122,000.00	\$ 123,242.71	\$ 122,000.00
1-7-10-05-55.20	Processed Aggregate	\$ 35,000.00	\$ 31,307.21	\$ 35,000.00
1-7-10-05-55.30	Dust Control	\$ 10,000.00	\$ 6,976.83	\$ 10,000.00
1-7-10-05-88.00	Paving Money to Restricted Fund	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
<b>Total Road Surface</b>		<b>\$ 365,586.00</b>	<b>\$ 340,098.40</b>	<b>\$ 348,332.00</b>
<b>1-7-10-10- .</b>	<b>DRAINAGE MAINTENANCE</b>			
1-7-10-10-55.00	Culverts	\$ 5,000.00	\$ 10,309.48	\$ 7,000.00
1-7-10-10-55.05	Erosion Control Materials	\$ 3,000.00	\$ 2,110.71	\$ 3,000.00
<b>Total Drainage</b>		<b>\$ 8,000.00</b>	<b>\$ 12,420.19</b>	<b>\$ 10,000.00</b>
<b>1-7-10-15- .</b>	<b>ROADSIDE MAINTENANCE</b>			
1-7-10-15-45.00	Tree/brush Removal	\$ 5,000.00	\$ 3,000.00	\$ 5,000.00
1-7-10-15-50.00	Roadside Maintenance - Contracted Services	\$ -	\$ -	\$ -
1-7-10-15-55.00	Road signs	\$ 2,000.00	\$ 2,433.76	\$ 2,200.00
<b>Total Roadside</b>		<b>\$ 7,000.00</b>	<b>\$ 5,433.76</b>	<b>\$ 7,200.00</b>
<b>1-7-10-20- .</b>	<b>WINTER MAINTENANCE</b>			
1-7-10-20-10.05	Winter Maint. Regular Labor	\$ 22,958.00	\$ 30,136.27	\$ 30,739.00
1-7-10-20-10.10	Winter Maint. Overtime Labor	\$ 31,069.00	\$ 26,074.51	\$ 26,596.00
1-7-10-20-55.00	Winter Sand and Salt	\$ 75,000.00	\$ 86,631.75	\$ 75,000.00
1-7-10-20-62.00	Winter Parts and Supplies	\$ 15,964.00	\$ 13,510.56	\$ 10,000.00
<b>Total Winter Maintenance</b>		<b>\$ 144,991.00</b>	<b>\$ 156,353.09</b>	<b>\$ 142,335.00</b>
<b>1-7-10-25- .</b>	<b>BRIDGES</b>			
1-7-10-25-45.00	Bridges - Contract Services	\$ -	\$ -	\$ -
1-7-10-25-55.05	Bridge Materials	\$ -	\$ -	\$ -
1-7-10-25-55.10	Bridge - Culvert Current Year Taxes	\$ -	\$ -	\$ -
1-7-10-25-55.15	Bridge - Culvert Reserve Fund	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
<b>Total Bridges</b>		<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>
<b>1-7-10-30- .</b>	<b>EQUIPMENT</b>			
1-7-10-30-51.00	Equipment Fuels And Oils	\$ 58,000.00	\$ 59,521.66	\$ 45,000.00
1-7-10-30-52.05	Equipment Purchase - Current Year	\$ 4,600.00	\$ 4,497.00	\$ -
1-7-10-30-52.20	Small Tools and Equipment	\$ 2,500.00	\$ 664.89	\$ 2,500.00
1-7-10-30-52.25	Equipment Rental	\$ 2,500.00	\$ 512.50	\$ 2,500.00
1-7-10-30-62.00	Hwy Parts and Supplies	\$ 30,000.00	\$ 28,621.83	\$ 42,000.00
1-7-10-30-80.00	Loan Interest Payment	\$ 586.00	\$ 585.85	\$ 500.00
1-7-10-30-88.00	Hwy Money to Reserve Fund	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00
<b>Total Equipment</b>		<b>\$ 150,186.00</b>	<b>\$ 146,403.73</b>	<b>\$ 144,500.00</b>

## 2015 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2015 Budget</u>
<b>1-7-10-35- .</b>	<b>ROAD COMMISSIONER</b>			
1-7-10-35-10.05	Road Commissioner Salary	\$ 3,579.00	\$ 3,579.00	\$ 3,651.00
1-7-10-35-10.10	Road Commissioner Permit Salary	\$ 400.00	\$ 275.00	\$ 400.00
<b>Total Road Commissioner</b>		<b>\$ 3,979.00</b>	<b>\$ 3,854.00</b>	<b>\$ 4,051.00</b>
<b>1-7-10-40- .</b>	<b>GARAGE EXPENSE</b>			
1-7-10-40-22.00	Bldg./Grinds Main. Supplies	\$ 2,000.00	\$ 3,769.09	\$ 6,000.00
1-7-10-40-30.00	Garage Utilities	\$ 4,000.00	\$ 5,539.91	\$ 4,000.00
1-7-10-40-31.00	Garage Phone	\$ 1,350.00	\$ 836.13	\$ 1,350.00
1-7-10-40-99.00	Garage Misc. Expense	\$ 150.00	\$ 9.22	\$ 100.00
<b>Total Garage</b>		<b>\$ 7,500.00</b>	<b>\$ 10,154.35</b>	<b>\$ 11,450.00</b>
<b>1-7-10-60- .</b>	<b>DISASTER FUND</b>			
1-7-10-60-10.05	Disaster Regular Labor	\$ -	\$ -	\$ -
1-7-10-60-10.10	Disaster Regular OT Labor	\$ -	\$ -	\$ -
1-7-10-60-10.20	Disaster Materials/Equipment	\$ -	\$ -	\$ -
<b>Total Disaster</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL HIGHWAY DEPARTMENT</b>	<b>\$ 828,648.00</b>	<b>\$ 937,193.92</b>	<b>\$ 788,074.00</b>
<b>1-7-30-95- .</b>	<b>APPROPRIATIONS</b>			
1-7-30-95-00.05	Champlain Valley Agency On Aging	\$ 1,100.00	\$ 1,100.00	\$ 1,000.00
1-7-30-95-00.10	Franklin County Humane Society	\$ 500.00	\$ 260.00	\$ 260.00
1-7-30-95-00.15	Franklin County Home Health	\$ 9,030.00	\$ 9,030.00	\$ 9,030.00
1-7-30-95-00.20	Northwest Counseling & Support	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
1-7-30-95-00.45	N.W. Unit Special Investigation	\$ -	\$ -	\$ -
1-7-30-95-00.50	Franklin County Court Diversion	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1-7-30-95-00.55	Watershed Association	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
1-7-30-95-00.60	Green Mountain Transit Agency	\$ 3,713.00	\$ 3,713.00	\$ 3,713.00
1-7-30-95-00.65	Friends of Northern Lake Champlain	\$ 1,000.00	\$ 1,000.00	\$ 1,200.00
1-7-30-95-00.70	Voices Against Violence/Laurie's House	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00
<b>Total Appropriations</b>		<b>\$ 23,443.00</b>	<b>\$ 23,203.00</b>	<b>\$ 23,803.00</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 2,502,985.00</b>	<b>\$ 2,812,525.36</b>	<b>\$ 2,459,015.00</b>
	<b>TOTAL REVENUE MINUS TAXES</b>	<b>\$ 1,026,841.00</b>	<b>\$ 1,629,523.99</b>	<b>\$ 867,009.00</b>
	<b>CASH APPLIED TO BUDGET</b>	<b>\$ 31,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL TO BE RAISED BY TAXES</b>	<b>\$ 1,445,144.00</b>	<b>\$ 1,183,001.37</b>	<b>\$ 1,592,006.00</b>

## **SELECTBOARD HIGHLIGHTS – 2014**

### **Town Meeting**

- Tara Wright and Matt Crawford were elected to one-year terms on the Selectboard. Ric Nye was elected to a three-year term.
- The residents of Georgia approved a Town operating and capital budget of \$2,502,985.00 which translated into a Town tax rate of \$.2710.
- The residents of Georgia voted to eliminate the Office of Lister and replace it with a professionally qualified assessor, appointed by the Selectboard, who shall have the same powers, discharge the same duties, proceed in the discharge thereof in the same matter and be subject to the same liabilities as are prescribed for Listers under the provisions of Title 32.

### **Town Highways**

The Highway Department did an excellent job of maintaining our roads, culverts and ditches throughout the year.

- Municipal paving grants were used to assist in offsetting the cost of resurfacing portions of Arrowhead Lake Road, Georgia, Shore Road and Oakland Station Road. The intersection of Plains and Middle Road was reconfigured for safety and repaved using some of the budgeted Town paving money.
- The Highway Department utilized their Reserve Fund budget to purchase a newer model dump truck. Impact Fees were utilized for purchase of a hydraulic angle bucket for our backhoe.
- The Highway Department utilized the remainder of a \$5,000 State of Vermont Ecosystem Restoration Program grant and \$2,000 additional grant from SB Collins to construct a series of check dams on Red Barn Hill Road, under the direction of Stone Environmental, designed to slow water down and capture sediment.
- The Town partnered with Friends of Northern Lake Champlain for application and use of federal Ecosystem Restoration Program grant funding to address a stream alteration project on Polly Hubbard Road, handled by the Highway Department.

### **Town Offices**

Our elected officials and employees have had another very busy, and productive, year. The Selectboard wishes to thank everyone involved for their resilience, hard work and tremendous public service.

- Elected officials and employees assist with Meals on Wheels deliveries in the Georgia community every Wednesday morning. Please call 524-3240 if you are also interested in delivering, or may qualify for delivery to your home.
- Sharon Bessette joined the municipal team as our new bookkeeper in May.
- Michael R. McCarthy replaced Deb Woodward as Town Administrator in June.
- Administrative Impact Fees were also utilized to make improvements to the heating and air conditioning units at the Town Hall, and to replace two old office computers.

### **Planning and Zoning**

- Approximately \$ 57,136 was collected in town impact fees. These funds will be used to offset capital expenditures as defined by the 2013-2018 Capital Budget Program.

## Items of Note

- The Town Administrator attended a number of discussions in conjunction with the State of Vermont, Federal Agencies and our neighboring Towns to discuss Lake Champlain, particularly reducing water pollution that is degrading Lake Champlain and its tributaries. The Town made clear our position that implementation funding for Lake clean-up should be in the hands of local officials, without another layer of federal intervention.
- The Selectboard chartered a subcommittee comprised of one Selectboard member and an employee from each municipal department to review and revise the Town of Georgia Personnel Policies and Rules, which hadn't been addressed since 2009. This was completed in July.
- Both the fire department and first response were recipients of Homeland Security grants to update their communications equipment.
- On April 4, 2014 Judge Dennis Pearson of the Vermont Superior Court handed down a final judgment of the Town of Georgia v. John Rhodes. That judgment awarded Mr. Rhodes \$232,786 in compensatory damages and allowed him to proceed with an additional application for legal fees. After consultation with our attorneys, Stitzel, Page & Fletcher P.C., and with attorneys working on the case on behalf of the Vermont League of Cities and Towns, the Town of Georgia agreed to pay Mr. Rhodes a total of \$334,699. With much appreciation, we can confirm the Vermont League of Cities and Towns and its Property and Casualty Intermunicipal Fund (also known as PACIF) has agreed to cover 50 percent of the total judgment. That left the Town of Georgia responsible for a total of \$167,600. After exploring several options, the Town of Georgia was able to combine on-hand assets with a 2-year loan to acquire the monies needed to pay the settlement. This expense will not adversely affect the town's spending ability, nor will it affect our bonding or borrowing ability moving forward. You will see this reflected over the 2014 and 2015 budget cycles. Through prudent budget building in recent years, the Town of Georgia enjoys a lower municipal tax rate than many surrounding towns. The budget for the upcoming fiscal year was built with this small increase in mind. This in addition to the budgets is expected to add about \$22 of taxes to each \$100,000 of appraised value. In general terms, that means a property assessed at \$250,000 will see an increase of about \$54 in property tax.
- A \$10,000 Town Highway Structures Grant was utilized in July 2014 to address engineering and permitting for Bridge #28 on Mill River Road, with the assistance of Jim Smith Technical Services.
- The Parade Committee successfully planned and hosted a Memorial Day Parade and Ceremony on May 17th. Speakers included members of our local Boys Scouts' troop, sharing the meaning of "Memorial Day", and local Veterans of Foreign Wars. The Selectboard would like to recognize and thank the Parade Committee for all of their hard work.
- The Northwest Regional Planning Commission, and the Selectboard, continued their work with VHB Pioneer to complete a feasibility study for the VT Route 104A/US Route 7 intersection, and develop strategies for Bridge B1 on VT Route 104A to address the safety concerns from the community. The goal of the study was to develop and evaluate design concepts that address deficiencies, and is being conducted in collaboration with the Vermont Agency of Transportation.
- The Selectboard utilized Impact Fees for local and state water and wastewater, and Act 250 Amendment permitting for infrastructure improvements at the Georgia Beach Facility, both now and in the future.
- The Selectboard, working with the Conservation Commission, utilized a \$10,000 Grant as part of the Health People, Strong Communities program, with assistance from Federal Housing and Urban Development, to address trail design, permitting and construction at the Russell Greene Natural Area (Deer Brook Parcel) on Route 104A in 2014.

The Town is actively represented on the Northwest Regional Planning Commission Board of Commissioners, the NRPC Transportation Advisory Committee, and the Georgia Industrial Development Corporation Board of Directors. The Selectboard and the Town Administrator would like to recognize and thank all Town employees and elected officials for the gifts of their talent and their professionalism, and express their deep appreciation to all the volunteers who work so unselfishly in endeavors for Georgia.

Municipal government depends on the volunteer efforts of community members. The Town of Georgia is always looking for qualified individuals to serve as Town Officers, or as members of the Commissions and Boards. There are also special committees which may be chartered by the Selectboard. You may review the complete list of Town Officers in this Town Report. If you are interested in getting involved, please visit our website at [www.townofgeorgia.com](http://www.townofgeorgia.com) and click on the Volunteer Positions tab on the left side of the page, for the “Application for Volunteer Positions in Georgia Town Government” form. Copies will also be available at Town Meeting.

The Selectboard meets at 7:00 p.m. on the second and fourth Mondays of each month. Thank you on behalf of the Town Administrator and Selectboard

Chris Letourneau, Chair                      Paul Jansen, Vice Chair                      Tara Wright  
 Ric Nye II, Road Commissioner      Matt Crawford  
 Michael R. McCarthy, Town Administrator

**Vermont Department of Taxes  
 Division of Property Valuation and Review  
 Annual Report**

<b>2013 Effective Tax Rates</b>				
Franklin				
Town Name	School / Estimated Homestead	School / Estimated Non-Residential	Local Agreement	Municipal
Bakersfield	1.3458	1.4606	0	0.4299
Berkshire	1.139	1.4251	0.003	0.5165
Enosburgh	1.1978	1.3711	0.0036	0.2958
Fairfax	1.2382	1.4427	0.0023	0.4395
Fairfield	1.2834	1.354	0.0013	0.5728
Fletcher	1.2573	1.4458	0.0021	0.5248
Franklin	1.2482	1.5541	0.0021	0.3762
Georgia	1.2986	1.4432	0	0.2592
Highgate	1.2623	1.455	0.0013	0.3342
Montgomery	1.0982	1.43	0.0022	0.3551
Richford	1.1208	1.4949	0.0019	0.8706
Sheldon	1.249	1.4443	0	0.3911
St. Albans City	1.2784	1.4003	0.0021	0.8174
St. Albans Town	1.3501	1.4845	0.0019	0.3615
Swanton	1.2651	1.481	0.0019	0.1372

**2015 CAPITAL BUDGET PROGRAM**

<u>Capital Item</u>	<u>Dept.</u>	<u>Proposed 2015</u>	<u>Salvage</u>	<u>Estimated Net Cost</u>	<u>Financing</u>	<u>Impact Fees</u>	<u>Reserve Fund</u>	<u>2015 Taxes</u>	<u>Grant Funds</u>
Computer replacements (3)	Admin.	\$ 3,900.00	\$ -	\$ 3,900.00	\$ -	\$ 3,900.00	\$ -	\$ -	\$ -
6W3 Tank Replacement	Fire	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -
SCBA Bottles (10)	Fire	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
Boiler Replacement	Library	\$ 10,550.00	\$ -	\$ 10,550.00	\$ -	\$ 10,550.00	\$ -	\$ -	\$ -
Bathroom Renovation	Library	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
ADA Entrance	Library	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
Engineering / Consulting Services	Conservation	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -
Bridge #28 Engineering	Highway	\$ 7,960.00	\$ -	\$ 7,960.00	\$ -	\$ -	\$ 7,960.00	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 114,410.00</b>	<b>\$ -</b>	<b>\$ 114,410.00</b>	<b>\$ -</b>	<b>\$ 46,450.00</b>	<b>\$ 67,960.00</b>	<b>\$ -</b>	<b>\$ -</b>

	MUNICIPAL	HOMESTEAD	NON-RESI
TAXABLE PARCELS	2,148		
ACRES	23,694.50		
REAL	550,268,244	383,124,784	167,143,460
Add			
(+) NON-APPROVED CONTRACTS		0	0
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	0		
(+) EQUIPMENT	20,873,360		0
Subtract			
(-) VETERAN	800,000	720,000	80,000
(-) FARM STAB	0	0	0
(-) CURRENT USE	15,176,810	6,853,880	8,322,930
(-) CONTRACTS	0	0	0
(-) SPECIAL EXEMP.		0	37,000
GRAND LIST	5,551,647.94	3,755,509.04	1,587,035.30
HOMESTEAD	493,595,884		
HOUSESITE	461,477,744		
LEASE	0.00		
NON-TAX COUNT	35		
NON-TAX VAL.	11,672,200		
LATE HOMESTEAD PENALTY:			4,251.58
RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
NON-RESIDENTIAL ED.	1.4283	1,587,035.30	2,266,762.67
HOMESTEAD ED.	1.2747	3,755,509.04	4,787,147.24
TOWN	0.2710	5,551,647.94	1,504,497.71
TOTAL TAX			8,562,659.20

## Town of Georgia, Vermont 2014 Animal License Report

<u>Sex</u>	<u>Number</u>	<u>Rate</u>	<u>Fees</u>	<u>Pet Dealer</u>	<u>State</u>	<u>Late Fees</u>	<u>Total Fees</u>
Male							
Unneutered	27	\$ 13.00	\$ 228.00	\$ 25.00	\$ 102.00	\$ 14.00	\$ 369.00
Male							
Neutered	191	\$ 6.00	\$ 1,108.00	\$ 25.00	\$ 764.00	\$ 126.00	\$ 2,023.00
Female							
Unspayed	34	\$ 13.00	\$ 221.00	\$ -	\$ 123.00	\$ 12.00	\$ 356.00
Female							
Spayed	219	\$ 6.00	\$ 1,285.00	\$ 25.00	\$ 876.00	\$ 158.00	\$ 2,344.00
<b>471</b>			<b>\$ 2,842.00</b>	<b>\$ 75.00</b>	<b>\$ 1,865.00</b>	<b>\$ 310.00</b>	<b>\$ 5,092.00</b>

Lost Tags Issued: 1

**2014 WAGES PAID**  
**TOWN EMPLOYEES and TOWN OFFICERS**

\* (Including Insurance Buy-Outs)

<u>Employee Name</u>	<u>Position or Board</u>	<u>Gross Wages</u>
Anderson, Mary	Library Worker	\$ 233.65
Badger, Maureen	Children's Programming Director	12,944.83
Baker, Amber	Town & School Treasurer & Assistant Town Clerk	* 26,823.11
Baker, Gary	Firefighter	1,212.50
Baker, Keith	Fire Chief & First Responder	1,470.00
Baker, Malcolm	Firefighter	227.50
Baker, Michael	Firefighter & First Responder	1,622.50
Ballantyne, Edward	Board of Civil Authority	251.70
Barber, Jamison	Firefighter	842.50
Bechard, Brian	Firefighter & First Responder	1,692.50
Besette, Sharon	Bookkeeper	12,560.00
Bilodeau, George	Planning Commission & Board of Civil Authority	876.51
Biron, Brian	Firefighter	180.00
Bliss, Frederick	Zoning Board	120.00
Broe, Laurie	Town Clerk & Assistant Town Treasurer	38,091.93
Brown, Suzanna	Planning Commission	340.00
Bull, Brittany	Firefighter	102.50
Burke, Kerry	Beach Supervisor	7,761.04
Cadieux, Todd	Assistant Road Foreman	40,757.05
Cobb, Cassandra	Firefighter	20.00
Combs, Wesley	Road Foreman	42,022.42
Conger, Karen	Administrative Assistant	796.53
Cota III, A James	Assistant Fire Chief	1,650.89
Crawford, Matthew	Selectboard Member	20.00
Cribby, Steven	Firefighter	65.00
Cullen, Jonathan	First Responder	30.00
DeLage Jr., Leonard	Firefighter	837.50
Deyak, Cindy	Zoning Administrator & Health Officer	32,613.79
Drew, Gregory	Board of Civil Authority	200.00
Dube, Jeanne	First Responder President	70.00
Duffy, Natalie	Auditor	397.17
Dunsmore, Andrew	Firefighter & First Responder	1,507.50
Dunsmore, Bette	Board of Civil Authority Chair	503.77
Dunsmore, Brian	Selectboard Member	750.00
Dunsmore, Kolby	Firefighter & First Responder	30.00
Ferrone, Michael	Planning Coordinator	* 19,710.56
Fitzgerald, Maurice	Planning Commission	320.00
Gonyeau, Christopher	Assistant Fire Chief	685.00
Graham Jr., Roy	Firefighter	552.50
Grimm, Heather	Firefighter & Library Aide	350.00
Hamlin, Richard	Zoning Board	100.00
Hardy, Russell	Assistant Fire Chief	969.00
Hathaway, Jeffrey	First Responder	170.00
Heinlein, Anthony	Planning Commission & Board of Civil Authority	539.32
Hemond, Justin	Fire Lieutenant	240.00
Hood, Jacqui	Board of Civil Authority	94.21
Jansen, Paul	Selectboard & Board of Civil Authority	1,121.11
Jenkins, Krissy	Administrative Assistant/Selectboard Clerk/Lister Clerk	* 35,455.61
Jones, Carol	Auditor	356.35

**2014 WAGES PAID**  
**TOWN EMPLOYEES and TOWN OFFICERS**

\* (Including Insurance Buy-Outs)

<u>Employee Name</u>	<u>Position or Board</u>	<u>Gross Wages</u>
King, Patrick	Firefighter	\$ 1,025.00
King, Tara	Zoning Board of Adjustment	100.00
Kuthe, Charles	Firefighter & First Responder	617.50
Lapierre, Steven	Firefighter & Fire Warden	590.38
Letourneau, Christopher	Selectboard Chair	800.00
Lewis, Carrie	Assistant Animal Control Officer	175.00
Martin, Aaron	Firefighter & First Responder	1,152.50
McCarthy, Michael	Town Administrator (June-December)	21,192.14
McGrath, Richard	Firefighter	175.00
McWilliams, David	Animal Control Officer	858.00
Muir, Laura	First Responder	460.00
Nye, Cynthia	First Responder	10.00
Nye II, Eric	Firefighter, First Responder, Selectboard, Road Commissioner	7,467.10
Owen, Kyle	Firefighter	562.50
Palmer, Richard	Firefighter	1,802.50
Paquette, Julius	Fire Fighter & Deputy Fire Warden	154.00
Peck, Angela	Library Aide	8,283.92
Pembroke, Peter	Planning Commission Chair	360.00
Piper, Benjamin	Firefighter	892.50
Powell, James	Zoning Board Chair	120.00
Quesnel, Robert	Road Crew	36,536.14
Rainville Jr., Gilles	Zoning Board	100.00
Rainville, Gilles W.	Board of Civil Authority	40.00
Richards, Scott	Fire Captain	1,068.00
Roger, Clement	First Responder	70.00
Rowley Jr., John	Road Crew	37,479.17
Rushlow, Rodney	Firefighter	530.00
Sweeney II, Elwin	Firefighter	628.50
Sweeney, Geoffrey	Planning Commission	40.00
Thweatt, Charles	Board of Civil Authority	266.98
Valyou, Jordan	Firefighter	1,110.00
Vickers, Donald	Board of Civil Authority	438.29
Vincent, Andrew	Firefighter	355.00
Vincent Sr., David	Board of Civil Authority	134.56
Volatile-Wood Craig	Board of Civil Authority	351.74
Webster, Kevin	Delinquent Tax Collector & 1st Constable	26,032.45
Webster, Susan	Head Librarian	12,839.27
White, Rebecca	Planning Commission	240.00
Williams, Robert	Firefighter	1,110.00
Woodward, Deborah	Town Administrator (January-June)	20,390.74
Wright, Tara	Selectboard Member	820.00
Yandow, Elizabeth	Firefighter	292.50
Young, William	Auditor Chair	492.32
		\$ 478,451.75

**2014 DELINQUENT TAX REPORT  
JANUARY 1, 2015  
Kevin G. Webster, Delinquent Tax Collector**

<b>Parcel</b>	<b>Name</b>	<b>Tax Year</b>	<b>Principal &amp; Interest</b>
111890000	AJM ENTERPRISES LLC	2014	\$502.66
106850000	BANFIELD CATHY & MARK HICKORY	2014	\$243.84
111980000	BATCHELDER GEORGE	2014	\$1,309.21
111150000	BLANCHARD TODD & DAWN	2013	\$3,238.35
111150000	BLANCHARD TODD & DAWN	2014	\$2,934.42
112590000	BROE JEFFREY	2014	\$2,425.65
116520100	CARSON BRETT	2013	\$5,297.93
116520100	CARSON BRETT	2014	\$4,641.56
111780000	CBB ENTERPRISES	2013	\$324.68
111780000	CBB ENTERPRISES	2014	\$493.99
113030000	COBB TY & WANDA	2013	\$1,802.17
113030000	COBB TY & WANDA	2014	\$1,067.20
105090000	COCHONES STEPHEN	2013	\$1,202.03
105090000	COCHONES STEPHEN	2014	\$1,277.44
103370000	CONNELLY PHILIP & ANNE	2014	\$2,317.41
113250101	COPEN SARAH	2014	\$671.31
114880000	DECKER WADE	2013	\$598.76
114880000	DECKER WADE	2014	\$540.78
117790000	DECKER WADE	2013	\$1,126.44
117790000	DECKER WADE	2014	\$1,017.43
117200100	DG STRATEGIC II LLC	2014	\$4,255.23
114910000	DUFFY CATHERINE	2013	\$4,520.86
114910000	DUFFY CATHERINE	2014	\$4,984.93
116400200	DUNNE MICHAEL	2013	\$2,364.17
116400200	DUNNE MICHAEL	2014	\$2,135.42
116830000	FIGGINS DAVID & LORI BELLO	2014	\$232.95
100130000	FRANCIS RANDY & KATHY	2013	\$12.48
100130000	FRANCIS RANDY & KATHY	2014	\$408.00
111090000	GAUDETTE RICHARD & WINONA	2013	\$497.25
111090000	GAUDETTE RICHARD & WINONA	2014	\$982.65
112770000	HEATH CINDY	2014	\$1,119.95
105690000	HORTON CAROL	2014	\$257.93
116090000	JANES RUTH B (LIFE ESTATE)	2013	\$4,354.04
116090000	JANES RUTH B (LIFE ESTATE)	2014	\$3,932.83
116090200	JANES RUTH B (LIFE ESTATE)	2013	\$2,887.99
116090200	JANES RUTH B (LIFE ESTATE)	2014	\$2,608.59
111970000	KARGEN PROPERTIES LLC	2013	\$625.53
111970000	KARGEN PROPERTIES LLC	2014	\$565.06
111790000	KARGEN PROPERTIES LLC	2013	\$612.10
111790000	KARGEN PROPERTIES LLC	2014	\$552.92
114930000	KING CINDY & MCMAHON LAURIE	2014	\$3,720.77
115210000	KING RONALD	2013	\$1,319.11
115210000	KING RONALD	2014	\$2,793.07
112960000	LAFORCE CRAIG	2014	\$951.83
106290000	LANCE MARTHA	2014	\$4,951.75
103180000	LYFORD TODD & CINDY	2013	\$2,703.96
103180000	LYFORD TODD & CINDY	2014	\$2,710.86

