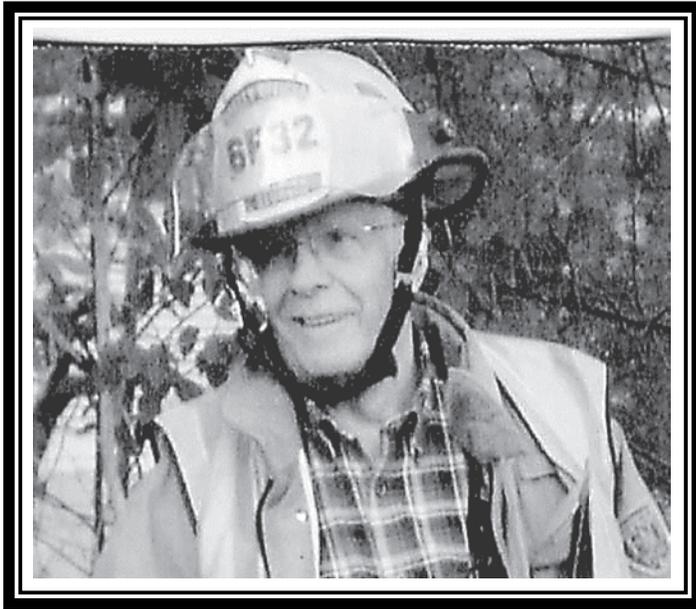


Town of
Georgia
Vermont



Photo courtesy of Krissy Jenkins

2015 Annual Report



*Richard Grant
Palmer, Sr.*

*December 21, 1941
To
February 27, 2015*

Richard Palmer, a lifelong resident of Georgia, passed away on February 27, 2015. He married Leona Wimble on September 28, 1963. They were married for 51 years. He was very proud of his family, his wife Leona, son Richard Jr., his wife Kelly, and his grandchildren Amelia and Matt, who could do no wrong. In January, 2013 a very special friend, Brutus the cat, came into his life and he spoiled him just like he did his grandchildren.

He looked forward to deer hunting with his brothers every year. He also thoroughly enjoyed serving his community and was willing to help anyone in need.

Richard started out with knowledge of firefighting because of his father, Glenn Palmer, who was one of the original firefighters in Georgia. Richard served on the Fire Department for over 56 years and served in every office of the department, except Secretary and Treasurer. He was the Fire Chief from 1969-1971. His most recent position was Safety Officer. He was very proud no firefighter or first responder got hurt on his watch. He enjoyed mentoring the cadets and watching little Claire, when she had to come to the scene with her Dad. He enjoyed when the little kids called him Grandpa Palmer, some big kids too. If you ever visited the fire station while Richard was there, you were in for a tour and a walk down memory lane. The hallway in the Fire Station is lined with plaques that recognize firefighters and first responders for their accomplishments, members who have served, and donors. Richard kept track of, and oversaw, all of the plaques many of which he provided himself. He would beam with excitement when telling people touring the station about all of the plaques. It truly was a source of pride for him.

Richard was heavily involved with fundraising for the Georgia Fire and Rescue Association. He would sell Calcutta tickets, ad space for calendars, and was typically a part of the many fundraising events held each year. If you have ever spent any time at the Fire Station or a Fire Department event, you likely had the pleasure of meeting Richard Palmer and his excitement of family and of the Fire Department.

The Town of Georgia would truly like to thank Richard and his family for the sacrifices he made for the community. His devotion to the community and to the Georgia Fire Department will be difficult to match.

**AUDITORS'
ANNUAL REPORT**

**TOWN OF
GEORGIA
VERMONT**

For The Year Ending
DECEMBER 31, 2015

*Printed by Authority
REPRO, WINOOSKI, VT*

Please bring this report to Town Meeting.

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TOWN OFFICERS DURING 2015

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 2016: Carol Ann Jones
Auditor, Term Ends 2017: William Young
Auditor, Term Ends 2018: Mary Waite
Bookkeeper Sharon Bessette
Delinquent Tax Collector, Term Ends 2016: Kevin Webster
Deputy Fire Warden, Term Ends 2016: Jay Paquette
Deputy Health Officer Michael McCarthy
District Representative, Term Ends 2016: Carolyn Branagan
Fire Chief, Appointed by Selectboard: Keith Baker
Fire Warden, Term Ends 2016: Steve Lapierre
First Constable, Term Ends 2016: Kevin Webster
First Response President, Term Ends 2016: Jeanne Dube
Grand Juror, Term Ends 2016: 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 2016: Jessica Denton
Library Trustee, Term Ends 2016: Gary Deziel
Library Trustee, Term Ends 2016: Candace Truso
Library Trustee, Term Ends 2017: Daniel Walter
Library Trustee, Term Ends 2018: James Patrick Allen
Moderator, Term Ends 2016: Carolyn Branagan
Planning Commission, Term Ends 2016: Tony Heinlein
Planning Commission, Term Ends 2016: Tara King
Planning Commission, Term Ends 2017: Maurice Fitzgerald
Planning Commission, Term Ends 2018: George Bilodeau
Planning Commission, Term Ends 2018: Gregory Drew
Planning Commission, Term Ends 2019: Suzanna Brown
Planning Commission, Term Ends 2019: Peter Pembroke
Planning Coordinator: Mike Ferrone
Road Commissioner: Eric Nye, II
Second Constable, Term Ends 2016: Vacant
School Director, Term Ends 2016: Kate Barnes
School Director, Term Ends 2016: Ben Chiappinelli
School Director, Term Ends 2016: Meghan Sweeney
School Director, Term Ends 2017: Carl Laroe
School Director, Term Ends 2018: Fred Grimm
Selectboard, Term Ends 2016: Paul Jansen
Selectboard, Term Ends 2016: Chris Letourneau
Selectboard, Term Ends 2016: Tara Wright

Selectboard, Term Ends 2017: Eric Nye, II
 Selectboard, Term Ends 2018: Matt Crawford
 Town & School Treasurer, Term Ends 2017:..... Amber N. Baker
 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 Ann Jones
Mary Waite
Auditors

2016 WARNING ANNUAL GEORGIA TOWN SCHOOL DISTRICT MEETING

The legal voters of the Town of Georgia are hereby notified and warned to meet in Town Meeting and Town School District Meeting at the Georgia School in Georgia, Vermont on **Tuesday, March 1, 2016 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, February 29, 2016 at at six o'clock in the afternoon (6:00pm)** 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 approve the school board to expend \$ 13,197,071 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$13,326.29 per equalized pupil. This projected spending per equalized pupil is 3.61% higher than spending for the current year.
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?

ARTICLE 5: Shall the voters repeal the limit on the maximum amount of the capital improvement reserve fund, presently five percent (5%) of the then current district budget?
BY AUSTRALIAN BALLOT

ARTICLE 6: To approve reports of School Directors from the previous year.

ARTICLE 7: To conduct any other legal business to come before said meeting.

ARTICLE 8: To adjourn.

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

Adopted and approved at a meeting of the Board of School Directors of the Georgia Town School District duly called, noticed, and held on January 19, 2016.

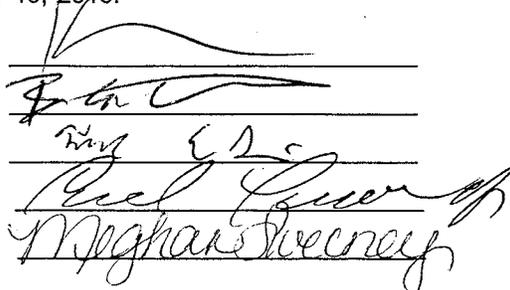
Kate Barnes

Ben Chiappinelli

Fred Grimm

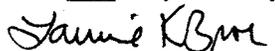
Carl Laroe, Jr.

Meghan Sweeney



Received by Georgia Town Clerks Office for record and this 25 th day of January 2016 at Georgia, VT and same is recorded in the posted records.

ATTEST:


Laurie K. Broe, Town Clerk

**2016 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 1st, 2016 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**
 - 1 Planning Commissioner for four years**
 - 1 Planning Commissioner for one year**
2. To see if the Town will set October 17, 2016 (Monday) 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.

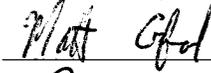
Dated at the Town of Georgia, County of Franklin and State of Vermont this 25th day of January, A.D. 2016.

Georgia Selectboard:

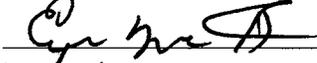
Chris Letourneau, Chair



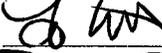
Matt Crawford, Vice-Chair



Eric Nye, II



Tara Wright

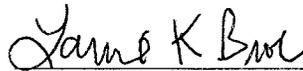


Paul Jansen



Georgia Town Clerk's Office received for record this 26th day of January, 2016 at Georgia and same is recorded in the posted records.

Attest: Laurie K. Broe, Town Clerk



Town of Georgia, VT General Ledger
Balance Sheet - December 31, 2015
General Ledger

Account	Account Name	Period 12-Dec
ASSET		
1-1-00-00	CASH UNRESTRICTED	
1-1-00-00-01.00	General Fund Checking - 4010076237	\$ 361,103.07
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	\$ 70,296.17
1-1-00-00-01.25	Fire Department Petty Cash	\$ 500.00
1-1-00-00-01.30	Town Forest	\$ 52.14
	Total CASH UNRESTRICTED	\$ 432,051.38
1-1-00-20	CASH RESTRICTED	
1-1-00-20-10.20	Planning Reserve Fund	\$ 959.60
1-1-00-20-10.30	Fire Department Reserve Fund	\$ 102,284.22
1-1-00-20-10.32	First Response Reserve Fund	\$ 5,674.78
1-1-00-20-10.35	Bridge Account	\$ 74,063.23
1-1-00-20-10.40	Highway Reserve Fund	\$ 107,095.22
1-1-00-20-10.53	Conservation Commission General Fund	\$ 21,501.97
1-1-00-20-10.60	Administration Reserve Fund	\$ 8,700.17
1-1-00-10-10.70	Reappraisal	\$ 158,676.56
1-1-00-20-10.75	Records Preservation	\$ 36,477.54
1-1-00-20-10.79	Town Clerk Reserve Fund	\$ 83.84
1-1-00-20-70.00	Library Reserve Fund	\$ 855.40
1-1-00-20-95.00	Conservation Commission Reserve Fund	\$ 183,720.94
	Total CASH RESTRICTED	\$ 700,093.47
TOTAL ASSET		\$ 1,132,144.85
LIABILITY		
1-2-00-00	ACCOUNTS PAYABLE	
1-2-00-00-00.00	Accounts Payable	\$ -
	Total ACCOUNTS PAYABLE	\$ -

Town of Georgia, VT General Ledger
Balance Sheet - December 31, 2015
General Ledger

Account	Account Name	Period 12-Dec
1-2-00-05	PAYROLL	
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	\$ -
1-2-00-05-10.35	Dental Withholding	\$ (410.42)
1-2-00-05-10.36	Health Withholding	\$ (460.74)
1-2-00-05-10.37	Vision Withholding	\$ (113.61)
1-2-00-05-10.38	AFLAC Withholding	\$ -
	Total PAYROLL	\$ (984.77)
1-2-00-10	TAX RELATED	
1-2-00-10-00.05	Due to Taxpayers	\$ (1.25)
1-2-00-10-00-10	Tax Clearing Account	\$ -
	Total TAX RELATED	\$ (1.25)
1-1-00-20	CASH RESTRICTED	
1-2-00-20-10.20	Planning Reserve Fund	\$ (959.60)
1-2-00-20-10.30	Fire Department Reserve Fund	\$ (102,284.22)
1-2-00-20-10.32	First Response Reserve Fund	\$ (5,674.78)
1-2-00-20-10.35	Bridge Account	\$ (74,063.23)
1-2-00-20-10.40	Highway Reserve Fund	\$ (107,095.22)
1-2-00-20-10.45	Town Forest	\$ (52.14)
1-2-00-20-10.53	Conservation Commission General Fund	\$ (21,501.97)
1-2-00-20-10.58	Parks & Recreation (Cell Tower Funds)	\$ (38,110.41)
1-2-00-20-10.60	Administration Reserve Fund	\$ (8,700.17)
1-2-00-20-10.65	Road Work Escrow	\$ (6,500.00)
1-2-00-10-10.70	Reappraisal	\$ (158,676.56)
1-2-00-20-10.75	Records Preservation	\$ (36,477.54)
1-2-00-20-10.79	Town Clerk Reserve Fund	\$ (83.84)
1-2-00-20-10.85	Paving Monies	\$ (70,296.17)
1-2-00-20-10.86	Planning Legal Escrow	\$ -
1-2-00-20-10.87	Paving/Sidewalk Escrow	\$ (29,675.00)
1-2-00-20-10.90	Highway Project Fund	\$ -
1-2-00-20-70.00	Library Reserve Fund	\$ (855.40)
1-2-00-20-95.00	Conservation Commission Reserve Fund	\$ (183,720.94)
	Total CASH RESTRICTED	\$ (844,727.19)

**Town of Georgia, VT General Ledger
Balance Sheet - December 31, 2015
General Ledger**

Account	Account Name	Period 12-Dec
1-2-00-30	LOANS	
1-2-00-30-00.05	Monies Due to School	\$ (212,319.51)
	Total LOANS	\$ (212,319.51)
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	\$ -
	TOTAL LIABILITY	\$ (1,058,032.72)
 FUND BALANCE		
1-3-00-00-00.00	Fund Balance	\$ 35,908.34
1-3-00-00-00.05	Budgeted Fund Balance	\$ -
	Total PRIOR YEARS FUND BALANCE	\$ 35,908.34
	Fund Balance Current Year	\$ (110,020.47)
	Total Fund Balance	\$ (74,112.13)
	Total Liability, Fund Balance	\$ (1,132,144.85)

Town of Georgia, VT General Ledger
 Balance Sheet - December 31, 2015
 School

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

Town of Georgia, VT General Ledger

Balance Sheet - December 31, 2015

Impact Fees

Account	Account Name	Period 12-Dec
ASSET		
3-1-00-00-00.00	Impact Fees	\$ 91,579.60
3-1-00-00-01.05	Due From / To General Fund	\$ -
TOTAL ASSET		\$ 91,579.60
LIABILITY		
3-2-00-00-00.10	Impact Fee Deposits	\$ -
3-2-05-20	Administration Impact Fees	
3-2-05-20-03.63	018-1504 Jacqui Hood	\$ (324.17)
3-2-05-20-03.64	019-1504 Roger & Lucy Parent	\$ (754.00)
3-2-05-20-03.65	033-1505 Mark Gilmond	\$ (754.00)
3-2-05-20-03.66	043-1506 Perras & Sons	\$ (754.00)
3-2-05-20-03.67	060-1508 Robert Brothers	\$ (251.00)
3-2-05-20-03.68	069-1508 Tim Reed Construction	\$ (754.00)
3-2-05-20-03.69	077-1509 Tim Reed Construction	\$ (754.00)
3-2-05-20-03.70	084-1509 Armand & Bonnie Turner	\$ (6,032.00)
3-2-05-20-03.71	087-1509 Doris Reed	\$ (251.00)
3-2-05-20-03.72	091-1510 Tim Reed Construction	\$ (754.00)
3-2-05-20-03.73	093-1510 Joe Gray	\$ (754.00)
3-2-05-20-03.74	102-1512 Grice Brook Development	\$ (754.00)
3-2-05-20-03.75	103-1512 Tim Reed Construction	\$ (754.00)
3-2-05-20-03.76	103-1512 Tim Reed Construction	\$ (754.00)
3-2-05-20-99.00	Administration Accumulated Interest	\$ (3,028.03)
	Total ADMINISTRATIVE IMPACT FEES	\$ (17,426.20)
3-2-05-36	Fire Department Impact Fees	
3-2-05-36-03.35	058-1309 Armand Turner	\$ (127.13)
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)

Town of Georgia, VT General Ledger

Balance Sheet - December 31, 2015

Impact Fees

Account	Account Name	Period 12-Dec
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)
3-2-05-36-03.62	001-1501 Tim Reed Construction	\$ (863.00)
3-2-05-36-03.63	018-1504 Jacqui Hood	\$ (863.00)
3-2-05-36-03.64	019-1504 Roger & Lucy Parent	\$ (863.00)
3-2-05-36-03.65	033-1505 Mark Gilmond	\$ (863.00)
3-2-05-36-03.66	043-1506 Perras & Sons	\$ (863.00)
3-2-05-36-03.67	060-1508 Robert Brothers	\$ (288.00)
3-2-05-36-03.68	069-1508 Tim Reed Construction	\$ (863.00)
3-2-05-36-03.69	077-1509 Tim Reed Construction	\$ (863.00)
3-2-05-36-03.70	084-1509 Armand & Bonnie Turner	\$ (6,904.00)
3-2-05-36-03.71	087-1509 Doris Reed	\$ (288.00)
3-2-05-36-03.72	091-1510 Tim Reed Construction	\$ (863.00)
3-2-05-36-03.73	093-1510 Joe Gray	\$ (863.00)
3-2-05-36-03.74	102-1512 Grice Brook Development	\$ (863.00)
3-2-05-36-03.75	103-1512 Tim Reed Construction	\$ (863.00)
3-2-05-36-03.76	104-1512 Tim Reed Construction	\$ (863.00)
3-2-05-36-99.00	Fire Accumulated Interest	\$ (2,726.85)

Total FIRE DEPARTMENT IMPACT FEES	\$	(50,320.98)
--	-----------	--------------------

3-2-05-65	Parks & Recreation Impact Fees	
3-2-05-65-03.45	007-1402 Armand & Bonnie Turner	\$ (1,317.47)
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)

Town of Georgia, VT General Ledger

Balance Sheet - December 31, 2015

Impact Fees

Account	Account Name	Period 12-Dec	
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)
3-2-05-65-03.62	001-1501 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.63	018-1504 Jacqui Hood	\$	(339.00)
3-2-05-65-03.64	019-1504 Roger & Lucy Parent	\$	(339.00)
3-2-05-65-03.65	033-1505 Mark Gilmond	\$	(339.00)
3-2-05-65-03.66	043-1506 Perras & Sons	\$	(339.00)
3-2-05-65-03.67	060-1508 Robert Brothers	\$	(113.00)
3-2-05-65-03.68	069-1508 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.69	077-1509 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.70	084-1509 Armand & Bonnie Turner	\$	(2,712.00)
3-2-05-65-03.71	087-1509 Doris Reed	\$	(113.00)
3-2-05-65-03.72	091-1510 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.73	093-1510 Joe Gray	\$	(339.00)
3-2-05-65-03.74	102-1512 Grice Brook Development	\$	(339.00)
3-2-05-65-03.75	103-1512 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.76	104-1512 Tim Reed Construction	\$	(339.00)
3-2-05-65-99.00	Parks & Recreation Accumulated Interest	\$	(633.61)

Total PARKS & RECREATION IMPACT FEES	\$	(14,155.08)
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Account	Account Name	Period 12-Dec	
3-2-05-70 Library Impact Fees			
3-2-05-70-03.62	001-1501 Tim Reed Construction	\$	(47.33)
3-2-05-70-03.63	018-1504 Jacqui Hood	\$	(75.00)
3-2-05-70-03.64	019-1504 Roger & Lucy Parent	\$	(75.00)
3-2-05-70-03.65	033-1505 Mark Gilmond	\$	(75.00)
3-2-05-70-03.66	043-1506 Perras & Sons	\$	(75.00)
3-2-05-70-03.67	060-1508 Robert Brothers	\$	(25.00)
3-2-05-70-03.68	069-1508 Tim Reed Construction	\$	(75.00)
3-2-05-70-03.69	077-1509 Tim Reed Construction	\$	(75.00)
3-2-05-70-03.70	084-1509 Armand & Bonnie Turner	\$	(600.00)
3-2-05-70-03.71	087-1509 Doris Reed	\$	(25.00)
3-2-05-70-03.72	091-1510 Tim Reed Construction	\$	(75.00)
3-2-05-70-03.73	093-1510 Joe Gray	\$	(75.00)
3-2-05-70-03.74	102-1512 Grice Brook Development	\$	(75.00)
3-2-05-70-03.75	103-1512 Tim Reed Construction	\$	(75.00)
3-2-05-70-03.76	104-1512 Tim Reed Construction	\$	(75.00)
3-2-05-70-99.00	Library Accumulated Interest	\$	(1,163.00)

Town of Georgia, VT General Ledger

Balance Sheet - December 31, 2015

Impact Fees

Account	Account Name	Period 12-Dec	
Total LIBRARY IMPACT FEES		\$	(2,685.33)
3-2-10-30	Highway Impact Fees		
3-2-10-30-03.60	096-1411 Kevin Harrison	\$	(152.49)
3-2-10-30-03.61	098-1412 Tim Reed Construction	\$	(317.00)
3-2-10-30-03.62	001-1501 Tim Reed Construction	\$	(317.00)
3-2-10-30-03.63	018-1504 Jacqui Hood	\$	(317.00)
3-2-10-30-03.64	019-1504 Roger & Lucy Parent	\$	(317.00)
3-2-10-30-03.65	033-1505 Mark Gilmond	\$	(317.00)
3-2-10-30-03.66	043-1506 Perras & Sons	\$	(317.00)
3-2-10-30-03.67	060-1508 Robert Brothers	\$	(106.00)
3-2-10-30-03.68	069-1508 Tim Reed Construction	\$	(317.00)
3-2-10-30-03.69	077-1509 Tim Reed Construction	\$	(317.00)
3-2-10-30-03.70	084-1509 Armand & Bonnie Turner	\$	(2,536.00)
3-2-10-30-03.71	087-1509 Doris Reed	\$	(106.00)
3-2-10-30-03.72	091-1510 Tim Reed Construction	\$	(317.00)
3-2-10-30-03.73	093-1510 Joe Gray	\$	(317.00)
3-2-10-30-03.74	102-1512 Grice Brook Development	\$	(317.00)
3-2-10-30-03.75	103-1512 Tim Reed Construction	\$	(317.00)
3-2-10-30-03.76	104-1512 Tim Reed Construction	\$	(317.00)
3-2-10-30-99.00	Highway Accumulated Interest	\$	29.48
Total HIGHWAY IMPACT FEES		\$	(6,992.01)
TOTAL LIABILITY		\$	(91,579.60)
FUND BALANCE			
3-3-00-00-00.00	Fund Balance	\$	-
3-3-00-00-00.05	Budgeted Fund Balance	\$	-
Total PRIOR YEARS FUND BALANCE		\$	-
Fund Balance Current Year		\$	-
Total FUND BALANCE		\$	-
Total LIABILITY, FUND BALANCE		\$	(91,579.60)

**Town of Georgia, VT General Ledger
Balance Sheet - December 31, 2015
Long Term Debt**

Account	Account Name	Period 12-Dec
ASSET		
4-1-00-00-01.05	Due To/From Other Funds	\$ -
	TOTAL ASSET	\$ -
LIABILITY		
4-2-00-30-00.14	2010 Highway - State of Vermont	\$ -
4-2-00-30-00.27	2011 MEC Expansion Loan	\$ (65,108.39)
4-2-00-30-00.28	2010 VMBB Loan	\$ (1,050,000.00)
4-2-00-30-00.29	2014 6W1 Tanker Loan	\$ (33,334.00)
4-2-00-30-00.30	2014 J Rhodes Settlement	\$ -
	TOTAL LIABILITY	\$ (1,148,442.39)
FUND BALANCE		
4-3-00-00-00.00	Fund Balance	\$ 1,148,442.39
4-3-00-00-00.05	Budgeted Fund Balance	\$ -
	Total Prior Years Fund Balance	\$ 1,148,442.39
	Fund Balance Current Year	\$ -
	Total Fund Balance	\$ 1,148,442.39
	Total Liability, Fund Balance	\$ -

Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
1-6-00-00- .	TAX REVENUES			
1-6-00-00-00.05	Current Taxes	\$ 1,592,006.00	\$ 1,293,717.40	\$ 298,288.60
1-6-00-00-00.15	Delinquent Taxes	\$ -	\$ 207,851.14	\$ (207,851.14)
1-6-00-00-00.20	Interest: Delinquent Taxes	\$ 18,000.00	\$ 18,703.05	\$ (703.05)
1-6-00-00-00.25	Delinquent Collector Fees	\$ 18,000.00	\$ 14,784.23	\$ 3,215.77
1-6-00-00-00.30	Municipal Tax Portion	\$ -	\$ 13,897.04	\$ (13,897.04)
Total Tax Revenues		\$ 1,628,006.00	\$ 1,548,952.86	\$ 79,053.14
1-6-00-05- .	FEES, LICENSES, FINES			
1-6-00-05-00.05	State of VT Fines	\$ -	\$ -	\$ -
1-6-00-05-00.10	Planning Fees	\$ 4,000.00	\$ 4,425.00	\$ (425.00)
1-6-00-05-00.13	Vault Time	\$ 1,000.00	\$ 595.00	\$ 405.00
1-6-00-05-00.14	Green Mountain Passports	\$ 50.00	\$ 46.00	\$ 4.00
1-6-00-05-00.15	Zoning Fees	\$ 12,000.00	\$ 11,854.36	\$ 145.64
1-6-00-05-00.16	DMV Registration Fees	\$ 400.00	\$ 342.00	\$ 58.00
1-6-00-05-00.17	Recording Fees	\$ 50,000.00	\$ 42,680.00	\$ 7,320.00
1-6-00-05-00.18	Marriage Licenses	\$ 300.00	\$ 220.00	\$ 80.00
1-6-00-05-00.19	Hunting & Fishing Licenses	\$ 400.00	\$ 274.00	\$ 126.00
1-6-00-05-00.20	Overweight Permit Fees	\$ 750.00	\$ 770.00	\$ (20.00)
1-6-00-05-00.25	Dog Licenses	\$ 3,500.00	\$ 3,244.00	\$ 256.00
1-6-00-05-00.30	Driveway Permit Fees	\$ 300.00	\$ 175.00	\$ 125.00
1-6-00-05-00.35	Dog Fines	\$ 100.00	\$ -	\$ 100.00
1-6-00-05-00.40	Liquor Licenses	\$ 150.00	\$ 325.00	\$ (175.00)
1-6-00-05-00.45	Parks and Recreation Revenues	\$ 3,500.00	\$ 2,800.00	\$ 700.00
Total Fees, Licenses and Fines		\$ 76,450.00	\$ 67,750.36	\$ 8,699.64
1-6-00-10- .	STATE OF VERMONT			
1-6-00-10-00.05	State Aid To Highways	\$ 146,700.00	\$ 146,649.87	\$ 50.13
1-6-00-10-00.10	Traffic Fines	\$ 4,000.00	\$ 8,795.00	\$ (4,795.00)
1-6-00-10-00.15	Railroad Tax	\$ 1,700.00	\$ 2,212.18	\$ (512.18)
1-6-00-10-00.20	Pilot Payment	\$ 1,500.00	\$ 2,505.12	\$ (1,005.12)
1-6-00-10-00.25	State & Federal Reimbursements	\$ 36,000.00	\$ 40,976.00	\$ (4,976.00)
1-6-00-10-00.30	Appraisals	\$ 19,600.00	\$ 19,394.33	\$ 205.67
1-6-00-10-00.35	Lister Training	\$ 403.00	\$ 403.67	\$ (0.67)
Total State of Vermont		\$ 209,903.00	\$ 220,936.17	\$ (11,033.17)
1-6-00-20- .	OTHER REVENUE			
1-6-00-20-00.20	School Reimbursement	\$ 84,000.00	\$ 87,801.48	\$ (3,801.48)
1-6-00-20-00.25	Miscellaneous Revenue	\$ 67,000.00	\$ 75,241.45	\$ (8,241.45)
1-6-00-20-00.30	Interest On Investments	\$ 100.00	\$ 71.17	\$ 28.83
1-6-00-20-00.55	Records Preservation	\$ 4,000.00	\$ 4,059.18	\$ (59.18)
1-6-00-20-00.60	Copier Income	\$ 7,000.00	\$ 7,088.77	\$ (88.77)
1-6-00-20-00.70	Cell Tower Rental	\$ 79,540.00	\$ 78,957.24	\$ 582.76
1-6-00-20-00.85	Gifts to Town	\$ 600.00	\$ 65.00	\$ 535.00
1-6-00-20-00.90	Revenue from Loans	\$ -	\$ -	\$ -
1-6-00-20-00.91	Library Revenue	\$ 700.00	\$ 272.90	\$ 427.10
1-6-00-20-00.92	Highway Revenue	\$ 2,000.00	\$ 2,338.51	\$ (338.51)
1-6-00-20-00.93	Highway Disaster Revenue	\$ -	\$ -	\$ -
Total Other Revenue		\$ 244,940.00	\$ 255,895.70	\$ (10,955.70)

**Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
1-6-02-25- .	GRANTS & CAPITAL REVENUE			
1-6-02-25-00.40	Restricted/Reserve Fund Revenue	\$ 216,885.00	\$ 150,123.52	\$ 66,761.48
1-6-02-25-00.45	Impact Fee Fund Revenue	\$ 53,250.00	\$ 50,378.56	\$ 2,871.44
1-6-02-25-20.00	Administration Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-30.00	Highway Grant Revenue	\$ 10,000.00	\$ 9,000.00	\$ 1,000.00
1-6-02-25-36.00	Fire Department Grant Revenue	\$ 1,877.00	\$ 7,451.67	\$ (5,574.67)
1-6-02-25-38.00	First Response Grant Revenue	\$ 12,206.00	\$ 12,206.00	\$ -
1-6-02-25-55.00	Town Boards Grant Revenue	\$ 5,498.00	\$ 2,446.00	\$ 3,052.00
1-6-02-25-65.00	Parks & Recreation Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-70.00	Library Grant Revenue	\$ -	\$ 209.00	\$ (209.00)
				\$ -
Total Grants & Capital Revenue		\$ 299,716.00	\$ 231,814.75	\$ 67,901.25
				\$ -
	TOTAL REVENUE	\$ 2,459,015.00	\$ 2,325,349.84	\$ 133,665.16
	GRANTS & CAPITAL EXPENDITURES			
1-7-02-20- .	Administration, Boards & Commissions			
1-7-02-20.52.10	Admin Purchase - Impact Fees	\$ 24,450.00	\$ 28,332.63	\$ (3,882.63)
1-7-02-20.52.15	Admin Purchase - Reserve Fund	\$ -	\$ 92.00	\$ (92.00)
1-7-02-20.52.20	Admin Grant Expenditures	\$ -	\$ -	\$ -
1-7-02-20.52.55	Town Boards Grant Expenditures	\$ 7,826.00	\$ 2,477.50	\$ 5,348.50
1-7-02-20.52.80	Conservation Comm. Prchs - RF/GF	\$ 27,946.00	\$ 17,332.12	\$ 10,613.88
1-7-02-20.52.85	Conservation Comm Grant Purchases	\$ 600.00	\$ -	\$ 600.00
				\$ -
Total Administration Grant & Capital Expenditures		\$ 60,822.00	\$ 48,234.25	\$ (12,587.75)
				\$ -
1-7-02-36- .	Fire Department			
1-7-02-36.52.10	Fire Dept. Purchase - Impact Fees	\$ 10,000.00	\$ 1,965.97	\$ 8,034.03
1-7-02-36.52.15	Fire Dept. Purchase - Reserve Fund	\$ 93,333.00	\$ 33,333.00	\$ 60,000.00
1-7-02-36.52.20	Fire Dept. Grant Expenditures	\$ 3,754.00	\$ 9,101.89	\$ (5,347.89)
				\$ -
Total Fire Department Grant & Capital Expenditures		\$ 107,087.00	\$ 44,400.86	\$ (62,686.14)
				\$ -
1-7-02-38- .	First Response			
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	\$ 7,532.00	\$ 7,532.00	\$ -
				\$ -
Total First Response Grant & Capital Expenditures		\$ 8,532.00	\$ 7,532.00	\$ (1,000.00)
				\$ -
1-7-02-65- .	Parks & Recreation			
1-7-02-65.52.10	Parks & Rec. Purchase - Impact Fees	\$ 8,000.00	\$ 9,283.96	\$ (1,283.96)
1-7-02-65.52.15	Parks & Rec. Purchase - Reserve Fund	\$ -	\$ -	\$ -
1-7-02-36.52.20	Parks & Rec. Grant Expenditures	\$ -	\$ -	\$ -
				\$ -
Total Parks & Recreation Grant & Capital Expenditures		\$ 8,000.00	\$ 9,283.96	\$ 1,283.96
				\$ -
1-7-02-70- .	Library			
1-7-02-70.52.10	Library Purchase - Impact Fees	\$ 2,800.00	\$ 2,796.00	\$ 4.00
1-7-02-70.52.15	Library Purchase - Reserve Fund	\$ 2,000.00	\$ 2,000.00	\$ -
				\$ -
1-7-02-70.52.20	Library Grant Expenditures	\$ -	\$ 78.05	\$ (78.05)
				\$ -
Total Library Grant & Capital Expenditures		\$ 4,800.00	\$ 4,874.05	\$ 74.05

**Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
1-7-02-80- .	Highway			
1-7-02-80-52.10	Hwy Equipment Purchase - Impact Fees	\$ 8,000.00	\$ 8,000.00	\$ -
1-7-02-80-52.15	Hwy Equipment Purchase - Reserve Fund	\$ 22,206.00	\$ 27,366.40	\$ (5,160.40)
1-7-02-80-52.20	Highway Grant Expenditures	\$ 10,000.00	\$ -	\$ 10,000.00
1-7-02-80-52.25	State Aid Paving Money from Restricted	\$ 70,000.00	\$ 70,000.00	\$ -
Total Highway Grant & Capital Expenditures		\$ 110,206.00	\$ 105,366.40	\$ (4,839.60)
Total Grants & Capital Expenditures		\$ 299,447.00	\$ 219,691.52	\$ (79,755.48)
1-7-05- - .	GENERAL GOVERNMENT			
1-7-05-05- .	SELECTBOARD			
1-7-05-05-10.05	Selectboard Salaries	\$ 4,050.00	\$ 4,050.00	\$ -
1-7-05-05-10.10	Administrative Salaries	\$ 89,261.00	\$ 82,422.07	\$ 6,838.93
1-7-05-05-10.20	Fire Warden	\$ 200.00	\$ 179.17	\$ 20.83
1-7-05-05-27.00	Selectboard Expenses	\$ 500.00	\$ 393.18	\$ 106.82
1-7-05-05-27.05	Board Of Civil Authority	\$ 400.00	\$ 180.00	\$ 220.00
1-7-05-05-32.00	Streetlights	\$ 3,500.00	\$ 3,557.86	\$ (57.86)
1-7-05-05-43.00	Admin Legal Expenses	\$ 20,000.00	\$ 12,756.72	\$ 7,243.28
1-7-05-05-44.00	Admin Consultant Services	\$ 4,000.00	\$ 812.00	\$ 3,188.00
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	\$ 37,023.00	\$ 37,248.81	\$ (225.81)
1-7-05-05-48.00	Property & Casualty Insurance	\$ 46,928.00	\$ 46,928.00	\$ -
1-7-05-05-48.10	J Rhodes Settlement Loan	\$ 60,000.00	\$ 60,000.00	\$ -
1-7-05-05-49.00	Roadside Flags	\$ 750.00	\$ 624.79	\$ 125.21
1-7-05-05-90.00	General Contingency	\$ 5,000.00	\$ 49.96	\$ 4,950.04
1-7-05-05-90.05	Memorial Day Parade	\$ 1,000.00	\$ -	\$ 1,000.00
Total Selectboard		\$ 272,612.00	\$ 249,202.56	\$ (23,409.44)
1-7-05-07- .	VOTER APPROVED PURCHASES			
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	\$ 9,780.00	\$ 9,760.44	\$ 19.56
Total Voter Approved Purchases		\$ 79,780.00	\$ 79,760.44	\$ (19.56)
1-7-05-10- .	TOWN CLERK			
1-7-05-10-10.05	Clerk's Office Salaries	\$ 43,668.00	\$ 44,326.72	\$ (658.72)
1-7-05-10-10.10	Ballot Clerks' Salaries	\$ 1,200.00	\$ 915.01	\$ 284.99
1-7-05-10-10.15	Asst. Clerk Salaries	\$ 1,000.00	\$ -	\$ 1,000.00
1-7-05-10-22.00	Records Supplies	\$ 11,300.00	\$ 11,874.16	\$ (574.16)
1-7-05-10-25.00	Election Expenses	\$ 1,900.00	\$ 1,869.47	\$ 30.53
1-7-05-10-45.00	Records Preservation	\$ 4,000.00	\$ 4,059.18	\$ (59.18)
1-7-05-10-99.00	Clerk's Misc. Expenses	\$ 50.00	\$ -	\$ 50.00
1-7-05-10-99.03	Animal Licenses	\$ 350.00	\$ 402.42	\$ (52.42)
Total Town Clerk		\$ 63,468.00	\$ 63,446.96	\$ (21.04)
1-7-05-15- .	TOWN TREASURER			
1-7-05-15-10.00	Treasurer/Tax Collector	\$ 21,018.00	\$ 21,196.26	\$ (178.26)
1-7-05-15-10.10	Ass't Treasurer & Tax Collector	\$ 250.00	\$ -	\$ 250.00
1-7-05-15-99.00	Treasurer Misc. Expenses	\$ 50.00	\$ -	\$ 50.00
Total Town Treasurer		\$ 21,318.00	\$ 21,196.26	\$ (121.74)

**Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
1-7-05-16- .	DELINQUENT TAX COLLECTOR			
1-7-05-16-10.00	Collector's Fees	\$ 18,000.00	\$ 14,774.23	\$ 3,225.77
1-7-05-16-99.00	Collector's Misc. Expense	\$ 150.00	\$ -	\$ 150.00
Total Delinquent Tax Collector		\$ 18,150.00	\$ 14,774.23	\$ (3,375.77)
1-7-05-20- .	MUNICIPAL OFFICES			
1-7-05-20-21.00	Admin Postage	\$ 4,000.00	\$ 4,487.54	\$ (487.54)
1-7-05-20-22.00	Admin Office Supplies	\$ 3,500.00	\$ 3,518.80	\$ (18.80)
1-7-05-20-22.05	Municipal Office Building Supplies	\$ 1,000.00	\$ 850.90	\$ 149.10
1-7-05-20-22.10	Admin Copier Expenses	\$ 3,500.00	\$ 3,345.24	\$ 154.76
1-7-05-20-25.00	Printing/publishing	\$ 3,000.00	\$ 2,380.54	\$ 619.46
1-7-05-20-29.00	Admin Mileage	\$ 800.00	\$ 645.56	\$ 154.44
1-7-05-25-30.00	Municipal Office Utilities	\$ 4,500.00	\$ 3,907.47	\$ 592.53
1-7-05-25-31.00	Municipal Office Phone	\$ 2,500.00	\$ 2,383.77	\$ 116.23
1-7-05-20-44.00	Admin Training	\$ 2,500.00	\$ 731.75	\$ 1,768.25
1-7-05-20-44.05	Admin Computer Support	\$ 4,000.00	\$ 3,296.30	\$ 703.70
1-7-05-25-45.10	Municipal Grounds Maintenance	\$ 250.00	\$ 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	\$ 35.76	\$ 14.24
Total Municipal Offices		\$ 29,850.00	\$ 25,833.63	\$ (4,016.37)
1-7-05-28- .	BUILDINGS & GROUNDS			
1-7-05-28-45.05	Building Maintenance - Other	\$ 2,000.00	\$ 35.40	\$ 1,964.60
1-7-05-28-45.10	Cemetery Maintenance	\$ 5,000.00	\$ 5,714.06	\$ (714.06)
1-7-05-28-45.15	Cemetery Mowing	\$ 3,000.00	\$ 2,391.65	\$ 608.35
1-7-05-28-45.20	Fire Dept. Janitorial Services	\$ 2,500.00	\$ 2,130.59	\$ 369.41
1-7-05-28-45.25	Fire Dept. Building Maintenance	\$ 6,200.00	\$ 2,504.02	\$ 3,695.98
1-7-05-28-45.30	Library Building Maintenance	\$ 2,000.00	\$ 896.88	\$ 1,103.12
1-7-05-28-45.35	Library Janitorial Services	\$ 3,000.00	\$ 3,242.94	\$ (242.94)
1-7-05-28-45.40	Municipal Grounds Mowing	\$ 3,700.00	\$ 3,250.00	\$ 450.00
1-7-05-28-45.50	Town Hall Building Maintenance	\$ 2,000.00	\$ 2,009.73	\$ (9.73)
1-7-05-28-45.55	Town Hall Janitorial Services	\$ 2,800.00	\$ 2,481.99	\$ 318.01
Total Buildings & Grounds		\$ 32,200.00	\$ 24,657.26	\$ (7,542.74)
1-7-05-30- .	PUBLIC SAFETY			
1-7-05-30-10.00	Constables	\$ 500.00	\$ 250.00	\$ 250.00
1-7-05-30-45.00	Emergency Medical Services	\$ 89,699.00	\$ 88,317.90	\$ 1,381.10
1-7-05-30-45.05	Law Enforcement	\$ 52,000.00	\$ 51,691.04	\$ 308.96
Total Public Safety		\$ 142,199.00	\$ 140,258.94	\$ (1,940.06)
1-7-05-32- .	ANIMAL CONTROL			
1-7-05-32-10.00	Animal Control Services	\$ 2,000.00	\$ 599.00	\$ 1,401.00
1-7-05-32-27.00	Animal Control Expenses	\$ 500.00	\$ 425.00	\$ 75.00
1-7-05-32-29.00	Animal Control Mileage	\$ 700.00	\$ 235.29	\$ 464.71
Total Animal Control		\$ 3,200.00	\$ 1,259.29	\$ 1,940.71

Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
1-7-05-34- .	HEALTH OFFICER			
1-7-05-34-10.00	Health Officers Salaries	\$ 620.00	\$ 620.00	\$ -
1-7-05-34-27.00	Health Officers Expenses	\$ 200.00	\$ 285.84	\$ (85.84)
1-7-05-34-29.00	Health Officers Mileage	\$ 50.00	\$ 5.60	\$ 44.40
Total Health Officer		\$ 870.00	\$ 911.44	\$ 41.44
1-7-05-36- .	FIRE DEPARTMENT			
1-7-05-36-10.00	Fire Dept. Salaries	\$ 33,500.00	\$ 26,381.00	\$ 7,119.00
1-7-05-36-22.00	Fire Dept. Supplies	\$ 400.00	\$ 325.11	\$ 74.89
1-7-05-36-27.00	Fire Dept. Solid Waste Disposal	\$ 297.00	\$ 386.35	\$ (89.35)
1-7-05-36-30.00	Fire Dept. Utilities	\$ 13,000.00	\$ 10,402.46	\$ 2,597.54
1-7-05-36-31.00	Fire Dept. Phone	\$ 2,100.00	\$ 2,113.48	\$ (13.48)
1-7-05-36-44.10	Fire Dept. School / Training	\$ 3,000.00	\$ 2,969.39	\$ 30.61
1-7-05-36-44.20	Fire Prevention	\$ 2,000.00	\$ 1,661.38	\$ 338.62
1-7-05-36-45.05	Dispatching	\$ 7,929.00	\$ 7,928.34	\$ 0.66
1-7-05-36-47.00	Loan Interest payments	\$ 1,065.00	\$ 1,073.07	\$ (8.07)
1-7-05-36-51.00	Fire Dept. Fuels & Oils	\$ 5,000.00	\$ 3,806.24	\$ 1,193.76
1-7-05-36-52.05	Fire Dept. Purchase - Current Year	\$ -	\$ -	\$ -
1-7-05-36-52.20	Turn Out Gear	\$ 5,800.00	\$ 4,126.89	\$ 1,673.11
1-7-05-36-52.25	Hose	\$ 1,400.00	\$ 1,135.93	\$ 264.07
1-7-05-36-52.30	Fire Apparatus	\$ 1,000.00	\$ 975.77	\$ 24.23
1-7-05-36-52.35	Communications Equipment	\$ 1,000.00	\$ 888.00	\$ 112.00
1-7-05-36-52.40	Furniture/Computer Supplies	\$ 1,400.00	\$ 1,312.44	\$ 87.56
1-7-05-36-63.00	Fire Dept. Equipment Repair	\$ 2,500.00	\$ 3,863.32	\$ (1,363.32)
1-7-05-36-63.05	Fire Dept. Truck / Apparatus Repair	\$ 7,000.00	\$ 6,618.90	\$ 381.10
1-7-05-36-64.00	Fire Dept. Annual Required Testing	\$ 7,800.00	\$ 7,148.70	\$ 651.30
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	\$ 1,000.00	\$ 489.75	\$ 510.25
Total Fire Department		\$ 137,191.00	\$ 123,606.52	\$ (13,584.48)
1-7-05-38- .	FIRST RESPONSE			
1-7-05-38-10.05	First Response Stipends	\$ 5,000.00	\$ 2,630.00	\$ 2,370.00
1-7-05-38-22.00	First Response Supplies	\$ 4,612.00	\$ 2,362.11	\$ 2,249.89
1-7-05-38-44.00	First Response School/training	\$ 600.00	\$ 120.00	\$ 480.00
1-7-05-38-52.05	First Response Equip Purchase - Current Yr.	\$ -	\$ -	\$ -
1-7-05-38-63.00	First Response Equipment Repair	\$ 600.00	\$ 200.00	\$ 400.00
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
Total First Response		\$ 12,912.00	\$ 7,312.11	\$ (5,599.89)
1-7-05-40- .	SOLID WASTE MANAGEMENT			
1-7-05-40-27.00	Solid Waste Expenses	\$ 4,635.00	\$ 4,715.00	\$ (80.00)
1-7-05-40-99.00	Green Up Day Expenditure	\$ 300.00	\$ 300.00	\$ -
Total Solid Waste		\$ 4,935.00	\$ 5,015.00	\$ 80.00

**Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
1-7-05-45- .	CONTRACTED ASSESSOR			
1-7-05-45-44.00	Assessor Contracted Services	\$ 35,400.00	\$ 33,011.14	\$ 2,388.86
1-7-05-45-44.05	Appraisals	\$ -	\$ -	\$ -
1-7-05-45-44.10	Lister Training	\$ 200.00	\$ 125.00	\$ 75.00
1-7-05-45-45.00	Assessor Computer Support	\$ 500.00	\$ 453.81	\$ 46.19
1-7-05-45-88.00	State Appraisal Money to Reserve Fund	\$ 17,570.00	\$ 17,352.83	\$ 217.17
Total Contracted Assessor		\$ 53,670.00	\$ 50,942.78	\$ (2,727.22)
1-7-05-50- .	AUDITORS			
1-7-05-50-10.05	Auditors' Salaries	\$ 1,900.00	\$ 1,666.50	\$ 233.50
1-7-05-50-27.05	Town Report Expense	\$ 4,600.00	\$ 4,891.00	\$ (291.00)
1-7-05-50-27.10	Auditors' Expense	\$ -	\$ -	\$ -
1-7-05-50-99.00	Auditors' Misc. Expenses	\$ 100.00	\$ -	\$ 100.00
Total Auditors		\$ 6,600.00	\$ 6,557.50	\$ (42.50)
1-7-05-55- .	TOWN BOARDS			
1-7-05-55-10.05	Town Board Salaries	\$ 3,000.00	\$ 2,180.00	\$ 820.00
1-7-05-55-10.10	Town Board Secretarial Salaries	\$ 800.00	\$ 178.75	\$ 621.25
1-7-05-55-10.15	Zoning / Planning Salaries	\$ 57,917.00	\$ 52,903.77	\$ 5,013.23
1-7-05-55-27.05	Zoning Board Expenses	\$ 100.00	\$ -	\$ 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	\$ 371.12	\$ 28.88
1-7-05-55-43.00	Zoning & Planning Legal Expenses	\$ 30,000.00	\$ 24,293.35	\$ 5,706.65
1-7-05-55-80.00	Historical Society	\$ 5,000.00	\$ 1,137.63	\$ 3,862.37
Total Town Boards		\$ 97,317.00	\$ 81,064.62	\$ (16,252.38)
1-7-05-60- .	REGIONAL			
1-7-05-60-05.00	County Tax	\$ 46,727.00	\$ 46,249.35	\$ 477.65
1-7-05-60-49.05	NW Regional Planning Comm Dues	\$ 4,635.00	\$ 4,455.00	\$ 180.00
1-7-05-60-49.10	VLCT Dues	\$ 5,806.00	\$ 5,806.00	\$ -
1-7-05-60-49.15	Other Dues	\$ 75.00	\$ 160.00	\$ (85.00)
1-7-05-60-49.20	Franklin County Industrial Dev. Corp Dues	\$ 1,500.00	\$ 1,500.00	\$ -
Total Regional		\$ 58,743.00	\$ 58,170.35	\$ (572.65)
1-7-05-65- .	PARKS AND RECREATION			
1-7-05-65-10.00	Parks & Rec Salaries	\$ 7,602.00	\$ 7,660.48	\$ (58.48)
1-7-05-65-15.00	TNC Public Water System Expenses	\$ 300.00	\$ 210.00	\$ 90.00
1-7-05-65-20.00	Parks & Rec Printing / Publishing	\$ 200.00	\$ -	\$ 200.00
1-7-05-65-22.00	Parks & Rec Supplies	\$ 300.00	\$ 189.92	\$ 110.08
1-7-05-65-22.05	Parks & Rec Fall Fest	\$ 4,400.00	\$ 4,326.55	\$ 73.45
1-7-05-65-27.00	Parks & Rec Solid Waste Disposal	\$ 900.00	\$ 799.77	\$ 100.23
1-7-05-65-29.00	Parks & Rec Mileage	\$ 1,748.00	\$ 1,572.65	\$ 175.35
1-7-05-65-30.00	Parks & Rec Utilities	\$ 500.00	\$ 447.25	\$ 52.75
1-7-05-65-31.00	Parks & Rec Phone	\$ 50.00	\$ 26.49	\$ 23.51
1-7-05-65-45.00	Parks & Rec Building Maintenance	\$ 2,300.00	\$ 1,231.44	\$ 1,068.56
1-7-05-65-45.10	Parks & Rec Contracted Services	\$ 200.00	\$ -	\$ 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	\$ 277.99	\$ 122.01
1-7-05-65-52.05	Parks & Rec Purchase - Current Year	\$ -	\$ -	\$ -
1-7-05-65-63.00	Parks & Rec Equipment Repair	\$ 150.00	\$ 200.95	\$ (50.95)

Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
1-7-05-65-88.00	Parks & Rec Money to Reserve Fund	\$ 4,000.00	\$ 3,947.86	\$ 52.14
1-7-05-65-99.00	Parks & Rec Misc. Expense	\$ 100.00	\$ -	\$ 100.00
Total Parks and Recreation		\$ 23,150.00	\$ 20,891.35	\$ (2,258.65)
1-7-05-70- .	LIBRARY			
1-7-05-70-10.00	Library Salaries	\$ 41,200.00	\$ 40,193.18	\$ 1,006.82
1-7-05-70-10.05	Library Sick pay	\$ 831.00	\$ 760.88	\$ 70.12
1-7-05-70-10.10	Library Vacation	\$ 2,091.00	\$ 1,759.52	\$ 331.48
1-7-05-70-10.20	Library Holiday	\$ 1,530.00	\$ 1,641.62	\$ (111.62)
1-7-05-70-11.00	Library Social Security	\$ 2,060.00	\$ 1,976.24	\$ 83.76
1-7-05-70-12.00	Library Retirement	\$ 1,533.00	\$ 1,501.96	\$ 31.04
1-7-05-70-22.00	Library Supplies	\$ 2,060.00	\$ 2,391.88	\$ (331.88)
1-7-05-70-22.05	Adult Books	\$ 5,126.00	\$ 4,735.62	\$ 390.38
1-7-05-70-22.10	Children's Books	\$ 3,835.00	\$ 4,024.28	\$ (189.28)
1-7-05-70-22.15	Periodicals	\$ 673.00	\$ 514.89	\$ 158.11
1-7-05-70-22.20	Audio Visual	\$ 2,071.00	\$ 2,043.05	\$ 27.95
1-7-05-70-22.25	Young Adult Books	\$ 938.00	\$ 938.00	\$ -
1-7-05-70-30.00	Library Utilities	\$ 9,037.00	\$ 9,697.00	\$ (660.00)
1-7-05-70-31.00	Library Phone	\$ 714.00	\$ 790.76	\$ (76.76)
1-7-05-70-44.00	Library Training/Workshops	\$ 663.00	\$ 686.89	\$ (23.89)
1-7-05-70-52.05	Library Purchase - Current Year	\$ 434.00	\$ 450.58	\$ (16.58)
1-7-05-70-63.00	Library Equipment Repair	\$ 204.00	\$ 104.00	\$ 100.00
1-7-05-70-88.00	Library Money to Reserve Fund	\$ -	\$ -	\$ -
Total Library		\$ 75,000.00	\$ 74,210.35	\$ (789.65)
1-7-05-75- .	BENEFITS			
1-7-05-75-10.05	Sick Pay	\$ 11,300.00	\$ 5,202.05	\$ 6,097.95
1-7-05-75-10.10	Vacation Pay	\$ 17,666.00	\$ 15,288.17	\$ 2,377.83
1-7-05-75-10.15	Bereavement Pay	\$ 500.00	\$ 1,144.82	\$ (644.82)
1-7-05-75-10.20	Holiday Pay	\$ 13,434.00	\$ 13,287.55	\$ 146.45
1-7-05-75-11.00	Social Security	\$ 38,000.00	\$ 36,722.45	\$ 1,277.55
1-7-05-75-12.00	Retirement	\$ 26,000.00	\$ 26,378.50	\$ (378.50)
1-7-05-75-13.00	Unemployment	\$ 1,174.00	\$ 1,174.00	\$ -
1-7-05-75-14.00	Insurance - Health	\$ 150,000.00	\$ 142,200.27	\$ 7,799.73
1-7-05-75-14.05	Insurance - Health Reimbursement Acct.	\$ 8,250.00	\$ 5,284.97	\$ 2,965.03
1-7-05-75-15.00	Insurance - Cobra	\$ 250.00	\$ 350.00	\$ (100.00)
1-7-05-75-16.00	Insurance - Dental	\$ 4,200.00	\$ 4,840.68	\$ (640.68)
1-7-05-75-18.00	Uniforms	\$ 4,000.00	\$ 5,065.83	\$ (1,065.83)
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	\$ 25,876.00	\$ 25,988.00	\$ (112.00)
Total Benefits		\$ 306,732.00	\$ 289,009.29	\$ (17,722.71)
1-7-05-80	CONSERVATION			
1-7-05-80-52.00	Conservation Purchase - Current Year	\$ 2,000.00	\$ 1,883.96	\$ 116.04
1-7-05-80-88.00	Conservation Money to Reserve Fund	\$ 16,000.00	\$ 15,947.86	\$ 52.14
Total Conservation		\$ 18,000.00	\$ 17,831.82	\$ (168.18)
TOTAL GENERAL GOVERNMENT		\$ 1,647,138.00	\$ 1,470,237.82	\$ (176,900.18)

**Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
				\$ -
1-7-10- - .	HIGHWAY			\$ -
1-7-10-05- .	ROAD SURFACE MANAGEMENT			\$ -
1-7-10-05-10.05	Highway Regular Labor	\$ 92,076.00	\$ 86,203.04	\$ 5,872.96
1-7-10-05-10.10	Highway Overtime Labor	\$ 18,256.00	\$ 17,261.88	\$ 994.12
1-7-10-05-45.10	Road Marking	\$ 1,000.00	\$ -	\$ 1,000.00
1-7-10-05-45.15	Paving/blacktop	\$ 122,000.00	\$ 119,340.66	\$ 2,659.34
1-7-10-05-55.20	Processed Aggregate	\$ 35,000.00	\$ 33,208.52	\$ 1,791.48
1-7-10-05-55.30	Dust Control	\$ 10,000.00	\$ 8,357.25	\$ 1,642.75
1-7-10-05-88.00	Paving Money to Restricted Fund	\$ 70,000.00	\$ 70,000.00	\$ -
Total Road Surface		\$ 348,332.00	\$ 334,371.35	\$ (13,960.65)
1-7-10-10- .	DRAINAGE MAINTENANCE			
1-7-10-10-55.00	Culverts	\$ 7,000.00	\$ 7,629.98	\$ (629.98)
1-7-10-10-55.05	Erosion Control Materials	\$ 3,000.00	\$ 2,251.23	\$ 748.77
Total Drainage		\$ 10,000.00	\$ 9,881.21	\$ (118.79)
1-7-10-15- .	ROADSIDE MAINTENANCE			
1-7-10-15-45.00	Tree/brush Removal	\$ 5,000.00	\$ 1,884.56	\$ 3,115.44
1-7-10-15-50.00	Roadside Maintenance - Contracted Services	\$ -	\$ -	\$ -
1-7-10-15-55.00	Road signs	\$ 2,200.00	\$ 2,673.51	\$ (473.51)
Total Roadside		\$ 7,200.00	\$ 4,558.07	\$ (2,641.93)
1-7-10-20- .	WINTER MAINTENANCE			
1-7-10-20-10.05	Winter Maint. Regular Labor	\$ 30,739.00	\$ 35,938.42	\$ (5,199.42)
1-7-10-20-10.10	Winter Maint. Overtime Labor	\$ 26,596.00	\$ 20,333.57	\$ 6,262.43
1-7-10-20-55.00	Winter Sand and Salt	\$ 75,000.00	\$ 49,994.24	\$ 25,005.76
1-7-10-20-62.00	Winter Parts and Supplies	\$ 10,000.00	\$ 8,890.10	\$ 1,109.90
Total Winter Maintenance		\$ 142,335.00	\$ 115,156.33	\$ (27,178.67)
1-7-10-25- .	BRIDGES			
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	\$ -
Total Bridges		\$ 10,000.00	\$ 10,000.00	\$ -
1-7-10-30- .	EQUIPMENT			
1-7-10-30-51.00	Equipment Fuels And Oils	\$ 45,000.00	\$ 29,789.83	\$ 15,210.17
1-7-10-30-52.05	Equipment Purchase - Current Year	\$ -	\$ -	\$ -
1-7-10-30-52.20	Small Tools and Equipment	\$ 2,500.00	\$ 1,562.40	\$ 937.60
1-7-10-30-52.25	Equipment Rental	\$ 2,500.00	\$ 199.25	\$ 2,300.75
1-7-10-30-62.00	Hwy Parts and Supplies	\$ 42,000.00	\$ 45,021.48	\$ (3,021.48)
1-7-10-30-80.00	Loan Interest Payment	\$ 500.00	\$ 292.93	\$ 207.07
1-7-10-30-88.00	Equipment Money to Reserve Fund	\$ 52,000.00	\$ 52,000.00	\$ -
Total Equipment		\$ 144,500.00	\$ 128,865.89	\$ (15,634.11)

**Town of Georgia, VT General Ledger
Trial Balance - General Fund
December 31, 2015**

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>Variance</u>
1-7-10-35- .	ROAD COMMISSIONER			
1-7-10-35-10.05	Road Commissioner Salary	\$ 3,651.00	\$ 3,651.00	\$ -
1-7-10-35-10.10	Road Commissioner Permit Salary	\$ 400.00	\$ 175.00	\$ 225.00
Total Road Commissioner		\$ 4,051.00	\$ 3,826.00	\$ 225.00
1-7-10-40- .	GARAGE EXPENSE			
1-7-10-40-22.00	Bldg./Grounds Main. Supplies	\$ 6,000.00	\$ 2,992.57	\$ 3,007.43
1-7-10-40-30.00	Garage Utilities	\$ 4,000.00	\$ 4,965.31	\$ (965.31)
1-7-10-40-31.00	Garage Phone	\$ 1,350.00	\$ 1,305.42	\$ 44.58
1-7-10-40-99.00	Garage Misc. Expense	\$ 100.00	\$ -	\$ 100.00
Total Garage		\$ 11,450.00	\$ 9,263.30	\$ (2,186.70)
1-7-10-60- .	DISASTER FUND			
1-7-10-60-10.05	Disaster Regular Labor	\$ -	\$ -	\$ -
1-7-10-60-10.10	Disaster Overtime Labor	\$ -	\$ -	\$ -
1-7-10-60-10.20	Disaster Materials/Equipment	\$ -	\$ -	\$ -
Total Disaster		\$ -	\$ -	\$ -
	TOTAL HIGHWAY DEPARTMENT	\$ 788,074.00	\$ 721,288.55	\$ (66,785.45)
1-7-30-95- .	APPROPRIATIONS			
1-7-30-95-00.05	Champlain Valley Agency On Aging	\$ 1,000.00	\$ 1,000.00	\$ -
1-7-30-95-00.10	Franklin County Animal Rescue Society	\$ 260.00	\$ 260.00	\$ -
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	\$ -
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	\$ 1,200.00	\$ 1,200.00	\$ -
1-7-30-95-00.70	Voices Against Violence/Laurie's House	\$ 2,500.00	\$ 2,500.00	\$ -
Total Appropriations		\$ 23,803.00	\$ 23,803.00	\$ -
	TOTAL EXPENSES	\$ 2,459,015.00	\$ 2,215,329.37	\$ 243,685.63

2016 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
1-6-00-00- .	TAX REVENUES			
1-6-00-00-00.05	Current Taxes	\$ 1,592,006.00	\$ 1,293,717.40	\$ 1,509,622.00
1-6-00-00-00.15	Delinquent Taxes	\$ -	\$ 207,851.14	\$ -
1-6-00-00-00.20	Interest: Delinquent Taxes	\$ 18,000.00	\$ 18,703.05	\$ 18,000.00
1-6-00-00-00.25	Delinquent Collector Fees	\$ 18,000.00	\$ 14,784.23	\$ 18,000.00
1-6-00-00-00.30	State Municipal Tax Portion	\$ -	\$ 13,897.04	\$ 12,000.00
Total Tax Revenues		\$ 1,628,006.00	\$ 1,548,952.86	\$ 1,557,622.00
1-6-00-05- .	FEES, LICENSES, FINES			
1-6-00-05-00.05	State of VT Fines	\$ -	\$ -	\$ -
1-6-00-05-00.10	Planning Fees	\$ 4,000.00	\$ 4,425.00	\$ 4,000.00
1-6-00-05-00.13	Vault Time	\$ 1,000.00	\$ 595.00	\$ 800.00
1-6-00-05-00.14	Green Mountain Passports	\$ 50.00	\$ 46.00	\$ 50.00
1-6-00-05-00.15	Zoning Fees	\$ 12,000.00	\$ 11,854.36	\$ 11,000.00
1-6-00-05-00.16	DMV Registration Fees	\$ 400.00	\$ 342.00	\$ 400.00
1-6-00-05-00.17	Recording Fees	\$ 50,000.00	\$ 42,680.00	\$ 45,000.00
1-6-00-05-00.18	Marriage Licenses	\$ 300.00	\$ 220.00	\$ 300.00
1-6-00-05-00.19	Hunting & Fishing Licenses	\$ 400.00	\$ 274.00	\$ 400.00
1-6-00-05-00.20	Overweight Permit Fees	\$ 750.00	\$ 770.00	\$ 800.00
1-6-00-05-00.25	Dog Licenses	\$ 3,500.00	\$ 3,244.00	\$ 2,800.00
1-6-00-05-00.30	Driveway Permit Fees	\$ 300.00	\$ 175.00	\$ 300.00
1-6-00-05-00.35	Dog Fines	\$ 100.00	\$ -	\$ -
1-6-00-05-00.40	Liquor Licenses	\$ 150.00	\$ 325.00	\$ 325.00
1-6-00-05-00.45	Parks and Recreation Revenues	\$ 3,500.00	\$ 2,800.00	\$ 3,000.00
Total Fees, Licenses and Fines		\$ 76,450.00	\$ 67,750.36	\$ 69,175.00
1-6-00-10- .	STATE OF VERMONT			
1-6-00-10-00.05	State Aid To Highways	\$ 146,700.00	\$ 146,649.87	\$ 146,588.00
1-6-00-10-00.10	Traffic Fines	\$ 4,000.00	\$ 8,795.00	\$ 5,000.00
1-6-00-10-00.15	Railroad Tax	\$ 1,700.00	\$ 2,212.18	\$ 2,083.00
1-6-00-10-00.20	Pilot Payment	\$ 1,500.00	\$ 2,505.12	\$ 2,144.00
1-6-00-10-00.25	State & Federal Reimbursements	\$ 36,000.00	\$ 40,976.00	\$ 40,976.00
1-6-00-10-00.30	Appraisals	\$ 19,600.00	\$ 19,394.33	\$ 17,705.00
1-6-00-10-00.35	Lister Training	\$ 403.00	\$ 403.67	\$ 404.00
Total State of Vermont		\$ 209,903.00	\$ 220,936.17	\$ 214,900.00
1-6-00-20- .	OTHER REVENUE			
1-6-00-20-00.20	School Reimbursement	\$ 84,000.00	\$ 87,801.48	\$ 84,000.00
1-6-00-20-00.25	Miscellaneous Revenue	\$ 67,000.00	\$ 75,241.45	\$ 110,500.00
1-6-00-20-00.30	Interest On Investments	\$ 100.00	\$ 71.17	\$ 100.00
1-6-00-20-00.55	Records Preservation	\$ 4,000.00	\$ 4,059.18	\$ 4,000.00
1-6-00-20-00.60	Copier Income	\$ 7,000.00	\$ 7,088.77	\$ 7,000.00
1-6-00-20-00.70	Cell Tower Rental	\$ 79,540.00	\$ 78,957.24	\$ 91,858.00
1-6-00-20-00.80	Cobra Payments	\$ -	\$ -	\$ -
1-6-00-20-00.85	Gifts to Town	\$ 600.00	\$ 65.00	\$ 600.00
1-6-00-20-00.90	Revenue from Loans	\$ -	\$ -	\$ 210,000.00
1-6-00-20-00.91	Library Revenue	\$ 700.00	\$ 272.90	\$ 500.00
1-6-00-20-00.92	Highway Revenue	\$ 2,000.00	\$ 2,338.51	\$ 2,500.00
1-6-00-20-00.93	Highway Disaster Revenue	\$ -	\$ -	\$ -
Total Other Revenue		\$ 244,940.00	\$ 255,895.70	\$ 511,058.00

2016 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
1-6-02-25- .	GRANTS & CAPITAL REVENUE			
1-6-02-25-00.40	Restricted/Reserve Fund Revenue	\$ 216,885.00	\$ 150,123.52	\$ 239,113.00
1-6-02-25-00.45	Impact Fee Fund Revenue	\$ 53,250.00	\$ 50,378.56	\$ 33,563.00
1-6-02-25-20.00	Administration Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-30.00	Highway Grant Revenue	\$ 10,000.00	\$ 9,000.00	\$ -
1-6-02-25-36.00	Fire Department Grant Revenue	\$ 1,877.00	\$ 7,451.67	\$ -
1-6-02-25-38.00	First Response Grant Revenue	\$ 12,206.00	\$ 12,206.00	\$ 4,030.00
1-6-02-25-55.00	Town Boards Grant Revenue	\$ 5,498.00	\$ 2,446.00	\$ 6,165.00
1-6-02-25-65.00	Parks & Recreation Grant Revenue	\$ -	\$ -	\$ -
1-6-02-25-70.00	Library Grant Revenue	\$ -	\$ 209.00	\$ -
Total Grants & Capital Revenue		\$ 299,716.00	\$ 231,814.75	\$ 282,871.00
TOTAL REVENUE		\$ 2,459,015.00	\$ 2,325,349.84	\$ 2,635,626.00
	GRANTS & CAPITAL EXPENDITURES			
1-7-02-20- .	Administration, Boards & Commissions			
1-7-02-20.52.10	Admin Purchase - Impact Fees	\$ 24,450.00	\$ 28,332.63	\$ 11,500.00
1-7-02-20.52.15	Admin Purchase - Reserve Fund	\$ -	\$ 92.00	\$ 100.00
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	\$ 7,826.00	\$ 2,477.50	\$ 6,165.00
1-7-02-20.52.80	Conservation Comm. Prchs - Reserve Fund	\$ 27,946.00	\$ 17,332.12	\$ 23,300.00
1-7-02-20.52.85	Conservation Comm. Grant Expenditures	\$ 600.00	\$ -	\$ -
Total Administration Grant & Capital Expenditures		\$ 60,822.00	\$ 48,234.25	\$ 41,065.00
1-7-02-36- .	Fire Department			
1-7-02-36.52.05	Fire Dept. Current Year Taxes	\$ -	\$ -	\$ 135,000.00
1-7-02-36.52.10	Fire Dept. Purchase - Impact Fees	\$ 10,000.00	\$ 1,965.97	\$ -
1-7-02-36.52.15	Fire Dept. Purchase - Reserve Fund	\$ 93,333.00	\$ 33,333.00	\$ 93,333.00
1-7-02-36.52.20	Fire Dept. Grant Expenditures	\$ 3,754.00	\$ 9,101.89	\$ -
Total First Response Grant & Capital Expenditures		\$ 107,087.00	\$ 44,400.86	\$ 228,333.00
1-7-02-38- .	First Response			
1-7-02-38.52.15	First Response Purchase - Reserve Fund	\$ 1,000.00	\$ -	\$ 3,000.00
1-7-02-38.52.20	First Response Grant Expenditures	\$ 7,532.00	\$ 7,532.00	\$ 4,030.00
Total Fire Dept./First Response Grant & Capital Expenditures		\$ 8,532.00	\$ 7,532.00	\$ 7,030.00
1-7-02-65- .	Parks & Recreation			
1-7-02-65.52.10	Parks & Rec. Purchase - Impact Fees	\$ 8,000.00	\$ 9,283.96	\$ 13,663.00
1-7-02-65.52.15	Parks & Rec. Purchase - Reserve Fund	\$ -	\$ -	\$ 25,000.00
1-7-02-36.52.20	Parks & Rec. Grant Expenditures	\$ -	\$ -	\$ -
Total Parks & Recreation Grant & Capital Expenditures		\$ 8,000.00	\$ 9,283.96	\$ 38,663.00
1-7-02-70- .	Library			
1-7-02-70.52.10	Library Purchase - Impact Fees	\$ 2,800.00	\$ 2,796.00	\$ 2,800.00
1-7-02-70.52.15	Library Purchase - Reserve Fund	\$ 2,000.00	\$ 2,000.00	\$ 855.00
1-7-02-70.52.20	Library Grant Expenditures	\$ -	\$ 78.05	\$ -
Total Library Grant & Capital Expenditures		\$ 4,800.00	\$ 4,874.05	\$ 3,655.00
1-7-02-80- .	Highway			

