

# Town of Georgia Vermont



This Town Report is dedicated to the memory of **Chris Letourneau**, who died suddenly on October 13, 2017. Chris served on the Selectboard from 2012 and was Chair since 2014. Chris placed an extraordinarily high priority on the values of family and community and served Georgia with a blend of enthusiasm and pride. In this time of profound sadness, we celebrate his contributions to our community. His unwavering goal was to make Georgia a better place to live and raise a family, and we are all better off for his selfless dedication to that goal.

## 2017 Annual Report

**AUDITORS'  
ANNUAL REPORT**

**TOWN OF  
GEORGIA  
VERMONT**

*For The Year Ending*  
**DECEMBER 31, 2017**

*Printed by Authority  
REPRO, WINOOSKI, VT*

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



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**DIRECTORY  
TOWN OF GEORGIA  
47 TOWN COMMON RD. NO  
ST. ALBANS, VT 05478  
802-524-3525 FAX 802-524-3543**

**IMPORTANT NUMBERS:**

Animal Control Officer	David McWilliams	(802) 524-5283
Asst. Animal Control Officer	Carrie Lewis	(802) 524-0140
Delinquent Tax Collector	Kevin Webster	(802) 527-7445
Emergency Management Coordinator	Mike McCarthy	(802) 524-3524
Fire Chief	Keith Baker	(802) 782-8045
Fire Warden	Jay Paquette	(802) 782-9684
Fire Warden, Assistant	Malcolm Baker	(802) 524-3874
First Response EMS Chief	Andrew Dunsmore	(802) 782-8045
Franklin County Sheriff's Office	Sheriff Robert W. Norris	(802) 524-2121
Georgia Elementary School	Frank Calano	(802) 524-6358
Georgia Public Library	Bridget Stone-Allard	(802) 524-4643
Vermont State Police	Lieutenant Maurice Lamothe	(802) 524-5993

**OFFICIAL TOWN WEBSITE:** [www.Townofgeorgia.com](http://www.Townofgeorgia.com)

**MONTPELIER REPRESENTATION:**

Senator Carolyn Branagan	<a href="mailto:cbranagan@leg.state.vt.us">cbranagan@leg.state.vt.us</a>
Senator Randy Brock	<a href="mailto:rbrock@leg.state.vt.us">rbrock@leg.state.vt.us</a>
Representative Carl Rosenquist	<a href="mailto:crosenquist@leg.state.vt.us">crosenquist@leg.state.vt.us</a>

**IMPORTANT INFORMATION 2018:**

Dog Licensing: Licensing will take place at the Town Office starting January 1, 2018. They will be considered delinquent after April 1<sup>st</sup> and a late fee will be assessed. The fees are as follows: \$10 for spayed/neutered, \$17 for non-spayed/non-neutered.

Property Taxes: Payment is due on October 15, 2018. After this date, there is a collection fee of 8% applied to the tax bill and interest charged at 1.5% for every month thereafter.

Green Mountain Passport: Georgia residents over 62 may get an application for a Green Mountain Passport at the Town Clerk's Office.

Zoning Office: The Zoning office is open Monday-Thursday 8:30 a.m. - 4:00 p.m. Cindy Deyak is the Zoning Administrator. Her email is [Zoning@townofgeorgia.com](mailto:Zoning@townofgeorgia.com) (802) 524-9794.

Planning Office: The Planning Office is open Tuesday & Wednesday 8:00 a.m. – 4:00 p.m. and Friday 8:00 a.m. – 12:00 Noon. Ryan Bell is the Planning Coordinator. His email is [Planning@townofgeorgia.com](mailto:Planning@townofgeorgia.com) (802) 524-9794.

Town Clerk's Office: The Town Clerk's Office is open Monday-Friday 8:00 a.m. – 4:00 p.m. Cheryl Letourneau is the Town Clerk. Her email is [Townclerk@townofgeorgia.com](mailto:Townclerk@townofgeorgia.com) (802) 524-3524.

## TOWN OFFICERS DURING 2017

Administrative Assistant/Selectboard Clerk/Lister Clerk/Zoning Secretary/Planning Secretary .....Krissy Jenkins  
 Animal Control Officer: ..... David McWilliams  
 Assistant Animal Control Officer:..... Carrie Lewis  
 Auditor, Term Ends 2018: ..... Paul Jansen  
 Auditor, Term Ends 2018: ..... Mary Waite  
 Auditor, Term Ends 2019: .....Mari Jo Hanbury  
 Bookkeeper..... Sharon Bessette  
 Delinquent Tax Collector, Term Ends 2018:..... Kevin Webster  
 Deputy Fire Warden, Term Ends 2020: ..... Malcolm Baker  
 Deputy Health Officer ..... Cindy Deyak  
 District Representative, Term Ends 2018: ..... Carolyn Branagan  
 Fire Chief, Appointed by Selectboard: .....Keith Baker  
 Fire Warden, Term Ends 2020 ..... Jay Paquette  
 First Constable, Term Ends 2018: ..... Kevin Webster  
 First Response President, Term Ends 2018: .....Andrew Dunsmore  
 Grand Juror, Term Ends 2018: .....Vacant  
 Health Officer:.....Michael McCarthy  
 Justice of the Peace, Term Ends 2018: ..... Ed Ballantyne  
 Justice of the Peace, Term Ends 2018: .....George Bilodeau  
 Justice of the Peace, Term Ends 2018: ..... Anthony Heinlein  
 Justice of the Peace, Term Ends 2018: .....Justin T. Holmes  
 Justice of the Peace, Term Ends 2018: ..... Jacqui Hood  
 Justice of the Peace, Term Ends 2018: ..... Paul Jansen  
 Justice of the Peace, Term Ends 2018: ..... Alan Parent  
 Justice of the Peace, Term Ends 2018: ..... Gilles Rainville, Sr.  
 Justice of the Peace, Term Ends 2018: .....Don Vickers  
 Justice of the Peace, Term Ends 2018: .....David Vincent  
 Justice of the Peace, Term Ends 2018: ..... Craig Volatile-Wood  
 Justice of the Peace, Term Ends 2018: .....Deb Woodward  
 Library Trustee, Term Ends 2018:.....Linda Cramer  
 Library Trustee, Term Ends 2018:.....Elizabeth Duling  
 Library Trustee, Term Ends 2018:.....Mari Jo Hanbury  
 Library Trustee, Term Ends 2018:.....Paula Ralston  
 Library Trustee, Term Ends 2019:.....Margo Coy  
 Moderator, Term Ends 2017:..... Carolyn Branagan  
 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 Commission, Term Ends 2020 ..... Tara King  
 Planning Commission, Term Ends 2021: .....Maurice Fitzgerald  
 Planning Commission, Term Ends 2021: ..... Tony Heinlein  
 Planning Coordinator:.....Ryan Bell  
 Planning Coordinator:.....Lary Martell  
 Road Commissioner: ..... Eric Nye, II  
 Second Constable, Term Ends 2018:.....Vacant  
 School Director, Term Ends 2018: ..... Kate Barnes  
 School Director, Term Ends 2018: ..... Fred Grimm  
 School Director, Term Ends 2018: .....Andrea Milne  
 School Director, Term Ends 2019: .....Ben Chiappinelli  
 School Director, Term Ends 2020: .....Carl Laroe

Selectboard, Term Ends Oct. 2017:..... Chris Letourneau  
 Selectboard, Term Ends Oct 2017 – 2018: .....Deb Woodward  
 Selectboard, Term Ends 2018:..... Matt Crawford  
 Selectboard, Term Ends 2018:.....Tammy Hardy  
 Selectboard, Term Ends 2018:.....Eric Nye, II  
 Selectboard, Term Ends 2020:..... Tara Wright  
 Town & School Treasurer, Term Ends 2020:..... Amber N. Baker  
 Town Administrator: .....Michael McCarthy  
 Town Agent, Term Ends 2017: .....Vacant  
 Town Clerk, Term Ends 2020: ..... Cheryl Letourneau  
 Town Service Officer: ..... Matt Crawford  
 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,

***Paul Jansen***  
***Mary Waite***  
***Mari Jo Hanbury***  
**Auditors**

## ANNUAL GEORGIA TOWN SCHOOL DISTRICT MEETING 2018

The legal voters of the Town of Georgia are hereby notified and warned to meet in Town and School District Meeting at the Georgia School in Georgia, Vermont on Tuesday, March 6, 2018 A.D. at 10:00 in the forenoon to transact following business not involving voting by Australian Ballot. Said Australian Ballot voting is to be from 7:00 in the forenoon until 7:00 in the afternoon. The legal voters of the Town of Georgia are also hereby warned of a public hearing and presentation of the proposed school budget to be held on Monday, March 5, 2018 at 6:00 in the afternoon at Georgia School Library.

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

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 \$12,317,033 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 \$14,037.42 per equalized pupil. This projected spending per equalized pupil is 2.08% 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: To conduct any other legal business to come before said meeting.

ARTICLE 6: 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 9, 2018.

Kate Barnes

Ben Chiappinelli

Fred Grimm

Carl Laroe, Jr.

Andrea Milne

Received by Georgia Town Clerk's Office for record and this 11<sup>th</sup> day of January 2018 at Georgia, VT and same is recorded in the posted records.

ATTEST:

Cheryl Letourneau, Town Clerk

**2018 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 6th, 2018 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 Selectboard member for one year (remainder of 3 year term)  
1 First Constable for one year  
1 Second Constable for one year  
1 Auditor for three years  
1 Auditor for two years (remainder of 3 year term)  
1 Library Trustee for three years  
3 Library Trustees for one year  
1 Grand Juror  
1 Town Agent  
2 Planning Commissioner for four years**

2. To see if the Town will set October 15, 2018 (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 22 day of January, A.D. 2018.

Georgia Selectboard:

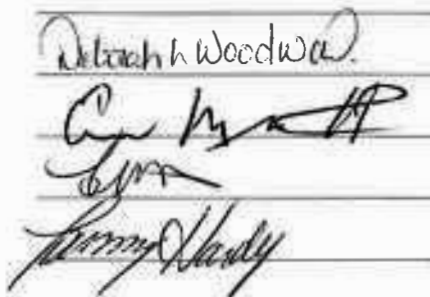
Matt Crawford, Chair

Deb Woodward, Vice-Chair

Eric Nye, II

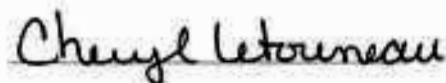
Tara Wright

Tammy Hardy



Georgia Town Clerk's Office received for record this 23 day of January, 2018 at Georgia and same is recorded in the posted records.

Attest: Cheryl Letourneau, Town Clerk



**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2017**  
**General Fund**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>
<b>ASSET</b>		
<b>1-1-00-00</b>	<b>CASH UNRESTRICTED</b>	
1-1-00-00-01.00	General Fund Checking	\$ 461,624.89
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	\$ -
1-1-00-00-01.25	Fire Department Petty Cash	\$ 500.00
	<b>Total CASH UNRESTRICTED</b>	<b>\$ 462,224.89</b>
<b>TOTAL ASSET</b>		<b>\$ 462,224.89</b>
<b>LIABILITY</b>		
<b>1-2-00-00</b>	<b>ACCOUNTS PAYABLE</b>	
1-2-00-00-00.00	Accounts Payable	\$ 876.38
1-2-00-00-00.05	Next Year Invoices	\$ 35,613.89
	<b>Total ACCOUNTS PAYABLE</b>	<b>\$ 36,490.27</b>
<b>1-2-00-05</b>	<b>PAYROLL</b>	
1-2-00-05-10.05	FICA Withholding	\$ -
1-2-00-05-10.10	Federal Tax Withholding	\$ -
1-2-00-05-10.15	Vermont Tax Withholding	\$ -
1-2-00-05-10.25	Retirement DB Withholding	\$ -
1-2-00-05-10.35	Dental Withholding	\$ -
1-2-00-05-10.36	Health Withholding	\$ -
1-2-00-05-10.37	Vision Withholding	\$ 50.13
1-2-00-05-10.38	AFLAC Withholding	\$ 115.24
1-2-00-05-10.39	Garnishment	\$ -
	<b>Total PAYROLL</b>	<b>\$ 165.37</b>
<b>1-2-00-10</b>	<b>TAX RELATED</b>	
1-2-00-10-00.05	Due to Taxpayers	\$ -
1-2-00-10-00.10	Tax Clearing Account	\$ -
1-2-00-10-00.15	Prepaid Taxes	\$ (12,196.39)
	<b>Total TAX RELATED</b>	<b>\$ (12,196.39)</b>

**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2017**  
**General Fund**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>
<b>1-2-00-20</b>	<b>CASH RESTRICTED</b>	
1-2-00-20-10.05	Georgia Fire Department Memorial Fund	\$ (5,400.00)
1-2-00-20-10.58	Parks & Recreation (Cell Tower Funds)	\$ (27,153.00)
1-2-00-20-10.65	Road Work Escrow	\$ (12,300.00)
1-2-00-20-10.86	Planning Legal Escrow	\$ (500.00)
1-2-00-20-10.87	Paving/Sidewalk Escrow	\$ (12,675.00)
	<b>Total CASH RESTRICTED</b>	<b>\$ (58,028.00)</b>
<b>1-2-00-30</b>	<b>SHORT TERM DEBT</b>	
1-2-00-30-00.05	Monies Due to School	\$ (213,477.39)
	<b>Total SHORT TERM DEBT</b>	<b>\$ (213,477.39)</b>
<b>1-2-40-20</b>	<b>STATE WITHHOLDINGS</b>	
1-2-40-20-10.00	State of Vermont Marriage Licenses	\$ -
1-2-40-20-10.05	State of Vermont Dog Licenses	\$ -
1-2-40-20-10.10	State of Vermont Fish & Wildlife Licenses	\$ -
	<b>Total STATE OF VERMONT</b>	<b>\$ -</b>
<b>TOTAL LIABILITY</b>		<b>\$ (247,046.14)</b>
1-3-00-00-00.00	Fund Balance	\$ (104,853.55)
1-3-00-00-00-.05	Budgeted Fund Balance	\$ -
	<b>Total Prior Years Fund Balance</b>	<b>\$ (104,853.55)</b>
	Fund Balance Current Year	\$ (110,325.20)
	<b>Total Fund Balance</b>	<b>\$ (215,178.75)</b>
	<b>Total Liability, Fund Balance</b>	<b>\$ (462,224.89)</b>



**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2017**  
**School**

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

**Town of Georgia, VT General Ledger**

**Balance Sheet - December 31, 2017**

**Impact Fees**

Account	Account Name	Period 12-Dec	
ASSET			
3-1-00-00-00.00	Impact Fees	\$	143,740.02
3-1-00-00-01.05	Due From / To General Fund	\$	-
TOTAL ASSET		\$	143,740.02
LIABILITY			
3-2-00-00-00.10	Impact Fee Deposits	\$	-
3-2-05-20	Administration Impact Fees		
3-2-05-20-03.73	093-1510 Joe Gray	\$	(349.90)
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)
3-2-05-20-03.77	002-1601 Shawn Teague	\$	(754.00)
3-2-05-20-03.78	010-1603 Travis Belisle	\$	(754.00)
3-2-05-20-03.79	015-1603 Todd Patterson	\$	(754.00)
3-2-05-20-03.80	020-1603 Shawn Teague	\$	(754.00)
3-2-05-20-03.81	025-1604 Tim Reed Construction	\$	(754.00)
3-2-05-20-03.82	041-1605 Rocky Ridge Construction	\$	(754.00)
3-2-05-20-03.83	042-1605 Tim Reed Construction	\$	(754.00)
3-2-05-20-03.84	056-1605 Michael & Kathleen Gregoire	\$	(754.00)
3-2-05-20-03.85	062-1606 Hidden Woods LLC	\$	(1,508.00)
3-2-05-20-03.86	063-1606 Leona Palmer	\$	(251.00)
3-2-05-20-03.87	084-1607 Jacquelyn Lewis	\$	(251.00)
3-2-05-20-03.88	085-1607 Perras & Son	\$	(754.00)
3-2-05-20-03.89	092-1608 Richard & Tasha Dickinson	\$	(754.00)
3-2-05-20-03.90	096-1608 Travis Belisle	\$	(754.00)
3-2-05-20-03.91	104-1608 Tim Reed Construction	\$	(754.00)
3-2-05-20-03.92	106-1609 Anthony Gamache	\$	(754.00)
3-2-05-20-03.93	112-1609 Roger & Lucy Parent	\$	(754.00)
3-2-05-20-03.94	113-1609 Eric & Mary Larson	\$	(251.00)
3-2-05-20-03.95	129-1610 Bryon Goodman	\$	(251.00)
3-2-05-20-03.96	137-1611 Tim Reed Construction	\$	(1,508.00)
3-2-05-20-03.97	006-1702 Superneau Custom Homes	\$	(754.00)
3-2-05-20-03.98	007-1702 Casey Corbeil Construction	\$	(754.00)
3-2-05-20-03.99	008-1703 CAX LLC	\$	(754.00)
3-2-05-20-04.00	012-1703 Randall & Cathy Yates	\$	(754.00)
3-2-05-20-04.01	015-1703 Martell Real Estate	\$	(754.00)
3-2-05-20-04.02	018-1704 Hidden Woods LLC	\$	(754.00)
3-2-05-20-04.03	020-1704 Tim Reed Construction	\$	(754.00)
3-2-05-20-04.04	027-1704 Tim Reed Construction	\$	(754.00)
3-2-05-20-04.05	040-1705 Ben Howard	\$	(754.00)

**Town of Georgia, VT General Ledger**

**Balance Sheet - December 31, 2017**

**Impact Fees**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>
3-2-05-20-04.06	047-1705 CAX LLC	\$ (754.00)
3-2-05-20-04.07	048-1705 Peter Ballard	\$ (754.00)
3-2-05-20-04.08	060-1706 Ron & Carol Sweet	\$ (1,508.00)
3-2-05-20-04.09	061-1706 Vermont Wood Structures	\$ (754.00)
3-2-05-20-04.10	068-1707 Tim Reed Construction	\$ (754.00)
3-2-05-20-04.11	073-1707 CAX LLC	\$ (754.00)
3-2-05-20-04.12	074-1707 Kayla & Daniel Mathieu	\$ (754.00)
3-2-05-20-04.13	075-1707 Micheal & Janine Rocheleau	\$ (754.00)
3-2-05-20-04.14	080-1708 Cathy & Lary Martell	\$ (1,005.00)
3-2-05-20-04.15	090-1710 Tim Reed Construction	\$ (754.00)
3-2-05-20-04.16	091-1710 Todd & Holly Cadieux	\$ (754.00)
3-2-05-20-04.17	092-1710 Brent, Diane, Heather & John Brigham	\$ (2,262.00)
3-2-05-20-04.18	097-1711 William Superneau	\$ (754.00)
3-2-05-20-04.19	099-1711 Kristy & Richard Gordon	\$ (754.00)
3-2-05-20-99.00	Administration Accumulated Interest	\$ (3,032.33)
<b>Total ADMINISTRATIVE IMPACT FEES</b>		<b>\$ (40,075.23)</b>

<b>3-2-05-36</b>	<b>Fire Department Impact Fees</b>	
3-2-05-36-03.50	034-1405 Steven Wry	\$ (1,143.60)
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)

**Town of Georgia, VT General Ledger**

**Balance Sheet - December 31, 2017**

**Impact Fees**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>
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)
3-2-05-36-03.77	002-1601 Shawn Teague	\$ (863.00)
3-2-05-36-03.78	010-1603 Travis Belisle	\$ (863.00)
3-2-05-36-03.79	015-1603 Todd Patterson	\$ (863.00)
3-2-05-36-03.80	020-1603 Shawn Teague	\$ (863.00)
3-2-05-36-03.81	025-1604 Tim Reed Construction	\$ (863.00)
3-2-05-36-03.82	041-1605 Rocky Ridge Construction	\$ (863.00)
3-2-05-36-03.83	042-1605 Tim Reed Construction	\$ (863.00)
3-2-05-36-03.84	056-1605 Michael & Kathleen Gregoire	\$ (863.00)
3-2-05-36-03.85	062-1606 Hidden Woods LLC	\$ (1,726.00)
3-2-05-36-03.86	063-1606 Leona Palmer	\$ (288.00)
3-2-05-36-03.87	084-1607 Jacquelyn Lewis	\$ (288.00)
3-2-05-36-03.88	085-1607 Perras & Son	\$ (863.00)
3-2-05-36-03.89	092-1608 Richard & Tasha Dickinson	\$ (863.00)
3-2-05-36-03.90	096-1608 Travis Belisle	\$ (863.00)
3-2-05-36-03.91	104-1608 Tim Reed Construction	\$ (863.00)
3-2-05-36-03.92	106-1609 Anthony Gamache	\$ (863.00)
3-2-05-36-03.93	112-1609 Roger & Lucy Parent	\$ (863.00)
3-2-05-36-03.94	113-1609 Eric & Mary Larson	\$ (288.00)
3-2-05-36-03.95	129-1610 Bryon Goodman	\$ (288.00)
3-2-05-36-03.96	137-1611 Tim Reed Construction	\$ (1,726.00)
3-2-05-36-03.97	006-1702 Superneau Custom Homes	\$ (863.00)
3-2-05-36-03.98	007-1702 Casey Corbeil Construction	\$ (863.00)
3-2-05-36-03.99	008-1703 CAX LLC	\$ (863.00)
3-2-05-36-04.00	012-1703 Randall & Cathy Yates	\$ (863.00)
3-2-05-36-04.01	015-1703 Martell Real Estate	\$ (863.00)
3-2-05-36-04.02	018-1704 Hidden Woods LLC	\$ (863.00)
3-2-05-36-04.03	020-1704 Tim Reed Construction	\$ (863.00)
3-2-05-36-04.04	027-1704 Tim Reed Construction	\$ (863.00)
3-2-05-36-04.05	040-1705 Ben Howard	\$ (863.00)
3-2-05-36-04.06	047-1705 CAX LLC	\$ (863.00)
3-2-05-36-04.07	048-1705 Peter Ballard	\$ (863.00)
3-2-05-36-04.08	060-1706 Ron & Carol Sweet	\$ (1,726.00)
3-2-05-36-04.09	061-1706 Vermont Wood Structures	\$ (863.00)
3-2-05-36-04.10	068-1707 Tim Reed Construction	\$ (863.00)
3-2-05-36-04.11	073-1707 CAX LLC	\$ (863.00)
3-2-05-36-04.12	074-1707 Kayla & Daniel Mathieu	\$ (863.00)
3-2-05-36-04.13	075-1707 Micheal & Janine Rocheleau	\$ (863.00)
3-2-05-36-04.14	080-1708 Cathy & Lary Martell	\$ (1,151.00)
3-2-05-36-04.15	090-1710 Tim Reed Construction	\$ (863.00)
3-2-05-36-04.16	091-1710 Todd & Holly Cadieux	\$ (863.00)
3-2-05-36-04.17	092-1710 Brent, Diane, Heather & John Brigham	\$ (2,589.00)

**Town of Georgia, VT General Ledger**

**Balance Sheet - December 31, 2017**

**Impact Fees**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>	
3-2-05-36-04.18	097-1711 William Superneau	\$	(863.00)
3-2-05-36-04.19	099-1711 Kristy & Richard Gordon	\$	(863.00)
3-2-05-36-99.00	Fire Accumulated Interest	\$	(2,731.79)
<b>Total FIRE DEPARTMENT IMPACT FEES</b>		<b>\$</b>	<b>(69,754.39)</b>
<b>3-2-05-65</b>	<b>Parks &amp; Recreation Impact Fees</b>		
3-2-05-65-03.73	093-1510 Joe Gray	\$	(220.91)
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)
3-2-05-65-03.77	002-1601 Shawn Teague	\$	(339.00)
3-2-05-65-03.78	010-1603 Travis Belisle	\$	(339.00)
3-2-05-65-03.79	015-1603 Todd Patterson	\$	(339.00)
3-2-05-65-03.80	020-1603 Shawn Teague	\$	(339.00)
3-2-05-65-03.81	025-1604 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.82	041-1605 Rocky Ridge Construction	\$	(339.00)
3-2-05-65-03.83	042-1605 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.84	056-1605 Michael & Kathleen Gregoire	\$	(339.00)
3-2-05-65-03.85	062-1606 Hidden Woods LLC	\$	(678.00)
3-2-05-65-03.86	063-1606 Leona Palmer	\$	(113.00)
3-2-05-65-03.87	084-1607 Jacquelyn Lewis	\$	(113.00)
3-2-05-65-03.88	085-1607 Perras & Son	\$	(339.00)
3-2-05-65-03.89	092-1608 Richard & Tasha Dickinson	\$	(339.00)
3-2-05-65-03.90	096-1608 Travis Belisle	\$	(339.00)
3-2-05-65-03.91	104-1608 Tim Reed Construction	\$	(339.00)
3-2-05-65-03.92	106-1609 Anthony Gamache	\$	(339.00)
3-2-05-65-03.93	112-1609 Roger & Lucy Parent	\$	(339.00)
3-2-05-65-03.94	113-1609 Eric & Mary Larson	\$	(113.00)
3-2-05-65-03.95	129-1610 Bryon Goodman	\$	(113.00)
3-2-05-65-03.96	137-1611 Tim Reed Construction	\$	(678.00)
3-2-05-65-03.97	006-1702 Superneau Custom Homes	\$	(339.00)
3-2-05-65-03.98	007-1702 Casey Corbeil Construction	\$	(339.00)
3-2-05-65-03.99	008-1703 CAX LLC	\$	(339.00)
3-2-05-65-04.00	012-1703 Randall & Cathy Yates	\$	(339.00)
3-2-05-65-04.01	015-1703 Martell Real Estate	\$	(339.00)
3-2-05-65-04.02	018-1704 Hidden Woods LLC	\$	(339.00)
3-2-05-65-04.03	020-1704 Tim Reed Construction	\$	(339.00)
3-2-05-65-04.04	027-1704 Tim Reed Construction	\$	(339.00)
3-2-05-65-04.05	040-1705 Ben Howard	\$	(339.00)
3-2-05-65-04.06	047-1705 CAX LLC	\$	(339.00)
3-2-05-65-04.07	048-1705 Peter Ballard	\$	(339.00)
3-2-05-65-04.08	060-1706 Ron & Carol Sweet	\$	(678.00)

**Town of Georgia, VT General Ledger**

**Balance Sheet - December 31, 2017**

**Impact Fees**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>
3-2-05-65-04.09	061-1706 Vermont Wood Structures	\$ (339.00)
3-2-05-65-04.10	068-1707 Tim Reed Construction	\$ (339.00)
3-2-05-65-04.11	073-1707 CAX LLC	\$ (339.00)
3-2-05-65-04.12	074-1707 Kayla & Daniel Mathieu	\$ (339.00)
3-2-05-65-04.13	075-1707 Micheal & Janine Rocheleau	\$ (339.00)
3-2-05-65-04.14	080-1708 Cathy & Lary Martell	\$ (452.00)
3-2-05-65-04.15	090-1710 Tim Reed Construction	\$ (339.00)
3-2-05-65-04.16	091-1710 Todd & Holly Cadieux	\$ (339.00)
3-2-05-65-04.17	092-1710 Brent, Diane, Heather & John	\$ (1,017.00)
3-2-05-65-04.18	097-1711 William Superneau	\$ (339.00)
3-2-05-65-04.19	099-1711 Kristy & Richard Gordon	\$ (339.00)
3-2-05-65-99.00	Fire Accumulated Interest	\$ (635.48)

**Total PARKS & RECREATION IMPACT FEES**

**\$ (17,354.39)**

**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)
3-2-05-70-03.77	002-1601 Shawn Teague	\$ (75.00)
3-2-05-70-03.78	010-1603 Travis Belisle	\$ (75.00)
3-2-05-70-03.79	015-1603 Todd Patterson	\$ (75.00)
3-2-05-70-03.80	020-1603 Shawn Teague	\$ (75.00)
3-2-05-70-03.81	025-1604 Tim Reed Construction	\$ (75.00)
3-2-05-70-03.82	041-1605 Rocky Ridge Construction	\$ (75.00)
3-2-05-70-03.83	042-1605 Tim Reed Construction	\$ (75.00)
3-2-05-70-03.84	056-1605 Michael & Kathleen Gregoire	\$ (75.00)
3-2-05-70-03.85	062-1606 Hidden Woods LLC	\$ (150.00)
3-2-05-70-03.86	063-1606 Leona Palmer	\$ (25.00)
3-2-05-70-03.87	084-1607 Jacquelyn Lewis	\$ (25.00)
3-2-05-70-03.88	085-1607 Perras & Son	\$ (75.00)