**2014 DELINQUENT TAX REPORT  
JANUARY 1, 2015  
Kevin G. Webster, Delinquent Tax Collector**

<b>Parcel</b>	<b>Name</b>	<b>Tax Year</b>	<b>Principal &amp; Interest</b>
111930000	MORGAN BRIAN	2013	\$621.68
111930000	MORGAN BRIAN	2014	\$561.59
115650000	NELSON BOYS DAIRY LLC	2014	\$69.89
113310000	NUEBEL NANETTE	2013	\$3,922.25
113310000	NUEBEL NANETTE	2014	\$3,542.83
116200000	PEPIN TAMMY	2012	\$916.67
116200000	PEPIN TAMMY	2013	\$702.47
116200000	PEPIN TAMMY	2014	\$1,208.73
109910000	RAINVILLE PROPERTIES LLC	2014	\$2,693.53
114760000	REYNOLDS THOMAS & LORI	2014	\$2,273.10
112020000	RHODESIDE ACRES LLC	2013	\$7,478.01
112020000	RHODESIDE ACRES LLC	2014	\$7,567.53
112820000	SHAPPY SUSAN	2014	\$636.68
115630000	SMITH DAVID	2014	\$4,780.41
107000000	SULLIVAN MELISSA M - ESTATE	2014	\$10,267.99
101860000	T M CONSTRUCTION AND DEVELOPMENT CORP	2014	\$14,972.14
101880000	T M L COMMERCIAL LLC	2014	\$2,419.67
115400000	TRAYAH, REGINALD, JR., MARY & SAMANTHA	2014	\$1,420.38
114070000	VALYOU JONATHAN & LISA	2014	\$3,038.38
108990000	WALKER BARBARA	2013	\$6,230.77
108990000	WALKER BARBARA	2014	5627.99
108550000	WARNER EDWARD	2013	\$877.28
108550000	WARNER EDWARD	2014	1073.86
113990000	WELLS BRYAN	2013	2653.87
113990000	WELLS BRYAN	2014	2397.13
111830000	WELLS BRYAN & MOQUIN ERICA	2013	592.92
114770000	WELLS BRYAN & MOQUIN ERICA	2013	3794.46
111830000	WELLS BRYAN & MOQUIN ERICA	2014	535.58
114770000	WELLS BRYAN & MOQUIN ERICA	2014	4993.08

**TOTAL** **\$187,966.36**

Delinquent as of Jan. 1, 2014	<b>\$ 188,170.64</b>
Delinquent Taxes turned over for collection	<b>\$ 323,660.87</b>
Interest added	<b>\$ 25,086.50</b>
Delinquent Taxes Collected	<b>\$ (324,706.62)</b>
Interest Collected	<b>\$ (24,245.03)</b>
Total Collected	<b>\$ (348,951.65)</b>
Abatements	<b>\$ -</b>
Ending Balance as of Dec 31, 2014	<b>\$ 187,966.36</b>

**TOWN of GEORGIA  
 DELINQUENT TAXES MONTHLY STATUS  
 Kevin G. Webster, Delinquent Tax Collector  
 31DECEMBER14**

<b>Starting Balance</b>	<b>Month</b>	<b>Interest Added</b>	<b>Collected</b>	<b>Adjustments</b>	<b>Ending Balance</b>
\$188,170.64	January	\$1,993.39	\$5,744.61	\$101.62	\$184,521.04
\$184,521.04	February	\$2,555.97	\$2,794.77	\$0.00	\$184,282.24
\$184,282.24	March	\$2,482.24	\$7,746.71	\$0.00	\$179,017.77
\$179,017.77	April	\$2,432.19	\$7,905.66	\$0.00	\$173,544.30
\$173,544.30	May	\$2,220.57	\$17,701.55	\$0.00	\$158,063.32
\$158,063.32	June	\$1,756.20	\$39,185.81	\$0.00	\$120,633.71
\$120,633.71	July	\$1,645.10	\$966.98	\$0.00	\$121,311.83
\$121,311.83	August	\$1,564.77	\$6,275.43	\$0.00	\$116,601.17
\$116,601.17	September	\$1,477.67	\$8,697.14	\$0.00	\$109,381.70
\$109,381.70	October	\$1,341.69	\$90,275.87	\$323,559.25	\$344,006.77
\$344,006.77	November	\$3,350.89	\$47,013.96	\$0.00	\$300,343.70
\$300,343.70	December	\$2,265.82	\$114,643.16	\$0.00	\$187,966.36
	<b>Totals</b>	\$25,086.50	\$348,951.65	\$323,660.87	

**Adjustments:**

January Delinquent taxes added for 2013 after Errors and Omissions  
 October Delinquent taxes for 2014

## Georgia Conservation Commission 2014

**Membership:** We welcome Nancy Volatile-Wood to the commission and bid farewell to Mark 'Coyote' Biercevicz. New members are welcome; the term is four years with monthly meetings and participation in special events as required.

**Apple Tree Pruning:** Coyote hosted pruning demonstration for dwarf apple trees at his home in March. Pruning techniques for dwarf trees are different than those for standard trees. About 20 people attended.

**Green-up:** Green-Up Vermont was held on May 3<sup>rd</sup>, 2014. NWSWD located on 158 Morse Drive hosted the drop off location from 9 to 1pm. About 180 bags of roadside litter were collected along with 20 tires and assorted trash!

**Georgia Conservation Commission Scholarship:** Ben Boomhover, a student at BFA St. Albans, was awarded the 2014 scholarship of \$500.00. He will be attending the University of Southern Maine, studying Environmental Engineering. Application information can be found at the high school guidance office.

**Russell Greene Natural Area at Deer Brook:** On Tuesday, July 29, a grand opening of the new recreation trail in the Russell Greene Natural Area at Deer Brook was attended by over 60 people. Our special guests for the evening were Mrs. Judy Greene and several members of her and Russell's family. Danielle Owcarski, VT ANR wetlands specialist, gave a brief description of wetlands function and GCC members led guided tours and conducted a youth scavenger hunt. Partially funded by the Healthy People, Strong Communities grant from Northwest Regional Planning, Vermont Youth Conservation Corps and AmeriCorps workers created the 1.25-mile wetland loopback portion of the three-phase project. This year's construction features easy hiking trails, bridges and boardwalks into the fragile working wetland environment.

Hopefully when Georgia residents read this report on Town Meeting day, the Select Board and Conservation Commission will have made progress on construction of a new parking area and connecting path which will be located closer to Deer Brook beside the narrow bridge on VT Rte. 104A.

Planned coming events for 2015 include the 2<sup>nd</sup> annual Trail Days celebration/volunteer maintenance day, grade school trips, and an education walk with the County Forester. In closing, we would like to cite the excellent behavior of residents in respecting the purity and tranquility of this fragile conservation site.

**Henley Webster Memorial Forest:** A laminated sign has been ordered for this town forest plot. Dorothy Conger Webster donated this ten-acre plot to the town in 1965. It is located on the Bovat Road and is open to the public. A cell tower is co-located on this parcel.

### Goals of Georgia Conservation Commission:

- Form partnerships with other local, state and federal organizations to help increase the mission
- Increase public awareness of conservation issues and solutions
- Contribute technical assistance to landowners and land users and public officials in water and forestry use, conservation and rural development
- Educate citizens about the town's natural resources, so that they will better conserve, appreciate and utilize these natural resources
- Provide information on land preservation programs such as Vermont Land Trust, and Use Value Appraisal
- Acquire and/or preserve property deemed valuable to the town of Georgia
- Establish and review enforcement plans for resource preservation

**Respectfully submitted:** Rob Meader-Chair, Kent Henderson-Vice-chair, Ken Minck-secretary, Bill Ellis, Nancy Volatile-Wood, Suzanna Brown, Fred Grimm and Edmund Wilcox.

Zoning Administrator's Report  
2014

The Georgia zoning office continues to be active issuing permits, assisting applicants, facilitating records research, providing information to the public, investigating potential zoning violations, and assisting the Zoning Board of Adjustment.

A total of 99 building permits were issued this year. Residential development continued to be steady in Georgia in 2014. New dwelling units consisted of 13 new single family residences, two condominium units, eight apartment units, and four accessory apartments for a total of 27 new housing units, up from 22 in 2013. In addition, three home occupation permits and three sign permits were approved. The remaining permits were issued for accessory structures including garages, sheds, decks, porches, pools, fences, and residential additions.

Under the new Town of Georgia Development Regulations effective October 14, 2013, the Zoning Administrator approved one seasonal conversion and five boundary line adjustments.

The Zoning Board of Adjustment conducted four hearings granting three conditional use permits for a printing business, a bingo hall, and a convenience store, and one conditional use amendment.

Please visit our regularly updated website at [www.townofgeorgia.com](http://www.townofgeorgia.com). Click on "zoning" to view and download permit instructions and application forms, the Town of Georgia Development Regulations, the Town Plan, and Zoning Board of Adjustment agendas and meeting minutes.

I am available in the zoning office Monday through Thursday, 8:30 a.m. to 4:00 p.m. to answer your questions, address your concerns, and assist you with the zoning process. You may also reach me by email at [georgia\\_zoning@comcast.net](mailto:georgia_zoning@comcast.net). It has again been a pleasure serving as your zoning administrator.

Cindy Deyak  
Zoning Administrator

Town of Georgia  
2014 Impact Fees Paid

<u>Permit Number</u>	<u>Applicant</u>	<u>Reference</u>	<u>Impact Fee</u>
BP-003-14	Cadieux, Marcel & Rose	Single family dwelling	\$ 2,348.00
BP-007-14	Turner, Armand & Bonnie	Eight apartment units	\$18,784.00
BP-008-14	Hardy, Louis & Deborah	Single family dwelling	\$ 2,348.00
BP-011-14	Teague, Shawn	Single family dwelling	\$ 2,348.00
BP-023-14	Dube, J; Roger, C	Single family dwelling	\$ 2,348.00
BP-031-14	Cadieux, Marcel & Rose	Single family dwelling	\$ 2,348.00
BP-034-14	Wry, Steven	Single family dwelling	\$ 2,348.00
BP-034-14	Wry, Steven	Accessory dwelling unit	\$ 783.00
BP-047-14	Baker, Malcolm & Susan	Single family dwelling	\$ 2,348.00
BP-052-14	Gilmond, Olive	Single family dwelling	\$ 2,348.00
BP-057-14	Drinkwater, Ashley	Single family dwelling	\$ 2,348.00
BP-062-14	Ellis, William & Anne	Single family dwelling	\$ 2,348.00
BP-070-14	Kranz, Joseph & Eva	Accessory dwelling unit	\$ 783.00
BP-086-14	Routhier, Joseph & Moria	Single family dwelling	\$ 2,348.00
BP-089-14	Hidden Woods, LLC	Two condominium units	\$ 4,696.00
BP-093-14	Begnoche, D	Accessory dwelling unit	\$ 783.00
BP-095-14	Gamache, Anthony	Accessory dwelling unit	\$ 783.00
BP-096-14	Harrison, Kevin	Single family dwelling	\$ 2,348.00
BP-098-14	Cadieux, Marcel & Rose	Single family dwelling	<u>\$ 2,348.00</u>
TOTAL IMPACT FEES PAID TO THE TOWN			<u>\$57,136.00</u>

## Permit applications received between 01/01/2014 and 12/31/2014

The following permit types are included in this report  
Building, Conditional use, Sign, Variance, Zoning

<u>Parcel number</u>	<u>Permit no</u>	<u>Owner name</u>	<u>Applicant name</u>	<u>Applied date</u>	<u>Permit type</u>	<u>Fee paid</u>
115090000	BP-001-14	JENKINS, QUINN	JENKINS, QUINN	01/06/2014	Building	50.00
117200100	BP-002-14	ST MACK, INC.	ZAREMBA GROUP	01/29/2014	Building	477.50
112490000	BP-003-14	MARCAL & ROSE CADIEUX	TIM REED	01/30/2014	Building	277.40
103390000	BP-004-14	SILVER, CARL & DONNA	SILVER, CARL & DONNA	02/03/2014	Building	88.40
112850000	BP-005-14	CHAGNON, LUKE & ARIEL	CHAGNON, LUKE & ARIEL	02/13/2014	Building	77.60
101880000	BP-006-14	AVONDA, ROBERT & TAMMY	AVONDA, ROBERT & TAMMY	02/19/2014	Building	124.40
107780000	BP-007-14	TURNER, ARMAND & BONNIE	SUMNER'S LEGACY	04/16/2014	Building	1,316.80
116770300	BP-008-14	HARDY, LOUIS & DEBORAH	HARDY, LOUIS & DEBORAH	03/03/2014	Building	206.40
112710000	BP-009-14	MENOSKY, BONNIE	MENOSKY, BONNIE	03/11/2014	Building	89.00
102510000	BP-010-14	MARTELL REAL ESTATE &	MARTELL REAL ESTATE &	03/12/2014	Building	244.20
110771400	BP-011-14	TEAGUE, SHAWN	TEAGUE, SHAWN	03/19/2014	Building	189.60
114100000	BP-012-14	GILBERT, DANIEL & TRUDY	GILBERT, DANIEL & TRUDY	03/26/2014	Building	96.32
105720000	BP-013-14	LACHANCE, JAMES	LACHANCE, JAMES	04/07/2014	Building	168.75
106750000	BP-014-14	RUBLEE, PAUL & JANET	RUBLEE, PAUL & JANET	04/07/2014	Building	25.00
106620000	BP-015-14	CADIEUX, RANDALL &	CADIEUX, RANDALL &	04/08/2014	Building	110.80
117080000	BP-016-14	MONTGOMERY, BRUCE & LINDA	BENOIT, DAVID	04/09/2014	Building	54.80
100830000	BP-017-14	ELLIOTT, WM. III	ELLIOTT, WM, III	04/16/2014	Building	50.00
109060000	BP-018-14	PURCELL, ROBERT & JENNIFER	PURCELL, ROBERT & JENNIFER	04/17/2014	Building	67.50
102180300	BP-019-14	HUNGERFORD, CHRISTOPHER &	HUNGERFORD, CHRISTOPHER &	04/21/2014	Building	25.00
102480300	BP-020-14	RABTOY, MARTIN & KATHY	RABTOY, MARTIN & KATHY	04/21/2014	Building	25.00
106090000	BP-021-14	TRIVENTO, GARY II, & KRISTIN	TRIVENTO, GARY II, & KRISTIN	04/21/2014	Building	164.80
115110200	BP-022-14	QUINN, JOHN & MICHELLE	QUINN, JOHN & MICHELLE	04/23/2014	Building	147.25
114110012	BP-023-14	DUBE & ROGER, JEANNE &	DUBE & ROGER, JEANNE &	04/24/2014	Building	192.45
112490402	BP-024-14	PIPER, BEN & AMY	PIPER, BEN & AMY	04/24/2014	Building	50.00
114130000	BP-025-14	PRESTON, SARA	PRESTON, SARA	04/28/2014	Building	62.80
111680000	BP-026-14	NOLIN, MATT	NOLIN, MATT	04/28/2014	Building	50.00
109540000	BP-027-14	DOTY, DANIEL & SANDRA	DOTY, DANIEL & SANDRA	04/28/2014	Building	58.00
105940000	BP-028-14	SMITH, ERIC & ROBERTA	SMITH, ERIC & ROBERTA	04/28/2014	Building	83.00
110951002	BP-029-14	STROMME, ERIC & HOLLY	STROMME, ERIC & HOLLY	04/29/2014	Building	50.00

## Permit applications received between 01/01/2014 and 12/31/2014

The following permit types are included in this report  
 Building, Conditional use, Sign, Variance, Zoning

<u>Parcel number</u>	<u>Permit no</u>	<u>Owner name</u>	<u>Applicant name</u>	<u>Applied date</u>	<u>Permit type</u>	<u>Fee paid</u>
101730000	BP-030-14	PARAH, NATHAN & RENAE	PARAH, NATHAN & RENAE	04/30/2014	Building	171.40
112490501	BP-031-14	CADIEUX, MARCEL & ROSE	REED, TIM	05/01/2014	Building	349.90
109540000	BP-032-14	SAWYER, JACQUELINE	SAWYER, JACQUELINE	05/01/2014	Building	50.00
103880000	BP-033-14	MOSHER, ERIC	MOSHER, ERIC	05/05/2014	Building	50.00
105370000	BP-034-14	WRY, STEVEN	WRY, STEVEN	05/07/2014	Building	196.00
110600000	BP-035-14	CARLSON, NARDA	CARLSON, NARDA	05/14/2014	Building	67.50
110640000	BP-036-14	WALTZ, THOMAS AND CASEY	WALTZ, THOMAS AND CASEY	05/15/2014	Building	25.00
101260000	BP-037-14	GIGUERE, BRUCE AND KIM	GIGUERE, BRUCE AND KIM	05/19/2014	Building	25.00
110951012	BP-038-14	BORDEN, SCOTT AND MINDY	BORDEN, SCOTT AND MINDY	05/19/2014	Building	25.00
106790000	BP-039-14	VIENS, FRANCIS AND SUZANNE	VIENS, FRANCIS AND SUZANNE	05/21/2014	Building	103.30
103190000	BP-040-14	PELLETIER, JACQUELINE	PELLETIER, JACQUELINE	05/21/2014	Building	58.00
106030000	BP-041-14	GABORIAULT, DAVID AND MARY	GABORIAULT, DAVID AND MARY	05/22/2014	Building	25.00
100850000	BP-042-14	DESLAURIERS, JEFF AND JODI	DESLAURIERS, JEFF AND JODI	05/27/2014	Building	25.00
116810000	BP-043-14	FOURNIER, SHAWN	FOURNIER, SHAWN	05/27/2014	Building	67.60
111900000	BP-044-14	BARTON, CHRISTINE	BARTON, CHRISTINE	06/16/2014	Building	50.00
110951013	BP-045-14	CONTOIS, PAUL AND MARILEE	CONTOIS, PAUL AND MARILEE	06/16/2014	Building	25.00
112490402	BP-046-14	PIPER, BEN AND AMY	PIPER, BEN AND AMY	06/18/2014	Building	25.00
104370400	BP-047-14	BAKER, MALCOM AND SUSAN	BAKER, MALCOM AND SUSAN	06/19/2014	Building	320.00
107260000	BP-048-14	BROUILLETTE, JAMES AND	BROUILLETTE, JAMES AND	06/19/2014	Building	25.00
107260000	BP-049-14	BROUILLETTE, JAMES AND	BROUILLETTE, JAMES AND	06/19/2014	Building	50.00
112490501	BP-050-14	PONTBRIAND, STEVEN AND	PONTBRIAND, STEVEN AND	06/26/2014	Building	25.00
110700000	BP-051-14	STOUGHTON, JOHN	STOUGHTON, JOHN	06/23/2014	Building	25.00
115830500	BP-052-14	GILMOND, OLIVE	GILMOND, TRUDY	06/23/2014	Building	240.00
110951013	BP-053-14	CONTOIS, PAUL AND MARILEE	CONTOIS, PAUL AND MARILEE	06/24/2014	Building	90.80
106260000	BP-054-14	SWEENEY, WALDO AND	SWEENEY, WALDO AND	06/25/2014	Building	164.40
105920000	BP-055-14	PLOOF, ROBIN; CYR, KIM; PIRES,	PLOOF, DICK AND ROBIN	06/30/2014	Building	256.50
105870000	BP-056-14	LONEY, WILLIAM AND WANDA	PLOOF, DICK AND ROBIN	06/30/2014	Building	244.10
107180100	BP-057-14	DRINKWATER, ASHLEY	DRINKWATER, DALE	06/30/2014	Building	231.00
105560000	BP-058-14	SILLS, DAVID AND PAMELA	SILLS, DAVID AND PAMELA	06/27/2014	Building	25.00

## Permit applications received between 01/01/2014 and 12/31/2014

The following permit types are included in this report  
 Building, Conditional use, Sign, Variance, Zoning

<u>Parcel number</u>	<u>Permit no</u>	<u>Owner name</u>	<u>Applicant name</u>	<u>Applied date</u>	<u>Permit type</u>	<u>Fee paid</u>
108710000	BP-059-14	CADIEUX, ROBERT AND RACHAEL	CADIEUX, ROBERT AND RACHAEL	07/01/2014	Building	50.00
103930000	BP-060-14	KENDALL, CHRIS AND TONYA	KENDALL, CHRIS AND TONYA	07/16/2014	Building	25.00
100620000	BP-061-14	JOHNSON, MICHAEL AND	JOHNSON, MICHAEL AND	07/24/2014	Building	25.00
102770000	BP-062-14	ELLIS, WILLIAM AND ANNE	ELLIS, WILLIAM AND ANNE	07/28/2014	Building	274.30
111060000	BP-063-14	DRISCOLL, DAVID AND LAURA	DRISCOLL, DAVID AND LAURA	07/28/2014	Building	25.00
109480000	BP-064-14	YANDOW, JOHN AND KRISTIAN	YANDOW, JOHN AND KRISTIAN	07/18/2014	Building	25.00
112860000	BP-065-14	WELLS, FRANK AND DEENA	WELLS, FRANK AND DEENA	08/05/2014	Building	25.00
114050000	BP-066-14	WILLIAMS, KEITH	WILLIAMS, KEITH	08/05/2014	Building	50.00
116810000	BP-067-14	FOURNIER, SHAWN	FOURNIER, SHAWN	08/06/2014	Building	50.00
110610000	BP-068-14	COLE, BRENT AND KRISSY	COLE, BRENT AND KRISSY	08/12/2014	Building	50.00
116180000	BP-069-14	FRANCIS, PAUL	FRANCIS, PAUL	08/12/2014	Building	25.00
104320000	BP-070-14	KRANZ, JOSEF AND EVA	KRANZ, LLOYD AND BONNIE	08/12/2014	Building	151.69
104380500	BP-071-14	LOTHROP, ERIC AND KRISTA	LOTHROP, ERIC AND KRISTA	08/19/2014	Building	50.00
111910000	BP-072-14	RHODESIDE ACRES, LLC	MARTELLE, VERNA	08/26/2014	Building	25.00
116400000	BP-073-14	DUNSMORE, BRIAN AND	DUNSMORE, BRIAN AND	08/27/2014	Building	50.00
114250000	BP-074-14	BARAL, RICHARD and	BARAL, RICHARD and	09/04/2014	Building	142.20
103700000	BP-075-14	BENWAY, MIKE	BENWAY, MIKE	09/04/2014	Building	156.00
100660000	BP-076-14	BLANCHARD, SETH AND LEANNE	BLANCHARD, SETH AND LEANNE	09/09/2014	Building	56.50
115440000	BP-077-14	MCGINN, KEVIN AND JOANNE	MCGINN, KEVIN AND JOANNE	09/11/2014	Building	25.00
106780000-0	BP-078-14	SENECAL, ALFRED AND CHERYL	SENECAL, NICOLE	09/11/2014	Building	297.40
111230000	BP-079-14	FRATIES, TRAVIS AND HILARY	FRATIES, TRAVIS AND HILARY	09/11/2014	Building	91.40
110951009	BP-080-14	VALLEY, DAVID	VALLEY, DAVID	09/29/2014	Building	25.00
101170000	BP-081-14	GARGER, FLOYD	GARGER, FLOYD	09/29/2014	Building	25.00
107950000	BP-082-14	BRYCE, JAMES	BRYCE, JAMES	09/30/2014	Building	25.00
113480000	BP-083-14	NICHOLS, KEITH AND ANN	NICHOLS, KEITH AND ANN	10/01/2014	Building	25.00
110951004	BP-084-14	COLLETTE, GREG	COLLETTE, GREG	10/06/2014	Building	25.00
110040700	BP-085-14	MONTCALM, ANGIE	MONTCALM, ANGIE	10/07/2014	Building	80.80
107550300	BP-086-14	ROUTHIER, JOSEPH AND MORIA	ROUTHIER, JOSEPH AND MORIA	10/09/2014	Building	253.80
110710000	BP-087-14	REILLY, PAUL AND DIANE	REILLY, PAUL AND DIANE	10/14/2014	Building	50.00

## Permit applications received between 01/01/2014 and 12/31/2014

The following permit types are included in this report  
 Building, Conditional use, Sign, Variance, Zoning

<u>Parcel number</u>	<u>Permit no</u>	<u>Owner name</u>	<u>Applicant name</u>	<u>Applied date</u>	<u>Permit type</u>	<u>Fee paid</u>
110000300	BP-088-14	SENEAC, SEAN AND ANDREA	SENEAC, SEAN AND ANDREA	10/15/2014	Building	25.00
110951031	BP-089-14	HIDDEN WOODS, LLC	HIDDEN WOODS, LLC	10/23/2014	Building	511.80
115830500	BP-090-14	GILMOND, OLIVE	GILMOND, OLIVE	10/23/2014	Building	25.00
100460000	BP-091-14	RICHARD, ALLAN AND DENISE	RICHARD, ALLAN AND DENISE	10/23/2014	Building	50.00
107860000	BP-092-14	KALE, JOSEPH and GIBBONS,	KALE, JOSEPH and GIBBONS,	11/12/2014	Building	25.00
110170000	BP-093-14	BEGNOCHE, DAVID AND	BEGNOCHE, DAVID AND	11/12/2014	Building	153.75
100970000	BP-094-14	SWEET, CAROL	SWEET, RONNIE	11/18/2014	Building	25.00
109960000	BP-095-14	GAMACHE, ANTHONY AND LILLIAN	GAMACHE, ANTHONY AND LILLIAN	11/20/2014	Building	133.80
104170000	BP-096-14	HARRISON, KEVIN AND SHANNON	HARRISON, KEVIN AND SHANNON	11/24/2014	Building	437.45
102040000	BP-097-14	FRASER HOLDINGS, LLC	FRASER HOLDINGS, LLC	12/01/2014	Building	95.05
112490502	BP-098-14	CADIEUX, MARCEL & ROSE	REED, TIM	12/09/2014	Building	274.70
112490405	BP-099-14	GOOKIN, CHRISTOPHER	GOOKIN, CHRISTOPHER J	12/11/2014	Building	87.50
107050000	ZBA-001-1	BERGSTROM DOUGLAS P &	BERGSTROM DOUGLAS P &	01/06/2014	Conditional use	250.00
117380000-0	ZBA-002-1	GEORGIA MEDICAL GROUP	NORTHWESTERN MEDICAL	04/21/2014	Conditional use	150.00
107800000	ZBA-003-1	MALONE YANKEE PARK	RICHARD MOSSEY	06/09/2014	Conditional use	250.00
116640000	ZBA-004-1	MCCRACKEN, JOHN AND	MCCRACKEN, JOHN AND	07/24/2014	Conditional use	300.00
117200000	SI-001-14	ST. MACK, INC.	ST MACK, INC.	04/30/2014	Sign	50.00
117200100	SI-002-14	DG STRATEGIC (DOLLAR	ZAREMBA GROUP, LLC	06/12/2014	Sign	100.00
114050000	SI-003-14	WILLIAMS, KEITH	WILLIAMS, KEITH	08/05/2014	Sign	20.00
114820000	BLA-001-1	RACHON/SMOLINSKI, DAVID/MARY	WRIGHT, BRIAN AND STEPHANIE	04/15/2014	Zoning	75.00
117200000	BLA-002-1	S.T. MACK, INC.	S.T. MACK, INC.	04/28/2014	Zoning	75.00
116740000	BLA-004-1	LABER, NATHAN AND HOLLIE	LABER PROPERTIES	09/23/2014	Zoning	75.00
105720000	BLA-005-1	BLUTO, CARL	LACHANCE, JAMES	10/15/2014	Zoning	75.00
102450000	BLA-006-1	PAYA, RICHARD AND MICHELLE	LANE, DONALD AND LINDA	12/02/2014	Zoning	75.00
114050000	HO-001-14	WILLIAMS, KEITH	WILLIAMS, KEITH	08/05/2014	Zoning	60.00
101860300	HO-002-14	BECKER, JIM AND TRICIA	BECKER, JIM AND TRICIA	10/10/2014	Zoning	60.00
111080000	HO-003-14	WARNER, WALTER AND KATIE	WARNER, WALTER AND KATIE	11/21/2014	Zoning	60.00
106530000	SC-001-14	MENARD/SENNETT, DONNA	MENARD/SENNETT, DONNA	05/29/2014	Zoning	150.00
107950600	UP-001-14	BRYCE REALTY, INC.	ARMSTRONG, SCOTT	02/05/2014	Zoning	312.50

Town of Georgia VT Planning and Zoning

Permit applications received between 01/01/2014 and 12/31/2014

Summary of permit applications received during reporting period

	<u>Number of applications</u>	<u>Application fees</u>
Building permit	99	11,681.41
Conditional use permit	4	950.00
Sign permit	3	170.00
Variance permit	0	0.00
Zoning permit	10	1,017.50
Totals	116	13,818.91

Permit Amendments and Renewals:

Mayer, A.	Amendment	\$ 33.40
Wry, S.	Amendment	25.00
Bryce, J.	Amendment	12.50
Rhodeside Acres	Renewal	74.50
Hutchins, J.	Renewal	62.50
Smith, J.	Renewal	<u>25.00</u>

Total Amendments and Renewals \$232.90

TOTAL PERMIT FEES COLLECTED \$14,051.81

## 2014 Planning Commission Highlights

As the economy begins to grow again, so has the review of development projects in the Town of Georgia. Although project reviews have increased slightly over the past year, the income from planning fees has not increased significantly due to the nature of the projects reviewed. Many of this past year's subdivision proposals and site plan reviews were smaller in scale. Also, since last year's Georgia Development Regulation updates, many of the boundary line adjustment applications submitted were reviewed administratively. The Planning Commission had 21 scheduled hearings to review, which included a total of 13 development proposals, including: 1 site plan and 12 subdivision proposals. Despite this fact, the Planning Commission has maintained a busy schedule through 2014.