2016 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
1-7-02-80-52.05	Hwy Dept. Current Year Purchase	\$ -	\$ -	\$ 75,000.00
1-7-02-80-52.10	Hwy Equipment Purchase - Impact Fees	\$ 8,000.00	\$ 8,000.00	\$ 5,600.00
1-7-02-80-52.15	Hwy Equipment Purchase - Reserve Fund	\$ 22,206.00	\$ 27,366.40	\$ 93,525.00
1-7-02-80-52.20	Highway Grant Expenditures	\$ 10,000.00	\$ -	\$ -
1-7-02-80-52.25	State Aid Paving Money from Restricted	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
Total Highway Grant & Capital Expenditures		\$ 110,206.00	\$ 105,366.40	\$ 244,125.00
Total Grants & Capital Expenditures		\$ 299,447.00	\$ 219,691.52	\$ 562,871.00
1-7-05- - .	GENERAL GOVERNMENT			
1-7-05-05- .	SELECTBOARD			
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	\$ 89,261.00	\$ 82,422.07	\$ 101,000.00
1-7-05-05-10.20	Fire Warden	\$ 200.00	\$ 179.17	\$ 200.00
1-7-05-05-27.00	Selectboard Expenses	\$ 500.00	\$ 393.18	\$ 500.00
1-7-05-05-27.05	Board Of Civil Authority	\$ 400.00	\$ 180.00	\$ 1,000.00
1-7-05-05-32.00	Streetlights	\$ 3,500.00	\$ 3,557.86	\$ 3,600.00
1-7-05-05-43.00	Admin Legal Expenses	\$ 20,000.00	\$ 12,756.72	\$ 20,000.00
1-7-05-05-44.00	Admin Consultant Services	\$ 4,000.00	\$ 812.00	\$ 4,900.00
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	\$ 37,023.00	\$ 37,248.81	\$ 34,270.00
1-7-05-05-48.00	Property & Casualty Insurance	\$ 46,928.00	\$ 46,928.00	\$ 50,174.00
1-7-05-05-48.10	J Rhodes Settlement Loan	\$ 60,000.00	\$ 60,000.00	\$ -
1-7-05-05-49.00	Roadside Flags	\$ 750.00	\$ 624.79	\$ 750.00
1-7-05-05-90.00	General Contingency	\$ 5,000.00	\$ 49.96	\$ 5,000.00
1-7-05-05-90.05	Memorial Day Parade	\$ 1,000.00	\$ -	\$ 1,000.00
Total Selectboard		\$ 272,612.00	\$ 249,202.56	\$ 226,444.00
1-7-05-07- .	VOTER APPROVED PURCHASES			
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	\$ 9,780.00	\$ 9,760.44	\$ 10,061.00
Total Voter Approved Purchases		\$ 79,780.00	\$ 79,760.44	\$ 80,061.00
1-7-05-10- .	TOWN CLERK			
1-7-05-10-10.05	Clerk's Office Salaries	\$ 43,668.00	\$ 44,326.72	\$ 45,542.00
1-7-05-10-10.10	Ballot Clerks' Salaries	\$ 1,200.00	\$ 915.01	\$ 5,000.00
1-7-05-10-10.15	Asst. Clerk Salaries	\$ 1,000.00	\$ -	\$ 1,000.00
1-7-05-10-22.00	Records Supplies	\$ 11,300.00	\$ 11,874.16	\$ 11,300.00
1-7-05-10-25.00	Election Expenses	\$ 1,900.00	\$ 1,869.47	\$ 5,500.00
1-7-05-10-45.00	Records Preservation	\$ 4,000.00	\$ 4,059.18	\$ 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	\$ 350.00	\$ 402.42	\$ 500.00
Total Town Clerk		\$ 63,468.00	\$ 63,446.96	\$ 72,892.00
1-7-05-15- .	TOWN TREASURER			
1-7-05-15-10.00	Treasurer/Tax Collector	\$ 21,018.00	\$ 21,196.26	\$ 21,865.00
1-7-05-15-10.10	Ass't Treasurer & Tax Collector	\$ 250.00	\$ -	\$ 250.00
1-7-05-15-99.00	Treasurer Misc. Expenses	\$ 50.00	\$ -	\$ 50.00
Total Treasurer		\$ 21,318.00	\$ 21,196.26	\$ 22,165.00

2016 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
1-7-05-16- .	DELINQUENT TAX COLLECTOR			
1-7-05-16-10.00	Collector's Fees	\$ 18,000.00	\$ 14,774.23	\$ 18,000.00
1-7-05-16-99.00	Collector's Misc. Expense	\$ 150.00	\$ -	\$ 150.00
Total Delinquent Tax Collector		\$ 18,150.00	\$ 14,774.23	\$ 18,150.00
1-7-05-20- .	MUNICIPAL OFFICES			
1-7-05-20-21.00	Admin Postage	\$ 4,000.00	\$ 4,487.54	\$ 6,000.00
1-7-05-20-22.00	Admin Office Supplies	\$ 3,500.00	\$ 3,518.80	\$ 3,500.00
1-7-05-20-22.05	Municipal Office Building Supplies	\$ 1,000.00	\$ 850.90	\$ 1,000.00
1-7-05-20-22.10	Admin Copier Expenses	\$ 3,500.00	\$ 3,345.24	\$ 3,500.00
1-7-05-20-25.00	Printing/publishing	\$ 3,000.00	\$ 2,380.54	\$ 3,000.00
1-7-05-20-29.00	Admin Mileage	\$ 800.00	\$ 645.56	\$ 800.00
1-7-05-25-30.00	Municipal Office Utilities	\$ 4,500.00	\$ 3,907.47	\$ 4,500.00
1-7-05-25-31.00	Municipal Office Phone	\$ 2,500.00	\$ 2,383.77	\$ 2,500.00
1-7-05-20-44.00	Admin Training	\$ 2,500.00	\$ 731.75	\$ 2,500.00
1-7-05-20-44.05	Admin Computer Support	\$ 4,000.00	\$ 3,296.30	\$ 4,000.00
1-7-05-25-45.10	Municipal Grounds Maintenance	\$ 250.00	\$ 250.00	\$ 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	\$ 35.76	\$ -
Total Municipal Offices		\$ 29,850.00	\$ 25,833.63	\$ 31,800.00
1-7-05-28- .	BUILDINGS & GROUNDS			
1-7-05-28-45.05	Building Maintenance - Other	\$ 2,000.00	\$ 35.40	\$ 2,000.00
1-7-05-28-45.10	Cemetery Maintenance	\$ 5,000.00	\$ 5,714.06	\$ 700.00
1-7-05-28-45.15	Cemetery Mowing	\$ 3,000.00	\$ 2,391.65	\$ 4,000.00
1-7-05-28-45.20	Fire Dept. Janitorial Services	\$ 2,500.00	\$ 2,130.59	\$ -
1-7-05-28-45.25	Fire Dept. Building Maintenance	\$ 6,200.00	\$ 2,504.02	\$ 6,000.00
1-7-05-28-45.30	Library Building Maintenance	\$ 2,000.00	\$ 896.88	\$ 12,000.00
1-7-05-28-45.35	Library Janitorial Services	\$ 3,000.00	\$ 3,242.94	\$ -
1-7-05-28-45.40	Municipal Grounds Mowing	\$ 3,700.00	\$ 3,250.00	\$ 5,500.00
1-7-05-28-45.50	Town Hall Building Maintenance	\$ 2,000.00	\$ 2,009.73	\$ 2,000.00
1-7-05-28-45.55	Town Hall Janitorial Services	\$ 2,800.00	\$ 2,481.99	\$ -
1-7-05-28-45.60	Janitorial Supplies	\$ -	\$ -	\$ 2,200.00
Total Buildings & Grounds		\$ 32,200.00	\$ 24,657.26	\$ 34,400.00
1-7-05-30- .	PUBLIC SAFETY			
1-7-05-30-10.00	Constables	\$ 500.00	\$ 250.00	\$ 500.00
1-7-05-30-45.00	Emergency Medical Services	\$ 89,699.00	\$ 88,317.90	\$ 94,187.00
1-7-05-30-45.05	Law Enforcement	\$ 52,000.00	\$ 51,691.04	\$ 53,395.00
Total Public Safety		\$ 142,199.00	\$ 140,258.94	\$ 148,082.00
1-7-05-32- .	ANIMAL CONTROL			
1-7-05-32-10.00	Animal Control Services	\$ 2,000.00	\$ 599.00	\$ 2,000.00
1-7-05-32-27.00	Animal Control Expenses	\$ 500.00	\$ 425.00	\$ 500.00
1-7-05-32-29.00	Animal Control Mileage	\$ 700.00	\$ 235.29	\$ 700.00
Total Animal Control		\$ 3,200.00	\$ 1,259.29	\$ 3,200.00

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<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
1-7-05-34- .	HEALTH OFFICER			
1-7-05-34-10.00	Health Officers Salaries	\$ 620.00	\$ 620.00	\$ 620.00
1-7-05-34-27.00	Health Officers Expenses	\$ 200.00	\$ 285.84	\$ 200.00
1-7-05-34-29.00	Health Officers Mileage	\$ 50.00	\$ 5.60	\$ 50.00
Total Health Officer		\$ 870.00	\$ 911.44	\$ 870.00
1-7-05-36- .	FIRE DEPARTMENT			
1-7-05-36-10.00	Fire Dept. Salaries	\$ 33,500.00	\$ 26,381.00	\$ 33,500.00
1-7-05-36-22.00	Fire Dept. Supplies	\$ 400.00	\$ 325.11	\$ 400.00
1-7-05-36-27.00	Fire Dept. Solid Waste Disposal	\$ 297.00	\$ 386.35	\$ 360.00
1-7-05-36-30.00	Fire Dept. Utilities	\$ 13,000.00	\$ 10,402.46	\$ 12,000.00
1-7-05-36-30.05	Fire Dept. Repeater Electricity	\$ -	\$ -	\$ 1,200.00
1-7-05-36-31.00	Fire Dept. Phone	\$ 2,100.00	\$ 2,113.48	\$ 2,220.00
1-7-05-36-44.10	Fire Dept. School / Training	\$ 3,000.00	\$ 2,969.39	\$ 3,000.00
1-7-05-36-44.20	Fire Prevention	\$ 2,000.00	\$ 1,661.38	\$ 2,000.00
1-7-05-36-45.05	Dispatching	\$ 7,929.00	\$ 7,928.34	\$ 8,326.00
1-7-05-36-47.00	Loan Interest payments	\$ 1,065.00	\$ 1,073.07	\$ 2,550.00
1-7-05-36-51.00	Fire Dept. Fuels & Oils	\$ 5,000.00	\$ 3,806.24	\$ 5,000.00
1-7-05-36-52.05	Fire Dept. Purchase - Current Year	\$ -	\$ -	\$ 27,000.00
1-7-05-36-52.20	Turn Out Gear	\$ 5,800.00	\$ 4,126.89	\$ 5,800.00
1-7-05-36-52.25	Hose	\$ 1,400.00	\$ 1,135.93	\$ 2,000.00
1-7-05-36-52.30	Fire Apparatus	\$ 1,000.00	\$ 975.77	\$ 1,000.00
1-7-05-36-52.35	Communications Equipment	\$ 1,000.00	\$ 888.00	\$ 1,000.00
1-7-05-36-52.40	Furniture/Computer Supplies	\$ 1,400.00	\$ 1,312.44	\$ 1,400.00
1-7-05-36-63.00	Fire Dept. Equipment Repair	\$ 2,500.00	\$ 3,863.32	\$ 3,500.00
1-7-05-36-63.05	Fire Dept. Truck / Apparatus Repair	\$ 7,000.00	\$ 6,618.90	\$ 7,000.00
1-7-05-36-64.00	Fire Dept. Annual Required Testing	\$ 7,800.00	\$ 7,148.70	\$ 7,500.00
1-7-05-36-88.00	Fire Dept. Money to Reserve Fund	\$ 40,000.00	\$ 40,000.00	\$ 70,000.00
1-7-05-36-90.00	Fire Dept. Awards	\$ 1,000.00	\$ 489.75	\$ 1,000.00
Total Fire Department		\$ 137,191.00	\$ 123,606.52	\$ 197,756.00
1-7-05-38- .	FIRST RESPONSE			
1-7-05-38-10.05	First Response Stipends	\$ 5,000.00	\$ 2,630.00	\$ 5,000.00
1-7-05-38-22.00	First Response Supplies	\$ 4,612.00	\$ 2,362.11	\$ 4,612.00
1-7-05-38-44.00	First Response School/training	\$ 600.00	\$ 120.00	\$ 600.00
1-7-05-38-52.05	First Response Equip Purchase - Current Yr.	\$ -	\$ -	\$ -
1-7-05-38-63.00	First Response Equipment Repair	\$ 600.00	\$ 200.00	\$ 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
Total First Response		\$ 12,912.00	\$ 7,312.11	\$ 12,912.00
1-7-05-40- .	SOLID WASTE MANAGEMENT			
1-7-05-40-27.00	Solid Waste Expenses	\$ 4,635.00	\$ 4,715.00	\$ 4,800.00
1-7-05-40-99.00	Green Up Day Expenditure	\$ 300.00	\$ 300.00	\$ 300.00
Total Solid Waste		\$ 4,935.00	\$ 5,015.00	\$ 5,100.00
1-7-05-45- .	CONTRACTED ASSESSOR			
1-7-05-45-44.00	Assessor Contracted Services	\$ 35,400.00	\$ 33,011.14	\$ 34,400.00
1-7-05-45-44.05	Appraisals	\$ -	\$ -	\$ -
1-7-05-45-44.10	Lister Training	\$ 200.00	\$ 125.00	\$ 200.00
1-7-05-45-45.00	Assessor Computer Support	\$ 500.00	\$ 453.81	\$ 500.00
1-7-05-45-88.00	State Appraisal Money to Reserve Fund	\$ 17,570.00	\$ 17,352.83	\$ 15,500.00

2016 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
Total Contracted Assessor		\$ 53,670.00	\$ 50,942.78	\$ 50,600.00
1-7-05-50- .	AUDITORS			
1-7-05-50-10.05	Auditors' Salaries	\$ 1,900.00	\$ 1,666.50	\$ 1,900.00
1-7-05-50-27.05	Town Report Expense	\$ 4,600.00	\$ 4,891.00	\$ 4,900.00
1-7-05-50-27.10	Auditors' Expense	\$ -	\$ -	\$ -
1-7-05-50-99.00	Auditors' Misc. Expenses	\$ 100.00	\$ -	\$ 100.00
Total Auditors		\$ 6,600.00	\$ 6,557.50	\$ 6,900.00
1-7-05-55- .	TOWN BOARDS			
1-7-05-55-10.05	Town Board Salaries	\$ 3,000.00	\$ 2,180.00	\$ 3,000.00
1-7-05-55-10.10	Town Board Secretarial Salaries	\$ 800.00	\$ 178.75	\$ 800.00
1-7-05-55-10.15	Zoning / Planning Salaries	\$ 57,917.00	\$ 52,903.77	\$ 59,075.00
1-7-05-55-27.05	Zoning Board Expenses	\$ 100.00	\$ -	\$ 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	\$ 371.12	\$ 400.00
1-7-05-55-43.00	Zoning & Planning Legal Expenses	\$ 30,000.00	\$ 24,293.35	\$ 30,000.00
1-7-05-55-80.00	Historical Society	\$ 5,000.00	\$ 1,137.63	\$ 5,000.00
Total Town Boards		\$ 97,317.00	\$ 81,064.62	\$ 98,475.00
1-7-05-60- .	REGIONAL			
1-7-05-60-05.00	County Tax	\$ 46,727.00	\$ 46,249.35	\$ 49,552.00
1-7-05-60-49.05	NW Regional Planning Comm Dues	\$ 4,635.00	\$ 4,455.00	\$ 4,700.00
1-7-05-60-49.10	VLCT Dues	\$ 5,806.00	\$ 5,806.00	\$ 5,917.00
1-7-05-60-49.15	Other Dues	\$ 75.00	\$ 160.00	\$ 85.00
1-7-05-60-49.20	Franklin County Industrial Dev. Corp Dues	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Total Regional		\$ 58,743.00	\$ 58,170.35	\$ 61,754.00
1-7-05-65- .	PARKS AND RECREATION			
1-7-05-65-10.00	Parks & Rec Salaries	\$ 7,602.00	\$ 7,660.48	\$ 7,755.00
1-7-05-65-15.00	TNC Public Water System Expenses	\$ 300.00	\$ 210.00	\$ 1,000.00
1-7-05-65-20.00	Parks & Rec Printing / Publishing	\$ 200.00	\$ -	\$ 200.00
1-7-05-65-22.00	Parks & Rec Supplies	\$ 300.00	\$ 189.92	\$ 300.00
1-7-05-65-22.05	Parks & Rec Fall Fest	\$ 4,400.00	\$ 4,326.55	\$ 4,400.00
1-7-05-65-27.00	Parks & Rec Solid Waste Disposal	\$ 900.00	\$ 799.77	\$ 900.00
1-7-05-65-29.00	Parks & Rec Mileage	\$ 1,748.00	\$ 1,572.65	\$ 1,750.00
1-7-05-65-30.00	Parks & Rec Utilities	\$ 500.00	\$ 447.25	\$ 500.00
1-7-05-65-31.00	Parks & Rec Phone	\$ 50.00	\$ 26.49	\$ 50.00
1-7-05-65-45.00	Parks & Rec Building Maintenance	\$ 2,300.00	\$ 1,231.44	\$ 2,300.00
1-7-05-65-45.10	Parks & Rec Contracted Services	\$ 200.00	\$ -	\$ 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	\$ 277.99	\$ 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	\$ 200.95	\$ 150.00
1-7-05-65-88.00	Parks & Rec Money to Reserve Fund	\$ 4,000.00	\$ 3,947.86	\$ 4,600.00
1-7-05-65-99.00	Parks & Rec Misc. Expense	\$ 100.00	\$ -	\$ 100.00
Total Parks and Recreation		\$ 23,150.00	\$ 20,891.35	\$ 24,605.00
1-7-05-70- .	LIBRARY			
1-7-05-70-10.00	Library Salaries	\$ 41,200.00	\$ 40,193.18	\$ 43,280.00
1-7-05-70-10.05	Library Sick pay	\$ 831.00	\$ 760.88	\$ 856.00

2016 Proposed Town Budget

Account #	General Ledger Descriptions	2015 Budget	2015 Actual	2016 Budget
1-7-05-70-10.10	Library Vacation	\$ 2,091.00	\$ 1,759.52	\$ 2,386.00
1-7-05-70-10.20	Library Holiday	\$ 1,530.00	\$ 1,641.62	\$ 1,553.00
1-7-05-70-11.00	Library Social Security	\$ 2,060.00	\$ 1,976.24	\$ 2,112.00
1-7-05-70-12.00	Library Retirement	\$ 1,533.00	\$ 1,501.96	\$ 1,584.00
1-7-05-70-22.00	Library Supplies	\$ 2,060.00	\$ 2,391.88	\$ 2,299.00
1-7-05-70-22.05	Adult Books	\$ 5,126.00	\$ 4,735.62	\$ 5,126.00
1-7-05-70-22.10	Children's Books	\$ 3,835.00	\$ 4,024.28	\$ 3,835.00
1-7-05-70-22.15	Periodicals	\$ 673.00	\$ 514.89	\$ 673.00
1-7-05-70-22.20	Audio Visual	\$ 2,071.00	\$ 2,043.05	\$ 2,071.00
1-7-05-70-22.25	Young Adult Books	\$ 938.00	\$ 938.00	\$ 1,000.00
1-7-05-70-22.30	Library Interlibrary Loan	\$ -	\$ -	\$ 380.00
1-7-05-70-22.35	Library Online/Electronic Resources	\$ -	\$ -	\$ 1,820.00
1-7-05-70-30.00	Library Utilities	\$ 9,037.00	\$ 9,697.00	\$ 8,500.00
1-7-05-70-31.00	Library Phone	\$ 714.00	\$ 790.76	\$ 750.00
1-7-05-70-44.00	Library Training/Travel	\$ 663.00	\$ 686.89	\$ 650.00
1-7-05-70-44.05	Library Educational Programs	\$ -	\$ -	\$ 500.00
1-7-05-70-52.05	Library Purchase - Current Year	\$ 434.00	\$ 450.58	\$ 434.00
1-7-05-70-63.00	Library Equipment Repair	\$ 204.00	\$ 104.00	\$ 204.00
1-7-05-70-88.00	Library Money to Reserve Fund	\$ -	\$ -	\$ -
1-7-05-70-99.00	Library Misc. Expense	\$ -	\$ -	\$ -
Total Library		\$ 75,000.00	\$ 74,210.35	\$ 80,013.00
1-7-05-75- .	BENEFITS			
1-7-05-75-10.05	Sick Pay	\$ 11,300.00	\$ 5,202.05	\$ 12,096.00
1-7-05-75-10.10	Vacation Pay	\$ 17,666.00	\$ 15,288.17	\$ 17,406.00
1-7-05-75-10.15	Bereavement Pay	\$ 500.00	\$ 1,144.82	\$ 1,000.00
1-7-05-75-10.20	Holiday Pay	\$ 13,434.00	\$ 13,287.55	\$ 13,730.00
1-7-05-75-11.00	Social Security	\$ 38,000.00	\$ 36,722.45	\$ 38,000.00
1-7-05-75-12.00	Retirement	\$ 26,000.00	\$ 26,378.50	\$ 27,000.00
1-7-05-75-13.00	Unemployment	\$ 1,174.00	\$ 1,174.00	\$ 1,150.00
1-7-05-75-14.00	Insurance - Health	\$ 150,000.00	\$ 142,200.27	\$ 130,000.00
1-7-05-75-14.05	Insurance - Health Reimbursement Acct.	\$ 8,250.00	\$ 5,284.97	\$ 8,000.00
1-7-05-75-15.00	Insurance - Cobra	\$ 250.00	\$ 350.00	\$ 350.00
1-7-05-75-16.00	Insurance - Dental	\$ 4,200.00	\$ 4,840.68	\$ 4,200.00
1-7-05-75-18.00	Uniforms	\$ 4,000.00	\$ 5,065.83	\$ 5,000.00
1-7-05-75-19.00	Disability & Accidental Death Insurance	\$ 6,082.00	\$ 6,082.00	\$ 4,883.00
1-7-05-75-20.00	Workmen's Compensation	\$ 25,876.00	\$ 25,988.00	\$ 22,608.00
Total Benefits		\$ 306,732.00	\$ 289,009.29	\$ 285,423.00
1-7-05-80	CONSERVATION			
1-7-05-80-52.10	Conservation Purchase - Current Year Taxes	\$ 2,000.00	\$ 1,883.96	\$ 2,300.00
1-7-05-80-52.15	Conservation Purchase - General Fund	\$ -	\$ -	\$ -
1-7-05-80-88.00	Conservation Money to Reserve Fund	\$ 16,000.00	\$ 15,947.86	\$ 4,600.00
Total Conservation		\$ 18,000.00	\$ 17,831.82	\$ 6,900.00
	TOTAL GENERAL GOVERNMENT	\$ 1,647,138.00	\$ 1,470,237.82	\$ 1,787,248.00
1-7-10- - .	HIGHWAY			
1-7-10-05- .	ROAD SURFACE MANAGEMENT			
1-7-10-05-10.05	Highway Regular Labor	\$ 92,076.00	\$ 86,203.04	\$ 102,000.00
1-7-10-05-10.10	Highway Overtime Labor	\$ 18,256.00	\$ 17,261.88	\$ 21,000.00
1-7-10-05-45.10	Road Marking	\$ 1,000.00	\$ -	\$ 1,000.00
1-7-10-05-45.15	Paving/blacktop	\$ 122,000.00	\$ 119,340.66	\$ 125,000.00

2016 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
1-7-10-05-55.20	Processed Aggregate	\$ 35,000.00	\$ 33,208.52	\$ 35,000.00
1-7-10-05-55.30	Dust Control	\$ 10,000.00	\$ 8,357.25	\$ 8,000.00
1-7-10-05-88.00	Paving Money to Restricted Fund	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
Total Road Surface		\$ 348,332.00	\$ 334,371.35	\$ 362,000.00
1-7-10-10- .	DRAINAGE MAINTENANCE			
1-7-10-10-55.00	Culverts	\$ 7,000.00	\$ 7,629.98	\$ 7,000.00
1-7-10-10-55.05	Erosion Control Materials	\$ 3,000.00	\$ 2,251.23	\$ 3,000.00
Total Drainage		\$ 10,000.00	\$ 9,881.21	\$ 10,000.00
1-7-10-15- .	ROADSIDE MAINTENANCE			
1-7-10-15-45.00	Tree/brush Removal	\$ 5,000.00	\$ 1,884.56	\$ 5,000.00
1-7-10-15-50.00	Roadside Maintenance - Contracted Svs.	\$ -	\$ -	\$ -
1-7-10-15-55.00	Road signs	\$ 2,200.00	\$ 2,673.51	\$ 3,900.00
Total Roadside		\$ 7,200.00	\$ 4,558.07	\$ 8,900.00
1-7-10-20- .	WINTER MAINTENANCE			
1-7-10-20-10.05	Winter Maint. Regular Labor	\$ 30,739.00	\$ 35,938.42	\$ 33,000.00
1-7-10-20-10.10	Winter Maint. Overtime Labor	\$ 26,596.00	\$ 20,333.57	\$ 28,000.00
1-7-10-20-55.00	Winter Sand and Salt	\$ 75,000.00	\$ 49,994.24	\$ 75,000.00
1-7-10-20-62.00	Winter Parts and Supplies	\$ 10,000.00	\$ 8,890.10	\$ 10,000.00
Total Winter Maintenance		\$ 142,335.00	\$ 115,156.33	\$ 146,000.00
1-7-10-25- .	BRIDGES			
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	\$ 20,000.00
Total Bridges		\$ 10,000.00	\$ 10,000.00	\$ 20,000.00
1-7-10-30- .	EQUIPMENT			
1-7-10-30-51.00	Equipment Fuels And Oils	\$ 45,000.00	\$ 29,789.83	\$ 40,000.00
1-7-10-30-52.05	Equipment Purchase - Current Year	\$ -	\$ -	\$ -
1-7-10-30-52.20	Small Tools and Equipment	\$ 2,500.00	\$ 1,562.40	\$ 2,500.00
1-7-10-30-52.25	Equipment Rental	\$ 2,500.00	\$ 199.25	\$ 5,000.00
1-7-10-30-62.00	Hwy Parts and Supplies	\$ 42,000.00	\$ 45,021.48	\$ 30,000.00
1-7-10-30-80.00	Loan Interest Payment	\$ 500.00	\$ 292.93	\$ -
1-7-10-30-88.00	Hwy Money to Reserve Fund	\$ 52,000.00	\$ 52,000.00	\$ 52,000.00
Total Equipment		\$ 144,500.00	\$ 128,865.89	\$ 129,500.00
1-7-10-35- .	ROAD COMMISSIONER			
1-7-10-35-10.05	Road Commissioner Salary	\$ 3,651.00	\$ 3,651.00	\$ 3,724.00
1-7-10-35-10.10	Road Commissioner Permit Salary	\$ 400.00	\$ 175.00	\$ 400.00
Total Road Commissioner		\$ 4,051.00	\$ 3,826.00	\$ 4,124.00
1-7-10-40- .	GARAGE EXPENSE			
1-7-10-40-22.00	Bldg./Grinds Main. Supplies	\$ 6,000.00	\$ 2,992.57	\$ 4,000.00
1-7-10-40-30.00	Garage Utilities	\$ 4,000.00	\$ 4,965.31	\$ 4,100.00
1-7-10-40-31.00	Garage Phone	\$ 1,350.00	\$ 1,305.42	\$ 1,350.00

2016 Proposed Town Budget

<u>Account #</u>	<u>General Ledger Descriptions</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
1-7-10-40-99.00	Garage Misc. Expense	\$ 100.00	\$ -	\$ 100.00
Total Garage		\$ 11,450.00	\$ 9,263.30	\$ 9,550.00
1-7-10-60- .	DISASTER FUND			
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	\$ -	\$ -	\$ -
Total Disaster		\$ -	\$ -	\$ -
	TOTAL HIGHWAY DEPARTMENT	\$ 788,074.00	\$ 721,288.55	\$ 934,199.00
1-7-30-95- .	APPROPRIATIONS			
1-7-30-95-00.05	Champlain Valley Agency On Aging	\$ 1,000.00	\$ 1,000.00	\$ 1,100.00
1-7-30-95-00.10	Franklin County Animal Rescue	\$ 260.00	\$ 260.00	\$ 286.00
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
1-7-30-95-00.50	Franklin County Court Diversion	\$ 1,000.00	\$ 1,000.00	\$ 1,250.00
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	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
1-7-30-95-00.70	Voices Against Violence/Laurie's House	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Total Appropriations		\$ 23,803.00	\$ 23,803.00	\$ 24,179.00
	TOTAL EXPENSES	\$ 2,459,015.00	\$ 2,215,329.37	\$ 2,745,626.00
	TOTAL REVENUE MINUS TAXES	\$ 867,009.00	\$ 1,031,632.44	\$ 1,126,004.00
	CASH APPLIED TO BUDGET	\$ -	\$ -	\$ 110,000.00
TOTAL TO BE RAISED BY TAXES		\$ 1,592,006.00		\$ 1,509,622.00

SELECTBOARD HIGHLIGHTS – 2015

Town Meeting

- Tara Wright and Paul Jansen were elected to one-year terms on the Selectboard. Matt Crawford was elected to a three-year term.
- The residents of Georgia approved a Town operating and capital budget of \$2,459,015, which translated into a Town tax rate of \$.2778.

Town Highways

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

- We resurfaced portions of Red Barn Hill Road, Polly Hubbard Road and Ballard Road. The access road to the Town Recreation Area and Boat Launch off Georgia Shore Road was paved using impact fees. The paving on Red Barn Hill Road was particularly challenging, as our road crew needed to coordinate with the South Georgia Fire District, which replaced water lines once the pavement was removed; Green Mountain Power, which moved and replaced multiple poles and lines; Fairpoint, which moved and replaced multiple underground and overhead lines; Vermont Gas, which cleared and marked their lines for the other companies; and SD Ireland, which coordinated the timing of the paving so each of the other companies could finish their projects. Thank you to all of the above for their patience and perseverance.
- The Highway Department utilized their Reserve Fund and Impact Fees Budget to purchase a newer model dump truck. The Town also purchased a road sweeper attachment for use on a skid steer, eliminating the need to coordinate and wait for a contracted road sweeping company each year.

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.
- Administration Impact Fees were used to replace three old computers at the Town Offices. Impact fees were also used to replace the library's aging fuel oil fired boiler, circulators and water heater, which had been in place since the 1970's, with energy efficient LP gas units.

Planning and Zoning

- Approximately \$42,000 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

- Blue green algae in St. Albans Bay and along Georgia Shore was cause for concern through the summer. This resulted in multiple residences along Ferrand Road having a reduction in their appraised property value. Numerous meetings and hearings were held to begin addressing this problem.
- Both the Fire Department and First Response were again recipients of Homeland Security Grants to update equipment. First Response was able to order reflective, all season protective coats, safety

helmets and pants, replacing lightweight jackets and jumpsuits. The Fire Department obtained road safety signage.

- Through continued prudent budget building, the Town of Georgia enjoys a lower municipal tax rate than many surrounding towns. The budget for the upcoming fiscal year is a small decrease from last year.
- We want to thank Rod and Betty Vallee who have generously made their beautiful book titled “A Closer Look at Nature” available, at no cost for each Town household. A copy can be picked up at the Town Offices.
- The Selectboard and the Conservation Commission are coordinating the placement of an ecologically friendly parking area off Vt. Rt. 104A which will more readily allow groups and individuals to access the Russell Greene Recreation Area.

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 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.