**Town of Georgia, VT General Ledger**

**Balance Sheet - December 31, 2017**

**Impact Fees**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>
3-2-05-70-03.89	092-1608 Richard & Tasha Dickinson	\$ (75.00)
3-2-05-70-03.90	096-1608 Travis Belisle	\$ (75.00)
3-2-05-70-03.91	104-1608 Tim Reed Construction	\$ (75.00)
3-2-05-70-03.92	106-1609 Anthony Gamache	\$ (75.00)
3-2-05-70-03.93	112-1609 Roger & Lucy Parent	\$ (75.00)
3-2-05-70-03.94	113-1609 Eric & Mary Larson	\$ (25.00)
3-2-05-70-03.95	129-1610 Bryon Goodman	\$ (25.00)
3-2-05-70-03.96	137-1611 Tim Reed Construction	\$ (150.00)
3-2-05-70-03.97	006-1702 Superneau Custom Homes	\$ (75.00)
3-2-05-70-03.98	007-1702 Casey Corbeil Construction	\$ (75.00)
3-2-05-70-03.99	008-1703 CAX LLC	\$ (75.00)
3-2-05-70-04.00	012-1703 Randall & Cathy Yates	\$ (75.00)
3-2-05-70-04.01	015-1703 Martell Real Estate	\$ (75.00)
3-2-05-70-04.02	018-1704 Hidden Woods LLC	\$ (75.00)
3-2-05-70-04.03	020-1704 Tim Reed Construction	\$ (75.00)
3-2-05-70-04.04	027-1704 Tim Reed Construction	\$ (75.00)
3-2-05-70-04.05	040-1705 Ben Howard	\$ (75.00)
3-2-05-70-04.06	047-1705 CAX LLC	\$ (75.00)
3-2-05-70-04.07	048-1705 Peter Ballard	\$ (75.00)
3-2-05-70-04.08	060-1706 Ron & Carol Sweet	\$ (150.00)
3-2-05-70-04.09	061-1706 Vermont Wood Structures	\$ (75.00)
3-2-05-70-04.10	068-1707 Tim Reed Construction	\$ (75.00)
3-2-05-70-04.11	073-1707 CAX LLC	\$ (75.00)
3-2-05-70-04.12	074-1707 Kayla & Daniel Mathieu	\$ (75.00)
3-2-05-70-04.13	075-1707 Micheal & Janine Rocheleau	\$ (75.00)
3-2-05-70-04.14	080-1708 Cathy & Lary Martell	\$ (100.00)
3-2-05-70-04.15	090-1710 Tim Reed Construction	\$ (75.00)
3-2-05-70-04.16	091-1710 Todd & Holly Cadieux	\$ (75.00)
3-2-05-70-04.17	092-1710 Brent, Diane, Heather & John Brigham	\$ (225.00)
3-2-05-70-04.18	097-1711 William Superneau	\$ (75.00)
3-2-05-70-04.19	099-1711 Kristy & Richard Gordon	\$ (75.00)
3-2-05-70-99.00	Library Accumulated Interest	\$ (1,163.39)
<b>Total LIBRARY IMPACT FEES</b>		<b>\$ (6,110.72)</b>

**3-2-10-30**

**Highway Impact Fees**

3-2-10-30-03.89	092-1608 Richard & Tasha Dickinson	\$ (9.48)
3-2-10-30-03.90	096-1608 Travis Belisle	\$ (317.00)
3-2-10-30-03.91	104-1608 Tim Reed Construction	\$ (317.00)
3-2-10-30-03.92	106-1609 Anthony Gamache	\$ (317.00)
3-2-10-30-03.93	112-1609 Roger & Lucy Parent	\$ (317.00)
3-2-10-30-03.94	113-1609 Eric & Mary Larson	\$ (106.00)
3-2-10-30-03.95	129-1610 Bryon Goodman	\$ (106.00)

**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2017**  
**Impact Fees**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>	
3-2-10-30-03.96	137-1611 Tim Reed Construction	\$	(634.00)
3-2-10-30-03.97	006-1702 Superneau Custom Homes	\$	(317.00)
3-2-10-30-03.98	007-1702 Casey Corbeil Construction	\$	(317.00)
3-2-10-30-03.99	008-1703 CAX LLC	\$	(317.00)
3-2-10-30-04.00	012-1703 Randall & Cathy Yates	\$	(317.00)
3-2-10-30-04.01	015-1703 Martell Real Estate	\$	(317.00)
3-2-10-30-04.02	018-1704 Hidden Woods LLC	\$	(317.00)
3-2-10-30-04.03	020-1704 Tim Reed Construction	\$	(317.00)
3-2-10-30-04.04	027-1704 Tim Reed Construction	\$	(317.00)
3-2-10-30-04.05	040-1705 Ben Howard	\$	(317.00)
3-2-10-30-04.06	047-1705 CAX LLC	\$	(317.00)
3-2-10-30-04.07	048-1705 Peter Ballard	\$	(317.00)
3-2-10-30-04.08	060-1706 Ron & Carol Sweet	\$	(634.00)
3-2-10-30-04.09	061-1706 Vermont Wood Structures	\$	(317.00)
3-2-10-30-04.10	068-1707 Tim Reed Construction	\$	(317.00)
3-2-10-30-04.11	073-1707 CAX LLC	\$	(317.00)
3-2-10-30-04.12	074-1707 Kayla & Daniel Mathieu	\$	(317.00)
3-2-10-30-04.13	075-1707 Micheal & Janine Rocheleau	\$	(317.00)
3-2-10-30-04.14	080-1708 Cathy & Lary Martell	\$	(423.00)
3-2-10-30-04.15	090-1710 Tim Reed Construction	\$	(317.00)
3-2-10-30-04.16	091-1710 Todd & Holly Cadieux	\$	(317.00)
3-2-10-30-04.17	092-1710 Brent, Diane, Heather & John Brigham	\$	(951.00)
3-2-10-30-04.18	097-1711 William Superneau	\$	(317.00)
3-2-10-30-04.19	099-1711 Kristy & Richard Gordon	\$	(317.00)
3-2-10-30-99.00	Highway Accumulated Interest	\$	26.19
<b>Total HIGHWAY IMPACT FEES</b>		<b>\$</b>	<b>(10,445.29)</b>
<b>Total LIABILITY, FUND BALANCE</b>		<b>\$</b>	<b>(143,740.02)</b>



**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2017**  
**Long Term Debt**

<b>Account</b>	<b>Account Name</b>	<b>Period 12-Dec</b>
<b>ASSET</b>		
4-1-00-00-01.05	Due To/From Other Funds	\$ -
	<b>TOTAL ASSET</b>	<b>\$ -</b>
<b>LIABILITY</b>		
4-2-00-30-00.27	2011 MEC Expansion Loan	\$ (44,685.81)
4-2-00-30-00.28	2010 VMBB Loan	\$ (910,000.00)
4-2-00-30-00.35	2017 Freightliner Tandem	\$ (49,125.82)
	<b>TOTAL LIABILITY</b>	<b>\$ (1,003,811.63)</b>
<b>FUND BALANCE</b>		
4-3-00-00-00.00	Fund Balance	\$ (1,003,811.63)
4-3-00-00-00.05	Budgeted Fund Balance	\$ -
	<b>Total Prior Years Fund Balance</b>	<b>\$ (1,003,811.63)</b>
	<b>Total Liability, Fund Balance</b>	<b>\$ (1,003,811.63)</b>

**Town of Georgia, VT General Ledger**  
**Balance Sheet - December 31, 2017**  
**Reserve Funds**

Account Name	Period 12-Dec
<b>CASH RESTRICTED</b>	
Administrative Reserve Fund	\$ 8,589.98
Bridge Reserve Fund	\$ 114,086.23
Conservation General Fund	\$ 19,525.78
Conservation Reserve Fund	\$ 64,705.57
Fire Department Reserve Fund	\$ 209,983.26
First Response Reserve Fund	\$ 5,375.21
Highway Reserve Fund	\$ 111,616.67
Library Reserve Fund	\$ 206.54
Paving Reserve	\$ 70,000.00
Planning Reserve Fund	\$ 959.90
Reappraisal Reserve Fund	\$ 190,034.70
Records Preservation	\$ 34,629.96
<b>Total CASH RESTRICTED</b>	<b>\$ 829,713.80</b>

**Town of Georgia, VT General Ledger**  
**2017 Trial Balance**  
**2018 Proposed Budget**

<u>General Ledger Descriptions</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2018 Budget</u>
<b>TAX REVENUES</b>				
Current Taxes	\$ 1,668,161.00	\$ 1,409,816.54	\$ 258,344.46	\$ 1,687,593.00
Delinquent Taxes	\$ -	\$ 220,784.60	\$ (220,784.60)	\$ -
Interest: Delinquent Taxes	\$ 18,000.00	\$ 15,929.43	\$ 2,070.57	\$ 18,000.00
Delinquent Collector Fees	\$ 18,000.00	\$ 17,488.33	\$ 511.67	\$ 18,000.00
Municipal Tax Portion	\$ 12,000.00	\$ 14,304.59	\$ (2,304.59)	\$ 14,000.00
<b>Total Tax Revenue</b>	<b>\$ 1,716,161.00</b>	<b>\$ 1,678,323.49</b>	<b>\$ 37,837.51</b>	<b>\$ 1,737,593.00</b>
<b>FEES, LICENSES, FINES</b>				
State of VT Fines	\$ -	\$ -	\$ -	\$ -
Planning Fees	\$ 6,000.00	\$ 3,625.00	\$ 2,375.00	\$ 4,000.00
Vault Time	\$ 800.00	\$ 609.00	\$ 191.00	\$ 800.00
Green Mountain Passports	\$ 50.00	\$ 88.00	\$ (38.00)	\$ 50.00
Zoning Fees	\$ 14,000.00	\$ 12,551.59	\$ 1,448.41	\$ 14,000.00
DMV Registration Fees	\$ 400.00	\$ 336.00	\$ 64.00	\$ 400.00
Recording Fees	\$ 45,000.00	\$ 49,705.00	\$ (4,705.00)	\$ 47,000.00
Marriage Licenses	\$ 200.00	\$ 240.00	\$ (40.00)	\$ 200.00
Hunting & Fishing Licenses	\$ 300.00	\$ 230.50	\$ 69.50	\$ 300.00
Overweight Permit Fees	\$ 800.00	\$ 830.00	\$ (30.00)	\$ 800.00
Dog Licenses	\$ 3,000.00	\$ 4,163.00	\$ (1,163.00)	\$ 4,000.00
Driveway Permit Fees	\$ 300.00	\$ 175.00	\$ 125.00	\$ 300.00
Dog Fines	\$ -	\$ 105.00	\$ (105.00)	\$ -
Liquor Licenses	\$ 395.00	\$ 395.00	\$ -	\$ 395.00
Parks and Recreation Revenues	\$ 3,500.00	\$ 3,075.00	\$ 425.00	\$ 3,000.00
<b>Total Fees, Licenses, Fines</b>	<b>\$ 74,745.00</b>	<b>\$ 76,128.09</b>	<b>\$ (1,383.09)</b>	<b>\$ 75,245.00</b>
<b>STATE OF VERMONT</b>				
State Aid To Highways	\$ 146,588.00	\$ 146,506.12	\$ 81.88	\$ 146,500.00
Traffic Fines	\$ 7,000.00	\$ 2,994.99	\$ 4,005.01	\$ 3,500.00
Railroad Tax	\$ 4,000.00	\$ 4,373.47	\$ (373.47)	\$ 4,373.00
Pilot Payment	\$ 2,500.00	\$ 2,382.66	\$ 117.34	\$ 2,162.00
State & Federal Reimbursements	\$ 42,288.00	\$ 40,271.00	\$ 2,017.00	\$ 40,271.00
Appraisals	\$ 17,706.00	\$ 17,791.00	\$ (85.00)	\$ 17,800.00
Equalization Payment	\$ 404.00	\$ 2,093.00	\$ (1,689.00)	\$ 2,095.00
<b>Total State of Vermont</b>	<b>\$ 220,486.00</b>	<b>\$ 216,412.24</b>	<b>\$ 4,073.76</b>	<b>\$ 216,701.00</b>
<b>OTHER REVENUE</b>				
School Reimbursement	\$ 90,000.00	\$ 153,516.94	\$ (63,516.94)	\$ 74,000.00
Miscellaneous Revenue	\$ 55,000.00	\$ 51,504.85	\$ 3,495.15	\$ 55,000.00
Interest On Investments	\$ 100.00	\$ 81.71	\$ 18.29	\$ 100.00
Records Preservation	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
Copier Income	\$ 7,000.00	\$ 8,259.43	\$ (1,259.43)	\$ 7,000.00
Cell Tower Rental	\$ 81,396.00	\$ 78,470.25	\$ 2,925.75	\$ 82,032.00
Gifts to Town	\$ 600.00	\$ 700.00	\$ (100.00)	\$ 500.00
Revenue from Loans	\$ -	\$ 250,000.00	\$ (250,000.00)	\$ 350,000.00
Library Revenue	\$ 1,500.00	\$ 2,212.57	\$ (712.57)	\$ 200.00
Highway Revenue	\$ 2,500.00	\$ 3,173.42	\$ (673.42)	\$ 500.00
Highway Disaster Revenue	\$ -	\$ -	\$ -	\$ -
<b>Total Other Revenue</b>	<b>\$ 242,096.00</b>	<b>\$ 547,919.17</b>	<b>\$ (305,823.17)</b>	<b>\$ 569,332.00</b>

**Town of Georgia, VT General Ledger**  
**2017 Trial Balance**  
**2018 Proposed Budget**

<u>General Ledger Descriptions</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2018 Budget</u>
<b>GRANTS &amp; CAPITAL REVENUE</b>				
Restricted/Reserve Fund Revenue	\$ 331,550.00	\$ 239,831.44	\$ 91,718.56	\$ 161,435.00
Impact Fee Fund Revenue	\$ 43,767.00	\$ 27,951.47	\$ 15,815.53	\$ 82,000.00
Administration Grant Revenue	\$ -	\$ 1,100.00	\$ (1,100.00)	\$ -
Highway Grant Revenue	\$ -	\$ 84,500.00	\$ (84,500.00)	\$ -
Fire Department Grant Revenue	\$ -	\$ 2,200.00	\$ (2,200.00)	\$ -
First Response Grant Revenue	\$ -	\$ 191.45	\$ (191.45)	\$ -
Town Boards Grant Revenue	\$ -	\$ -	\$ -	\$ -
Parks & Recreation Grant Revenue	\$ -	\$ -	\$ -	\$ -
Library Grant Revenue	\$ -	\$ 3,625.00	\$ (3,625.00)	\$ -
<b>Total Grants &amp; Capital Revenue</b>	<b>\$ 375,317.00</b>	<b>\$ 359,399.36</b>	<b>\$ 15,917.64</b>	<b>\$ 243,435.00</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,628,805.00</b>	<b>\$ 2,878,182.35</b>	<b>\$ (249,377.35)</b>	<b>\$ 2,842,306.00</b>
<b>GRANTS &amp; CAPITAL EXPENDITURES</b>				
<i>Administration, Boards &amp; Commissions</i>				
Admin Purchase - Impact Fees	\$ 12,000.00	\$ 9,230.00	\$ (2,770.00)	\$ 22,000.00
Admin Purchase - Reserve Fund	\$ 100.00	\$ 112.38	\$ 12.38	\$ -
Admin Grant Expenditures	\$ -	\$ -	\$ -	\$ -
Lister Purchase - Reserve Fund	\$ -	\$ -	\$ -	\$ -
Town Boards Grant Expenditures	\$ -	\$ -	\$ -	\$ 2,880.00
Conservation Comm General Fund Exp	\$ 132,500.00	\$ 139,046.05	\$ 6,546.05	\$ -
Conservation Comm Reserve Fund Exp	\$ 17,300.00	\$ 4,406.58	\$ (12,893.42)	\$ -
Conservation Comm Grant Expenses	\$ -	\$ -	\$ -	\$ 11,100.00
<b>Total Administration</b>	<b>\$ 161,900.00</b>	<b>\$ 152,795.01</b>	<b>\$ (9,104.99)</b>	<b>\$ 35,980.00</b>
<i>Fire Department</i>				
Fire Dept. Current Year Purchase	\$ -	\$ -	\$ -	\$ 350,000.00
Fire Dept. Purchase - Impact Fees	\$ 15,000.00	\$ 13,293.46	\$ (1,706.54)	\$ 50,000.00
Fire Dept. Purchase - Reserve Fund	\$ 60,000.00	\$ -	\$ (60,000.00)	\$ 60,000.00
Fire Dept. Grant Expenditures	\$ -	\$ 4,400.00	\$ 4,400.00	\$ -
		\$ -	\$ -	
<b>Total Fire Department</b>	<b>\$ 75,000.00</b>	<b>\$ 17,693.46</b>	<b>\$ (57,306.54)</b>	<b>\$ 460,000.00</b>
<i>First Response</i>				
First Response Purchase - Reserve Fund	\$ 1,300.00	\$ -	\$ (1,300.00)	\$ 1,300.00
First Response Grant Expenditures	\$ -	\$ 191.45	\$ 191.45	\$ -
<b>Total First Response</b>	<b>\$ 1,300.00</b>	<b>\$ 191.45</b>	<b>\$ (1,108.55)</b>	<b>\$ 1,300.00</b>
<i>Parks &amp; Recreation</i>				
Parks & Rec. Purchase - Impact Fees	\$ 8,425.00	\$ -	\$ (8,425.00)	\$ 8,000.00
Parks & Rec. Purchase - Reserve Fund	\$ 33,800.00	\$ 10,592.25	\$ (23,207.75)	\$ -
Parks & Rec. Grant Expenditures	\$ -	\$ -	\$ -	\$ -
<b>Total Parks &amp; Recreation</b>	<b>\$ 42,225.00</b>	<b>\$ 10,592.25</b>	<b>\$ (31,632.75)</b>	<b>\$ 8,000.00</b>
<i>Library</i>				
Library Purchase - Impact Fees	\$ 2,842.00	\$ -	\$ (2,842.00)	\$ 2,000.00
Library Purchase - Reserve Fund	\$ 868.00	\$ -	\$ (868.00)	\$ -
Library Grant Expenditures	\$ -	\$ 3,625.00	\$ 3,625.00	\$ -
<b>Total Library</b>	<b>\$ 3,710.00</b>	<b>\$ 3,625.00</b>	<b>\$ (85.00)</b>	<b>\$ 2,000.00</b>

**Town of Georgia, VT General Ledger**  
**2017 Trial Balance**  
**2018 Proposed Budget**

<b><u>General Ledger Descriptions</u></b>	<b><u>2017 Budget</u></b>	<b><u>2017 Actual</u></b>	<b><u>Variance</u></b>	<b><u>2018 Budget</u></b>
<b><i>Highway</i></b>				
Hwy Dept. Current Year Loan	\$ -	\$ -	\$ -	\$ -
Hwy Equipment Purchase - Impact Fees	\$ 5,500.00	\$ 5,428.01	\$ (71.99)	\$ -
Hwy Equipment Purchase - Reserve Fund	\$ 15,682.00	\$ 15,674.18	\$ (7.82)	\$ 16,155.00
Highway Grant Expenditures	\$ -	\$ 84,500.00	\$ 84,500.00	\$ -
State Aid Paving Money from Restricted	\$ 70,000.00	\$ 70,000.00	\$ -	\$ 70,000.00
<b>Total Highway</b>	<b>\$ 91,182.00</b>	<b>\$ 175,602.19</b>	<b>\$ 84,420.19</b>	<b>\$ 86,155.00</b>
<b>TOTAL GRANTS &amp; CAPITAL EXP.</b>	<b>\$ 375,317.00</b>	<b>\$ 360,499.36</b>	<b>\$ (14,817.64)</b>	<b>\$ 593,435.00</b>
<b>GENERAL GOVERNMENT</b>				
<b>SELECTBOARD</b>				
Selectboard Salaries	\$ 4,050.00	\$ 4,050.00	\$ -	\$ 6,250.00
Administrative Salaries	\$ 103,020.00	\$ 91,344.88	\$ (11,675.12)	\$ 105,080.00
Fire Warden	\$ 200.00	\$ -	\$ (200.00)	\$ 200.00
Selectboard Expenses	\$ 500.00	\$ 427.64	\$ (72.36)	\$ 750.00
Board Of Civil Authority	\$ 200.00	\$ 400.00	\$ 200.00	\$ 1,000.00
Streetlights	\$ 3,600.00	\$ 3,223.39	\$ (376.61)	\$ 3,600.00
Admin Legal Expenses	\$ 100,000.00	\$ 25,972.32	\$ (74,027.68)	\$ 50,000.00
Admin Consultant Services	\$ 4,000.00	\$ 1,627.50	\$ (2,372.50)	\$ 50,900.00
Admin Contracted Services	\$ -	\$ -	\$ -	\$ -
Capital Budget	\$ -	\$ -	\$ -	\$ 4,100.00
Interest On Loan Payments	\$ 32,255.00	\$ 34,090.56	\$ 1,835.56	\$ 31,478.00
Property & Casualty Insurance	\$ 52,348.00	\$ 53,367.00	\$ 1,019.00	\$ 52,659.00
Roadside Flags	\$ 750.00	\$ 395.82	\$ (354.18)	\$ 750.00
General Contingency	\$ 5,000.00	\$ 958.45	\$ (4,041.55)	\$ 5,000.00
<b>Total Selectboard</b>	<b>\$ 305,923.00</b>	<b>\$ 215,857.56</b>	<b>\$ (90,065.44)</b>	<b>\$ 311,767.00</b>
<b>VOTER APPROVED PURCHASES</b>				
Vermont Municipal Bond Bank	\$ 70,000.00	\$ 70,000.00	\$ -	\$ 70,000.00
2011 Municipal Expansion Loan	\$ 10,372.00	\$ 10,363.08	\$ (8.92)	\$ 10,679.00
Tax Anticipation Loan	\$ -	\$ 250,000.00	\$ 250,000.00	\$ -
<b>Total Voter Approved Purchases</b>	<b>\$ 80,372.00</b>	<b>\$ 330,363.08</b>	<b>\$ 249,991.08</b>	<b>\$ 80,679.00</b>
<b>TOWN CLERK</b>				
Clerk's Office Salaries	\$ 45,760.00	\$ 46,130.14	\$ 370.14	\$ 46,675.00
Ballot Clerks' Salaries	\$ 1,200.00	\$ 670.00	\$ (530.00)	\$ 4,500.00
Asst. Clerk Salaries	\$ 3,750.00	\$ 3,174.36	\$ (575.64)	\$ 1,000.00
Records Supplies	\$ 12,000.00	\$ 11,789.54	\$ (210.46)	\$ 12,000.00
Election Expenses	\$ 2,000.00	\$ 1,785.56	\$ (214.44)	\$ 3,500.00
Records Preservation	\$ 4,000.00	\$ -	\$ (4,000.00)	\$ -
Dog Licenses	\$ 500.00	\$ 402.63	\$ (97.37)	\$ 500.00
Clerk's Misc. Expenses	\$ 50.00	\$ 49.76	\$ (0.24)	\$ 50.00
<b>Total Town Clerk</b>	<b>\$ 69,260.00</b>	<b>\$ 64,001.99</b>	<b>\$ (5,258.01)</b>	<b>\$ 68,225.00</b>
<b>TOWN TREASURER</b>				
Treasurer/Tax Collector	\$ 22,302.00	\$ 22,209.36	\$ (92.64)	\$ 23,003.00
Ass't Treasurer & Tax Collector	\$ 250.00	\$ -	\$ (250.00)	\$ 250.00
Treasurer Misc. Expenses	\$ 50.00	\$ 32.47	\$ (17.53)	\$ 50.00
<b>Total Town Treasurer</b>	<b>\$ 22,602.00</b>	<b>\$ 22,241.83</b>	<b>\$ (360.17)</b>	<b>\$ 23,303.00</b>

**Town of Georgia, VT General Ledger**  
**2017 Trial Balance**  
**2018 Proposed Budget**

<u>General Ledger Descriptions</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2018 Budget</u>
<b>DELINQUENT TAX COLLECTOR</b>				
Collector's Fees	\$ 18,000.00	\$ 17,488.33	\$ (511.67)	\$ 18,000.00
Collector's Misc. Expense	\$ 150.00	\$ -	\$ (150.00)	\$ 150.00
<b>Total Delinquent Tax Collector</b>	<b>\$ 18,150.00</b>	<b>\$ 17,488.33</b>	<b>\$ (661.67)</b>	<b>\$ 18,150.00</b>
<b>MUNICIPAL OFFICE</b>				
Admin Postage	\$ 6,000.00	\$ 4,667.05	\$ (1,332.95)	\$ 6,000.00
Admin Office Supplies	\$ 3,500.00	\$ 3,326.52	\$ (173.48)	\$ 4,000.00
Municipal Office Building Supplies	\$ 1,000.00	\$ 731.97	\$ (268.03)	\$ 1,000.00
Admin Copier Expenses	\$ 3,500.00	\$ 3,540.34	\$ 40.34	\$ 3,300.00
Printing and Publishing	\$ 3,000.00	\$ 3,364.24	\$ 364.24	\$ 3,000.00
Admin Mileage	\$ 800.00	\$ 709.95	\$ (90.05)	\$ 800.00
Municipal Office Utilities	\$ 4,500.00	\$ 4,404.95	\$ (95.05)	\$ 4,500.00
Municipal Office Phone	\$ 2,500.00	\$ 2,374.89	\$ (125.11)	\$ 2,500.00
Admin Training	\$ 2,500.00	\$ 1,480.00	\$ (1,020.00)	\$ 2,500.00
Admin Computer Support	\$ 4,000.00	\$ 4,745.31	\$ 745.31	\$ 5,000.00
Town Hall Grounds Flowers	\$ 250.00	\$ 116.00	\$ (134.00)	\$ 500.00
Admin Loan Interest	\$ -	\$ -	\$ -	\$ -
Admin Purchase - Current Year Taxes	\$ 5,800.00	\$ 6,800.00	\$ 1,000.00	\$ -
Admin Equipment Repair	\$ 250.00	\$ -	\$ (250.00)	\$ 250.00
Admin Money to Reserve Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Municipal Office</b>	<b>\$ 37,600.00</b>	<b>\$ 36,261.22</b>	<b>\$ (1,338.78)</b>	<b>\$ 33,350.00</b>
<b>BUILDINGS &amp; GROUNDS</b>				
Building Maintenance - Other	\$ 2,000.00	\$ 1,816.49	\$ (183.51)	\$ 5,000.00
Cemetery Maintenance	\$ 700.00	\$ 510.55	\$ (189.45)	\$ 3,750.00
Cemetery Mowing	\$ 3,400.00	\$ 2,767.50	\$ (632.50)	\$ 4,000.00
Fire Dept. Building Maintenance	\$ 6,000.00	\$ 4,947.12	\$ (1,052.88)	\$ 6,000.00
Library Building Maintenance	\$ 10,000.00	\$ 11,491.13	\$ 1,491.13	\$ 53,000.00
Municipal Grounds Mowing	\$ 4,300.00	\$ 4,075.00	\$ (225.00)	\$ 5,000.00
Town Hall Building Maintenance	\$ 2,000.00	\$ 2,250.97	\$ 250.97	\$ 4,500.00
Janitorial Supplies	\$ 2,000.00	\$ 1,446.54	\$ (553.46)	\$ 1,750.00
<b>Total Buildings &amp; Grounds</b>	<b>\$ 30,400.00</b>	<b>\$ 29,305.30</b>	<b>\$ (1,094.70)</b>	<b>\$ 83,000.00</b>
<b>PUBLIC SAFETY</b>				
Constables	\$ 500.00	\$ 250.00	\$ (250.00)	\$ 250.00
Emergency Medical Services	\$ 95,405.00	\$ 94,795.74	\$ (609.26)	\$ 97,313.00
Law Enforcement	\$ 93,331.00	\$ 82,210.07	\$ (11,120.93)	\$ 104,025.00
<b>Total Public Safety</b>	<b>\$ 189,236.00</b>	<b>\$ 177,255.81</b>	<b>\$ (11,980.19)</b>	<b>\$ 201,588.00</b>
<b>ANIMAL CONTROL</b>				
Animal Control Services	\$ 2,000.00	\$ 1,300.00	\$ (700.00)	\$ 2,000.00
Animal Control Expenses	\$ 800.00	\$ (40.00)	\$ (840.00)	\$ 800.00
Animal Control Mileage	\$ 700.00	\$ 400.73	\$ (299.27)	\$ 700.00
<b>Total Animal Control</b>	<b>\$ 3,500.00</b>	<b>\$ 1,660.73</b>	<b>\$ (1,839.27)</b>	<b>\$ 3,500.00</b>
<b>HEALTH OFFICER</b>				
Health Officers Salaries	\$ 620.00	\$ 620.00	\$ -	\$ 620.00