One of the new development proposals reviewed by the Planning Commission in 2014 was within the South Village Core Zoning District. This proposal has provided both challenges and opportunities for the Commission to fulfill their vision of creating a higher density, small village town center within this zoning district. There is ongoing research in regards to proper layout of road networks, wastewater and potable water limitations, and traffic flow, etc., to make sure development meets the goals of the Georgia Town Plan and vision for the future.

The Commission's planning efforts focused on minor alterations and updating of the Georgia Development Regulations, which were not able to be addressed during the 2013 mandatory updates utilizing a Municipal Planning Grant. Due to the small scale nature of the proposed updates along with some minor editorial changes, the Planning Commission decided to perform the work without the assistance of the Northwest Regional Planning Commission, although the final document will be reviewed by NRPC. The revised Georgia Development Regulations are expected to be completed in early 2015 and both the Planning Commission and the Selectboard will have a publicly warned hearing for community input. Notices of these hearings are always sent to affected landowners, published in the Milton Independent, and posted at the Georgia Market, Georgia Library, Center Market, and the Municipal Office. The Town website is also a resource for accessing information including the Georgia Development Regulations, at [www.townofgeorgia.com](http://www.townofgeorgia.com) and your land use questions can be directed to the Planning Coordinator, Michael Ferrone, at 524-9794.

Additionally, Planning Commission members will begin working on mandatory updating of the Georgia Town Plan later in 2015. The Town of Georgia has been awarded a 2015 Municipal Planning Grant, funded by the Department of Housing and Community Development, to have Northwest Regional Planning Commission assist the Georgia Planning Commission through the process. Most of the focus of this round of Town Plan updates will be related to flood resilience planning to meet standards set by the State. Again, any discussions related to Town Plan updates will be held at publicly warned hearings.

The Planning Commission meets at 7 pm on the second and fourth Tuesday of each month. Planning Office hours are Tuesdays and Wednesdays 8:00 am to 4:00 pm, and Fridays 8:00 am until noon. As always, we appreciate public input on our proceedings and look forward to serving the citizens of Georgia in 2015.



Peter Pembroke  
Planning Commission Chair

## 2014 PLANNING PROJECTS LIST

<u>Permit #</u>	<u>Applicant Name</u>	<u>Fee</u>	<u>Paid Date</u>	<u>Project Type</u>	<u>Submittal Date</u>	<u>Hearing Date</u>
PC-001-14	Roger & Lucy Parent	\$ 125.00	01/08/14	8 lot/6 unit major sketch review	01/07/14	02/11/14
PC-002-14	Tim Reed	\$ 125.00	01/08/14	14 lot major sketch review	01/08/14	02/11/14
PC-003-14	Christopher Lynch	\$ 75.00	04/25/14	2 lot minor sketch review	04/25/14	05/27/14
PC-004-14	Ron King	\$ 75.00	05/05/14	2 lot minor sketch review	05/05/14	06/10/14
PC-005-14	<b>*Roger &amp; Lucy Parent</b>	\$ 900.00	05/23/14	8 lot/6 unit preliminary plat rev.	05/23/14	06/24/14
PC-006-14	Sumner's Legacy (Turner)	\$ -	06/04/14	Phase II / 8 unit concept review	06/04/14	06/24/14
PC-007-14	Ronnie Sweet	\$ 75.00	06/20/14	2 lot minor sketch review	06/20/14	08/12/14
PC-008-14	John McCracken #7525	\$ 75.00	07/22/14	2 lot minor sketch review	07/22/14	08/26/14
PC-009-14	John McCracken #5134	\$ 75.00	07/22/14	2 lot minor sketch review	07/22/14	08/26/14
PC-010-14	Bonnie Turner Phase 3	\$ 350.00	08/05/14	Phase 3 Site Plan Review	08/05/14	09/09/14
PC-011-14	Tim Reed	\$ 135.00	08/05/14	15 Lot / 18 Unit Major Sketch	08/05/14	09/09/14
PC-012-14	Ronnie Sweet	\$ 125.00	08/26/14	6 lot major sketch review	08/22/14	09/23/14
PC-013-14	Mark Gilmond	\$ 75.00	09/02/14	2 lot minor sketch review	09/02/14	10/14/14
PC-014-14	<b>*Marcel &amp; Rose Cadieux</b>	\$ -	09/17/14	3 lot minor sketch review	09/17/14	10/28/14
PC-015-14	Michael & Diana Sweeney	\$ 75.00	09/02/14	3 lot minor sketch review	09/02/14	10/14/14
PC-016-14	<b>*Roger &amp; Lucy Parent</b>	\$ -	09/17/14	8 lot/6 unit final plat review	09/21/14	10/28/14
PC-017-14	Ronnie Sweet	\$ 400.00	09/26/14	2 lot final plat review	09/26/14	10/28/14
PC-018-14	John McCracken #5134	\$ 400.00	11/04/14	2 lot final plat review	11/04/14	12/09/14
PC-019-14	LaPorte/ St. Hilaire	\$ 75.00	11/07/14	3 lot minor sketch review	11/06/14	12/09/14
PC-020-14	Michael & Diana Sweeney	\$ 450.00	12/12/14	3 Lot Minor Final Plat	12/12/14	01/13/15
PC-021-14	Marcel & Rose Cadieux	\$ 450.00	12/23/14	3 lot minor sketch review	12/23/14	01/27/15
<b>Total</b>		<b>\$ 4,060.00</b>				

**Bold \* Applicant paid for both Preliminary and Final Plat Review at the same time**

**\*Marcel & Rose Cadieux paid \$75.00 for an administrative Boundary Line Adjustment / had to switch to sketch review**

## 2014 Assessor Report

The Assessor's office is responsible for maintaining the Grand List. The Grand List is utilized for the determination of municipal and education tax rates.

In 2014, the residential real estate market continues to be stable. The number of sales recorded year to year has decreased from 51 in 2013 to 40 in 2014. The median price for residential property has decreased from \$239,000 in 2013 to \$235,000 in 2014. Review of local realtor information has found that the average number of days on the market for single family dwellings has remained stable, with most dwellings being exposed to the market for less than 90 days prior to contract.

In 2014 there was one assessment appeal where the property owner believed that the view-scape, noise and light flicker impacted property value. While there is no data to suggest a loss, either locally or regionally, the Assessor felt compelled to use the BCA decision from 2013 to fairly assess the property in question.

The Assessor's office is open during regular Town Office hours and if you would like to meet with the Assessor, please feel free to make an appointment.

Respectfully submitted,

William Hinman  
Town of Georgia, Assessor



## Town of Georgia Fire Department

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4134 Ethan Allen Highway • Georgia, VT 05478 • Phone: 802-782-8045  
Email: [gfdvt@comcast.net](mailto:gfdvt@comcast.net)

The Georgia Fire Department, in March of 2014, took delivery of our new tanker. The tanker is a 2000 gallon water tanker with a 500 gallon per minute pump built in Ocala, Florida by E-ONE. The truck also carries a 2100 gallon portable water tank, a 35 foot ladder, and numerous other pieces of firefighting equipment. We would like to thank the residents of Georgia for supporting the new tanker and for your continued support of our Department.

The Fire Department responded to 129 calls in 2014, down from the 143 of the previous year. Down significantly were the number of structure fires in town making for one of the most fire safe years recorded. The firefighters logged hundreds of hours responding to calls, training, and maintaining the equipment and the fire station. These do not include the hundreds of other hours Volunteered by the firefighters attending other meetings, out of area trainings, conducting fire prevention activities, and administrative duties. Also, not included in those hours are the events that the Fire Department hosted or was invited to be a part of, such as, our open house, parades, Fall Fest, our pancake breakfast, fundraisers, and Cookies with Santa. We would like to thank all of our members for their continued dedication and service to the Fire Department. We would also like to thank their families for their continued support.

The Fire Department was awarded 4 grants in 2014 totaling \$35,928.00. These grants allowed for the purchase of new firefighting radios, new firefighting gear, and the placement of a new Dry Hydrant.

In 2014, we lost 3 previous members and 2 previous members of the auxiliary. The previous members were Past Chief Bob Ellis, Robin Pierce, and John Whitney. The past auxiliary members were Joyce Devarney and Marion Bates. Their service to our Department is appreciated, may they rest in peace.

We would like to remind everyone to change their smoke and carbon monoxide detector batteries each time we change the clocks during the year. Most detectors that are electric powered also have battery backups to be changed as well. Also, please check the dates on the back of your detectors to see if they are outdated. Carbon Monoxide detectors and combination Carbon Monoxide/Smoke detectors have a recommended replacement of every five years. Detectors that are smoke detectors only, have a recommended replacement of every 10 years.

Sincerely,

Keith Baker, Fire Chief

## 2014 Fire Call Summary

Motor Vehicle Crashes	49
Fire Alarms	14
Mutual Aid	10
Vehicle Fires	9
Investigation	8
Electrical/Utility Lines	7
Medical Assist	7
Carbon Monoxide	6
Hazardous Material Spills	6
Unfound/Good Intent	4
Appliance Fires	3
Station Coverage	2
Water Rescue	2
Chimney Fires	1
Structure Fires	1
Brush/Grass Fires	0
<b>Total</b>	<b>129</b>



Thank you for your continued support.

## 2014 Georgia First Response

To the Georgia Community,

Georgia First Response would like to thank the community of Georgia for their continuing support.

Georgia First Response members answered approximately 200 calls last year. Our scopes of practice range from EMT to Paramedic.

I would like to thank Ric Nye for his service and dedication to our community. Ric was a dedicated member and responded to many calls.

The Reverend Charles Kuthe and his family will be leaving our community. He served as the Vice President and Equipment Officer for 8 years. On behalf of Georgia First Response I would like to thank Charlie and his family for their dedication to the Town of Georgia best wishes and success on their new adventure.

Education and training remain in the forefront as the state protocols change to meet new standards of care in the field. We were fortunate to receive grant monies for new radios. This enhances our ability to communicate to each other and resources in the field. The radios make our jobs safer and affords the ability to reach out for more resources when needed.

We have 2 new officers; Andrew Dunsmore; VP and Training Officer and Michael Baker; Secretary and Equipment Officer.

Respectfully Submitted,

Jeanne Dube, AEMT

President – Georgia First Response

### Current Members:

Keith Baker, AEMT

Michael Baker, EMT

Brian Bechard, EMT

Jonathan Cullen, Paramedic

Jeanne Dube, AEMT

Andrew Dunsmore, AEMT

Jeffrey Hathaway, EMT

Walter Krul, AEMT

Laura Muir, EMT

Ciny Nye, AEMT

Clement Roger, Paramedic

# GEORGIA RECREATION COMMITTEE SUMMARY 2014

**Kerry Burke**, our Beach Director, conscientiously maintains the Georgia Municipal Park from April to October. He opens and closes the park daily and maintains all aspects of the facilities, including mowing, landscaping, painting, repairs, installations, big and small projects, greeting people, and more. Thanks, Kerry, for keeping a clean and beautiful recreation area for everyone to enjoy again this year.

Our Committee is still teamed up with the Community Relations Committee to put on our two annual community events for Georgia residents to enjoy! However, this seemed to be the year of challenging weather on the day of our events!

Our 8<sup>th</sup> Annual **FALL FEST** took place at the Georgia Beach on September 13<sup>th</sup>. Sometimes the weather is worse than forecasted and this was the case on this day. We will have a rain date set-up for future events... Anyway, thanks to all the residents of Georgia who ignored the rain and cool temps and came out to enjoy the festivities; good, reasonably priced food from the Lion's Club; great music by Carol Ann Jones and the Superchargers; wagon rides by Alfred Meyers; and a fabulous fireworks show by Celebration Fireworks! We estimate just over 200 people attended this year, a small crowd when compared to past events! The rain also stopped our ability to enjoy the bouncy castle donated by McCracken's Tent Rentals but their big tent sure was utilized! Some donations were dropped off for the Georgia Food Shelf again. Thank you!

*See you all next year on Sat., September 12<sup>th</sup>, 2015!!! (with SUNSHINE!)*

**Rain Date: Sunday, September 13<sup>th</sup>**

Special thanks to the following people and organizations that donated their time for this successful and fun event:

- EDMUND WILCOX - who let us use his field for the Fireworks Show. THANK YOU!
- CELEBRATION FIREWORKS – JIM BAYNE is so talented and putting off fireworks shows! It was fabulous fireworks show once again! Thanks, Jim!
- GEORGIA FIRE DEPT – Trucks, support, and traffic safety during our event.
- GEORGIA FIRE & RESCUE – support
- LIONS CLUB – delicious and reasonably priced food. They did an outstanding job again this year. Yes, there was plenty of food and actually too much left over due t the small attendance. Nice job to all who helped and played a part!
- GEORGIA MARKET – Ray generously donated 400 glow necklaces, which we gave out at our event. We actually have some left-over for next year. Thanks, Ray!
- CAROL ANN JONES & THE SUPER CHARGERS – Everyone so enjoyed the performance of a very talented local singer, Carol Ann, and her band. The music and dancing was great fun! Luckily, they thought to put tarps out which held the rain and wind at bay so all could enjoy the show and some dry dancing.
- GEORGIA LIBRARY- Maureen Badger offered story telling & crafts once again!
- IRENE BONIN – Donation of corn stalks, decorating, and all day help with the Lion's Club Food
- ELLEN HSIEH – decorations, face paint supplier, and overall support for the event. We missed Ellen the day of our event because she was on a trip.
- CHERYL LETOURNEAU & TROY DAVIS – “Minute To Win It” was a popular activity, which was set up in the pavilion to be safely out of the rain. We scheduled a special Fire Department Challenge but they ended up competing against each other. Nice job improvising!
- JANE LONGLEY– Prepared to be the Bouncy Castle queen but it was rained out. :(
- REDEEMING GRACE CHURCH – set up a sports games inflatable that was popular. They gave away popcorn, balloons, and other door prizes. Luckily, they had their own canopy to stay dry!

- PARKING ATTENDANTS –Peter Wolff was at the ready but sadly no attendants were needed.
- BOUNCY CASTLE AND TENT- MCCracken’s TENT RENTALS donated the Bouncy Castle for an 8<sup>th</sup> year and supplied the big tent.
- FACE PAINTING – supervised and recruited by KATHY WEILAND, a group of young adults volunteered hours of face painting again this year. Big Thanks goes out to Erin Weiland, Shawna Erickson, and many other artists! It was the quietest year on record so they painted each other’s faces... Why not?
- PEOPLE’S TRUST BANK- for the fourth year in a row, Derek Adams and his staff led a craft, which involved creative coloring! Thanks a bunch!
- EXTREME GRAFIX – Doug & Michelle Bergstrom donated our Fireworks Fundraiser sponsor banner again. They are also making a “Thank You” Plaque for the top three sponsoring businesses for our Fireworks Fundraiser, which is displayed at our town hall for all to admire! It was a three way tie of Perrigo, Liquid Measurement Systems, and Bryce Realty. THANKS!
- KERRY BURKE – preparations for and the clean-up after the event. Thanks, Kerry!
- PHOTOS – Gail Wolff edited and uploaded many photos of both the Fall Fest and the Senior Luncheon to Picasa web albums. Check it out at our town website: <http://townofgeorgia.com> and look under Parks and Recreation. Gail, as GRC Chair, oversees the details of the Fall Fest and Senior Luncheon. She appreciates the team work that goes into the event. She writes this report so please give her any feedback or future suggestions for it...
- AMBER BAKER – Fireworks Fundraiser Accounting, Mailings, and Administration of Funds!
- KRISSY JENKINS – Folded letters, stuffed envelopes, and did the mailing for the Fireworks Fundraiser letters to businesses for a third year. WOW! She also posts the link to photos. Thanks Krissy and Amber!!!
- SELECT BOARD & TOWN - \$2,100 budget to pay for the band, Wagon Rides, Bouncy Castle, and Senior Luncheon. Also, \$2,000 to help pay for the fireworks.
- **Celebration Fireworks (Jim Bayne)** puts on an incredible fireworks show every year. Jim puts in lots of hours planning and preparing his shows for us to enjoy. His efforts really pay off when it’s “showtime!” Just delightful, Jim!

We are very pleased to say that our committees met their fundraising goal to help support this popular grand finale to the Fall Fest was the four top business sponsors this year, donating **\$500 each: Liquid Measurement Systems** generously gave **\$500** again this year! THANK YOU! **Bryce Realty, Harrison Concrete and Perrigo** also donated **\$500** to our cause! Wow!!! Once again, we cannot thank the local businesses enough for their awesome donations, adding up to **\$!**

A special THANKS goes out to the following businesses for their generous donations that make our event possible. Big THANK YOU in fact!

**2014 GEORGIA FALL FEST FIREWORKS DONATIONS**

**BRONZE**

K&A Hair Design           \$ 50

**SILVER**

B & A Auto                   \$100  
 Georgia Farmhouse       \$100  
 Dr. Joseph Nasca         \$100  
 People’s Trust Bank      \$100  
 Milton Rental Sales       \$125

**GOLD**

Apex Sealing               \$250

Georgia Lions Club	\$250
Georgia Market	( <i>Light Sticks</i> )
Halford Motors, Inc	\$250
McCrakens Tent Rentals	( <i>Bouncy Castle</i> )
Premier Paving, Inc.	\$250
Xtreme Graffix	( <i>Sponsor Banner</i> )

**PLATINUM**

Bryce Realty	\$500
Liquid Measurement Systems	\$500
Harrison Concrete	\$500
Perrigo	<u>\$500</u>

**\$3575**

**THANK YOU!!!**

Our 8th annual **Senior Luncheon** was a festive and fun event on **Thursday, December 11<sup>th</sup>**. It could have been a SNOW DAY but wasn't. We were so surprised to see over 50 seniors for our luncheon this day, despite snow and slippery roads... True Vermonters!

The 16 GEMS Student Council members carried out the true labor for this luncheon – helping with many aspects of the event such as phone call reminders, greeting at the door, setting up, serving, waiting on tables, clean-up, and visiting with the many seniors in attendance. To the delight of all, the GEMS band performed, led by our new band director, Chris Gribneau. Mary Larose played the piano and sang Christmas carols. Ellen Hsieh put together some lovely center pieces again for the seniors to enjoy. A person at each table won a centerpiece to take home. GEMS students also created handmade ornaments for each senior, which was a nice touch. Thanks to the Abbey for a door prize donation of brunch for two at the Abbey Restaurant. Chet DeVarney won the door prize this time around and also won the table wreath! Special thanks to Susan French, Abbey coordinator, for taking the time to focus just on our luncheon and for a job well done. Chef Jason put together a delicious lunch of lasagna, salad, rolls, and sticky buns.

**One SEAT** is vacant on our Georgia Recreation Committee. If you are interested in getting involved - helping plan and organize fun events in the community, please volunteer and fill the need! Meetings are just once a month, with no formal meetings in the summer. **PLEASE JOIN US!** You'll be glad you did!

**GEORGIA RECREATION COMMITTEE**

Gail Wolff (Chair)	309-9335	( <a href="mailto:gwolff@gemsvt.org">gwolff@gemsvt.org</a> )
Stacey Davis	370-4572	( <a href="mailto:Stacey.Davis@ahs.state.vt.us">Stacey.Davis@ahs.state.vt.us</a> )
Cheryl Letourneau	524-7625	( <a href="mailto:cletourneau@fwsu.org">cletourneau@fwsu.org</a> )
Sarah Savich		( <a href="mailto:sarah1sd@gmail.com">sarah1sd@gmail.com</a> )
Vacant		

**COMMUNITY RELATIONS COMMITTEE**

Steve Emery	524-6358	( <a href="mailto:semery@fwsu.org">semery@fwsu.org</a> )
Ellen Hsieh	524-6358	( <a href="mailto:ehsieh@fwsu.org">ehsieh@fwsu.org</a> )
Irene Bonin	524-7674	( <a href="mailto:vtbonin@comcast.net">vtbonin@comcast.net</a> )
George Bilodeau	527-0313	( <a href="mailto:gabilode@comcast.net">gabilode@comcast.net</a> )
Ed Ballantyne	524-3881	( <a href="mailto:ejbtyne@comcast.net">ejbtyne@comcast.net</a> )

## Georgia Public Library

2014

The Georgia Public Library would like to thank the residents of the Town of Georgia and patrons of the Georgia Public Library for their continued support.

This past year has been a very busy one at the library. The total number of items circulated was 33,272! Patronage continues to rise as well with a total of 15,271 people making visits to the library.

Community room use at the library last year was 336. Patron computer use numbered 1472 sessions. The library held 74 programs for children with 616 adults and 1017 children attending. Programs for adults numbered 40 with 184 adults attending.

In October, the library hosted a Vermont Reads! book discussion through the Vermont Humanities Council. The book selected was Wonder by R.J. Palacio. Twenty people ( 10 adults and 10 young people) gathered to discuss this powerful book. The group enjoyed the discussion so much that they would like to see more offerings like this at the library.

The library offers Inter-library loan service for items that are not in the library's collection. In 2014, 90 items belonging to the Georgia Public Library were borrowed by other libraries. Patrons at the Georgia Public Library requested 65 items from other libraries. These items include books, audios, videos, articles, music scores and plays which came from public, academic and medical libraries in and out of Vermont.

Patrons need not come into the library to enjoy some of the library's services. Downloadable audio and e-books may be borrowed using **Listen Up! Vermont**. A link is provided on the library's web page. Continuing education courses are also available through the library and **Universal Access**. There is a wide variety of courses that are offered, and a link is provided on the library's website. Also, the **Vermont On-line Library** has a wealth of reliable information on many subjects. Please contact the library for more information or help to use these services.

A Friends of the Library group was formed in September. They have completed their by laws and are currently working on articles of association. Some of their goals include planning programs to support the library's mission. Please contact the library (524-4643) if you would like to join this enthusiastic group.

The library web site will be getting a new look. Ryan Rivard, Georgia resident and web design professional, has volunteered to oversee adding new features and increasing the appeal of the web site. Thank you, Ryan!

A Walmart grant was received in the amount of one thousand dollars. Many thanks to Mary O'Neil, a former trustee, who was instrumental in seeing this grant come to fruition. The funds were used to purchase a 60 inch television for the community room. The first program to use the new television was a collaboration between the library and Georgia Building Bright Futures featuring matinee for children during the winter break from school. Seven adults and thirteen children enjoyed this first program.

Weekly deliveries of library materials to Georgia daycare providers continued in its 18<sup>th</sup> year. Currently visits are made to nine daycare providers. Building Bright Futures provided a donation for the volunteer's mileage reimbursement. This program would not happen without this generous donation. During the past year, the delivery volunteers, Kellie & Bill, have combined delivering library books with Meals on Wheels deliveries. Some of those clients have received book deliveries too.

The summer reading program "Fizz, Boom, Read!" was a very popular science based program. Melissa Ciampa- Jones presented a great art program. Backpack Theatre visited with Beauty and the Beast. Jan Schwarz, of the UVM Microscopy Department, presented a wonderful program with microscopes and slides.

Miss Maureen hosted a program on Ocean Adventures. Rebecca Rupp provided a great program "Very Cool Chemistry". The always exciting Mr. K, Kurt Valenta, treated us to the "Science of Sound". Total attendance figures for the summer reading program were 79 adults and 139 children. Stay tuned for summer 2015's program, it is Superheroes!

The library's crochet/ fiber group is still going strong. They meet on Tuesday evening at 6:30, if you'd like to join in, feel free!

The library started a LEGO Club that meets on the second Friday of the month from 3:30-4:30. Many enthusiastic participants eagerly create projects and share with the group details about their creations which are on display at the library.

A monthly "Meet & Greet" program for home school families began in November. The group meets monthly to review a book from the Red Clover Book Award program. Ellen Hsieh generously donated her time and expertise to enhance the program with an art project.

The Georgia Public Library participated in the DCF holiday stocking project for the second year. Fifteen "stockings" were filled by generous library patrons.

Georgia Public Library is a member of the Homecard system. The Homecard system allows for reciprocal borrowing with 19 other area libraries. This means that your Georgia Library card is accepted at 19 other libraries. For more information, please stop by the library.

Please remember that the Library offers museum and parks passes for free or reduced admission! Passes with free admission are Shelburne Museum, Shelburne Farms, Lake Champlain Maritime Museum, Vermont's History Museum, and Vermont State Parks. The Echo pass offers reduced admission for up to 2 adults and 3 children.

The Board of Library Trustees works diligently to see that responsible stewardship of your tax dollars is a priority. However with the rising costs of necessary items, especially heat and lights, it has been a challenge.

The current Board of Library Trustees includes:

Dan Walter, Chairperson

James Allen, Vice Chairperson

Gary Deziel, Treasurer

Jessica Denton, Secretary

Candace Truso

The current library staff includes Angela Peck, Maureen Badger and Sue Webster.

The library's hours are:

Monday & Wednesday 9-8

Tuesday & Thursday 3-8

Friday 9-5 Preschool story time is at 10 am

Saturday 9-1

**Franklin County**

**Sheriff's Office**



Robert W. Norris  
Sheriff

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

The following is a report of the activity of the Franklin County Sheriff's Office for the period of January 1, 2014 through December 31, 2014.