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

2016 CAPITAL BUDGET PROGRAM

<u>Capital Item</u>	<u>Dept.</u>	<u>Proposed 2016</u>	<u>Salvage</u>	<u>Estimated Net Cost</u>	<u>Financing</u>	<u>Impact Fees</u>	<u>Reserve Fund</u>	<u>2016 Taxes</u>	<u>Grant Funds</u>
Computer replacement (1)	Admin.	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
Server or Cloud Server	Admin	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
Town Clerk Office Security window	Admin	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
6W3 Tank Replacement	Fire	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -
Air Packs and Tanks (12)	Fire	\$ 101,000.00	\$ -	\$ 101,000.00	\$ 101,000.00	\$ -	\$ -	\$ -	\$ -
Compressor for airpacks	Fire	\$ 34,000.00	\$ -	\$ 34,000.00	\$ 34,000.00	\$ -	\$ -	\$ -	\$ -
Dock Replacement	Parks	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -
Tennis Court and Pavilion repairs	Parks	\$ 13,663.00	\$ -	\$ 13,663.00	\$ -	\$ 13,663.00	\$ -	\$ -	\$ -
Bathroom Renovation	Library	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -
ADA Entrance	Library	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -
Construction Services 104A Parking Lot	Conservation	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -
TOTAL		\$ 270,163.00	\$ -	\$ 270,163.00	\$ 135,000.00	\$ 25,163.00	\$ 100,000.00	\$ 10,000.00	\$ -

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	MUNICIPAL	HOMESTEAD	NON-RESI

TAXABLE PARCELS	2,156		
ACRES	23,858.87		
REAL	572,683,500	384,999,600	187,683,900
Add			
(+) NON-APPROVED CONTRACTS		0	3,900,000
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	0		
(+) EQUIPMENT	22,758,968		0
Subtract			
(-) VETERAN	760,000	680,000	80,000
(-) FARM STAB	0	0	0
(-) CURRENT USE	14,588,400	6,013,380	8,575,020
(-) CONTRACTS	3,900,000	0	3,900,000
(-) SPECIAL EXEMP.		0	37,000

GRAND LIST	5,761,940.68	3,783,062.20	1,789,918.80
HOMESTEAD	506,672,000		
HOUSESITE	475,140,500		
LEASE	0.00		
NON-TAX COUNT	35		
NON-TAX VAL.	11,673,200		
LATE HOMESTEAD PENALTY:			2,612.33

RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
NON-RESIDENTIAL ED.	1.4562	1,750,918.80	2,549,688.08
HOMESTEAD ED.	1.2793	3,783,062.20	4,839,671.56
LOCAL AGREEMENT	0.0013	5,761,940.68	7,490.81
TOWN	0.2765	5,761,940.68	1,593,176.61
TOTAL TAX			8,992,639.39
TOTAL STATE PAYMENTS			1,400,765.07

Town of Georgia, Vermont 2015 Animal License Report

<u>Sex</u>	<u>Number</u>	<u>Rate</u>	<u>Fees</u>	<u>State</u>	<u>Late Fees</u>	<u>Total Fees</u>
Male Unneutered	20	\$ 13.00	\$ 196.00	\$ 61.00	\$ 4.00	\$ 261.00
Male Neutered	196	\$ 6.00	\$ 1,185.00	\$ 790.00	\$ 80.00	\$ 2,055.00
Female Unspayed	28	\$ 13.00	\$ 261.00	\$ 74.00	\$ 14.00	\$ 349.00
Female Spayed	239	\$ 6.00	\$ 1,410.00	\$ 952.00	\$ 94.00	\$ 2,456.00
483			\$ 3,052.00	\$ 1,877.00	\$ 192.00	\$ 5,121.00

Lost Tags Issued: 1

2015 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 Aide	\$	442.50
Badger, Maureen	Children's Programming Director		13,337.49
Baker, Amber	Town & School Treasurer & Assistant Town Clerk	*	25,158.14
Baker, Gary	Firefighter		1,905.00
Baker, Keith	Fire Chief & First Responder		2,813.00
Baker, Malcolm	Firefighter		800.00
Baker, Michael	Firefighter & First Responder		2,072.50
Barber, Jamison	Firefighter		1,112.50
Bechard, Brian	Firefighter & First Responder		1,420.00
Bessette, Lara	Library Aide		3,201.00
Bessette, Sharon	Bookkeeper		17,916.40
Bilodeau, George	Planning Commission & Board of Civil Authority		472.09
Broe, Laurie	Town Clerk & Assistant Town Treasurer		44,505.47
Brown, Suzanna	Planning Commission		340.00
Bull, Brittany	Firefighter		1,467.50
Burke, Kerry	Beach Supervisor		7,913.31
Cadieux, Todd	Assistant Road Foreman		45,256.01
Cobb, Cassandra	Firefighter		160.00
Combs, Wesley	Road Foreman		50,739.30
Conger, Karen	Administrative Assistant		109.80
Cota III, A James	Assistant Fire Chief		1,563.00
Crawford, Matthew	Selectboard Member		770.00
Cullen, Jonathan	First Responder		40.00
DeLage Jr., Leonard	Firefighter		392.50
Deyak, Cindy	Zoning Administrator & Health Officer		37,267.87
Drew, Gregory	Planning Commission		280.00
Dube, Jeanne	First Responder President		20.00
Duffy, Natalie	Auditor		176.52
Dunsmore, Andrew	Firefighter & First Responder		1,455.00
Dunsmore, Bette	Board of Civil Authority Chair		141.24
Dunsmore, Kolby	Firefighter & First Responder		30.00
Ferrone, Michael	Planning Coordinator	*	18,735.17
Fitzgerald, Maurice	Planning Commission		280.00
Gonyeau, Christopher	Firefighter		558.00
Graham Jr., Roy	Firefighter		335.00
Grimm, Heather	Firefighter & Library Aide		560.00
Hamlin, Richard	Zoning Board		20.00
Hardy, Russell	Firefighter		558.00
Hathaway, Jeffrey	First Responder		460.00
Heinlein, Anthony	Planning Commission & Board of Civil Authority		340.00
Hemond, Justin	Firefighter		636.50
Hood, Jacqui	Board of Civil Authority		20.00
Jansen, Paul	Selectboard & Board of Civil Authority		770.00
Jenkins, Krissy	Administrative Assistant/Selectboard Clerk/Lister Clerk	*	39,917.06
Jones, Carol	Auditor		543.05

2015 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	Fire Captain	\$ 1,479.50
King, Tara	Planning Commission	180.00
Kuthe, Charles	Firefighter & First Responder	25.00
Lapierre, Steven	Firefighter & Fire Warden	935.42
Letourneau, Christopher	Selectboard Chair	1,070.00
Lewis, Carrie	Assistant Animal Control Officer	225.00
McCarthy, Michael	Town Administrator	48,140.00
McGrath, Richard	Firefighter	132.50
McWilliams, David	Animal Control Officer	374.00
Muir, Laura	First Responder	180.00
Nye II, Eric	Firefighter, Selectboard, Road Commissioner	5,863.50
Owen, Kyle	Firefighter	487.50
Palmer, Richard	Firefighter	367.50
Paquette, Julius	Firefighter & Deputy Fire Warden	92.50
Peck, Angela	Library Aide	6,114.72
Pembroke, Peter	Planning Commission Chair	340.00
Piper, Benjamin	Firefighter	1,042.50
Powell, James	Zoning Board Chair	20.00
Quesnel, Robert	Road Crew	41,094.25
Rainville Jr., Gilles	Zoning Board	20.00
Rainville, Gilles W.	Board of Civil Authority	20.00
Richards, Scott	Firefighter	938.00
Roger, Clement	First Responder	30.00
Rowley Jr., John	Road Crew	41,398.04
Rushlow, Rodney	Firefighter	285.00
Valyou, Jordan	Firefighter	1,482.50
Vincent, Andrew	Firefighter	455.00
Vincent Sr., David	Board of Civil Authority	20.00
Volatile-Wood Craig	Board of Civil Authority	118.95
Waite, Mary	Auditor	371.00
Webster, Kevin	Delinquent Tax Collector & 1st Constable	15,147.76
Webster, Susan	Head Librarian	21,268.09
Williams, Robert	Firefighter	1,482.50
Wright, Tara	Selectboard Member	770.00
Yandow, Elizabeth	Firefighter	205.00
Young, William	Auditor Chair	575.93
		\$ 519,762.58

2015 DELINQUENT TAX REPORT
JANUARY 1, 2016
Kevin G. Webster, Delinquent Tax Collector

Parcel	Name	Tax Year	Principal & Interest
111890000	AJM ENTERPRISES LLC	2014	588.88
111890000	AJM ENTERPRISES LLC	2015	512.92
111980000	BATCHELDER GEORGE	2015	1,704.26
112590000	BROE JEFFREY	2014	1,811.38
112590000	BROE JEFFREY	2015	2,229.30
116520100	CARSON BRETT	2014	5,423.04
116520100	CARSON BRETT	2015	5,206.99
111780000	CBB ENTERPRISES	2014	578.69
111780000	CBB ENTERPRISES	2015	504.07
113030000	COBB-ROZELL WANDA	2014	1,072.11
113030000	COBB-ROZELL WANDA	2015	1,015.34
110570000	DEAVITT KARL & LISA	2015	5,573.12
114880000	DECKER WADE	2014	633.53
114880000	DECKER WADE	2015	551.82
117790000	DECKER WADE	2014	1,180.95
117790000	DECKER WADE	2015	1,038.22
114910000	DUFFY CATHERINE	2014	5,840.21
114910000	DUFFY CATHERINE	2015	5,086.72
116400200	DUNNE MICHAEL	2014	2,501.76
116400200	DUNNE MICHAEL	2015	2,179.01
100130000	FRANCIS RANDY & KATHY	2015	226.44
114110011	GAMACHE ANTHONY LLC	2015	1,448.55
109960000	GAMACHE ANTHONY & LILLIAN	2015	7,025.33
111090000	GAUDETTE RICHARD	2014	909.50
111090000	GAUDETTE RICHARD	2015	1,006.14
112770000	HEATH CINDY	2015	1,251.83
105690000	HORTON CAROL	2015	1,167.46
116090000	JANES RUTH B (LIFE ESTATE)	2014	4,607.63
116090000	JANES RUTH B (LIFE ESTATE)	2015	4,013.13
116090200	JANES RUTH B (LIFE ESTATE)	2014	3,056.12
116090200	JANES RUTH B (LIFE ESTATE)	2015	2,661.87
110772000	JONES MARC & CAROL	2015	2,637.09
111790000	KARGEN PROPERTIES LLC	2014	647.77
111790000	KARGEN PROPERTIES LLC	2015	564.21
111970000	KARGEN PROPERTIES LLC	2014	662.01
111970000	KARGEN PROPERTIES LLC	2015	576.58
114930000	KING CINDY & MCMAHON LAURIE	2014	4,359.17
114930000	KING CINDY & MCMAHON LAURIE	2015	1,940.04
115210000	KING RONALD	2015	3,141.78
106290000	LANCE MARTHA	2015	1,429.85
104050000	LOWELL CARMEN	2015	4,266.04
103180000	LYFORD TODD & CINDY	2014	2,297.32
103180000	LYFORD TODD & CINDY	2015	1,881.88
111930000	MORGAN BRIAN	2014	657.96
111930000	MORGAN BRIAN	2015	573.06

**2015 DELINQUENT TAX REPORT
 JANUARY 1, 2016
 Kevin G. Webster, Delinquent Tax Collector**

Parcel	Name	Tax Year	Principal & Interest
106510000	PELKEY CAROLYN	2015	3,224.30
109910000	RAINVILLE PROPERTIES LLC	2015	1,804.08
114760000	REYNOLDS THOMAS & LORI	2014	2,663.12
114760000	REYNOLDS THOMAS & LORI	2015	1,630.03
112020000	RHODESIDE ACRES LLC	2014	8,865.91
112020000	RHODESIDE ACRES LLC	2015	7,722.06
112660000	STARAI SCOTT & CHIRSTINE	2015	3,133.60
107000000	SULLIVAN JOSEPH & MICHAEL	2014	11,529.66
107000000	SULLIVAN JOSEPH & MICHAEL	2015	9,408.74
101860000	T&M CONSTRUCTION & DEVELOPMENT CORP	2015	15,277.86
101880000	T&M CONSTRUCTION & DEVELOPMENT CORP	2015	2,469.09
111130000	THUESEN ALICE	2015	3,558.58
115400000	TRAYAH, REGINALD, JR., MARY & SAMANTHA	2015	1,407.60
114070000	VALYOU JONATHAN & LISA	2014	2,001.85
114070000	VALYOU JONATHAN & LISA	2015	2,873.68
113990000	WELLS BRYAN	2014	2,808.38
113990000	WELLS BRYAN	2015	2,446.08
111830000	WELLS BRYAN & MOQUIN ERICA	2014	627.51
111830000	WELLS BRYAN & MOQUIN ERICA	2015	546.53
114770000	WELLS BRYAN & MOQUIN ERICA	2014	5,849.76
114770000	WELLS BRYAN & MOQUIN ERICA	2015	5,271.38
112870000	WELLS FRANK & DEENA	2015	1,215.08

TOTAL **\$194,575.96**

Delinquent as of Jan. 1, 2015	\$ 187,966.36
Delinquent Taxes turned over for collection	\$ 212,319.51
Interest added	\$ 20,844.28
Delinquent Principal Collected	\$ (207,851.14)
Delinquent Interest Collected	\$ (18,703.05)
Total Collected	\$ (226,554.19)
Abatements	\$ -
Ending Balance as of Dec 31, 2015	\$ 194,575.96

**TOWN of GEORGIA
 DELINQUENT TAXES MONTHLY STATUS
 Kevin G. Webster, Delinquent Tax Collector
 31December2015**

Starting Balance	Month	Interest Added	Collected	Adjustments	Ending Balance
\$187,966.36	January	\$1,988.20	\$6,824.49	\$0.00	\$183,130.07
\$183,130.07	February	\$2,275.70	\$21,500.32	\$0.00	\$163,905.45
\$163,905.45	March	\$2,149.84	\$16,220.77	\$0.00	\$149,834.52
\$149,834.52	April	\$2,046.71	\$1,498.38	\$0.00	\$150,382.85
\$150,382.85	May	\$1,901.46	\$13,803.44	\$0.00	\$138,480.87
\$138,480.87	June	\$1,210.23	\$50,311.45	\$0.00	\$89,379.65
\$89,379.65	July	\$1,210.23	\$4,449.65	\$0.00	\$86,140.23
\$86,140.23	August	\$1,157.62	\$500.00	\$0.00	\$86,797.85
\$86,797.85	September	\$1,087.32	\$6,878.46	\$0.00	\$81,006.71
\$81,006.71	October	\$1,034.54	\$49,017.94	\$212,336.18	\$245,359.49
\$245,359.49	November	\$2,461.83	\$31,584.69	\$0.00	\$216,236.63
\$216,236.63	December	\$2,320.60	\$23,964.60	(\$16.67)	\$194,575.96
	Totals	\$20,844.28	\$226,554.19	\$212,319.51	

Adjustments:

October	Delinquent taxes for 2015
December	Errors and Ommision

Georgia Conservation Commission 2015

The Georgia Conservation Commission has had a very busy year. After several years of trying to find enough volunteers to fill our board, we worked with the Selectboard to change our board from nine to seven members. We also voted to recognize retiring member Edmund Wilcox for his many years of service to the Georgia Conservation Commission by recognizing him as member emeritus and presenting him with a plaque at town meeting.

We provided several opportunities for public education. Former board member Mark "Coyote" Biercevicz put on an apple tree pruning workshop for us in March. In April we were joint sponsors of a presentation by Vermont PuppeTree, who put on a Green Up Vermont puppet show at GEMS. In May we ran a very successful Green Up Day, collecting 37 tires and over 130 bags of roadside trash. In October we sponsored a program with the library Celebrating 100 years of Town Forests.

We educated ourselves. We visited a unique gully stabilization project in Addison County. Several board members attended the Friends of Northern Lake Champlain annual meeting, to learn about their projects.

We undertook projects of varying sizes on our town owned properties. We installed a beautiful sign at The Henley Webster Town Forest, as well as a picnic table. We also worked with the county forester, Nancy Patch, to map out a preliminary trail on this property. In the spring we hope to start trail work and install a bench. We have again been working on an option for a right of way to the Lost Pond property. We have worked with the town of Georgia, VT DEC, VTrans and Ruggiano Engineering on designing and permitting a new parking lot to access the Russell Greene Natural Area. We did some repairs to one of the raised walkways and trimmed trees to keep the trails open. We also worked with Nancy Patch to layout a connecting trail from our proposed parking lot.

In other news, longtime town residents Rod and Betty Vallee presented the Conservation Commission members with copies of their new book, "A Closer Look at Nature". We started a Facebook page. In July we presented Ramzi Stech with the annual Georgia Conservation Commission scholarship.

The mission of the Georgia Conservation Commission is to preserve, protect, and enhance the native plants, animals, and their habitats in the town for current and future residents. We are constantly looking at how we can enhance the properties that we currently manage, educate landowners on how to better manage their properties, or work with others to conserve and protect our land and waterways. If you have questions, or want to get involved, stop in at our monthly meetings, or contact us on our Facebook page, Georgia Vermont Conservation Commission. As always, look for ways to get involved with Green Up Day, the first Saturday in May.

Kent Henderson, Chair
Suzanna Brown, Vice-Chair
Ken Minck, Clerk
Nancy Volatile-Wood, Treasurer
Rob Meader
Fred Grimm
Bill Ellis

Zoning Administrator's Report
2015

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 104 building permits were issued this year. Residential development continued to be steady in Georgia in 2015. New dwelling units consisted of 12 new single family residences, eight apartment units, and two accessory apartments, for a total of 22 new housing units, down from 27 in 2014. In addition, one commercial sign permit was approved. The remaining permits were issued for accessory structures including garages, sheds, decks, porches, pools, fences, and residential additions.

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

The Zoning Board of Adjustment conducted three hearings granting two conditional use permits for a commercial storage facility, and seven units of elderly housing, and one variance for sideline setbacks.

Please visit our regularly updated website at 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. It has again been a pleasure serving as your zoning administrator.

Cindy Deyak
Zoning Administrator

Town of Georgia
2015 Impact Fees Paid

<u>Permit Number</u>	<u>Applicant</u>	<u>Reference</u>	<u>Impact Fee</u>
BP-001-15	Reed, Tim	Single family dwelling	\$ 2,348.00
BP-018-15	Hood, Jacqui	Single family dwelling	\$ 2,348.00
BP-019-15	Parent, Roger & Lucy	Single family dwelling	\$ 2,348.00
BP-033-15	Gilmond, Mark	Single family dwelling	\$ 2,348.00
BP-043-15	Perras & Sons	Single family dwelling	\$ 2,348.00
BP-060-15	Brothers, Robert	Accessory dwelling unit	\$ 783.00
BP-069-15	Reed, Tim	Single family dwelling	\$ 2,348.00
BP-077-15	Reed, Tim	Single family dwelling	\$ 2,348.00
BP-084-15	Turner, Armand & Bonnie	Eight apartment units	\$18,784.00
BP-087-15	Reed, Doris	Accessory dwelling unit	\$ 783.00
BP-091-15	Reed, Tim	Single family dwelling	\$ 2,348.00
BP-093-15	Gray, Joseph	Single family dwelling	\$ 2,348.00
BP-102-15	Brigham, John, et als	Single family dwelling	\$ 2,348.00
BP-103-15	Reed, Tim	Single family dwelling	\$ 2,348.00
BP-104-15	Reed, Tim	Single family dwelling	\$ 2,348.00
TOTAL IMPACT FEES PAID TO THE TOWN			<u>\$48,526.00</u>

Town of Georgia VT Planning and Zoning

Permit applications received between 01/01/2015 and 12/31/2015

**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>
110040000	BLA-001-1	MONTCALM, MAURICE AND	MONTCALM, MAURICE AND	07/16/2015	Zoning	75.00
105370000	BLA-002-1	EATON, LESTER, ESTATE OF	WRY, STEVEN (PARCEL 1)	10/27/2015	Zoning	75.00
111660400	BP-001-15	PARENT, ROGER AND LUCY	PARENT, ROGER AND LUCY	01/05/2015	Building	241.80
115830100	BP-002-15	FOX, JOHN	FOX, JOHN	01/08/2015	Building	50.00
112580000	BP-003-15	WILLIAMS, JOHN AND HEIDI	WILLIAMS, JOHN AND HEIDI	02/02/2015	Building	25.00
108100000	BP-004-15	MURRY, JEFF & DEUSO, MARY	MURRAY, JEFF & DEUSO, MARY	03/11/2015	Building	81.60
113470000	BP-005-15	CORBIERE, THOMAS	CORBIERE, THOMAS	03/20/2015	Building	50.00
114970000	BP-006-15	MCGARGHAN, JOHN	MCGARGHAN, JOHN	04/01/2015	Building	50.00
101790300	BP-007-15	DARTT, PATRICIA	DARTT, PATRICIA	04/13/2015	Building	50.00
101790300	BP-008-15	DARTT, PATRICIA	DARTT, PATRICIA	04/13/2015	Building	50.00
104080000	BP-009-15	COZZY, THOMAS AND DORIS	COZZY, THOMAS AND DORIS	04/13/2015	Building	100.00
104080000	BP-010-15	COZZY, THOMAS AND DORIS	COZZY, THOMAS AND DORIS	04/13/2015	Building	50.00
104080000	BP-011-15	COZZY, THOMAS AND DORIS	COZZY, THOMAS AND DORIS	04/13/2015	Building	120.00
104080000	BP-012-15	COZZY, THOMAS AND DORIS	COZZY, THOMAS AND DORIS	04/13/2015	Building	50.00
104080000	BP-013-15	COZZY, THOMAS AND DORIS	COZZY, THOMAS AND DORIS	04/13/2015	Building	50.00
100660000	BP-014-15	BLANCHARD, SETH AND LEANNE	BLANCHARD, SETH AND LEANNE	04/14/2015	Building	25.00
101790700	BP-015-15	BIERCEVICZ, MARK & RICH,	BIERCEVICZ, MARK & RICH,	04/20/2015	Building	50.00
115830500	BP-016-15	GILMOND, OLIVE	GILMOND, OLIVE	04/27/2015	Building	25.00
115110200	BP-017-15	QUINN, JOHN & MICHELLE	QUINN, JOHN & MICHELLE	04/28/2015	Building	25.00
105530154	BP-018-15	HOOD, JACQUI and LEFEBVRE,	HOOD, JACQUI and LEFEBVRE,	04/28/2015	Building	350.00
111660300	BP-019-15	PARENT, ROGER AND LUCY	PARENT, ROGER AND LUCY	04/29/2015	Building	246.20
113750100	BP-020-15	DESMOND, JAMES AND	DESMOND, JAMES AND	04/29/2015	Building	25.00
103560000	BP-021-15	WILSON, JUDITH	WILSON, JUDITH	04/30/2015	Building	196.00
113040103	BP-022-15	GRAY, JONATHAN	GRAY, JONATHAN	05/04/2015	Building	82.50
111840000	BP-023-15	COBB, GERALD	COBB, GERALD	05/04/2015	Building	25.00
114480000	BP-024-15	WHITNEY, JAY AND KAREN	WHITNEY, JAY AND KAREN	05/04/2015	Building	25.00
103230000	BP-025-15	HUTCHINS, JEFFREY & ANNA	HUTCHINS, JEFFREY & ANNA	05/13/2015	Building	50.00
111660000	BP-026-15	PARENT, ROGER AND LUCY	PARENT, ROGER AND LUCY	05/01/2015	Building	25.00
104520000	BP-027-15	BEYOR, AVERY AND CARA	BEYOR, AVERY AND CARA	05/05/2015	Building	25.00

Town of Georgia VT Planning and Zoning

Permit applications received between 01/01/2015 and 12/31/2015

**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>
116250000	BP-028-15	WEBSTER, COURTNEY AND	WEBSTER, COURTNEY AND	05/05/2015	Building	25.00
116250000	BP-029-15	WEBSTER, COURTNEY AND	WEBSTER, COURTNEY AND	05/05/2015	Building	25.00
106670000	BP-030-15	LAROSE, ROBERT AND ORA	LAROSE, ROBERT AND ORA	05/06/2015	Building	25.00
104370100	BP-031-15	BAKER, KEITH AND AMBER	BAKER, KEITH AND AMBER	05/11/2015	Building	25.00
108080000	BP-032-15	SAWYER, JACQUELINE	SAWYER, JACQUELINE	05/12/2015	Building	0.00
115830700	BP-033-15	GILMOND, GARY AND OLIVE	GILMOND, MARK	05/13/2015	Building	256.65
110951009	BP-034-15	VALLEY, DAVID AND MARION	VALLEY, DAVID AND MARION	05/26/2015	Building	25.00
106030000	BP-035-16	GABORIAULT, DAVID	GABORIAULT, DAVID	05/26/2015	Building	25.00
110700000	BP-036-15	STOUGHTON, JOHN AND	STOUGHTON, JOHN AND	05/26/2015	Building	59.00
109220000	BP-037-15	WHITE, BRAD AND KIM	WHITE, BRAD AND KIM	06/01/2015	Building	25.00
102900000	BP-038-15	BATES, SCOTT AND CORIE	BATES, SCOTT AND CORIE	06/01/2015	Building	25.00
111250000	BP-039-15	EMOND, BONNIE AND JODY	EMOND, BONNIE AND JODY	06/02/2015	Building	25.00
110951016	BP-040-15	MCCABE, SEAN & CHAFFEE,	MCCABE, SEAN & CHAFFEE,	06/03/2015	Building	25.00
107380000	BP-041-15	GUTKOPF, ROGER AND VIRGINIA	GUTKOPF, ROGER AND VIRGINIA	06/04/2015	Building	25.00
100410000	BP-042-15	FOX, RODNEY	FOX, RODNEY	06/08/2015	Building	25.00
107040300	BP-043-15	PERRAS AND SONS, INC.	PERRAS AND SONS, INC.	06/18/2015	Building	233.40
116730000	BP-044-15	WAINE, ROY W.	WAINE, ROY W.	06/22/2015	Building	155.00
107460300	BP-045-15	WASCO, MICHAEL AND CHASITY	WASCO, MICHAEL AND CHASITY	06/22/2015	Building	25.00
100440000	BP-046-15	MOBBS, CYNTHIA	MOBBS, CYNTHIA	06/22/2015	Building	25.00
101670000	BP-047-15	BARKER, GARY AND DIANE	BARKER, GARY AND DIANE	06/23/2015	Building	25.00
108080000	BP-048-15	SAWYER, JACQUELINE	SAWYER, JACQUELINE	06/24/2015	Building	25.00
110951004	BP-049-15	COLLETTE, GREG AND DAWN	COLLETTE, GREG AND DAWN	06/24/2015	Building	25.00
103900000	BP-050-15	HARDY, TIMOTHY AND JENIFER	HARDY, TIMOTHY AND JENIFER	06/24/2015	Building	25.00
102510000	BP-051-15	POTVIN, KURT AND PLANKEY,	POTVIN, KURT AND	06/25/2015	Building	50.00
112170000	BP-052-15	HAMILTON, DAVID	HAMILTON, DAVID	06/30/2015	Building	25.00
112490304	BP-053-15	NYE, HEATHER	NYE, HEATHER	07/13/2015	Building	50.00
104240000	BP-054-15	BARROWS REVOCABLE LIVINGS	BARROWS, TAMMY	07/14/2015	Building	89.15
112740000	BP-055-15	PAYEA, JOSHUA	PAYEA, JOSHUA	07/20/2015	Building	50.00
105760000	BP-056-15	AUGOSTINO LIVING TRUST	AUGOSTINO, JOSEPH & BARBARA	07/21/2015	Building	25.00

Town of Georgia VT Planning and Zoning

Permit applications received between 01/01/2015 and 12/31/2015

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>
106990000	BP-057-15	LIMANEK LIVING TRUST	LIMANEK, JAMES AND JOANNE	07/21/2015	Building	25.00
110951026	BP-058-15	BOARDMAN, JOHN	BOARDMAN, JOHN	07/27/2015	Building	25.00
113920000	BP-059-15	RUZICKOVA, JAROSLAVA	RUZICKOVA, JAROSLAVA	07/28/2015	Building	25.00
109720000	BP-060-15	BROTHERS, ROBERT	BROTHERS, ROBERT	08/04/2015	Building	120.90
101410500	BP-061-15	PATRIQUIN, ROGER	PATRIQUIN, ROGER	08/05/2015	Building	50.00
104390000	BP-062-15	NYE, CYNTHIA	NYE, CYNTHIA	08/05/2015	Building	25.00
107860000	BP-063-15	KALE, JOSEPH	KALE, JOSEPH	08/11/2015	Building	50.00
107860000	BP-064-15	KALE, JOSEPH	KALE, JOSEPH	08/11/2015	Building	25.00
110150000	BP-065-15	FISKE, DAN AND KAREN	FISKE, DAN AND KAREN	08/12/2015	Building	50.00
117760000	BP-066-15	STANLEY, ANDREW AND TINA	STANLEY, ANDREW AND TINA	08/13/2015	Building	25.00
117760000	BP-067-15	STANLEY, ANDREW AND TINA	STANLEY, ANDREW AND TINA	08/13/2015	Building	50.00
111820000	BP-068-15	GOODHUE, LONNIE AND JILL	GOODHUE, LONNIE AND JILL	08/13/2015	Building	25.00
117850010	BP-069-15	REED, TIM	REED, TIM	08/17/2015	Building	252.60
108030000	BP-070-15	BRYCE REALTY	BRYCE REALTY	08/20/2015	Building	1,047.50
107480000	BP-071-15	HARDY, RUSSELL AND TAMMY	HARDY, RUSSELL AND TAMMY	08/25/2015	Building	109.60
113840000	BP-072-15	BAKER, GARY AND MARY	BAKER, GARY AND MARY	08/26/2015	Building	25.00
107460700	BP-073-15	DEPOT, GENE AND MICHELLE	DEPOT, GENE AND MICHELLE	08/31/2015	Building	25.00
104980000	BP-074-15	ADAMS, HAROLD AND MANDY	ADAMS, HAROLD AND MANDY	09/01/2015	Building	25.00
108620000	BP-075-15	BOUTIN, KEVIN AND ALBA	BOUTIN, KEVIN AND ALBA	09/02/2015	Building	71.60
114780000	BP-076-15	VERMONT WATER UTILITIES, INC.	ROCCO GRAZIANO	09/03/2015	Building	50.00
117850008	BP-077-15	REED, TIM	REED, TIM	09/08/2015	Building	286.60
106220000	BP-078-15	JENKINS, TRACE	JENKINS, TRACE	09/09/2015	Building	25.00
108200000	BP-079-15	LABELLE, MATTHEW	LABELLE, ROBERT	09/14/2015	Building	69.60
104420000	BP-080-15	BEGINS, BRADLEY AND CARMEN	BEGINS, BRADLEY AND CARMEN	09/14/2015	Building	50.00
109740000	BP-081-15	ADAMS, JEFF	ADAMS, JEFF	09/24/2015	Building	25.00
104350000	BP-082-15	LAMOS, STEVEN AND BECKY	LAMOS, STEVEN AND BECKY	09/21/2015	Building	25.00
111690000	BP-083-15	GERO, GREGORY	GERO, GREGORY	09/28/2015	Building	25.00
107780000	BP-084-15	TURNER, ARMAND & BONNIE	SUMNER'S LEGACY	09/28/2015	Building	1,316.80
100660000	BP-085-15	BLANCHARD, SETH AND LEANNE	BLANCHARD, SETH AND LEANNE	09/29/2015	Building	25.00

Town of Georgia VT Planning and Zoning

Permit applications received between 01/01/2015 and 12/31/2015

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>
106650000	BP-086-15	BREHAUT, EDWIN AND NANCY	BREHAUT, EDWIIN AND NANCY	09/30/2015	Building	25.00
101870000	BP-087-15	DORIS AND PETE REED FAMILY	REED, DORIS AND CODY	09/30/2015	Building	143.20
103640000	BP-088-15	HOWARD/JONES, RANDY/HEIDI	HOWARD/JONES, RANDY/HEIDI	09/30/2015	Building	50.00
113650000	BP-089-15	ABAIR, KATHLEEN AND CASWELL,	ABAIR, KATHLEEN AND CASWELL,	10/13/2015	Building	25.00
108330000	BP-090-15	GEORGIA SISTERS, LLC	GEORGIA SISTERS, LLC	10/15/2015	Building	25.00
117850008	BP-091-15	REED, TIM	REED, TIM	10/19/2015	Building	295.50
103520000	BP-092-15	SAVICH, SARAH	SOLAR CITY	10/15/2015	Building	50.00
107310400	BP-093-15	GRAY, JOSEPH AND JAMIE	GRAY, JOSEPH AND JAIME	11/04/2015	Building	286.25
107460000	BP-094-15	WOODWARD, NEAL R.	WOODWARD, NEAL R.	11/05/2015	Building	25.00
116230000	BP-095-15	MCCRACKEN, JOHN SR. & JOHN,	MCCRACKEN, JOHN SR. & JOHN,	11/10/2015	Building	50.00
117720000	BP-096-15	THERRIAULT, RYAN	THERRIAULT, RYAN	11/16/2015	Building	50.00
112920000	BP-097-15	HOGABOOM, LOREN	HOGABOOM, LOREN	11/17/2015	Building	50.00
112920000	BP-098-15	HOGABOOM, LOREN	HOGABOOM, LOREN	11/19/2015	Building	50.00
113770000	BP-099-15	WILBUR, ARYEL	WILBUR, ARYEL	11/19/2015	Building	50.00
115060000	BP-100-15	BORDEAUX, ROBIN	BORDEAUX, ROBIN	12/07/2015	Building	50.00
108080000	BP-101-15	SAWYER, JACQUELINE	SAWYER, JACQUELINE	12/17/2015	Building	50.00
116770600	BP-102-15	BRIGHAM, JOHN, HEATHER,	GRICE BROOK DEVELOPMENT	12/22/2015	Building	276.00
117850011	BP-103-15	REED, TIM	REED, TIM	12/29/2015	Building	241.00
117850012	BP-104-15	REED, TIM	REED, TIM	12/29/2015	Building	250.55
115480000	SC-001-15	KIMEL, DAVID AND MONICA	KIMEL, DAVID AND MONICA	04/29/2015	Zoning	150.00
106690000	SC-002-15	WATTS, ERIC AND ALICIA	WATTS, ERIC AND ALICIA	05/21/2015	Zoning	150.00
103460000	SC-003-15	PINARD, GREGORY, ESTATE OF	PINARD, GREGORY, ESTATE OF	07/14/2015	Zoning	150.00
103300000	SC-004-15	STOKES, BARBARA	STOKES, BARBARA	08/27/2015	Zoning	150.00
106420000	SC-005-15	WHEELER/SANDERSON,	WHEELER/SANDERSON,	12/28/2015	Zoning	150.00
108290000	SI-001-15	MORSE, BRADFORD	JENKINS, CHAD AND KRISTINE	12/17/2015	Sign	50.00
101800000	ZBA-001-1	WHITE, STEPHEN AND REBECCA	WHITE, STEPHEN AND REBECCA	07/01/2015	Variance	150.00
108290000	ZBA-002-1	MORSE, BRAD	JENKINS, CHAD AND KRISTINE	07/06/2015	Conditional use	300.00
116400200	ZBA-003-1	DUNSMORE, BRIAN AND	DUNSMORE, BRIAN AND	12/21/2015	Conditional use	300.00

Town of Georgia VT Planning and Zoning

Permit applications received between 01/01/2015 and 12/31/2015

Summary of permit applications received during reporting period

	<u>Number of applications</u>	<u>Application fees</u>
Building permit	104	9,579.00
Conditional use permit	2	600.00
Sign permit	1	50.00
Variance permit	1	150.00
Zoning permit	7	900.00
Totals	115	11,279.00

Permit Amendments and Renewals:

Weaver, Linda	Amendment – BP-084-11	\$ 67.00
Cadieux, Randy	Renewal – BP-015-14	55.40
Lachance, James	Renewal – BP-013-14	84.37
Wry, Steven	Renewal – BP-034-14	98.00
Smith, Eric	Renewal – BP-028-14	41.50
Brouillette, James	Renewal – BP-049-14	25.00
Jenkins, Quinn	Renewal – BP-001-14	25.00
Ploof, R.	Renewal – BP-055-14	128.25
Ploof, R.	Amendment – BP-056-14	25.00
Kranz, Joseph	Renewal – BP-070-14	75.84
VT Water Utilities	Amendment – BP-076-15	<u>25.00</u>

Total Amendments and Renewals \$ 650.36

TOTAL PERMIT FEES COLLECTED \$11,929.36

2015 Planning Commission Highlights

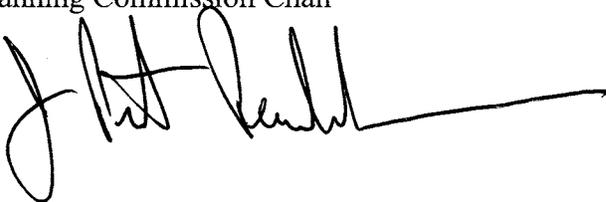
As the economy begins to grow again, so has the review of development projects in the Town of Georgia. Although project reviews have decreased slightly over the past year, the income from planning fees has increased slightly due to the nature of the projects reviewed. Many of this past year's subdivision proposals and site plan reviews were small in scale except for one larger development project which included a total of 19 units off of Ethan Allen Highway. The Planning Commission had 16 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 2015.

The Commission's planning efforts focused on mandatory updating of the Georgia Town Plan throughout 2015 and into May of 2016. 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 as well as updating current demographic information. All discussions related to Town Plan updates will be held at publicly warned hearings.

Additionally, Planning Commission members continued their work 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 the fall of 2016 after the Town Plan has been updated, to ensure that both documents are in agreement with each other. 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 and your land use questions can be directed to the Planning Coordinator, Michael Ferrone, at 524-9794.

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 2016.