**Town of Georgia, VT General Ledger**  
**2017 Trial Balance**  
**2018 Proposed Budget**

<u>General Ledger Descriptions</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2018 Budget</u>
Health Officers Expenses	\$ 200.00	\$ 120.00	\$ (80.00)	\$ 200.00
Health Officers Mileage	\$ 50.00	\$ -	\$ (50.00)	\$ 50.00
<b>Total Health Officer</b>	<b>\$ 870.00</b>	<b>\$ 740.00</b>	<b>\$ (130.00)</b>	<b>\$ 870.00</b>
<b>FIRE DEPARTMENT</b>				
Fire Dept. Salaries	\$ 33,500.00	\$ 27,779.00	\$ (5,721.00)	\$ 33,500.00
Fire Dept. Supplies	\$ 400.00	\$ 289.88	\$ (110.12)	\$ 400.00
Fire Dept. Solid Waste Disposal	\$ 360.00	\$ 350.16	\$ (9.84)	\$ 396.00
Fire Dept. Utilities	\$ 10,000.00	\$ 10,791.42	\$ 791.42	\$ 11,000.00
Fire Dept. Repeater Electric	\$ 500.00	\$ 283.51	\$ (216.49)	\$ 300.00
Fire Dept. Phone	\$ 2,100.00	\$ 2,035.12	\$ (64.88)	\$ 2,600.00
Fire Dept. School / Training	\$ 3,500.00	\$ 3,019.65	\$ (480.35)	\$ 4,000.00
Fire Prevention	\$ 2,000.00	\$ 1,721.33	\$ (278.67)	\$ 1,500.00
Dispatching	\$ 8,326.00	\$ 8,325.66	\$ (0.34)	\$ 8,493.00
Loan Interest payments	\$ 1,436.00	\$ 1,436.05	\$ 0.05	\$ 2,606.00
Fire Dept. Fuels & Oils	\$ 5,000.00	\$ 3,362.71	\$ (1,637.29)	\$ 3,000.00
Fire Dept. Purchase - Current Year	\$ 26,000.00	\$ 26,000.00	\$ -	\$ 26,000.00
Fire Dept. Turn Out Gear	\$ 6,500.00	\$ 6,952.92	\$ 452.92	\$ 7,500.00
Fire Dept. Hose	\$ 2,500.00	\$ 2,405.81	\$ (94.19)	\$ 2,500.00
Fire Dept. Apparatus	\$ 1,000.00	\$ 885.46	\$ (114.54)	\$ 1,000.00
Communications Equipment	\$ 1,000.00	\$ 989.75	\$ (10.25)	\$ 1,500.00
Furniture/Computer Supplies	\$ 1,400.00	\$ 1,348.53	\$ (51.47)	\$ 1,500.00
Fire Dept. Equipment Repair	\$ 3,500.00	\$ 2,442.47	\$ (1,057.53)	\$ 3,500.00
Fire Dept. Truck / Apparatus Repair	\$ 7,000.00	\$ 7,094.35	\$ 94.35	\$ 7,000.00
Fire Dept. Annual Required Testing	\$ 7,500.00	\$ 6,973.60	\$ (526.40)	\$ 7,000.00
Fire Dept. Money to Reserve Fund	\$ 70,000.00	\$ 70,000.00	\$ -	\$ 70,000.00
Fire Dept. Awards	\$ 1,000.00	\$ 921.22	\$ (78.78)	\$ 1,000.00
Fire Dept Miscellaneous Expense	\$ -	\$ 381.51	\$ 381.51	\$ 500.00
<b>Total Fire Department</b>	<b>\$ 194,522.00</b>	<b>\$ 185,790.11</b>	<b>\$ (8,731.89)</b>	<b>\$ 196,795.00</b>
<b>FIRST RESPONSE</b>				
First Response Stipends	\$ 5,000.00	\$ 1,550.00	\$ (3,450.00)	\$ 3,500.00
First Response Supplies	\$ 4,612.00	\$ 4,498.17	\$ (113.83)	\$ 5,625.00
First Response School/training	\$ 600.00	\$ 75.00	\$ (525.00)	\$ 1,500.00
First Response Equip Purchase - Current Yr.	\$ -	\$ -	\$ -	\$ -
First Response Equipment Repair	\$ 600.00	\$ 460.64	\$ (139.36)	\$ 600.00
First Response Money to Reserve Fund	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
First Response Misc. Expense	\$ 100.00	\$ -	\$ (100.00)	\$ 100.00
<b>Total First Response</b>	<b>\$ 12,912.00</b>	<b>\$ 8,583.81</b>	<b>\$ (4,328.19)</b>	<b>\$ 13,325.00</b>
<b>SOLID WASTE MANAGEMENT</b>				
Solid Waste Expenses	\$ 4,800.00	\$ 4,836.00	\$ 36.00	\$ 4,711.00
Green Up Day Expenditure	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
<b>Total Solid Waste</b>	<b>\$ 5,100.00</b>	<b>\$ 5,136.00</b>	<b>\$ 36.00</b>	<b>\$ 5,011.00</b>
<b>CONTRACTED ASSESSOR</b>				
Assessor Contracted Services	\$ 38,800.00	\$ 40,852.30	\$ 2,052.30	\$ 39,510.00
Appraisals	\$ -	\$ -	\$ -	\$ -
Lister Training	\$ 200.00	\$ -	\$ (200.00)	\$ 200.00
Assessor Computer Support	\$ 1,690.00	\$ 1,674.85	\$ (15.15)	\$ 1,700.00

**Town of Georgia, VT General Ledger  
2017 Trial Balance  
2018 Proposed Budget**

<b><u>General Ledger Descriptions</u></b>	<b><u>2017 Budget</u></b>	<b><u>2017 Actual</u></b>	<b><u>Variance</u></b>	<b><u>2018 Budget</u></b>
State Appraisal Money to Reserve Fund	\$ 15,623.00	\$ 15,697.50	\$ 74.50	\$ 16,000.00
<b>Total Contracted Assessor</b>	<b>\$ 56,313.00</b>	<b>\$ 58,224.65</b>	<b>\$ 1,911.65</b>	<b>\$ 57,410.00</b>
<b>AUDITORS</b>				
Auditors' Salaries	\$ 1,900.00	\$ 2,369.32	\$ 469.32	\$ 2,500.00
Town Report Expense	\$ 4,900.00	\$ 4,056.20	\$ (843.80)	\$ 5,250.00
Auditors' Expense	\$ -	\$ -	\$ -	\$ 10,000.00
Auditors' Misc. Expenses	\$ 100.00	\$ 15.72	\$ (84.28)	\$ 100.00
<b>Total Auditors</b>	<b>\$ 6,900.00</b>	<b>\$ 6,441.24</b>	<b>\$ (458.76)</b>	<b>\$ 17,850.00</b>
<b>TOWN BOARDS</b>				
Town Board Salaries	\$ 3,000.00	\$ 1,560.00	\$ (1,440.00)	\$ 3,000.00
Town Board Secretarial Salaries	\$ 250.00	\$ -	\$ (250.00)	\$ 250.00
Zoning / Planning Salaries	\$ 60,257.00	\$ 49,149.86	\$ (11,107.14)	\$ 61,460.00
Zoning Board Expenses	\$ 100.00	\$ -	\$ (100.00)	\$ 100.00
Planning Comm. Expenses	\$ 100.00	\$ 50.00	\$ (50.00)	\$ 100.00
Town Boards Mileage	\$ 400.00	\$ 175.00	\$ (225.00)	\$ 250.00
Zoning & Planning Legal Expenses	\$ 20,000.00	\$ 6,645.67	\$ (13,354.33)	\$ 20,000.00
Historical Society	\$ 5,000.00	\$ 4,958.57	\$ (41.43)	\$ 5,000.00
<b>Total Town Boards</b>	<b>\$ 89,107.00</b>	<b>\$ 62,539.10</b>	<b>\$ (26,567.90)</b>	<b>\$ 90,160.00</b>
<b>REGIONAL</b>				
County Tax	\$ 52,076.00	\$ 53,387.04	\$ 1,311.04	\$ 52,161.00
NW Regional Planning Comm Dues	\$ 4,727.00	\$ 4,727.00	\$ -	\$ 5,000.00
VLCT Dues	\$ 6,127.00	\$ 6,127.00	\$ -	\$ 6,260.00
Other Dues	\$ 200.00	\$ 215.00	\$ 15.00	\$ 200.00
Franklin County Industrial Dev. Corp Dues	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
<b>Total Regional</b>	<b>\$ 64,630.00</b>	<b>\$ 65,956.04</b>	<b>\$ 1,326.04</b>	<b>\$ 65,121.00</b>
<b>PARKS AND RECREATION</b>				
Parks & Rec Salaries	\$ 7,910.00	\$ 8,778.77	\$ 868.77	\$ 9,000.00
TNC Public Water System Expenses	\$ 1,000.00	\$ 440.00	\$ (560.00)	\$ 1,000.00
Parks & Rec Printing / Publishing	\$ 200.00	\$ 160.86	\$ (39.14)	\$ 200.00
Parks & Rec Supplies	\$ 500.00	\$ 562.67	\$ 62.67	\$ 750.00
Parks & Rec Fall Fest	\$ 4,400.00	\$ 5,465.31	\$ 1,065.31	\$ 4,750.00
Parks & Rec Solid Waste Disposal	\$ 3,000.00	\$ 968.92	\$ (2,031.08)	\$ 1,000.00
Parks & Rec Mileage	\$ 1,750.00	\$ 1,475.84	\$ (274.16)	\$ 500.00
Parks & Rec Utilities	\$ 2,000.00	\$ 402.13	\$ (1,597.87)	\$ 500.00
Parks & Rec Building Maintenance	\$ 2,300.00	\$ 2,177.86	\$ (122.14)	\$ 2,500.00
Parks & Rec Contracted Services	\$ 200.00	\$ -	\$ (200.00)	\$ -
Parks & Rec Loan Interest	\$ -	\$ -	\$ -	\$ -
Parks & Rec Equipment Fuel & Oils	\$ 400.00	\$ 201.29	\$ (198.71)	\$ 400.00
Parks & Rec Purchase - Current Year	\$ 31,775.00	\$ -	\$ (31,775.00)	\$ -
Parks & Rec Equipment Repair	\$ 250.00	\$ 695.48	\$ 445.48	\$ 250.00
Parks & Rec Money to Reserve Fund	\$ 4,070.00	\$ 3,923.51	\$ (146.49)	\$ 4,100.00
Parks & Rec Misc. Expense	\$ 100.00	\$ 24.00	\$ (76.00)	\$ 100.00
<b>Total Parks &amp; Recreation</b>	<b>\$ 59,855.00</b>	<b>\$ 25,276.64</b>	<b>\$ (34,578.36)</b>	<b>\$ 25,050.00</b>
<b>LIBRARY</b>				
Library Salaries	\$ 55,588.00	\$ 52,120.02	\$ (3,467.98)	\$ 56,700.00



**Town of Georgia, VT General Ledger**  
**2017 Trial Balance**  
**2018 Proposed Budget**

<u>General Ledger Descriptions</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2018 Budget</u>
Library Sick pay	\$ 642.00	\$ 380.00	\$ (262.00)	\$ 655.00
Library Vacation	\$ 1,280.00	\$ 1,130.00	\$ (150.00)	\$ 2,000.00
Library Holiday	\$ 1,536.00	\$ 960.00	\$ (576.00)	\$ 1,000.00
Library Social Security	\$ 2,713.00	\$ 3,844.42	\$ 1,131.42	\$ 3,845.00
Library Retirement	\$ 2,413.00	\$ 2,368.23	\$ (44.77)	\$ 2,460.00
Library Health Insurance	\$ 15,461.00	\$ 14,055.74	\$ (1,405.26)	\$ 16,840.00
Library HRA Funding	\$ -	\$ 294.16	\$ 294.16	\$ 1,250.00
Library Dental Insurance	\$ 428.00	\$ 412.75	\$ (15.25)	\$ 435.00
Library Supplies	\$ 2,333.00	\$ 2,386.39	\$ 53.39	\$ 2,400.00
Adult Books	\$ 5,203.00	\$ 4,245.24	\$ (957.76)	\$ 2,000.00
Children's Books	\$ 3,893.00	\$ 2,848.42	\$ (1,044.58)	\$ 3,500.00
Periodicals	\$ 683.00	\$ 568.73	\$ (114.27)	\$ 700.00
Audio Visual	\$ 2,102.00	\$ 1,157.44	\$ (944.56)	\$ 2,000.00
Young Adult Books	\$ 1,015.00	\$ 571.27	\$ (443.73)	\$ 1,000.00
Library Interlibrary Loan	\$ 386.00	\$ 420.28	\$ 34.28	\$ 1,000.00
Library Online/Electronic	\$ 1,847.00	\$ 1,474.65	\$ (372.35)	\$ 1,885.00
Library Utilities	\$ 8,628.00	\$ 9,638.07	\$ 1,010.07	\$ 9,730.00
Library Phone	\$ 761.00	\$ 801.78	\$ 40.78	\$ 800.00
Library Training/Workshops	\$ 660.00	\$ 1,148.77	\$ 488.77	\$ 750.00
Library Educational Programs	\$ 508.00	\$ 215.80	\$ (292.20)	\$ 525.00
Library Purchase - Current Year	\$ 441.00	\$ -	\$ (441.00)	\$ 450.00
Library Equipment Repair	\$ 207.00	\$ 9.16	\$ (197.84)	\$ 235.00
Library Money to Reserve Fund	\$ -	\$ -	\$ -	\$ -
Library Misc Expense	\$ -	\$ 16.99	\$ 16.99	\$ 100.00
<b>Total Library</b>	<b>\$ 108,728.00</b>	<b>\$ 101,068.31</b>	<b>\$ (7,659.69)</b>	<b>\$ 112,260.00</b>
<b>BENEFITS</b>				
Sick Pay	\$ 12,776.00	\$ 5,598.23	\$ (7,177.77)	\$ 12,000.00
Vacation Pay	\$ 16,699.00	\$ 12,731.83	\$ (3,967.17)	\$ 16,000.00
Bereavement Pay	\$ 1,000.00	\$ 1,118.89	\$ 118.89	\$ 1,000.00
Holiday Pay	\$ 16,357.00	\$ 13,220.42	\$ (3,136.58)	\$ 12,030.00
Social Security	\$ 40,516.00	\$ 38,774.59	\$ (1,741.41)	\$ 41,000.00
Retirement	\$ 29,000.00	\$ 29,090.88	\$ 90.88	\$ 30,000.00
Unemployment	\$ 1,045.00	\$ 709.00	\$ (336.00)	\$ 500.00
Insurance - Health	\$ 113,265.00	\$ 107,500.14	\$ (5,764.86)	\$ 123,159.00
Insurance - Health Reimbursement Acct.	\$ 7,000.00	\$ 6,926.03	\$ (73.97)	\$ 8,750.00
Insurance - Cobra	\$ 350.00	\$ 500.00	\$ 150.00	\$ 350.00
Insurance - Dental	\$ 3,200.00	\$ 3,063.28	\$ (136.72)	\$ 3,200.00
Uniforms	\$ 5,000.00	\$ 5,643.95	\$ 643.95	\$ 7,500.00
Disability & Accidental Death Insurance	\$ 4,652.00	\$ 4,652.00	\$ -	\$ 4,652.00
Workmen's Compensation	\$ 23,544.00	\$ 23,544.00	\$ -	\$ 22,923.00
<b>Total Benefits</b>	<b>\$ 274,404.00</b>	<b>\$ 253,073.24</b>	<b>\$ (21,330.76)</b>	<b>\$ 283,064.00</b>
<b>CONSERVATION</b>				
Conservation Purchase - Current Year	\$ 3,800.00	\$ 3,803.88	\$ 3.88	\$ 8,000.00
Conservation Money to Reserve Fund	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 16,000.00
Conservation Money to General Fund	\$ 4,070.00	\$ 3,923.51	\$ (146.49)	\$ 4,100.00
<b>Total Conservation</b>	<b>\$ 27,870.00</b>	<b>\$ 27,727.39</b>	<b>\$ (142.61)</b>	<b>\$ 28,100.00</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,658,254.00</b>	<b>\$ 1,694,992.38</b>	<b>\$ 36,738.38</b>	<b>\$ 1,718,578.00</b>

**Town of Georgia, VT General Ledger**  
**2017 Trial Balance**  
**2018 Proposed Budget**

<u>General Ledger Descriptions</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2018 Budget</u>
<b>HIGHWAY</b>				
<b>ROAD SURFACE MANAGEMENT</b>				
Highway Regular Labor	\$ 104,040.00	\$ 100,467.52	\$ (3,572.48)	\$ 106,121.00
Highway Overtime Labor	\$ 21,630.00	\$ 19,957.84	\$ (1,672.16)	\$ 22,063.00
Highway Part-time Mechanic	\$ 10,000.00	\$ 2,895.00	\$ (7,105.00)	\$ 10,000.00
Road Marking	\$ 500.00	\$ -	\$ (500.00)	\$ 500.00
Paving/blacktop	\$ 125,000.00	\$ 127,383.52	\$ 2,383.52	\$ 125,000.00
Processed Aggregate	\$ 35,000.00	\$ 31,592.97	\$ (3,407.03)	\$ 35,000.00
Dust Control	\$ 8,000.00	\$ 5,329.74	\$ (2,670.26)	\$ 7,000.00
Paving Money to Restricted Fund	\$ 70,000.00	\$ 70,000.00	\$ -	\$ 70,000.00
<b>Total Road Surface Management</b>	<b>\$ 374,170.00</b>	<b>\$ 357,626.59</b>	<b>\$ (16,543.41)</b>	<b>\$ 375,684.00</b>
<b>DRAINAGE MAINTENANCE</b>				
Culverts	\$ 8,000.00	\$ 7,355.71	\$ (644.29)	\$ 8,000.00
Erosion Control Materials	\$ 3,000.00	\$ 1,814.71	\$ (1,185.29)	\$ 3,000.00
<b>Total Drainage</b>	<b>\$ 11,000.00</b>	<b>\$ 9,170.42</b>	<b>\$ (1,829.58)</b>	<b>\$ 11,000.00</b>
<b>ROADSIDE MAINTENANCE</b>				
Tree/brush Removal	\$ 5,000.00	\$ 4,250.00	\$ (750.00)	\$ 4,250.00
Roadside Maintenance - Contracted Services	\$ -	\$ -	\$ -	\$ 3,000.00
Road signs	\$ 3,000.00	\$ 7,547.10	\$ 4,547.10	\$ 3,000.00
<b>Total Roadside Maintenance</b>	<b>\$ 8,000.00</b>	<b>\$ 11,797.10</b>	<b>\$ 3,797.10</b>	<b>\$ 10,250.00</b>
<b>WINTER MAINTENANCE</b>				
Winter Maint. Regular Labor	\$ 40,000.00	\$ 37,066.86	\$ (2,933.14)	\$ 40,800.00
Winter Maint. Overtime Labor	\$ 28,560.00	\$ 28,513.73	\$ (46.27)	\$ 29,132.00
Winter Sand and Salt	\$ 75,000.00	\$ 72,381.51	\$ (2,618.49)	\$ 75,000.00
Winter Parts and Supplies	\$ 10,000.00	\$ 10,268.38	\$ 268.38	\$ 10,000.00
<b>Winter Maintenance</b>	<b>\$ 153,560.00</b>	<b>\$ 148,230.48</b>	<b>\$ (5,329.52)</b>	<b>\$ 154,932.00</b>
<b>BRIDGES</b>				
Bridges - Contract Services	\$ -	\$ -	\$ -	\$ -
Bridge Materials	\$ -	\$ -	\$ -	\$ -
Bridge - Culvert Current Year Taxes	\$ -	\$ -	\$ -	\$ -
Bridge - Culvert Reserve Fund	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00
<b>Total Bridges</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>\$ 20,000.00</b>
<b>EQUIPMENT</b>				
Equipment Fuels And Oils	\$ 40,000.00	\$ 31,427.19	\$ (8,572.81)	\$ 32,000.00
Equipment Purchase - Current Year	\$ -	\$ -	\$ -	\$ -
Small Tools and Equipment	\$ 2,500.00	\$ 2,486.96	\$ (13.04)	\$ 3,500.00
Equipment Rental	\$ 5,000.00	\$ 1,703.96	\$ (3,296.04)	\$ 3,500.00
Hwy Parts and Supplies	\$ 40,000.00	\$ 40,863.07	\$ 863.07	\$ 40,000.00
Loan Interest Payment	\$ -	\$ 1,142.09	\$ 1,142.09	\$ 662.00
Equipment Money to Reserve Fund	\$ 52,000.00	\$ 52,000.00	\$ -	\$ 70,000.00
<b>Total Equipment</b>	<b>\$ 139,500.00</b>	<b>\$ 129,623.27</b>	<b>\$ (9,876.73)</b>	<b>\$ 149,662.00</b>

**Town of Georgia, VT General Ledger**  
**2017 Trial Balance**  
**2018 Proposed Budget**

<u>General Ledger Descriptions</u>	<u>2017 Budget</u>	<u>2017 Actual</u>	<u>Variance</u>	<u>2018 Budget</u>
<b>ROAD COMMISSIONER</b>				
Road Commissioner Salary	\$ 3,800.00	\$ 3,800.00	\$ -	\$ 3,895.00
Road Commissioner Permit Salary	\$ 400.00	\$ 175.00	\$ (225.00)	\$ 400.00
<b>Total Road Commissioner</b>	<b>\$ 4,200.00</b>	<b>\$ 3,975.00</b>	<b>\$ 225.00</b>	<b>\$ 4,295.00</b>
<b>GARAGE EXPENSE</b>				
Bldg./Grounds Main. Supplies	\$ 5,000.00	\$ 2,270.40	\$ (2,729.60)	\$ 25,000.00
Garage Utilities	\$ 4,100.00	\$ 4,250.12	\$ 150.12	\$ 4,100.00
Garage Phone	\$ 1,425.00	\$ 1,464.34	\$ 39.34	\$ 1,425.00
Garage Misc. Expense	\$ 100.00	\$ 64.69	\$ (35.31)	\$ 100.00
<b>Total Garage Expense</b>	<b>\$ 10,625.00</b>	<b>\$ 8,049.55</b>	<b>\$ (2,575.45)</b>	<b>\$ 30,625.00</b>
<b>DISASTER FUND</b>				
Disaster Regular Labor	\$ -	\$ -	\$ -	\$ -
Disaster Overtime Labor	\$ -	\$ -	\$ -	\$ -
Disaster Materials/Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total Disaster</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL HIGHWAY DEPARTMENT</b>	<b>\$ 721,055.00</b>	<b>\$ 688,472.41</b>	<b>\$ (32,582.59)</b>	<b>\$ 756,448.00</b>
<b>APPROPRIATIONS</b>				
Champlain Valley Agency On Aging	\$ 1,100.00	\$ 1,100.00	\$ -	\$ 1,100.00
Franklin County Animal Rescue Society	\$ 296.00	\$ -	\$ (296.00)	\$ -
Franklin County Home Health	\$ 9,030.00	\$ 9,030.00	\$ -	\$ 9,482.00
Northwest Counseling & Support	\$ 2,600.00	\$ 2,600.00	\$ -	\$ 2,600.00
Franklin County Court Diversion	\$ 1,250.00	\$ 1,250.00	\$ -	\$ 750.00
Watershed Association	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
Green Mountain Transit Agency	\$ 3,713.00	\$ 3,713.00	\$ -	\$ 3,713.00
Friends of Northern Lake Champlain	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00
Voices Against Violence/Laurie's House	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
<b>Total Appropriations</b>	<b>\$ 24,189.00</b>	<b>\$ 23,893.00</b>	<b>\$ (296.00)</b>	<b>\$ 23,845.00</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,778,805.00</b>	<b>\$ 2,767,857.15</b>	<b>\$ (10,947.85)</b>	<b>\$ 3,092,306.00</b>
<b>TOTAL REVENUES MINUS TAXES</b>	<b>\$ (960,644.00)</b>	<b>\$ (1,468,365.81)</b>	<b>\$ 507,721.81</b>	<b>\$ (1,154,713.00)</b>
<b>CASH APPLIED TO BUDGET</b>	<b>\$ (150,000.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (250,000.00)</b>
<b>TOTAL TO BE RAISED BY TAXES</b>	<b>\$ 1,668,161.00</b>			<b>\$ 1,687,593.00</b>

## **SELECTBOARD HIGHLIGHTS – 2017**

### **Town Meeting**

- Ric Nye and Tammy Hardy were elected to one-year terms on the Selectboard. Tara Wright was elected to a three-year term.
- Laurie Broe our long time Town Clerk retired and Cheryl Letourneau was elected our Town Clerk.
- Amber Baker was re-elected Town Treasurer.
- The residents of Georgia approved a Town operating and capital budget of \$2,778,805 which translated into a Town tax rate of \$.2750.

### **Town Highways**

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

- We were able to obtain a State paving grant for the second year in a row and resurfaced a portion of Oakland Station Road using this class 2 roadway grant to offset a portion of the cost. We also resurfaced portions of Conger Road, Quarry Hill Road, and Skunk Hill Road.
- Impact fees were used to purchase a hydro seeder.
- Road Foreman Wesley Combs retired and was replaced by Todd Cadieux. The Highway Department crew this year includes, John Rowley, Driver/Laborer, Robert Quesnel, Driver/Laborer, Jason Burt Part-time driver/laborer, Keith McNulty spare driver, James Cameron part-time grader operator.

### **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 continue to assist with Meals on Wheels deliveries in the Georgia community every Wednesday morning. Please call 524-3240 if you are also interested in volunteering to deliver or seeing if you qualify for delivery to your home.
- Administration Impact Fees were used to replace the computer system server.

### **Planning and Zoning**

- Ryan Bell replaced Lary Martell as our Planning Coordinator.
- Approximately \$ 61,831 was collected in Town Impact Fees. These funds will be used to offset capital expenditures, as defined by the new 2019-2023 Capital Budget Program which is being developed.

### **Items of Note**

- Most notably, the entire Town was shocked and deeply saddened by the death of Georgia Selectboard Chairman Chris Letourneau in October. Our deepest condolences go to his wife Cheryl, who is our new Town Clerk, and to his family. Chris served on the Selectboard from 2012 and had been Chairman since 2014.
- In accordance with State Statute 24 VSA 961-963 upon Chris' death public notice was made that a vacancy existed on the Selectboard and six interested individuals submitted their names for

consideration. Deb Woodward was chosen to fill the vacancy until the next election in March 2018.

- Dick McGrath, a long-time firefighter, and active member in this community and the Georgia Historical Society passed away in September. Our condolences to his wife Dee and his family.
- Our long time Town Auditor Bill Young retired. We thank him for his many years of dedicated service to our Town.
- In December, Georgia First Response became an official unit of Town Government. Andrew Dunsmore was appointed by the Selectboard as the first “Chief” of First Response.
- Through continued prudent budget building and management, the Town of Georgia enjoys a lower municipal tax rate than many surrounding towns. The proposed 2018 operating budget is \$3,092,306 of which \$1,687,593 is to be raised by taxes. This is an increase of 1.17% from 2017, however, due to the increase in the 2018 grand list, it is anticipated that there will be a decrease in the Town portion of the overall tax rate.

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 to express their deep appreciation to all the volunteers who work so unselfishly in endeavors for Georgia.

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

The Selectboard meets at 7:00 p.m. on the second and fourth Mondays of each month.

Thank you on behalf of the Selectboard and Town Administrator.