The men and women of this office handled approximately 2,242 complaints throughout the county.

This office issued 981 tickets in 2014 with a combined fine total of \$170,109.00.

We made 310 arrests in 2014.

The following are the totals for your community:

Incidents:	194	Arrests:	17	Tickets:	58
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This Office now has the ability to respond throughout Franklin County for any unusual incidents that may require a special response team and we also now have the ability to respond to marine search and rescue calls and patrols.

We will continue to work with all the residents of Georgia and ask that you visit us on Facebook.

Thank you,

Robert W. Norris  
Franklin County Sheriff

STATE OF VERMONT  
DEPARTMENT OF PUBLIC SAFETY  
VERMONT STATE POLICE



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

January 5, 2015

On behalf of the Vermont State Police, St. Albans Field Station, we are providing our 2014 Annual Report. This report will provide you information in regards to current staffing, specialty services and statistical information.

**St. Albans Barracks Mission Statement:**

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

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

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

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

**“Your Safety Is Our Business”**

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

**4 - Troopers on the Tactical Services Unit (SWAT Team)**

**1 - Trooper on the SCUBA Team**

**1 - Trooper on the Search and Rescue Team**

**1 - Trooper assigned a K-9**

**1 - Trooper on the Crash Reconstruction Team**

**3 - Troopers trained as Drug Recognition Experts**

**2 - Troopers on the Crime Scene Search Team**

**2 - Troopers on the Clandestine Laboratory Team**

**2014 Total Annual Figures & Comparison:**

<b>Total cases investigated:</b>	<b>5890</b>
<b>Total arrests:</b>	<b>488</b>
<b>Total tickets issued:</b>	<b>1318</b>
<b>Total warnings issued:</b>	<b>2704</b>
<b>Fatal Accidents Investigated:</b>	<b>3</b>
<b>Burglaries Investigated:</b>	<b>141</b>
<b>Impaired Driving Arrests</b>	<b>100</b>

	<b>Total Crashes</b>	<b>Total Burglaries</b>	<b>Total Thefts</b>
<b>2013</b>	<b>465</b>	<b>97</b>	<b>217</b>
<b>2014</b>	<b>528</b>	<b>141</b>	<b>252</b>
<b>Change</b>	<b>+13%</b>	<b>+45%</b>	<b>+16%</b>

**Local Community Report: Georgia**

<b>Total Cases:</b>	<b>809</b>
<b>Total Arrests:</b>	<b>51</b>
<b>DUI Arrests</b>	<b>8</b>
<b>Collisions w/ Damage</b>	<b>25</b>
<b>Collisions w/ Injury</b>	<b>7</b>
<b>Vandalism:</b>	<b>15</b>
<b>Alarms</b>	<b>51</b>
<b>Burglary:</b>	<b>21</b>

**We will continue to make our communities safer through enforcement, directed patrols, outreach and community programs. It is our privilege to serve the citizens of your community.**

**Respectfully,**



**Lieutenant John Flannigan  
Station Commander**

FRANKLIN COUNTY INDUSTRIAL DEVELOPMENT CORPORATION  
TOWN REPORT  
CALENDAR YEAR 2014

As the FCIDC Executive Director, I travel around the County and meet with municipal boards and I always boast that the local County economy is strong. Yes, it can always be better but there are many places that are a whole lot worse off and would be glad to trade places. I then comment that if we could get to where milk prices are at \$25.00 and gas prices were below \$3.00 the County would be sitting pretty well.

As luck would have it we did see \$25 and even higher milk prices in 2014 and at the end of the year we did see gas prices fall below \$3.00. The good news for 2015 is gas prices should continue to remain low. The bad news is milk prices are now positioned to drop into the teens early this year.

Speaking of gas the Village of Enosburg was fortunate to partner with Vermont Gas Systems to bring natural gas to the area. The heating savings for Enosburg residents could range between 20 and 40%. Those businesses and homes in the more rural parts of the County may also have a heating alternative as well. FCIDC is currently working with a company whose plan is to make compressed natural gas available to the region.

FCIDC has worked with the Enosburg Falls Economic Development Corporation (EFEDC) in an effort to complete the EFEDC Business Park. FCIDC has invested approximately \$15,000 to address permit renewals, Act 250 permit covenants and stormwater issues. The FCIDC and EFEDC were excited to see the Rick Green's Wash Facility join Vallencourt's Trucking in the Business Park.

FCIDC has also collaborated with the Georgia Industrial Development Corporation (GIDC) to upgrade the Georgia Dairy Industrial Park water treatment facility. The current facility, which supplies water and fire suppression to Perrigo, Bariatrix and Med Associates, is 32 years old and obsolete. The upgrade will produce more water to allow for future growth. GIDC hopes to break ground this spring on the \$1.9 million project.

FCIDC continues to collaborate with a variety of partners as we will be organizing the 15<sup>th</sup> Annual Franklin/Grand Isle Career/Job Expo on Thursday, March 26, 2015. At last year's event 700 high school students and 650 job seekers attended the event. In addition to the Job Expo we worked with our partners to present the 1<sup>st</sup> Annual In Good Taste event held at St. Albans City Hall in January. The tasting event showcased 30 local food producers in an effort to market our food businesses and more than 500 people attended. The second Annual event will be held on Friday, January 23<sup>rd</sup>, 2015.

FCIDC has invested significant amount of time to grow the Diversified Ag sector also known as the Local Foods movement. FCIDC in conjunction with the Northwest Medical Center received grant funds from Northwest Regional Planning Commission to hire a part-time coordinator to grow the sector. FCIDC also received a grant to purchase a small refrigerated truck to assist with local distribution of the County's local Ag products.

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

Thank you for the opportunity to share a very brief overview of FCIDC's activities for 2014. Please feel free to contact the office at (802)524-2194.

Respectfully,



Timothy J Smith  
Executive Director

**Northwest Vermont Solid Waste Management District  
2014 Supervisor's Report**

*The Northwest Solid Waste District's (NWSWD) mission is to provide for the efficient, economical, and environmentally-sound reduction, reuse, recycling, and finally disposal of solid waste. 2014 was a great year for the NWSWD. We succeeded in making our operations more convenient, consistent, and cost effective for District residents by opening up more of our Drop-off sites to accept bulky, hard-to-dispose of items like tires, appliances, and electronics, every week. Now our sites are like our old Special Collection Events every week! District Staff also worked harder to get information to residents by improving our website, joining Facebook, and getting out to community events like Franklin County Field Days and Farmer's Markets and into Schools to teach everyone the importance of the three R's: Reduce, Reuse, and Recycle! All this work showed in the amount of waste we diverted from the landfill this year. Some of this year's highlights include:*

- **District operations recycled 50 tons more in 2014 than in 2013!**
- Collected more than 35341 pounds of paint through our permanent household hazardous waste collection site
- Increased the tonnage of recyclables processed at our Georgia Recycling Center by 7 tons
- Opened a permanent re-use facility at our Georgia Recycling Center
- We welcomed Highgate and Franklin as the newest Member Municipalities
- Worked with new schools to begin composting their food scraps
- Creation of a new recycling program for alkaline batteries and worked with others in the state to create a statewide battery recycling program
- Continued investigation and enforcement of illegal dumping and burning of trash in the District

**NWSWD by the Numbers**

In the NWSWD, 6 District run recycling drop-off sites in Georgia, Montgomery, Bakersfield, Fletcher, St. Albans and North Hero, District run special events, 2 member town run sites (Alburgh and Grand-Isle), and mandatory curbside recycling by registered waste haulers allows easy access to recycling for all residents. Overall in 2014, after recycling, reuse and composting, the average District resident generated 3.11 pounds of waste per day, which is well below the national average of 4.4 pounds per day, and is a 12% reduction from 2013! Way to go!

This year District-operated sites and events disposed of 771 tons of trash and processed 823 tons of recyclables, setting the diversion rate for District Services at 52%. Check out this list of what we were able to divert from landfills this year in Northwest VT:

- 45,738 pounds of Hazardous Waste
- 292 Freon containing appliances
- 163,560 pounds of scrap metal
- 4,357 pounds of batteries
- 1,680 tires
- 461,365 pounds of food scraps
- 685,350 pounds of blue-bin recyclables
- 164,501 pounds of electronics

As Georgia's representative on the District Board of Supervisors, I am available to discuss District activities with town residents through the District office at (802)524-5986. For more information about the District and our services, how to reduce and recycle your waste, or how to get involved call District staff at the above number visit us on the web at [www.nwswd.org](http://www.nwswd.org), find us on Facebook, or sign-up for our e-mail updates. You can also visit at 158 Morse Drive in Georgia (we even give tours of our Recycling Center.)

- Paul Lambert

## Vermont Department of Health Town Report

At the Vermont Department of Health, we are working every day for your health. With our headquarters and laboratory in Burlington and 12 district offices around the state, we deliver a wide range of public health services and support to your community. Your Health Department district office is in St. Albans and covers Franklin and Grand Isle counties. Listed below are a few examples of how we support your community.

**Supported healthy communities:** Franklin County Caring Communities was awarded a total of \$150,000 to promote healthy communities in Franklin County through positive youth development and substance abuse prevention. Caring Communities works with community partners to identify and implement strategies to prevent and reduce substance abuse, especially among youth and young adults, and equip individuals, families, and the community at large to create healthy, substance-free environments where everyone can thrive. Please visit their web site at <http://www.fcccp.org/>

**Worked to prevent and control the spread of disease:** From January to December in 2013 we responded to 88 cases of infectious disease in the St. Albans District area. In 2013, \$13,079,279 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide; \$1,174,943 of which was in our district's area.

**RISE VT:** The Vermont Department of Health awarded a \$400,000 Vermont Health Care Innovation Project grant to the Community Committee on Healthy Lifestyles and its new RISE VT program. The RISE VT grant award, which will be spread over two years, supports the development of a community-wide, multi-stakeholder campaign to improve the health of Franklin and Grand Isle counties. The program will engage people of all ages in better health by offering membership for individuals, groups, and businesses, through a point system that recognizes and encourages participation in healthy habits. As participants increase their commitment to healthy lifestyles, they are rewarded with higher levels of membership.

**Provided WIC food and nutrition education to families:** The Vermont Department of Health serves about half of all Vermont families with pregnant women and children to age 5 with WIC (Women, Infants and Children Supplemental Nutrition Program). WIC provides individualized nutrition education and breastfeeding support, healthy foods, and a debit card to buy fruit and vegetables. In Georgia 83 women, infants and children were enrolled in WIC. The average value of foods provided is \$50 per person per month.

**LAST BUT NOT LEAST --- On January 2, 3 and 5, 2015 we will be MOVING into our new building at 27 Federal Street in St. Albans. If you are in the area, please stop by for a visit. We are proud to be part of St. Albans City Downtown Revitalization.**



**Town of Georgia, Vermont  
Births During 2014**

<u>Name</u>	<u>Parents</u>	<u>Date</u>
Payton Rae Swainbank	Gwen & Anthony Swainbank	11/20/13
Xavier Joerdan Cook	Paige Cook	01/03/14
Cricket Sophia Grange	Melinda & Jonathan Grange	01/07/14
Benjamin Soctt Dapkiewicz	Laura & Justin Dapkiewicz	03/13/14
Avery Jean Mobbs	Amanda Mobbs	03/13/14
Kahne Dylan Murray	Mary Deuso & Jeffrey Murray	03/17/14
Karter Owen Murray	Mary Deuso & Jeffrey Murray	03/17/14
Jawzlyn Valerie Rose Brunelle	Nikisha Davis & Dustin Brunelle	03/17/14
Maxwell Keith LaMonda	Chelsea Jewett & Andrew LaMonda	03/24/14
Sophia Elizabeth Ryan Duda	Kelly Ryan & Joseph Duda	04/05/14
Benjamin Jiri Williamson	Jaroslava Ruzickova & Nathan Williamson	04/11/14
Fiona Potter Davis	Amie & Jay Davis	04/16/14
Harriet Pauline Davis	Amie & Jay Davis	04/16/14
Kayden William Bushey	Krystal Curran & Jason Bushey	04/19/14
Carson James Howard	Chelsey Howard	04/22/14
Connor Warren Dow	Noranne & Matthew Dow	04/29/14
Wrenley Ronald Goodland	Skyanna & Taylor Goodland	05/15/14
Ashlyn Ann Rich	Karrie & Timothy Rich	06/17/14
Anderson Michael Frost	Brianna & Daniel Frost	06/25/14
Grayson Paul Burdick	Jamie & Zachary Burdick	07/02/14
Miles James Borst	Grace & Zachary Borst	07/03/14
Celia Armstrong Simpson	Emily & Joseph Simpson	07/17/14
Dalton Luke Chagnon	Ariel & Luke Chagnon	07/21/14
Grayson Dana Holmes	Kamie & Justin Holmes	07/24/14
Gavin John Stoughton	Gabrielle & John Stoughton Jr.	07/28/14
Jace Michael Arel	Danielle Arel	08/16/14
Gibson Elliot Osasa	Andrea Santiago & Nausori Osasa	08/20/14
Avery Elizabeth Etchells	Brittany & Brian Etchells	07/15/14
Jack Alexander Lavoie	Shawna & Keith Lavoie	08/26/14
Haley Rose Mary Boardman	Sara R. Boardman	08/30/14
Remington Lu Andrews	Jessica Ashton & Peter Andrews	09/04/14
Aaliyah Mae Reynolds	Tawnya Ouimet & Matthew Reynolds	09/09/14
John Walter Perry VI	Jamie & John Perry	09/10/14
Brody Steven Edgerley	Sarah & Philip Edgerley	09/10/14
Hannah Rose Cole	Kristina & Brent Cole	09/10/14
Nyssa Bryn Rosenquist	Tatiana & Gregory Rosenquist	09/12/14
Hazel Danielle Rexford	Jessica & Daniel Rexford	09/13/14
Arlo Phillip Duling	Elizabeth & Andrew Duling	10/09/14
Talan James Sterling	Ashely & Timothy Sterling Sr.	10/14/14
Ethan Richard Hungerford	Carrie & Christopher Hungerford	10/15/14
MaKennah Ruth Wright	Amber Lawyer & Benjamin Wright	10/20/14
Noah Donald Parker Orosz	Michele & William Orosz III	10/26/14

**Town of Georgia, Vermont  
Births During 2014**

<u>Name</u>	<u>Parents</u>	<u>Date</u>
MacKenzie Logan Brault	Rebecca & Kyle Brault	10/29/14
Easton Paul Muir	Alicia Martin & Johsua Muir	10/30/14
Owen Patrick Allen	Heather & James Allen	10/30/14
Brett Aven Dieterle	Dawn & Brett Dieterle	11/03/14
Kyla Rae Genest	Jenna Rae & Skyler Genest	11/06/14
Benjamin John Walsh	Rhanna & Nicholas Walsh	11/14/14
Vivian Terry Hendershot	Melissa & Charles Hendershot Jr.	11/21/14
William Wallace Stewart	Sara Jean & Christopher Wallace	11/24/14
Hannah Rose Cole	Kristina & Brent Cole	12/10/14
Layla Ann Purinton	Tia Bessette & Kyle Purinton	12/10/14
Hazel Danielle Rexford	Jessica & Daniel Rexford	12/13/14
Tiyana Delcheva Lavigne	Stanislava Delcheva & Kenneth Lavigne	12/14/14
Charlotte Elaine Deforge	Stacey & Dana Deforge	12/15/14
Camden Richard Wilson	Lindsay & Brandon Wilson	12/27/14
Colton Ryder Wilson	Lindsay & Brandon Wilson	12/27/14

## Town of Georgia, Vermont 2014 Death Listings

<u>Name of Decedent</u>	<u>Date of Death</u>	<u>Age</u>
Alfred Henry Young, Sr.	01/24/12	75
Irene Mary Vickers	01/05/14	92
Martha Ruth Moore	02/09/14	93
George Christopher Drinkwine, Jr.	03/11/14	59
Virginia L. Gagnon	03/13/14	70
Louis P. Shepard	03/16/14	84
Theresa G. Blais	04/14/14	76
Robert Lewis Ellis	05/06/14	88
Dexter Lynn Morse	05/29/14	71
Robin W. Pierce	06/27/14	68
Yvonne Clorida Viens	07/18/14	86
Norma Jean LaVanway Young	08/05/14	77
Michelle J. Fox	08/17/14	46
Charlotte Marlene Gratton	08/18/14	78
Nettie Joyce Devarney	09/01/14	75
Scott Raymond Smith	09/30/14	52
Madge Peet	10/13/14	83
Charles Oliver Bell, Jr.	10/19/14	59
James Daniel Bianca, III	10/27/14	54
Brian Anthony Hamner	11/01/14	50
Annette Rae Gregoire	11/12/14	55
Aline Adelle Giguere	12/09/14	86

## Town of Georgia, Vermont 2014 Marriage Listings

<u>Date</u>	<u>Applicant A</u>	<u>Applicant B</u>
01/25/14	Karyn Marie Burnell	Kevin Richard Goebel
02/22/14	Steven Alan Mullen	Cathy Vezina
04/08/14	Devon Richard Bushey	Ashley Lynn Gagne
05/17/14	Sarah Ellen Lamothe	David James Adams
05/17/14	Kara Elizabeth Warman	David Gregory Hurwitch
05/24/14	Lyn Marie Costello	Alan Peter Coupal
06/14/14	Heather Michelle Duell	Jonathan Charles Callan
06/21/14	Anne Oneill Mcginn	William Drew Vondran
06/23/14	Margo Jean Coy	Helen Kathryn Raber
08/02/14	Melissa Susan Bechard	Robert Samuel Durham
08/02/14	Andrew Gabriel Dunsmore	Rosanna Samanth Faillace
08/09/14	Jessica Lynn Bachand	Maxwell Harrison Post
08/09/14	Laura Lee Beaulieu	Joseph Edward Hunt
08/09/14	Ronald Edward King	Laurie Ann Wolny
08/16/14	Jonathan Douglas Gray	Amy Lorraine Williams
08/23/14	Jared Edward Blake	Amber Lynn Granger
08/30/14	Chelsey Lee Charbonneau	Mark Anthony Lawyer
08/30/14	Jessica Sue Soutiere	Michael David Daigneault
09/13/14	Valerie Nicole Regimbal	Patrick Ryan Dalley
09/13/14	Timothy Paul Goodman	Crystal Gayle Parent
09/20/14	Kayla Marie West	Christopher Thomas Panko
09/27/14	Cathy Jean Mazza	Claudette Marie Wood
10/10/14	Sara Dawn Lavallee	David Eric Leblanc
10/15/14	Elisha Paula Crowley	Ryan Michael Jacobs
10/25/14	Samanth Lynn Trayah	Norman Earl Lockerby, Jr.
11/07/14	Rosemary Jean Stoddard	Harry Anthony Hubis
11/22/14	Anna Levin Goldstein	Frank James Lavee
11/22/14	Karl Stephen Poplawski	Patricia Harper Flint
11/22/14	Ashley Marie Abentroth	Michael Atwood Oakes
12/18/14	Laurie Ann McMahan	Cindy Sue King
12/28/14	Olivia Anne Baker	Jacob David Marshall



**ALL DOGS MUST BE REGISTERED AT THE TOWN  
CLERK'S OFFICE ON OR BEFORE APRIL 1<sup>ST</sup>.**

**Please bring your current rabies certificate.**

Animal Control Officer is David McWilliams  
Home: 524-5283

Our Assistant Animal Control Officer is Carrie Lewis  
Home: 524-0140  
Cell: 238-8866

Please direct all animal control correspondence, inquiries and complaints to David McWilliams or Carrie Lewis. If you have any questions or comments, please do not hesitate to contact them.

On or Before April 1st

Neutered/Spayed	\$10.00
Non Neutered/Spayed	\$17.00

After April 1<sup>st</sup>

Neutered/Spayed	\$12.00
Non Neutered/Spayed	\$21.00

# FOTHERGILL SEGALE & VALLEY

*Certified Public Accountants*



John E. (Jeff) Fothergill, CPA  
Michael L. Segale, CPA  
Sheila R. Valley, CPA  
Teresa H. Kajenski, CPA  
Donald J. Murray, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of School Directors  
Georgia School District  
Georgia, Vermont

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Georgia School District as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Georgia School District, as of June 30, 2014, and the respective changes in financial position, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4-10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

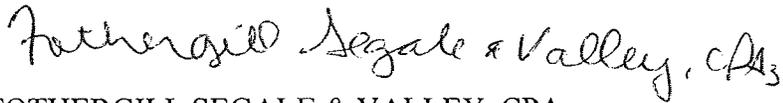
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The schedule of revenues, expenditures and change in fund balance – compared to budget, and the individual nonmajor fund financial statements are presented as Schedules 1-3 for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of revenues, expenditures and change in fund balance – compared to budget, and the individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues, expenditures and change in fund balance – compared to budget and the individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2014 on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Respectfully submitted,



FOTHERGILL SEGALE & VALLEY, CPAs

Montpelier, Vermont

Vermont Public Accountancy License #110

December 11, 2014

GEORGIA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2014

Our discussion and analysis of Georgia School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2014. Please read it in conjunction with the School District's financial statements which begin on page 10.

**Financial Highlights**

- The School District's net position increased by \$421,678 during fiscal year 2014 as a result of this year's operations, compared to an \$18,011 increase in fiscal year 2013. Unrestricted net position increased by \$499,172, restricted net position increased by \$386, and investment in capital assets net of related long term debt decreased by \$77,880.
- Total cost of all of the School District's programs was \$12,756,921 in fiscal year 2014, compared to \$12,587,987 in fiscal year 2013.
- During fiscal year 2014, the General Fund reported an increase in fund balance of \$438,501, which was \$491,799 better than what was budgeted. During fiscal year 2013, the General Fund reported an increase in fund balance of \$32,004.
- The Capital Projects Fund reported a fund balance of \$599,088 this year, which is an increase of \$79,544 over fiscal year 2013's fund balance of \$519,544.
- The Hot Lunch Fund reported an increase in fund balance of \$8, compared to a decrease of \$8,140 in fiscal year 2013.

**Using This Annual Report**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the School District as a whole and present a longer-term view of the School District's finances. Fund financial statements start on Exhibit C. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the School District's operations in more detail than the government-wide statements by providing information about the School District's most significant funds. The remaining statements provide financial information about activities for which the School District acts solely as an agent for the benefit of those outside the government.

*Reporting the School District as a Whole*

The financial statements of the School District as a whole are reflected on Exhibit A and Exhibit B. One of the most important questions asked about the School District's finances is, "Is the School District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the School District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

GEORGIA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2014

These two statements report the School District's net position and changes in net position. You can think of the School District's net position – the difference between assets and liabilities – as one way to measure the School District's financial health, or financial position. Over time, increases or decreases in the School District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the School District's property tax base and the condition of the School District's capital assets, to assess the overall health of the School District.

All of the School District's basic services are governmental activities. They include regular and special education for Kindergarten through 12<sup>th</sup> grade, support services, administrative services, transportation, food service, interest on long-term debt and other activities. Act 68 State aid and state grants finance most of these activities.

*Reporting the School District's Most Significant Funds*

The financial statements of the School District's funds are reflected on Exhibit C through Exhibit H. These fund financial statements provide detailed information about the most significant funds – not the School District as a whole. The School Board establishes the funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money (like grants received from the State of Vermont Agency of Education).

*Governmental Funds*

All of the School District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Exhibit D and F that are included in the financial statements.

*The School District as Agent*

The School District is the fiscal agent for funds held for various school related activities. The School District's fiduciary activities include Agency Funds which are reported in a separate Statement of Fiduciary Net Position. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**The School District as a Whole**

The School District's combined net position increased by \$421,678 from a year ago – increasing from \$4,785,093 to \$5,206,771. Our analysis below focuses on the change in the components of net position (Table 1) and change in net position (Table 2) of the School District's governmental activities.

GEORGIA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2014

Table 1  
Net Position

	Governmental Activities		Net Change
	2014	2013	
Current and other assets	\$ 1,559,280	\$ 899,644	\$ 659,636
Capital assets	4,025,703	4,149,467	(123,764)
Total assets	<u>5,584,983</u>	<u>5,049,111</u>	<u>535,872</u>
Long term liabilities	74,659	101,310	(26,651)
Other liabilities	303,553	162,708	140,845
Total liabilities	<u>378,212</u>	<u>264,018</u>	<u>114,194</u>
Net position:			
Invested in capital assets, net of debt	3,956,405	4,034,285	(77,880)
Restricted	4,854	4,468	386
Unrestricted	<u>1,245,512</u>	<u>746,340</u>	<u>499,172</u>
Total net position	<u>\$ 5,206,771</u>	<u>\$ 4,785,093</u>	<u>\$ 421,678</u>

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements increased from a balance of \$746,340 at June 30, 2013, to a balance of \$1,245,512 at June 30, 2014, an increase of \$499,172. Significant variances from fiscal year 2013 are primarily due to favorable budget results, and an excess of depreciation expense over capital outlays.

Table 2  
Change in Net Position

	2014	2013	Change
<b>REVENUES</b>			
Program revenues:			
Charges for services	\$ 144,495	\$ 133,737	\$ 10,758
Operating grants and revenue	1,919,076	1,916,590	2,486
General revenues:			
Act 68 State aid	11,022,292	10,486,327	535,965
Earnings on investments	43,205	35,508	7,697
Impact fees	48,930	30,290	18,640
Other general revenue	601	3,546	(2,945)
Total revenues	<u>13,178,599</u>	<u>12,605,998</u>	<u>572,601</u>
<b>PROGRAM EXPENSES</b>			
Regular instruction and related	7,988,685	7,915,444	73,241
Special education and related	1,476,238	1,375,040	101,198
Support services - student based	693,570	708,202	(14,632)
Administrative support services	877,339	944,756	(67,417)
Buildings and grounds	724,752	700,928	23,824
Transportation	350,387	342,712	7,675
Food service	241,356	224,726	16,630
Interest on long-term debt	2,594	3,279	(685)
On behalf payments	402,000	372,900	29,100
Total program expenses	<u>12,756,921</u>	<u>12,587,987</u>	<u>168,934</u>
Increase (decrease) in net position	<u>\$ 421,678</u>	<u>\$ 18,011</u>	<u>\$ 403,667</u>

GEORGIA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2014

General revenues from Act 68 State aid increased according to the School District's budget. Special education costs fluctuate from year to year due to changes in student needs.

Table 3 presents the cost of each of the School District's five largest programs – regular instruction and related services, special education and related services, administrative support services, support services – student based, and buildings and grounds – as well as each program's net cost (total cost less revenue generated by the activities). The net cost shows the financial burden that was placed on the School District's taxpayers by each of these functions.

Table 3  
Governmental Activities

	2014		2013	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Regular instruction and related services	\$ 7,988,685	\$ 7,633,194	\$ 7,915,444	\$ 7,612,194
Special education and related services	1,476,238	657,061	1,375,040	368,671
Administrative support services	877,339	877,339	944,756	944,756
Support services - student based	693,570	600,620	708,202	708,202
Buildings and grounds	724,752	723,381	700,928	696,622
All others	996,337	201,755	943,617	207,215
Totals	<u>\$12,756,921</u>	<u>\$10,693,350</u>	<u>\$12,587,987</u>	<u>\$10,537,660</u>

### The School District's Funds

As the School District completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$1,256,811, which is an increase of \$518,439 over last year's total of \$738,372. Included in this year's total change in fund balance is an increase of \$438,501 in the School District's General Fund, an increase of \$79,544 in the Capital Projects Fund, and an increase of \$8 in the Hot Lunch Fund. The increase of \$438,501 in the General Fund is \$491,799 better than what was budgeted because the Voters approved using \$53,298 of the General Fund fund balance when they approved the FY 2014 budget.