Peter Pembroke
Planning Commission Chair



2015 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-001-15	Ronald King	\$ 400.00	02/03/15	2 Lot Minor Final Plat	02/03/15	03/10/15
PC-002-15	Maurice McCracken	\$ 75.00	02/19/15	2 lot minor sketch review	02/19/15	03/24/15
PC-003-15	*Tim Reed	\$ 1,450.00	03/10/15	16 Lot/19 Unit Major Preliminary	03/09/15	04/14/15
PC-004-15	Mark Gilmond	\$ 400.00	03/13/15	2 Lot Minor Final Plat	03/13/15	04/14/15
PC-005-15	John / Marguerite McCracken	\$ 400.00	03/31/15	2 Lot Minor Final Plat	03/31/15	04/28/15
PC-006-15	Rachel / Jacob Smith	\$ 125.00	04/14/15	5 Lot Major Sketch Review	04/14/15	05/12/15
PC-007-15	*Tim Reed	\$ -	05/08/15	16 lot/19 Unit Major Final Plat	05/12/15	06/09/15
PC-008-15	Maurice McCracken	\$ 400.00	06/24/15	2 Lot Minor Final Plat	06/23/15	07/28/15
PC-009-15	Judith St. Hilaire / Phillip Laporte	\$ 400.00	06/23/15	2 Lot Minor Final Plat	06/23/15	08/11/15
PC-010-15	Jana Caldwell	\$ 75.00	07/07/15	3 Lot Minor Sketch Review	07/07/15	08/11/15
PC-011-15	Chad / Kristine Jenkins	\$ 350.00	08/21/15	Site Plan Review	08/20/15	09/22/15
PC-012-15	Matthew Labelle	\$ 75.00	09/01/15	2 Lot Minor Sketch Review	09/01/15	10/13/15
PC-013-15	Brent Brigham	\$ -	09/04/15	Site Plan Amnd Concept Review	09/04/15	10/13/15
PC-014-15	Todd / Kim Leblanc	\$ -	11/03/15	Concept Review	11/13/15	01/12/16
PC-015-15	Kristy / Richard Gordon	\$ 75.00	11/05/15	Sketch 2 Lot Minor	11/05/15	12/08/15
PC-016-15	Ronnie Sweet	\$ 125.00	12/23/15	Sketch Major	12/23/15	01/26/16
Total		\$ 4,350.00				

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



Town of Georgia Fire Department

4134 Ethan Allen Highway · Georgia, VT 05478 · Phone: 802-782-8045

Email: gfdvt@comcast.net

In 2015, the Georgia Fire Department lost three previous members and one current member. The previous members were Fred Bliss, Georgia Fire Department's first Fire Chief; Lloyd Longe; and Robert Bates. We also unexpectedly lost past Fire Chief and current Safety Officer Richard Palmer. Richard was widely known as our Safety Officer and always looked out for our safety, the safety of our mutual aid departments, and the safety of those we serve. Their combined decades of service to our department is appreciated. They will truly be missed.

The Georgia Fire Department responded to 159 calls in 2015 up from 129 the previous year. 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, events, and other duties. 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 Georgia Fire Department was awarded one grant in 2015. This grant allowed for the purchase of new emergency scene signs and traffic cones to make our scenes safer when we are working in or near the roadway.

We would like to remind everyone to change their smoke and carbon monoxide detector batteries each time you change your clocks during the year. Most detectors that are electric powered also have battery backups which need 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 or follow manufacturer recommendations. Also, if building a new residence, consider the installation of a residential sprinkler system. They are affordable and sprinklers have been shown to save lives and property.

Thank you for your continued support of the Georgia Fire Department.

Sincerely,

Keith Baker, Fire Chief

2015 Fire Call Summary

Motor Vehicle Crashes	68
Fire Alarms	25
Carbon Monoxide	8
Medical Assist	7
Brush/Grass Fires	6
Mutual Aid	6
Structure Fires	6
Vehicle Fires	6
Chimney/Other Fires	5
Hazardous Material Spills	5
Investigation	5
Unfounded/Good Intent	5
Other	4
Electrical/Utility Line	3
Total	159

2015 Georgia First Response

To The Town of Georgia,

Georgia First Response responded to approximately 200 calls in our community this year. We continue to train and educate to provide high quality care for our town.

In honor of Art Carroll and his dedication to EMS education and recruitment, Georgia First Response and the Georgia Fire & Rescue Association are sponsoring the Art Carroll EMS Scholarship Fund. These funds will help pay for EMT classes and are aimed at recruiting high school graduates who have interest in serving their communities in Franklin County as Emergency Medical Responders. We continue to encourage anyone who is interested in taking an EMS course to apply.

We applied and were awarded two grants in 2015. The first was to purchase new portable radios and a repeater, which enhances our ability to communicate with other resources on calls. The second grant through the VLCT was used to purchase high visibility 4-season jackets, turn-out pants, and helmets. This equipment will provide great safety and visibility to our members while on calls.

We would like to thank the community of Georgia for the continuing support of our organization, and we hope everyone has a happy, healthy, and prosperous year.

Respectfully Submitted,

Jeanne Dube, AEMT
President – Georgia First Response

Current Members:

Keith Baker, AEMT
Michael Baker, EMT
Brian Bechard, EMT
Jeanne Dube, AEMT
Andrew Dunsmore, EMT
Jeff Hathaway, EMT
Walter Krul, AEMT
Laura Muir, EMT
Cindy Nye, AEMT
Clement Roger, PARAMEDIC
Jeff Hathaway, EMT

GEORGIA RECREATION COMMITTEE SUMMARY 2015

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! We couldn't do it alone, as we have only two GRC members right now. Please consider joining our team...

Our 9th Annual **FALL FEST** took place at the Georgia Beach on **September 12th**. We are pleased to report we didn't need our recently established rain date this year! Meanwhile, the weather was not cold, hot, or windy for the estimate of around 1000 people who attended this year. We want to thank all the residents of Georgia who came out to enjoy the festivities; good, reasonably priced food from the Lion's Club; great music from a "new band to us" - the Dog Catchers; wagon rides by Alfred Meyers; and a fireworks shoot from the lake called a "Barge Show" by Michael Boisjoli from Milton. The fireworks display was amazing. It felt like the fireworks were "right in front of your face!" Many students enjoyed the bouncy castle, donated by McCracken's Tent Rentals, and Tae Kwon Do activities with April Pettengill were a big hit! Some donations were dropped off for the Georgia Food Shelf again. Thank you!

See you all next year on Sat., September 10th, 2016!!!
Rain Date: Sunday, September 11th

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

- **FIREWORKS – Michael Boisjoli, Green Mountain Protechnics LLC**, did a fabulous job setting off a Barge fireworks show! It was an exciting and beautiful fireworks display from the water! See you next year!
- **GEORGIA MARKET** – Ray generously donated glow necklaces last year that we were able to share for many to enjoy at this year's event. Thanks, Ray! Georgia Market was the TOP SPONSOR for our fireworks fundraiser, too. WOW!
- **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. Nice job to all who helped and played a part!
- **The DOG CATCHER's BAND** – Everyone seemed to enjoy the performance of this band. Their band leader, Bob Weisburg, will be returning next year as a special guest of our very own famous and talented singer, Carol Ann Jones, and the Super Chargers.
- **GEORGIA LIBRARY**- Maureen Badger offered story telling & crafts once again!
- **IRENE BONIN** – Donation of corn stalks, decorating, and much help with the Lion's Club Food.
- **ELLEN HSIEH** – Decorations, face paint supplier, coordinator, and overall support for the event.
- **TROY DAVIS** – "Minute to win it" games.

- STACEY DAVIS – Coordination and communication with groups involved in our event.
- ED BALLANTYNE – Set up and take down of lights, decorations & help with parking.
- JANE LONGLEY– Bouncy Castle queen. Thanks, Jane!
- APRIL PETTENGILL – Arrowhead Martial Arts & Fitness offered a Tae Kwon Do Obstacle Course & Flag & Noodle Sparring. Very popular...
- REDEEMING GRACE CHURCH – set up a tent with games, face painting, and prizes.
- PARKING ATTENDANTS – Steve Emery was the guy, with help from Ed Ballantyne, Zachary Favreau, and Taylor Weiland. They were kept pretty busy, with radios to keep communications open.
- BOUNCY CASTLE AND TENT- MCCRACKEN’s TENT RENTALS donated the Bouncy Castle for 9th year and supplied the big tent, which is always fully utilized!
- 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, Hunter Tether, Anna Solomon, Morgan Heth, and any other artist who helped!
- REDEEMING GRACE CHURCH – tent with activities and face painting
- XTREME GRAFIX – Doug Bergstrom donated our Fireworks Fundraiser sponsor banner again. Advertising our event can be tricky. Doug donated 15 small signs we can use year after year. Thanks! They also update the “Thank You” Plaque that lists the top businesses for our Fireworks Fundraiser, which is displayed at our town hall for all to admire!
- 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 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 fourth year in a row. 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.

We are very pleased to say that our committees met their fundraising goal to help support this popular grand finale to the Fall Fest. As mentioned, **Georgia Market was the top business sponsor this year, donating \$750!** THANK YOU! We also had **\$500 each: Bryce Realty & Harrison Concrete.** We so appreciate your generous support!

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

2015 GEORGIA FALL FEST FIREWORKS DONATIONS

BRONZE

K&A Hair Design \$ 50

SILVER

B & A Auto \$100

Dr. Joseph Nasca, MD \$100

Fiske Insurance Agency, Inc. \$100

Georgia Farmhouse Rest. \$100

Liquid Measurement Systems \$100

Peak Motor & Pump \$100

People's Trust Company \$100

GOLD

Georgia Lions Club \$250

Maplefields (RL Vallee) \$250

McCracken's Tent Rentals (*Bouncy Castle*)

Premier Paving, Inc. \$250

Rox Asphalt, Inc. \$350

PLATINUM

Bryce Realty \$500

Harrison Concrete Construction \$500

Xtreme Grafix (*Sponsor Banner, Plaque, & signs*)

Georgia Market \$750

\$3,500 THANK YOU!!!

Our 9th annual **Senior Luncheon** was a festive and fun event on **Friday, December 18th**. The weather was balmy for December with no fear of a storm. We had our highest attendance for our luncheon yet with **70 seniors!** As usual, the 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, cleaning-up, and visiting with the many seniors in attendance. A first - the student council coordinators were present to help and communicate with all through the event. This was a huge help! **THANK YOU, Kathy Weiland & Heather Grimm!**

To the delight of all, the GEMS band and chorus performed, led by our band director, Chris Gribneau. A 4th grade chorus warmed things up by singing as the seniors arrived, led by Jessica Sweeney, GEMS elementary music teacher. Very nice touch! Mary Larose played the piano so very nicely throughout our event. Thanks, Mary! Ellen Hsieh put together some lovely center pieces for each table that enhanced everyone's meal. We did a big "give away" for these desirable items at the conclusion of our event. A person at each table won a centerpiece to take home. GEMS students also created handmade ornaments for each senior. Thanks to the Abbey for a door prize donation of brunch for two at the Abbey Restaurant. There were two door prizes for two happy seniors this time around. Special thanks to Karen, the Abbey chef, for taking the time to make our luncheon special and for a job well done. Chef Karen created a delicious lunch of chicken and biscuits, peas and carrots, with chocolate cake for desert. Yum!

Three SEATs are 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 less frequent than 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 (pgwolff@comcast.net)
Stacey Davis 578-9578 (Stacey.Davis@state.vt.us)
Three vacancies JOIN US!

COMMUNITY RELATIONS COMMITTEE

Steve Emery 524-6358 (semery@fwsu.org)
Ellen Hsieh 524-3570 (ellenhsieh@comcast.net)
Irene Bonin 524-7674 (vtbonin@comcast.net)
George Bilodeau 527-0313 (gabilode@comcast.net)
Ed Ballantyne 524-3881 (ejbtyne@comcast.net)

Georgia Public Library

1697 Ethan Allen Highway
Fairfax, Vermont 05454
(802) 524-4643
www.georgiapubliclibraryvt.org/
gplvt@yahoo.com

Annual Library Report 2015

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 37,120! Patronage continues to rise as well with a total of 14,634 people making visits to the Library.

Community room use at the Library last year was 267. Patron computer use numbered 1,530 sessions. The Library held 95 programs for children with 675 adults and 1078 children attending. Programs for adults numbered 46 with 216 adults attending.

The Library hosted many wonderful programs this year: Movie matinées with Georgia Building Bright Futures during the summer and school breaks; a *To Kill a Mockingbird* book discussion with Ron & Carol Begley; cooking programs with Zandria Pettaway-Barton; RiseVt and the bike blender; a STEM program, "Squishy Circuits"; art programs with Kristen Watson; and Yoga Tots with Jessica Frost.

The Library offers a Inter-Library Loan service for items that are not in the Library's collection. In 2015, 82 items belonging to the Georgia Public Library were borrowed by other libraries. Patrons at the Georgia Public Library requested 63 items from other libraries. These items included 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 website. Continuing education courses are also available through the Library and **Universal Access**. A wide variety of courses 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. Free access to **Heritage Quest** is also available. Please contact the Library for more information or help to use these services.

The Library launched a new website in August. <http://www.georgiapubliclibraryvt.org/>
Ryan Rivard, Georgia resident and web design professional, volunteered to oversee this project with help from Trustee Jimmy Allen. Thank you, Ryan & Jimmy!

A Clif (Children's Literacy Foundation) (Clif) grant was received in June. This grant provided many quality books to the Library and to the GEMS library. Please come check them out!

Weekly deliveries of library materials to Georgia daycare providers continued in its 19th year. Currently, visits are made to ten daycare providers. Building Bright Futures provided a donation for the volunteers' mileage reimbursement. This program would not happen without this generous donation. During the past year, the delivery volunteers, Kellie & Bill, have been a great asset to the Library.

The 2015 Summer reading Program was entitled "Every Hero has a Story", and approximately 50 school aged children attended the 6 week series. Ron the Friendly Pirate opened the program, a swash-buckling fun filled show with songs and dances. The following weeks included a Young producers Workshop presented by Stephanie Soules of LCATV, a collage art class with Ellen Hsieh, a biology workshop with perennial favorite with Rebecca Rupp and a cooking class with Zandria Pettaway-Barton. The children created their own baggie books and superhero personalities during a "Be Your own Hero" workshop. The highlight of the summer was a Kids vs. Adults reading contest resulting in the kids reading three times the number of books read by the adults, thus winning an ice cream sundae party.

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 Game Day in February. This recurring program happens on the first Saturday of the month from 10:00-1:00. Many tabletop games are available to play and check out.

The Library also started a LEGO Club, which 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 then put on display at the Library.

A monthly Meet & Greet program for home school families began in November. The group meets 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.

Terry and Tom Cleveland were instrumental in forming a monthly Writers' Group at the Library. They meet on the second Monday of the month at 6:30. Six local writers have been meeting at the Library for discussion of material provided in advance by one or two members for that week. The group is looking to expand their membership. If you want to write more and need encouragement, or if you are writing and would like supportive and friendly feedback, please contact the Library.

The staff attended the Vermont Library Conference in May. Maureen, the Children's Programming Director, attended the Vermont Early Literacy Initiative Conference in Fairlee.

The Library hosted a Giving Tree for children in Georgia this year. Sixteen "stockings" for children were filled, as well as one stocking for a senior citizen. Thank you to everyone who made this possible.

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, Vermont State Historic sites, 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 Lara Bessette, 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



**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, 2015 through December 31, 2015.

The men and women of this office handled approximately 2,563 complaints throughout the county.

This office made 2317 traffic stops resulting in 2384 tickets and warnings being issued.

We made 260 arrests in 2015.

The following are the totals for your community:

Incidents:	172	Arrests:	17	Tickets/Warnings:	313
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This Office has the ability to respond throughout Franklin County for any active shooter and other unusual incidents that may require a special response team and we have the ability to respond to marine search and rescue calls and patrols.

We will continue to work with all the residents of 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 6, 2016

On behalf of the Vermont State Police, St. Albans Field Station, we are providing our 2015 Annual Report. This report will provide you information in regards to current staffing, specialty services and statistical information.

St. Albans Barracks Mission Statement:

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

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

Specialty Services provided by the St. Albans Field Station:

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

“Your Safety Is Our Business”

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

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

1 - 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

2 - Troopers trained as Drug Recognition Experts

1 - Troopers on the Crime Scene Search Team

2 - Troopers on the Clandestine Laboratory Team

3- Troopers on the Crisis Negotiation Unit

2015 Total Annual Figures & Comparison:

Total cases investigated:	6033
Total arrests:	401
Total tickets issued:	1548
Total warnings issued:	1937
Fatal Accidents Investigated:	6
Burglaries Investigated:	106
Impaired Driving Arrests	69

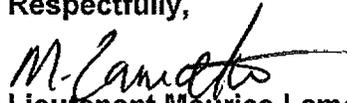
	Total Crashes	Total Burglaries	Total Thefts
Average of 2013-2014	496	119	234
2015	525	106	184

Local Community Report: Georgia

Total Cases:	837
Total Arrests:	46
DUI Arrests	8
Collisions w/ Damage	41
Collisions w/ Injury	10
Vandalism:	11
Alarms	52
Burglary:	13

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

Respectfully,


Lieutenant Maurice Lamothe
Station Commander

FRANKLIN COUNTY INDUSTRIAL DEVELOPMENT CORPORATION
TOWN REPORT
CALENDAR YEAR 2015

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

During 2015 the local economy continues to remain strong in most sectors, with the exception of the dairy sector. Every spring FCIDC visits with all of the selectboards in the county and since the recession we have always thought that if gas prices were below \$3.00 (we are now looking at possibly below \$2.00) and if milk prices stabilized at \$25.00 Franklin County would be golden. So we have the gas prices we had hoped for but milk prices remain drastically low; not even close to the \$25.00. As most people know both the gas prices and the milk prices are variables outside of our local control.

What is in our control when we look at economic development are factors like infrastructure investment, workforce development, technical support and a community's willingness to welcome new business to our region. Infrastructure includes water/sewer, transportation, three phase power, natural gas, industrial parks telecommunications and quality industrial buildings. In 2015 FCIDC received a \$256,000 grant which is to be matched one to one. The grant will be used to extend the infrastructure within the St. Albans Town Industrial Park in order to access three additional lots. FCIDC in conjunction with the Enosburg Falls Economic Development Corporation expended \$22,000 to expand the infrastructure in the Enosburg Business Park.

Currently, FCIDC is overseeing a construction project for the Georgia Industrial Development Corporation (GIDC). The project is a \$2 million dollar upgrade of the 33 year old water plant which is operated by GIDC. The water plant supplies water to the three manufacturers within the Georgia Dairy Industrial Park. Perrigo Nutritionals is the largest user of the water; the company has approximately 350 employees and manufacture baby formula which is shipped worldwide.

As for workforce development the Franklin Grand Isle Workforce Investment Board (FGIWIB) under the guidance of Kathy Lavoie has created a variety of partnerships in her effort to train local individuals for better employment opportunities. The most recent partnership is that with Vermont Technical College (VTC). VTC is utilizing the FGIWIB training Center in Swanton. The Center is home to a VTC Nursing class and a VTC Mechanical Technician class. The FGIWIB works very closely with CCV and the Northwest Technical Center in an effort to grow and improve our workforce.

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

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 2015. Please feel free to contact the office at (802) 524-2194.

Respectfully,

Timothy J. Smith
Executive Director

Northwest Vermont Solid Waste Management District
2015 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. 2015 was a great year for the NWSWD. Our efforts in recent years to make our operations more convenient, consistent, and cost effective for District residents resulted in the District's operations successfully diverting more waste from the landfill than any year before! This year the NWSWD collected more waste types, more often! District Staff also succeeded in communicating better with NWSWD residents and being active on a local, regional, and state level to manage waste better.

We invite all residents to engage in conversations about waste reduction and recycling and get information by visiting our new website, liking us on Facebook, signing up for our e-newsletter, or talk to us in person at community events like Franklin County Field Days or at our one of our sites. District Staff go into schools and the community 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 diverted from the landfill 1,134 tons of waste in 2015! This is a 25% increase from 2014!!**
- Increased the tonnage of recyclables processed at our Georgia Recycling Center by 47 tons
- Held four (4) "Backyard Composting" classes for residents
- Worked with schools to educate children about the waste system, recycling, composting and waste reduction in Grand Isle, Isle La Motte, Franklin, Bakersfield, St. Albans City & Town, Fairfield, Enosburg, Grand Isle, Georgia, Sheldon, and Richford
- Launched a brand new website and doubled the size of our e-news letter

NWSWD by the Numbers

In the NWSWD, 5 District run recycling drop-off sites in Georgia, Montgomery, Bakersfield, 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 2015, after recycling, reuse and composting, the average District resident sent 2.88 pounds of waste per day to the landfill, which is a 7% reduction from 2014! Way to go!

At our District-operated sites and events, this year we disposed of 764 tons of trash and managed 1,126 tons of recyclables, setting the diversion rate for District Services at 40%. Check out this list of what we were able to divert from landfills this year in Northwest VT (Note: every total listed below represents an increase over 2014):

- 109,374 pounds of Hazardous Waste (over twice as much as last year!)
- 355 Freon containing appliances
- 241,640 pounds of scrap metal
- 9,075 pounds of batteries
- 556,160 pounds of food scraps
- 780,016 pounds of blue-bin recyclables
- 207,821 pounds of electronics
- 42,981 pounds of maple tubing (4 times more than last year!)

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, call District staff at the above number visit us on the web at www.nswsd.org, find us on Facebook, or sign-up for our e-mail updates. More information can also be found in our Newsletter available at your Town Meeting.

- Paul Lambert

Vermont Department of Health Report for GEORGIA

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

Provided WIC nutrition services and healthy foods to families: We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support, home-delivered foods, and a debit-like card to buy fruit and vegetables. In Georgia, 81 women, infants and children were enrolled in WIC. The average value of foods provided is \$50 per person per month. Families served by WIC are now able to shop for WIC foods themselves, increasing choice (a change from home delivery).

Worked to prevent and control the spread of disease: In 2014, \$13,916,297 of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide, \$1,888,581 of which was in Franklin and Grand Isle counties.

Supported healthy communities: Franklin Grand Isle Caring Communities was awarded \$150,000 to support implementation of community-based chronic disease prevention strategies related to alcohol and drug abuse, nutrition and physical activity, and tobacco control.

Aided communities in emergency preparedness: In 2014/15, \$28,000 was contributed to fund training for Franklin & Grand Isle Counties Emergency Medical Services and Northwest Vermont Medical Reserve Corps. In addition, since July 2013, funding of \$60,813 supported emergency preparedness capabilities at Northwestern Medical Center.

The Medical Reserve Corps (MRC) is a national network of local groups of volunteers, with a mission to engage volunteers in activities that strengthen public health, emergency response and community resiliency. MRC volunteers include medical and public health professionals, as well as others interested in improving the health and safety of their local jurisdictions. MRC units identify, screen, train and organize volunteers, and utilize them to support routine public health activities and augment preparedness and response efforts. If you are interested in volunteering in the Northwest VT MRC, or would like more information on the MRC program in VT, please visit www.oncallforvt.org



Town of Georgia, Vermont
Births During 2015

<u>Name</u>	<u>Parents</u>	<u>Date</u>
Ezra Perry Lemieux	Jessica & Jack Lemieux	01/02/15
Sawyer Jack Lemieux	Jessica & Jack Lemieux	01/02/15
Zoe Monique Campbell	Kellie & Anthony Campbell	03/02/15
Kai David Savich	Sarah & Voyche Savich	03/10/15
Ryker Jake Limoge	Brianna Labelle & Nicholas Limoge	03/13/15
Ira Michael Benway	Riley & Michael Benway	03/17/15
Reese Annabel Driver	Jessica & Benjamin Driver	03/31/15
Bently Allen Mosher	Amber & Eric Mosher	04/14/15
Alexander Nicholas Van Winkle	Chantal & Nicholas Van Winkle	04/15/15
Bella Carolle Kimball	Britney Donahue & Ethan Kimball	04/22/15
Lacey Lynn Gibson	Jenna & Mitchell Gibson	05/09/15
Madison Grace Stommel	Michelle & Cameron Stommel	05/09/15
William Thure Varnham	Emma Liskowsky & Thomas Varnham	05/15/15
Carter Allen McWilliams	Makayla & Jason McWilliams	05/16/15
Ryan Robert Leclerc	Katie & Paul Leclerc	05/21/15
Emily Rose Fike	Jessica & Zachariah Fike	05/28/15
Kyle Edward Bebon	Heather & Dakota Bebon	06/03/15
Marion Katherine Moulton	Sandra & Jeffrey Moulton	06/10/15
Schuyler Avery Callan	Heather & Jonathan Callan	06/10/15
Nathanael James Trieb	Sarah & James Trieb, Jr.	06/20/15
Henrik Laurens Arij Kramer	Sonya & Michiel Kramer	06/21/15
James Fraser Burt	Christina & Jason Burt	06/24/15
Maxwell Robert Farrar	Lindsey & Samuel Farrar	07/14/15
Emerson Belle Waltz	Casey & Thomas Waltz	08/01/15
Henry James Shirlock	Bridget Shea & Adam Shirlock	08/02/15
Kyan Reid DiPietro	Meika & Daniel DiPietro	08/06/15
Maisie Rose Senesac	Andrea & Sean Senesac	08/12/15
Nash Oliver Eastman	Jessica & Nathan Eastman	08/13/15
Jacob Louis Truso	Candace & Adam Truso	08/23/15
Hamish Hamilton Carey	Hannah & Neil Carey	08/24/15
Camden Neal Wright	Stephanie & Brian Wright	09/01/15
Luke Halsey Bouley	Heidi Zvolensky & Joseph Bouley	09/09/15
Piper Olivia Grange	Melinda Lee & Jonathan Grange	09/13/15
Tobias Alexander Saunders	Emma & Adam Saunders	09/13/15
Layla-May Rose Gutkopf	April Gutkopf	09/14/15
Bowyn Ezra Baird	Emma & Clark Baird	09/16/15
Jace Douglas Gary Jacobs	Elisha & Ryan Jacobs	09/20/15
Callen Tourigny Lamoureux	Manasseh & Craig Lamoureux	09/23/15
Bailee Marie Etchells	Brittany & Brian Etchells	09/26/15
Jack Ryan Anderson	Megan & Michael Anderson	10/01/15
Ava Marie Grace Quizon	Theresa & Ted Quizon	10/06/15
Otto Gordon Beach	Rebecca & Michael Beach	10/15/15

Town of Georgia, Vermont
Births During 2015

<u>Name</u>	<u>Parents</u>	<u>Date</u>
David Seth Holcomb	Deborah & Timothy Holcomb	10/20/15
Jared Edward Dapkiewicz	Laura & Justin Dapkiewicz	10/21/15
Thacher Brooks Brownell-Dixon	Kelly Brownell & Morgan Dixon	11/06/15
Penny Catherine-Rose Sizen	Elizabeth & Jesse Sizen	11/08/15
Rylie Rose Lindgren	Danielle Dennis & Colin Lindgren-Robertson	11/23/15
Cameron Timothy Chandler	Heather & Daniel Chandler	11/24/15
Rowan James Sailer	Deanna & Matthew Sailer	12/01/15
Malachi Alexandre Dykeman	Amanda & Daniel Dykeman	12/02/15
Raegan Elizabeth McCabe	Ashley Donnellan & Sean McCabe	12/15/15
Savannah Rose Miller	Hannah & Adam Miller	12/25/15
Gwenevere Ivy Calcagni	Elizabeth & Deane Calcagni	12/31/15

Town of Georgia, Vermont 2015 Death Listings

<u>Name of Decedent</u>	<u>Date of Death</u>	<u>Age</u>
Cheryl Lyons Kerr Finch	01/11/15	43
Gaylord W. Reed	01/11/15	72
Lisa Jane Valyou	01/17/15	52
Albery W. Terry	01/19/15	81
Irene W. Bliss	01/19/15	86
Gaylord Shaw	02/01/15	87
David Allen Schuman	02/06/15	45
Matthew S. Pratt	02/20/15	34
Richard G. Palmer, Sr.	02/27/15	73
Lillian Anna Morgan	02/28/15	81
Pierrette Marie Moore	03/18/15	90
Colleen A. Paquette	04/24/15	74
Irene R. Sears	05/18/15	87
Timothee Aaron Morgan	05/22/15	20
Nancianne Woodward	05/28/15	71
Leonard E. Thibault	05/30/15	72
Richard Elroy Fleming	06/19/15	91
Elisa A. Chiappinelli	07/16/15	85
Jay Curtis Richland	07/20/15	60
Winona Lucille Gaudette	07/22/15	67
Kenneth Howard Piper	07/24/15	62
Hector Messier	07/25/15	71
Jesse Wayne Hooks	07/29/15	32
Brett Robert Elliott	08/01/15	24
William Ernest Lunn, Sr.	08/09/15	63
Lloyd A. Longe	08/19/15	59
Joanna Hayes	08/30/15	61
Terry A. Elliott	09/04/15	65
Ross Alfonso Gallup	09/19/15	81
Martha Ann Fleming	10/09/15	72
Patricia Lillian Brown	10/24/15	75
Herbert Ellsworth Southard, III	11/12/15	62
Jo Clydene Dennis	12/04/15	76
Shirley Bragg Moss	12/16/15	91
Reatha May Mitchell	12/29/15	91
Frederick W. Bliss	12/30/15	88

Town of Georgia, Vermont 2015 Marriage Listings

<u>Date</u>	<u>Applicant A</u>	<u>Applicant B</u>
01/03/15	Danielle Jo Rye	Steven James Rabideau
01/25/15	John Spaulding Boardman	Debra Ann Connolly
03/14/15	Ronnie Joseph Sweet II	Laura Panunzio
04/03/15	Jamie Lynn St. Gelais	Kristofer Dale Michaud
04/11/15	Christopher Matthew Horwedel	Marianna Romao
05/30/15	Michaela Leah Remillard	Camden James Michael Spaulding
05/30/15	Martin Evan Pinard	Suzanne Marie Clark
05/30/15	Jeremy Louis Wiegand	Kaitlin Joy Landis
06/02/15	Jeremy Kyle Bushey	Casey Marie Bernhardt
06/06/15	Meghan Amber Kennison	Lucas Paul Reilly
06/13/15	Alexander R. Waine	Renee S. Lussier
06/21/15	Matthew James Spaulding	Liane Marie Lafoe
07/01/15	Christopher Lee Leonard	Jennifer Lea Roberts
07/01/15	Debra Rose Whitcomb	Amber Lee Anne Forsythe
07/11/15	Mary Beth Deuso	Jeffrey Allan Murray
08/15/15	Joseph Peter Collier, Jr.	Paige Elizabeth Sizen
08/23/15	Jared Edward Blake	Amber Lynn Granger
08/29/15	Tim Anthony Gardner	Sierra Alexis Metevier
09/06/15	Erin Elizabeth Osmanski	Eric Gregory Stebbins
09/12/15	Stephanie Rose Eide	Adolph Robert Reinecke III
09/19/15	Kelly Margaret Szczepanek	Cote John Forbes
09/26/15	Paul Joseph Tocco	Emily Brianne Biron
10/03/15	Sheri Dawn Barnett	Kathey Ann Durbin
10/03/15	Sarah Kay Walker	Aaron Thomas Herzberg
11/07/15	Brooke Morgan Brundage	Christopher Pierce Clodgo
11/14/15	Tanya Illona Wells	William Ghislain Lahaie
12/19/15	Michael Scott Deyo	Jessica Ashley Williams

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, 2015, 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, 2015, 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 4-9 and the pension related schedules on Schedule 4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The schedule of revenues, expenditures and change in fund balance – compared to budget, and the individual and combining 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 and combining 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 and combining 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 January 6, 2016 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

FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

January 6, 2016

GEORGIA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

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, 2015. 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 \$343,711 during fiscal year 2015 as a result of this year's operations, compared to a \$421,678 increase in fiscal year 2014. Unrestricted net position increased by \$236,493, restricted net position decreased by \$3,184, and investment in capital assets net of related long term debt increased by \$110,402.
- Total cost of all of the School District's programs was \$12,818,716 in fiscal year 2015, compared to \$12,756,921 in fiscal year 2014.
- During fiscal year 2015, the General Fund reported an increase in fund balance of \$223,849, which was \$384,697 better than what was budgeted. During fiscal year 2014, the General Fund reported an increase in fund balance of \$438,501.
- The Capital Projects Fund reported a fund balance of \$619,921 this year, which is an increase of \$20,833 over fiscal year 2014's fund balance of \$599,088.
- The Hot Lunch Fund reported a decrease in fund balance of \$101, compared to an increase of \$8 in fiscal year 2014.

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, 2015

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 12th 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 July 1, 2014 balances are restated to account for the implementation of GASB 68, which is a new accounting pronouncement related to accounting for pensions. The net effect of the restatement is a reduction of net position as of July 1, 2014 of \$71,609.

The School District's combined net position increased by \$343,711 from a year ago – increasing from \$5,135,162 to \$5,478,873. 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, 2015

Table 1
Net Position

	Governmental Activities		Net Change
	2015	2014 (Restated)	
Current and other assets	\$ 1,853,260	\$ 1,559,280	\$ 293,980
Capital assets	4,103,117	4,025,703	77,414
Total assets	<u>5,956,377</u>	<u>5,584,983</u>	<u>371,394</u>
Deferred outflows of resources	45,174	39,787	5,387
Long term liabilities	51,953	74,659	(22,706)
Other liabilities	383,922	414,949	(31,027)
Total liabilities	<u>435,875</u>	<u>489,608</u>	<u>(53,733)</u>
Deferred inflows of resources	86,803	0	86,803
Net position:			
Invested in capital assets, net of debt	4,066,807	3,956,405	110,402
Restricted	1,670	4,854	(3,184)
Unrestricted	1,410,396	1,173,903	236,493
Total net position	<u>\$ 5,478,873</u>	<u>\$ 5,135,162</u>	<u>\$ 343,711</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 \$1,173,903 at June 30, 2014, to a balance of \$1,410,396 at June 30, 2015, an increase of \$236,493. Significant variances from fiscal year 2014 are primarily due to favorable budget results and excess capital outlays over depreciation. The decrease in long term liabilities is primarily related to a decrease in net pension liability.

Table 2
Change in Net Position

	2015	2014	Change
REVENUES			
Program revenues:			
Charges for services	\$ 139,282	\$ 144,495	\$ (5,213)
Operating grants and revenue	1,943,917	1,919,076	24,841
General revenues:			
Act 68 State aid	11,048,477	11,022,292	26,185
Interest	12,938	43,205	(30,267)
Impact fees	16,310	48,930	(32,620)
Other general revenue	1,503	601	902
Total revenues	<u>13,162,427</u>	<u>13,178,599</u>	<u>(16,172)</u>
PROGRAM EXPENSES			
Regular instruction and related	7,950,021	7,988,685	(38,664)
Special education and related	1,493,863	1,476,238	17,625
Support services - student based	648,776	693,570	(44,794)
Administrative support services	859,923	877,339	(17,416)
Buildings and grounds	800,991	724,752	76,239
Transportation	345,615	350,387	(4,772)
Food service	228,482	241,356	(12,874)
Interest on long-term debt	1,647	2,594	(947)
On behalf payments	489,398	402,000	87,398
Total program expenses	<u>12,818,716</u>	<u>12,756,921</u>	<u>61,795</u>
Increase (decrease) in net position	<u>\$ 343,711</u>	<u>\$ 421,678</u>	<u>\$ (77,967)</u>

GEORGIA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

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

	2015		2014	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Regular instruction and related services	\$ 7,950,021	\$ 7,798,824	\$ 7,988,685	\$ 7,633,194
Special education and related services	1,493,863	519,530	1,476,238	657,061
Administrative support services	859,923	859,923	877,339	877,339
Support services - student based	648,776	561,461	693,570	600,620
Buildings and grounds	800,991	793,558	724,752	723,381
All others	1,065,142	202,221	996,337	201,755
Totals	<u>\$12,818,716</u>	<u>\$10,735,517</u>	<u>\$12,756,921</u>	<u>\$10,693,350</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 \$1,498,208, which is an increase of \$241,397 over last year's total of \$1,256,811. Included in this year's total change in fund balance is an increase of \$223,849 in the School District's General Fund, an increase of \$20,833 in the Capital Projects Fund, a decrease of \$101 in the Hot Lunch Fund, and a decrease in other governmental funds of \$3,184. The increase of \$223,849 in the General Fund is \$384,697 better than what was budgeted because the Voters approved using \$160,848 of the General Fund fund balance when they approved the FY 2015 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.