Matt Crawford, Chair  
Deb Woodward, Vice-Chair  
Tara Wright  
Ric Nye II, Road Commissioner  
Tammy Hardy

Michael R. McCarthy, Town Administrator

# 2018 CAPITAL BUDGET PROGRAM

Capital Item	Dept.	Proposed 2018	Salvage	Estimated Net Cost	Financing	Impact Fees	Reserve Fund	2018 Taxes	Grant Funds
Computer replacement (2)	Admin	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
Municipal Office Windows	Admin	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
New Service Window	Admin	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -
1920-1930 Grand List Restoration	Admin	\$ 2,880.00	\$ -	\$ 2,880.00	\$ -	\$ -	\$ 2,880.00	\$ -	\$ -
Sliver Lake Parking Area	Conservation	\$ 5,000.00	\$ -	\$ 5,000.00		\$ -	\$ 5,000.00	\$ -	\$ -
Lost Pond Right of Way	Conservation	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
Natural Area Structures	Conservation	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -
Scholarship & Friends of No. Lake Champlain Event	Conservation	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -	\$ -	\$ 1,100.00		
6E1 Engine Replacement*	Fire	\$ 550,000.00	\$ -	\$ 550,000.00	\$ 350,000.00	\$ -	\$ 200,000.00	\$ -	\$ -
Tank Replacement - Tanker 3	Fire	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -
Spreaders, Ram & Cutters	Fire	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -
Fire Hose	Fire	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -
Reflective Clothing	First Response	\$ 1,300.00	\$ -	\$ 1,300.00	\$ -	\$ -	\$ 1,300.00	\$ -	\$ -
Paving	Highway	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -
ADA Entrance	Library	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
Lighting Improvements	Library	\$ 39,000.00	\$ -	\$ 39,000.00	\$ -	\$ -	\$ -	\$ 39,000.00	\$ -
Adult Books	Library	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
Pavilion & Bathroom Repairs	Parks/Rec	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 826,280.00</b>	<b>\$ -</b>	<b>\$ 826,280.00</b>	<b>\$ 350,000.00</b>	<b>\$ 82,000.00</b>	<b>\$ 345,280.00</b>	<b>\$ 49,000.00</b>	<b>\$ -</b>
*All payments to be paid from reserve fund									

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Georgia 2017 Billed Grand List  
Tax Book Report  
\*\*\* GRAND TOTALS \*\*\*

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	MUNICIPAL	HOMESTEAD	NON-RESI
-----			
TAXABLE PARCELS	2,197		
ACRES	23,596.91		
REAL	601,976,665	394,650,800	207,325,865
Add			
(+) NON-APPROVED CONTRACTS		0	0
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	0		
(+) EQUIPMENT	24,075,151		0
Subtract			
(-) VETERAN	1,160,000	1,120,000	40,000
(-) FARM STAB	0	0	0
(-) CURRENT USE	14,450,110	6,836,840	7,613,270
(-) CONTRACTS	3,900,000	0	0
(-) SPECIAL EXEMP.		0	4,193,365
-----			
GRAND LIST	6,065,417.06	3,866,939.60	1,954,792.30
HOMESTEAD	517,145,000		
HOUSESITE	485,486,000		
LEASE	0.00		
NON-TAX COUNT	37		
NON-TAX VAL.	12,047,800		
LATE HOMESTEAD PENALTY:			3,753.02
RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
-----			
NON-RESIDENTIAL ED.	1.5384	1,954,792.30	3,007,252.53
HOMESTEAD ED.	1.3565	3,866,939.60	5,245,503.86
LOCAL AGREEMENT	0.0020	6,065,417.06	12,130.84
TOWN	0.2750	6,065,417.06	1,667,990.86
TOTAL TAX			9,936,631.11

# 2017 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, Kyle	Zoning Board	\$	20.00
Anderson, Mary	Library Aide		645.00
Baker, Amber	Town & School Treasurer & Assistant Town Clerk	*	26,171.24
Baker, Gary	Firefighter		1,827.50
Baker, Keith	Fire Chief & First Responder		3,383.00
Baker, Malcolm	Firefighter & Safety Officer		1,969.00
Baker, Michael	Fire Lieutenant & First Responder		2,400.00
Ballantyne, Edward	Board of Civil Authority		100.00
Barber, Jamieson	Firefighter & First Responder		1,760.00
Bates, Jolly	Maintenance Worker		1,937.00
Bell, Ryan	Planning Coordinator		2,106.00
Besette, Sharon	Bookkeeper		15,493.41
Bilodeau, George	Planning Commission & Board of Civil Authority		405.00
Brehaut, Allen	Cemetery Maintenance		2,182.00
Broe, Laurie	Town Clerk		12,344.50
Brown, Suzanna	Planning Commission		220.00
Bryant, Jeffrey	Firefighter		1,095.00
Burke, Kerry	Beach Supervisor		7,288.14
Burt, Jason	Road Crew		352.00
Cadieux, Todd	Road Foreman		59,905.34
Cameron II, James	Road Crew		240.00
Cameron II, Thomas	Road Crew		19,181.02
Combs, Lesley	Road Crew		8,744.18
Combs, Wesley	Road Crew		6,013.16
Cota III, A James	Assistant Fire Chief		1,998.00
Couture, Eric	Firefighter		1,982.50
Crawford, Matthew	Selectboard Member		760.00
Cribby, Diana	Library Aide		159.38
Deyak, Cindy	Zoning Administrator & Health Officer		37,910.38
Drew, Gregory	Planning Commission		180.00
Dubie, Chelsea	First Responder		190.00
Dunsmore, Andrew	Firefighter & First Responder President		1,367.50
Eppley, Randy	Firefighter		775.00
Ferrante, Thomas	Firefighter		455.00
Fitzgerald, Maurice	Planning Commission		200.00
Gensoli, Gerald	Road Crew		10,964.16
Gonyeau, Christopher	Firefighter		432.50
Graham Jr., Roy	Firefighter		190.00
Grimm, Heather	Firefighter & Library Aide		1,607.50
Hamlin, Richard	Zoning Board		40.00
Hanbury, Mari Jo	Auditor		752.71
Hathaway, Jeffrey	First Responder		110.00
Heinlein, Anthony	Planning Commission & Board of Civil Authority		260.00
Hemond, Justin	Firefighter		80.00
Hernandez, Karen	Library Aide		15.00
Hood, Jacqui	Board of Civil Authority		20.00
Jansen, Paul	Auditor & Board of Civil Authority		1,247.67
Jenkins, Krissy	Administrative Assistant/Selectboard Clerk/Lister Clerk	*	41,597.49
King, Patrick	Assistant Chief		2,239.00



**2017 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, Tara	Planning Commission	\$ 180.00
Labounty, Ian	Firefighter	87.50
Lamoureux, Craig	First Responder	290.00
Larose, Robert	Beach Manager	1,490.63
Letourneau, Cheryl	Town Clerk & Assistant Town Treasurer	38,733.10
Letourneau, Christopher	Selectboard Chair	1,050.00
Lewis, Carrie	Animal Control Officer	350.00
Little, Jeremy	Library Aide	959.38
Martell, Lary	Planning Coordinator	7,815.69
McCarthy, Michael	Town Administrator	48,894.40
McGregor, Joseph	Highway Maintenance	2,250.00
McWilliams, David	Animal Control Officer	950.00
Nye II, Eric	Firefighter, Selectboard, Road Commissioner	5,317.50
Owen, Kyle	Firefighter	10.00
Paquette, Julius	Firefighter & Deputy Fire Warden	122.50
Pembroke, Peter	Planning Commission Chair	220.00
Piper, Benjamin	Firefighter	1,207.50
Powell, James	Zoning Board Chair	40.00
Powell, Sara	Library Aide	62.50
Quesnel, Robert	Road Crew	49,508.07
Rainville Jr., Gilles	Zoning Board	40.00
Rainville, Gilles W.	Board of Civil Authority	110.00
Reynolds, Lori	Library Aide	9,316.26
Rowley Jr., John	Road Crew	50,027.11
Stone-Allard, Bridget	Librarian	35,550.00
Valyou, Jordan	Firefighter	685.00
Vance, Nichole	Library Aide	6,682.50
Vickers, Donald	Board of Civil Authority	60.00
Vincent, Andrew	Fire Leutenant	1,659.00
Vincent Sr, David	Board of Civil Authority	60.00
Volatile-Wood Craig	Board of Civil Authority	130.00
Waite, Mary	Auditor	709.59
Waite, Paul	Maintenance Worker	4,824.73
Wa;ler, Sara	Library Aide	62.50
Webster, Kevin	Delinquent Tax Collector & 1st Constable	17,873.33
Williams, Robert	Fire Captain	1,971.00
Woodward, Deb	Board of Civil Authority	60.00
Wright, Tara	Selectboard Member	770.00
Young, William	Auditor Chair	439.35
		<hr/> <hr/>
		\$ 571,885.42

# Town of Georgia, Vermont

## 2017 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	36	\$ 12.00	\$ 432.00	\$ 180.00	\$ 36.00	\$ 648.00
Male						
Neutered	267	\$ 5.00	\$ 1,335.00	\$ 1,335.00	\$ 144.00	\$ 2,814.00
Female						
Unspayed	30	\$ 12.00	\$ 360.00	\$ 150.00	\$ 40.00	\$ 550.00
Female						
Spayed	318	\$ 5.00	\$ 1,590.00	\$ 1,590.00	\$ 188.00	\$ 3,368.00
Female						
Special						
Licenses	16		\$ 23.00	\$ 80.00	\$ 4.00	\$ 107.00
Male						
Special						
Licenses	9		\$ 11.00	\$ 45.00		\$ 56.00
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	676		\$ 3,751.00	\$ 3,380.00	\$ 412.00	\$ 7,543.00

**TOWN of GEORGIA**  
**DELINQUENT TAXES MONTHLY STATUS**  
**Kevin G. Webster, Delinquent Tax Collector**  
**31 DECEMBER 17**

Starting Balance	Month	Interest Added	Collected	Adjustments	Ending Balance
\$176,453.27	January	\$1,687.75	\$22,010.13	\$0.00	\$156,130.89
\$156,130.89	February	\$1,984.53	\$21,114.26	\$0.00	\$137,001.16
\$137,001.16	March	\$1,778.18	\$9,936.10	\$0.00	\$128,843.24
\$128,843.24	April	\$1,724.76	\$5,209.42	\$0.00	\$125,358.58
\$125,358.58	May	\$1,692.41	\$2,093.24	\$0.00	\$124,957.75
\$124,957.75	June	\$1,143.08	\$46,880.67	\$0.00	\$79,220.16
\$79,220.16	July	\$1,036.70	\$7,929.88	\$0.00	\$72,326.98
\$72,326.98	August	\$926.09	\$3,662.89	\$0.00	\$69,590.18
\$69,590.18	September	\$925.66	\$272.70	\$0.00	\$70,243.14
\$70,243.14	October	\$890.14	\$43,952.21	\$200,688.20	\$227,869.27
\$227,869.27	November	\$2,317.04	\$61,008.00	\$0.00	\$169,178.31
\$169,178.31	December	\$1,808.94	\$12,644.53	\$0.00	\$158,342.72
	<b>Totals</b>	\$17,915.28	\$236,714.03	\$200,688.20	

**Adjustments:**

October      Delinquent taxes for 2017

**2017 DELINQUENT TAX REPORT**  
**JANUARY 1, 2018**  
**Kevin G. Webster, Delinquent Tax Collector**

<b>Parcel</b>	<b>Name</b>	<b>Tax Year</b>	<b>Principal &amp; Interest</b>
115340000	ARLP REO VI LLC	2016	5,336.83
115340000	ARLP REO VI LLC	2017	4,669.99
107030000	BABCOCK RICHARD & KAREN	2017	1,288.34
111980000	BATCHELDER GEORGE	2016	1,186.46
111980000	BATCHELDER GEORGE	2017	2,003.98
111810000	BELVAL ROLAND ESTATE	2017	699.95
200000134	BERTEK SYSTEMS INC.	2017	39.93
116520100	CARSON BRETT	2016	6,229.82
116520100	CARSON BRETT	2017	5,451.44
111780000	CBB ENTERPRISES	2016	603.10
111780000	CBB ENTERPRISES	2017	527.73
113030000	COBB-ROZELL WANDA	2016	890.48
113030000	COBB-ROZELL WANDA	2017	1,054.08
114510000	CONANT SCOTT	2017	4,033.03
114880000	DECKER WADE	2016	660.24
114880000	DECKER WADE	2017	577.72
117790000	DECKER WADE	2016	1,242.12
117790000	DECKER WADE	2017	1,086.96
100130000	FRANCIS RANDY & KATHY	2016	1,031.34
100130000	FRANCIS RANDY & KATHY	2017	1,264.75
111090000	GAUDETTE RICHARD	2016	5,251.64
111090000	GAUDETTE RICHARD	2017	4,535.30
103950000	GAUDETTE VINTON JR	2017	1,719.90
112770000	HEATH CINDY	2017	3,305.69
105690000	HORTON THOMAS & CAROL	2017	1,440.98
107120000	HUTCHINSON JOHN & JEAN	2017	810.40
111970000	KARGEN PROPERTIES LLC	2016	689.85
111970000	KARGEN PROPERTIES LLC	2017	603.66
109200000	LYFORD CLAYTON & MARCIA	2017	4,989.01
103180000	LYFORD TODD & CINDY	2016	2,236.54
103180000	LYFORD TODD & CINDY	2017	1,970.23
106510000	MENARD DONNA RAE	2017	1,779.38
115920000	MITCHELL SUSAN	2016	4,332.68
115920000	MITCHELL SUSAN	2017	4,542.24
106240000	MORSE ESTHER	2017	48.27
115650000	NELSON BOYS DAIRY LLC	2017	1,050.29
109910000	PERRY MADONNE	2017	2,877.55
104340000	PRIME BARBARA	2017	2,313.05
114760000	REYNOLDS THOMAS & LORI	2016	583.32
114760000	REYNOLDS THOMAS & LORI	2017	1,029.97
112020000	RHODESIDE ACRES LLC	2016	9,238.92
112020000	RHODESIDE ACRES LLC	2017	8,084.55
111870000	RHODESIDE ACRES PROPERTIES LLC	2016	397.79
113680000	ROY RITA & MEAD ERNEST	2016	89.88
105300000	SELIGMAN ALFRED P & WOLFE-SELIGMAN GISELA RUTH	2017	5,021.82
112820000	SHAPPY SUSAN	2016	361.78
112820000	SHAPPY SUSAN	2017	3,594.17
107000000	SULLIVAN JOSEPH & MICHAEL	2016	11,293.04

107000000	SULLIVAN JOSEPH & MICHAEL	2017	10,969.51
108160000	U S BANK NATIONAL ASSOCIATION - TRUSTEE	2017	3,122.40
114070000	VALYOU JONATHAN	2016	4,001.46
114070000	VALYOU JONATHAN	2017	3,238.68
103210000	VIRGA MARY	2017	1,775.79
113990000	WELLS BRYAN	2016	2,926.63
113990000	WELLS BRYAN	2017	2,560.92
111830000	WELLS BRYAN & MOQUIN ERICA	2016	653.89
111830000	WELLS BRYAN & MOQUIN ERICA	2017	572.18
112860000	WELLS FRANK & DEENA	2016	252.49
112860000	WELLS FRANK & DEENA	2017	4,198.58

<b>TOTAL</b>			<b>\$158,342.72</b>
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Delinquent as of Jan. 1st, 2017	\$	176,453.27
Delinquent as of Oct 17th, 2017	\$	63,758.43
Delinquent Taxes turned over for collection	\$	200,688.20
Interest added	\$	17,915.28
Delinquent Principal Collected	\$	(220,784.60)
Delinquent Interest Collected	\$	(15,929.43)
Total Collected	\$	(236,714.03)
Abatements	\$	-
Ending Balance as of Dec 31, 2017	\$	158,342.72

## **Georgia Conservation Commission 2017 Report**

This past spring the Commission conserved a 177-acre parcel located at the end of Silver Lake Road. The GCC acquired a \$132,500 award from the Vermont Housing and Conservation Board (VCHB). The remainder of the funding for the purchase was allocated from the town's Conservation Reserve Fund. This parcel is now known as Silver Lake Woods. The Vermont Land Trust (VLT) and VCHB will hold the conservation easement. VLT will be the main contact responsible for easement stewardship in perpetuity. The Commission believes that this property will be a great educational, recreational, and natural resource for the residents of Georgia. The primary objective of the purchase and conservation of this land is to protect the property's natural areas, natural communities, undeveloped character, and scenic open space; and to provide opportunities for low-impact, pedestrian public outdoor recreation.

A parking area is in the planning process on the Class 4 portion of Silver Lake Rd. The parcel is best accessed using Skunk Hill Rd from 104A, when the road bears left go straight and you will be on Silver Lake Rd. Proceed about .63 miles; on your left the Class 4 portion of Silver Lake Rd. begins. The initial portion of the road is a residence drive. Please park so as not to block the drive. Walking that road for about .2 miles you come to the South property border.

Green Up Day- First Saturday in May! Once again, Green Up Day in Georgia, VT produced a mountain of roadside garbage picked off our town roads. 116 bags of litter, 52 tires and discarded motor oil were all collected by several dozen volunteers from various parts of town. This continues to be a challenging event for participation as the first days of spring are a busy time for many families and individuals, but we want to thank those who choose to donate their time and effort. Northwest Vermont Solid Waste District generously provides the drop off site and staffing to make this event happen. They have begun to monitor incoming drop-offs as they have seen some people take advantage of the event by presenting their own household trash as collected roadside litter. Report illegal dumping in our town here: <http://nwswd.org/report-illegal-activity/>. Green Up Vermont is not a state agency. Individual financial donations are crucial to the future success of Green Up Day as are donations of time and effort. <http://www.greenupvermont.org>

In June the Georgia Conservation Commission co-sponsored a free Backyard Composting Class at the Northwest Vermont Solid Waste District here in Georgia. The event was standing room only as participants learned the ins and outs of do-it-yourself composting from Master Composter Aaron Shepard of the NWSWD, and discounted composters and food scrap bins were made available for sale. The highly discounted composters generated quite a bit of interest and drew participants from as far as Burlington. New mandatory state composting laws to be in effect by 2020 are also certainly driving interest in the topic. The GCC aims to run another composting class with the NWSWD during the spring/summer of 2018.

The annual GCC scholarship is awarded to a member of the graduating high school class who is planning to attend a post-secondary school and major in a field or related field of conservation, environmental studies or ecology, and is a resident of the Town of Georgia. The applicant must plan to attend a college or university in September of the current year. The 2017 Georgia Conservation Commission Scholarship award was given to *Devin Lumbra*. Devin is a 2017 South Burlington High School graduate who is attending the University of Maine. His plan is to obtain a major in Wildlife Ecology. His extensive listing of community service relating to Green Up Day and homeless shelter and beach cleanup efforts served as his qualification to receive the \$500 award.

Required Agricultural Practices (RAPs) were enacted in the state in March 2017 and the Vermont Agency of Agriculture, Food, and Marketing has conducted listening sessions and outreach to small certified farms, but there is little information being shared with the smallest farms (non-RAP operations that will not be certified or

inspected or enforced by the state) and municipalities that are asked to enforce on these small non-RAP operations. The Friends of Northern Lake Champlain (FNLC) is exploring the effectiveness of getting this information to small farms and municipalities by a series of small group workshops around the Northern arm of Lake Champlain.

On the evening of Thursday June 22, FNLC and GCC presented the backyard and small farmer workshop at the Georgia Stone Schoolhouse and were hosted by Rod and Betty Vallee.

Twenty four people attended which included the St. Albans Town planner, two legislators (Carl Rosenquist and Lynn Dickinson), five GCC members, four visiting watershed association members, and several back-yard farmers. Three free UVM soil samples were raffled off to the back-yard farmers.

On the week of September 25, the new parking lot for the Deer Brook Trail in the Russell Greene Natural Area was completed and is now fully functional and open to the public. Once again, we expect to see local citizens on the beautiful trails and boardwalks in the natural wetlands. The 10-car parking lot is located on the North side of Rte. 104a, one mile east of the US Rte. 7/VT 104a intersection and prominently marked with a new naturalist sign created by Ken Minck, long-time GCC Secretary.

Completion of the parking lot took a total team effort and GCC wishes to pass along our appreciation to the following participants that helped to bring the project to a successful finish:

1. The Town Select Board, who always gave unanimous approval for use of GCC funds and generously allowed the Town Crew to perform clearing and construction when the professional bidding process resulted in excessive costs and an extended time-frame for completion.
2. The entire Town Crew, who always went above and beyond and worked with the GCC time table down to the last detail. The public will be delighted to see their installation of the RGNA sign and stone bench in the new natural setting and the easy access ramp built from the parking lot to the walking trail.
3. Jim Bryce and Dan Ryea, Bryce Realty for donating and operating specialized construction equipment that allowed construction time to be shortened by at least two weeks.

Cristin Pullis was appointed by the Selectboard as the newest member of the Georgia Conservation Commission. We are happy to have her join us. As always we hope you get out and enjoy some of the many areas of natural beauty that we have worked to preserve and maintain. If you have questions, or want to get involved, stop in at our monthly meetings on the third Monday of each month or contact us on our Facebook page, **Georgia Vermont Conservation Commission**.

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

Zoning Administrator's Report  
2017

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 102 building permits were issued this year. Residential development grew in Georgia in 2017. New dwelling units increased from 18 in 2016 to 27 in 2017 and consisted of 26 new single family residences and one accessory apartment; six of the single family dwelling units were specifically for elderly housing. In addition, four commercial sign permits, two home occupation sign permits, and two home occupations were approved. The remaining building permits were issued for accessory structures including garages, sheds, decks, porches, pools, fences, and residential additions. In addition, five boundary line adjustments and three seasonal conversions were approved.

The Zoning Board of Adjustment conducted three hearings granting a conditional use permit for a contractor's shop and two amendments to previously issued conditional use permits.

**The Zoning Board of Adjustment meets on the first and third Mondays of each month on an as-needed basis to hold public hearings for conditional uses, variances, and zoning appeals. There are currently two vacancies on the board. If you are interested in serving your community on the Zoning Board of Adjustment, please contact the Zoning Administrator for further information.**

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

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

Cindy Deyak  
Zoning Administrator



Town of Georgia  
2017 Impact Fees Paid

<b>Permit Number</b>	<b>Applicant</b>	<b>Reference</b>	<b>Impact Fee</b>
BP-006-17	Superneau Custom Homes	Single family dwelling	\$ 2,348.00
BP-007-17	Casey Corbeil Construction	Single family dwelling	\$ 2,348.00
BP-008-17	CAX, LLC	Single family dwelling	\$ 2,348.00
BP-012-17	Yates, Randy	Single family dwelling	\$ 2,348.00
BP-015-17	Martell, Lary	Single family dwelling	\$ 2,348.00
BP-018-17	Hidden Woods, LLC	Single family dwelling	\$ 2,348.00
BP-020-17	Parent, Roger	Single family dwelling	\$ 2,348.00
BP-027-17	Reed Tim	Single family dwelling	\$ 2,348.00
BP-040-17	Howard, Benjamin	Single family dwelling	\$ 2,348.00
BP-047-17	CAX, LLC	Single family dwelling	\$ 2,348.00
BP-048-17	Ballard, Peter	Single family dwelling	\$ 2,348.00
BP-060-17	Sweet, Carol	Duplex	\$ 4,696.00
BP-061-17	Belisle, Travis/Superneau	Single family dwelling	\$ 2,348.00
BP-068-17	Reed, Tim	Single family dwelling	\$ 2,348.00
BP-072-17	Mathieu, Daniel	Single family dwelling	\$ 2,348.00
BP-073-17	CAX, LLC	Single family dwelling	\$ 2,348.00
BP-080-17	Martell, Lary	Single family dwelling	\$ 2,348.00
BP-080-17	Martell, Lary	Accessory dwelling unit	\$ 783.00
BP-090-17	Reed, Tim	Single family dwelling	\$ 2,348.00
BP-091-17	Cadieux, Todd	Single family dwelling	\$ 2,348.00
BP-092-17	Brigham, Brent	Triplex	\$ 7,044.00
BP-097-17	Rainville, Superneau	Single family dwelling	\$ 2,348.00
BP-099-17	Gordon, Richard	Single family dwelling	\$ 2,348.00
TOTAL IMPACT FEES PAID TO THE TOWN			<u>\$61,831.00</u>

# Town of Georgia, Vermont Planning and Zoning

**Permit applications received between 01/01/2017 and 12/31/2017**

**The following permit types are included in this report**

**Building, Conditional use, Sign, Zoning**

<u>Parcel #</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>
111140000	BP-001-17	LEBLANC, DAVID & SARA	LEBLANC, DAVID & SARA	02/09/2017	Building	240.40
104980000	BP-002-17	ADAMS, HAROLD AND MANDY	ADAMS, HAROLD AND MANDY	01/23/2017	Building	61.20
117100000	BP-003-17	ODUM, HARVEY	ODUM, HARVEY	01/31/2017	Building	50.00
100540000	BP-004-17	KING, MATTHEW	SOLAR CITY	02/02/2017	Building	50.00
115140000	BP-005-17	RYAN, HAROLD & MARY	RYAN, HAROLD & MARY	02/06/2017	Building	71.60
102090500	BP-006-17	SUPERNEAU CUSTOM HOMES,	SUPERNEAU CUSTOM HOMES,	02/22/2017	Building	251.00
102800102	BP-007-17	CORBEIL, CASEY	CORBEIL, CASEY	02/28/2017	Building	234.90
116400206	BP-008-17	CAX, LLC	LAROE, CARL	03/01/2017	Building	181.00
117850007	BP-009-17	MORIN, GARY & TANIKKA	MORIN, GARY & TANIKKA	03/06/2017	Building	25.00
101260000	BP-010-17	GIGUERE, BRUCE & KIM	GIGUERE, BRUCE & KIM	03/06/2017	Building	93.20
101830000	BP-011-17	MCCRACKEN, MAURICE	MCCRACKEN, MAURICE	03/13/2017	Building	124.50
102800107	BP-012-17	YATES, RANDOLPH AND CATHY	YATES, RANDOLPH AND CATHY	03/22/2017	Building	349.25
11450200	BP-013-17	LAFOND, JOHN AND GAIL	LAFOND, JOHN AND GAIL	03/28/2017	Building	25.00
104170000	BP-014-17	HARRISON, KEVIN AND SHANNON	HARRISON, KEVIN AND SHANNON	03/29/2017	Building	75.00
102240400	BP-015-17	MARTELL, CATHY AND	MARTELL, CATHY AND	03/30/2017	Building	204.80
101400000	BP-016-17	CARDINAL, RONALD AND	SOLAR CITY	04/04/2017	Building	50.00
101100000	BP-017-17	ROBENSTIEN, WARREN	ROBENSTIEN, WARREN	04/04/2017	Building	50.00
110951020	BP-018-17	HIDDEN WOODS, LLC	HIDDEN WOODS, LLC	04/10/2017	Building	247.00
113660000	BP-019-17	HAMLIN, RICHARD AND LEAH	HAMLIN, RICHARD AND LEAH	04/11/2017	Building	25.00
111660100	BP-020-17	PARENT, ROGER AND LUCY	PARENT, ROGER AND LUCY	04/11/2017	Building	295.20
107461300	BP-021-17	FORCIER, TONYA	SOLAR CITY	04/13/2017	Building	50.00
113670000	BP-022-17	DULMER, RANDY AND EILEEN	DULMER, RANDY AND EILEEN	04/18/2017	Building	50.00
114110012	BP-023-17	DUBE, JEANNE & ROGER,	DUBE, JEANNE & ROGER,	04/18/2017	Building	50.00
114110012	BP-024-17	DUBE, JEANNE & ROGER,	DUBE, JEANNE & ROGER,	04/18/2017	Building	50.00
110951005	BP-025-17	FONTAINE, DANIEL	FONTAINE, DANIEL	04/18/2017	Building	50.00
110951001	BP-026-17	GAMBERO, MICHAEL AND CAREN	GAMBERO, MICHAEL AND CAREN	04/19/2017	Building	75.00
117850002	BP-027-17	REED, TIM	REED, TIM	04/19/2017	Building	243.00
113010000	BP-028-17	TREMBLAY, JEANNINE	TREMBLAY, JEANNINE	04/20/2017	Building	25.00
102480100	BP-029-17	TOWERS, TIMOTHY AND RENE	TOWERS, TIMOTHY AND RENE	04/25/2017	Building	25.00
109000000	BP-030-17	DATTILIO, LAURA AND DOMINIC	DATTILIO, LAURA AND DOMINIC	04/25/2017	Building	83.40

## Town of Georgia, Vermont Planning and Zoning

**Permit applications received between 01/01/2017 and 12/31/2017**

**The following permit types are included in this report**

**Building, Conditional use, Sign, Zoning**

<u>Parcel #</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>
103810000	BP-031-17	LAVIGNE, RUSSELL AND	LAVIGNE, RUSSELL AND	04/26/2017	Building	25.00
115670000	BP-032-17	TURNER, BRUCE AND CALINDA	TURNER, BRUCE AND CALINDA	04/26/2017	Building	132.00
102510000	BP-033-17	PLANKEY, LAUREN AND POTVIN,	PLANKEY, LAUREN AND POTVIN,	04/27/2017	Building	50.00
104010000	BP-034-17	PEAKE, DAVID	PEAKE, DAVID	04/27/2017	Building	50.00
113300000	BP-035-17	NADEAU, ROGER AND SHELLEY	NADEAU, ROGER AND SHELLEY	05/08/2017	Building	25.00
108670500	BP-036-17	GOODMAN, BRYON AND BURNS,	GOODMAN, BRYON AND BURNS,	05/08/2017	Building	25.00
111600000	BP-037-17	KING, PATRICK AND TARA	KING, PATRICK AND TARA	05/10/2017	Building	69.20
115220000	BP-038-17	MURRAY, PATRICK AND	MURRAY, PATRICK AND	05/16/2017	Building	50.00
102480600	BP-039-17	SARNOWITZ, GARY AND	SARNOWITZ, GARY AND	05/15/2017	Building	50.00
102470200	BP-040-17	HOWARD, B. AND	HOWARD, B., AND	05/16/2017	Building	297.10
110490000	BP-041-17	LECLERC, NICHOLAS	LECLERC, NICHOLAS	05/22/2017	Building	25.00
110410000	BP-042-17	REDFIELD, SARAH	SOLAR CITY	05/22/2017	Building	50.00
110951016	BP-043-17	DONNELLAN, ASHLEY	SOLAR CITY	05/22/2017	Building	50.00
109540000	BP-044-17	DESAULTELS, BOBBI JO	SOLAR CITY	05/22/2017	Building	50.00
109690000	BP-045-17	LESAGE, DALE	LESAGE, DALE	05/23/2017	Building	50.00
101580000	BP-046-17	PARAH-TOBIN, PAMELA	SOLAR CITY	05/22/2017	Building	50.00
116400204	BP-047-17	CAX, LLC	CARL LAROE	05/30/2017	Building	181.00
101920300	BP-048-17	BALLARD, PETER & ARIANNA	BALLARD, PETER & ARIANNA	05/30/2017	Building	220.00
110771200	BP-049-17	BERGERON, MICHAEL & LYNN	BERGERON, MICHAEL & LYNN	06/06/2017	Building	50.00
110951000	BP-050-17	FULLER, ROGER & JUDITH	FULLER, ROGER & JUDITH	06/06/2017	Building	50.00
100460000	BP-051-17	RICHARD, ALLAN & DENISE	RICHARD, ALLAN & DENISE	06/12/2017	Building	50.00
107040400	BP-052-17	TROMBLEE, MICHAEL & JESSICA	TROMBLEE, MICHAEL & JESSICA	06/12/2017	Building	25.00
109880200	BP-053-17	WILBUR, TRAVIS & CHRISTINA	WILBUR, TRAVIS & CHRISTINA	06/14/2017	Building	50.00
102090200	BP-054-17	LAHAIE, WILLIAM	SOLAR CITY	06/14/2017	Building	50.00
117850014	BP-055-17	DEWEY, BARBARA	SOLAR CITY	06/14/2017	Building	50.00
112080000	BP-056-17	HALSEY, CHRIS & AMY	HALSEY, CHRIS & AMY	06/14/2017	Building	25.00
112850000	BP-057-17	CHAGNON, LUKE	CHAGNON, LUKE	06/19/2017	Building	50.00
113300000	BP-058-17	NADEAU, ROGER & SHELLEY	NADEAU, ROGER & SHELLEY	06/19/2017	Building	50.00
107410000	BP-059-17	MERCY, CARROLL	SOLAR CITY	06/19/2017	Building	50.00
100970300	BP-060-17	SWEET, CAROL	SWEET, RON	06/21/2017	Building	375.30