#### *General Fund Budgetary Highlights*

Financial reports reviewed by the Board of School Directors served as the vehicle for monitoring the budget for the fiscal year. Financials are reviewed regularly, and on a quarterly basis at a minimum.

For the year ended June 30, 2014, General Fund revenues and other financing sources were greater than expenditures and other financing uses by \$438,501, which was \$491,799 better than budget. Vermont State Statute requires schools to use 100% of the preceding year's fund balance to either reduce the amount to be raised in taxes or for another purpose approved by the taxpayers. Exhibit G of the financial statements compares actual results to budget. The most significant variances were as follows:

GEORGIA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2014

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
State Grants	\$1,213,886	\$1,282,320	\$ 68,434
Expenditures:			
Direct instructional services - regular prog.	7,640,203	7,355,723	284,480
Special education programs	1,528,654	1,461,277	67,377
Food service	95,000	0	95,000
Buildings & grounds	591,538	540,354	51,184
Capital outlay	54,882	96,230	(41,348)
Other Financing Sources(Uses):			
Transfer to other funds	0	(118,123)	(118,123)

The majority of the favorable variance in state grants is a correction to prior years for special education services. A change in student status was communicated to the school in the subsequent fiscal year, and resulted in additional state-placed revenues earned.

Savings in the direct instructional program were from three main sources. For the second year, we have realized significant savings in high school tuition. Over the course of the year, the enrollment declined significantly due to families moving out of the district, students dropping out, and students enrolling in adult education programs. In FY14 this accounted for \$224,000 savings.

The remainder of the savings was generated in compensation line items. Teacher salaries ran under budget by \$42,000 due to staff turnover and we saved approximately \$9,000 on substitute wages.

Special Education was underspent mainly due to savings on staffing. Due to staff turnover, we saved approximately \$38,000 in teacher salaries and benefits. Paraeducator wages and benefits ran under budget by \$17,000 due to staff turnover and reduced student needs. The remainder of the savings was in costs for out-placed students amounting to \$9,000.

In the fall of 2012, when the School Board began working on the 2014 budget, community members brought concerns to the Board level about the quality of the food service program. The Board provided resources within the General Fund in the 2014 budget in case we needed to make in-house changes to the program. Throughout the remainder of FY13 and into FY14 our food service provider worked closely with the school to address the concerns. No outside changes were needed saving the school \$95,000.

Building and Grounds saved \$27,000 in personnel costs due to staff turnover, and \$18,000 in heating costs. These two lines account for 88% of the total savings in this function.

Capital outlay is showing \$41,348 overspent. In FY14 the school collected \$34,000 in impact fee revenue beyond budget. These funds were spent on the walking path and architect fees according to the spending plan developed for impact fees.

The General Fund transferred \$118,123 to the Capital Projects Fund in accordance with the article passed by voters in March of 2007.

GEORGIA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2014

**Capital Assets and Debt**

*Capital Assets*

At June 30, 2014, the School District had \$4,025,703, net of accumulated depreciation of \$4,282,708, invested in a broad range of capital assets that includes elementary school buildings, furniture and equipment. (See Table 4 below) This amount represents a net decrease (including additions less depreciation) of \$123,764 over last year.

Table 4  
Capital Assets at Year-End  
(Net of Accumulated Depreciation)

	Governmental Activities		Net Change
	2014	2013	
Land	\$ 252,500	\$ 252,500	\$ 0
In progress	59,671	82,759	(23,088)
Land improvements	169,719	159,821	9,898
Machinery and equipment	688,227	552,713	135,514
Buildings and improvements	7,138,294	7,128,914	9,380
Accumulated depreciation	(4,282,708)	(4,027,240)	(255,468)
Totals	<u>\$ 4,025,703</u>	<u>\$ 4,149,467</u>	<u>\$ (123,764)</u>

This year's additions included the completion of the steamer of \$5,742, cafeteria furniture of \$5,166, iPads of \$34,110, computers of \$7,972, servers of \$9,663 and two entry doors of \$9,380. Additionally, at June 30, 2014, the School District had not yet placed in service, walking path Phase II of \$37,075 and architect fees of \$22,596, for a total of \$59,671 in assets in progress.

*Debt*

At year-end, the School District had \$61,429 in bonds and leases outstanding versus \$86,197 last year – a decrease of \$24,768 – as shown in Table 5.

Table 5  
Change in Long Term Debt

	Balances	Payments	Balances
	June 30, 2013		June 30, 2014
Bonds	\$ 45,000	\$ (15,000)	\$ 30,000
Equipment lease	41,197	(9,768)	31,429
Totals	<u>\$ 86,197</u>	<u>\$ (24,768)</u>	<u>\$ 61,429</u>

GEORGIA SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2014

**Economic Factors and Next Year's Budgets and Rates**

The School District's elected and appointed officials considered many factors when setting the fiscal year 2015 budget for school operations. The factors included increasing special education services, providing resources for a new food-service program, secondary enrollments, the state of the economy, and the need to balance the costs of maintaining strong student programs versus the overall tax impact inherent in these budget decisions.

When adopting the budget for the fiscal year 2015 school year, the School Board took into account these factors and recommended adoption of a \$12,826,099 General Fund expenditure budget, a 1.93% increase from last year.

**Contacting the School District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Franklin West Supervisory Union, 4497 Highbridge Road, Fairfax, Vermont.

GEORGIA SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2014

	<u>Governmental Activities</u>	
<b>ASSETS</b>		
Cash	\$ 1,471,133	
Accounts receivable		
State	39,686	
Franklin West Supervisory Union	44,247	
Other	3,469	
Inventory	745	
Capital assets:		
Land	252,500	
In progress	59,671	
Other capital assets, net of depreciation	<u>3,713,532</u>	
Total capital assets	<u>4,025,703</u>	
Total assets		5,584,983
<b>LIABILITIES</b>		
Accounts payable	234,598	
Payable related to capital asset purchase	7,869	
Due to Agency Fund	30,983	
Deferred revenue	11,232	
Accrued interest payable	1,084	
Accrued salaries and benefits	17,787	
Bonds and lease payable due within one year	25,119	
Bonds and lease payable due after one year	36,310	
Accrued leave due after one year	<u>13,230</u>	
Total liabilities		<u>378,212</u>
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	3,956,405	
Restricted for grant programs	4,854	
Unrestricted	<u>1,245,512</u>	
Total net position		<u>\$ 5,206,771</u>

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2014

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Change in Net Position Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
Regular instruction and related services	\$ 7,988,685	\$ 4,764	\$ 350,727	\$ (7,633,194)
Special education and related services	1,476,238	0	819,177	(657,061)
Support services - student based	693,570	0	92,950	(600,620)
Administrative support services	877,339	0	0	(877,339)
Buildings and grounds	724,752	1,371	0	(723,381)
Transportation	350,387	0	151,222	(199,165)
Food service	241,356	138,360	103,000	4
Interest on long-term debt	2,594	0	0	(2,594)
On behalf payments	402,000	0	402,000	0
<b>Total governmental activities</b>	<b>\$ 12,756,921</b>	<b>\$ 144,495</b>	<b>\$ 1,919,076</b>	<b>(10,693,350)</b>
General Revenues:				
				11,022,292
				43,205
				48,930
				601
				<u>11,115,028</u>
				Change in net position 421,678
				Net position - July 1, 2013 <u>4,785,093</u>
				Net position - June 30, 2014 <u>\$ 5,206,771</u>

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2014

EXHIBIT C

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund	Hot Lunch Fund		
<b>ASSETS</b>					
Cash	\$ 1,409,543	\$ 0	\$ 61,590	\$ 0	\$ 1,471,133
Due from other funds	0	606,957	0	5,535	612,492
Accounts receivable					
State	22,699	0	16,987	0	39,686
Franklin West Supervisory Union	135	0	0	44,112	44,247
Other	3,469	0	0	0	3,469
Inventory	0	0	745	0	745
Total assets	<u>\$ 1,435,846</u>	<u>\$ 606,957</u>	<u>\$ 79,322</u>	<u>\$ 49,647</u>	<u>\$ 2,171,772</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 156,293	\$ 0	\$ 77,773	\$ 532	\$ 234,598
Payable related to capital assets	0	7,869	0	0	7,869
Due to other funds	568,140	0	240	44,112	612,492
Due to agency funds	30,983	0	0	0	30,983
Unearned revenue	10,000	0	1,083	149	11,232
Accrued salaries and benefits	17,787	0	0	0	17,787
Total liabilities	<u>783,203</u>	<u>7,869</u>	<u>79,096</u>	<u>44,793</u>	<u>914,961</u>
<b>FUND BALANCES</b>					
Restricted for Bray Memorial	0	0	0	2,782	2,782
Restricted for Ratner Scholarship	0	0	0	1,872	1,872
Restricted for Ruth Furness Fund	0	0	0	200	200
Assigned for District Management Audit	20,000	0	0	0	20,000
Assigned for Hot Lunch	0	0	226	0	226
Assigned for Capital Projects	0	599,088	0	0	599,088
Assigned for fiscal year 2014-2015	160,848	0	0	0	160,848
Assigned as revenue for future budgets	471,795	0	0	0	471,795
Total fund balances	<u>652,643</u>	<u>599,088</u>	<u>226</u>	<u>4,854</u>	<u>1,256,811</u>
Total liabilities and fund balances	<u>\$ 1,435,846</u>	<u>\$ 606,957</u>	<u>\$ 79,322</u>	<u>\$ 49,647</u>	<u>\$ 2,171,772</u>

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
JUNE 30, 2014

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 1,256,811

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$8,308,411 and the accumulated depreciation is \$4,282,708. 4,025,703

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Bonds and lease payable	61,429	
Accrued interest payable	1,084	
Accrued leave	13,230	
	13,230	(75,743)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 5,206,771

GEORGIA SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGE IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2014

EXHIBIT E

	Major Funds				Total Governmental Funds
	General Fund	Capital Projects Fund	Hot Lunch Fund	Other Governmental Funds	
<b>REVENUES</b>					
Act 68 State Aid	\$ 11,022,292	\$ 0	\$ 0	\$ 0	\$11,022,292
State grants	1,282,320	0	5,347	8,458	1,296,125
Federal grants	0	0	97,653	111,476	209,129
Local grant	10,000	0	0	1,822	11,822
Impact fees	48,930	0	0	0	48,930
Interest income	43,201	0	4	0	43,205
Food sales	0	0	138,360	0	138,360
Miscellaneous	6,736	0	0	0	6,736
On-behalf payments	402,000	0	0	0	402,000
Total revenues	<u>12,815,479</u>	<u>0</u>	<u>241,364</u>	<u>121,756</u>	<u>13,178,599</u>
<b>EXPENDITURES</b>					
Current Expenditures					
Regular instruction and related services	7,818,946	0	0	95,564	7,914,510
Special education and related services	1,461,277	0	0	14,961	1,476,238
Support services - student based	693,570	0	0	0	693,570
Administrative support services	868,377	0	0	10,845	879,222
Buildings and grounds	540,354	3,105	0	0	543,459
Transportation	350,387	0	0	0	350,387
Food services	0	0	241,356	0	241,356
On-behalf payments	402,000	0	0	0	402,000
Debt service					
Principal	24,768	0	0	0	24,768
Interest	2,946	0	0	0	2,946
Capital Outlay	96,230	35,474	0	0	131,704
Total expenditures	<u>12,258,855</u>	<u>38,579</u>	<u>241,356</u>	<u>121,370</u>	<u>12,660,160</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>556,624</u>	<u>(38,579)</u>	<u>8</u>	<u>386</u>	<u>518,439</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer from (to) other funds	(118,123)	118,123	0	0	0
Total other financing sources (uses)	<u>(118,123)</u>	<u>118,123</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCES</b>	438,501	79,544	8	386	518,439
<b>FUND BALANCES - JULY 1, 2013</b>	<u>214,142</u>	<u>519,544</u>	<u>218</u>	<u>4,468</u>	<u>738,372</u>
<b>FUND BALANCES - JUNE 30, 2014</b>	<u>\$ 652,643</u>	<u>\$ 599,088</u>	<u>\$ 226</u>	<u>\$ 4,854</u>	<u>\$ 1,256,811</u>

See Notes to Financial Statements.



GEORGIA SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2014

EXHIBIT G

	Original and final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Act 68 State Aid	\$ 11,022,292	\$ 11,022,292	\$ 0
State grants	1,213,886	1,282,320	68,434
Local grant	0	10,000	10,000
Impact fees	15,000	48,930	33,930
Interest income	55,000	43,201	(11,799)
Custodial service fees	750	0	(750)
Miscellaneous	2,500	6,736	4,236
Total revenues	<u>12,309,428</u>	<u>12,413,479</u>	<u>104,051</u>
<b>EXPENDITURES</b>			
<b>Current Expenditures</b>			
Direct instructional services - regular prog.	7,640,203	7,355,723	284,480
Compensatory education	274,233	268,415	5,818
Early education	188,914	194,808	(5,894)
Special education programs	1,528,654	1,461,277	67,377
Speech & language	158,630	164,511	(5,881)
Alternative education	72,870	59,621	13,249
Co-curricular	55,366	50,736	4,630
Guidance services	154,284	152,288	1,996
Health services	135,347	132,843	2,504
Teacher support services	20,500	10,628	9,872
Library	125,327	122,943	2,384
School board	28,105	36,522	(8,417)
Supervisory Union assessment	440,085	438,085	2,000
Administration	383,899	377,827	6,072
Business service	33,100	15,943	17,157
Plant operations	591,538	540,354	51,184
Food service	95,000	0	95,000
Student transportation	354,075	350,387	3,688
<b>Debt Service</b>			
Principal	24,768	24,768	0
Interest	2,946	2,946	0
Capital Outlay	54,882	96,230	(41,348)
Total expenditures	<u>12,362,726</u>	<u>11,856,855</u>	<u>505,871</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(53,298)</u>	<u>556,624</u>	<u>609,922</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer to other funds	0	(118,123)	(118,123)
Total other financing sources (uses)	<u>0</u>	<u>(118,123)</u>	<u>(118,123)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (53,298)</u>	<u>438,501</u>	<u>\$ 491,799</u>
FUND BALANCE - JULY 1, 2013		<u>214,142</u>	
FUND BALANCE - JUNE 30, 2014		<u>\$ 652,643</u>	

See Notes to Financial Statements.

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2014

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	\$ 7,249
Due from other funds	<u>30,983</u>
Total assets	<u><u>\$ 38,232</u></u>
 <b>LIABILITIES</b>	
Due to student accounts	\$ 2,984
Due to others	4,265
Due to dental Section 125	<u>30,983</u>
Total liabilities	<u><u>\$ 38,232</u></u>

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

Georgia School District is organized, according to State law, under the governance of the Board of School Directors to provide public school education for the Town of Georgia.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is primarily responsible for establishing GAAP for state and local governments through its pronouncements (including Statements and Interpretations). The more significant accounting policies established in GAAP and used by the School District are discussed below.

*Reporting Entity*

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

Based on the criteria, the School District has no component units.

*Basic Financial Statements – Government-Wide Statements*

The School District's basic financial statements include both government-wide (reporting the School District as a whole) and fund financial statements (reporting the School District's major funds). Both the government-wide and fund financial statements categorize activities as either governmental or business type. All of the School District's activities are classified as governmental activities.

The government-wide Statement of Net Position presents all of the School District's activities on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The School District's net position is reported in three parts – unrestricted net position; restricted net position; and invested in capital assets, net of related debt. The School District first utilizes restricted resources, if any, to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the School District's governmental functions. The functions are also supported by general government revenues (Act 68 aid/property taxes and other local revenue). The Statement of Activities reduces gross expenses by related program revenues, consisting of operating grants and contributions. Program revenues must be directly associated with the governmental function (regular education, special education, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by governmental function) are normally covered by general revenues (Act 68 State aid, earnings on investments, etc.).

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

*Basic Financial Statements – Fund Financial Statements*

The financial statements of the School District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenue and expenditures. The various funds are reported by major funds within the financial statements.

The emphasis in fund financial statements is on the major funds in either of the governmental category or enterprise type. GASB No. 34 and GASB No. 37 set forth minimum criteria (percentage of the assets, liabilities, revenues or expenses/expenditures of either fund category/type or the governmental and enterprise funds combined) for the determination of major funds. The General Fund and Capital Projects Fund are required to be shown as major funds but the School District has elected to also show the Hot Lunch Fund as a major fund. All other funds are nonmajor and are combined in a single column in each of the respective fund financial statements.

Governmental Funds

The School District reports on the following major governmental funds:

General Fund is the main operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Hot Lunch Fund is used to account for the food service program.

Capital Projects Fund is used to account for the acquisition or construction of major capital facilities.

Fiduciary Funds

Agency Funds are used to account for assets held by the School District as an agent for individuals, private organizations, and other governments. The fund is used to record assets and liabilities of the activities run for and by the student body. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

*Basis of Accounting*

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

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when transactions occur and expenses are recognized when transactions are incurred.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within six months after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, compensated absences, claims and judgments, and certain prepaids which are recognized when due.

*On Behalf Payments*

On behalf payments are contributions made by the State of Vermont to the State Teachers' Retirement System on behalf of the District's teaching employees. The General Fund budget does not include on behalf payments as a revenue or expense.

*Budget Adoption*

The School District follows these procedures in establishing the budgetary data reflected in the basic financial statements:

The Business Manager with assistance from the Superintendent and Principals prepares an operating budget. The operating budget includes proposed expenditures by line item and the means of financing them. The budget is approved at the annual school district meeting by the School District voters.

Budgetary integration is employed as a management control device during the year for the General Fund. From time to time during the year, transfers among budget line items are made in accordance with Board policy.

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Capital Assets*

Capital assets purchased or acquired with an original cost of \$5,000 or more and having a life of more than one year are reported at historical cost or estimated historical cost. Contributed assets are reported at fair value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Land improvements	20 years
Buildings and improvements	15 – 50 years
Furniture and equipment	5 – 20 years

The School District does not capitalize its library books because they are considered a collection.

*Accrued Compensated Absences*

Government-Wide Financial Statements – All vested or accumulated retirement, and separation leave is reported as a liability and an expense on the government-wide financial statements. Sick days are not accrued since they are not paid when the employee terminates employment.

Fund Financial Statements - Vested or accumulated sick leave that has matured is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are not reported as a liability in the fund financial statements and no expenditure is reported for these amounts.

*Government-wide Net Position*

Net position represents the difference between assets and liabilities in the statement of net position. Government-wide net position is divided into three components:

Investment in capital assets, net of related debt – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted net position – Net position is reported as restricted when there are legal limitations imposed on its use by legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

Unrestricted net position – all other net position is reported in this category.

The School District first utilizes restricted resources to finance qualifying activities for which both restricted and unrestricted resources are available.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Fund Equity*

GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions" provides fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable fund balances - Indicates the portion of fund equity that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

Restricted fund balances - Indicates the portion of fund equity that is mandated for a specific purpose by external parties, constitutional provisions, or enabling legislation (e.g. federal and state grants, bondholders, trust and trustee accounts).

Committed fund balances - Indicates the portion of fund equity that is set aside for a specific purpose by the School Board. Formal action must be taken prior to the end of the fiscal year (e.g. capital projects, compensated absences). The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned fund balances - Indicates the portion of fund equity that is set aside with the intent to be used for a specific purpose by the School Board, the Town voters or body or official that has been given the authority to assign funds (e.g. encumbrances, subsequent budgets). Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned fund balances - Indicates the portion of fund equity that has not been classified in the previous four categories. All funds in this category are considered spendable resources. This category provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

The School District does not have a fund balance policy identifying the District's highest decision-making authority as required by GASB 54. Therefore, none of the School District's fund balances have been classified as committed in the financial statements.

*Interfund Activities*

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenue and expenditures. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund activities are treated as transfers.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Use of Estimates*

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

**NOTE 2 – DEPOSITS**

The Treasurer invests excess cash according to policies established by the School Board.

*Custodial Credit Risk – Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the School District’s deposits may not be returned. As of June 30, 2014, the School District’s bank balance of \$1,598,858 was exposed to custodial credit risk as follows:

FDIC Insured	\$ 318,340
Collateralized	1,280,518
Total	<u>\$ 1,598,858</u>

**NOTE 3 – CAPITAL ASSETS**

The summary of capital assets as of June 30, 2014 is as follows:

	Balance June 30, 2013	Additions	Reclass	Depreciation	Balance June 30, 2014
Capital assets not depreciated					
Land	\$ 252,500	\$ 0	\$ 0	\$ 0	\$ 252,500
In progress	82,759	59,671	(82,759)	0	59,671
Total capital assets not depreciated	<u>335,259</u>	<u>59,671</u>	<u>(82,759)</u>	<u>0</u>	<u>312,171</u>
Capital assets depreciated:					
Land improvements	159,821	0	9,898	0	169,719
Machinery & equipment	552,713	62,653	72,861	0	688,227
Building & improvements	7,128,914	9,380	0	0	7,138,294
Accumulated depreciation	(4,027,240)	0	0	(255,468)	(4,282,708)
Total capital assets depreciated	<u>3,814,208</u>	<u>72,033</u>	<u>82,759</u>	<u>(255,468)</u>	<u>3,713,532</u>
Total capital assets	<u>\$ 4,149,467</u>	<u>\$ 131,704</u>	<u>\$ 0</u>	<u>\$ (255,468)</u>	<u>\$ 4,025,703</u>

Depreciation of \$181,293 was charged to building and grounds, and \$74,175 was charged to regular instruction.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 4 – INTERFUND RECEIVABLES AND PAYABLES**

The School District has combined some of the cash resources of its governmental funds for accounting and reporting purposes. That portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at June 30, 2014 are as follows:

	Interfund Receivables	Interfund Payables
Major Funds:		
General Fund	\$ 0	\$ 568,140
Capital Projects Fund	606,957	0
Food Service Fund	0	240
Nonmajor Funds:		
SWP - Title/Title IIA	0	17,723
Medicaid	265	0
Idea B K-12	0	22,607
FY13 Bray	2,782	0
Professional Development	0	807
Grange Fund	149	0
FY13 Tobacco	0	859
EEI	0	1,790
Ratner Scholarship	2,114	0
Ruth Furness Fund	225	0
Local Standards Board	0	326
Total	<u>\$ 612,492</u>	<u>\$ 612,492</u>

**NOTE 5 - INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2014 consisted of an \$118,123 transfer from the General Fund to the Capital Projects Fund.

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 6 – SHORT TERM DEBT**

On July 1, 2013, the School District signed a tax anticipation note with Union Bank for \$669,790 at 1.35% per annum. Interest paid on short term debt was \$8,943.

The following is a summary of the changes in short term debt:

Balance - July 1, 2013	\$ 0
Proceeds from tax anticipation note	669,790
Principal payments	<u>(669,790)</u>
Balance - June 30, 2014	<u>\$ 0</u>

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 7 – LONG-TERM LIABILITIES**

Long-term liabilities of the Georgia School District at June 30, 2014 were as follows:

	<u>Total</u>	<u>Due in one year</u>
Vermont Municipal Bond Bank - Building improvement bond payable, 3% - 4.09%, 10 years, dated July 26, 2005, interest payable June 1 and December 1, principal payable in annual installments of \$15,000 December 1, 2006 through December 1, 2015.	\$ 30,000	\$ 15,000
MST Government Leasing at 3.49%, dated 9/1/11, principal and interest payable in five annual installments of \$11,215.86 due by 8/1/16.	31,429	10,119
	<u>61,429</u>	<u>25,119</u>
Accrued leave	13,230	0
Total long-term liabilities payable at June 30, 2014	<u>\$ 74,659</u>	<u>\$ 25,119</u>

Principal payments on bonds and leases payable are due as follows:

<u>Fiscal year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 25,119	\$ 2,011	\$ 27,130
2016	25,472	1,051	26,523
2017	10,838	378	11,216
	<u>\$ 61,429</u>	<u>\$ 3,440</u>	<u>\$ 64,869</u>

The following is a summary of the changes in long-term liabilities:

	<u>Leases/ Notes</u>	<u>Accrued Leave</u>	<u>Total</u>
Balance - July 1, 2013	\$ 86,197	\$ 15,113	\$ 101,310
Decreases in vacation time	0	(5,520)	(5,520)
Principal separation increase	0	3,637	3,637
Principal payments	<u>(24,768)</u>	<u>0</u>	<u>(24,768)</u>
Balance - June 30, 2014	<u>\$ 61,429</u>	<u>\$ 13,230</u>	<u>\$ 74,659</u>

Interest paid on long-term liabilities for the year ended June 30, 2014 was \$2,946.

*Accrued Leave*

Principal separation is offered to principals after three years of service, which entitles them to 10 days of paid leave upon termination of employment. The benefit increases with years of service to the school to a maximum amount of 25 days. The balance as of June 30, 2014 was \$13,230.

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 8 – RECONCILIATION OF EXHIBIT G TO EXHIBIT E**

Amounts recorded in the Statement of Revenues, Expenditures and Change in Fund Balance Compared to Budget – General Fund (Exhibit G) are reported on the basis budgeted by the District. Amounts recorded in the Statement of Revenues, Expenditures and Change in Fund Balances (Exhibit E) for the General Fund were adjusted for on behalf payments (see Note 11) as follows:

	Revenues	Expenditures
Exhibit E	\$12,815,479	\$12,258,855
On behalf payments	(402,000)	(402,000)
Exhibit G	\$12,413,479	\$11,856,855

**NOTE 9 - CONCENTRATION OF SUPPORT**

The School District receives approximately 83% of its revenue from Act 68 State Aid. The amount of Act 68 State Aid received by the School District is equal to the budgeted expenditures approved by the voters less expected other revenues for the year. Act 68 State Aid is funded with statewide property taxes. The State determines a different education property tax rate for homestead and non-homestead properties based on statewide information. The tax rate on homesteads in Georgia is adjusted based on the amount of Act 68 State Aid in relation to the number of students in Georgia. The tax rate for non-homestead property in Georgia is not impacted by the amount of Georgia’s Act 68 State Aid. The State uses a common level of appraisal to equalize property values between communities.

In addition to Act 68 State Aid, the School District receives grants from the State of Vermont for special education, transportation and other programs.

**NOTE 10 - ASSESSMENTS**

*Supervisory Union Assessments*

The School District is billed for its appropriate share of costs relating to the Franklin West Supervisory Union. The School District paid \$591,080 of such expenses during the year ended June 30, 2014.

**NOTE 11 - DEFINED BENEFIT PENSION PLANS**

*Vermont State Teachers' Retirement System*

The teachers and other teacher-certified employees in the School District are covered by the Vermont State Teachers' Retirement System, which is a single employer public employees' retirement system. Vermont State statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the System are made by the State of Vermont based upon a valuation report prepared by the System’s actuary.

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)**

The contribution amount made by the State on behalf of the participants in the Vermont State Teachers' Retirement System is approximately \$402,000.

Teachers become members of the retirement system upon employment. All teachers in this School District are Group C members and are required to contribute at a rate of 5.0% of earnable compensation. Vesting occurs upon reaching five years of creditable service. Of the School District's total payroll of \$4,564,729, \$3,514,718 was covered under the Vermont State Teachers' Retirement System.

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

*Vermont Municipal Employees' Retirement System*

All other full-time employees who are not eligible to participate in the Vermont State Teachers' Retirement System are eligible for coverage by the Vermont Municipal Employees' Retirement System. The Vermont Municipal Employees' Retirement System is a cost sharing multiple-employer public employees' retirement system. Vermont State statutes provide the authority under which benefit provisions and the obligation to contribute are established. The School District and employees make required contributions to the System based upon a valuation report prepared by the System's actuary.