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:

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
State Grants	\$1,372,634	\$1,288,058	\$ (84,576)
Expenditures:			
Direct instructional services - regular prog.	7,834,982	7,284,103	550,879
Special education programs	1,654,594	1,494,321	160,273
Capital outlays	86,965	337,078	(250,113)

GEORGIA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

The special education state grant revenue earned was approximately \$85,000 under budget due to the reduced costs incurred in special education. We saved approximately \$160,000 in special ed costs as the student population fluctuated (a significant amount of students moved out of the district) and individual student needs changed.

Over 85% of the savings in direct instruction was realized in savings on high school tuition costs. The tuition savings were twofold. Our high school population decreased significantly with students moving out of the district, and the FY15 high school tuition rates actually charged were consistently under the anticipated rates.

Due to the significant savings in high school tuition, the Georgia School Board considered a few options during the last six months of 2015 to upgrade the school without incurring additional costs to the taxpayers. In January, the Board approved transferring \$82,948 of approved capital expenditures from the Capital Improvement Fund into the General Fund. Then in the Spring the Board ratified \$166,445 in capital projects to be completed by year-end. These projects included updating the library, upgrading the sewer pump station, air conditioning the computer lab and improving the kitchen and cafeteria space to enhance the food service experience for students. These Board actions created an over expenditure of approximately \$250,000 in the capital expenditure line.

Capital Assets and Debt

Capital Assets

At June 30, 2015, the School District had \$4,103,117, net of accumulated depreciation of \$4,553,292, 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 increase (including additions less depreciation) of \$77,414 over last year.

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

	Governmental Activities		Net Change
	2015	2014	
Land	\$ 252,500	\$ 252,500	\$ 0
In progress	40,960	59,671	(18,711)
Land improvements	206,794	169,719	37,075
Machinery and equipment	780,226	688,227	91,999
Buildings and improvements	7,375,929	7,138,294	237,635
Accumulated depreciation	(4,553,292)	(4,282,708)	(270,584)
Totals	<u>\$ 4,103,117</u>	<u>\$ 4,025,703</u>	<u>\$ 77,414</u>

This year's \$347,998 in additions included food service equipment totaling \$23,653, library furniture and floors totaling \$47,315, iPads of \$22,740, computers of \$16,256, doors of \$26,748, sewer pump station of \$24,661, HVAC and electrical work totaling \$114,256, siding of \$34,350 and tile flooring of \$19,655. The School District did not place in service architect fees of \$18,364, for a total of \$40,960 in assets in progress.

GEORGIA SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2015

Debt

At year-end, the School District had \$36,310 in bonds and leases outstanding versus \$61,429 last year – a decrease of \$25,119 – as shown in Table 5.

Table 5
Change in Long Term Debt

	Balances June 30, 2014	Payments	Balances June 30, 2015
Bonds	\$ 30,000	\$ (15,000)	\$ 15,000
Equipment lease	31,429	(10,119)	21,310
Totals	\$ 61,429	\$ (25,119)	\$ 36,310

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 2016 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 2016 school year, the School Board took into account these factors and recommended adoption of a \$12,889,733 General Fund expenditure budget, a .5% 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, 2015

	Governmental Activities	
ASSETS		
Cash	\$ 1,617,994	
Accounts receivable		
State	180,796	
Franklin West Supervisory Union	48,371	
Other	2,317	
Inventory and prepaid expenses	3,782	
Capital assets:		
Land	252,500	
In progress	40,960	
Other capital assets, net of depreciation of \$4,553,292	3,809,657	
Total capital assets	4,103,117	
Total assets		5,956,377
DEFERRED OUTFLOWS OF RESOURCES		
Pension related		45,174
Total assets plus deferred outflows of resources		6,001,551
LIABILITIES		
Accounts payable	295,682	
Due to Agency Fund	36,695	
Deferred revenue	1,334	
Accrued interest payable	720	
Accrued salaries and benefits	21,341	
Bonds and lease payable due within one year	25,472	
Bonds and lease payable due after one year	10,838	
Net pension liability	28,150	
Accrued leave due after one year	15,643	
Total liabilities		435,875
DEFERRED INFLOWS OF RESOURCES		
Pension related		86,803
Total liabilities plus deferred inflows of resources		522,678
NET POSITION		
Invested in capital assets, net of related debt	4,066,807	
Restricted for grant programs	1,670	
Unrestricted	1,410,396	
Total net position		\$ 5,478,873

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Change in Net Position in Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
Regular instruction and related services	\$ 7,950,021	\$ 0	\$ 151,197	\$ (7,798,824)
Special education and related services	1,493,863	0	974,333	(519,530)
Support services - student based	648,776	0	87,315	(561,461)
Administrative support services	859,923	0	0	(859,923)
Buildings and grounds	800,991	7,433	0	(793,558)
Transportation	345,615	0	145,146	(200,469)
Food service	228,482	131,849	96,528	(105)
Interest on long-term debt	1,647	0	0	(1,647)
On behalf payments	489,398	0	489,398	0
 Total governmental activities	 <u>\$ 12,818,716</u>	 <u>\$ 139,282</u>	 <u>\$ 1,943,917</u>	 <u>(10,735,517)</u>
General Revenues:				
				11,048,477
				12,938
				16,310
				<u>1,503</u>
				<u>11,079,228</u>
				343,711
				<u>5,135,162</u>
				<u>\$ 5,478,873</u>

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

EXHIBIT C

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund	Hot Lunch Fund		
ASSETS					
Cash	\$ 1,596,789	\$ 0	\$ 21,205	\$ 0	\$ 1,617,994
Due from other funds	0	631,716	0	1,710	633,426
Accounts receivable					
State	180,796	0	0	0	180,796
Franklin West Supervisory Union	2,951	0	22,097	23,323	48,371
Other	2,317	0	0	0	2,317
Prepaid expenses	2,084	0	0	0	2,084
Inventory	0	0	1,698	0	1,698
Total assets	<u>\$ 1,784,937</u>	<u>\$ 631,716</u>	<u>\$ 45,000</u>	<u>\$ 25,033</u>	<u>\$ 2,486,686</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 240,545	\$ 11,795	\$ 43,317	\$ 25	\$ 295,682
Due to other funds	609,864	0	239	23,323	633,426
Due to agency funds	36,695	0	0	0	36,695
Unearned revenue	0	0	1,319	15	1,334
Accrued salaries and benefits	21,341	0	0	0	21,341
Total liabilities	<u>908,445</u>	<u>11,795</u>	<u>44,875</u>	<u>23,363</u>	<u>988,478</u>
FUND BALANCES					
Nonspendable - prepaid expenses	2,084	0	0	0	2,084
Restricted for Ratner Scholarship	0	0	0	1,495	1,495
Restricted for Ruth Furness Fund	0	0	0	175	175
Assigned for Hot Lunch	0	0	125	0	125
Assigned for Capital Projects	0	619,921	0	0	619,921
Assigned for fiscal year 2015-2016	471,795	0	0	0	471,795
Assigned as revenue for future budgets	402,613	0	0	0	402,613
Total fund balances	<u>876,492</u>	<u>619,921</u>	<u>125</u>	<u>1,670</u>	<u>1,498,208</u>
Total liabilities and fund balances	<u>\$ 1,784,937</u>	<u>\$ 631,716</u>	<u>\$ 45,000</u>	<u>\$ 25,033</u>	<u>\$ 2,486,686</u>

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2015

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 1,498,208

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 \$8,656,409 and the accumulated depreciation is \$4,553,292. 4,103,117

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds. (41,629)

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Long-term liabilities at year end consist of:

Net pension liability	28,150	
Bonds and lease payable	36,310	
Accrued interest payable	720	
Accrued leave	15,643	
	15,643	(80,823)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 5,478,873

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

EXHIBIT E

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund	Hot Lunch Fund		
REVENUES					
Act 68 State Aid	\$ 11,048,477	\$ 0	\$ 0	\$ 0	\$11,048,477
State grants	1,288,058	0	5,605	1,855	1,295,518
Federal grants	0	0	90,923	56,249	147,172
Local grant	10,000	0	0	1,829	11,829
Impact fees	16,310	0	0	0	16,310
Interest income	12,934	0	4	0	12,938
Custodial service fees	7,433	0	0	0	7,433
Food sales	0	0	131,849	0	131,849
Miscellaneous	1,503	0	0	0	1,503
On-behalf payments	409,000	0	0	0	409,000
Total revenues	<u>12,793,715</u>	<u>0</u>	<u>228,381</u>	<u>59,933</u>	<u>13,082,029</u>
EXPENDITURES					
Current Expenditures					
Regular instruction and related services	7,818,341	0	0	56,962	7,875,303
Special education and related services	1,494,321	0	0	0	1,494,321
Support services - student based	648,776	0	0	0	648,776
Administrative support services	852,178	0	0	6,155	858,333
Buildings and grounds	604,641	1,033	0	0	605,674
Transportation	345,615	0	0	0	345,615
Food services	0	0	228,482	0	228,482
On-behalf payments	409,000	0	0	0	409,000
Debt service					
Principal	25,119	0	0	0	25,119
Interest	2,011	0	0	0	2,011
Capital Outlay	337,078	10,920	0	0	347,998
Total expenditures	<u>12,537,080</u>	<u>11,953</u>	<u>228,482</u>	<u>63,117</u>	<u>12,840,632</u>
EXCESS REVENUES (EXPENDITURES)	<u>256,635</u>	<u>(11,953)</u>	<u>(101)</u>	<u>(3,184)</u>	<u>241,397</u>
OTHER FINANCING SOURCES (USES)					
Transfer from (to) other funds	(32,786)	32,786	0	0	0
Total other financing sources (uses)	<u>(32,786)</u>	<u>32,786</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	223,849	20,833	(101)	(3,184)	241,397
FUND BALANCES - JULY 1, 2014	<u>652,643</u>	<u>599,088</u>	<u>226</u>	<u>4,854</u>	<u>1,256,811</u>
FUND BALANCES - JUNE 30, 2015	<u>\$ 876,492</u>	<u>\$ 619,921</u>	<u>\$ 125</u>	<u>\$ 1,670</u>	<u>\$ 1,498,208</u>

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
 OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2015

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 241,397

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

Capital outlays are reported in governmental funds as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which the capital outlays net of disposals and adjustments of \$347,998 is greater than the depreciation expense of \$270,584 in the period.

77,414

Governmental funds report pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense:

District pension contributions

44,452

Cost of benefits earned net of employee contributions

(42,622)

Repayment of bond principal and lease payments is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

25,119

In the statement of activities, accrued leave is measured by the amounts earned during the year. In the governmental funds, however, expenditures for this is measured by the amount of financial resources used (essentially, the amounts actually paid). This year, the amounts earned for leave exceeded the amounts paid by \$2,413.

(2,413)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is paid. The increase in interest reported in the statement of activities is because accrued interest on bonds and notes payable decreased by \$364.

364

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 343,711

Governmental funds report on behalf revenue and expenditures based on the approximate contributions made to the Vermont State Teachers' Retirement System by the State of Vermont on the School System's behalf.

On the statement of activities, both the revenue and expense increased by \$80,398 to represent the long-term actuarially determined contributions.

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, 2015.

EXHIBIT G

	Original and final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Act 68 State Aid	\$ 11,048,477	\$ 11,048,477	\$ 0
State grants	1,372,634	1,288,058	(84,576)
Local grant	0	10,000	10,000
Impact fees	16,000	16,310	310
Interest income	35,000	12,934	(22,066)
Custodial service fees	3,000	7,433	4,433
Miscellaneous	1,500	1,503	3
Total revenues	<u>12,476,611</u>	<u>12,384,715</u>	<u>(91,896)</u>
EXPENDITURES			
Current Expenditures			
Direct instructional services - regular prog.	7,834,982	7,284,103	550,879
Compensatory education	356,625	309,831	46,794
Early education	227,215	224,407	2,808
Special education programs	1,654,594	1,494,321	160,273
Speech & language	171,405	166,704	4,701
Co-curricular	60,750	53,232	7,518
Guidance services	158,920	156,193	2,727
Health services	141,328	136,297	5,031
Teacher support services	20,500	13,082	7,418
Library	129,331	123,268	6,063
School board	30,949	41,834	(10,885)
Supervisory Union assessment	408,996	408,996	0
Administration	394,911	394,348	563
Business service	27,100	7,000	20,100
Plant operations	545,282	604,641	(59,359)
Student transportation	360,476	345,615	14,861
Debt Service			
Principal	25,119	25,119	0
Interest	2,011	2,011	0
Capital Outlay	86,965	337,078	(250,113)
Total expenditures	<u>12,637,459</u>	<u>12,128,080</u>	<u>509,379</u>
EXCESS REVENUES (EXPENDITURES)	<u>(160,848)</u>	<u>256,635</u>	<u>417,483</u>
OTHER FINANCING SOURCES (USES)			
Transfer to other funds	0	(32,786)	(32,786)
Total other financing sources (uses)	<u>0</u>	<u>(32,786)</u>	<u>(32,786)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (160,848)</u>	<u>223,849</u>	<u>\$ 384,697</u>
FUND BALANCE - JULY 1, 2014		<u>652,643</u>	
FUND BALANCE - JUNE 30, 2015		<u>\$ 876,492</u>	

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT

EXHIBIT H

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2015

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 18,407
Due from other funds	36,695
Total assets	<u>\$ 55,102</u>
LIABILITIES	
Accounts payable	\$ 3,499
Due to student accounts	10,655
Due to others	4,872
Due to dental Section 125	36,076
Total liabilities	<u>\$ 55,102</u>

See Notes to Financial Statements.

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

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, 2015
(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, 2015
(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.

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.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

(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, 2015
(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.

Deferred Outflows of Resources

The School District reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position. The deferred outflows of resources reported in this year's financial statements are 1) a deferred outflow of resources for contributions made to the District's defined benefit pension plans between the measurement date of the net position liabilities from those plans and the end of the School District's fiscal year and 2) changes in proportion and differences in share of contributions. No deferred outflows of resources affect the governmental funds financial statements in the current year.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Inflows of Resources

The School District's statements of net position and its governmental fund balance sheet report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to a future period(s). Deferred inflows of resources are reported in the District's various statement of net position for actual pension plan investment earnings in excess of the expected amounts included in determining pension expense. This deferred inflow of resources is attributed to pension expense over a total of 5 years, including the current year. No deferred inflows of resources affect the governmental funds financial statements in the current year.

Pensions

In July of 2014, the School District adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS) and additions to/deductions from VMERS's fiduciary net position have been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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.

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.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

(Continued)

NOTE 2 – DEPOSITS

The Business Manager 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, 2015, the School District’s bank balance of \$1,703,645 was exposed to custodial credit risk as follows:

FDIC Insured	\$ 291,064
Collateralized	1,412,581
Total	<u>\$ 1,703,645</u>

NOTE 3 – CAPITAL ASSETS

The summary of capital assets as of June 30, 2015 is as follows:

	Balance June 30, 2014	Additions	Reclass	Depreciation	Balance June 30, 2015
Capital assets not depreciated					
Land	\$ 252,500	\$ 0	\$ 0	\$ 0	\$ 252,500
In progress	59,671	18,364	(37,075)	0	40,960
Total capital assets not depreciated	<u>312,171</u>	<u>18,364</u>	<u>(37,075)</u>	<u>0</u>	<u>293,460</u>
Capital assets depreciated:					
Land improvements	169,719	0	37,075	0	206,794
Machinery & equipment	688,227	91,999	0	0	780,226
Building & improvements	7,138,294	237,635	0	0	7,375,929
Accumulated depreciation	(4,282,708)	0	0	(270,584)	(4,553,292)
Total capital assets depreciated	<u>3,713,532</u>	<u>329,634</u>	<u>37,075</u>	<u>(270,584)</u>	<u>3,809,657</u>
Total capital assets	<u>\$ 4,025,703</u>	<u>\$ 347,998</u>	<u>\$ 0</u>	<u>\$ (270,584)</u>	<u>\$ 4,103,117</u>

Depreciation of \$195,317 was charged to building and grounds, and \$75,267 was charged to regular instruction.

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.

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 4 – INTERFUND RECEIVABLES AND PAYABLES (Continued)

Interfund balances at June 30, 2015 are as follows:

	Interfund Receivables	Interfund Payables
Major Funds:		
General Fund	\$ 0	\$ 609,864
Capital Projects Fund	631,716	0
Food Service Fund	0	239
Nonmajor Funds:		
SWP - Title/Title IIA	0	2,687
Medicaid	0	833
Idea B K-12	0	19,803
Grange Fund	15	0
Ratner Scholarship	1,495	0
Ruth Furness Fund	200	0
Local Standards Board	0	0
Total	<u>\$ 633,426</u>	<u>\$ 633,426</u>

NOTE 5 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2015 consisted of a \$32,786 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 – LONG-TERM LIABILITIES

Long-term liabilities of the Georgia School District at June 30, 2015 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.	\$ 15,000	\$ 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.	21,310	10,472
	<u>36,310</u>	<u>25,472</u>
Accrued leave	15,643	0
Total long-term liabilities payable at June 30, 2015	<u>\$ 51,953</u>	<u>\$ 25,472</u>

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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

<u>Fiscal year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 25,472	\$ 1,051	\$ 26,523
2017	10,838	378	11,216
	<u>\$ 36,310</u>	<u>\$ 1,429</u>	<u>\$ 37,739</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, 2014	\$ 61,429	\$ 13,230	\$ 74,659
Principal separation increase	0	2,413	2,413
Principal payments	<u>(25,119)</u>	<u>0</u>	<u>(25,119)</u>
Balance - June 30, 2015	<u>\$ 36,310</u>	<u>\$ 15,643</u>	<u>\$ 51,953</u>

Interest paid on long-term liabilities for the year ended June 30, 2015 was \$2,011.

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, 2015 was \$15,643.

NOTE 7 – 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 10) as follows:

	<u>Revenues</u>	<u>Expenditures</u>
Exhibit E	\$ 12,793,715	\$ 12,537,080
On behalf payments	<u>(409,000)</u>	<u>(409,000)</u>
Exhibit G	<u>\$ 12,384,715</u>	<u>\$ 12,128,080</u>

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 8 - CONCENTRATION OF SUPPORT

The School District receives approximately 84% 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 9 – ASSESSMENTS

Supervisory Union Assessments

The School District is billed for its appropriate share of costs relating to services provided through Franklin West Supervisory Union. The School District paid \$1,008,456 of such expenses during the year ended June 30, 2015. Of this amount, \$394,988 was for special education, \$155,919 for SLP services, \$48,553 to the School-wide program, and \$408,996 was for administration.

NOTE 10 – PENSION PLANS

Vermont Municipal Employees Retirement System

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

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

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

(Continued)

NOTE 10 – PENSION PLANS (Continued)

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

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

Summary of System Provisions:

Membership is open to all full time employees of participating municipalities. The municipality elects coverage under Groups A, B, C, or D. The School District only has Group B members.

Creditable service is service as a member plus purchased service.

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 10 – PENSION PLANS (Continued)

Benefits provided and contributions:

Avg Final Compensation (AFC)	Group A	Group B	Group C	Group D
	Average annual compensation during highest 5 consecutive years	Average annual compensation during highest 3 consecutive years	Average annual compensation during highest 3 consecutive years	Average annual compensation during highest 2 consecutive years
Service Retirement Allowance				
Eligibility	Earlier of age 65 with 5 years of service or age 55 with 35 years of service	Earlier of age 62 with 5 years of service or age 55 with 30 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Amount	1.4% of AFC times service	1.7% of AFC times service as Group B member plus percentage earned as a Group A member times AFC	2.5% of AFC times service as Group C member plus percentage earned as a Group A or B member times AFC	2.5% of AFC times service as Group D member plus percentage earned as a Group A, B, or C member times AFC
Maximum Benefit	60% of AFC, including portion of allowance provided by member contributions		50% of AFC, including portion of allowance provided by member contributions	
Early Retirement Allowance				
Eligibility	Age 55 with 5 years of service		n/a	Age 50 with 20 years of service
Amount	Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age		n/a	Normal allowance based on service and AFC at early retirement, without reduction
Vested Retirement Allowance				
Eligibility	5 years of service	5 years of service	5 years of service	5 years of service
Amount	Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the CPI, subject to the limits on "Post-Retirement Adjustments" described below.			
Disability Retirement Allowance				
Eligibility	5 years of service and disability as determined by Retirement Board			
Amount	Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.			
Death Benefit				
Eligibility	After 5 years of service	After 5 years of service	After 5 years of service	After 5 years of service
Amount	Reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as of the date of death.			70% of the unreduced accrued benefit plus children's benefit
Optional Benefit and Death after Retirement				
	Lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contributions guarantee.			Lifetime allowance or 70% contingent annuitant option with no reduction
Refund of Contribution	Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.			
Post-Retirement Adjustments				
	Allowance in payment for at least one year, increased on each January 1 by one-half of the percentage increase in CPI but not more than the following percentage:			
	2%	3%	3%	3%
Member Contributions	2.5% effective 1/1/00	4.75% effective 7/1/14	9.625% eff. 7/1/14 and 9.75% eff. 1/1/15	11.25% effective 7/1/14
Employer Contributions	4%	5.375% effective 7/1/14	6.875% eff. 7/1/14 and 7% eff 1/1/15	9.75% effective 7/1/14
Retirement Stipend	\$25 per month payable at the option of the Board of Retirees			

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 10 – PENSION PLANS (Continued)

For the year ended June 30, 2015, the School District's contributions to the Plan were \$44,452.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2015, the School District reported a liability of \$28,150 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the School District's proportion was 0.3084%, which was an increase of 0.0024% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the School District recognized pension expense of \$42,622. At June 30, 2015, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on Plan investments	\$ 0	\$ 86,803
Changes in proportion and differences between School District contributions and proportionate share of contributions.	722	0
Member contributions subsequent to the measurement date	44,452	0
Total	45,174	\$ 86,803

The \$44,452 of deferred outflows of resources resulting from the School District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending	Amount
June 30, 2016	\$ (21,346)
June 30, 2017	(21,346)
June 30, 2018	(21,346)
Thereafter	0
Total	\$ (64,038)

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 10 – PENSION PLANS (Continued)

Actuarial Assumptions

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

Interest rate – A select-and-ultimate interest rate set, specified below. The interest rate set is restarted every year.

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

Salary increase – 5% per year

Deaths

Active participants – 50% of the probabilities in the 1995 Buck Mortality Tables for males and females

Non-disabled retirees and terminated vested participants – the 1995 Buck Mortality Tables with no set-back for males and one-year set-back for females

Disabled retirees – RP-2000 Disabled Life Tables

Beneficiaries – 1995 Buck Mortality Tables for males and females

Spouse's age – husbands are assumed to be three years older than their wives

Cost of Living Adjustments to Benefits of Terminated Vested and Retired Participants - Assumed to occur at the rate of 1.5% per annum for Group A members and 1.8% per annum for members of Groups B, C and D.

Asset Valuation Method (for funding purposes) - A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

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

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

(Continued)

NOTE 10 – PENSION PLANS (Continued)

Long-term expected rate of return

The long-term expected rate of return on pension plan investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	31.50%	6.70%
Fixed Income	33.00%	2.94%
Alternatives	15.50%	6.26%
Multi-strategy	20.00%	5.98%

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

Discount Rate – The discount rate used to measure the total pension liability was 8.23%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

Sensitivity of the School District's proportionate share of the net pension liability to change in the discount rate – The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 8.23 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is 1-percentage-point lower (7.23 percent) or 1-percentage-point higher (9.23 percent) than the current rate:

<u>1% Decrease (7.23%)</u>	<u>Discount Rate (8.23%)</u>	<u>1% Increase (9.23%)</u>
\$ 237,148	\$ 28,150	\$ (147,193)

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 10 - PENSION PLANS (Continued)

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance and Management website.

Vermont State Teachers Retirement System

Plan description

The State of Vermont contributes on behalf of the School District to the Vermont State Teachers Retirement System (VSTRS) which is a cost sharing multiple employer defined benefit pension plan with a special funding situation. It covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the system for those covered classes is a condition of employment. During the year ended June 30, 2015, the retirement system consisted of 288 participating employers.

The plan was created in 1947, and is governed by Title 16, V.S.A. Chapter 555.

Management of the plan is vested in the VSTRS Board of Trustees, which consists of the Secretary of Education (ex-officio); the State Treasurer (ex-officio); the Commissioner of Financial Regulation (ex-officio); two trustees and one alternate who are members of the system (each elected by the system under rules adopted by the Board) and one trustee and one alternate who are retired members of the system receiving retirement benefits (who are elected by the Association of Retired Teachers of Vermont).

The Pension Plan is divided into the following membership groups:

- Group A – for public school teachers employed within the State of Vermont prior to July 1, 1981 and who elected to remain in Group A
- Group C – for public school teachers employed within the State of Vermont on or after July 1, 1990, or hired before July 1, 1990 and were a member of Group B at that time

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

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 10 - PENSION PLANS (Continued)

Benefits provided and contributions

	<u>Group A</u>	<u>Group C - Group #1*</u>	<u>Group C - Group #2**</u>
Normal service retirement eligibility (no reduction)	Age 60 or 30 years of service	Average annual compensation during highest 3 consecutive years	Average annual compensation during highest 3 consecutive years
Average Final Compensation (AFC)	Highest 3 consecutive years, including unused annual leave, sick leave, and bonus/incentives	Highest 3 consecutive years, excluding all payments for anything other than service actually performed	Highest 3 consecutive years, excluding all payments for anything other than service actually performed
Benefit formula - normal service retirement	1.67% times creditable service times AFC	1.25% times service prior to 6/30/90 times AFC plus 1.67% times service after 7/1/90 times AFC	1.25% times service prior to 6/30/90 times AFC plus 1.67% times service after 7/1/90 times AFC, 2.0% after attaining 20 years
Maximum Benefit payable	100% of AFC	53.34% of AFC	60% of AFC
Post-Retirement COLA	Full CPI, up to a maximum of 5% after 12 months of retirement; minimum of 1%	50% CPI, up to a maximum of 5% after 12 months of retirement or with 30 years; minimum of 1%	50% CPI, up to a maximum of 5%, minimum of 1% after 12 months of normal retirement or age 65
Early Retirement Eligibility	Age 55 with 5 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Early Retirement Reduction	Actuarial reduction	6% per year from age 62	Actuarial reduction
Medical Benefits	Health subsidy based on member's service credit	Health subsidy based on member's service credit	Health subsidy based on member's service credit
Dental	Members pay full premium	Members pay full premium	Members pay full premium
Employee Contributions	2.5% of gross salary	5.0% of gross salary with 5 or more years of service as of 7/1/14; 6.0% of gross salary if less than 5 years of service as of 7/1/14	5.0% of gross salary with 5 or more years of service as of 7/1/14; 6.0% of gross salary if less than 5 years of service as of 7/1/14
Employer Contributions	Varies based on actuarial recommendation	Varies based on actuarial recommendation	Varies based on actuarial recommendation

*Group #1 are members who were within 5 years of normal retirement (age 62 or 30 years of service) on June 30, 2010

**Group #2 are members who were less than 57 years of age or had less than 25 years of service on June 30, 2010

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

(Continued)

NOTE 10 - PENSION PLANS (Continued)

Significant Actuarial Assumptions and Methods

The total pension liability as of June 30, 2015 was determined by rolling forward the total pension liability as of June 30, 2014 to June 30, 2015 using the actuarial assumptions outlined below. These assumptions were selected on the basis of the experience study that was performed for the five year period ending June 30, 2010.

Interest rate – A select-and-ultimate interest rate set, specified below. The interest rate set is restarted every year.

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

Salary increase - representative values of the assumed annual rates of future salary increases are as follows:

Age	Annual rate of Salary Increase
25	8.40%
30	7.05%
35	6.15%
40	5.45%
45	4.95%
50	4.60%
55	4.35%
60	4.25%
64	4.25%

Deaths after retirement – The 1995 Buck Mortality Tables set back three years for males and one year for females, for retirees, terminated vested members and beneficiaries; the RP-2000 Disabled Life Table with projections to 2016 using Scale AA for disabled retirees. The tables used contain a margin to reflect anticipated mortality improvement after the valuation date.

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

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

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 10 - PENSION PLANS (Continued)

Cost of Living Adjustments - Assumed to occur on January 1 following one year of retirement at the rate of 3.0% per annum for Group A members and 1.5% per annum for Group C members (beginning at age 62 for Group C members who elect reduced early retirement).

Actuarial Cost Method - The individual entry age normal actuarial cost method was used. For actuarial valuations prior to June 30, 2006, the entry age normal method with frozen initial liability was used.

Asset Valuation Method - The amount of the assets for valuation purposes equals the preliminary asset value plus 20% of the difference between the market and preliminary asset values. The preliminary asset value is equal to the previous year's asset value (for valuation purposes) adjusted for contributions less benefit payments and expenses and expected investment income. If necessary, a further adjustment is made to ensure that the valuation assets are within 20% of the market value.

Member data - 351 members terminated on June 30, 2013 and retired on July 1, 2013 were included with a valuation status as members receiving benefits. 409 members who were active on June 30, 2013 and terminated on July 1, 2013 were included with a valuation status as inactive. For those terminated members with at least five years of service, the system will automatically vest them six years after their termination if they do not withdraw.

Health and Medical Benefits for Retirees - Not included in this valuation.

Long-term expected rate of return

The long-term expected rate of return on System investments was determined using best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class using an econometric model that forecasts a variety of economic environments and then calculates asset class returns based on functional relationships between the economic variable and the asset classes. These best estimate ranges were combined to produce forecasts of the short, intermediate, and longer term horizons by weighting the expected future nominal rates of return by the target asset allocation percentage. The various time horizons in the forecast are intended to capture more recent economic and capital market conditions as well as other plausible environments that could develop in the future over economic cycles. To reflect this in the rate-of-return assumption, a Select and Ultimate assumption setting approach, which is cited in Section 3.8.4 of Actuarial Standard of Practice No. 27 as an alternative to a single assumed rate of return, is employed.

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 10 - PENSION PLANS (Continued)

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	31.50%	6.70%
Fixed Income	33.00%	2.94%
Alternatives	15.50%	6.26%
Multi-strategy	20.00%	5.98%

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

Discount Rate – The discount rate used to measure the total pension liability was 8.15%. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

Sensitivity of the School District's proportionate share of the net pension liability to change in the discount rate – The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 8.15 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is 1-percentage-point lower (7.15 percent) or 1-percentage-point higher (9.15 percent) than the current rate:

<u>1% Decrease (7.15%)</u>	<u>Discount Rate (8.15%)</u>	<u>1% Increase (9.15%)</u>
\$ 6,897,449	\$ 5,251,953	\$ 3,870,666

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance and Management website.

The contribution made by the State on behalf of the participants in the State Teachers' Retirement System is approximately \$409,000 and is reported as both revenue and an expenditure on Exhibit E. On Exhibit B, the government-wide revenue and expenses for on behalf payments increase to \$489,398. These amounts are based on information provided by the State. Of the School System's total payroll of \$4,316,613, \$3,205,545 was covered under the Vermont State Teachers' Retirement System.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

(Continued)

NOTE 11 - 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 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 12 – 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, 2015 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.