## Town of Georgia, Vermont Planning and Zoning

Permit applications received between 01/01/2017 and 12/31/2017

**The following permit types are included in this report**

**Building, Conditional use, Sign, Zoning**

<u>Parcel #</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>
102800101	BP-061-17	BELISLE, TRAVIS	SUPERNEAU CUSTOM HOMES,	06/22/2017	Building	240.40
104370300	BP-062-17	FOISY, MARC & SANDRA	FOISY, MARC & SANDRA	06/22/2017	Building	50.00
106090000	BP-063-17	TRIVENTO, GARY & KRISTIN	TRIVENTO, GARY & KRISTIN	06/28/2017	Building	25.00
108270000	BP-064-17	CHAGNON, BONNIE	CHAGNON, BONNIE	06/29/2017	Building	50.00
108300000	BP-065-17	JOHNSON, JONATHAN	JOHNSON, JONATHAN	07/05/2017	Building	25.00
110610000	BP-066-17	COLE, BRENT	COLE, BRENT	07/10/2017	Building	57.00
116770400	BP-067-17	GOODLAND, TAYLOR & SKYANNA	GOODLAND, TAYLOR & SKYANNA	07/10/2017	Building	50.00
117850018	BP-068-17	REED, TIM	REED, TIM	07/11/2017	Building	233.75
108700000	BP-069-17	LAPIERRE, KEVIN	LAPIERRE, KEVIN	07/12/2017	Building	50.00
107310000	BP-070-17	MOULTON, JEFFREY & SANDRA	MOULTON, JEFFREY & SANDRA	07/17/2017	Building	90.30
105350000	BP-071-17	DEMAG, DOUGLAS AND RENO,	DEMAG, DOUGLAS AND RENO,	07/18/2017	Building	100.00
102240500	BP-072-17	MATHIEU, DANIEL AND KAYLA	MATHIEU, DANIEL AND KAYLA	07/24/2017	Building	209.60
116400202	BP-073-17	CAX, LLC	LAROE, CARL	07/24/2017	Building	180.00
104370400	BP-074-17	BAKER, MALCOLM AND SUSAN	BAKER, MALCOM AND SUSAN	07/24/2017	Building	50.00
102800106	BP-075-17	ROCHELEAU, MICHAEL AND	ROCHELEAU, MICHAEL AND	07/27/2017	Building	335.20
110890200	BP-076-17	SIBLEY, JOSHUA AND TARA	SIBLEY, JOSHUA AND TARA	08/03/2017	Building	75.00
102770100	BP-077-17	DOUGHERTY, ANDREW AND	DOUGHERTY, ANDREW AND	08/07/2017	Building	25.00
117780000	BP-078-17	MOSSEY, JAMES AND MARY	MOSSEY, JAMES AND MARY	08/14/2017	Building	25.00
114250000	BP-079-17	BARVAL, RICHARD AND	BARVAL, RICHARD AND	08/29/2017	Building	25.00
102240300	BP-080-17	MARTELL, CATHY AND	MARTELL, CATHY AND	08/30/2017	Building	450.40
117840000	BP-081-17	GALLEY, ROGER	GALLEY, ROGER	09/07/2017	Building	50.00
114100000	BP-082-17	GILBERT, TRUDY	GILBERT, TRUDY	09/07/2017	Building	25.00
104350000	BP-083-17	LAMOS, STEVEN AND BECKY	LAMOS, STEVEN AND BECKY	09/14/2017	Building	0.00
101590200	BP-084-17	TOURVILLE, MICHAEL AND	TOURVILLE, MICHAEL AND	09/18/2017	Building	64.40
110570000	BP-085-17	GILDING, ROBERT AND LORI	GILDING, ROBERT AND LORI	09/19/2017	Building	25.00
110771600	BP-086-17	LABOUNTY, ANDREW AND	LABOUNTY, ANDREW AND	09/21/2017	Building	146.50
104500000	BP-087-17	MOSSEY, TINA	MOSSEY, TINA	10/03/2017	Building	25.00
111840000	BP-088-17	COBB, GERALD	COBB, GERALD	09/28/2017	Building	25.00
112710000	BP-089-17	MENOSKY, BONNIE & BLAIR,	MENOSKY, BONNIE & BLAIR,	10/16/2017	Building	25.00
117850006	BP-090-17	REED, TIM	REED, TIM	10/17/2017	Building	282.80

# Town of Georgia, Vermont Planning and Zoning

**Permit applications received between 01/01/2017 and 12/31/2017**

**The following permit types are included in this report**

**Building, Conditional use, Sign, Zoning**

<u>Parcel #</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>
101390010	BP-091-17	CADIEUX, TODD & HOLLEY	CADIEUX, TODD & HOLLEY	10/23/2017	Building	175.40
116770500	BP-092-17	BRIGHAM, BRENT, DIANE, JOHN &	GRICE BROOK DEVELOPMENT	10/23/2017	Building	324.00
114240000	BP-093-17	KLINE, KEITH	KLINE, KEITH	11/06/2017	Building	25.00
110951015	BP-094-17	TIFFT, DAVID AND CAROL	TIFFT, DAVID AND CAROL	11/07/2017	Building	68.00
104190000	BP-095-17	EASTMAN, NATHAN AND JESSICA	EASTMAN, NATHAN AND JESSICA	11/08/2017	Building	97.85
109870200	BP-096-17	LARENTE, ED AND VALLUCCI,	LARENTE, ED AND VELLUCCI,	11/16/2017	Building	121.60
108670000	BP-097-17	RAINVILLE, GILLES W.	SUPERNEAU CUSTOM HOMES,	11/16/2017	Building	227.40
103330000	BP-098-17	TANNANBERGER, ANTHONY AND	TANNENBERGER, ANTHONY AND	11/27/2017	Building	234.05
101410700	BP-099-17	GORDON, RICHARD AND KRISTY	GORDON, RICHARD AND KRISTY	11/28/2017	Building	355.00
103790000	BP-100-17	LAROCHE, PIERRE AND DIANE	SOLAR CITY/TESLA	11/20/2017	Building	50.00
110400000	BP-101-17	MORIN, ARNOLD AND CATHERINE	SOLAR CITY/TESLA	11/27/2017	Building	50.00
113420000	BP-102-17	JUCKETT, COREY AND DANIELLE	JUCKETT, COREY AND DANIELLE	12/26/2017	Building	74.07
108290300	ZBA-001-1	MORSE, BRADFORD	BANNISTER, KEVIN D/B/A	07/18/2017	Conditional use	300.00
116740000	ZBA-002-1	LABER PROPERTIES, LLC	LABER, GREGG	07/18/2017	Conditional use	150.00
104310000	ZBA-003-1	LAMOS, STEVEN AND BECKY	ROCKY RIDGE STORAGE	10/16/2017	Conditional use	150.00
107800000	SI-001-17	MALONE YANKEE PARK	JEN COL INNOVATIONS, LLC	01/17/2017	Sign	50.00
101100000	SI-002-17	ROBENSTIEN, WARREN	ROBENSTIEN, WARREN	04/02/2017	Sign	20.00
116143000-0	SI-003-17	PAYNE, CLAIRE AND JOSEPH	PAYNE, CLAIRE AND JOSEPH	04/10/2017	Sign	20.00
117520000	SI-004-17	BLAKE, YVONNE	LEMIEUX, LEEBETH ANN	06/13/2017	Sign	50.00
104350000	SI-005-17	LAMOS, STEVEN	LAMOS, STEVEN	09/14/2017	Sign	0.00
116230000	SI-006-17	MCCRACKEN, JOHN, SR., AND	MCCRACKEN, JOHN SR., AND	09/19/2017	Sign	50.00
114910000	BLA-001-1	DUFFY, CATHERINE	DUFFY, CATHERINE	01/18/2017	Zoning	75.00
100970000	BLA-002-1	SWEET, CAROL	SWEET, CAROL	05/04/2017	Zoning	75.00
116010000	BLA-003-1	WEBSTER, AARON	WEBSTER, LOIS	06/22/2017	Zoning	75.00
107260000	BLA-004-1	BROUILLETTE, BRAD AND HEIDI	BROUILLETTE, JAMES AND	07/13/2017	Zoning	75.00
116340000	BLA-005-1	KRUL, WALTER AND MARCELLA	LONGE, MARIE JEAN	07/27/2017	Zoning	75.00
101100000	HO-001-17	ROBENSTIEN, WARREN	ROBENSTIEN, WARREN	04/02/2017	Zoning	60.00
116130000	HO-002-17	PAYNE, CLAIRE AND JOSEPH	PAYNE, CLAIRE AND JOSEPH	04/10/2017	Zoning	60.00
115530000	SC-001-17	ISLAND VIEW COTTAGE, LLC	COUNOS, WILLIAM T.	01/23/2017	Zoning	150.00
106310000	SC-002-17	CADIEUX, ROGER & CARITA	CADIEUX, ROGER & CARITA	06/07/2017	Zoning	150.00

**Town of Georgia, Vermont Planning and Zoning**

**Permit applications received between 01/01/2017 and 12/31/2017**

**The following permit types are included in this  
report**

**Building, Conditional use, Sign, Zoning**

<b>Parcel #</b>	<b>Permit no</b>	<b>Owner name</b>	<b>Applicant name</b>	<b>Applied date</b>	<b>Permit type</b>	<b>Fee paid</b>
103330000	SC-003-17	TANNENBERGER, ANTHONY AND	TANNENBERGER, ANTHONY AND	11/27/2017	Zoning	150.00

***Summary of permit applications received during reporting period***

	<b><u>Number of applications</u></b>	<b><u>Application fees</u></b>
Building permit	102	10,547.77
Conditional use permit	3	600.00
Sign permit	6	190.00
Zoning permit	10	945.00
Totals	121	12,282.77

**PERMITS RENEWED:**

Stuart, James	BP-014-16	3/14/17	\$25.00
Warner, Walter	BP-019-16	4/10/17	97.50
Woodward, Neal	BP-061-16	6/22/17	37.50
Dunsmore, Brian	BP-102-16	8/30/17	12.50
Baker, Robert	BP-133-16	10/16/17	71.32
Smith, David	BP-111-16	10/17/17	25.00

Total Renewal Fees	\$268.82
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TOTAL ZONING FEES - 2017	<b><u>\$12,551.59</u></b>
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## **2017 Planning Commission Highlights**

The Georgia Planning Commission conducted a total of 11 hearings in 2017, down from 32 in 2016. Correspondingly, income from planning fees also dropped from \$7,650 in 2016 to \$3,625 in 2017.

The Planning Commission heard four proposals for minor subdivisions (three lots or less) and two proposals for major subdivisions (8 lots each). In addition, the Planning Commission approved a site plan for a roofing contractor shop at the Morse Industrial Park and two amendments to existing site plan approvals.

In November, 2017, the Planning Commission welcomed new Planning Coordinator, Ryan Bell. Ryan is a 2017 graduate of Paul Smith's College and also works part time for Northwest Regional Planning Commission.

In 2016, the Commission's planning efforts focused on mandatory updating of the Georgia Town Plan which was approved by the Georgia Selectboard at its meeting on January 9, 2017. In 2018, the Planning Commission will continue its work on alterations and updating of the Georgia Development Regulations and expects to complete its work in the fall of 2018. One of the updates will allow the Zoning Administrator to approve minor amendments to previously approved subdivisions and site plans. Both the Planning Commission and the Selectboard will have publicly warned hearings for community input. Notices of these hearings are sent to affected landowners, published in the Milton Independent, and posted at the Georgia Market, Georgia Library, Center Market, and the Municipal Office. The Town website is also a resource for accessing information, including the Georgia Development Regulations, at [www.townofgeorgia.com](http://www.townofgeorgia.com) and your land use questions can be directed to the Planning Coordinator, Ryan Bell, at 524-9794.

The Planning Commission meets on an as-needed basis 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 2018.

Peter Pembroke  
Planning Commission Chair

## **2017 Assessor Report**

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

The 2017 real estate market has seen some favorable conditions which has led to modest increases in market values. Based upon the State of Vermont Division of Property Valuation and Review, market values increased one and one-half percent in the last year. The Common Level of Assessment, which measures the average sale price compared to assessed value, was placed at 98.25 percent which means most properties in town are selling very close to what assessments are.

The current municipal Grand List is \$626,051,816 which is an increase of \$20,090,705 over the previous year. This represents a three and one-half percent increase.

The Town of Georgia has voted to extend the Veterans Exemption from the state allocation of \$10,000 to \$40,000. Currently there are 29 veterans who are eligible for an exemption. If you are a veteran or spouse of a veteran please contact the Assessor's office for information on eligibility.

The Assessor has regular office hours on Thursdays from 10 am to 2 pm. Office staff is available during regular municipal hours to assist property owners and answer most questions.

Respectfully Submitted,

Bill Hinman

Assessor





## Town of Georgia Fire Department

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

Email: [gfdvt@comcast.net](mailto:gfdvt@comcast.net)

The Georgia Fire Department responded to 150 calls in 2017, up from 143 the previous year. The firefighters logged over 3,000 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. I would like to thank all of our members for their continued dedication and service to the Fire Department. I would also like to thank their families for their continued support.

In October, I had the honor of representing the Georgia Fire Department along with Safety Officer Malcolm Baker in attending the National Fallen Firefighters Memorial in Emmittsburg, Maryland. The Memorial is a tribute honoring those who died in the Line of Duty the previous year. During this Memorial, Steven Lapierre who died in the Line of Duty in 2016 while fighting a brush fire was honored. Steve's family, many of whom were able to attend, received a Fallen Firefighters Badge, a US Flag, and a red rose. Steve's name was also added to the National Fallen Firefighter's Memorial at the National Fire Academy. The weekend also had numerous events for the families and the firefighter's whose departments had Line of Duty Deaths. The event truly was a nice tribute to all of the Fallen Firefighters including Steve.

In December, the Fire Department ordered a new fire engine. This new fire engine is a Capital Replacement of our current 2004 Engine 1. The Capital Replacement was initially listed as a 20 year replacement. The truck was moved back in the schedule as was some other apparatus due to the construction of the fire station in 2011. The Capital Plan was previously approved by the voters. This new fire engine will become our new primary response engine for fire emergencies and will also carry our vehicle extrication equipment. Delivery is expected in October.

The Fire Department was awarded one grant in 2017. This grant allowed for the purchase of 2 sets of On-Spot chain systems added to 1 of our Engines and 1 of our tankers. The installed chain systems will allow our fire apparatus the ability to use chains on demand in slippery conditions, making for safer operations.

The fire department lost former Safety Officer Richard McGrath and Firefighter/Past St. Albans City Fire Chief Gary Palmer in 2017. Their combined years of service to our department is appreciated.

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

Respectfully,

Keith Baker, Fire Chief

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## **2017 Fire Call Summary**

Motor Vehicle Crashes	40
(Interstate 89 = 17 and all other roadways = 23)	
Fire Alarms	17
Mutual Aid	17
Brush / Grass Fires	10
Public Assist/Other	10
Tree / Limb Issues	6
Electrical / Utility Lines	10
Medical Assist	10
Structure Fires	5
Vehicle Fires	6
Carbon Monoxide	11
Investigation	5
Hazardous Material	1
<u>Illegal Burn/Unattended</u>	<u>2</u>
<b>Total</b>	<b>150</b>

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## **Members**

Gary Baker	Andrew Dunsmore	Eric Nye II
Keith Baker	Randy Eppley	Kyle Owen
Malcolm Baker	Thomas Ferrante	Julius Paquette
Michael Baker	Roy Graham Jr.	Ben Piper
Jeffery Bryant	Alex Gravelin	Jordan Valyou
Jamieson Barber	Chris Gonyeau	Andrew Vincent
Todd Cadieux	Heather Grimm	Robert Williams
Cassandra Cobb	Justin Hemond	Elizabeth Yandow
A J Cota III	Patrick King	
Eric Couture	Ian Labounty	

\*As of 12/31/2017

## **2017 Georgia First Response**

To The Town of Georgia:

The Georgia First Response responded to over 300 calls in 2017, varying from motor vehicle accidents with minor injuries to cardiac arrests. We continue to train and educate around the clock to provide high quality care for our town.

Currently we have 9 certified members ranging from EMT to AEMT, providing advanced emergency medical care to our community members. We have been working and training closely with Amcare Ambulance, ensuring that we are providing the best care to our community. In doing so we are staying current with the changes in EMS care and how it is provided to the communities of Vermont.

Recently the Georgia First Response has updated some of their outdated equipment, making the care provided to our community better. We have also updated our response bags to a more comfortable and injury preventing style bag.

As always we continue to offer the Art Carroll EMS Scholarship, funded by the Georgia Fire and Rescue Association. This scholarship has helped many high school graduates in the franklin county area, to take an EMS course and to start their careers in the EMS field. We encourage anyone who is interested in taking an EMS course to contact the Georgia Fire and Rescue Association to apply. Please contact the Georgia Town Clerks Office for contact information.

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

Respectfully Submitted,

Andrew Dunsmore, AEMT  
President – Georgia First Response

### **Current Members:**

Keith Baker, AEMT  
Michael Baker, EMT  
Andrew Dunsmore, AEMT  
Chelsea Dubie, AEMT  
Jeff Hathaway, EMT  
Cindy Nye, AEMT  
Craig Lamoureux, AEMT  
Jamieson Barber, EMT  
Patrick King, EMT

## GEORGIA RECREATION COMMITTEE SUMMARY 2017

Kerry Burke, our Beach Director, conscientiously maintained the Georgia Municipal Park again this year from April to October. He opened and closed the park daily and maintained 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! It is with sadness for us and happiness for Kerry that we announce Kerry has officially retired from his position as Beach Director. We will miss you, Kerry, and we want to give a big welcome to the new hire, Bob LaRose.

Our Committee is still teamed 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 still only have three GRC members. Please consider joining our team.

Our 11<sup>th</sup> Annual **FALL FEST** took place at the Georgia Beach on **September 9<sup>th</sup>**. An estimate of 850 people attended our event. We want to thank our wonderful Georgia residents who came out to enjoy the festivities, which included: good, reasonably priced food from the Lion's Club; fun, upbeat music by our very own Carol Ann Jones and the Super Chargers (who's already booked for next year); Wagon Rides with Gary Cherrier, from St. Albans – another last minute catch; and a fireworks shoot from the lake called a "Barge Show" again by Michael Boisjoli from Milton. The fireworks display was phenomenal, with some nice added touches this year. Many students enjoyed the bouncy castle, donated by McCracken's Tent Rentals. Redeeming Grace church entertained many with face painting and a big slide. Some donations were dropped off for the Georgia Food Shelf again. Thank you!

*See you all next year on **Sat., September 15<sup>th</sup>, 2018!!!***

**Rain Date: Sunday, September 16<sup>th</sup>**

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 again, 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 again this 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 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!
- **GEORGE BILODEAU** – helping to plan this event and support of the Lion's Club.
- **CAROL ANN JONES & the SUPER CHARGER's** – So nice to have Carol Ann and this rocking band playing at our event! These talented musicians were a welcomed and huge part of our successful event!
- **IRENE BONIN** – Donation of corn stalks & decorating, again! Thanks, Irene.
- **ELLEN HSIEH** – Decorations, bouncy castle attendant, face paint supplier, and overall support for the event.
- **TROY DAVIS** – Miniature golf game that was a big hit and hopefully will be repeated next year.
- **STACEY DAVIS** – Signs and help coordinating all for this event.
- **SARAH SAVICH** – our ACTIVITIES COORDINATOR who did "minute to win-it" games again this year.
- **ED BALLANTYNE** – Set up and take down of lights, electrical issues, and planning for the event.
- **REDEEMING GRACE CHURCH** – set up a table with games, face painting, & an inflatable slide that was a big hit!
- **FRIENDS of the GEORGIA PUBLIC LIBRARY** – Information table.
- **MCCRACKEN's TENT RENTALS** - BOUNCY CASTLE AND TENT- donated the Bouncy Castle for the 10<sup>th</sup> year in a row and supplied the big tent & lights, 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 the many artists who helped!
- **BOY SCOUTS** – lead by Ken Bonin and Heather Grimm. Offering firepit campfires at our event, A nice, warm touch!
- **MAIN STREET GRAPHICS** – Doug donated half of our Fireworks Fundraiser sponsor banner. Thanks!
- **KERRY BURKE** – preparations for and the clean-up after the event. Thanks, Kerry!
- **PHOTOS – GAIL WOLFF** edited and uploaded many photos of both the Fall Fest and the Senior Luncheon. 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** with help from **SHARON BESSETTE** – Fireworks Fundraiser Accounting, Mailings, and Administration of Funds! Thanks, Amber and Sharon!
- **KRISSY JENKINS** – Just keeps giving her time to fold letters, stuff envelopes, and do the mailings for the Fireworks Fundraiser letters to businesses for a sixth year in a row. WOW! She also generously did the mailing for the Senior Luncheon postcards again! Thanks Krissy!

- **ALETA BURNS & CORRINA FAVREAU** – Thank you, ladies for taking RSVP calls and helping with Senior Luncheon with a smile
- **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 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 a value of \$750!** THANK YOU, RAY! We also had **\$500 from Bryce Realty, Premier Paving, Perrigo Company Corp., and Harrison Concrete & Redi-mix Corp.** We appreciate your generous support!

A big THANK YOU goes out to the following businesses for their generous donations that make our event possible.

#### **2017 GEORGIA FALL FEST FIREWORKS DONATIONS**

##### **BRONZE**

K&A Hair Design \$50

##### **SILVER**

Dr. Joseph Nasca, MD \$100

Interstate Auto \$100

Liquid Measurement Systems \$100

Peak Motor & Pump \$100

People's Trust Bank \$100

SB Collins \$100

##### **GOLD**

Georgia Lions Club \$250

Main Street Graphics (1/2 cost of Sponsor Banner)

McCracken's Tent Rentals (Bouncy Castle)

##### **PLATINUM**

Harrison Concrete & Redi-mix Corp. \$500

Perrigo Company Corp. \$500

**Georgia Market (glow necklaces) \$600**

**\$2750 THANK YOU!!!**

Our 10th annual **Senior Luncheon** was a festive and fun event on **Friday, December 15<sup>th</sup>**. The weather included some frigid temps. Still, approximately **68 seniors** braved the cold Vermont weather. 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. THANKS to all these wonderful students and their hardworking, very organized coordinator, **KATHY WEILAND**. Kathy took care of most of the details for this year's event. THANK YOU, Kathy! Seniors enjoyed a performance by a **GEMS chorus**, singing Christmas songs for all to enjoy with the guidance of GEMS music director, Chris Gribneau.

**Ellen Hsieh** once again 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, we gave the centerpiece on each table to one senior sitting at that table. Young GEMS students also created handmade ornaments that seniors could take home. Thanks to the Abbey for a door prize donation of TWO brunches for two at the Abbey Restaurant. (\$40 each!) 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 pork, mashed potato, rolls, green bean, and carrots, with a gingerbread cake for desert. Yum!

**Two 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)  
 Carolyn Vento  
 Two vacancies **PLEASE JOIN US!**

#### **COMMUNITY RELATIONS COMMITTEE**

Ed Ballantyne 524-3881 (ejbtyne@comcast.net)  
 Ellen Hsieh 524-3570 ellenhsieh@comcast.net)  
 Irene Bonin 524-7674 (vtbonin@comcast.net)  
 George Bilodeau 527-0313 (gabilode@comcast.net)  
 Sarah Savich (619) 433-2880 (sarah1sd@gmail.com)  
 Steve Emery 524-6358 (semery@fwsu.org)

Georgia Public Library  
1697 Ethan Allen Highway  
Georgia, Vermont 05454  
(802) 524-4643  
[www.georgiapubliclibraryvt.org/](http://www.georgiapubliclibraryvt.org/)  
[gplvt@yahoo.com](mailto:gplvt@yahoo.com)



*Library Trustees*  
*Margo Coy, Chair*  
*Linda Cramer, Vice Chair*  
*Mari Jo Hanbury, Treasurer*  
*Elizabeth Duling, Secretary*  
*Paula Ralston, Member at Large*

It was a great year at Georgia Public Library! We are growing and vibrant- and have the community of Georgia to thank. Girl Scout Troop 30692, led by Diana Cribby, their parents and community members installed 3 new flower beds which provided a stunning welcome from June through October. This same group did a thorough cleaning, including windows. They donated a new microwave for use in the Community Room, and presented us with a generous donation from their cookie sales.

Jacob Patry helped update our computer operating system to Windows 10, and Office Pro. Jacob donated countless hours of his own time to this project. Thank you, Jacob! The software was a generous donation, valued at \$7524 through Techsoup. We also received a donation of several refurbished computers from Computers for Change in Burlington. Nicole Vance, Library Assistant contributed significantly to this project.

Georgia Public Library was the site of the Georgia Historical Society's tribute to Peter Mallett this past summer. The evening drew a standing room only crowd and heartfelt stories of gratitude for Peter's hard-work and determination on behalf of this community. Peter has left an indelible positive mark on the community.

The Friends of Georgia Public Library organized an art contest for their logo. They have held several silent auctions, which were made possible by locally donated offerings and generous bidding.

Our programming was diverse and well-attended, with offerings like our weekly ukulele class, very popular story-times, book art classes, writer's group, and adult book group. We continue to welcome community groups to use our space from Georgia Historical Society to scout troops, to water district, to NAMI, and to soccer. Please let us know if your community group needs meeting space.

Children's and youth programming, and outreach to early education providers in the community continues to be an essential part of the GPL mission. Programming during the school year and through the 2017 Summer Reading Program included wildlife and science workshops with Kurt Valenta, a visit from working K9's of the US Border patrol, yoga classes led by Liza Komisky, a "Trash to Treasures" event with ethnomusicologist Dr. Dennis Waring. We had new, monthly after-school art programs and a youth book group. Storytime is thriving. Join us Friday mornings at 10am. The Brick Builders Club, led by Ben Ebert meets weekly at 3:30 on Fridays. GPL serves as a drop off point for many High Schoolers, providing a safe place for students to wait for parents. Weekly deliveries of library materials were made to eight Georgia early education providers for the 21st year. The Library hosted a Giving Tree for children in Georgia again this year. The number of children who received gifts grew to 38. Thank you for making this program successful.

Embrace Hope Comfort Bags, coordinated by Kim Pratt is offering free hats, mittens, and scarves to anyone in need at GPL. We share this outreach, and children's books with the Georgia Food Shelf.

- Adult programming continued to increase with the addition of a weekly Library Café, led by Frank Gore, and co-sponsored by 802Magic. Come join the conversation and enjoy fresh baked goods, and breakfast beverages Wednesdays from 9-11am.
- Ukulele group, led in 2017 by Dwayne Doner and Dennis Carman meets every Thursday at 6:30.
- Georgia Writers meet the third Monday of every month at 6:30. The group is facilitated by Terry Cleveland.
- GPL also hosts a book group, led by Kathy McConnell which meets the first Monday of the month at 6:30. New participants are welcome at all programs. Please contact the library for more information.

### **Library Resources**

GPL's collection is diverse and contains something for everyone:

- Print books, and magazines,
- DVD's for adults and children,

- Music CD's for adults and children,
- Puzzles, & games,
- Snowshoes,
- Character cake pans,
- Microscope,
- Stamping supplies thanks to a generous donation from the Woodward Family,
- Blood pressure monitors.

Resources can also be accessed from the comfort of home:

- Downloadable audio and e-books are available through ListenUp! Vermont via the Library's website,
  - Continuing education courses are available through the Universal Access subscription,
  - Vermont On-Line Library and Heritage Quest are two powerful online research tools.
- Stop into the library to learn how to utilize these virtual materials.

GPL is also part of the Homecard system which allows for reciprocal borrowing from 19 other area libraries. Patrons in good standing, once approved, may present their GPL card to check out materials at any of these participating libraries. In addition, the Library offers museum and park passes for free, or reduced admission.

#### Library Statistics

	2017	2016
Patron visits	11,912	12,365
Items Circulated	19,542	13, 562
* 2017 includes 2,409 electronic items		
GPL Children's Programs		
Number of events	108	104
adult attendance	491	792
children attendance	506	1312
GPL Adult Programs		
Number of events	76	50
adult attendance	470	422
Community Room use by outside groups	99	134
Public Computer Use	1200	1080
wifi access	7800	
Inter-library loan		
loans to other libraries	91	124
borrowers from other libraries	143	112

Message from the Director of Georgia Public Library, Bridget Stone-Allard: "It is an honor and pleasure to serve as your Librarian. The Library is grateful for the good work and generosity of so many, those named in this report, and unnamed. We go further together! Our gratitude extends to Chris Letourneau who supported the Library in so many ways, through his donated time and skills over numerous years. There are many areas of growth at GPL, from the upgrades to our computer systems, and management software, to Inter-library loan service, to circulation, to the collection itself. The future is bright and we are excited to continue responding to the Community's needs and providing good stewardship. We are thankful for our good relationships with the town administrative staff and Selectboard. We appreciate your teamwork and collaboration. The Board of Trustees: Margo Coy, Linda Cramer, Elizabeth Duling, Mari Jo Hanbury, and Paula Ralston are a tremendous asset to the institution and the community. This outreach would not be possible without their vision, skill, wisdom, support and commitment."