The School District participates in the Group B level of contributions and benefits of the System. Under Group B, the employee contributions are 4.625% of gross pay and employer contributions are 5.125% of gross pay. Of the School District's total payroll of \$4,564,729, \$776,350 was covered under the Vermont Municipal Employees' Retirement System. Total employer contributions made to the System for years ended June 30, 2014, 2013, and 2012 were \$40,012, \$36,727, and \$36,404, respectively.

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

**NOTE 12 - RISK MANAGEMENT**

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. The School District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School District. Settled claims have not exceeded this commercial coverage in any of the past three (3) fiscal years.

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 12 - RISK MANAGEMENT (Continued)**

Georgia School District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) Medical Benefits Program, Unemployment Compensation Program and Multi-line Intermunicipal Insurance Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont school districts and is owned by the participating school districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield. A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provides excess reinsurance protection. Contributions are based on payroll expense and the previous two-year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the program will be terminated with each member assessed its proportioned share of the deficit.

**NOTE 13 – COMMITMENTS AND CONTINGENCIES**

*Grants*

The School District participates in a number of federally assisted and State grant programs, which are subject to audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2014 have not yet been reviewed by the grantor agencies. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

*Transportation Contract*

The School entered into a three year contract with the Carrier for transportation services through June 30, 2015. During fiscal year 2014, \$309,149 was paid. The amounts due for the remaining fiscal year is as follows:

FY15	<u>\$ 308,075</u>
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GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014  
(Continued)

**NOTE 14 - BUDGETED DEFICIT**

The School District elected to budget expenditures in excess of revenues by \$53,298 in the General Fund in order to reduce the prior year fund balance. This is reflected as a budgeted deficiency in revenues over expenditures on Exhibit G.

**NOTE 15 – BUDGETARY COMPARISON SCHEDULES**

The School District is not legally required to adopt budgets for the Hot Lunch Fund. Therefore, a budgetary comparison is not presented for this fund.

**NOTE 16 – SUBSEQUENT EVENT**

Management has evaluated subsequent events through December 11, 2014, the date which the financial statements were available for issue. Management is not aware of any subsequent events requiring disclosure.

GEORGIA SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Act 68 State Aid	\$ 11,022,292	\$ 11,022,292	\$ 0
State grants			
Transportation	135,000	151,222	16,222
Special education block grant	304,721	304,721	0
Intensive reimbursement	630,000	524,406	(105,594)
Extraordinary reimbursement	72,000	9,302	(62,698)
Care and custody	13,000	178,889	165,889
Care and custody prior years	0	53,262	53,262
Early Essential Education	59,165	59,165	0
Tech Ed Support	0	1,353	1,353
Local grants	0	10,000	10,000
Impact fees	15,000	48,930	33,930
Interest income	55,000	43,201	(11,799)
Custodial service fees	750	0	(750)
Miscellaneous	2,500	6,736	4,236
Total revenues	<u>12,309,428</u>	<u>12,413,479</u>	<u>104,051</u>
<b>EXPENDITURES</b>			
Current Expenditures			
Direct Instructional Services - Regular Programs			
Elementary			
Teachers salaries	1,086,707	1,080,510	6,197
Paraprofessionals	58,137	66,891	(8,754)
Health/dental/life insurance	264,384	246,625	17,759
Social security	77,256	73,691	3,565
Municipal retirement	2,907	3,369	(462)
Tuition reimbursement	24,000	33,038	(9,038)
Purchased services	7,000	10,366	(3,366)
Supplies	21,450	21,741	(291)
Workbooks	4,900	13,656	(8,756)
Books	1,800	0	1,800
Equipment	3,500	1,867	1,633
Total elementary	<u>1,552,041</u>	<u>1,551,754</u>	<u>287</u>
Middle School			
Teachers salaries	938,719	907,229	31,490
Hourly wages	20,110	24,497	(4,387)
Health/dental/life insurance	244,629	236,245	8,384
Social security	73,656	68,528	5,128
Municipal retirement	1,006	1,234	(228)
Tuition reimbursement	17,000	27,390	(10,390)
Purchased services	3,560	405	3,155
Transportation	300	690	(390)
Supplies	20,900	25,506	(4,606)
Workbooks	8,000	3,922	4,078
Books	8,000	0	8,000
Manipulatives	1,100	0	1,100
Equipment	2,545	3,298	(753)
Total middle school	<u>1,339,525</u>	<u>1,298,944</u>	<u>40,581</u>

GEORGIA SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Schoolwide Instruction			
Teachers salaries	377,178	356,178	21,000
Hourly wages	64,486	66,317	(1,831)
Substitutes	65,000	56,823	8,177
Health/dental/life insurance	82,856	76,683	6,173
Social security	39,158	35,593	3,565
Municipal retirement	2,551	2,569	(18)
Tuition reimbursement	8,500	9,720	(1,220)
Purchased services	35,411	68,860	(33,449)
Repairs and maintenance	13,834	6,386	7,448
Transportation	200	0	200
Cell phones and radios	0	531	(531)
Postage	2,500	4,617	(2,117)
Travel	0	31	(31)
Supplies	33,412	33,010	402
Workbooks	1,000	28	972
Manipulative devices	500	0	500
Software	18,260	1,234	17,026
Equipment	0	7,334	(7,334)
Dues and fees	175	165	10
Total schoolwide instruction	<u>745,021</u>	<u>726,079</u>	<u>18,942</u>
High School			
Tutor wages	1,000	158	842
Social security	76	12	64
Purchased services	0	225	(225)
Tuition	4,002,540	3,778,551	223,989
Total high school	<u>4,003,616</u>	<u>3,778,946</u>	<u>224,670</u>
Total direct inst. services - regular programs	<u>7,640,203</u>	<u>7,355,723</u>	<u>284,480</u>
Compensatory Education			
Teacher salaries	195,441	194,172	1,269
Paraprofessionals	7,719	6,808	911
Substitutes	4,000	3,320	680
Health/dental/life insurance	44,337	43,459	878
Social security	15,850	15,166	684
Municipal retirement	386	349	37
Tuition reimbursement	3,000	3,604	(604)
Supplies	3,500	1,537	1,963
Total compensatory education	<u>274,233</u>	<u>268,415</u>	<u>5,818</u>
Alternative Education			
Teachers salaries	56,759	49,006	7,753
Substitutes	2,500	850	1,650
Health/dental/life insurance	3,525	3,105	420
Social security	4,686	3,967	719
Tuition reimbursement	1,400	0	1,400
Purchased services	2,500	1,503	997
Mileage	500	0	500
Supplies	1,000	1,190	(190)
Total alternative education	<u>72,870</u>	<u>59,621</u>	<u>13,249</u>

GEORGIA SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Special Education Programs			
Teachers salaries	302,133	285,614	16,519
Hourly wages	388,349	373,227	15,122
Substitutes	24,000	23,924	76
Health/dental/life insurance	111,089	90,349	20,740
Social security	56,580	51,347	5,233
Municipal retirement	19,417	18,646	771
Tuition reimbursement	6,000	8,986	(2,986)
Purchased services	390,786	352,251	38,535
Transportation	39,600	65,960	(26,360)
Postage	1,200	229	971
Tuition	183,800	186,993	(3,193)
Mileage	1,200	969	231
Supplies	3,400	2,782	618
Books	100	0	100
Equipment	1,000	0	1,000
Total special education programs	<u>1,528,654</u>	<u>1,461,277</u>	<u>67,377</u>
Speech & Language			
Paraprofessionals	7,355	7,560	(205)
Health/dental/life insurance	862	403	459
Social security	620	597	23
Municipal retirement	368	367	1
Tuition reimbursement	500	0	500
Purchased services	0	1,398	(1,398)
Supplies	0	1,191	(1,191)
SLP assessment	148,925	152,995	(4,070)
Total speech & language	<u>158,630</u>	<u>164,511</u>	<u>(5,881)</u>
Early Education			
Teachers salaries	104,414	107,472	(3,058)
Hourly wages	30,554	28,391	2,163
Health/dental/life insurance	34,443	32,822	1,621
Social security	10,325	9,981	344
Municipal retirement	1,378	1,396	(18)
Tuition reimbursement	5,000	7,780	(2,780)
Purchased services	0	900	(900)
Postage	200	107	93
Tuition	0	1,000	(1,000)
Supplies	2,100	1,687	413
Manipulatives	100	0	100
Equipment	400	3,272	(2,872)
Total early education	<u>188,914</u>	<u>194,808</u>	<u>(5,894)</u>
Co-curricular			
Salaries	27,000	27,287	(287)
Social security	2,066	2,047	19
Officials	5,500	4,615	885
Field maintenance	3,000	2,906	94
Transportation	8,000	6,393	1,607
Uniforms	1,000	2,714	(1,714)
Supplies	5,500	3,318	2,182
Equipment	1,500	344	1,156
Dues & fees	1,800	1,112	688
Total co-curricular	<u>55,366</u>	<u>50,736</u>	<u>4,630</u>

GEORGIA SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Guidance Services			
Counselor salaries	120,058	119,927	131
Hourly wages	0	600	(600)
Health/dental/life insurance	21,766	20,282	1,484
Social security	9,310	9,103	207
Tuition reimbursement	1,500	1,388	112
Transportation	350	210	140
Postage	300	150	150
Supplies	800	568	232
Audio visual materials/equipment	200	60	140
Total guidance services	<u>154,284</u>	<u>152,288</u>	<u>1,996</u>
Health Services			
Nurse salaries	100,494	99,813	681
Substitute	3,000	3,140	(140)
Health/dental/life insurance	20,055	19,744	311
Social security	7,998	7,538	460
Tuition reimbursement	500	209	291
Purchased services	700	217	483
Postage	100	71	29
Supplies/equipment	2,500	2,111	389
Total health services	<u>135,347</u>	<u>132,843</u>	<u>2,504</u>
Library			
Librarian salaries	55,123	55,230	(107)
Hourly wages	16,568	15,884	684
Health/dental/life insurance	20,384	19,795	589
Social security	5,484	5,272	212
Municipal retirement	768	780	(12)
Tuition reimbursement	3,000	2,714	286
Maintenance/postage/mileage	500	396	104
Supplies	1,000	1,208	(208)
Books	10,000	12,096	(2,096)
Periodicals	6,000	6,893	(893)
Audio visual materials	2,000	243	1,757
Manipulative devices	200	41	159
Equipment	3,500	2,191	1,309
Dues and fees	800	200	600
Total library	<u>125,327</u>	<u>122,943</u>	<u>2,384</u>
Professional Development			
Salaries	12,500	9,161	3,339
Social security	950	691	259
Workers' compensation	0	432	(432)
Tuition reimbursement	5,500	344	5,156
Purchased services	750	0	750
Travel	300	0	300
Supplies	500	0	500
Total professional development	<u>20,500</u>	<u>10,628</u>	<u>9,872</u>

GEORGIA SCHOOL DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>School Board</b>			
Salaries	3,000	4,000	(1,000)
Social security	230	306	(76)
Tuition reimbursement	800	0	800
Purchased services	6,500	12,419	(5,919)
Insurance	11,775	10,304	1,471
Postage	500	1,515	(1,015)
Advertising	2,000	4,499	(2,499)
Supplies	800	98	702
Dues & fees	2,200	3,381	(1,181)
Miscellaneous	300	0	300
Total school board	<u>28,105</u>	<u>36,522</u>	<u>(8,417)</u>
<b>Supervisory Union Assessments</b>			
Services assessment	430,585	430,585	0
Audit assessment	9,500	7,500	2,000
Total Supervisory Union assessments	<u>440,085</u>	<u>438,085</u>	<u>2,000</u>
<b>Principal's Office</b>			
Salaries	183,301	183,300	1
Hourly wages	93,578	95,082	(1,504)
Health/dental/life insurance	50,552	46,840	3,712
Social security	20,974	21,342	(368)
Municipal retirement	8,654	8,383	271
Tuition reimbursement	4,000	1,950	2,050
Purchased services	3,000	1,510	1,490
Repairs and maintenance	1,000	0	1,000
Telephone	10,940	12,309	(1,369)
Postage	1,800	1,475	325
Mileage	1,200	1,102	98
Supplies	2,000	1,240	760
Books	100	0	100
Equipment	0	741	(741)
Dues & fees	2,000	1,753	247
Miscellaneous	800	800	0
Total principal's office	<u>383,899</u>	<u>377,827</u>	<u>6,072</u>
<b>Business Office</b>			
Treasurer	7,000	7,000	0
Tax anticipation interest	26,000	8,943	17,057
Miscellaneous	100	0	100
Total business office	<u>33,100</u>	<u>15,943</u>	<u>17,157</u>
<b>Buildings &amp; Grounds</b>			
Salaries	165,339	154,518	10,821
Health/dental/life insurance	64,664	51,987	12,677
Social security	12,648	10,900	1,748
Municipal retirement	7,902	6,136	1,766
Tuition reimbursement	500	1,577	(1,077)
Purchased services	10,000	11,091	(1,091)
Repairs and maintenance	64,938	65,503	(565)
Insurance	28,787	26,756	2,031

GEORGIA SCHOOL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET  
 GENERAL FUND  
 YEAR ENDED JUNE 30, 2014

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Buildings & Grounds (Continued)			
Mileage	200	61	139
Supplies	36,500	28,285	8,215
Electricity	108,360	112,449	(4,089)
Heat/gas	85,000	66,426	18,574
Equipment	6,700	4,665	2,035
Total buildings & grounds	591,538	540,354	51,184
Food service			
Salaries	60,000	0	60,000
Health/dental/life insurance	12,410	0	12,410
Social security	4,590	0	4,590
Municipal retirement	3,000	0	3,000
Supplies	15,000	0	15,000
Total food service	95,000	0	95,000
Transportation			
Contract services	314,075	309,149	4,926
Field trips, etc.	5,000	4,525	475
Fuel	35,000	36,713	(1,713)
Total transportation	354,075	350,387	3,688
Debt Service			
Principal	24,768	24,768	0
Interest	2,946	2,946	0
Total debt service	27,714	27,714	0
Capital Outlay	54,882	96,230	(41,348)
Total expenditures	12,362,726	11,856,855	505,871
EXCESS REVENUES (EXPENDITURES)	(53,298)	556,624	609,922
OTHER FINANCING SOURCES (USES)			
Transfers out	0	(118,123)	(118,123)
Total Other Financing Sources (Uses)	0	(118,123)	(118,123)
NET CHANGE IN FUND BALANCE	\$ (53,298)	438,501	\$ 491,799
FUND BALANCE - JULY 1, 2013		214,142	
FUND BALANCE - JUNE 30, 2014		\$ 652,643	

GEORGIA SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2014

SCHEDULE 2

	Special Revenue Funds											Total other Governmental Funds	
	SWP Title I/IIA	EPSDT	Medicaid	Idea B K-12	Idea B Preschool	Bray Memorial	Profes. Develop.	Local Standards Board	Grange Fund	Tobacco	EEL		Ratner Scholarship
<b>ASSETS</b>													
Due from FWSU	\$ 17,723	\$ 0	\$ 0	\$22,607	\$ 0	\$ 0	\$ 326	\$ 0	\$ 859	\$ 1,790	\$ 0	\$ 0	\$ 0
Due from other funds	0	0	265	0	0	2,782	0	149	0	0	2,114	225	5,535
Total assets	\$ 17,723	\$ 0	\$ 265	\$22,607	\$ 0	\$ 2,782	\$ 326	\$ 149	\$ 859	\$ 1,790	\$ 2,114	\$ 225	\$ 49,647
<b>LIABILITIES AND FUND BALANCES</b>													
<b>Liabilities</b>													
Due to other funds	\$ 17,723	\$ 0	\$ 0	\$22,607	\$ 0	\$ 0	\$ 326	\$ 0	\$ 859	\$ 1,790	\$ 0	\$ 0	\$ 44,112
Accounts payable	0	0	265	0	0	0	0	0	0	0	242	25	532
Deferred revenue	0	0	0	0	0	0	0	149	0	0	0	0	149
Total liabilities	17,723	0	265	22,607	0	0	326	149	859	1,790	242	25	44,793
<b>Fund Balances</b>													
Restricted	0	0	0	0	0	2,782	0	0	0	0	1,872	200	4,854
Total liabilities and fund balances	\$ 17,723	\$ 0	\$ 265	\$22,607	\$ 0	\$ 2,782	\$ 326	\$ 149	\$ 859	\$ 1,790	\$ 2,114	\$ 225	\$ 49,647

GEORGIA SCHOOL DISTRICT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGE IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2014

	SWP Title I/IIA	Special Revenue Funds											Ruth Furness Fund	Total other Governmental Funds		
		EPSDT	Medicaid	Idea B K-12	Idea B Preschool	Bray Memorial	Profes. Develop.	Standards Board	Grange Fund	Tobacco	EEL	Ratner Scholarship				
REVENUES																
State grants	\$ 0	\$ 638	\$ 0	\$ 0	\$ 0	\$ 0	\$ 326	\$ 0	\$ 859	\$ 4,829	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,458	
Federal grants	42,607	0	66,929	1,940	0	0	0	0	0	0	0	0	0	0	111,476	
Local grant	0	0	0	0	1,015	807	0	0	0	0	0	0	0	0	1,822	
Total revenues	42,607	1,806	66,929	1,940	1,015	807	326	0	859	4,829	0	0	0	0	121,756	
EXPENDITURES																
Regular instruction and related services	35,914	0	51,393	1,940	0	0	0	0	859	4,829	604	25	95,564			
Special education and related services	0	0	14,961	0	0	0	0	0	0	0	0	0	14,961			
Support services - student based	0	0	0	0	0	0	0	0	0	0	0	0	0			
Administrative support services	6,693	638	575	0	0	807	326	0	0	0	0	0	10,845			
Total expenditures	42,607	1,806	66,929	1,940	0	807	326	0	859	4,829	604	25	121,370			
EXCESS REVENUES (EXPENDITURES)	0	0	0	0	1,015	0	0	0	0	0	(604)	(25)	386			
FUND BALANCES - JULY 1, 2013	0	0	0	0	1,767	0	0	0	0	0	2,476	225	4,468			
FUND BALANCES - JUNE 30, 2014	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,782	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,872	\$ 200	\$ 4,854			

Georgia School District  
Revenue Summary  
FY2016

	Budget 2012-13	Actual 2012-13	Budget 2013-14	Actual 2013-14	Budget 2014-15	Proposed 2015-16
1300 Tuition	-	-	-	4,764	-	-
1501 Interest	50,000	35,508	55,000	43,201	35,000	35,000
1910 Hall & Room Rent	1,200	4,195	2,000	1,371	3,000	2,000
1914 Custodial Service Fees	750	111	750	-	500	500
1990 Miscellaneous	500	4,520	500	11,954	1,000	1,000
3110 General State Support Grant	10,262,072	10,262,072	10,816,836	10,811,405	10,825,686	10,768,739
3114 Vocational Tuition Aid	224,255	224,255	205,456	210,887	222,791	246,376
3195 State Aid-Transportation	98,000	142,211	135,000	151,222	145,502	147,933
3201 Special Education Block Grant	305,570	305,570	304,721	304,721	306,883	314,280
3202 Special Education Intensive	493,554	564,069	630,000	524,406	586,382	687,462
3203 Special Education Extraordinary	31,950	34,899	72,000	9,302	77,500	42,500
3204 Early Essential Education	58,571	58,571	59,165	59,165	63,242	59,648
3205 Care & Custody - Sp Ed	14,000	23,819	-	171,378	193,125	55,000
3460 Care & Custody- Tuition Reimb	10,500	3,364	13,000	7,511	-	6,500
4110 Federal Grant	-	34,200	-	-	-	-
4821 Impact Fees	28,000	30,290	15,000	48,930	16,000	16,000
5400 Prior Year Adjusted Revenue	-	985	-	53,262	-	-
-----Fund Balance	128,844	-	53,294	-	160,848	471,795
<b>TOTAL GENERAL FUND REVENUE</b>	<b>11,707,766</b>	<b>11,728,639</b>	<b>12,362,722</b>	<b>12,413,479</b>	<b>12,637,459</b>	<b>12,854,733</b>
Special Program Revenue- ACT 68	270,000	280,868	220,000	121,756	188,640	35,000
<b>TOTAL SCHOOL REVENUE</b>	<b>11,977,766</b>	<b>12,009,507</b>	<b>12,582,722</b>	<b>12,535,235</b>	<b>12,826,099</b>	<b>12,889,733</b>

**Georgia School District  
Expenditure Summary**

	<b>Budget 2012-13</b>	<b>Actual 2012-13</b>	<b>Budget 2013-14</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Proposed Budget 2015-16</b>	<b>\$ Variance</b>	<b>Budget %</b>
K-8 Regular Ed	3,404,913	3,374,653	3,698,613	3,644,894	3,794,276	4,000,943	206,667	5.45%
High School Regular Ed	4,044,076	3,940,263	4,003,616	3,778,950	4,095,196	3,948,876	(146,320)	-3.57%
Compensatory Ed	266,564	267,503	274,232	268,415	356,625	376,488	19,863	5.57%
Early Ed	235,740	200,435	188,913	194,808	227,215	264,599	37,384	16.45%
Alternative Ed	70,474	69,289	72,870	59,621	-	-	-	0.00%
Special Ed	1,264,404	1,341,471	1,528,654	1,461,277	1,653,594	1,659,762	6,168	0.37%
Speech & Language	130,988	150,130	158,629	164,511	172,405	172,648	243	0.14%
Cocurricular	55,366	45,142	55,366	50,736	60,750	62,700	1,950	3.21%
Guidance	148,892	149,642	154,284	152,288	158,920	163,980	5,060	3.18%
Nurse	129,257	129,610	135,347	132,843	141,328	145,501	4,173	2.95%
Professional Development	16,500	7,672	20,500	10,628	20,500	20,500	-	0.00%
Library	119,458	116,643	125,327	122,945	132,042	131,958	(84)	-0.06%
School Board	30,970	30,705	28,105	36,522	30,949	35,374	4,425	14.30%
FWSU Assessment	418,044	418,057	440,085	438,085	408,996	429,161	20,165	4.93%
Administration	378,261	365,506	383,898	377,827	394,911	409,648	14,737	3.73%
Business Services	40,950	39,066	33,100	15,943	27,100	27,100	-	0.00%
Plant Operations	594,821	530,203	595,600	579,673	586,262	624,688	38,426	6.55%
Transportation	341,000	342,712	354,075	350,387	360,476	365,500	5,024	1.39%
Food Service	-	-	95,000	-	-	-	-	0.00%
Debt Service	17,088	17,087	16,508	16,508	15,914	15,307	(607)	-3.81%
Capital Items/Transfers	-	160,847	-	118,123	-	-	-	0.00%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>11,707,766</b>	<b>11,696,636</b>	<b>12,362,722</b>	<b>11,974,984</b>	<b>12,637,459</b>	<b>12,854,733</b>	<b>217,273</b>	<b>1.72%</b>
Special Revenue Fund Expenditures	270,000	280,868	220,000	121,370	188,640	35,000	(153,640)	-81.45%
<b>TOTAL SCHOOL EXPENDITURES</b>	<b>11,977,766</b>	<b>11,977,504</b>	<b>12,582,722</b>	<b>12,096,354</b>	<b>12,826,099</b>	<b>12,889,733</b>	<b>63,633</b>	<b>0.50%</b>

**Comparative Data for Cost-Effectiveness, FY2016 Report**  
16 V.S.A. § 165(a)(2)(K)

School: Georgia Elementary/Middle School  
S.U.: Franklin West 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/>

**FY2014 School Level Data**

Cohort Description: K - 8, enrollment ≥ 200  
(28 schools in cohort)

Cohort Rank by Enrollment (1 is largest)  
8 out of 28

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchrr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Lyndon Town School	PK - 8	518	44.50	2.00	11.64	259.00	22.25
	Bellows Free Academy, Fairfax	PK - 8	573	47.09	2.00	12.17	286.50	23.55
	Hinesburg Community School	PK - 8	579	45.15	3.00	12.82	193.00	15.05
	<b>Georgia Elementary/Middle School</b>	<b>PK - 8</b>	<b>627</b>	<b>56.10</b>	<b>2.00</b>	<b>11.18</b>	<b>313.50</b>	<b>28.05</b>
-> Larger	St Johnsbury Schools	PK - 8	690	58.10	3.00	11.88	230.00	19.37
	St Albans Town Educ Center	PK - 8	749	62.00	2.00	12.08	374.50	31.00
	St Albans City School	PK - 8	768	78.10	2.00	9.83	384.00	39.05
<b>Averaged SCHOOL cohort data</b>			<b>466.71</b>	<b>40.93</b>	<b>2.13</b>	<b>11.40</b>	<b>219.26</b>	<b>19.23</b>

School District: Georgia  
LEA ID: T079

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.

**FY2013 School District Data**

Cohort Description: K - 8 school district, FY2013 FTE ≥ 200  
(31 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)  
11 out of 31

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

Smaller ->	Lyndon	PK-8	503.56	\$10,465
	Hinesburg	PK-8	518.58	\$11,191
	Rockingham	PK-8	564.15	\$13,080
	<b>Georgia</b>	<b>PK-8</b>	<b>577.15</b>	<b>\$11,023</b>
-> Larger	St. Johnsbury	PK-8	664.26	\$11,376
	Duxbury/Waterbury Union #45	PK-8	686.41	\$10,793
	St. Albans Town	PK-8	744.46	\$10,013
<b>Averaged SCHOOL DISTRICT cohort data</b>			<b>511.78</b>	<b>\$11,259</b>

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

**FY2015 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			
			SchDist	SchDist	SchDist	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 ->	T186	Shelburne	PK-8	760.88	13,570.49	1.4323	1.4462	99.70%	1.4506
	T176	St. Albans City	PK-8	766.62	12,503.08	1.3197	1.4141	98.11%	1.4413
	T012	Barre Town	PK-8	811.01	11,093.98	1.1709	1.2179	87.43%	1.3930
	<b>T079</b>	<b>Georgia</b>	<b>PK-8</b>	<b>862.43</b>	<b>12,810.87</b>	<b>1.3521</b>	<b>1.3521</b>	<b>106.07%</b>	<b>1.2747</b>
-> Larger	T011	Barre City	PK-8	895.16	11,361.68	1.1992	1.2364	102.45%	1.2068
	T244	Williston	PK-8	977.31	13,753.48	1.4516	1.4589	95.39%	1.5294
	T069	Essex Junction ID	PK-8	1,060.71	14,043.64	1.4823	1.5287	100.82%	1.5163

The Legislature has required the Department 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.