GEORGIA SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015
(Continued)

NOTE 13 - BUDGETED DEFICIT

The School District elected to budget expenditures in excess of revenues by \$160,848 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 14 – PRIOR PERIOD ADJUSTMENT

The government-wide net position for July 1, 2014 was restated below to adjust the beginning balances of the School System to add the beginning net pension liability in order to be in accordance with GASB 68. The governmental activities opening net position was restated as follows:

June 30, 2014, as previously reported	\$ 5,206,771
Deferred outflows	39,787
Deferred inflows and net pension liability	<u>(111,396)</u>
June 30, 2014, restated	<u>\$ 5,135,162</u>

NOTE 15 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 6, 2016, 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, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Act 68 State Aid	\$ 11,048,477	\$ 11,048,477	\$ 0
State grants			
Transportation	145,502	145,146	(356)
Special education block grant	306,883	306,883	0
Intensive reimbursement	586,382	540,314	(46,068)
Extraordinary reimbursement	77,500	25,444	(52,056)
Care and custody	193,125	205,656	12,531
Early Essential Education	63,242	63,242	0
Tech Ed Support	0	1,373	1,373
Local grants	0	10,000	10,000
Impact fees	16,000	16,310	310
Interest income	35,000	12,934	(22,066)
Hall & room rent	3,000	7,433	4,433
Miscellaneous	1,500	1,503	3
Total revenues	<u>12,476,611</u>	<u>12,384,715</u>	<u>(91,896)</u>
EXPENDITURES			
Current Expenditures			
Direct Instructional Services - Regular Programs			
Elementary			
Teachers salaries	1,124,566	1,107,122	17,444
Paraprofessionals	62,537	74,164	(11,627)
Health/dental/life insurance	259,741	266,626	(6,885)
Social security	80,385	76,961	3,424
Municipal retirement	3,205	4,012	(807)
Tuition reimbursement	26,000	23,263	2,737
Purchased services	7,000	12,921	(5,921)
Supplies	23,040	37,604	(14,564)
Workbooks	6,400	1,063	5,337
Books	1,800	0	1,800
Audiovisual materials	1,000	0	1,000
Equipment	3,500	13,315	(9,815)
Total elementary	<u>1,599,174</u>	<u>1,617,051</u>	<u>(17,877)</u>
Middle School			
Teachers salaries	900,081	871,562	28,519
Hourly wages	22,675	44,593	(21,918)
Health/dental/life insurance	254,425	229,088	25,337
Social security	70,591	67,142	3,449
Municipal retirement	1,162	1,332	(170)
Tuition reimbursement	20,000	14,554	5,446
Purchased services	3,400	6,566	(3,166)
Transportation	300	350	(50)
Supplies	27,120	32,372	(5,252)
Workbooks	6,650	2,539	4,111
Books	5,000	585	4,415
Manipulatives	450	0	450
Equipment	3,700	16,926	(13,226)
Total middle school	<u>1,315,554</u>	<u>1,287,609</u>	<u>27,945</u>

GEORGIA SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Schoolwide Instruction			
Teachers salaries	371,553	366,820	4,733
Hourly wages	65,333	67,779	(2,446)
Substitutes	70,000	56,911	13,089
Health/dental/life insurance	77,895	77,104	791
Social security	39,083	36,546	2,537
Municipal retirement	2,606	2,799	(193)
Tuition reimbursement	8,500	4,787	3,713
Purchased services	108,436	86,578	21,858
Repairs and maintenance	16,824	6,970	9,854
Transportation	200	0	200
Cell phones and radios	0	1,998	(1,998)
Postage	2,500	4,514	(2,014)
Travel	0	131	(131)
Supplies	35,912	25,344	10,568
Workbooks	1,000	25	975
Manipulative devices	500	62	438
Software	13,800	1,695	12,105
Equipment	10,741	10,741	0
Dues and fees	175	203	(28)
Total schoolwide instruction	<u>825,058</u>	<u>751,007</u>	<u>74,051</u>
High School			
Tutor wages	1,000	0	1,000
Social security	76	0	76
Purchased services	0	4,513	(4,513)
Tuition	4,094,120	3,623,923	470,197
Total high school	<u>4,095,196</u>	<u>3,628,436</u>	<u>466,760</u>
Total direct inst. services - regular programs	<u>7,834,982</u>	<u>7,284,103</u>	<u>550,879</u>
Compensatory Education			
Teacher salaries	259,339	208,778	50,561
Paraprofessionals	7,716	21,859	(14,143)
Substitutes	4,000	2,068	1,932
Health/dental/life insurance	56,363	43,773	12,590
Social security	20,812	17,405	3,407
Municipal retirement	395	1,149	(754)
Tuition reimbursement	4,000	3,750	250
Contracted services	0	9,368	(9,368)
Supplies	4,000	1,681	2,319
Total compensatory education	<u>356,625</u>	<u>309,831</u>	<u>46,794</u>

GEORGIA SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Special Education Programs			
Teachers salaries	0	1,100	(1,100)
Hourly wages	423,471	383,599	39,872
Substitutes	15,000	31,245	(16,245)
Health/dental/life insurance	48,760	37,045	11,715
Social security	35,111	32,262	2,849
Municipal retirement	21,703	20,057	1,646
Tuition reimbursement	2,500	2,371	129
Purchased services	360,826	374,745	(13,919)
Transportation	101,008	72,022	28,986
Postage	1,200	166	1,034
Tuition	252,806	149,670	103,136
Mileage	1,200	383	817
Supplies	7,400	4,036	3,364
Books	100	0	100
Equipment	4,000	0	4,000
Special education assessment FWSU	379,509	385,620	(6,111)
Total special education programs	<u>1,654,594</u>	<u>1,494,321</u>	<u>160,273</u>
Speech & Language			
Paraprofessionals	7,716	3,535	4,181
Health/dental/life insurance	885	355	530
Social security	648	296	352
Municipal retirement	395	189	206
Tuition reimbursement	500	0	500
Purchased services	0	2,960	(2,960)
Supplies	1,000	1,057	(57)
Equipment	0	2,393	(2,393)
SLP assessment FWSU	160,261	155,919	4,342
Total speech & language	<u>171,405</u>	<u>166,704</u>	<u>4,701</u>
Early Education			
Teachers salaries	128,633	127,043	1,590
Hourly wages	30,818	38,942	(8,124)
Health/dental/life insurance	40,840	32,801	8,039
Social security	12,198	12,508	(310)
Municipal retirement	1,426	1,950	(524)
Tuition reimbursement	5,000	1,471	3,529
Purchased services	0	300	(300)
Postage	200	321	(121)
Tuition	5,000	3,686	1,314
Supplies	2,600	3,523	(923)
Manipulatives	100	0	100
Equipment	400	1,862	(1,462)
Total early education	<u>227,215</u>	<u>224,407</u>	<u>2,808</u>
Co-curricular			
Salaries	28,100	27,059	1,041
Social security	2,150	2,043	107
Officials	6,000	6,452	(452)
Field maintenance	3,000	1,860	1,140
Transportation	8,600	6,913	1,687
Uniforms	1,500	540	960
Supplies	5,500	6,364	(864)
Equipment	3,500	720	2,780
Dues & fees	2,400	1,281	1,119
Total co-curricular	<u>60,750</u>	<u>53,232</u>	<u>7,518</u>

GEORGIA SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Guidance Services			
Counselor salaries	123,765	122,872	893
Hourly wages	350	120	230
Health/dental/life insurance	22,003	21,666	337
Social security	9,652	9,275	377
Tuition reimbursement	1,500	976	524
Transportation	350	410	(60)
Postage	300	42	258
Supplies	800	632	168
Audio visual materials/equipment	200	200	0
Total guidance services	158,920	156,193	2,727
Health Services			
Nurse salaries	103,546	102,402	1,144
Substitute	4,500	3,825	675
Health/dental/life insurance	20,119	18,977	1,142
Social security	8,363	7,868	495
Tuition reimbursement	1,500	455	1,045
Purchased services	700	214	486
Postage	100	178	(78)
Supplies/equipment	2,500	2,378	122
Total health services	141,328	136,297	5,031
Library			
Librarian salaries	60,624	56,823	3,801
Hourly wages	16,947	15,239	1,708
Health/dental/life insurance	20,330	20,538	(208)
Social security	5,934	5,298	636
Municipal retirement	807	757	50
Tuition reimbursement	3,000	1,903	1,097
Maintenance/postage/mileage	500	99	401
Supplies	1,000	2,516	(1,516)
Books	13,000	11,266	1,734
Periodicals	6,000	8,181	(2,181)
Audio visual materials	500	0	500
Manipulative devices	200	146	54
Equipment	289	289	0
Dues and fees	200	213	(13)
Total library	129,331	123,268	6,063
Professional Development			
Salaries	12,500	6,451	6,049
Social security	950	480	470
Workers' compensation	0	569	(569)
Tuition reimbursement	5,500	4,991	509
Purchased services	750	241	509
Travel	300	0	300
Supplies	500	350	150
Total professional development	20,500	13,082	7,418

GEORGIA SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
School Board			
Salaries	3,000	4,000	(1,000)
Social security	230	306	(76)
Tuition reimbursement	800	0	800
Purchased services	9,000	20,969	(11,969)
Insurance	10,819	9,305	1,514
Postage	500	1,332	(832)
Advertising	2,000	3,102	(1,102)
Supplies	800	155	645
Dues & fees	3,500	2,665	835
Miscellaneous	300	0	300
Total school board	<u>30,949</u>	<u>41,834</u>	<u>(10,885)</u>
Supervisory Union Assessments			
Services assessment	401,496	401,496	0
Audit assessment	7,500	7,500	0
Total Supervisory Union assessments	<u>408,996</u>	<u>408,996</u>	<u>0</u>
Principal's Office			
Salaries	186,966	186,966	0
Hourly wages	98,880	98,941	(61)
Health/dental/life insurance	51,201	47,543	3,658
Social security	21,982	21,832	150
Municipal retirement	9,042	8,760	282
Tuition reimbursement	4,000	1,186	2,814
Purchased services	3,000	2,521	479
Repairs and maintenance	1,000	0	1,000
Telephone	10,940	18,580	(7,640)
Postage	1,800	1,429	371
Mileage	1,200	1,117	83
Supplies	2,000	1,468	532
Books	100	0	100
Equipment	0	89	(89)
Dues & fees	2,000	3,116	(1,116)
Miscellaneous	800	800	0
Total principal's office	<u>394,911</u>	<u>394,348</u>	<u>563</u>
Business Office			
Treasurer	7,000	7,000	0
Tax anticipation interest	20,000	0	20,000
Miscellaneous	100	0	100
Total business office	<u>27,100</u>	<u>7,000</u>	<u>20,100</u>
Buildings & Grounds			
Salaries	172,558	170,637	1,921
Health/dental/life insurance	51,399	54,762	(3,363)
Social security	13,201	12,149	1,052
Municipal retirement	8,467	7,572	895
Tuition reimbursement	250	36	214
Purchased services	0	6,828	(6,828)
Repairs and maintenance	82,558	69,877	12,681
Insurance	28,094	32,274	(4,180)

GEORGIA SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGE IN FUND BALANCE - COMPARED TO BUDGET
 GENERAL FUND
 YEAR ENDED JUNE 30, 2015

SCHEDULE 1

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Buildings & Grounds (Continued)			
Mileage	100	86	14
Supplies	39,200	46,771	(7,571)
Electricity	113,735	111,736	1,999
Heat/gas	70,000	72,617	(2,617)
Equipment	6,700	19,296	(12,596)
Total buildings & grounds	<u>586,262</u>	<u>604,641</u>	<u>(18,379)</u>
Transportation			
Contract services	316,975	314,667	2,308
Field trips, etc.	5,000	5,211	(211)
Fuel	38,501	25,737	12,764
Total transportation	<u>360,476</u>	<u>345,615</u>	<u>14,861</u>
Debt Service			
Principal	25,119	25,119	0
Interest	2,011	2,011	0
Total debt service	<u>27,130</u>	<u>27,130</u>	<u>0</u>
Capital Outlays	<u>45,985</u>	<u>337,078</u>	<u>(291,093)</u>
Total expenditures	<u>12,637,459</u>	<u>12,128,080</u>	<u>509,379</u>
EXCESS REVENUES (EXPENDITURES)	<u>(160,848)</u>	<u>256,635</u>	<u>417,483</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	0	(32,786)	(32,786)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(32,786)</u>	<u>(32,786)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (160,848)</u>	223,849	<u>\$ 384,697</u>
FUND BALANCE - JULY 1, 2014		<u>652,643</u>	
FUND BALANCE - JUNE 30, 2015		<u>\$ 876,492</u>	

GEORGIA SCHOOL DISTRICT
 COMBINING AND INDIVIDUAL FUND BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 JUNE 30, 2015

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	Ratner Scholarship	Ruth Furness Fund		VSBIT
ASSETS													
Due from FWSU	\$ 2,687	\$ 0	\$ 833	\$19,803	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,323
Due from other funds	0	0	0	0	0	0	0	0	15	1,495	200	0	1,710
Total assets	<u>\$ 2,687</u>	<u>\$ 0</u>	<u>\$ 833</u>	<u>\$19,803</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15</u>	<u>\$ 1,495</u>	<u>\$ 200</u>	<u>\$ 0</u>	<u>\$ 25,033</u>
LIABILITIES AND FUND BALANCES													
Liabilities													
Due to other funds	\$ 2,687	\$ 0	\$ 833	\$19,803	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,323
Accounts payable	0	0	0	0	0	0	0	0	0	0	25	0	25
Deferred revenue	0	0	0	0	0	0	0	0	15	0	0	0	15
Total liabilities	<u>2,687</u>	<u>0</u>	<u>833</u>	<u>19,803</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>	<u>25</u>	<u>0</u>	<u>23,363</u>
Fund Balances													
Restricted	0	0	0	0	0	0	0	0	0	1,495	175	0	1,670
Total liabilities and fund balances	<u>\$ 2,687</u>	<u>\$ 0</u>	<u>\$ 833</u>	<u>\$19,803</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15</u>	<u>\$ 1,495</u>	<u>\$ 200</u>	<u>\$ 0</u>	<u>\$ 25,033</u>

GEORGIA SCHOOL DISTRICT
 COMBINING AND INDIVIDUAL SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGE IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2015

SCHEDULE 3

	Special Revenue Funds										Total other Governmenta Funds
	SWP Title I/IIA	EPSDT	Medicaid	Idea B K-12	Bray Memorial	Profes. Develop.	Local Standards Board	Grange Fund	Ratner Scholarship	Ruth Furness Fund	
REVENUES											
State grants	\$ 0	\$ 751	\$ 833	\$ 0	\$ 0	\$ 0	\$ 271	\$ 0	\$ 0	\$ 0	\$ 1,855
Federal grants	3,438	0	0	52,811	0	0	0	0	0	0	56,249
Local grant	0	0	0	0	0	1,695	0	134	0	0	1,829
Total revenues	<u>3,438</u>	<u>751</u>	<u>833</u>	<u>52,811</u>	<u>0</u>	<u>1,695</u>	<u>271</u>	<u>134</u>	<u>0</u>	<u>0</u>	<u>59,933</u>
EXPENDITURES											
Regular instruction and related services	0	0	833	52,811	2,782	0	0	134	377	25	56,962
Administrative support services	3,438	751	0	0	0	1,695	271	0	0	0	6,155
Total expenditures	<u>3,438</u>	<u>751</u>	<u>833</u>	<u>52,811</u>	<u>2,782</u>	<u>1,695</u>	<u>271</u>	<u>134</u>	<u>377</u>	<u>25</u>	<u>63,117</u>
EXCESS REVENUES (EXPENDITURES)	0	0	0	0	(2,782)	0	0	0	(377)	(25)	(3,184)
FUND BALANCES - JULY 1, 2014	0	0	0	0	2,782	0	0	0	1,872	200	4,854
FUND BALANCES - JUNE 30, 2015	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,495</u>	<u>\$ 175</u>	<u>\$ 1,670</u>

SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
VERMONT EMPLOYEES MUNICIPAL RETIREMENT PLAN
Last fiscal year

	<u>2014</u>
District's proportion of the net pension liability (asset)	0.3084%
District's proportionate share of the net pension liability (asset)	\$ 28,150
District's covered-employee payroll	\$ 776,350
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	3.63%
Plan fiduciary net position as a percentage of the total pension liability	98.32%

SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS
VERMONT EMPLOYEES MUNICIPAL RETIREMENT PLAN
Last three fiscal years

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contributions	\$ 44,452	\$ 39,787	\$ 36,727
Contributions in relation to the contractually required contribution	<u>(44,452)</u>	<u>(39,787)</u>	<u>(36,727)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
District's covered-employee payroll	\$ 827,011	\$ 776,350	\$ 734,540
Contributions as a percentage of covered-employee payroll	5.375%	5.125%	5.000%

Georgia School District
Revenue Summary
FY2017

	Budget 2013-14	Actual 2013-14	Budget 2014-15	Actual 2014-15	Budget 2015-16	Proposed 2016-17
1300 Tuition	-	4,764	-	-	-	-
1501 Interest	55,000	43,201	35,000	12,934	35,000	13,000
1910 Hall & Room Rent	2,000	1,371	3,000	7,433	2,000	7,500
1914 Custodial Service Fees	750	-	500	210	500	500
1990 Miscellaneous	500	11,954	1,000	12,666	1,000	1,000
3110 General State Support Grant	10,816,836	10,811,405	10,825,686	10,825,686	10,768,739	11,139,603
3114 Vocational Tuition Aid	205,456	210,887	222,791	222,791	246,376	273,600
3195 State Aid-Transportation	135,000	151,222	145,502	145,146	147,933	164,408
3201 Special Education Block Grant	304,721	304,721	306,883	306,883	314,280	312,128
3202 Special Education Intensive	630,000	524,406	586,382	540,314	687,462	648,768
3203 Special Education Extraordinary	72,000	9,302	77,500	25,444	42,500	15,300
3204 Early Essential Education	59,165	59,165	63,242	63,242	59,648	59,867
3205 Care & Custody - Sp Ed	-	171,378	193,125	136,196	55,000	89,700
3460 Care & Custody- Tuition Reimb	13,000	7,511	-	71,410	6,500	10,000
4821 Impact Fees	15,000	48,930	16,000	16,310	16,000	20,000
5400 Prior Year Adjusted Revenue	-	53,262	-	(1,950)	-	-
-----Fund Balance	53,294	-	160,848	-	471,795	404,697
TOTAL GENERAL FUND REVENUE	12,362,722	12,413,479	12,637,459	12,384,715	12,854,733	13,160,071
Special Program Revenue- ACT 68	220,000	121,756	188,640	63,117	35,000	37,000
TOTAL SCHOOL REVENUE	12,582,722	12,535,235	12,826,099	12,447,832	12,889,733	13,197,071

**Georgia School District
Expenditure Summary**

	Budget 2013-14	Actual 2013-14	Budget 2014-15	Actual 2014-15	Budget 2015-16	Proposed Budget 2016-17	\$ Variance	Budget % Variance
K-8 Regular Ed	3,698,613	3,644,894	3,794,276	3,763,219	4,000,943	3,712,653	(288,290)	-7.21%
High School Regular Ed	4,003,616	3,778,950	4,095,196	3,628,435	3,948,876	3,852,797	(96,079)	-2.43%
Compensatory Ed	274,232	268,415	356,625	309,831	376,488	159,135	(217,353)	-57.73%
Early Ed	188,913	194,808	227,215	224,407	264,599	336,664	72,065	27.24%
Alternative Ed	72,870	59,621	-	-	-	-	-	0.00%
Special Ed	1,528,654	1,461,277	1,653,594	1,494,321	1,659,762	1,624,679	(35,083)	-2.11%
Speech & Language	158,629	164,511	172,405	166,704	172,648	142,121	(30,527)	-17.68%
Cocurricular	55,366	50,736	60,750	53,232	62,700	61,118	(1,582)	-2.52%
Guidance	154,284	152,288	158,920	156,193	163,980	170,856	6,876	4.19%
Nurse	135,347	132,843	141,328	136,297	145,501	145,500	(1)	0.00%
Professional Dev. & Technology Support	20,500	10,628	20,500	13,432	20,500	865,649	845,149	4122.68%
Library	125,327	122,945	132,042	152,618	131,958	130,931	(1,027)	-0.78%
School Board	28,105	36,522	30,949	41,834	35,374	33,165	(2,209)	-6.24%
FWSU Assessment	440,085	438,085	408,996	408,996	429,161	457,517	28,356	6.61%
Administration	383,898	377,827	394,911	394,348	409,648	423,128	13,480	3.29%
Business Services	33,100	15,943	27,100	7,000	27,100	17,100	(10,000)	-36.90%
Plant Operations	595,600	579,673	586,262	816,031	624,688	657,933	33,245	5.32%
Transportation	354,075	350,387	360,476	345,615	365,500	369,125	3,625	0.99%
Food Service	95,000	-	-	-	-	-	-	0.00%
Debt Service	16,508	16,508	15,914	15,914	15,307	-	(15,307)	-100.00%
Capital Items/Transfers	-	118,123	-	32,786	-	-	-	0.00%
TOTAL GENERAL FUND EXPENSES	12,362,722	11,974,984	12,637,459	12,161,213	12,854,733	13,160,071	305,337	2.38%
Special Revenue Fund Expenditures	220,000	121,370	188,640	63,117	35,000	37,000	2,000	5.71%
TOTAL SCHOOL EXPENDITURES	12,582,722	12,096,354	12,826,099	12,224,330	12,889,733	13,197,071	307,337	2.38%

Comparative Data for Cost-Effectiveness, FY2017 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/>

FY2015 School Level Data

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

Cohort Rank by Enrollment (1 is largest)
 8 out of 29

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller →	Lyndon Town School	PK - 8	492	45.90	2.00	10.72	246.00	22.95
	Bellows Free Academy, Fairfax	PK - 8	585	43.03	2.00	13.60	292.50	21.52
	Hinesburg Community School	PK - 8	587	34.00	2.00	17.26	293.50	17.00
	Georgia Elementary/Middle School	PK - 8	615	50.15	2.00	12.26	307.50	25.08
← Larger	St Johnsbury Schools	PK - 8	687	61.10	4.00	11.24	171.75	15.28
	St Albans City School	PK - 8	743	74.10	2.00	10.03	371.50	37.05
	St Albans Town Educ Center	PK - 8	752	63.00	2.00	11.94	376.00	31.50
Averaged SCHOOL cohort data			457.86	38.73	1.99	11.82	230.52	19.50

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.

FY2014 School District Data

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

School district data (local, union, or joint district)		Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	Cohort Rank by FTE (1 is largest) 11 out of 29
Smaller →	Lyndon	PK-8	494.69	\$11,046	
	Hinesburg	PK-8	558.88	\$10,940	
	Rockingham	PK-8	582.18	\$12,569	
	Georgia	PK-8	589.34	\$11,326	
← Larger	Duxbury/Waterbury Union #45	PK-8	654.67	\$12,341	
	St. Johnsbury	PK-8	695.78	\$11,032	
	St. Albans Town	PK-8	730.61	\$10,723	
Averaged SCHOOL DISTRICT cohort data			532.89	\$11,631	

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.

FY2016 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 Equalized Pupils	SchDist Education Spending per Equalized Pupil	SchDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller →	T186 Shelburne	PK-8	775.86	13,973.06	1.4624	1.4698	98.54%	1.4916
	T176 St. Albans City	PK-8	779.33	12,625.54	1.3214	1.4501	97.79%	1.4828
	T012 Barre Town	PK-8	807.96	11,594.65	1.2135	1.2442	88.52%	1.4056
	T079 Georgia	PK-8	854.94	12,884.08	1.3485	1.3485	105.41%	1.2793
← Larger	T011 Barre City	PK-8	881.60	11,495.58	1.2032	1.2362	103.51%	1.1943
	T244 Williston	PK-8	990.28	13,807.86	1.4452	1.4580	93.82%	1.5541
	T069 Essex Junction ID	PK-8	1,078.14	14,447.89	1.5121	1.5686	100.27%	1.5644

The Legislature has required the Agency of Education to provide this information per the following statute:
 16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

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

Georgia School District
PROPOSED BUDGET EXPENDITURE REPORT
GENERAL FUND

FY2017	2014-15 budget	2014-15 actual	2015-16 budget	2016-17 proposed	%
INSTRUCTIONAL PROGRAMS					
ELEMENTARY INSTRUCTION					
TEACHERS SALARIES	1,124,566	1,107,121	1,159,693	1,143,922	
PARAPROFESSIONAL WAGES	32,273	43,702	49,329	55,760	
HOURLY WAGES	30,264	30,462	30,340	30,420	
INSURANCE BENEFITS	259,741	266,626	277,422	305,104	
SOCIAL SECURITY	80,385	76,961	84,137	82,875	
MUNICIPAL RETIREMENT	3,205	4,012	4,382	4,848	
TUITION REIMBURSEMENT	26,000	23,263	32,000	26,000	
CONTRACTED SERVICES	7,000	12,921	10,685	9,337	
SUPPLIES	23,040	37,604	23,040	25,840	
WORKBOOKS	6,400	1,063	7,500	6,500	
BOOKS	1,800	-	1,800	-	
MANIPULATIVE DEVICES	1,000	-	1,000	-	
EQUIPMENT	3,500	13,315	3,500	3,500	
Total ELEMENTARY INST.	1,599,174	1,617,050	1,684,828	1,694,106	0.55%
MIDDLE SCHOOL INSTRUCTION					
TEACHERS SALARIES	900,081	871,562	932,058	956,061	
HOURLY WAGES	22,675	44,593	23,350	31,831	
INSURANCE BENEFITS	254,425	229,088	252,736	289,539	
SOCIAL SECURITY	70,591	67,142	73,280	75,849	
MUNICIPAL RETIREMENT	1,162	1,332	1,284	1,791	
TUITION REIMBURSEMENT	20,000	14,554	26,000	20,000	
CONTRACTED SERVICES	3,400	6,566	3,400	2,900	
TRANSPORTATION	300	350	300	300	
SUPPLIES	27,120	32,372	26,850	25,550	
WORKBOOKS	6,650	2,539	6,650	6,650	
BOOKS	5,000	585	5,000	4,600	
MANIPULATIVE DEVICES	450	-	450	-	
EQUIPMENT	3,700	16,926	3,700	3,400	
Total MIDDLE SCHOOL INST.	1,315,554	1,287,609	1,355,058	1,418,471	4.68%
SCHOOLWIDE INSTRUCTION					
TEACHER SALARIES	371,553	366,820	392,749	295,217	
HOURLY WAGES	65,333	67,779	67,290	33,176	
SUBSTITUTE WAGES	70,000	56,911	70,000	65,000	
INSURANCE BENEFITS	77,895	77,104	96,229	82,525	
SOCIAL SECURITY	39,083	36,546	40,892	30,286	
MUNICIPAL RETIREMENT	2,606	2,799	2,757	1,102	
TUITION REIMBURSEMENT	8,500	4,787	9,000	4,500	
CONTRACTED SERVICES	58,245	40,992	50,500	200	
CONTRACTED SERVICES-FWSU	51,160	48,553	52,113	52,845	
REPAIRS & MAINTENANCE	28,040	18,186	25,040	1,000	
POSTAGE	2,500	4,514	5,000	5,000	
TRAVEL REIMBURSEMENT	200	131	200	200	
SUPPLIES	35,912	25,344	53,412	28,850	

Georgia School District
PROPOSED BUDGET EXPENDITURE REPORT
GENERAL FUND

FY2017	2014-15 budget	2014-15 actual	2015-16 budget	2016-17 proposed	%
BOOKS	1,000	25	1,000	-	
MANIPULATIVE DEVICES	500	62	500	-	
SOFTWARE	13,800	1,695	1,800	-	
EQUIPMENT	53,046	106,109	92,400	-	
DUES & FEES	175	203	175	175	
Total SCHOOLWIDE INST.	879,548	858,560	961,057	600,076	-37.56%
TOTAL GEMS GENERAL INST.	3,794,276	3,763,219	4,000,943	3,712,653	-7.21%
HIGH SCHOOL INSTRUCTION					
TUTOR WAGES	1,000	-	1,000	1,000	
SOCIAL SECURITY	76	-	76	76	
CONTRACTED SERVICES	-	4,513	-	-	
TUITION HIGH SCHOOL	4,094,120	3,623,922	3,947,800	3,851,721	
Total HIGH SCHOOL	4,095,196	3,628,435	3,948,876	3,852,797	-2.43%
EARLY EDUCATION					
TEACHERS SALARIES	128,633	127,043	110,968	92,398	
PARAPROFESSIONAL WAGES	27,818	36,195	53,852	66,270	
SUBSTITUTE WAGES	3,000	2,747	3,000	3,000	
INSURANCE BENEFITS	40,840	32,801	32,852	37,046	
SOCIAL SECURITY	12,198	12,508	12,838	7,497	
MUNICIPAL RETIREMENT	1,426	1,950	2,962	3,728	
TUITION REIMBURSEMENT	5,000	1,471	4,000	3,000	
CONTRACTED SERVICES	-	300	-	-	
FWSU ASSESSMENT-EEE SVCS	-	-	30,827	99,425	
POSTAGE	200	321	200	200	
TUITION EXPENSES	5,000	3,686	10,000	21,000	
SUPPLIES	2,600	3,523	2,600	2,700	
MANIPULATIVE DEVICES	100	-	100	-	
EQUIPMENT	400	1,862	400	400	
Total EARLY EDUCATION	227,215	224,407	264,599	336,664	27.24%
SPECIAL EDUCATION					
TEACHERS SALARIES	-	1,100	-	-	
PARAPROFESSIONAL WAGES	423,471	383,599	426,586	364,356	
SUBSTITUTE WAGES	15,000	31,245	20,000	25,000	
INSURANCE BENEFITS	48,760	37,045	50,658	31,813	
SOCIAL SECURITY	35,111	32,262	35,942	29,786	
MUNICIPAL RETIREMENT	21,703	20,057	22,953	20,495	
TUITION REIMBURSEMENT	2,500	2,371	2,500	2,500	
CONTRACTED SERVICES	360,826	374,745	377,000	-	
FWSU ASSESSMENT-SPED SVCS	378,509	385,620	406,483	1,150,729	
TRANSPORTATION	101,008	72,022	51,300	-	
POSTAGE	1,200	166	1,200	-	

Georgia School District
PROPOSED BUDGET EXPENDITURE REPORT
GENERAL FUND

FY2017	2014-15 budget	2014-15 actual	2015-16 budget	2016-17 proposed	%
TUITION	252,806	149,670	254,940	-	
TRAVEL REIMBURSEMENT	1,200	383	3,200	-	
SUPPLIES	7,400	4,036	3,500	-	
BOOKS	100	-	-	-	
EQUIPMENT	4,000	-	3,500	-	
Total SPECIAL EDUCATION	1,653,594	1,494,321	1,659,762	1,624,679	-2.11%
SPEECH & LANGUAGE					
PARAPROFESSIONAL WAGES	7,716	3,535	4,011	-	
INSURANCE BENEFITS	885	355	427	-	
SOCIAL SECURITY	648	296	335	-	
MUNICIPAL RETIREMENT	395	189	221	-	
TUITION REIMBURSEMENT	500	-	500	-	
CONTRACTED SERVICES	-	2,960	2,000	-	
FWSU ASSESSMENT-SLP SVCS	161,261	155,919	163,654	142,121	
SUPPLIES	1,000	1,057	1,500	-	
EQUIPMENT	-	2,393	-	-	
TOTAL SPEECH & LANGUAGE	172,405	166,704	172,648	142,121	-17.68%
COMPENSATORY EDUCATION					
TEACHERS SALARIES	259,339	208,778	253,457	63,778	
PARAPROFESSIONAL WAGES	7,716	21,859	27,469	20,556	
SUBSTITUTE WAGES	4,000	2,068	4,000	1,000	
INSURANCE BENEFITS	56,363	43,773	59,716	21,992	
SOCIAL SECURITY	20,812	17,405	21,835	6,528	
MUNICIPAL RETIREMENT	395	1,149	1,511	1,156	
TUITION REIMBURSEMENT	4,000	3,750	4,500	2,000	
FWSU CONTRACTED SVCS	-	9,368	-	38,125	
SUPPLIES	4,000	1,681	4,000	4,000	
TOTAL COMPENSATORY ED	356,625	309,831	376,488	159,135	-57.73%
CO-CURRICULAR					
CO-CURRICULAR COACHES	28,100	27,059	32,000	30,300	
SOCIAL SECURITY	2,150	2,043	2,448	2,318	
OFFICIALS/CONTRACTED SVCS	6,000	6,452	6,000	6,000	
FIELD MAINTENANCE	3,000	1,860	3,500	3,000	
TRANSPORTATION	8,600	6,913	7,600	8,000	
SUPPLIES	5,500	6,364	5,500	5,000	
UNIFORMS	1,500	540	1,752	2,000	
EQUIPMENT	3,500	720	1,500	1,500	
FEES	2,400	1,281	2,400	3,000	
Total CO-CURRICULAR	60,750	53,232	62,700	61,118	-2.52%
GUIDANCE					
TEACHERS SALARIES	123,765	122,872	127,664	132,527	

Georgia School District
 PROPOSED BUDGET EXPENDITURE REPORT
 GENERAL FUND

FY2017	2014-15 budget	2014-15 actual	2015-16 budget	2016-17 proposed	%
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SUBSTITUTE WAGES	350	120	350	350	
INSURANCE BENEFITS	22,003	21,666	22,866	24,507	
SOCIAL SECURITY	9,652	9,275	9,950	10,322	
TUITION REIMBURSEMENT	1,500	976	1,500	1,500	
TRANSPORTATION	350	410	350	350	
POSTAGE	300	42	300	300	
SUPPLIES	800	632	800	800	
AUDIOVISUAL MATERIALS	200	-	200	200	
EQUIPMENT	-	200	-	-	
<hr/>					
Total GUIDANCE	158,920	156,193	163,980	170,856	4.19%
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NURSE					
TEACHER & HOURLY SALARIES	103,546	102,402	106,632	110,242	
SUBSTITUTE WAGES	4,500	3,825	4,500	4,500	
INSURANCE BENEFITS	20,119	18,977	20,970	17,583	
SOCIAL SECURITY	8,363	7,868	8,599	8,875	
TUITION REIMBURSEMENT	1,500	455	1,500	1,000	
CONTRACTED SERVICES	700	214	700	700	
POSTAGE	100	178	100	100	
SUPPLIES	2,500	2,378	2,500	2,500	
<hr/>					
Total NURSE	141,328	136,297	145,501	145,500	0.00%
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PROFESSIONAL DEV./TECH SUPPORT					
TEACHER SALARIES	-	-	-	439,730	
TEACHER HOURLY	12,500	6,451	12,500	9,500	
OTHER HOURLY WAGES	-	-	-	35,242	
INSURANCE BENEFITS	-	-	-	95,252	
SOCIAL SECURITY	950	480	950	37,445	
MUNICIPAL RETIREMENT	-	-	-	1,762	
COURSE REIMBURSEMENT	5,500	5,560	5,500	13,000	
CONTRACTED SERVICES	750	241	750	49,207	
REPAIRS & MAINTENANCE	-	-	-	24,040	
TRAVEL REIMBURSEMENT	300	-	300	300	
SUPPLIES	500	700	500	14,312	
SOFTWARE	-	-	-	800	
EQUIPMENT	-	-	-	145,059	
<hr/>					
TOTAL PROFESSIONAL DEV.	20,500	13,432	20,500	865,649	4122.68%
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LIBRARY					
TEACHERS SALARIES	60,624	56,823	60,839	60,070	
PARAPROFESSIONAL WAGES	15,747	14,084	14,719	15,886	
SUBSTITUTE WAGES	1,200	1,155	1,200	1,200	
INSURANCE BENEFITS	20,330	20,538	21,118	21,779	
SOCIAL SECURITY	5,934	5,298	5,872	5,902	
MUNICIPAL RETIREMENT	807	757	810	894	
TUITION REIMBURSEMENT	3,000	1,903	3,000	3,000	

Georgia School District
PROPOSED BUDGET EXPENDITURE REPORT
GENERAL FUND

FY2017	2014-15 budget	2014-15 actual	2015-16 budget	2016-17 proposed	%
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FISH TANK MAINTENANCE	300	99	300	200	
TRAVEL REIMBURSEMENT	150	-	150	-	
POSTAGE	50	-	50	50	
SUPPLIES	1,000	2,516	1,000	600	
BOOKS	13,000	11,266	13,000	13,000	
PERIODICALS	6,000	8,181	6,000	5,500	
AUDIOVISUAL MATERIALS	500	-	500	200	
MANIPULATIVE DEVICES	200	146	200	50	
EQUIPMENT	3,000	29,639	3,000	2,400	
DUES & FEES	200	213	200	200	
<hr/>					
Total LIBRARY	132,042	152,618	131,958	130,931	-0.78%
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SCHOOL BOARD					
BOARD SALARIES	3,000	4,000	4,000	4,000	
SOCIAL SECURITY	230	306	306	306	
COURSE REIMBURSEMENT	800	-	800	800	
CONTRACTED SERVICES	2,000	15,859	2,000	2,000	
LEGAL SERVICES	7,000	5,110	7,000	7,000	
LIABILITY INSURANCE	10,819	9,305	12,468	10,259	
POSTAGE	500	1,332	1,000	1,000	
ADVERTISING	2,000	3,102	3,000	3,000	
SUPPLIES	800	155	800	800	
DUES & FEES	3,500	2,665	3,700	3,700	
MISCELLANEOUS	300	-	300	300	
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Total SCHOOL BOARD	30,949	41,834	35,374	33,165	-6.24%
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FWSU ASSESSMENT					
FWSU ASSESSMENT	401,246	401,246	421,161	449,017	
FWSU AUDIT FEES	7,750	7,750	8,000	8,500	
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Total FWSU ASSESSMENT	408,996	408,996	429,161	457,517	6.61%
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PRINCIPALS OFFICE					
PRINCIPAL SALARIES	186,966	186,966	192,575	199,352	
HOURLY WAGES	98,380	98,781	102,828	103,999	
SUBSTITUTE WAGES	500	160	500	500	
INSURANCE BENEFITS	51,201	47,543	53,435	55,256	
SOCIAL SECURITY	21,982	21,832	22,754	23,271	
MUNICIPAL RETIREMENT	9,042	8,760	9,656	9,850	
TUITION REIMBURSEMENT	4,000	1,186	4,000	4,000	
CONTRACTED SERVICES	3,000	2,521	3,000	3,000	
REPAIRS & MAINTENANCE	1,000	-	1,000	2,000	
TELEPHONE	10,940	18,580	12,000	15,000	
POSTAGE	1,800	1,429	1,800	1,800	
TRAVEL REIMBURSEMENT	1,200	1,117	1,200	1,200	
SUPPLIES	2,000	1,468	2,000	1,000	
BOOKS	100	-	100	100	