## **Volunteerism's Lasting Legacy Georgia Historical Society**

Georgia citizens gathered this summer for a program honoring Peter Mallett hosted by the Georgia Historical Society. Mallett founded the Society in 1975 with his late wife Frances. He also served on the selectboard and fire department, and spearheaded projects like the town's beach and library building. The couple oversaw the publication of the two-volume "History of Georgia," which chronicles the town from 1763 to 2002. Mallett also coordinated the publication of annual town history books from 1967 to 2001, four volumes of "Georgia Memories," and books on cemeteries, farms, families and more. All can be found at the town library.

The program underscored the importance of civic engagement, especially in small towns like Georgia, and gave attendees a chance to recognize other long-time doers in the community. Former teacher Rebecca Ballard started in the profession with a multi-age class that met in one of Georgia's many one-room schoolhouses that operated until 1959. She served on the library's Board of Trustees and volunteered many hours tutoring illiterate adults in her home. A talented quilter, she made dozens and dozens — if not hundreds — of lap robes for Home Health and shelters for battered women and children. In fact, one of her beautiful quilts is on display in the Brick School Museum.

Edmund Wilcox has been a director of the Georgia Historical Society since 1975 and was a contributing writer for each town history from 1967 to 2000, as well as for several other books published by the Historical Society. He served as a Georgia lister, as a member of the Georgia Conservation Commission, as a school director and as a school library volunteer.

The 2018 Volunteer of the Year will be announced by the Georgia Historical Society at Town Meeting.



Three of Georgia's longest-serving volunteers (from left)  
Edmund Wilcox, Rebecca Ballard and Peter Mallett.





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, 2017 through December 31, 2017.

The deputies of this office handled approximately 5,648 complaints throughout the county.

This office made 1,803 traffic stops resulting in 2,149 tickets and warnings being issued.

We made 273 arrests in 2017.

The following are the totals for your community:

Incidents:	557	Arrests:	17	Tickets/Warnings:	283
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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 @ [facebook.com/fcsomt](https://www.facebook.com/fcsomt).

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 3, 2018

On behalf of the Vermont State Police, St. Albans Field Station, we are providing our 2017 Annual Report. This report will provide you information in regards to current staffing, specialty services and statistical information.

**St. Albans Barracks Mission Statement:**

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

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

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

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

**"Your Safety Is Our Business"**

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

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

0 - Troopers on the SCUBA Team

2 - Trooper assigned a K-9

2- Troopers trained as Drug Recognition Experts

1 - Trooper on the Crime Scene Search Team

4 - Troopers on the Clandestine Laboratory Team

2- Troopers on the Crisis Negotiation Unit

1-Trooper on the EVOC Instructor

1-Trooper on the Honor Guard

2 - Member's Assistance

**2017 Total Annual Figures & Comparison:**

Total cases investigated:	6452
Total arrests:	530
Total tickets issued:	2004
Total warnings issued:	2375
Fatal Accidents Investigated:	6
Burglaries Investigated:	56
Impaired Driving Arrests	101

	Total Crashes	Total Burglaries	Total Thefts
Average of 2015- 2016	560	93	175
2017	532	56	172

**Local Community Report: Georgia**

<b>Total Cases:</b>	<b>1021</b>
<b>Total Arrests:</b>	<b>87</b>
<b>DUI Arrests</b>	<b>21</b>
<b>Collisions w/ Damage</b>	<b>39</b>
<b>Collisions w/ Injury</b>	<b>11</b>
<b>Vandalisms:</b>	<b>9</b>
<b>Alarms</b>	<b>58</b>
<b>Burglary:</b>	<b>7</b>

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

**Respectfully,**

  
**Lieutenant Maurice Lamothe**  
**Station Commander**



When reviewing the past two decades it was obvious Calendar Year 2017 was probably the busiest year for FCIDC. Activities included a three million dollar, 17,000 sq. ft. expansion for Vermont Precision Tools (VPT) at the FCIDC Multi-tenant facility located in Swanton. We broke ground in July and completed construction in mid October. This expansion will allow for the creation of 50 new VPT jobs over the next few years.

In the St. Albans Town Industrial Park the Peerless facility (owned by FCIDC) embarked on one more expansion. The project consists of tearing down a 22 ft high 85,000 square foot pre engineered building and replacing it with a 60 ft high 90,000 square foot efficient facility. The total project cost will be 25 million dollars.

As we have stated many times this last year, between 2017 and 2018 Franklin County will experience in excess of 150 million dollars in construction and capital investment. Ben & Jerry's are currently wrapping up a major expansion and Barry Callebaut just broke ground in December on a 22 million dollar project. FCIDC continues to reinforce that \$150 million investment is not bad for a county of 50,000 people. There are a number of counties that would love to trade places with us. Both the Ben & Jerry's and Barry Callebaut will also be creating additional jobs for our region; all towns benefit from the new job creations.

Great things are happening throughout Franklin County:

- Runamok Maple just purchased the former Amoskeag Woodworking facility in order to expand their business and to create jobs.
- Swanton Village and Town worked with Ace Hardware, BMTM, David Fosgate and FCIDC to develop a plan to improve downtown and to create and retain jobs in their community.
- There is continued energy on behalf of the Richford Economic Advancement Corporation to create access and develop an overlook to the Missisquoi River in hopes of growing tourism.
- In Enosburg there is renewed energy by residents to recreate a vibrant business community and downtown.
- The Georgia Dairy Industrial Park has operated their 2 million dollar water plant upgrade for one full year. The new plant provides significantly better water quality for the companies in the Park: Perrigo, Bariatrix and Med Associates.
- Montgomery has been chosen by The Vermont Council on Rural Development (VCRD) to be the host for one of their community visits in 2018. The outcome of a visit such as this is to create a plan for the community to address citizens concerns.

As we look back to 2017 it is evident that one of the few negatives Franklin County has experienced is the continued struggles of our dairy farmers. Milk prices continue to remain at consistent low prices with no major changes on the horizon. The dairy industry plays a huge roll in our local economy; feed and equipment dealers, retail stores, car dealers and hardware stores are all feeling the impact.

Please do your best to support your local businesses, farmers and producers. We can make our County economy that much stronger by buying local. Here's hoping to a strong 2018 County economy.

P.O. Box 1099  
♦  
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♦  
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[tim@fcidc.com](mailto:tim@fcidc.com)  
Web Site: [fcidc.com](http://fcidc.com)





## **Deer Brook Gully Restoration**

The Deer Brook watershed includes approximately 8.4 square miles in the towns of Georgia and Fairfax. Deer Brook flows into Arrowhead Mountain Lake, which is part of the Lamoille River, and ultimately flows into Lake Champlain. Deer Brook is “impaired” by sediment, from its mouth to 2.5 miles upstream.

Stormwater discharges are known to be an important contributor to the sediment impairment and, in particular, unmanaged stormwater runoff from the roadways, businesses, and privately held properties along U.S. Route 7, near the intersection with Route 104A to the south of the I-89 interchange. This area is drained by a system of roadside ditches and storm sewers. The outfall from this system is at the head of the “Deer Brook Gully”, a known, significant problem area that the Northwest Regional Planning Commission (NRPC) assessed and documented in 2007.

As part of the State’s Clean Water Initiative Program’s annual competitive grant process, a Project Selection Committee elected to award the Friends of Northern Lake Champlain \$86,700 to implement the Deer Brook Gully Restoration, which will serve to develop a solution to a large sediment contributor to the Deer Brook serving the dual purpose of protecting the State’s water quality and supporting FNLC’s goal to correct the highest priority project in the 2013 FNLC/Stone Environmental stormwater mapping report for the Town of Georgia.

Project tasks include: preparing a suite of up to eight practices to improve stormwater management in the area draining to the gully including, but not limited, to the parcels immediately adjacent to the gully; and a suite of up to three practices to improve stormwater management within VTrans’ right-of-way. At the end of the project, final engineering will be 100% complete and ready to move on to an application for a subsequent CWIF implementation grant.

## **Northwest Vermont Solid Waste Management District 2017 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. 2017 was a great year for waste reduction and recycling in the NWSWD -- our efforts resulted in the District successfully diverting more waste from the landfill than any year before! Waste diverted was recycled or reused and helped conserve resources and keep toxic materials out of Vermont landfills.

The District was able to increase our programs and services like composting, hazardous waste, and reuse. We also offered more workshops and increased our ability to pass on useful information through channels like farmer's markets and fairs, and the internet. These efforts helped Franklin and Grand Isle counties reduce the waste they sent to the landfill. We measure our success by looking at the weight of waste that we sent to the landfill and what we were able to divert through reuse and recycling. All this work showed in the amount of waste we diverted from the landfill this year. Some of this year's highlights include:

- All District communities diverted 31% of our waste from the landfill.
- **District operations diverted 1,384 tons of waste from the landfill in 2017! This is a 6% increase from 2016!!**
- Recycled 134 tons of e-waste
- Held eight "Backyard Composting" classes for residents
- Began a successful pilot program to collect food waste from resident's homes to turn into compost.
- Launched a new community and business outreach program that has already made contact with 215 businesses in our region.
- Collected 57 tons of hazardous material from 1237 Households through our Household Hazardous Waste program. That's over 12 tons more of household chemicals collected than last year!
- This year our Close the Loop Compost program grew 28% and we collected 211 tons of food scraps from 22 businesses and institutions and 6 residential drop-off points to be turned into compost.

### **NWSWD by the Numbers**

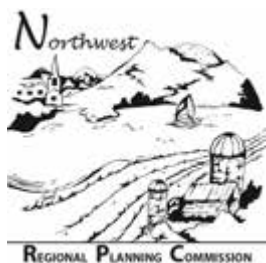
In the NWSWD, five District run recycling drop-off sites in Georgia, Montgomery, Bakersfield, St. Albans and North Hero, 2 member town run sites (Alburgh and Grand Isle), and mandatory curbside recycling by registered waste haulers allows easy access to recycling for all residents. Overall in 2017, through recycling, reuse and composting, District residents were able to divert 31% of waste created from the landfill! After all of this work the average NWSWD resident sent just 3 pounds of waste to the landfill per day. That's almost 25% less than last year. Way to go!

Through our District-operated sites and programs, this year we disposed of 811 tons of trash and recycled or diverted 1,384 tons of material, including 417 tons of blue-bin recyclables setting the diversion rate for District Services at 59%.

All District Staff are available through the District office at (802)524-5986 or [info@nswsd.org](mailto:info@nswsd.org). For more information about the District and our services, how to reduce and recycle your waste, or how to get involved call District staff at the above number or come visit at 158 Morse Drive in Georgia (we even give tours of our Recycling Center.) You can also visit us on the web at [www.nswsd.org](http://www.nswsd.org), find us on Facebook, and sign-up for our e-mail updates. More information can also be found in our newsletter available at your Town Meeting.

John Leddy  
NWSWD Executive Director

Jim Richards  
North Hero's NWSWD Board Supervisor



# Northwest Regional Planning Commission 2017 Town Report

Northwest Regional Planning Commission is a multi-purpose governmental organization created by the municipalities of Franklin and Grand Isle Counties. NRPC implements a variety of projects and programs tailored to local, regional and statewide needs. All municipalities in the region are entitled to equal voting representation by two locally appointed members to the Board of Commissioners.

## Northwest Regional Planning Commission Projects & Programs:

**Municipal plan and bylaw updates and related technical assistance:** Focus on predictable and effective local permitting through education and training, bylaw modernization and plan updates.

**Brownfields:** Complete environmental site assessments and fund clean-ups so properties can be sold, developed or re-developed to benefit the economy, create or protect jobs and increase housing opportunities.

**Transportation planning:** Coordinate local involvement in transportation decisions through the Transportation Advisory Committee (TAC) and provide services such as intersection studies, corridor plans and traffic counts.

**Emergency planning:** Better prepare our region and state for disasters by coordinating with local volunteers and Vermont Emergency Management and Homeland Security on emergency planning, exercises and training.

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

**Watershed planning and project development:** Implement water quality projects and programs to protect water resources, ensure safe water supplies, enhance recreational opportunities and address known sources of pollution.

**Regional plans:** Coordinate infrastructure, community development and growth at the regional level through the development, adoption and administration of a comprehensive regional plan.

**Geographic Information System Services:** Provide municipalities, state agencies and regional groups with mapping and data analysis in support of their projects.

**Special projects:** Complete special projects such as downtown revitalization, recreation paths, farmland preservation, economic development and affordable housing projects.

**Grants:** Provide assistance identifying appropriate grant sources, defining a project scope and writing grant applications.

## 2017 Georgia Projects:

- ✧ Assisted the Town Emergency Management Director to update and adopt the Local Emergency Operations Plan.
- ✧ Researched grant funding options for Mill River Road bridge culvert/bridge replacement.
- ✧ Updated the E-911 poster map and road atlas.
- ✧ Completed updates to the Town Plan in coordination with the Planning Commission.
- ✧ Assisted with Municipal Roads Grants-in-Aid project selection
- ✧ Completed a road erosion inventory.
- ✧ Wrote successful Better Roads Category A grant application for road erosion inventory.
- ✧ Coordinated the development of a Transportation Master Plan for the Georgia South Village including securing funding, forming a steering committee, and drafting of a scope of work.
- ✧ Drafted a municipal energy plan including the data and maps required by the Vermont Department of Public Service standards.

Georgia  
Regional Commissioners:  
George Bilodeau & Kirk Waite

Transportation Advisory  
Committee:  
George Bilodeau

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

Your continued support for local and regional planning is greatly appreciated. NRPC is your resource -- please call on us for assistance with planning, zoning, transportation, mapping or other needs.



**Town of Georgia, Vermont**  
**Births During 2017**

<u><b>Name</b></u>	<u><b>Parents</b></u>	<u><b>Date</b></u>
Bode Ray Larson	Jennifer & Brett Larson	01/03/17
Everett James McNellis-Greenia	Katherine McNellis & Kristopher Greenia	01/07/17
Brynlee Rose Orosz	Michele & William Orosz	01/11/17
Nora Elizabeth Anderson	Nikki & Kyle Anderson	01/15/17
Ryan Anthony Graham	Tracy Billings & Roy Graham, Jr.	01/15/17
Brooklyn Navaeh May Davis	Raelyn Parizo & Dustin Davis	01/20/17
Isabella Mae Hakey	Erin & Michael Hakey	01/24/17
Charles Steven Phillips	Jessica & Jeremy Phillips	01/28/17
Milo Francis Allen	Heather & James Allen	02/09/17
Finleigh Isabelle Dunsmore	Rosanna & Andrew Dunsmore	02/10/17
Oliver John Van Winkle	Chantal & Nicholas Van Winkle	02/23/17
Landon Allen Montgomery-Smith	Rachael Montgomery	02/27/17
Alice Marion Thuesen	Jana & Aaron Thuesen	03/15/17
Addison Elizabeth Owen	Audrey & Jesse Owen	03/08/17
George Crosby Davis	Amie & Jay Davis	03/08/17
Elliot James Lewandowski	Jenna & James Lewandowski	03/24/17
Calvin Arlo Santor	Robyn & Keith Santor	04/10/17
Jayden Jarvin Gomez	Leverna Gomez	04/27/17
Lilith Mae Fullam	Heather Adams & Christopher Fullam	04/04/17
Keaton William Hyde	Jenna Mashtare & Kristopher Hyde	05/01/17
Ava Gertrude Bosworth	Sara & Andrew Bosworth	05/08/17
Liam Thomas Fox	Shibevahna & James Fox, Jr.	05/31/17
Avery Rose Kale	Jennifer & Joseph Kale	06/11/17
Hunter Thomas Hall	Miranda Brugger & Evan Hall	06/12/17
Marley Marie Rucinski	Tabatha Rucinski	06/23/17
Loralei Elizabeth Foley	Kyla Mesick & Trevor Foley	06/26/17
Marlowe Moon Limoge	Brianna LaBelle & Nicholas Limoge	07/02/17
Eivin Michael Alarcon	Mandy & Bret Alarcon	07/14/17
Odin Terry Saunders	Emma & Adam Saunders	07/19/17
Charlotte Sarah Frost	Brianna & Daniel Frost	08/01/17
Cooper Joseph Gordon	Kaleigh Ryea & Jason Gordon	08/08/17
Lydia Gail Rexford	Jessica & Daniel Rexford	08/11/17
Sydney Claire Ryan Duda	Kelly Ryan & Joseph Duda	08/13/17
Cole William Potvin	Lauren Plankey & Kurt Potvin	08/28/17
Aleigha Marie Gross	Chelsea LaJeunesse & Hugh Gross	10/09/17
Noah Austin-Chad Knowles	Isabela & Bradley Knowles	10/16/17
Julian Thomas Knowles	Kylee Blanchette & Eric Knowles	11/17/17
Julian Vlastimir Savich	Sarah & Voyche Savich	11/19/17

## Town of Georgia, Vermont

### 2017 Death Listings

<u>Name of Decedent</u>	<u>Date of Death</u>	<u>Age</u>
Bonnielee Nora Kranz	01/01/17	74
David Merton Hill	01/02/17	57
Stefan Kurt Thomas Sojka	01/12/17	34
Gary Glendon Palmer	01/16/17	68
Matthew Eric McGinn	01/19/17	42
Elizabeth Petz	02/02/17	94
Adam Francis Desrochers	02/04/17	35
Betty Edith Mae Irving	02/11/17	92
Priscilla Marge Ruhl	02/13/17	87
Judith Lee Wimble	02/14/17	66
John Francis Whitehead	02/28/17	73
Jean Paul Leon Bouthillette	02/23/17	72
Marshall Evan Sears	03/06/17	86
Jean Rice Shaw	03/12/17	89
Spencer Mason Bruner	03/20/17	18
Clement Roy McDonald	04/24/17	77
John Maurice Viens	05/21/17	77
Dale William Camp	06/05/17	78
Pamala D Lamore	07/14/17	71
Aimo A Louko	07/31/17	64
Richard Joseph McGrath	09/07/17	75
Kimberly J LaFleur	10/13/17	45
Christopher Michael Letourneau	10/13/17	51
Donna Sprague	10/28/17	59
Kenneth Paul Bonin	10/31/17	54
Candace Marie Cochones	11/30/17	52
Thomas Andrew Chicoine	12/05/17	60
Muriel Joyce Dattilio	12/15/17	84
Josephine M Webster	12/28/17	81

## Town of Georgia, Vermont

### 2017 Marriage Listings

<u>Date</u>	<u>Applicant A</u>	<u>Applicant B</u>
01/07/17	Tracey Lynn Sweeney	Andrew Gregory Rainville
03/25/17	Danielle Jeanne Fabrizio	David Andrew Cotte
03/26/17	Catherine C Lovejoy	Michael John Campbell
05/20/17	Brianna Elise Labelle	Nicholas Geoffrey Limoge
05/28/17	Shawna Marie Pratt	Justin Dwayne Kew
06/06/17	William Hooper Elliott III	Betty Marie Herrick
05/20/17	Beth Ann Fern Lillia Dallier	Joshua David Rondeau
05/31/17	Nadda Beyor	Warren Arthur Robenstein
06/04/17	Danielle C Petrie	Thomas B Avant
06/11/17	Joseph Vincent Tamasi	Shelby Lynn Carr
06/16/17	Alex William Gravelin	Annabeth Louise McGovern
07/03/17	Alexandra Rae Brown	Jake Robert Thweatt
07/08/17	Sherri Anne Laplant	Brian Keith Murray
07/15/17	Amanda Kalei Smith	Thomas Raymond Hamlin
07/19/17	Shannon Rose Ralston	Quinn Parker Jenkins
07/29/17	Leah Jane Smyth	Jason Patrick Rochefort
07/29/17	Katerina Lenia Ioannou	Brandon Donald Shaw
08/03/17	Christian Alden-Lee Gagnon	Marita Rose Knight
08/12/17	Emily Anne Shell	Phillip Roland Ouellette
08/12/17	Kate Lynn Morris	Alex Michael Bonnett
08/12/17	Amanda Marie Bissonnette	Robin Michael Bordeaux II
08/26/17	Mark Anthony Rivers	Holly Ann Bergeron
09/09/17	Tabitha Lynn Russin	Terry Allen Baker
09/23/17	Brittany Tara Hatin	Kevin Ray Blaisdell
09/23/17	Jessica Louise Menard	Travis Gregory Walton
11/15/17	Suzanne Carrie Perry	Elliott Phillip Johnson

Audited Financial Statements  
and Other Financial Information

Georgia School District

June 30, 2017



*Proven Expertise and Integrity*



*Proven Expertise and Integrity*  
INDEPENDENT AUDITORS' REPORT

Board of Directors  
Georgia School District  
Fairfax, 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, 2017, and the related notes to the financial statements, which collectively comprise the Georgia 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' 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.

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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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof 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 the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 11 and 51 through 54 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 Georgia School District's basic financial statements. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related 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 Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules 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 8, 2018, on our consideration of the Georgia School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 Georgia School District's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
Vermont Registration No. 092.0000697  
January 8, 2018

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

**(UNAUDITED)**

The following management's discussion and analysis of the Georgia School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the School District's financial statements.

**Financial Statement Overview**

The School District's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule and pension information, and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the School District's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the School District's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.



Both of the above mentioned financial statements have one column for the types of School District activity. The type of activity presented for the School District is:

- *Governmental activities* – The activities in this section are mostly supported by intergovernmental revenues (federal and state grants) support from the town and charges for services. All of the School District's basic services are reported in governmental activities, which include regular instruction and related services, special education and related services, support services – student based, administrative support services, buildings and grounds, transportation, food services and program expenses.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School District, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the School District can be classified into two categories: governmental funds and fiduciary funds.

*Governmental funds:* All of the basic services provided by the School District are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the School District's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the School District.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The School District presents four columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The School District's major funds are the general fund, capital projects fund, and the hot lunch fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the School District legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

*Fiduciary Funds:* These funds are used to account for resources held for the benefit of parties outside the Georgia School District. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the School District's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Net Position – Fiduciary Funds.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions and Notes to Required Supplementary Information.

### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position, and changes in net position of the School District's governmental activities. The School District's total net position for governmental activities decreased by \$275,075 from \$5,450,869 to \$5,175,794.

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 - decreased for governmental activities to a balance of \$587,202 at the end of the fiscal year.

**Table 1**  
**Georgia School District**  
**Net Position**  
**June 30,**

	<b>Governmental Activities</b>	
	<b>2017</b>	<b>2016</b>
<b>Assets:</b>		
Current Assets	\$ 1,609,191	\$ 1,446,939
Capital Assets	6,475,744	5,084,665
Total Assets	<u>\$ 8,084,935</u>	<u>\$ 6,531,604</u>
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows of Resources	\$ 252,616	\$ 154,916
Total Deferred Outflows of Resources	<u>\$ 252,616</u>	<u>\$ 154,916</u>
<b>Liabilities:</b>		
Current Liabilities	\$ 359,528	\$ 844,414
Long-term Debt Outstanding	2,794,205	387,053
Total Liabilities	<u>\$ 3,153,733</u>	<u>\$ 1,231,467</u>
<b>Deferred Inflows of Resources:</b>		
Deferred Revenue	\$ 6,405	\$ 4,184
Deferred Inflows of Resources	1,619	-
Total Deferred Inflows of Resources	<u>\$ 8,024</u>	<u>\$ 4,184</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	\$ 3,934,588	\$ 4,257,342
Restricted	654,004	1,310
Unrestricted	587,202	1,192,217
Total Net Position	<u>\$ 5,175,794</u>	<u>\$ 5,450,869</u>

## Revenues and Expenses

Revenues for the School District's governmental activities increased by 3.08%, while total expenses increased by 4.89%. The increase in revenues was mainly due to grants and contributions not restricted to specific programs, while the main increase in expenses was in support services – student based.

**Table 2**  
**Georgia School District**  
**Changes in Net Position**  
**For the Years Ended June 30,**

	<b>Governmental Activities</b>	
	<b>2017</b>	<b>2016</b>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 193,764	\$ 238,315
Operating grants and contributions	1,100,124	1,065,078
<i>General Revenues:</i>		
Grants and contributions not restricted to specific programs	12,703,420	12,316,537
Gain (loss) on disposal of capital assets	-	(14,143)
Miscellaneous	46,818	18,386
Total Revenues	<u>14,044,126</u>	<u>13,624,173</u>
<b>Expenses</b>		
Regular instruction and related services	8,299,447	8,143,698
Special education and related services	1,608,604	1,626,453
Support services - student based	1,271,906	690,209
Administrative support services	911,802	856,261
Buildings and grounds	597,462	768,733
Transportation	362,832	352,812
Food services	264,842	263,298
On-behalf payments	965,945	925,523
Program expenses	19,174	24,605
Interest on long-term debt	17,187	585
Total Expenses	<u>14,319,201</u>	<u>13,652,177</u>
Change in Net Position	(275,075)	(28,004)
Net Position - July 1	<u>5,450,869</u>	<u>5,478,873</u>
Net Position - June 30	<u><u>\$ 5,175,794</u></u>	<u><u>\$ 5,450,869</u></u>

## Financial Analysis of the School District's Fund Statements

*Governmental funds:* The financial reporting focus of the School District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the School District's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

**Table 3**  
**Georgia School District**  
**Fund Balances - Governmental Funds**  
**June 30,**

	<u>2017</u>	<u>2016</u>
General Fund:		
Nonspendable	\$ 4,863	\$ 9,096
Assigned	752,201	949,571
Total General Fund	<u>\$ 757,064</u>	<u>\$ 958,667</u>
Capital Projects Fund:		
Restricted	\$ 652,862	\$ -
Unassigned	-	(291,498)
Total Capital Projects Fund	<u>\$ 652,862</u>	<u>\$ (291,498)</u>
Hot Lunch Fund:		
Nonspendable	\$ 785	\$ 1,153
Restricted	196	-
Unassigned	-	(172)
Total Hot Lunch Fund	<u>\$ 981</u>	<u>\$ 981</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 946	\$ 1,310
Total Nonmajor Funds	<u>\$ 946</u>	<u>\$ 1,310</u>

The general fund total fund balance decreased by \$201,603 from the prior fiscal year. The capital projects fund total fund balance increased by \$944,360 from the prior fiscal year. The hot lunch fund total fund balance had no change from the prior fiscal year. The nonmajor funds total fund balances decreased by \$364 from the prior fiscal year.

## **Budgetary Highlights**

There was no difference between the original and final budget for the general fund.

The general fund actual revenues were over budgeted revenues by \$43,867 due to nearly all revenue categories being receipted in excess of the budgeted amounts.

The general fund actual expenditures were under budget by \$159,227. All expenditure categories were under budget with the exception of interest on debt service and transfers to other funds.

## **Capital Asset and Long-Term Debt Activity**

### **Capital Assets**

As of June 30, 2017, the net book value of capital assets recorded by the School District increased by \$1,391,079. This increase was the result of capital additions of \$1,758,237 less current year depreciation expense of \$350,161 and net disposals of \$16,997.

**Table 4**  
**Georgia School District**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

	<u>2017</u>	<u>2016</u>
Land and non-depreciable assets	\$ 252,500	\$ 1,247,569
Buildings, building improvements and land improvements	5,865,778	3,451,883
Furniture and equipment	357,466	385,213
Total	<u>\$ 6,475,744</u>	<u>\$ 5,084,665</u>

### **Debt**

At June 30, 2017, the School District had \$2,400,000 in bonds payable versus \$0 in the prior fiscal year. Other obligations include capital leases payable, accrued sick and vacation time and net pension liability. Refer to Note 5 of Notes to Financial Statements for more detailed information.

## **Currently Known Facts, Decisions, or Conditions**

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

The 2017-2018 budget could be severely impacted by the reduction of funding from the State.

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

This financial report is designed to provide our citizens, taxpayers, customers, 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 School District at 4497 Highbridge Road, Fairfax, Vermont 05454.

## GEORGIA SCHOOL DISTRICT

STATEMENT OF NET POSITION  
JUNE 30, 2017

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,565,828
Accounts receivable (net of allowance for uncollectibles)	5,477
Due from other governments	32,238
Prepaid items	4,863
Inventory	785
Total current assets	<u>1,609,191</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	252,500
Buildings, building improvements and other assets, net of accumulated depreciation	<u>6,223,244</u>
Total noncurrent assets	<u>6,475,744</u>
TOTAL ASSETS	<u>8,084,935</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>252,616</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>252,616</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 8,337,551</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 90,931
Accrued expenses	23,887
Due to other governments	76,115
Current portion of long-term obligations	<u>168,595</u>
Total current liabilities	<u>359,528</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bond payable	2,320,000
Capital leases payable	71,218
Net pension liability	<u>402,987</u>
Total noncurrent liabilities	<u>2,794,205</u>
TOTAL LIABILITIES	<u>3,153,733</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	6,405
Deferred inflows related to pensions	<u>1,619</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>8,024</u>
NET POSITION	
Net investment in capital assets	3,934,588
Restricted: Special revenue funds	654,004
Unrestricted	<u>587,202</u>
TOTAL NET POSITION	<u>5,175,794</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 8,337,551</u>

See accompanying independent auditors' report and notes to financial statements.