Georgia School District  
 PROPOSED BUDGET EXPENDITURE REPORT  
 GENERAL FUND

FY2016	2013-14 budget	2013-14 actual	2014-15 budget	2015-16 proposed	%
<b>INSTRUCTIONAL PROGRAMS</b>					
<b>ELEMENTARY INSTRUCTION</b>					
TEACHERS SALARIES	1,086,707	1,080,510	1,124,566	1,159,693	
PARA-EDUCATOR WAGES	29,444	39,269	32,273	49,329	
HOURLY WAGES	28,693	27,622	30,264	30,340	
INSURANCE BENEFITS	264,384	246,625	259,741	277,422	
SOCIAL SECURITY	77,255	73,691	80,385	84,137	
MUNICIPAL RETIREMENT	2,907	3,369	3,205	4,382	
TUITION REIMBURSEMENT	24,000	33,038	26,000	32,000	
CONTRACTED SERVICES	7,000	10,366	7,000	10,685	
SUPPLIES	21,450	21,741	23,040	23,040	
WORKBOOKS	4,900	13,656	6,400	7,500	
BOOKS	1,800	-	1,800	1,800	
MANIPULATIVE DEVICES	-	-	1,000	1,000	
EQUIPMENT	3,500	1,867	3,500	3,500	
<b>Total ELEMENTARY INST.</b>	<b>1,552,040</b>	<b>1,551,754</b>	<b>1,599,174</b>	<b>1,684,828</b>	<b>5.36%</b>
<b>MIDDLE SCHOOL INSTRUCTION</b>					
TEACHERS SALARIES	938,719	907,229	900,081	932,058	
PARA-EDUCATOR WAGES	20,110	24,497	22,675	23,350	
INSURANCE BENEFITS	244,629	236,245	254,425	252,736	
SOCIAL SECURITY	73,656	68,528	70,591	73,280	
MUNICIPAL RETIREMENT	1,006	1,234	1,162	1,284	
TUITION REIMBURSEMENT	17,000	27,390	20,000	26,000	
CONTRACTED SERVICES	3,560	405	3,400	3,400	
TRANSPORTATION	300	690	300	300	
SUPPLIES	20,900	25,506	27,120	26,850	
WORKBOOKS	8,000	3,922	6,650	6,650	
BOOKS	8,000	-	5,000	5,000	
MANIPULATIVE DEVICES	1,100	-	450	450	
EQUIPMENT	3,700	4,453	3,700	3,700	
<b>Total MIDDLE SCHOOL INST.</b>	<b>1,340,680</b>	<b>1,300,099</b>	<b>1,315,554</b>	<b>1,355,058</b>	<b>3.00%</b>
<b>SCHOOLWIDE INSTRUCTION</b>					
TEACHER SALARIES	377,178	356,178	371,553	392,749	
HOURLY WAGES	64,487	66,317	65,333	67,290	
SUBSTITUTE WAGES	65,000	56,823	70,000	70,000	
INSURANCE BENEFITS	82,856	76,683	77,895	96,229	
SOCIAL SECURITY	39,158	35,593	39,083	40,892	
MUNICIPAL RETIREMENT	2,551	2,569	2,606	2,757	
TUITION REIMBURSEMENT	8,500	9,720	8,500	9,000	
CONTRACTED SERVICES	35,411	23,994	58,245	50,500	
CONTRACTED SERVICES-FWSU	-	45,397	51,160	52,113	
REPAIRS & MAINTENANCE	25,040	17,592	28,040	25,040	
POSTAGE	2,500	4,617	2,500	5,000	
TRAVEL REIMBURSEMENT	200	31	200	200	

Georgia School District  
 PROPOSED BUDGET EXPENDITURE REPORT  
 GENERAL FUND

FY2016	2013-14 budget	2013-14 actual	2014-15 budget	2015-16 proposed	%
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SUPPLIES	33,412	33,010	35,912	53,412	
BOOKS	1,000	28	1,000	1,000	
MANIPULATIVE DEVICES	500	-	500	500	
SOFTWARE	18,260	1,234	13,800	1,800	
EQUIPMENT	49,665	63,090	53,046	92,400	
DUES & FEES	175	165	175	175	
<hr/>					
<b>Total SCHOOLWIDE INST.</b>	<b>805,893</b>	<b>793,041</b>	<b>879,548</b>	<b>961,057</b>	<b>9.27%</b>
<hr/>					
<b>TOTAL GEMS GENERAL INST.</b>	<b>3,698,613</b>	<b>3,644,894</b>	<b>3,794,276</b>	<b>4,000,943</b>	<b>5.45%</b>
<hr/>					
<b>HIGH SCHOOL INSTRUCTION</b>					
TUTOR WAGES	1,000	158	1,000	1,000	
SOCIAL SECURITY	76	12	76	76	
CONTRACTED SERVICES	-	225	-	-	
TUITION HIGH SCHOOL	4,002,540	3,778,555	4,094,120	3,947,800	
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<b>Total HIGH SCHOOL</b>	<b>4,003,616</b>	<b>3,778,950</b>	<b>4,095,196</b>	<b>3,948,876</b>	<b>-3.57%</b>
<hr/>					
<b>EARLY EDUCATION</b>					
TEACHERS SALARIES	104,414	107,472	128,633	110,968	
PARA-EDUCATOR WAGES	27,554	26,536	27,818	53,852	
SUBSTITUTE WAGES	3,000	1,855	3,000	3,000	
INSURANCE BENEFITS	34,442	32,822	40,840	32,852	
SOCIAL SECURITY	10,325	9,981	12,198	12,838	
MUNICIPAL RETIREMENT	1,378	1,396	1,426	2,962	
TUITION REIMBURSEMENT	5,000	7,780	5,000	4,000	
CONTRACTED SERVICES	-	900	-	-	
FWSU ASSESSMENT-EEE SVCS	-	-	-	30,827	
POSTAGE	200	107	200	200	
TUITION EXPENSES	-	1,000	5,000	10,000	
SUPPLIES	2,100	1,687	2,600	2,600	
MANIPULATIVE DEVICES	100	-	100	100	
EQUIPMENT	400	3,272	400	400	
<hr/>					
<b>Total EARLY EDUCATION</b>	<b>188,913</b>	<b>194,808</b>	<b>227,215</b>	<b>264,599</b>	<b>16.45%</b>
<hr/>					
<b>SPECIAL EDUCATION</b>					
TEACHERS SALARIES	302,133	285,614	-	-	
PARA-EDUCATOR WAGES	388,349	373,227	423,471	426,586	
SUBSTITUTE WAGES	24,000	23,924	15,000	20,000	
INSURANCE BENEFITS	111,089	90,349	48,760	50,658	
SOCIAL SECURITY	56,580	51,347	35,111	35,942	
MUNICIPAL RETIREMENT	19,417	18,646	21,703	22,953	
TUITION REIMBURSEMENT	6,000	8,986	2,500	2,500	
CONTRACTED SERVICES	390,786	352,251	360,826	377,000	
FWSU ASSESSMENT-SPED SVCS	-	-	378,509	406,483	

Georgia School District  
 PROPOSED BUDGET EXPENDITURE REPORT  
 GENERAL FUND

FY2016	2013-14 budget	2013-14 actual	2014-15 budget	2015-16 proposed	%
TRANSPORTATION	39,600	65,960	101,008	51,300	
POSTAGE	1,200	229	1,200	1,200	
TUITION	183,800	186,993	252,806	254,940	
TRAVEL REIMBURSEMENT	1,200	969	1,200	3,200	
SUPPLIES	3,400	2,782	7,400	3,500	
BOOKS	100	-	100	-	
EQUIPMENT	1,000	-	4,000	3,500	
<b>Total SPECIAL EDUCATION</b>	<b>1,528,654</b>	<b>1,461,277</b>	<b>1,653,594</b>	<b>1,659,762</b>	<b>0.37%</b>
<b>SPEECH &amp; LANGUAGE</b>					
TEACHERS SALARIES	-	-	-	-	
PARA-EDUCATOR WAGES	7,355	7,560	7,716	4,011	
INSURANCE BENEFITS	861	403	885	427	
SOCIAL SECURITY	620	597	648	335	
MUNICIPAL RETIREMENT	368	367	395	221	
TUITION REIMBURSEMENT	500	-	500	500	
CONTRACTED SERVICES	-	1,398	-	2,000	
FWSU ASSESSMENT-SLP SVCS	148,925	152,995	161,261	163,654	
SUPPLIES	-	1,191	1,000	1,500	
<b>TOTAL SPEECH &amp; LANGUAGE</b>	<b>158,629</b>	<b>164,511</b>	<b>172,405</b>	<b>172,648</b>	<b>0.14%</b>
<b>COMPENSATORY EDUCATION</b>					
TEACHERS SALARIES	188,941	190,772	259,339	253,457	
TEACHER HOURLY	6,500	3,400	-	-	
PARA-EDUCATOR WAGES	7,719	6,808	7,716	27,469	
SUBSTITUTE WAGES	4,000	3,320	4,000	4,000	
INSURANCE BENEFITS	44,336	43,459	56,363	59,716	
SOCIAL SECURITY	15,850	15,166	20,812	21,835	
MUNICIPAL RETIREMENT	386	349	395	1,511	
TUITION REIMBURSEMENT	3,000	3,604	4,000	4,500	
SUPPLIES	3,500	1,537	4,000	4,000	
<b>TOTAL COMPENSATORY ED</b>	<b>274,232</b>	<b>268,415</b>	<b>356,625</b>	<b>376,488</b>	<b>5.57%</b>
<b>ALTERNATIVE EDUCATION</b>					
TEACHERS SALARIES	56,759	49,006	-	-	
SUBSTITUTE WAGES	2,500	850	-	-	
INSURANCE BENEFITS	3,525	3,105	-	-	
SOCIAL SECURITY	4,686	3,967	-	-	
TUITION REIMBURSEMENT	1,400	-	-	-	
CONTRACTED SERVICES	2,500	1,503	-	-	
TRAVEL REIMBURSEMENT	500	-	-	-	
SUPPLIES	1,000	1,190	-	-	
<b>TOTAL ALTERNATIVE ED</b>	<b>72,870</b>	<b>59,621</b>	<b>-</b>	<b>-</b>	

Georgia School District  
 PROPOSED BUDGET EXPENDITURE REPORT  
 GENERAL FUND

FY2016	2013-14 budget	2013-14 actual	2014-15 budget	2015-16 proposed	%
<b>CO-CURRICULAR</b>					
CO-CURRICULAR COACHES	27,000	27,287	28,100	32,000	
SOCIAL SECURITY	2,066	2,047	2,150	2,448	
OFFICIALS/CONTRACTED SVCS	5,500	4,615	6,000	6,000	
FIELD MAINTENANCE	3,000	2,906	3,000	3,500	
TRANSPORTATION	8,000	6,393	8,600	7,600	
SUPPLIES	5,500	3,318	5,500	5,500	
UNIFORMS	1,000	2,714	1,500	1,752	
EQUIPMENT	1,500	344	3,500	1,500	
FEES	1,800	1,112	2,400	2,400	
<b>Total CO-CURRICULAR</b>	<b>55,366</b>	<b>50,736</b>	<b>60,750</b>	<b>62,700</b>	<b>3.21%</b>
<b>GUIDANCE</b>					
TEACHERS SALARIES	120,058	119,927	123,765	127,664	
SUBSTITUTE WAGES	-	600	350	350	
INSURANCE BENEFITS	21,766	20,282	22,003	22,866	
SOCIAL SECURITY	9,310	9,103	9,652	9,950	
TUITION REIMBURSEMENT	1,500	1,388	1,500	1,500	
TRANSPORTATION	350	210	350	350	
POSTAGE	300	150	300	300	
SUPPLIES	800	568	800	800	
AUDIOVISUAL MATERIALS	200	60	200	200	
<b>Total GUIDANCE</b>	<b>154,284</b>	<b>152,288</b>	<b>158,920</b>	<b>163,980</b>	<b>3.18%</b>
<b>NURSE</b>					
TEACHER & HOURLY SALARIES	100,494	99,813	103,546	106,632	
SUBSTITUTE WAGES	3,000	3,140	4,500	4,500	
INSURANCE BENEFITS	20,055	19,744	20,119	20,970	
SOCIAL SECURITY	7,998	7,538	8,363	8,599	
TUITION REIMBURSEMENT	500	209	1,500	1,500	
CONTRACTED SERVICES	700	217	700	700	
POSTAGE	100	71	100	100	
SUPPLIES	2,500	2,111	2,500	2,500	
<b>Total NURSE</b>	<b>135,347</b>	<b>132,843</b>	<b>141,328</b>	<b>145,501</b>	<b>2.95%</b>
<b>PROFESSIONAL DEVELOPMENT</b>					
TEACHER HOURLY	12,500	9,161	12,500	12,500	
SOCIAL SECURITY	950	691	950	950	
COURSE REIMBURSEMENT	5,500	776	5,500	5,500	
CONTRACTED SERVICES	750	-	750	750	
TRAVEL REIMBURSEMENT	300	-	300	300	
SUPPLIES	500	-	500	500	
<b>TOTAL PROFESSIONAL DEV.</b>	<b>20,500</b>	<b>10,628</b>	<b>20,500</b>	<b>20,500</b>	<b>0.00%</b>

Georgia School District  
 PROPOSED BUDGET EXPENDITURE REPORT  
 GENERAL FUND

FY2016	2013-14 budget	2013-14 actual	2014-15 budget	2015-16 proposed	%
<b>LIBRARY</b>					
TEACHERS SALARIES	55,123	55,230	60,624	60,839	
PARA-EDUCATOR WAGES	15,368	15,214	15,747	14,719	
SUBSTITUTE WAGES	1,200	670	1,200	1,200	
INSURANCE BENEFITS	20,384	19,795	20,330	21,118	
SOCIAL SECURITY	5,484	5,272	5,934	5,872	
MUNICIPAL RETIREMENT	768	780	807	810	
TUITION REIMBURSEMENT	3,000	2,714	3,000	3,000	
FISH TANK MAINTENANCE	300	396	300	300	
TRAVEL REIMBURSEMENT	150	-	150	150	
POSTAGE	50	-	50	50	
SUPPLIES	1,000	1,208	1,000	1,000	
BOOKS	10,000	12,096	13,000	13,000	
PERIODICALS	6,000	6,893	6,000	6,000	
AUDIOVISUAL MATERIALS	2,000	243	500	500	
MANIPULATIVE DEVICES	200	41	200	200	
EQUIPMENT	3,500	2,193	3,000	3,000	
DUES & FEES	800	200	200	200	
<b>Total LIBRARY</b>	<b>125,327</b>	<b>122,945</b>	<b>132,042</b>	<b>131,958</b>	<b>-0.06%</b>
<b>SCHOOL BOARD</b>					
BOARD SALARIES	3,000	4,000	3,000	4,000	
SOCIAL SECURITY	230	306	230	306	
COURSE REIMBURSEMENT	800	-	800	800	
CONTRACTED SERVICES	2,000	6,292	2,000	2,000	
LEGAL SERVICES	4,500	6,127	7,000	7,000	
LIABILITY INSURANCE	11,775	10,304	10,819	12,468	
POSTAGE	500	1,515	500	1,000	
ADVERTISING	2,000	4,499	2,000	3,000	
SUPPLIES	800	98	800	800	
DUES & FEES	2,200	3,381	3,500	3,700	
MISCELLANEOUS	300	-	300	300	
<b>Total SCHOOL BOARD</b>	<b>28,105</b>	<b>36,522</b>	<b>30,949</b>	<b>35,374</b>	<b>14.30%</b>
<b>FWSU ASSESSMENT</b>					
FWSU ASSESSMENT	430,585	430,585	401,246	421,161	
FWSU AUDIT FEES	9,500	7,500	7,750	8,000	
<b>Total FWSU ASSESSMENT</b>	<b>440,085</b>	<b>438,085</b>	<b>408,996</b>	<b>429,161</b>	<b>4.93%</b>
<b>PRINCIPALS OFFICE</b>					
PRINCIPAL SALARIES	183,301	183,300	186,966	192,575	
HOURLY WAGES	93,078	93,449	98,380	102,828	
SUBSTITUTE WAGES	500	1,633	500	500	
INSURANCE BENEFITS	50,551	46,840	51,201	53,435	
SOCIAL SECURITY	20,974	21,342	21,982	22,754	

Georgia School District  
PROPOSED BUDGET EXPENDITURE REPORT  
GENERAL FUND

FY2016	2013-14 budget	2013-14 actual	2014-15 budget	2015-16 proposed	%
MUNICIPAL RETIREMENT	8,654	8,383	9,042	9,656	
TUITION REIMBURSEMENT	4,000	1,950	4,000	4,000	
CONTRACTED SERVICES	3,000	1,510	3,000	3,000	
REPAIRS & MAINTENANCE	1,000	-	1,000	1,000	
TELEPHONE	10,940	12,309	10,940	12,000	
POSTAGE	1,800	1,475	1,800	1,800	
TRAVEL REIMBURSEMENT	1,200	1,102	1,200	1,200	
SUPPLIES	2,000	1,240	2,000	2,000	
BOOKS	100	-	100	100	
EQUIPMENT	-	741	-	-	
DUES & FEES	2,000	1,753	2,000	2,000	
MISCELLANEOUS	800	800	800	800	
<b>Total GEMS ADMINISTRATION</b>	<b>383,898</b>	<b>377,827</b>	<b>394,911</b>	<b>409,648</b>	<b>3.73%</b>
<b>BUSINESS SERVICES</b>					
TREASURER SVCS	4,000	4,000	4,000	4,000	
TOWN REPORT	3,000	3,000	3,000	3,000	
INTEREST EXPENSE	26,000	8,943	20,000	20,000	
MISCELLANEOUS	100	-	100	100	
<b>Total BUSINESS SERVICES</b>	<b>33,100</b>	<b>15,943</b>	<b>27,100</b>	<b>27,100</b>	<b>0.00%</b>
<b>PLANT OPERATIONS</b>					
HOURLY WAGES	163,639	151,475	170,858	174,263	
COMMUNITY WAGES	700	523	700	700	
SUBSTITUTE WAGES	1,000	2,520	1,000	3,000	
INSURANCE BENEFITS	64,664	51,987	51,399	64,892	
SOCIAL SECURITY	12,648	10,900	13,201	13,614	
MUNICIPAL RETIREMENT	7,902	6,136	8,467	9,276	
TUITION REIMBURSEMENT	500	1,577	250	250	
AIR QUALITY CONTRACT SVC.	10,000	25,818	-	-	
PURCHASED PROPERTY SVC.	32,300	32,417	38,958	41,008	
REPAIRS & MAINTENANCE	36,700	42,678	43,600	42,100	
PROPERTY INSURANCE	17,012	15,880	16,674	19,215	
LIABILITY INSURANCE	11,775	10,876	11,420	13,160	
TRAVEL REIMBURSEMENT	200	61	100	100	
SUPPLIES	36,500	28,285	39,200	39,200	
ELECTRICITY	108,360	112,449	113,735	123,975	
HEAT-GAS	85,000	66,426	70,000	73,235	
EQUIPMENT	6,700	19,665	6,700	6,700	
<b>Total PLANT OPERATIONS</b>	<b>595,600</b>	<b>579,673</b>	<b>586,262</b>	<b>624,688</b>	<b>6.55%</b>
<b>TRANSPORTATION</b>					
FUEL	35,000	36,713	38,501	36,000	
OTHER TRANSPORTATION	5,000	4,525	5,000	5,000	
CONTRACTED TRANSPORTATION	314,075	309,149	316,975	324,500	

Georgia School District  
 PROPOSED BUDGET EXPENDITURE REPORT  
 GENERAL FUND

FY2016	2013-14 budget	2013-14 actual	2014-15 budget	2015-16 proposed	%
<b>Total TRANSPORTATION</b>	<b>354,075</b>	<b>350,387</b>	<b>360,476</b>	<b>365,500</b>	<b>1.39%</b>
<b>FOOD SERVICE</b>					
SALARIES	60,000	-	-	-	
INSURANCE BENEFITS	12,410	-	-	-	
SOCIAL SECURITY	4,590	-	-	-	
MUNICIPAL RETIREMENT	3,000	-	-	-	
START-UP SUPPLIES	15,000	-	-	-	
<b>Total FOOD SERVICE</b>	<b>95,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>DEBT SERVICE</b>					
BOND INTEREST	1,508	1,508	914	307	
BOND PRINCIPAL	15,000	15,000	15,000	15,000	
<b>Total DEBT SERVICE</b>	<b>16,508</b>	<b>16,508</b>	<b>15,914</b>	<b>15,307</b>	<b>-3.81%</b>
<b>TRANSFER TO OTHER FUNDS</b>					
HOT LUNCH TRANSFER	-	-	-	-	
CAPITAL FUND TRANSFER	-	118,123	-	-	
<b>Total TRANSFERS</b>	<b>-</b>	<b>118,123</b>	<b>-</b>	<b>-</b>	
<b>TOTAL GENERAL FUND EXPEND.</b>	<b>12,362,722</b>	<b>11,974,984</b>	<b>12,637,459</b>	<b>12,854,733</b>	<b>1.72%</b>
<b>SPECIAL REVENUE FUND EXPEND.</b>	<b>220,000</b>	<b>121,370</b>	<b>188,640</b>	<b>35,000</b>	
<b>TOTAL SCHOOL EXPENDITURES</b>	<b>12,582,722</b>	<b>12,096,354</b>	<b>12,826,099</b>	<b>12,889,733</b>	<b>0.50%</b>

**RESOLUTION OF NECESSITY  
REGARDING 2015 CAPITAL IMPROVEMENTS TO  
GEORGIA SCHOOL**

RESOLVED, at a meeting of the Board of School Directors of the School District of Georgia, Vermont held on January 6, 2015, it was determined that the public interest and necessity demand that certain capital improvements, renovations and additions be made to the Georgia School located at 4416 Ethan Allen Highway, St. Albans, Vermont, more particularly the replacement of the mechanical systems within C-Wing to address code compliance and equipment deficiencies, the renovation of the building envelope of C-Wing to improve its thermal profile and related work and project costs (the "Project") at an estimated total project cost of \$2,400,000.00; and

BE IT FURTHER RESOLVED, that the cost of the Project will be too great to be paid out of the annual revenue and available resources of the Georgia School District;

BE IT FURTHER RESOLVED, that no state school construction aid funding is presently available to finance a portion of the Project costs leaving the Georgia School District responsible for all costs of the Project; and

BE IT FURTHER RESOLVED, that a proposal for the issuance of general obligation bonds of the Georgia School District in the aggregate amount not to exceed Two Million, Four Hundred Thousand, Dollars (\$2,400,000.00) to pay for the Project should be submitted to the legal voters of the Georgia School District at Town Meeting to be duly called, warned and held on March 3, 2015; and

BE IT FURTHER RESOLVED, that all acts relating to the proposition of incurring bonded indebtedness and the issuance of general obligation bonds of the Georgia School District for the purpose of constructing and operating said improvements within the corporate limits of the Georgia School District be in accordance with the provisions of Chapter 53 of Title 24, and Chapters 9, 21 and 123 of Title 16, Vermont Statutes Annotated; and

BE IT FURTHER RESOLVED, that the attached Warning and form of Ballot be adopted for use in connection with consideration of the above-stated proposition of making said public improvements and incurring bonded indebtedness therefore.

Dated: January 6, 2015

GEORGIA SCHOOL BOARD:

Paul Lawrence

Bb

Ed E

Neghan J...

...

ATTEST:

Lami V...

Town Clerk

# GEORGIA TOWN SCHOOL DISTRICT

Salaries Including Insurance Buy-Outs

Fiscal Year 07/01/13 thru 06/30/14

<u>Employee's Name</u>	<u>Total Earnings</u>
ADAMS, LORI-ANN M.	\$ 55,980.20
ALLARD, SHAWN M.	61,780.00
ALSPACH, JOYCE F.	45,317.00
AUSTIN, ERIC M.	22,405.50
BARNES, KATHERINE G.	1,100.00
BAYNE, TINA K.	16,759.57
BEAMS, JENNIFER M.	227.50
BEATTY, JANICE R.	3,297.50
BEAUDOIN, EMILEE M.	36,129.00
BEAUDOIN, EMILEE	850.00
BECHARD, MARTHA-SUE G.	17,121.76
BELL, ALEXIS A.	67,622.00
BERGSTROM, DOUG D.	275.00
BERGSTROM, MICHELLE M.	275.00
BILLINGS, TODD A.	1,200.00
BOUCHER, SARAH J.	4,868.92
BOVE, MARY E.	37,174.00
BREHAUT, EDWIN O.	7,824.73
BRIGGS, TAMMY S.	67,530.00
BRIGGS, ZACHARY K.	520.00
BURNS III, ROBERT S.	225.00
BURNS, ALETA B.	37,480.57
BUTLER, PAULA	240.00
CALANO, FRANCIS T.	97,459.00
CARMODY, MOLLY C.	2,512.50
CARSON, TRACYANN M.	14,825.63
CHIAPPINELLI, BEN Q.	600.00
CHIAPPINELLI, JULIE A.	24,528.94
CHIAPPINELLI, MARY T.	32,446.96
CHRISTIE, BETSY B.	18,919.51
CICCHETTI, JULIA M.	20,068.07
CLEARY, MELISSA L.	160.00
COLEMAN, GABE B.	45,933.00
COLLINS, AMANDA J.	1,560.00
CONSIDINE, KATHERINE M.	995.00
CREPEAU, SUSAN E.	48,326.00
CRIBBY, DIANA	932.50
CROCKER, ANNA M.	1,715.00
CROSBY, CAROL R.	54,885.00

<u>Employee's Name</u>	<u>Total Earnings</u>
CURTIS, EMILY	13,000.80
DATTILIO, LAURA B.	1,800.00
DATTILIO, MELANIE L.	55,230.00
DELIBAC, HALEY A.	42,165.00
DEMAR, MITCHELL R.	45,826.00
DEMETRULES, CHRISTOPHER G.	2,667.50
DENTON, CURTIS V.	2,910.00
DESAUTELS, HALLIE A.	18,137.16
DESMOND, CATHERINE A.	5,767.50
DORNEY, JANE E.	3,597.27
DOW, BARB M.	16,714.12
DRIVER, LISA V.	74,232.00
DUFFY, CLAYTON A.	1,200.00
DULUDE, BRADY A.	72.50
ELLIS, PAMELA L.	1,200.00
EMERY, STEPHEN A.	89,841.00
ENEGREN, KIRSTEN E.	450.00
FARMER, PAMELA R.	44,308.00
FARRINGTON, DEBORAH C.	67,622.00
FAVREAU, CORRINA M.	32,471.60
FIGHTLIN, RACHEL G.	67,460.00
FISHER, MELISSA A.	61,976.73
FITZGERALD, FLORENCEMARIE	12,672.00
FORTIN, ALANAH G.	9,694.37
FULLER, KIMBERLY J.	19,875.07
GARDNER, DIANE L.	74,382.00
GARRETT, KAREN S.	9,548.85
GERMAN, ANDREA L.	13,074.23
GILBERT, DEBORAH M.	15,130.91
GILBERT, TYLER A.	615.00
GONYEAU, HEATHER M.	16,121.43
GRANGER, LOUDON	2,030.00
GRATTON, RONALD J.	29,930.88
GRIBNAU, CHRISTOPHER S.	53,785.00
GRIMM, FREDERICK E.	600.00
GRIMMER, VICKY L.	16,253.10
HADD, ERIC S.	55,842.50
HANF, DANA A.	1,334.50
HANF, DAWN A.	21,287.39
HANF, KELSEY M.	1,105.00
HARDY, ANTHONY D.	66,560.00
HARDY, JENIFER F.	10,383.05
HARTON, JAMES O.	500.00