Georgia School District
PROPOSED BUDGET EXPENDITURE REPORT
GENERAL FUND

FY2017	2014-15 budget	2014-15 actual	2015-16 budget	2016-17 proposed	%
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EQUIPMENT	-	89	-	-	
DUES & FEES	2,000	3,116	2,000	2,000	
MISCELLANEOUS	800	800	800	800	
<hr/>					
Total GEMS ADMINISTRATION	394,911	394,348	409,648	423,128	3.29%
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BUSINESS SERVICES					
TREASURER SVCS	4,000	4,000	4,000	4,000	
TOWN REPORT	3,000	3,000	3,000	3,000	
INTEREST EXPENSE	20,000	-	20,000	10,000	
MISCELLANEOUS	100	-	100	100	
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Total BUSINESS SERVICES	27,100	7,000	27,100	17,100	-36.90%
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PLANT OPERATIONS					
HOURLY WAGES	170,858	169,580	174,263	178,473	
COMMUNITY WAGES	700	-	700	700	
SUBSTITUTE WAGES	1,000	1,056	3,000	3,000	
INSURANCE BENEFITS	51,399	54,762	64,892	69,903	
SOCIAL SECURITY	13,201	12,149	13,614	13,935	
MUNICIPAL RETIREMENT	8,467	7,572	9,276	9,724	
TUITION REIMBURSEMENT	250	36	250	250	
AIR QUALITY CONTRACT SVC.	-	6,828	-	-	
PURCHASED PROPERTY SVC.	38,958	67,117	41,008	44,367	
REPAIRS & MAINTENANCE	43,600	43,740	42,100	50,500	
PROPERTY INSURANCE	16,674	19,329	19,215	21,310	
LIABILITY INSURANCE	11,420	12,945	13,160	14,272	
TRAVEL REIMBURSEMENT	100	86	100	100	
SUPPLIES	39,200	46,771	39,200	41,450	
ELECTRICITY	113,735	111,736	123,975	123,189	
HEAT-GAS	70,000	72,617	73,235	80,060	
EQUIPMENT	6,700	37,299	6,700	6,700	
BUILDING IMPROVEMENTS	-	152,408	-	-	
<hr/>					
Total PLANT OPERATIONS	586,262	816,031	624,688	657,933	5.32%
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TRANSPORTATION					
FUEL	38,501	25,737	36,000	-	
OTHER TRANSPORTATION	5,000	5,211	5,000	5,000	
CONTRACTED TRANSPORTATION	316,975	314,667	324,500	364,125	
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Total TRANSPORTATION	360,476	345,615	365,500	369,125	0.99%
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DEBT SERVICE					
BOND INTEREST	914	914	307	-	
BOND PRINCIPAL	15,000	15,000	15,000	-	
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Total DEBT SERVICE	15,914	15,914	15,307	-	-100.00%
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Georgia School District
 PROPOSED BUDGET EXPENDITURE REPORT
 GENERAL FUND

FY2017	2014-15 budget	2014-15 actual	2015-16 budget	2016-17 proposed	%
TRANSFER TO OTHER FUNDS					
HOT LUNCH TRANSFER	-	-	-	-	
CAPITAL FUND TRANSFER	-	32,786	-	-	
Total TRANSFERS	-	32,786	-	-	
TOTAL GENERAL FUND EXPEND.	12,637,459	12,161,213	12,854,733	13,160,071	2.38%
SPECIAL REVENUE FUND EXPEND.	188,640	63,117	35,000	37,000	
TOTAL SCHOOL EXPENDITURES	12,826,099	12,224,330	12,889,733	13,197,071	2.38%

Georgia Elementary & Middle School

7/1/14-6/30/15

(including insurance buy-outs)

EMPLOYEE NAME	TOTAL EARNINGS
ALLARD, SHAWN	\$63,373
ANTONOVICH, KATRINA	\$15,998
AUSTIN, ERIC	\$25,767
BARNES, KATHERINE	\$1,100
BAYNE, TINA	\$3,386
BEAMS, JENNIFER	\$120
BEATTY, JANICE	\$4,260
BECHARD, MARTHA	\$17,380
BELL, ALEXIS	\$68,622
BENOIT, SIERRA	\$825
BLANEY, DENNIS	\$750
BOUCHER, SARAH	\$441
BOVE, MARY	\$41,749
BRANON, CHELCY	\$210
BREHAUT, EDWIN	\$7,687
BRIGGS, ZACHARY	\$145
BURNS, ALETA	\$38,990
CALANO, FRANCIS	\$99,368
CARSON, TRACYANN	\$15,801
CASWELL, SHAWN	\$1,056
CHIAPPINELLI, BEN	\$600
CHIAPPINELLI, JULIE	\$25,941
CHIAPPINELLI, MARY	\$32,338
CHIAPPINELLI, RUTH	\$675
CHRISTIE, BETSY	\$4,921
CHRISTIE, HALEY	\$43,233
COLEMAN, GABE	\$48,276
COLLINS, AMANDA	\$680
CONSIDINE, KATHERINE	\$130
COTA, PAUL	\$5,078
COUTURE, RICHARD	\$1,000
CREPEAU, SUSAN	\$49,920
CRIBBY, DIANA	\$5,330
CROCKER, ANNA	\$1,250
CROSBY, CAROL	\$55,053
CRUZ, LISA	\$11,781
CUADRA, JOSE	\$65
CURTIS, EMILY	\$13,638
DATTILIO, LAURA	\$1,125
DATTILIO, MELANIE	\$56,823
DEMAR, MITCHELL	\$46,954
DENTON, CURTIS	\$2,620
DESAUTELS, HALLIE	\$17,414
DESMOND, CATHERINE	\$2,348
DIXON, SALLY	\$130
DOW, BARB	\$17,329
DRIVER, LISA	\$75,675

DUFFY, CLAYTON	\$1,200
DULUDE, BRADY	\$298
DUNSMORE, BRIAN	\$1,000
EMERY, STEPHEN	\$91,598
ENEGREN, KIRSTEN	\$913
FARMER, PAMELA	\$47,671
FARRAR, CAITLIN	\$6,417
FAVREAU, CORRINA	\$34,398
FAY, STEPHANIE	\$9,078
FIGHTLIN, RACHEL	\$68,728
FISHER, MELISSA	\$61,612
FITZGERALD, FLORENCE	\$24,858
FLYNN, KELLY	\$5,781
FOLLENSBEE, JENNIFER	\$10,488
FRECHETTE, CAROL	\$185
FULLER, KIMBERLY	\$20,134
GILBERT, DEBORAH	\$15,479
GILBERT, TYLER	\$315
GONYEAU, HEATHER	\$19,271
GRANGER, LOUDON	\$2,717
GRATTON, RONALD	\$31,980
GRIBNAU, CHRISTOPHER	\$55,053
GRIMM, FREDERICK	\$600
GRIMMER, VICKY	\$16,776
HADD, ERIC	\$57,635
HANF, DANA	\$1,252
HANF, DAWN	\$20,783
HARDY, ANTHONY	\$68,153
HARDY, JENIFER	\$55,378
HARTON, JAMES	\$1,000
HARVEY, FRANCESCA	\$635
HARVEY, JOANN	\$66,789
HAYDEN, JOYCE	\$3,236
HEBERT, COLLETTE	\$1,240
HETH, SARA	\$48,556
HILL, AGNES	\$23,631
HOGG, DORSEY	\$58,940
JENKINS, PATRICIA	\$708
JOHNSON, JULIE	\$52,074
JOSEPH, ALISON	\$16,421
KASPER, PATRICIA	\$2,862
KING, BRADLEY	\$71,162
KING, FELICIA	\$1,400
LAMBERT, KATI	\$4,682
LAMOTHE, LOGAN	\$80
LAMOY, SHEILA	\$17,368
LAROCHE, DIANE	\$21,468
LAROCHE, JEREMY	\$1,280
LAROE, CARL	\$1,100
LAROE, PATRICIA	\$855
LAROSE, MARY	\$19,678
LECLAIR, SANDRA	\$61,703
LEE, KATHLEEN	\$70,392
LEHNING, KAREN	\$47,837
LETOURNEAU, NANCY	\$32,400

LITTLE, CYNTHIA	\$63,050
LONG, GRACE	\$600
LONGLEY, JANE	\$22,794
LORENZO, SARAH	\$1,118
MACKENZIE, ALLISON	\$38,097
MAHONEY, JOHN	\$73,003
MANDIGO, MARIAH	\$37,729
MAPES, LISA	\$4,832
MATAS, NANCY	\$56,646
MATHIEU, LAURA	\$55,053
MATTHEWS, NANCY	\$560
MCCREARY, EMILY	\$39,269
MCNALL, MARK	\$235
MEADER, SHAWNDRRA	\$1,065
MESSINEO, CHRISTOPHER	\$1,200
MESSINEO, JILL	\$13,378
METCALF, PETER	\$30,577
MILDRUM, NANCY	\$74,650
MILNE, ANDREA	\$2,328
MINER, CHRISTIAN KEITH	\$40
MITIGUY, MARY	\$50,685
MORSE, EMILY	\$40,867
MUNSON, STEPHANIE	\$40
MURRAY, MICHAEL	\$1,250
NYE, JOAN	\$74,525
O'BRIEN, DOREEN	\$61,787
OLIO, LORI-ANN	\$57,530
PACKARD, CORRIE	\$72
PALMER, DANIEL	\$1,000
PALMER, KATHLEEN	\$15,282
PARAH, KIMBERLY	\$16,922
PAYNE, DAYLE	\$76,057
PENNEY, LESLIE DAWN	\$6,780
PEPIN, ANNA	\$12,949
PETRIE, MEGHAN	\$547
PHILLIPS, JESSICA MARIE	\$6,577
PILLSBURY, JESSICA	\$39,967
PLANKEY, STACY	\$15,666
PLANT, BRENDON	\$33,195
POQUETTE, KELLY	\$9,843
POTTER, KAREN	\$59,365
PRATT, KIMBERLY	\$1,948
PROULX, TODD	\$750
QUIGLEY-WIELAND, KATHLEEN	\$12,634
REED, DORIS	\$14,519
REYNOLDS, LORI	\$15,584
REYNOLDS, MADELINE	\$2,786
REYOME, BILLIE	\$1,875
REYOME, DANIEL	\$500
RIDDLE, CASEY	\$8,145
RIDER, AMY	\$57,823
ROWE, ALEXANDRA	\$178
ROWELL, JOHN	\$2,450
ROWELL, LINDA	\$61,856
RUGGLES, KAREN	\$20,913

SAMSON, ANITA	\$150
SARNOWICZ, MICHELLE	\$50,274
SCHULTZ, JANICE	\$16,680
SHAW, THERESA	\$72,189
SHUTTLE, SHAWNA	\$12,250
SIKORSKY, HEATHER	\$38,522
SIMPSON, FRANCIS	\$1,000
SMYTH, LEAH	\$2,190
SOLOMON, CANDACE	\$200
SPARR, DEREK	\$25,714
STEVENSON, JULIE	\$47,087
SULLIVAN, STACEY	\$38,767
SWEENEY, JESSICA	\$38,590
SWEENEY, MEGHAN	\$600
SWEENEY, SEAN	\$1,200
SWIERK, EDWARD	\$400
TOKAT, KAREN	\$6,230
TOOF, MATTHEW	\$47,087
TOOF, PAMELA	\$72,512
TOUGAS, SUSAN	\$63,019
TUCKER, SARAH	\$500
VOLATILE-WOOD, NANCY	\$37,701
WAITE, MARY	\$14,872
WATSON, KRISTEN	\$680
WESTOVER, DAVID	\$14,799
WHEELER, RANDOLPH	\$320
WHITAKER, CHRISTOPHER	\$22,820
WIELAND, ALYSSA	\$2,170
WILKINS, MELODY	\$320
WILLIAMS, HEIDI	\$2,558
WILLIAMS, JULIE	\$19,675
WILSON, LAURALEE	\$55,085
WOLFF, GAIL	\$16,775
WRIGHT, TARA	\$425
WRIGLEY, CATHY	\$6,351
WRY, DAVE	\$750
WRY, LAUREN	\$275
WRY, MARLENE	\$1,898
WYNES, MORGAN	\$80
YOUNG, JONATHAN	\$210

District: Georgia County: Franklin		T079 Franklin West				Property dollar equivalent yield	Homestead tax rate per \$9,870 of spending per equalized pupil
						9,870	1.00
						11,065	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2014	FY2015	FY2016	FY2017		
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$12,582,722	\$12,826,099	\$12,889,733	\$13,197,071	1.	
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.	
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.	
4.	Locally adopted or warned budget	\$12,582,722	\$12,826,099	\$12,889,733	\$13,197,071	4.	
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.	
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.	
7.	Total Budget	\$12,582,722	\$12,826,099	\$12,889,733	\$13,197,071	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)	\$1,560,430	\$1,777,622	\$1,874,618	\$1,783,868	10.	
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.	
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.	
13.	Offsetting revenues	\$1,560,430	\$1,777,622	\$1,874,618	\$1,783,868	13.	
14.	Education Spending	\$11,022,292	\$11,048,477	\$11,015,115	\$11,413,203	14.	
15.	Equalized Pupils	874.05	862.43	854.94	855.92	15.	
Education Spending per Equalized Pupil		\$12,610.60	\$12,810.87	\$12,884.08	\$13,334.43		
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$18.89	\$18.45	\$17.90	-	17.	
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$4.73	\$4.50	\$1.21	\$2.99	18.	
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.	
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.	
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.	
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.	
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.	
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	NA	\$2.57	\$5.15	24.	
25.	Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	threshold = \$15,456 NA	threshold = \$16,166 NA	threshold = \$17,103 NA	District Threshold \$13,210.97	25.	
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	\$115.32	26.	
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$12,611	\$12,811	\$12,884	\$13,449.74	27.	
28.	District spending adjustment (minimum of 100%)	137.806% based on \$9,151	137.974% based on \$9,285	136.210% based on \$9,459	NA	28.	
Prorating the local tax rate							
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$13,449.74 + (\$9,870.00 / \$1,000)]	\$1,2954 based on \$0.94	\$1,3521 based on \$0.98	\$1,3485 based on \$0.99	\$1,3627 based on \$1.00	29.	
30.	Percent of Georgia equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	30.	
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.36)	\$1,2954	\$1,3521	\$1,3485	\$1,3627	31.	
32.	Common Level of Appraisal (CLA)	105.82%	106.07%	105.41%	102.69%	32.	
33.	Portion of actual district homestead rate to be assessed by town (\$1,3627 / 102.69%)	\$1,2242 based on \$0.94	\$1,2747 based on \$0.98	\$1,2793 based on \$0.99	\$1,3270 based on \$1.00	33.	
<p>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.</p>							
34.	Anticipated income cap percent (to be prorated by line 30) [(\$13,449.74 + \$11,065) x 2.00%]	2.48% based on 1.80%	2.48% based on 1.80%	2.45% based on 1.80%	2.43% based on 2.00%	34.	
35.	Portion of district income cap percent applied by State (100.00% x 2.43%)	2.48% based on 1.80%	2.48% based on 1.94%	2.45% based on 1.94%	2.43% based on 2.00%	35.	
36.	Percent of equalized pupils at union 1	-	-	-	-	36.	
37.		-	-	-	-	37.	

- Following current statute, the Tax Commissioner recommended a property yield of \$9,955 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,157 for a base income percent of 2.0% and a non-residential tax rate of \$1,538. New and updated data have changed the proposed property yield to \$9,870 and the income yield to \$11,065.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.



Franklin West Supervisory Union

"A belief in what is possible."

Superintendent's Report 2016

Dear Georgia Community:

Each year in my report, I mention the deep connection I always observe between Georgia Elementary Middle School and the community of Georgia. Without a doubt our school and students thrive because of that link. Our district is driven by the belief that anything is possible for our students and if you have the opportunity to visit our schools for any reason, you can see that belief in action. Over the last five years we have been working to redefine what is possible and build a culture of innovation and success for each and every student. Below are some recent highlights about our schools and supervisory union that demonstrate our success.

- ★ FWSU is the first school in Vermont and New England to be accepted into the Digital Promise League of Innovative Schools. There are 77 schools in the nation with this distinction.
- ★ All 7/8th grade GEMS students studying Spanish this year are developing lesson plans and teaching two Kindergarten classes once a week throughout the 2nd Trimester.
- ★ Among Champlain Valley high schools, BFA Fairfax High School scored in top 8 on the 2015 SBAC assessment in both Language Arts and Math. The Champlain Valley region includes all high schools within Addison, Chittenden and Franklin counties. The average spent per pupil is \$14,392. BFA Fairfax's cost per pupil is \$12,019. BFA was the only school Franklin County to score in the top 8 in both categories.
- ★ The FWSU (BFA Fairfax) high school graduation rate of 92% in 2015, compared with the United States average which was 81%
- ★ Three students from Georgia were recognized as High School Senior Free Press Students of the Month.
- ★ FWSU is the 14th largest school system in Vermont based on ADM population. The Average Daily Membership (ADM) is a count of resident and state-placed students who receive an elementary or secondary education at public expense. There are 60 districts/supervisory unions across Vermont.
- ★ In ongoing global education efforts, this year 95% of all FWSU 4th graders participated in a six-week experience with a partner school in another country.
- ★ Every FWSU school spends less per pupil than the Statewide average of \$14,095. FWSU's average spending is \$12,742 per student.
- ★ A FWSU student (BFA Fairfax) one of twenty Vermont High School Students to be named a Vermont Presidential Scholar.
- ★ FWSU is the first school system in Vermont to employ a Learning Management System (LMS) for all students and families pK-12. Schoology was implemented across all schools earlier this year.
- ★ FWSU was the first and only school in Vermont to become an Apple Distinguished School. Each year, approximately 50 schools across the nation are selected to receive this honor.

- ★ For the past 5 years, the FWSU community has hosted 30 students from China for two weeks each summer. Students are immersed in an English language program taught by BFA high school faculty and students.
- ★ Every school day for the past four years, *"The FWSU Story"* has provided our educational community with up-close content and media about our district. It is our understanding that we are the only district in the U.S. that does this. To date our blog has received over 70,000 views.
- ★ FWSU (and CSSU) had the lowest rate of student tobacco use in Vermont, based on the results of the most recent Vermont Youth Risk Behavior Survey (YRBS).
- ★ Although schools throughout Vermont are losing students every year, this is not the case in FWSU. Last year, FWSU's student population grew in size.
- ★ FWSU students in grades 4, 5, 6, 7, 8 and 11 (the only high school grade tested) all scored above state average in both Language Arts and Math on the 2015 SBAC assessment.
- ★ In a recent state review of our federal grant compliance, the FWSU finance team was recognized as a "clear standout" for their teamwork in adhering to fiscal regulations governing the expenditure of federal grant funds.
- ★ FWSU has consistently performed below budgeted expenditures for the past ten years. In fact, the supervisory union's sound management practices resulted in a reduction of school assessments in FY15 and FY16 based on the accumulated fund balance from these savings.

In addition to these successes, FWSU continually strives to develop and maintain a fiscally-responsible budget while providing a great education for all students. FWSU's member schools continue to be among the *lowest spending* in Vermont. **Georgia spends \$1,200 dollars less per student than the Vermont average.** I take pride in the fact that we are principled and balanced in our approach to education spending while maintaining solid results and opportunities for our students.

Five 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 relevant today. However, students will need to demonstrate competence in additional areas in order to be successful after they graduate high school. Skills such as collaboration, critical-thinking, creativity, adaptability, and problem-solving are essential characteristics of a 21st Century learner. The FWSU Action Plan is our roadmap to guide to propel our schools forward. The plan emphasizes four key areas:

Target 1: Proficiency-Based Personalized Learning

Target 2: Leadership

Target 3: Flexible Learning Environments

Target 4: Engaged Community Partners

Teaching and learning requires an environment that extends beyond our ability to ask the right questions and seek solutions for the world's most difficult problems. Our students not only have to be problem solvers, they also have to be problem finders. 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 important journey. You can follow our progress in THE FWSU STORY (www.fwsu-blog) and on Facebook and Twitter where we collaborate as an authentic learning community each day.

In conclusion, it continues to be my pleasure to serve as Superintendent of Schools of Franklin West Supervisory Union. We aim to ensure each students' has an exceptional educational experience, but we also aim to help our students to become successful in all of life. I can't say enough about the Georgia School Board, teachers, staff, and administration. I am proud of their dedication and initiative on behalf of our students and families. Thank you for supporting our schools! I invite you to reach out to me with any questions or concerns.

Ned Kirsch

Superintendent of Schools

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Web: www.fwsu.org
Facebook: <http://facebook.com/FranklinWestSU>
Twitter: @betavt

FRANKLIN WEST SUPERVISORY UNION
Budget FY-2017

	Budget FY-2014	Actual FY-2014	Budget FY-2015	Actual FY-2015	Budget FY-2016	Proposed Budget FY-2017	
REVENUES:							
Fund Balance	5,196	-	94,886	-	68,250	25,000	
Interest Earned	1,500	1,807	2,000	1,974	2,000	2,000	
Miscellaneous Income	1,000	2,046	1,000	622	1,000	500	
Grant Administration	105,000	102,570	100,000	124,538	100,000	115,000	
SLP/SPED Assessments	429,489	419,720	1,538,521	1,405,136	1,517,490	3,183,927	
Audit & Other Staff Assessments	-	21,750	22,000	85,538	212,316	388,320	
Transportation Assessments	-	-	-	-	547,250	945,261	
Fairfax Assessment	611,903	611,903	585,625	585,625	626,801	667,076	
Fletcher Assessment	90,652	90,652	97,605	90,855	97,062	97,029	
Georgia Assessment	430,585	430,585	401,246	401,246	421,161	448,760	
TOTAL REVENUES	1,675,325	1,681,033	2,842,883	2,695,534	3,593,330	5,872,873	
GENERAL FUND EXPENDITURES:							
CURRICULAR COORDINATOR							
Salary & Wages	105,501	106,566	109,350	116,573	112,631	115,006	
Insurance Benefits	28,170	26,473	27,562	26,923	27,736	29,519	
Social Security	8,278	8,192	8,485	8,712	8,707	8,897	
Municipal Retirement	993	992	1,182	1,178	1,246	1,313	
Continuing Education	2,500	1,188	2,500	3,020	2,250	2,250	
Travel Reimbursement	3,000	3,153	2,900	3,654	3,300	3,300	
Equipment	500	500	-	-	-	-	
Professional Fees	500	679	450	809	600	600	
TOTAL CURRICULAR COORD.	149,441	147,743	152,429	160,869	156,470	160,885	2.82%
TECHNOLOGY							
Salary & Wages	136,620	134,048	151,438	151,805	155,357	161,712	
Insurance Benefits	33,648	46,556	52,950	52,001	54,083	56,764	
Social Security	10,450	9,501	11,584	10,741	11,883	12,371	
Municipal Retirement	5,266	5,868	6,803	6,847	7,081	7,555	
Continuing Education	6,800	910	6,800	3,529	5,800	4,000	
Contracted Services	78,000	55,720	57,500	57,681	55,000	56,500	
Repair & Maintenance	1,100	-	-	-	-	-	
Travel Reimbursement	600	1,371	600	1,695	1,500	1,500	
Supplies	1,500	1,208	1,500	447	1,500	1,500	
Software	-	-	-	1,870	-	-	
Equipment	5,000	5,744	5,000	50	6,000	4,000	
TOTAL TECHNOLOGY	278,983	260,926	294,175	286,666	298,204	305,902	2.58%
OFFICE OF THE SUPERINTENDENT							
Salary & Wages	181,566	188,129	188,416	189,326	194,538	201,523	
Insurance Benefits	31,790	29,047	31,718	29,741	31,691	34,419	
Social Security	14,042	14,057	14,490	14,138	15,035	15,570	
Municipal Retirement	4,885	4,188	5,331	5,444	5,874	5,837	
Continuing Education	6,000	5,795	5,000	3,756	6,000	5,000	
Contracted Services	2,000	132	1,000	400	500	500	
Legal Fees	750	426	1,000	-	1,000	1,000	
Audit	14,000	34,951	35,600	35,850	36,750	38,000	
Advertising	1,000	2,605	1,000	409	2,000	1,000	
Travel Reimbursement	4,500	4,431	4,500	3,155	4,500	4,500	
Equipment/Furniture	1,500	783	1,250	460	1,000	500	
Membership Dues	5,000	4,354	5,000	4,141	5,000	4,800	
Subscriptions	300	111	300	134	300	300	
Miscellaneous	200	-	200	249	-	-	
TOTAL OFFICE OF THE SUPT.	267,534	289,009	294,805	287,203	304,188	312,949	2.88%

FRANKLIN WEST SUPERVISORY UNION
Budget FY-2017

	Budget FY-2014	Actual FY-2014	Budget FY-2015	Actual FY-2015	Budget FY-2016	Proposed Budget FY-2017	
STUDENT SUPPORT SERVICE							
Salary & Wages	84,460	85,509	86,149	86,181	88,733	91,395	
Insurance Benefits	20,759	19,897	19,971	19,497	20,037	21,454	
Social Security	7,862	7,995	7,914	7,998	8,138	8,449	
Continuing Education	1,500	1,115	2,500	2,789	2,500	2,500	
Contracted Services	-	-	-	366	-	-	
Travel Reimbursement	1,500	1,555	2,000	1,657	2,500	1,800	
Equipment	500	246	-	-	500	500	
Professional Fees	400	357	400	717	400	400	
Miscellaneous	100	49	100	-	100	100	
TOTAL STUDENT SUPPORT	117,081	116,723	119,034	119,205	122,908	126,598	3.00%
BUSINESS SERVICES							
Salary & Wages	182,213	165,011	196,767	206,202	206,539	218,693	
Insurance Benefits	56,566	58,407	65,625	56,184	57,825	57,389	
Social Security	14,238	13,026	15,856	15,839	16,716	17,741	
Municipal Retirement	8,637	8,803	9,194	10,903	11,360	12,302	
Continuing Education	7,500	1,082	6,000	3,150	5,500	3,500	
Contracted Services	15,000	28,018	3,000	3,753	2,500	2,000	
Travel Reimbursement	4,000	1,300	2,000	1,453	1,800	1,600	
Software	1,500	12,195	-	-	-	-	
Equipment	1,000	-	-	-	500	500	
Dues & Fees/Miscellaneous	150	596	150	404	300	400	
TOTAL BUSINESS SERVICES	290,804	288,438	298,592	297,888	303,040	314,125	3.66%
OFFICE & BUILDING EXPENSES							
Maintenance Salaries	65,090	66,056	67,043	66,823	69,054	71,126	
Insurance Benefits	22,485	21,828	22,837	19,277	22,878	23,896	
Social Security	4,980	4,837	5,129	4,854	5,283	5,441	
Municipal Retirement	3,255	3,366	3,604	3,593	3,799	4,001	
Continuing Education	-	-	-	1,527	-	1,000	
Contracted Services	3,550	6,735	4,000	5,480	6,300	6,300	
Rent	20,890	20,280	20,280	20,280	20,900	21,318	
Property/Liability Insurance	1,644	2,605	2,736	3,833	2,900	4,226	
Phone Expenses	2,000	1,674	2,000	3,987	3,600	1,600	
Postage	1,700	1,307	1,700	1,494	1,500	1,500	
Travel Reimbursement	2,000	1,249	1,500	1,367	1,500	1,500	
Supplies	8,000	10,994	8,000	6,249	9,000	8,500	
Books	100	-	-	-	-	-	
Utilities	6,300	6,907	6,500	6,271	7,000	7,000	
Equipment	-	1,654	-	665	1,000	1,000	
TOTAL BUILDING EXPENSES	141,994	149,492	145,329	145,700	154,714	158,408	2.39%
TOTAL GENERAL FUND BEFORE ACT 156	1,245,836	1,252,331	1,304,362	1,297,531	1,339,524	1,378,867	2.94%
<u>ACT 156 IMPLEMENTATION</u>							
SPEECH & LANGUAGE SERVICES:							
Teacher Salaries	279,232	276,845	285,776	284,141	306,866	300,154	
EE SLP Salries	77,414	74,855	77,849	77,398	80,172	-	
Insurance Benefits	35,062	38,008	37,787	36,316	42,762	27,454	
Social Security	27,281	26,722	28,967	27,276	30,473	23,679	
Tuition Reimbursement	6,000	3,288	6,000	5,655	5,750	5,000	
Supplies	4,500	-	-	-	-	2,375	
Equipment	-	-	-	-	-	2,000	
TOTAL SLP	429,489	419,718	436,379	430,786	466,023	360,662	-22.61%

FRANKLIN WEST SUPERVISORY UNION
Budget FY-2017

	Budget	Actual	Budget	Actual	Budget	<i>Proposed</i> Budget	
	FY-2014	FY-2014	FY-2015	FY-2015	FY-2016	FY-2017	
SPECIAL EDUCATION SERVICES:							
Teacher Salaries			815,624	740,794	790,974	782,469	
Paraprofessional Wages			-	-	-	12,840	
Substitute Wages			-	-	-	3,000	
Insurance Benefits			193,176	162,244	179,936	191,164	
Social Security			68,343	53,853	60,557	61,166	
Municipal Retirement			-	-	-	722	
Tuition Reimbursement			25,000	17,440	20,000	21,175	
Contracted Services			-	-	-	413,500	
Contracted Transportation			-	-	-	120,107	
Postage			-	-	-	1,500	
Tuition Reimbursement			-	-	-	894,421	
Mileage Reimbursement			-	-	-	2,000	
Excess Costs			-	-	-	308,800	
Supplies			-	-	-	8,400	
Equipment			-	-	-	2,000	
TOTAL SPECIAL ED			1,102,143	974,331	1,051,467	2,823,264	168.51%
EARLY EDUCATION SERVICES:							
Teacher EEE Salaries					55,827	53,813	
Local Early Ed Salaries					-	21,804	
SLP Salaries					-	88,325	
Insurance Benefits					12,649	45,127	
Social Security					4,271	12,656	
Continuing Education					2,000	5,600	
TOTAL EARLY EDUCATION					74,747	227,325	204.13%
OTHER INSTRUCTIONAL SVCS:							
Teacher Salaries				48,592	91,040	109,914	
Insurance Benefits				10,401	13,921	15,971	
Social Security				3,570	7,108	8,609	
Tuition Reimbursement				974	2,750	3,000	
TOTAL OTHER INSTRUCTIONAL				63,537	114,819	137,494	19.75%
TRANSPORTATION SERVICES:							
Salaries					73,257	285,513	
Insurance Benefits					18,433	44,454	
Social Security					5,604	21,918	
Municipal Retirement					4,030	11,107	
Continuing Education					500	500	
Contracted Services					445,427	463,807	
Vehicle Insurance					-	5,612	
Telephone					-	2,200	
Uniforms					-	4,400	
Purchased Services					-	2,000	
Parts & Supplies					-	18,000	
Tires & Tubes					-	2,500	
Water & Sewer					-	550	
Garage heat					-	4,000	
Diesel & Gas					-	76,000	
Equipment (excl. bus)					-	1,000	
Fees & Permits					-	1,500	
Miscellaneous					-	200	
TOTAL TRANSPORTATION					547,251	945,261	72.73%
TOTAL GENERAL FUND	1,675,325	1,672,049	2,842,884	1,728,317	3,593,831	5,872,873	63.42%

Franklin West Supervisory Union Salaries

7/1/14-6/30/15

(including insurance buy-outs)

EMPLOYEE NAME	POSITION	TOTAL EARNINGS
AMALIKSEN, HEATHER	HEALTH ASSISTANT	\$4,237
AMBLO, REBECCA	SPEECH LANGUAGE PATHOLOGIST	\$50,726
ANDERSON, CYNTHIA	SPECIAL EDUCATOR	\$65,015
BERNO-BROWNING, ANN	SPECIAL EDUCATOR	\$7,497
BOCKUS, JENNIFER	SPECIAL EDUCATOR	\$46,284
BRIGGS, TAMMY	SPECIAL EDUCATOR	\$67,799
CHASE, WENDY	SPECIAL EDUCATOR	\$41,231
CLARK, DIANN	SPEECH LANGUAGE PATHOLOGIST	\$78,231
COGAN, EMILY	SPECIAL EDUCATOR	\$52,662
CORMIER, JANET	SPECIAL EDUCATOR	\$58,942
CORNETT, KIM	BOOKKEEPER	\$39,073
DAIGLE, ELIZABETH	DROP-OUT PREVENTION COORDINATOR	\$59,153
DATTILIO, LAURA	HEALTH ASSISTANT	\$4,946
DOUGLAS, MICHELLE	PAYROLL SPECIALIST	\$31,401
FAIRBROTHER, ANGELIQUE	DIGITAL LEARNING SPECIALIST	\$73,522
GARDNER, DIANE	SPECIAL EDUCATOR	\$74,525
GRANGER, CANDY	HUMAN RESOURCES	\$53,036
GRANGER, TOD	DIRECTOR OF FACILITIES	\$67,043
HOGAN, KATHLEEN	SPEECH LANGUAGE PATHOLOGIST	\$40,628
HUGHES, BARBARA	SPECIAL EDUCATOR	\$69,717
JENKINS, KRISTINE	SPEECH LANGUAGE PATHOLOGIST	\$54,169
KICSAK, DANIELLE	SPECIAL EDUCATOR	\$42,880
KIRSCH, NORMAN	SUPERINTENDENT	\$118,094
KOVAL, LISA	SPEECH LANGUAGE PATHOLOGIST	\$64,243
LAFERRIERE, JODY	TECHNOLOGY SUPPORT STAFF	\$26,446
LAPINE, MARY ELLEN	ADMIN. ASSISTANT FOR SUPPORT SERVICES	\$25,313
LAROSE, AMANDA	SPECIAL EDUCATOR	\$35,291
LUTZ, TAMMY	ADMINISTRATIVE ASSISTANT	\$31,006
MAGNUSON, KIMBERLY	SPECIAL ED DIRECTOR	\$104,999
MAYHUE, CHRISTOPHER	SCHOOL-BASED TECHNICIAN	\$46,350
MYOTT, JOAN	ACCOUNTING SUPPORT STAFF	\$36,630
O'BRIEN, MELISSA	SPEECH LANGUAGE PATHOLOGIST	\$41,667
QUARLES, PHYLLIS	SPEECH LANGUAGE PATHOLOGIST	\$41,364
RIGGS, MARY LYNN	DIRECTOR OF CURRICULUM	\$89,064
RILEY, NANCY	SPECIAL ED EVALUATOR	\$76,446
ROWELL, JOHN	SPECIAL EDUCATOR	\$72,162
SEALEY, CHRISTINE	ENGLISH LANGUAGE LEARNER TEACHER	\$8,244
SMITH, JEFFREY	TECHNOLOGY LEAD SUPPORT STAFF	\$54,500
SUMNER, CHRISTINE	BUSINESS MANAGER	\$103,270
SUMNER, ALEC	TEMPORARY OFFICE SUPPORT STAFF	\$198
WARK, WENDY	SPECIAL EDUCATOR	\$74,525
WHEEL, NATASHA	EXECUTIVE ASSISTANT	\$44,780
WISDOM, RACHEL	SPECIAL EDUCATOR	\$75,731
	TOTAL	\$2,253,040



● **Because your co-worker
ran out of sick time.**
{and now you have to use yours}

When your day doesn't go as planned, our goal is to get you back on your way within an hour. As an integrated complement to your relationship with your Primary Care provider, Northwestern Urgent Care offers access to exceptional care during evening hours, on weekends and when your primary care provider is not available. *No appointment needed!*

- | | | | |
|---|-----------------------|-------------------------------|-------------------|
| { | • Moderate fever | • Eye, ear or skin infections | • Allergies |
| | • 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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