## STATEMENT B

## GEORGIA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2017

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total	Governmental Activities
Governmental activities:						
Regular instruction and related services	\$ 8,299,447	\$ 49,926	\$ -	\$ -	\$ -	(8,249,521)
Special education and related services	1,608,604	-	-	-	-	(1,608,604)
Support services - student based	1,271,906	-	-	-	-	(1,271,906)
Administrative support services	911,802	-	-	-	-	(911,802)
Buildings and grounds	597,462	-	-	-	-	(597,462)
Transportation	362,832	-	-	-	-	(362,832)
Food services	264,842	143,838	115,369	-	-	(5,635)
On-behalf payments	965,945	-	965,945	-	-	-
Program expenses	19,174	-	18,810	-	-	(364)
Interest on long-term debt	17,187	-	-	-	-	(17,187)
Total government	<u>\$ 14,319,201</u>	<u>\$ 193,764</u>	<u>\$ 1,100,124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(13,025,313)</u>

STATEMENT B (CONTINUED)

GEORGIA SCHOOL DISTRICT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(13,025,313)</u>
General revenues:	
Grants and contributions not restricted to specific programs	12,703,420
Miscellaneous	<u>46,818</u>
Total general revenues	<u>12,750,238</u>
Change in net position	(275,075)
NET POSITION - JULY 1	<u>5,450,869</u>
NET POSITION - JUNE 30	<u><u>\$ 5,175,794</u></u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT C

## GEORGIA SCHOOL DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2017

	General Fund	Capital Projects Fund	Hot Lunch Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,559,655	\$ -	\$ 6,173	\$ -	\$ 1,565,828
Accounts receivable (net of allowance for uncollectibles)	757	-	4,720	-	5,477
Due from other governments	1,105	-	22,417	8,716	32,238
Prepaid items	4,863	-	-	-	4,863
Inventory	-	-	785	-	785
Due from other funds	8,955	652,862	-	1,977	663,794
<b>TOTAL ASSETS</b>	<u>\$ 1,575,335</u>	<u>\$ 652,862</u>	<u>\$ 34,095</u>	<u>\$ 10,693</u>	<u>\$ 2,272,985</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 63,430	\$ -	\$ 27,501	\$ -	\$ 90,931
Accrued expenses	23,887	-	-	-	23,887
Due to other governments	76,115	-	-	-	76,115
Due to other funds	654,839	-	239	8,716	663,794
<b>TOTAL LIABILITIES</b>	<u>818,271</u>	<u>-</u>	<u>27,740</u>	<u>8,716</u>	<u>854,727</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred revenue	-	-	5,374	1,031	6,405
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>	<u>5,374</u>	<u>1,031</u>	<u>6,405</u>
<b>FUND BALANCES</b>					
Nonspendable	4,863	-	785	-	5,648
Restricted	-	652,862	196	946	654,004
Committed	-	-	-	-	-
Assigned	752,201	-	-	-	752,201
Unassigned	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>757,064</u>	<u>652,862</u>	<u>981</u>	<u>946</u>	<u>1,411,853</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 1,575,335</u>	<u>\$ 652,862</u>	<u>\$ 34,095</u>	<u>\$ 10,693</u>	<u>\$ 2,272,985</u>

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2017

	Total Governmental Funds
Total Fund Balances	\$ 1,411,853
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 in the funds, net of accumulated depreciation	6,475,744
Deferred outflows of resources related to pension are not financial resources and therefore are not reported in the funds	252,616
Long-term liabilities shown below are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(2,400,000)
Capital leases payable	(141,156)
Accrued compensated absences	(18,657)
Net pension liability	(402,987)
Deferred inflows of resources related to pension are not financial resources and therefore are not reported in the funds	(1,619)
Net position of governmental activities	<u>\$ 5,175,794</u>

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Capital Projects Fund	Hot Lunch Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Intergovernmental revenues	\$ 13,112,026	\$ -	\$ 115,369	\$ 18,810	\$ 13,246,205
Tuition	10,400	-	-	-	10,400
Charges for services	39,526	-	143,838	-	183,364
Interest income	16,381	922	1	-	17,304
Miscellaneous revenues	29,514	-	-	-	29,514
TOTAL REVENUES	<u>13,207,847</u>	<u>922</u>	<u>259,208</u>	<u>18,810</u>	<u>13,486,787</u>
EXPENDITURES					
Current:					
Regular instruction and related services	7,951,247	-	-	-	7,951,247
Special education and related services	1,608,604	-	-	-	1,608,604
Support services - student based	1,412,924	-	-	-	1,412,924
Administrative support services	903,515	-	-	-	903,515
Buildings and grounds	541,440	-	-	-	541,440
Transportation	362,832	-	-	-	362,832
Food services	-	-	259,208	-	259,208
On-behalf payments	408,606	-	-	-	408,606
Program expenses	-	-	-	19,174	19,174
Debt service:					
Interest	17,187	-	-	-	17,187
Capital outlay	-	1,659,657	-	-	1,659,657
TOTAL EXPENDITURES	<u>13,206,355</u>	<u>1,659,657</u>	<u>259,208</u>	<u>19,174</u>	<u>15,144,394</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,492</u>	<u>(1,658,735)</u>	<u>-</u>	<u>(364)</u>	<u>(1,657,607)</u>
OTHER FINANCING SOURCES (USES)					
Debt proceeds	-	2,400,000	-	-	2,400,000
Transfers in	-	203,095	-	-	203,095
Transfers (out)	(203,095)	-	-	-	(203,095)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(203,095)</u>	<u>2,603,095</u>	<u>-</u>	<u>-</u>	<u>2,400,000</u>
NET CHANGE IN FUND BALANCES	(201,603)	944,360	-	(364)	742,393
FUND BALANCES - JULY 1	<u>958,667</u>	<u>(291,498)</u>	<u>981</u>	<u>1,310</u>	<u>669,460</u>
FUND BALANCES - JUNE 30	<u>\$ 757,064</u>	<u>\$ 652,862</u>	<u>\$ 981</u>	<u>\$ 946</u>	<u>\$ 1,411,853</u>

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2017

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 742,393</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	1,758,237
Capital assets disposals	(16,997)
Depreciation expense	(350,161)
	<u>1,391,079</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>97,700</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	<u>(2,426,180)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	<u>80,014</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(1,619)</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(634)
Net pension liability	(157,828)
	<u>(158,462)</u>
Change in net position of governmental activities (Statement B)	<u>\$ (275,075)</u>

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

STATEMENT OF NET POSITION – FIDUCIARY FUNDS  
JUNE 30, 2017

	<u>Agency Funds</u> <u>Student</u> <u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 14,663
Due from other governments	<u>76,115</u>
TOTAL ASSETS	<u><u>\$ 90,778</u></u>
LIABILITIES	
Accounts payable	\$ 8,183
Dental plan funds available for future years	67,932
Deposits held for others	<u>14,663</u>
TOTAL LIABILITIES	<u><u>\$ 90,778</u></u>

See accompanying independent auditors' report and notes to financial statements.

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

Georgia School District was incorporated under the laws in the State of Vermont. The School District operates under the Board of Directors-superintendent form of government and provides the following services: regular instruction, special education, support services – student based, administrative support services, buildings and grounds, transportation, food services and program expenses.

The School District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The School District's combined financial statements include all accounts and all operations of the School District. We have determined that the School District has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

**Implementation of New Accounting Standards**

During the year ended June 30, 2017, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

Statement No. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*". The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has determined the impact of this Statement is not material to the financial statements.



GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 77, "*Tax Abatement Disclosures*". The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. Management has determined that this Statement is not applicable.

Statement No. 80, "*Blending Requirements for Certain Component Units*". The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, "*Irrevocable Split-Interest Agreements*". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements—in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 82, "*Pension Issues*". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of

# GEORGIA SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to the financial statements.

#### **Government-Wide and Fund Financial 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 primary activities as either governmental or business-type. All activities of the School District are categorized as governmental.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The School District's net position are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The School District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the School District's functions and business-type activities (instruction, administration, etc.). The functions are also supported by general government revenues (support from the town, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The School District does not allocate indirect costs. All costs are charged directly to the corresponding departments.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The 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.

**Measurement Focus - Basic Financial Statements & Fund Financial Statements**

The financial transactions of the School District are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the School District:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the School District:

**Major Funds:**

- a. The General Fund is the general 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.
- b. The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- c. The Hot Lunch Fund is used to account for financial resources to be used in the operation of the nutrition of students.

**Nonmajor Funds:**

- d. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the School District's programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds. Component units that are fiduciary in nature have been excluded from these financial statements.

The School District's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in the governmental activities category. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, if any, is recognized when due.

**Budget**

The School District's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

In accordance with Governmental Accounting Standards Board Statement No. 24, *Accounting and Reporting for Certain Grants and Other Financial Assistance*, payments made by the State of Vermont to the Vermont State Retirement System for teachers and certain other school employees are reported as offsetting revenues and expenditures of the general fund.

Revenues per budgetary basis	\$12,799,241
Add: On-behalf payments	<u>408,606</u>
Total GAAP basis	<u>\$13,207,847</u>
Expenditures per budgetary basis	\$13,000,844
Add: On-behalf basis	<u>408,606</u>
Total GAAP basis	<u>\$13,409,450</u>

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the first half of the year the School District prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town School District was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town School District.
4. The School District does not adopt budgets for Special Revenue Funds.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Deposits and Investments**

The School District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the School District's policy to value investments at fair value. None of the School District's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be a cash equivalent. The School District Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The Georgia School District has no formal investment policy but instead follows the State of Vermont Statutes.

**Receivables**

Receivables include amounts due from governmental agencies and local businesses. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$113,830 for the year ended June 30, 2017. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2017.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**Inventories**

Inventories consist of expendable supplies held for consumption and are valued at cost which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method).

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory of the School District consists of school nutrition supplies and food on hand at the end of the year.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs 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 estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the School District. The School District has not retroactively recorded infrastructure.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

**Long-term Obligations**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of a bond payable, capital leases payable, accrued compensated absences, and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

**Compensated Absences**

The School District's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick 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 liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2017, the School District's liability for compensated absences is \$18,657.

**Pensions**

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 State Teachers' Retirement



GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

System (VSTRS) and the Vermont Municipal Employees' Retirement System (VMERS) Plans and additions to/deductions from the VSTRS and VMERS Plans' fiduciary net position have been determined on the same basis as they are reported by the VSTRS and VMERS Plans. 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.

**Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

**Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the School District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the School District. The inhabitants of the School District through School District meetings are the highest level of decision-making authority of the School District. Commitments may be established, modified, or rescinded only through a School District meeting vote.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Directors.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the School District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the School District meeting vote has provided otherwise in its commitment or assignment actions.

**Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The School District currently has one type of item, deferred outflows related to pensions. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The School District has deferred revenues that qualifies for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows of resources related to pensions, which arises only under an accrual basis of accounting, qualifies for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as inflows of resources in the period that the amounts become available.

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Program Revenues**

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided; operating or capital grants and contributions, including special assessments).

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The School District does utilize encumbrance accounting for its general fund.

**Use of Estimates**

During the preparation of the School District's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

**Deposits:**

The School District's investment policies, which follow state statutes, authorize the School District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Vermont, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all School District funds.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the School District will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The School District does not have a policy covering custodial credit risk.

At June 30, 2017, the School District's cash balance of \$1,580,491 was comprised of bank deposits of \$2,032,554. All of these bank deposits were fully insured by federal depository insurance and consequently were not exposed to custodial credit risk.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 68,947
ICS accounts	1,963,607
	<u>\$ 2,032,554</u>

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the School District does not have a policy for custodial credit risk for investments.

At June 30, 2017, the School District had \$0 in investments.

Credit risk – Statutes for the State of Vermont authorize the School District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Vermont, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The School District does not have an investment policy on credit risk. Generally, the School District invests excess funds in savings accounts and various insured certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The School District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2017 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 8,955	\$ 654,839
Capital Projects Fund	652,862	-
Hot Lunch Fund	-	239
Nonmajor Special Revenue Funds	1,977	8,716
	<u>\$ 663,794</u>	<u>\$ 663,794</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2017:

	Balance 7/1/16	Additions	Disposals	Balance 6/30/17
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land	\$ 252,500	\$ -	\$ -	\$ 252,500
Construction in progress	995,069	-	(995,069)	-
	<u>1,247,569</u>	<u>-</u>	<u>(995,069)</u>	<u>252,500</u>
Depreciated assets:				
Land improvements	204,574	10,350	-	214,924
Buildings and improvements	7,422,989	2,654,726	(50,920)	10,026,795
Furniture and equipment	914,654	88,230	(215,825)	787,059
	<u>8,542,217</u>	<u>2,753,306</u>	<u>(266,745)</u>	<u>11,028,778</u>
Less: accumulated depreciation	<u>(4,705,121)</u>	<u>(350,161)</u>	<u>249,748</u>	<u>(4,805,534)</u>
	<u>3,837,096</u>	<u>2,403,145</u>	<u>(16,997)</u>	<u>6,223,244</u>
Net governmental capital assets	<u>\$ 5,084,665</u>	<u>\$ 2,403,145</u>	<u>\$ (1,012,066)</u>	<u>\$ 6,475,744</u>
<u>Current year depreciation:</u>				
Direct services				\$ 268,822
Buildings and grounds				66,372
Administration				8,287
Support services				1,046
Food service				5,634
Total depreciation expense				<u>\$ 350,161</u>

GEORGIA SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2017:

	Balance, 7/1/16	Additions	Deletions	Balance, 6/30/17	Current Year Portion
Bonds payable	\$ -	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 80,000
Capital leases payable	194,990	26,180	(80,014)	141,156	69,938
Accrued compensated absences	18,023	634	-	18,657	18,657
Net pension liability	245,159	159,447	(1,619)	402,987	-
Total	<u>\$ 458,172</u>	<u>\$ 2,586,261</u>	<u>\$ (81,633)</u>	<u>\$ 2,962,800</u>	<u>\$ 168,595</u>

The following is a summary of the bond outstanding as of June 30, 2017:

\$2,400,000, 2016 Series 1 General Obligation Bond due to Vermont Municipal Bond Bank in annual principal installments of \$80,000 through November of 2046. Interest ranging from 1.491% to 3.231% payable semi-annually through November of 2046.

\$ 2,400,000

The annual principal and interest requirements to amortize the bond are as follows:

Governmental Activities			
Year Ending June 30,	Principal	Interest	Total Debt Service
2018	\$ 80,000	\$ 64,124	\$ 144,124
2019	80,000	62,907	142,907
2020	80,000	61,618	141,618
2021	80,000	60,233	140,233
2022	80,000	58,744	138,744
2023-2027	400,000	267,782	667,782
2028-2032	400,000	216,390	616,390
2033-2037	400,000	158,650	558,650
2038-2042	400,000	96,430	496,430
2043-2047	400,000	32,310	432,310
	<u>\$ 2,400,000</u>	<u>\$ 1,079,188</u>	<u>\$ 3,479,188</u>

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the capital leases outstanding as of June 30, 2017:

\$184,152, 2016 Capital lease with Apple Leasing dated July 2016, due in annual principal and interest installments of \$63,632. Interest is charged at a rate of 1.82% per annum. Maturity in August of 2018.	\$ 123,871
\$26,180, 2016 Capital lease with Apple Leasing dated October 2016, due in annual principal and interest installments of \$8,895. Interest is charged at a rate of 1.94% per annum. Maturity in October of 2018.	<u>17,285</u>
	<u><u>\$ 141,156</u></u>

Future minimum payments, by year and in the aggregate, under these leases are as follows:

Year Ending <u>June 30:</u>	
2018	\$ 72,527
2019	<u>72,527</u>
Total minimum lease payments	145,054
Less amount representing interest	<u>(3,898)</u>
Present value of future minimum lease payments	<u><u>\$ 141,156</u></u>

NOTE 6 - NONSPENDABLE FUND BALANCES

At June 30, 2017, the School District had the following nonspendable fund balances:

General fund:	
Prepaid items	\$ 4,863
Hot lunch fund	<u>785</u>
	<u><u>\$ 5,648</u></u>

NOTE 7 - RESTRICTED FUND BALANCES

At June 30, 2017, the School District had the following restricted fund balances:

Capital projects fund	\$ 652,862
Hot lunch fund	196
Nonmajor special revenue funds	<u>946</u>
	<u><u>\$ 654,004</u></u>

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2017, the School District had the following assigned fund balances:

General fund:	
Assigned for future budgets	<u><u>\$ 752,201</u></u>

NOTE 9 - OVERSPENT APPROPRIATIONS

At June 30, 2017, the School District had the following overspent appropriations:

Debt service - interest	\$ 17,187
Transfer to other funds	<u>203,095</u>
	<u><u>\$ 220,282</u></u>

NOTE 10 - DEFINED BENEFIT PENSION PLANS

VERMONT STATE TEACHERS' RETIREMENT SYSTEM

**Plan Description**

All of the teachers employed by the School District participate in the Vermont State Teachers' Retirement System ("VSTRS"), a cost-sharing multiple-employer defined benefit pension plan with a special funding situation, covering nearly all public day school and nonsectarian private School District teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State of Vermont 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, 2016 (the most recent period available), the retirement system consisted of 288 participating employers.

The plan was established effective July 1, 1947, and is governed by *Title 16, V.S.A. Chapter 55*. Subsequent Vermont state legislation, *Act 74*, which became effective on July 1, 2010, contained numerous changes to the plan benefits available to current and future members, as well as a change in access to health care coverage after retirement, resulting from a multi-party agreement to provide sustainability of quality pension and retiree health benefits for Vermont teachers.

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 six members. They are the Secretary of Education (ex-officio); the State Treasurer (ex-officio), the Commissioner of Financial Regulation (ex-officio); two members and one alternate elected by active members of



GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

the System under rules adopted by the Board; and one retired member and one alternate elected by the board of directors of Association of Retired Teachers of Vermont. The Chair is elected by the Board and acts as executive officer of the Board.

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. The Vermont State Agency of Administration issues a publicly available Comprehensive Annual Financial Report (CAFR) that includes financial statements and required supplementary information for the VSTRS. That report may be viewed on the State's Department of Finance & Management website at: [http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr).

**Benefits Provided**

The VSTRS provides retirement, and disability benefits, annual cost-of-living adjustments, health care and death benefits to plan members and beneficiaries. There are two levels of contributions and benefits in the System: Group A - for public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A; and Group C - for public school teachers employed within the State of Vermont on or after July 1, 1990. Group C also includes those teachers hired prior to July 1, 1990 and were in Group B on July 1, 1990. When Act 74 became effective on June 30, 2010, Group C was further bifurcated into Groups #1 and #2. Group #1 contains members who were at least 57 years of age or had at least 25 years of service, and Group #2 contains members who were less than 57 years of age and had less than 25 years of service.

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, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
Normal service retirement eligibility (no reduction)	Age 60 or 30 years of service	Age 62 or with 30 years of service	Age 65 or when the sum of age and service equals 90
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% x creditable service x AFC	1.25% x service prior to 6/30/90 x AFC + 1.67% x service after 7/1/90 x AFC	1.25% x service prior to 6/30/90 x AFC + 1.67% x service after 7/1/90 x 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

Other post-employment benefits are available to all plan members include the following:

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
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 pays full premium	Members pays full premium	Members pays full premium

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

**Contributions**

VSTRS is a cost-sharing public employee retirement system with one exception: all risks and costs are not shared by the School District but are the liability of the State of Vermont. VSTRS is funded through State and employee contributions and trust fund investment earnings; and the School District has no legal obligation for paying benefits. Required contributions to the System are made by the State of Vermont based upon a valuation report prepared by the System's actuary, which varies by plan group. The Vermont State Teachers Retirement System estimates the contributions on behalf of the School District's employees included in the teacher's retirement plan which approximates \$408,606 or 11.59% of total payroll for employees covered under the plan.

Employee contribution rates by plan group follow:

<b>VSTRS</b>	<b>Group A</b>	<b>Group C – Group # 1</b>	<b>Group C – Group # 2</b>
Employee Contributions	5.5% 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

Employee contributions totaled \$181,962 during the year and were paid by the School District to the State of Vermont. Other liabilities for the School District under the VSTRS plan include healthcare incentives and federal grant contributions. The School District's total payroll for all employees covered under this plan was \$3,525,501 for the year ended June 30, 2017.

# GEORGIA SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

### NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

#### VERMONT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

##### **Plan Description**

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. The plan was established effective July 1, 1975, and is governed by *Title 24, V.S.A. Chapter 125*. 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. Employees of the School District other than Teachers are eligible to participate in the VMERS providing they work on a regular basis for not less than 30 hours a week and for not less than 1,040 hours for the school year.

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 Districts 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. VMERS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR may be viewed on the State's Department of Finance & Management website at:

[http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr).

##### **Benefits Provided**

The pension plan is divided into four membership groups:

- Group A – general employees whose legislative bodies have not elected to become a member of Group B or Group C

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

- Groups B & C – general employees whose legislative bodies have elected to become members of Group B or Group C
- Group D – sworn police officers, firefighters and emergency medical personnel

The School District participates in Group B. Benefits available to each group are based on average final compensation (AFC) and years of creditable service, and are summarized below:

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Normal service retirement eligibility	Age 65 with 5 years of service, or age 55 with 35 years of service	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
Average Final Compensation (AFC)	Highest 5 consecutive years	Highest 3 consecutive years	Highest 3 consecutive years	Highest 2 consecutive years
Benefit formula – normal service Retirement (no reduction)	1.4% x creditable service x AFC	1.7% x creditable service x AFC + previous service; 1.4% x Group A service x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC; 2.5% x Group C service x AFC
Maximum Benefit Payable	60% of AFC	60% of AFC	50% of AFC	50% of AFC
Post-Retirement COLA	50% of CPI, up to 2% per year	50% of CPI, up to 3% per year	50% of CPI, up to 3% per year	50% of CPI, up to 3% per year
Early Retirement Eligibility	Age 55 with 5 years of service	Age 55 with 5 years of service	N/A	Age 50 with 20 years of service
Early Retirement Reduction	6% per year from age 65 **	6% per year from age 62 **	N/A	No reduction

\*\* - A special early retirement factor of 3% per year only for municipal police officers who have attained age 60

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Members of all groups may qualify for vested deferred allowance, disability allowances and death benefit allowance subject to meeting various eligibility requirements. Benefits are based on AFC and service.

**Contributions**

Title 24 VSA Chapter 125 of Vermont Statutes grants the authority to the Retirement Board to annually review the amount of municipalities' contributions as recommended by the actuary of the retirement system in order to achieve and preserve the financial integrity of the fund, and to certify the rates of contributions payable by employers. The Board of Trustees also certifies the rates of contribution payable by employees. Contribution rates for each group are as follows:

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Employee Contributions	2.5% of gross salary	4.875% of gross salary	10.0% of gross salary	11.35% of gross salary
Employer Contributions	4% of gross salary	5.5% of gross salary	7.25% of gross salary	9.85% of gross salary

Employee contributions are withheld pre-income tax by the School District and are remitted to the State of Vermont. Such withholdings for the year ended June 30, 2017 totaled \$41,175. The School District contributed \$46,454 for the year ended June 30, 2017. The School District's total payroll for the year ended June 30, 2017 for all employees covered under this plan was \$844,612.

**Pension Liabilities**

*VSTRS Plan*

The State is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of member employers. Therefore these employers are considered to be in a special funding situation as defined in GASB No. 68 and the State is treated as a nonemployer to VSTRS. Since the School District does not contribute directly to VSTRS, no net pension liability was recorded at June 30, 2017. The State's portion of the collective net pension liability that was associated with the School District was as follows:

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

School District's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the School District	<u>6,626,088</u>
Total	<u>\$ 6,626,088</u>

The State of Vermont's proportionate share of the net pension liability associated with the School District is equal to the collective net pension liability, actuarially measured as of June 30, 2016, multiplied by the School District's proportionate share percentage. The School District's proportionate share percentage was based on its reported salaries to the total reported salaries for all participating employers. At June 30, 2016, the School District's proportion was 0.50599%, which was a decrease of 0.02751% from its proportion measured as of June 30, 2015.

*VMERS Plan*

At June 30, 2017, the School District reported a liability of \$402,987 for its proportionate share of the net pension liabilities for each plan. The net pension liabilities were measured as of June 30, 2016, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liabilities were based on a projection of the School District's long-term share of contributions to each pension plan relative to the projected contributions of all participating towns, actuarially determined.

At June 30, 2016, the School District's proportion was 0.31313% for VMERS, which was a decrease of 0.00486% from its proportion measured as of June 30, 2015 for VMERS.

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

For the year ended June 30, 2017, the School District recognized pension revenue of \$557,339 and expense of \$557,339 for support provided by the State of Vermont for the VSTRS plan. In the same period, the School District recognized pension expense of \$61,747 for the VMERS plan. At June 30, 2017, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

	VSTRS		VMERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -	\$ 8,278	\$ -
Changes of assumptions	-	-	64,718	-
Net difference between projected and actual earnings on pension plan investments	-	-	130,669	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-	2,497	1,619
Contributions subsequent to the measurement date	-	-	46,454	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,616</u>	<u>\$ 1,619</u>

\$46,454 reported as deferred outflows of resources related to pensions resulting from School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	VSTRS	VMERS
Plan year ended June 30:		
2017	\$ -	\$ 53,382
2018	-	53,382
2019	-	75,233
2020	-	22,546
2021	-	-
Thereafter	-	-

**Significant Actuarial Assumptions and Methods**

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 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, 2014:

*Investment Rate of Return:* For both plans, 7.95% per annum.

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

*Salary Increases:* Representative values of the assumed annual rates of future salary increases for the VSTRS plan are as follows:



GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Age	Annual Rate of Salary Increase
25	8.15%
30	6.84%
35	5.97%
40	5.29%
45	4.80%
50	4.46%
55	4.22%
60	4.12%
64	4.12%

Salary increases for the VMERS plan are 5.00% per year, including inflation.

*Deaths After Retirement:* The VSTRS plan used the RP-2000 Mortality Tables projected to 2029 using Scale BB for terminated vested members and beneficiaries and retirees; the RP-2000 Disabled Life Table with projection to 2020 using Scale AA for disabled retirees. The tables used contain a margin to reflect anticipated mortality improvement after the valuation date.

Mortality rates for active participants in the VMERS plan for Groups A, B, C and D were based on the RP-2000 Tables for Employees and Healthy Annuitants projected 10 years from the valuation date with Scale BB. Groups A, B, and C with a 60% Blue Collar and 40% White Collar adjustment and Group D with a 100% Blue Collar adjustment. The post-retirement mortality assumption was chosen to recognize improved longevity experience after the valuation date.

*Spouse's Age:* For both plans, husbands are assumed to be three years older than their wives.

*Cost-of-Living Adjustments:* For the VSTRS plan, adjustments are assumed to occur on January 1 following one year of retirement at the rate of 3% 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).

Cost-of-Living adjustments to benefits of terminated vested and retired participants were 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 of the VMERS plan.

*Actuarial Cost Method:* For both plans is the Entry Age Normal – Level Percentage of Pay.

GEORGIA SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017

NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

For the VSTRS plan, the *asset valuation method* used 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.

A smoothing *asset valuation method* was used for funding purposes in the VMERS plan, 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. Then value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

The *long-term expected rate of return* on both 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.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Equity	8.54%
Fixed income	2.36%
Alternative	8.35%
Multi-strategy	4.90%

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%

# GEORGIA SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

### NOTE 10 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

#### Discount Rate

The discount rate used to measure the total pension liability was 7.95% for the VSTRS plan and the VMERS plan. 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 these assumptions, the 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 Changes in the Discount Rate

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.95% for both the VSTRS plan and VMERS plan, as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.95%) or 1 percentage point higher (8.95%) than the current rate:

	1% Decrease	Discount Rate	1% Increase
<u>VSTRS:</u>			
Discount rate	6.95%	7.95%	8.95%
School District's proportionate share of the net pension liability	\$ -	\$ -	\$ -
<u>VMERS:</u>			
Discount rate	6.95%	7.95%	8.95%
School District's proportionate share of the net pension liability	\$ 668,999	\$ 402,987	\$ 180,257

#### Pension Plan Fiduciary Net Position

The schedule of employer allocations and schedule of pension amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the financial statements of the Vermont State Teacher's Retirement System (VSTRS) and the Vermont Municipal Employees' Retirement System (VMERS) or their participating employers. VSTRS and VMERS do not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance & Management website at:

[http://finance.vermont.gov/reports\\_and\\_publications/cafr](http://finance.vermont.gov/reports_and_publications/cafr)

## GEORGIA SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

#### 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; injuries to employees, students and guests; as well as natural disasters for which the School District either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. There have been no significant reductions in coverage from the prior year. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The School District is a member of the Vermont School Boards Association. The Association has set up two insurance Trusts; Vermont School Boards Insurance Trust, Inc. (VSBIT) for worker compensation, multi-line intermunicipal school program, and unemployment compensation program, and the Vermont Education Health Initiative (VEHI) for medical benefits. VSBIT and VEHI are nonprofit corporations formed to provide insurance and risk management programs for Vermont School Districts and is owned by the participating School Districts. The Trusts are not licensed insurance carriers and members are not protected by the Vermont Insurance Guaranty Association.

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

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and to provide excess reinsurance protections. 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 their proportionate share of the deficit.

To provide worker's compensation coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs and workers compensation coverage. Contributions are based upon formulas applied to payroll expense. At the end of the coverage period, the members will be assessed or refunded any difference between estimated contributions and actual expenses.