<u>Employee's Name</u>	<u>Total Earnings</u>
HARVEY, JOANN G.	500.00
HAYDEN, JOYCE H.	2,877.30
HEBERT, COLLETTE A.	5,415.00
HETH, SARA E.	47,213.00
HILL, AGNES J.	20,222.04
HOGG, DORSEY C.	29,303.00
HSIEH, ELLEN K.	31,763.00
JARAMILLO, ALICIA S.	185.00
JOHNSON, JULIE A.	46,600.30
JOSEPH, ALISON J.	15,925.40
KASPER, PATRICIA S.	2,087.50
KING, BRADLEY S.	69,569.00
KING, FELICIA M.	1,810.00
KNIGHT, HOLLY	1,390.00
KRAVITZ, BRIAN A.	51,006.00
LABARGE, SHELBY M.	160.00
LAMOY, SHEILA A.	15,495.50
LAROCHE, DIANE M.	20,936.62
LAROE, CARL Z.	1,100.00
LAROE, PATRICIA A.	80.00
LAROSE, MARY I.	19,962.55
LECLAIR, SANDRA J.	58,690.00
LEDOUX, LAURIE L.	500.00
LEE, KATHLEEN K.	69,392.00
LEHNING, KAREN S.	37,295.15
LETOURNEAU, CHERYL L.	600.00
LETOURNEAU, NANCY A.	29,478.00
LEVITT, MELANIE J.	346.83
LITTLE, CYNTHIA H.	61,590.10
LOGEE, BRENDA	40.00
LONGLEY, JANE A.	23,551.82
MACKENZIE, ALLISON M.	36,504.00
MADORE, MATTHEW T.	500.00
MAHONEY, JOHN C.	72,427.00
MANY, ALLAN R.	7,092.04
MAPES, LISA L.	3,115.00
MATAS, NANCY E.	55,053.00
MATHIEU, LAURA C.	51,403.85
MATTHEWS, NANCY W.	520.00
MCCARTHY, MEGHAN T.	37,029.00
MEADER, SHAWNDR	427.50
MESSINEO, CHRISTOPHER P.	750.00
MESSINEO, JILL	6,303.40

<u>Employee's Name</u>	<u>Total Earnings</u>
METCALF, PETER R.	28,226.83
MILDRUM, NANCY K.	72,932.00
MILNE, ANDREA	80.00
MINER, CHRISTIANKEITH	360.00
MITIGUY, MARY J.	50,159.75
MORGAN, BRIAN K.	260.00
MORSE, EMILY A.	39,949.00
MUNSON, STEPHANIE	80.00
MURRAY, MICHAEL R.	750.00
NYE, JOAN S.	72,932.00
O'BRIEN, DOREEN M.	61,219.00
PALMER, KATHLEEN A.	14,847.48
PARAH, KIMBERLY A.	15,901.58
PAYNE, DAYLE D.	74,512.00
PENNEY, LESLIE DAWN	1,590.00
PEPIN, ANNA H.	1,181.25
PETERSON, LAURA C.	2,056.15
PHILLIPS, JESSICAMARIE	640.00
PICARD, BRITTANY M.	13,055.95
PILLSBURY, JESSICA M.	36,929.00
PILON, DUSTI L.	10,241.27
PLANKEY, STACY A.	11,026.63
PLANT, BRENDON M.	30,484.63
POTTER, KAREN J.	57,971.00
PRATT, KIMBERLY A.	3,667.50
PROULX, TODD L.	750.00
QUARLES, PHYLLIS J.	1,279.11
QUIGLEY-WIELAND, KATHLEEN A.	8,303.50
REED, DORIS A.	15,783.20
RENOLDS, MADELINE O.	1,132.50
REYNOLDS, LORI M.	14,999.85
REYNOLDS, MADELINE O.	2,753.05
REYOME, BILLIE J.	810.00
REYOME, DANIEL C.	1,700.00
RICKARD, TIMOTHY J.	1,000.00
RIDER, AMY M.	57,430.00
ROWE, ALEXANDRA J.	225.00
ROWELL, JOHN M.	73,662.00
ROWELL, LINDA M.	60,513.00
RUGGLES, KAREN G.	20,552.77
SAMSON, ANITA M.	400.00
SARNOWICZ, MICHELLE M.	48,681.00
SCHULTZ, JANICE F.	16,060.03

<u>Employee's Name</u>	<u>Total Earnings</u>
SHAW, THERESA M.	70,321.00
SHEA, KRISTA C.	950.00
SHUTTLE, SHAWNA M.	11,327.50
SIKORSKY, HEATHER M.	35,854.00
SMYTH, LEAH J.	1,667.50
SPARR, DEREK J.	16,257.50
STECH, RAMZI J.	500.00
STEVENSON, JULIE M.	47,069.00
STURGEON, MILES D.	130.00
SULLIVAN, STACEY L.	37,274.00
SWEENEY, ELWIN A.	305.00
SWEENEY, JESSICA D.	36,997.00
TERRY, LAURA	80.00
TINKER, JENNIFER L.	1,055.00
TOKAT, KAREN E.	80.00
TOOF, MATTHEW B.	45,756.50
TOOF, PAMELA S.	69,619.00
TOOF, ROSS W.	1,000.00
TOUGAS, SUSAN A.	61,426.00
TREMBLAY, JASMINE P.	45,744.00
TRUBIA, TAYLOR N.	440.00
VACHON, JACQUELINE K.	240.00
VANCE, CHERYL D.	130.00
VOLATILE-WOOD, CASSANDRA L.	1,699.40
VOLATILE-WOOD, NANCY M.	37,068.85
WAITE, MARY A.	14,445.13
WARD, ROBERT M.	47,841.19
WARK, WENDY B.	72,932.00
WATSON, KRISTEN M.	1,480.00
WESTOVER, DAVID M.	13,518.16
WIELAND, CAITLIN M.	555.00
WILLIAMS, HEIDI C.	3,087.50
WILLIAMS, JULIE K.	18,224.11
WILSON, LAURALEE	52,467.00
WIMBLE, ALLYSON L.	65.00
WOLFF, GAIL J.	16,329.20
WRIGLEY, CATHY L.	6,097.65
TOTAL EARNINGS	<u>\$ 4,564,775.94</u>

District: **Georgia**  
County: **Franklin**

**T079**  
**Franklin West**

Statutory calculation. See note at bottom of page. **9,459**  
Recommended homestead rate from Tax Commissioner. See note at bottom of page. **1.00**

**Expenditures**

		FY2013	FY2014	FY2015	FY2016	
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$11,977,766	\$12,582,722	\$12,826,099	\$12,889,733	1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	<b>Locally adopted or warned budget</b>	\$11,977,766	\$12,582,722	\$12,826,099	\$12,889,733	4.
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-	6.
7.	<b>Total Budget</b>	\$11,977,766	\$12,582,722	\$12,826,099	\$12,889,733	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.

**Revenues**

10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$1,491,439	\$1,560,430	\$1,777,622	\$1,874,618	10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	<b>Offsetting revenues</b>	\$1,491,439	\$1,560,430	\$1,777,622	\$1,874,618	13.
14.	<b>Education Spending</b>	\$10,486,327	\$11,022,292	\$11,048,477	\$11,015,115	14.
15.	Equalized Pupils (Act 130 count is by school district)	884.22	874.05	862.43	854.94	15.

		FY2013	FY2014	FY2015	FY2016	
16.	<b>Education Spending per Equalized Pupil</b>	\$11,859.41	\$12,610.60	\$12,810.87	\$12,884.08	16.
17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$19.33	\$18.89	\$18.45	\$17.90	17.
18.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual	\$3.39	\$4.73	\$4.50	\$1.21	18.
19.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-	-	19.
20.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	20.
21.	<i>minus</i> Estimated costs of new students after census period	-	-	-	-	21.
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	-	-	-	22.
23.	<i>minus</i> Less planning costs for merger of small schools	-	-	-	-	23.
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015	NA	NA	NA	-	24.
25.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$14,841	threshold = \$15,456	threshold = \$16,166	threshold = \$17,103	25.
26.	Per pupil figure used for calculating District Adjustment	\$11,859	\$12,611	\$12,811	\$12,884	26.
27.	<b>District spending adjustment</b> (minimum of 100%) (\$12,884 / \$9,459)	135.956% <small>based on \$8,723</small>	137.806% <small>based on \$9,151</small>	137.974% <small>based on \$9,285</small>	136.210% <small>based on \$9,459</small>	27.

**Prorating the local tax rate**

28.	Anticipated district equalized homestead tax rate to be prorated (136.210% x \$1.000)	\$1.2100 <small>based on \$0.89</small>	\$1.2954 <small>based on \$0.94</small>	\$1.3521 <small>based on \$0.98</small>	\$1.3621 <small>based on \$1.00</small>	28.
29.	Percent of Georgia equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	29.
30.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.36)	\$1.2100	\$1.2954	\$1.3521	\$1.3621	30.
31.	<b>Common Level of Appraisal (CLA)</b>	104.01%	105.82%	106.07%	105.41%	31.
32.	Portion of actual district homestead rate to be assessed by town (\$1.3621 / 105.41%)	\$1.1633 <small>based on \$0.89</small>	\$1.2242 <small>based on \$0.94</small>	\$1.2747 <small>based on \$0.98</small>	\$1.2922 <small>based on \$1.00</small>	32.

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

33.	Anticipated income cap percent to be prorated (136.210% x 1.94%)	2.45% <small>based on 1.80%</small>	2.48% <small>based on 1.80%</small>	2.68% <small>based on 1.94%</small>	2.64% <small>based on 1.94%</small>	33.
34.	Portion of district income cap percent applied by State (100.00% x 2.64%)	2.45% <small>based on 1.80%</small>	2.48% <small>based on 1.80%</small>	2.68% <small>based on 1.94%</small>	2.64% <small>based on 1.94%</small>	34.
35.	Percent of equalized pupils at union 1	-	-	-	-	35.
36.		-	-	-	-	36.

- Following current statute, the base education amount is calculated to be \$9,459. The Tax Commissioner has recommended base tax rates of \$1.00 and \$1.535. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.  
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
- The base income percentage cap is 1.94%.



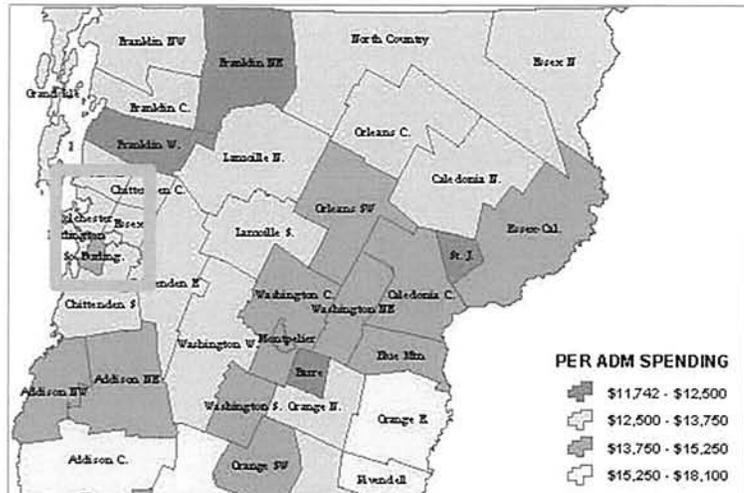
# Franklin West Supervisory Union

## Superintendent's Report 2015

Dear Community Members of Georgia:

It has been said, "There is nothing permanent except change." That statement rings true in our lives as well as in our schools. As educators we are asked to keep up with world and the change that is all around us. Change is never easy, but it is often necessary to move our schools forward. Our school has changed and will continue to improve. There are State-mandated changes on the horizon such as Personal Learning Plans (PLPs), Proficiency-Based Grading Requirements (PBGR), flexible pathways, and increased access to early childhood education. All of these will impact our school and budget in future years. In addition, this spring the SBAC will replace the NECAP in all Vermont schools. Currently teachers and principals are aligning our curriculum with the new demands of the Common Core and the online SBAC assessments. However, I want to remind all of us that our essential mission and goal as educators remains constant. We have set a steady course over the last four years at Franklin West Supervisory Union (FWSU).

Financially our goal has always been to maintain a fiscally-responsible budget while providing a great education for all students. FWSU member schools, including Georgia, continue to be among the lowest spending schools in Vermont. This year we were one of four supervisory unions cited by VT Secretary of Education Rebecca Holcombe for our low ADM spending. Her data points to our spending as a model for other supervisory unions throughout the state. I take pride in the fact that we are principled and balanced in our approach to education spending while maintaining solid results for our students. This year's budget proposal reflects an increase of 0.5%, which is \$179,743 less than last year's budget increase.



**FWSU ranks second-lowest spending SU in VT (per ADM)**

Four years ago, FWSU established three goals that we use to guide our actions. The goals are **equity**, **high-performance**, and **digital-age learning**. We know our students are entering a world which is rapidly evolving. The foundational skills, knowledge, and concepts traditionally taught in school are still tremendously important today. However, students will need to demonstrate competence in additional areas in order to be successful after they graduate from high school. Skills such as collaboration, critical-thinking, creativity, adaptability, and problem-solving are essential characteristics of a 21<sup>st</sup> Century learner. Developing these abilities in our students, as we focus on educating the whole child, is a welcome challenge. We expect excellence from every student and we know that you anticipate the same of our school. The FWSU Action Plan is our guide to propel our schools and students forward. The plan emphasizes four key areas:

**Target 1: Student-Centered Learning**

**Target 2: Leadership in a Student-Centered Learning Environment**

**Target 3: Flexible Learning Environments**

**Target 4: Engaged Community Partners**

Our plan is based on the belief that none of us are the final “experts” in a digital-age context where information continues to expand exponentially and problems become increasingly complex. We believe teaching and learning in a digital-age requires a connected community that meets the needs of every student and supports both individual and collective growth. We also believe teaching and learning requires an environment that extends beyond our abilities to ask the right questions and seek solutions for the world’s most difficult problems. We recognize that our teaching and learning cannot be limited to the four walls of a classroom. Most of all, our plan asks schools to personalize learning for every student in ways that are relevant and engaging. We invite you to join us in this journey. You can monitor our progress by following our blog ([www.fwsu-blog](http://www.fwsu-blog)), Facebook, and Twitter where we document and share important aspects of learning in our schools each day.

In conclusion, it is my great fortune to be writing to you as Superintendent of Schools of Franklin West Supervisory Union. It is a privilege for me to work in your community over these last five years. GEMS is an excellent school; our students, teachers, administration, staff, and families all contribute toward making this statement true. This report does not provide me the space to include all of the work and progress of the School Board; Georgia administrators, faculty and support staff. I am proud of their dedication and initiative on behalf of our students and families. The progress we have made is a credit to their work. I also want to take a moment to recognize outgoing FWSU Director of Curriculum and Instruction, Mary Lynn Riggs, who is retiring this year after an illustrious career. Her vision, drive and work ethic have left an indelible mark on our students and all of us who had the pleasure to work with her everyday.

Our school is filled with engaged and happy students. Each year I mention the deep connection between GEMS and the community. Current literature states that without this connection, schools will not succeed. Our school thrives because of our connection. We are fortunate in FWSU that all of our member towns share a common goal of the love of learning with our students.

Thank you for supporting our schools! I invite you to reach out to me with any questions or concerns.

**Ned Kirsch – Superintendent of Schools**

Voice: (802) 370-3113, ext. 113

Email: [nkirsch@fwsu.org](mailto:nkirsch@fwsu.org)

Blog: <http://fwsu-blog.org> / Web: [www.fwsu.org](http://www.fwsu.org) / Facebook: <http://facebook.com/FranklinWestSU> / Twitter: [@FWSU](https://twitter.com/FWSU)

**FRANKLIN WEST SUPERVISORY UNION**  
**Budget FY-2016**

	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<i>Proposed</i> <b>Budget</b>	
	<b>FY-2013</b>	<b>FY-2013</b>	<b>FY-2014</b>	<b>FY-2014</b>	<b>FY-2015</b>	<b>FY-2016</b>	
<b>REVENUES:</b>							
Fund Balance	-	-	5,196	-	94,886	68,250	
Interest Earned	1,000	2,001	1,500	1,807	2,000	2,000	
Miscellaneous Income	-	2,782	1,000	2,046	1,000	1,000	
Grant Administration	107,000	102,107	105,000	102,570	100,000	100,000	
SLP/SPED Assessments	-	-	429,489	419,720	1,538,521	1,517,490	
Audit & Other Staff Assessments	-	-	-	21,750	22,000	212,316	
Transportation Assessments	-	-	-	-	-	547,250	
Fairfax Assessment	594,081	594,081	611,903	611,903	585,625	626,801	
Fletcher Assessment	88,012	88,012	90,652	90,652	97,605	97,062	
Georgia Assessment	418,057	418,057	430,585	430,585	401,246	421,161	
<b>TOTAL REVENUES</b>	<b>1,208,150</b>	<b>1,207,040</b>	<b>1,675,325</b>	<b>1,681,033</b>	<b>2,842,883</b>	<b>3,593,330</b>	<b>26.40%</b>
<b>GENERAL FUND EXPENDITURES:</b>							
<b>CURRICULAR COORDINATOR</b>							
Salary & Wages	102,429	105,635	105,501	106,566	109,350	112,631	
Insurance Benefits	25,880	25,347	28,170	26,473	27,562	27,736	
Social Security	8,069	7,864	8,278	8,192	8,485	8,707	
Municipal Retirement	964	982	993	992	1,182	1,246	
Continuing Education	2,000	1,797	2,500	1,188	2,500	2,250	
Travel Reimbursement	2,500	2,911	3,000	3,153	2,900	3,300	
Equipment	500	-	500	500	-	-	
Professional Fees	500	515	500	679	450	600	
<b>TOTAL CURRICULAR COORD.</b>	<b>142,842</b>	<b>145,051</b>	<b>149,441</b>	<b>147,743</b>	<b>152,429</b>	<b>156,470</b>	<b>2.65%</b>
<b>TECHNOLOGY</b>							
Salary & Wages	126,530	120,799	136,620	134,048	151,438	155,357	
Insurance Benefits	23,857	24,926	33,648	46,556	52,950	54,083	
Social Security	9,678	9,127	10,450	9,501	11,584	11,883	
Municipal Retirement	5,113	5,185	5,266	5,868	6,803	7,081	
Continuing Education	1,700	3,373	6,800	910	6,800	5,800	
Contracted Services	92,700	60,671	78,000	55,720	57,500	55,000	
Repair & Maintenance	1,100	-	1,100	-	-	-	
Travel Reimbursement	900	969	600	1,371	600	1,500	
Supplies	500	1,558	1,500	1,208	1,500	1,500	
Software	-	601	-	-	-	-	
Equipment	7,500	6,317	5,000	5,744	5,000	6,000	
<b>TOTAL TECHNOLOGY</b>	<b>269,578</b>	<b>233,526</b>	<b>278,983</b>	<b>260,926</b>	<b>294,175</b>	<b>298,204</b>	<b>1.37%</b>
<b>OFFICE OF THE SUPERINTENDENT</b>							
Salary & Wages	166,594	180,945	181,566	188,129	188,416	194,538	
Insurance Benefits	43,589	28,098	31,790	29,047	31,718	31,691	
Social Security	12,683	13,771	14,042	14,057	14,490	15,035	
Municipal Retirement	2,892	5,008	4,885	4,188	5,331	5,874	
Continuing Education	6,000	1,151	6,000	5,795	5,000	6,000	
Contracted Services	1,000	330	2,000	132	1,000	500	
Legal Fees	750	2,525	750	426	1,000	1,000	
Audit	14,000	13,000	14,000	34,951	35,600	36,750	
Advertising	2,000	1,062	1,000	2,605	1,000	2,000	
Travel Reimbursement	4,500	5,206	4,500	4,431	4,500	4,500	
Equipment/Furniture	2,500	1,797	1,500	783	1,250	1,000	
Membership Dues	4,300	5,027	5,000	4,354	5,000	5,000	
Subscriptions	300	112	300	111	300	300	
Miscellaneous	200	-	200	-	200	-	
<b>TOTAL OFFICE OF THE SUPT.</b>	<b>261,308</b>	<b>258,032</b>	<b>267,534</b>	<b>289,009</b>	<b>294,805</b>	<b>304,188</b>	<b>3.18%</b>

**FRANKLIN WEST SUPERVISORY UNION  
Budget FY-2016**

	<b>Budget FY-2013</b>	<b>Actual FY-2013</b>	<b>Budget FY-2014</b>	<b>Actual FY-2014</b>	<b>Budget FY-2015</b>	<b>Proposed Budget FY-2016</b>	
<b>STUDENT SUPPORT SERVICE</b>							
Salary & Wages	83,000	82,000	84,460	85,509	86,149	88,733	
Insurance Benefits	19,177	18,803	20,759	19,897	19,971	20,037	
Social Security	7,114	7,636	7,862	7,995	7,914	8,138	
Continuing Education	1,500	2,830	1,500	1,115	2,500	2,500	
Travel Reimbursement	1,500	2,397	1,500	1,555	2,000	2,000	
Equipment	500	248	500	246	-	500	
Professional Fees	400	191	400	357	400	400	
Miscellaneous	100	98	100	49	100	100	
<b>TOTAL STUDENT SUPPORT</b>	<b>113,291</b>	<b>114,203</b>	<b>117,081</b>	<b>116,723</b>	<b>119,034</b>	<b>122,408</b>	<b>2.83%</b>
<b>BUSINESS SERVICES</b>							
Salary & Wages	187,936	173,414	182,213	165,011	196,767	206,539	
Insurance Benefits	37,691	48,452	56,566	58,407	65,625	57,825	
Social Security	14,897	13,797	14,238	13,026	15,856	16,716	
Municipal Retirement	9,397	8,228	8,637	8,803	9,194	11,360	
Continuing Education	9,000	2,045	7,500	1,082	6,000	5,500	
Contracted Services	14,460	12,026	15,000	28,018	3,000	2,500	
Travel Reimbursement	4,000	1,721	4,000	1,300	2,000	1,800	
Software	1,500	-	1,500	12,195	-	-	
Equipment	1,000	49	1,000	-	-	500	
Dues & Fees/Miscellaneous	150	287	150	596	150	300	
<b>TOTAL BUSINESS SERVICES</b>	<b>280,031</b>	<b>260,019</b>	<b>290,804</b>	<b>288,438</b>	<b>298,592</b>	<b>303,040</b>	<b>1.49%</b>
<b>OFFICE &amp; BUILDING EXPENSES</b>							
Maintenance Salaries	65,534	64,916	65,090	66,056	67,043	69,054	
Insurance Benefits	20,536	19,640	22,485	21,828	22,837	22,878	
Social Security	5,013	4,797	4,980	4,837	5,129	5,283	
Municipal Retirement	3,277	3,185	3,255	3,366	3,604	3,799	
Contracted Services	4,550	3,587	3,550	6,735	4,000	6,300	
Rent	20,890	20,280	20,890	20,280	20,280	20,900	
Property/Liability Insurance	2,000	1,771	1,644	2,605	2,736	2,900	
Phone Expenses	2,000	1,885	2,000	1,674	2,000	3,600	
Postage	1,600	1,559	1,700	1,307	1,700	1,500	
Travel Reimbursement	2,000	1,485	2,000	1,249	1,500	1,500	
Supplies	7,500	9,300	8,000	10,994	8,000	9,000	
Books	100	-	100	-	-	-	
Utilities	6,100	6,495	6,300	6,907	6,500	7,000	
Equipment	-	-	-	1,654	-	1,000	
<b>TOTAL BUILDING EXPENSES</b>	<b>141,100</b>	<b>138,900</b>	<b>141,994</b>	<b>149,492</b>	<b>145,329</b>	<b>154,714</b>	<b>6.46%</b>
<b>TOTAL GENERAL FUND BEFORE ACT 156</b>	<b>1,208,150</b>	<b>1,149,731</b>	<b>1,245,836</b>	<b>1,252,331</b>	<b>1,304,362</b>	<b>1,339,022</b>	<b>2.66%</b>
<b><u>ACT 156 IMPLEMENTATION</u></b>							
<b>SPEECH &amp; LANGUAGE SERVICES:</b>							
Teacher Salaries	-	-	356,646	351,700	363,625	387,038	
Insurance Benefits	-	-	35,062	38,008	37,787	42,762	
Social Security	-	-	27,281	26,722	28,967	30,473	
Tuition Reimbursement	-	-	6,000	3,288	6,000	5,750	
Supplies	-	-	4,500	-	-	-	
<b>TOTAL SLP</b>	<b>-</b>	<b>-</b>	<b>429,489</b>	<b>419,718</b>	<b>436,379</b>	<b>466,023</b>	<b>6.79%</b>

**FRANKLIN WEST SUPERVISORY UNION**  
**Budget FY-2016**

	Budget FY-2013	Actual FY-2013	Budget FY-2014	Actual FY-2014	Budget FY-2015	<i>Proposed</i> Budget FY-2016	
<b>SPECIAL EDUCATION SERVICES:</b>							
Teacher Salaries					815,624	790,974	
Insurance Benefits					193,176	179,936	
Social Security					68,343	60,557	
Tuition Reimbursement					25,000	20,000	
<b>TOTAL SPECIAL ED</b>					<b>1,102,143</b>	<b>1,051,467</b>	<b>-4.60%</b>
<b>EARLY EDUCATION SERVICES:</b>							
Teacher Salaries						55,827	
Insurance Benefits						12,649	
Social Security						4,271	
Tuition Reimbursement						2,000	
<b>TOTAL EARLY EDUCATION</b>						<b>74,747</b>	
<b>OTHER INSTRUCTIONAL SVCS:</b>							
Teacher Salaries						91,040	
Insurance Benefits						13,921	
Social Security						7,109	
Tuition Reimbursement						2,750	
<b>TOTAL OTHER INSTRUCTIONAL</b>						<b>114,820</b>	
<b>TRANSPORTATION SERVICES:</b>							
Salaries						73,257	
Insurance Benefits						18,433	
Social Security						5,604	
Municipal Retirement						4,030	
Tuition Reimbursement						500	
Contracted Services						445,427	
<b>TOTAL TRANSPORTATION</b>						<b>547,251</b>	
<b>TOTAL GENERAL FUND</b>	<b>1,208,150</b>	<b>1,149,731</b>	<b>1,675,324</b>	<b>1,672,049</b>	<b>2,842,884</b>	<b>3,593,330</b>	<b>26.40%</b>

# FRANKLIN WEST SUPERVISORY UNION

## Salaries Including Insurance Buy-Outs

Fiscal Year 07/01/13 thru 06/30/14

<u>Employee's Name</u>	<u>Total Earnings</u>
AMALIKSEN, HEATHER	\$ 7,135.00
AMBLO, REBECCA	49,629.00
CLARK, DIANN	76,594.00
CORNETT, KIMBERLEE A.	37,542.21
CRAWFORD, KELLY	76.94
DOUGLAS, MICHELLE L.	28,823.99
FAIRBROTHER, ANGELIQUE M.	70,085.91
FRECHETTE, CAROL B.	70,649.00
GRANGER, CANDY L.	52,338.90
GRANGER, TOD A.	65,089.96
HAMEL, NATHALIE	707.00
HARVEY, JOANN G.	67,609.00
HILL, AGNES J.	442.50
HOGAN, KATHLEEN E.	40,193.45
JENKINS, KRISTINE M.	52,451.00
KIRSCH, NORMAN H.	114,753.86
KOVAL, LISA	64,414.00
LAFERRIERE, JODY	18,726.07
LAPINE, MARY ELLEN	21,837.01
LUTZ, TAMMY	22,743.00
MAGNUSON, KIMBERLY A.	103,716.86
MAYHUE, CHRISTOPHER A.	45,000.02
MYOTT, JOAN M.	1,688.00
MORTENSON, LARIK R.	4,130.68
O'BRIEN, MELISSA K.	55,460.00
QUARLES, PHYLLIS J.	24,340.50
RIGGS, MARYLYNN	89,119.16
RILEY, NANCY	74,847.00
SEALEY, CHRISTINE	11,012.86
SMITH, JEFFREY R.	49,500.10
SUMNER, ALEC	571.50
SUMNER, CHRISTINE	102,209.90
WHEEL, NATASHA F.	43,219.60
	<hr/>
	\$ 1,466,657.98

# Deer Brook Trail Pictures





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|   | • Colds, cough or flu | • Sprains & strains           | • Sports injuries |
|   | • Bruises & abrasions | • Urinary tract infections    | • X-rays          |
|   | • Skin irritations    | • Respiratory infections      | • Stitches        |
|   | • Minor cuts & burns  |                               |                   |
|   |                       |                               |                   |



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