## GEORGIA SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

#### NOTE 11 - RISK MANAGEMENT (CONTINUED)

Multi-Line Intermunicipal School Program provides coverage for property; inland marine and boiler and machinery; crime; commercial general liability; automobile/garagekeepers; and educators legal liability. Annual contributions are based upon appropriate rates applicable to each member; such rates are set based on recommendations of a qualified actuary, plus a proportionate share of all operational and administrative cost including excess reinsurance premiums incurred by the trust. 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 their proportionate share of the deficit.

#### NOTE 12 - CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the School District's financial position.

The School District participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the School District's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

#### NOTE 13 - RELATED ORGANIZATION

The School District has an ongoing financial responsibility to Franklin West Supervisory Union as defined in GASB 14, paragraph 71. Through Franklin West Supervisory Union's assessment process, the School District's assessment can be increased to cover a share of any prior year deficits and decreased to share in any prior year surpluses. Separate financial statements on Franklin West Supervisory Union are available from Franklin West Supervisory Union.

#### NOTE 14 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the School District's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

### Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Supplementary Information

## GEORGIA SCHOOL DISTRICT

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 958,667	\$ 958,667	\$ 958,667	\$ -
Resources (Inflows):				
Intergovernmental:				
State support grant	11,139,603	11,139,603	11,139,603	-
Other	1,573,771	1,573,771	1,563,817	(9,954)
Charges for services	20,500	20,500	39,526	19,026
Tuition	-	-	10,400	10,400
Interest income	13,000	13,000	16,381	3,381
Miscellaneous	8,500	8,500	29,514	21,014
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>13,714,041</u>	<u>13,714,041</u>	<u>13,757,908</u>	<u>43,867</u>
Charges to Appropriations (Outflows):				
Regular instruction and related services	8,122,367	8,122,367	7,951,247	171,120
Special education and related services	1,624,679	1,624,679	1,608,604	16,075
Support services - student based	1,455,057	1,455,057	1,412,924	42,133
Administrative support services	930,910	930,910	903,515	27,395
Buildings and grounds	657,933	657,933	541,440	116,493
Transportation	369,125	369,125	362,832	6,293
Debt service:				
Interest	-	-	17,187	(17,187)
Transfers to other funds	-	-	203,095	(203,095)
Total Charges to Appropriations	<u>13,160,071</u>	<u>13,160,071</u>	<u>13,000,844</u>	<u>159,227</u>
Budgetary Fund Balance, June 30	<u>\$ 553,970</u>	<u>\$ 553,970</u>	<u>\$ 757,064</u>	<u>\$ 203,094</u>
Utilization of committed fund balance	<u>\$ 404,697</u>	<u>\$ 404,697</u>	<u>\$ -</u>	<u>\$ (404,697)</u>

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
LAST 10 FISCAL YEARS\*

	2017	2016	2015	2014
<u>VSTRS:</u>				
Proportion of the net pension liability	0.51%	0.53%	0.55%	0.56%
School District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the School District	6,626,088	6,329,999	5,251,953	\$ 5,610,689
Total	<u>\$ 6,626,088</u>	<u>\$ 6,329,999</u>	<u>\$ 5,251,953</u>	<u>\$ 5,610,689</u>
Covered-employee payroll	\$ 3,277,807	\$ 2,975,372	\$ 3,106,208	\$ 3,127,886
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	55.31%	58.22%	64.02%	60.59%
<u>VMERS:</u>				
Proportion of the net pension liability	0.31%	0.32%	0.38%	0.31%
Proportionate share of the net pension liability	\$ 402,987	\$ 245,159	\$ 28,150	\$ 111,396
Covered-employee payroll	\$ 865,291	\$ 826,977	\$ 776,332	\$ 716,624
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	46.57%	29.65%	3.63%	15.54%
Plan fiduciary net position as a percentage of the total pension liability	80.95%	87.42%	98.32%	92.71%

\* The amounts presented for each fiscal year were determined as of June 30, and are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.



## GEORGIA SCHOOL DISTRICT

SCHEDULE OF CONTRIBUTIONS  
LAST 10 FISCAL YEARS\*

	2017	2016	2015	2014
<u>VSTRS:</u>				
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 3,525,501	\$ 3,277,807	\$ 2,975,372	\$ 3,106,208
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%
<u>VMERS:</u>				
Contractually required contribution	\$ 46,454	\$ 47,591	\$ 44,450	\$ 39,787
Contributions in relation to the contractually required contribution	<u>(46,454)</u>	<u>(47,591)</u>	<u>(44,450)</u>	<u>(39,787)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 844,612	\$ 865,291	\$ 826,977	\$ 776,332
Contributions as a percentage of covered-employee payroll	5.50%	5.50%	5.38%	5.13%

\* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

GEORGIA SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2017

**Changes of Assumptions**

The actuarial assumptions regarding the incidence of mortality, terminations, retirements, and disabilities were changed in accordance with the findings of an experience study covering the five-year period ending June 30, 2014 for VSTRS and VMERS plans.

See accompanying independent auditors' report and notes to financial statements.

### Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

## GEORGIA SCHOOL DISTRICT

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND REVENUES  
 FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Intergovernmental revenues:				
State support grant	\$ 11,139,603	\$ 11,139,603	\$ 11,139,603	\$ -
Transportation aid	164,408	164,408	161,820	(2,588)
Special education block grant	312,128	312,128	312,128	-
Intensive reimbursement	648,768	648,768	638,315	(10,453)
State aid - vocational	273,600	273,600	273,600	-
Extraordinary reimbursement	15,300	15,300	104,111	88,811
Essential early education	59,867	59,867	59,867	-
Care & custody reimbursement	89,700	89,700	-	(89,700)
State placed	10,000	10,000	10,433	433
Other	-	-	3,543	3,543
Charges for services:				
Custodial service fees	500	500	192	(308)
Ski program	-	-	12,051	12,051
Impact fees	20,000	20,000	25,630	5,630
Services to other schools	-	-	1,653	1,653
Tuition	-	-	10,400	10,400
Interest income	13,000	13,000	16,381	3,381
Miscellaneous:				
Rentals	7,500	7,500	6,394	(1,106)
Other receipts	1,000	1,000	23,120	22,120
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>\$ 12,755,374</u>	<u>\$ 12,755,374</u>	<u>\$ 12,799,241</u>	<u>\$ 43,867</u>

See accompanying independent auditors' report and notes to financial statements.

## SCHEDULE B

## GEORGIA SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Regular Instruction and Related Services</b>				
Direct Instructional Services - Regular Programs				
Elementary				
Teachers salaries	\$ 1,143,922	\$ 1,143,922	\$ 1,181,401	\$ (37,479)
Paraprofessionals	55,760	55,760	55,087	673
Hourly wages	30,420	30,420	29,924	496
Health/dental/life insurance	305,104	305,104	311,971	(6,867)
Social security	82,875	82,875	81,161	1,714
Municipal retirement	4,848	4,848	4,677	171
Workers' compensation	-	-	8,370	(8,370)
Unemployment compensation	-	-	515	(515)
Tuition reimbursement	26,000	26,000	22,766	3,234
Contracted services	9,337	9,337	9,113	224
Supplies	25,840	25,840	23,250	2,590
Workbooks	6,500	6,500	204	6,296
Books	-	-	70	(70)
Equipment	3,500	3,500	6,573	(3,073)
Total Elementary	1,694,106	1,694,106	1,735,082	(40,976)
Middle School				
Teachers salaries	956,061	956,061	905,898	50,163
Hourly wages	31,831	31,831	46,465	(14,634)
Health/dental/life insurance	289,539	289,539	254,526	35,013
Social security	75,849	75,849	68,486	7,363
Municipal retirement	1,791	1,791	2,551	(760)
Workers' compensation	-	-	6,181	(6,181)
Unemployment compensation	-	-	355	(355)
Tuition reimbursement	20,000	20,000	28,663	(8,663)
Contracted services	2,900	2,900	5,253	(2,353)
Transportation	300	300	310	(10)
Supplies	25,550	25,550	20,298	5,252
Workbooks	6,650	6,650	345	6,305
Books	4,600	4,600	-	4,600
Equipment	3,400	3,400	3,700	(300)
Total Middle School	1,418,471	1,418,471	1,343,031	75,440

SCHEDULE B (CONTINUED)  
GEORGIA SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Schoolwide Instruction				
Teachers salaries	295,217	295,217	312,638	(17,421)
Hourly wages	33,176	33,176	35,549	(2,373)
Substitutes	65,000	65,000	1,319	63,681
Health/dental/life insurance	82,525	82,525	64,015	18,510
Social security	30,286	30,286	28,804	1,482
Municipal retirement	1,102	1,102	1,063	39
Workers' compensation	-	-	2,554	(2,554)
Unemployment compensation	-	-	173	(173)
Tuition reimbursement	4,500	4,500	6,216	(1,716)
Contracted services	200	200	69,818	(69,618)
Contracted services - FWSU	52,845	52,845	57,154	(4,309)
Repairs and maintenance	1,000	1,000	925	75
Postage	5,000	5,000	5,471	(471)
Travel	200	200	-	200
Supplies	28,850	28,850	19,534	9,316
Books	-	-	53	(53)
Equipment	-	-	1,820	(1,820)
Dues and fees	175	175	-	175
Total Schoolwide Instruction	600,076	600,076	607,106	(7,030)
High School				
Tutor wages	1,000	1,000	-	1,000
Social security	76	76	-	76
Contracted services	-	-	2,275	(2,275)
Tuition	3,851,721	3,851,721	3,753,973	97,748
Total High School	3,852,797	3,852,797	3,756,248	96,549
Total Direct Instructional Services - Regular Programs	7,565,450	7,565,450	7,441,467	123,983
Compensatory Education				
Teachers salaries	63,778	63,778	74,067	(10,289)
Paraprofessionals	20,556	20,556	22,210	(1,654)
Substitutes	1,000	1,000	-	1,000
Health/dental/life insurance	21,992	21,992	22,637	(645)
Social security	6,528	6,528	7,151	(623)
Municipal retirement	1,156	1,156	1,214	(58)
Workers' compensation	-	-	635	(635)
Unemployment compensation	-	-	45	(45)
Tuition reimbursement	2,000	2,000	536	1,464
Contracted services	38,125	38,125	21,154	16,971
Supplies	4,000	4,000	476	3,524
Total Compensatory Education	159,135	159,135	150,125	9,010

SCHEDULE B (CONTINUED)  
GEORGIA SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Early Education</b>				
Teachers salaries	92,398	92,398	97,637	(5,239)
Paraprofessionals	66,270	66,270	55,345	10,925
Substitutes	3,000	3,000	77	2,923
Health/dental/life insurance	37,046	37,046	26,942	10,104
Social security	7,497	7,497	11,022	(3,525)
Municipal retirement	3,728	3,728	3,047	681
Workers' compensation	-	-	1,085	(1,085)
Unemployment compensation	-	-	128	(128)
Tuition reimbursement	3,000	3,000	4,342	(1,342)
Contracted services	-	-	2,797	(2,797)
Contracted services - FWSU	99,425	99,425	62,244	37,181
Postage	200	200	194	6
Tuition	21,000	21,000	19,877	1,123
Supplies	2,700	2,700	2,413	287
Equipment	400	400	113	287
<b>Total Early Education</b>	<b>336,664</b>	<b>336,664</b>	<b>287,263</b>	<b>49,401</b>
<b>Co-curricular</b>				
Salaries	30,300	30,300	31,420	(1,120)
Social security	2,318	2,318	2,376	(58)
Municipal retirement	-	-	62	(62)
Officials/contracted services	6,000	6,000	15,794	(9,794)
Field maintenance	3,000	3,000	1,493	1,507
Transportation	8,000	8,000	7,570	430
Uniforms	2,000	2,000	2,168	(168)
Supplies	5,000	5,000	6,024	(1,024)
Equipment	1,500	1,500	3,600	(2,100)
Dues and fees	3,000	3,000	1,885	1,115
<b>Total Co-curricular</b>	<b>61,118</b>	<b>61,118</b>	<b>72,392</b>	<b>(11,274)</b>
<b>Total Regular Instruction and Related Services</b>	<b>8,122,367</b>	<b>8,122,367</b>	<b>7,951,247</b>	<b>171,120</b>
<b>Special Education and Related Services</b>				
Paraprofessionals	364,356	364,356	351,680	12,676
Substitutes	25,000	25,000	10,997	14,003
Health/dental/life insurance	31,813	31,813	30,752	1,061
Social security	29,786	29,786	27,529	2,257
Municipal retirement	20,495	20,495	18,605	1,890
Workers' compensation	-	-	2,872	(2,872)
Unemployment compensation	-	-	433	(433)
Tuition reimbursement	2,500	2,500	1,183	1,317
Contracted services	-	-	27,270	(27,270)
Postage	-	-	181	(181)
Special education assessment FWSU	1,150,729	1,150,729	1,137,102	13,627
<b>Total Special Education and Related Services</b>	<b>1,624,679</b>	<b>1,624,679</b>	<b>1,608,604</b>	<b>16,075</b>

SCHEDULE B (CONTINUED)  
GEORGIA SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Support Services - Student Based</b>				
Speech and Language				
SLP assessment FWSU	142,121	142,121	145,937	(3,816)
Total Speech and Language	142,121	142,121	145,937	(3,816)
 Guidance Services				
Counselor salaries	132,527	132,527	130,072	2,455
Substitutes	350	350	-	350
Health/dental/life insurance	24,507	24,507	26,521	(2,014)
Social security	10,322	10,322	9,351	971
Workers' compensation	-	-	857	(857)
Unemployment compensation	-	-	42	(42)
Tuition reimbursement	1,500	1,500	804	696
Contracted services	-	-	179	(179)
Transportation	350	350	192	158
Postage	300	300	76	224
Supplies	800	800	1,040	(240)
Audio visual materials/equipment	200	200	-	200
Total Guidance Services	170,856	170,856	169,134	1,722
 Health Services				
Nurse salaries	110,242	110,242	109,664	578
Substitutes	4,500	4,500	4,875	(375)
Health/dental/life insurance	17,583	17,583	16,884	699
Social security	8,875	8,875	8,497	378
Workers' compensation	-	-	762	(762)
Unemployment compensation	-	-	41	(41)
Tuition reimbursement	1,000	1,000	275	725
Contracted services	700	700	199	501
Postage	100	100	110	(10)
Supplies/equipment	2,500	2,500	1,878	622
Total Health Services	145,500	145,500	143,185	2,315



SCHEDULE B (CONTINUED)  
GEORGIA SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Library				
Librarian salaries	60,070	60,070	61,924	(1,854)
Paraprofessionals	15,886	15,886	15,883	3
Substitutes	1,200	1,200	-	1,200
Health/dental/life insurance	21,779	21,779	17,079	4,700
Social security	5,902	5,902	5,780	122
Municipal retirement	894	894	874	20
Workers' compensation	-	-	531	(531)
Unemployment compensation	-	-	41	(41)
Tuition reimbursement	3,000	3,000	-	3,000
Contracted services	-	-	1,696	(1,696)
Maintenance/postage/mileage	250	250	348	(98)
Supplies	600	600	584	16
Books/periodicals	18,500	18,500	20,569	(2,069)
Audiovisual materials	200	200	134	66
Manipulative devices	50	50	-	50
Software	-	-	47	(47)
Equipment	2,400	2,400	525	1,875
Dues and fees	200	200	249	(49)
Total Library	130,931	130,931	126,264	4,667
Professional Development				
Salaries	447,230	447,230	460,411	(13,181)
Hourly wages	35,242	35,242	35,294	(52)
Substitutes	2,000	2,000	1,800	200
Health/dental/life insurance	95,252	95,252	74,390	20,862
Social security	37,445	37,445	34,817	2,628
Municipal retirement	1,762	1,762	1,941	(179)
Workers' compensation	-	-	2,990	(2,990)
Unemployment compensation	-	-	150	(150)
Tuition reimbursement	13,000	13,000	7,357	5,643
Contracted services	49,207	49,207	71,233	(22,026)
Repairs and maintenance	24,040	24,040	10,670	13,370
Travel	300	300	-	300
Supplies	14,312	14,312	15,224	(912)
Software	800	800	-	800
Equipment	145,059	145,059	112,127	32,932
Total Professional Development	865,649	865,649	828,404	37,245
<b>Total Support Services - Student Based</b>	<b>1,455,057</b>	<b>1,455,057</b>	<b>1,412,924</b>	<b>42,133</b>

SCHEDULE B (CONTINUED)  
GEORGIA SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Administrative Support Services</b>				
School Board				
Salaries	4,000	4,000	3,000	1,000
Social security	306	306	230	76
Tuition reimbursement	800	800	-	800
Contracted services	2,000	2,000	1,188	812
Legal	7,000	7,000	11,565	(4,565)
Insurance	10,259	10,259	8,344	1,915
Postage	1,000	1,000	694	306
Advertising	3,000	3,000	4,013	(1,013)
Supplies	800	800	274	526
Dues and fees	3,700	3,700	2,830	870
Miscellaneous	300	300	-	300
Total School Board	33,165	33,165	32,138	1,027
Supervisory Union Assessments				
Services assessment	449,017	449,017	448,770	247
Audit assessment	8,500	8,500	8,200	300
Total Supervisory Union Assessments	457,517	457,517	456,970	547
Principal's office				
Salaries	199,352	199,352	199,353	(1)
Hourly wages	103,999	103,999	99,370	4,629
Substitutes	500	500	660	(160)
Health/dental/life insurance	55,256	55,256	49,966	5,290
Social security	23,271	23,271	23,599	(328)
Municipal retirement	9,850	9,850	8,861	989
Workers' compensation	-	-	1,990	(1,990)
Unemployment compensation	-	-	113	(113)
Tuition reimbursement	4,000	4,000	2,845	1,155
Contracted services	3,000	3,000	1,532	1,468
Repairs and maintenance	2,000	2,000	440	1,560
Telephone	15,000	15,000	10,739	4,261
Postage	1,800	1,800	953	847
Mileage	1,200	1,200	1,038	162
Supplies	1,000	1,000	1,601	(601)
Books	100	100	-	100
Equipment	-	-	790	(790)
Dues and fees	2,000	2,000	2,757	(757)
Miscellaneous	800	800	800	-
Total Principal's Office	423,128	423,128	407,407	15,721
Business Office				
Treasurer services	7,000	7,000	7,000	-
Tax anticipation interest	10,000	10,000	-	10,000
Miscellaneous	100	100	-	100
Total Business Office	17,100	17,100	7,000	10,100
<b>Total Administrative Support Services</b>	<b>930,910</b>	<b>930,910</b>	<b>903,515</b>	<b>27,395</b>

SCHEDULE B (CONTINUED)  
GEORGIA SCHOOL DISTRICT

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Buildings and Grounds</b>				
Salaries	182,173	182,173	174,732	7,441
Health/dental/life insurance	69,903	69,903	53,212	16,691
Social security	13,935	13,935	12,723	1,212
Municipal retirement	9,724	9,724	7,618	2,106
Workers' compensation	-	-	9,347	(9,347)
Unemployment compensation	-	-	129	(129)
Tuition reimbursement	250	250	620	(370)
Purchased services	44,367	44,367	43,359	1,008
Repairs and maintenance	50,500	50,500	39,973	10,527
Insurance	35,582	35,582	30,449	5,133
Mileage	100	100	-	100
Supplies	41,450	41,450	34,805	6,645
Electricity	123,189	123,189	91,362	31,827
Heat/gas	80,060	80,060	39,683	40,377
Equipment	6,700	6,700	3,428	3,272
<b>Total Buildings and Grounds</b>	<u>657,933</u>	<u>657,933</u>	<u>541,440</u>	<u>116,493</u>
<b>Transportation</b>				
Contracted services	364,125	364,125	357,671	6,454
Field trips, etc.	5,000	5,000	5,161	(161)
<b>Total Transportation</b>	<u>369,125</u>	<u>369,125</u>	<u>362,832</u>	<u>6,293</u>
<b>Debt Service</b>				
Interest	-	-	17,187	(17,187)
<b>Total Debt Service</b>	<u>-</u>	<u>-</u>	<u>17,187</u>	<u>(17,187)</u>
<b>Transfers to Other Funds</b>				
Capital projects funds	-	-	203,095	(203,095)
<b>Total Transfers to Other Funds</b>	<u>-</u>	<u>-</u>	<u>203,095</u>	<u>(203,095)</u>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<u>\$ 13,160,071</u>	<u>\$ 13,160,071</u>	<u>\$ 13,000,844</u>	<u>\$ 159,227</u>

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2017

	Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS		
Cash and cash equivalents	\$ -	\$ -
Due from other governments	8,716	8,716
Due from other funds	1,977	1,977
TOTAL ASSETS	<u>\$ 10,693</u>	<u>\$ 10,693</u>
LIABILITIES		
Due to other funds	\$ 8,716	\$ 8,716
TOTAL LIABILITIES	<u>8,716</u>	<u>8,716</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred revenue	<u>1,031</u>	<u>1,031</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,031</u>	<u>1,031</u>
FUND BALANCES		
Nonspendable	-	-
Restricted	946	946
Committed	-	-
Assigned	-	-
Unassigned	-	-
TOTAL FUND BALANCES	<u>946</u>	<u>946</u>
TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 10,693</u>	<u>\$ 10,693</u>

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES		
Intergovernmental revenues	\$ 18,810	\$ 18,810
TOTAL REVENUES	<u>18,810</u>	<u>18,810</u>
EXPENDITURES		
Other	<u>19,174</u>	<u>19,174</u>
TOTAL EXPENDITURES	<u>19,174</u>	<u>19,174</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(364)</u>	<u>(364)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers (out)	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(364)	(364)
FUND BALANCES - JULY 1	<u>1,310</u>	<u>1,310</u>
FUND BALANCES - JUNE 30	<u>\$ 946</u>	<u>\$ 946</u>

See accompanying independent auditors' report and notes to financial statements.

## Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

SCHEDULE E

GEORGIA SCHOOL DISTRICT

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2017

	Title IIA	STARS Grant	Medicaid	Professional Development	Local Standards Board	Ratner Scholarship	Ruth Furness Fund	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	3,417	-	5,060	132	107	-	-	8,716
Due from other funds	-	1,031	-	-	-	821	125	1,977
TOTAL ASSETS	\$ 3,417	\$ 1,031	\$ 5,060	\$ 132	\$ 107	\$ 821	\$ 125	\$ 10,693
LIABILITIES								
Due to other funds	\$ 3,417	\$ -	\$ 5,060	\$ 132	\$ 107	\$ -	\$ -	\$ 8,716
TOTAL LIABILITIES	3,417	-	5,060	132	107	-	-	8,716
DEFERRED INFLOWS OF RESOURCES								
Deferred revenue	-	1,031	-	-	-	-	-	1,031
TOTAL DEFERRED INFLOWS OF RESOURCES	-	1,031	-	-	-	-	-	1,031
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	821	125	946
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	-	-	-	-	-	821	125	946
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,417	\$ 1,031	\$ 5,060	\$ 132	\$ 107	\$ 821	\$ 125	\$ 10,693

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017

	Title IIA	STARS Grant	Medicaid	Professional Development	Local Standards Board	Ratner Scholarship	Ruth Furness Fund	Total
REVENUES								
Intergovernmental revenues	\$ 4,711	\$ 694	\$ 12,697	\$ 601	\$ 107	\$ -	\$ -	\$ 18,810
TOTAL REVENUES	<u>4,711</u>	<u>694</u>	<u>12,697</u>	<u>601</u>	<u>107</u>	<u>-</u>	<u>-</u>	<u>18,810</u>
EXPENDITURES								
Other	4,711	694	12,697	601	107	339	25	19,174
TOTAL EXPENDITURES	<u>4,711</u>	<u>694</u>	<u>12,697</u>	<u>601</u>	<u>107</u>	<u>339</u>	<u>25</u>	<u>19,174</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	(339)	(25)	(364)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-	(339)	(25)	(364)
FUND BALANCES - JULY 1	-	-	-	-	-	1,160	150	1,310
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 821</u>	<u>\$ 125</u>	<u>\$ 946</u>

See accompanying independent auditors' report and notes to financial statements.



### General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

SCHEDULE G

GEORGIA SCHOOL DISTRICT

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2017

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
Direct services	\$ 252,500	\$ 7,187,589	\$ 632,172	\$ -	\$ 8,072,261
Buildings and grounds	-	2,943,732	77,077	-	3,020,809
Administration	-	71,423	39,547	-	110,970
Support services	-	20,922	-	-	20,922
Food service	-	18,053	38,263	-	56,316
Total General Capital Assets	252,500	10,241,719	787,059	-	11,281,278
Less: Accumulated Depreciation	-	(4,375,941)	(429,593)	-	(4,805,534)
Net General Capital Assets	\$ 252,500	\$ 5,865,778	\$ 357,466	\$ -	\$ 6,475,744

See accompanying independent auditors' report and notes to financial statements.

## GEORGIA SCHOOL DISTRICT

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2017

	General Capital Assets 7/1/16	Additions	Deletions	General Capital Assets 6/30/17
Direct services	\$ 7,923,391	\$ 291,551	\$ (142,681)	\$ 8,072,261
Buildings and grounds	1,601,817	1,466,686	(47,694)	3,020,809
Administration	187,340	-	(76,370)	110,970
Support services	20,922	-	-	20,922
Food service	56,316	-	-	56,316
Total General Capital Assets	9,789,786	1,758,237	(266,745)	11,281,278
Less: Accumulated Depreciation	(4,705,121)	(350,161)	249,748	(4,805,534)
Net General Capital Assets	\$ 5,084,665	\$ 1,408,076	\$ (16,997)	\$ 6,475,744

See accompanying independent auditors' report and notes to financial statements.



*Proven Expertise and Integrity*

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Georgia School District  
Fairfax, Vermont

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Georgia School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Georgia School District's basic financial statements, and have issued our report thereon dated January 8, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Georgia School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Georgia School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Georgia School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

3 Old Orchard Road, Buxton, Maine 04093  
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609  
[www.rhrsmith.com](http://www.rhrsmith.com)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Georgia School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RHR Smith & Company*

Buxton, Maine  
Vermont Registration No. 092.0000697  
January 8, 2018



*Proven Expertise and Integrity*

January 9, 2018

Board of Directors  
Georgia School District  
4497 Highbridge Road  
Fairfax, Vermont 05454

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Georgia School District for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 28, 2017. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

*Qualitative Aspects of Accounting Practices*

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

As described in Note 1 of Notes to Financial Statements, the Georgia School District changed accounting policies related to the Governmental Accounting Standards Board (GASB Statement) No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, GASB Statement No. 77, *Tax Abatement Disclosures*, GASB Statement No. 80, *Blending Requirements for Certain Component Units*, GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, and GASB Statement No. 82, *Pension Issues*, in 2017. There was no impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the governmental activities, each major fund, and the aggregate remaining fund information of the Georgia School District's financial statements was (were):

- ☐ Fair value of investments
- ☐ Allowance for uncollectible accounts
- ☐ Depreciation expense which is based on the estimated useful lives of capital assets
- ☐ Pension related assets, liabilities and expenses which are based on actuarial valuations
- ☐ Accrued compensation

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

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

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

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

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

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 30, 2017.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to Georgia School District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

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

### Other Matters

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

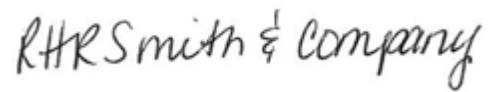
We were engaged to report on the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules, which accompany the financial statements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



Restriction on Use

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

Very Best,

A handwritten signature in dark ink that reads "RHR Smith & Company". The script is cursive and somewhat stylized, with the first letters of each word being capitalized and prominent.

RHR Smith & Company, CPAs

Georgia School District  
Revenue Summary  
FY2019

	<b>Budget 2015-16</b>	<b>Actual 2015-16</b>	<b>Budget 2016-17</b>	<b>Actual 2016-17</b>	<b>Budget 2017-18</b>	<b>Proposed 2018-19</b>
1300 Tuition	-	25,906	-	10,400	13,500	37,000
1501 Interest	35,000	14,872	13,000	16,381	14,000	14,000
1910 Hall & Room Rent	2,000	6,336	7,500	6,394	7,500	6,500
1914 Custodial Service Fees	500	384	500	192	500	-
1998 Ski Program Revenue	-	8,428	-	12,051	8,200	8,200
1990 Miscellaneous	1,000	18,820	1,000	11,207	1,000	1,000
3110 General State Support Grant	10,768,739	10,768,739	11,139,603	11,139,603	11,331,307	11,688,019
3114 Vocational Tuition Aid	246,376	246,376	273,600	273,600	289,134	292,220
3195 State Aid-Transportation	147,933	147,933	164,408	161,820	-	-
3201 Special Education Block Grant	314,280	310,808	312,128	312,128	-	-
3202 Special Education Intensive	687,462	648,462	648,768	638,315	277,063	-
3203 Special Education Extraordinary	42,500	24,319	15,300	104,111	-	-
3204 Early Essential Education	59,648	59,648	59,867	59,867	-	-
3205 Care & Custody - Sp Ed	55,000	84,609	89,700	-	-	-
3460 Care & Custody- Tuition Reimb	6,500	24,162	10,000	10,433	10,000	10,000
4821 Impact Fees	16,000	34,950	20,000	25,630	20,000	20,000
5400 Prior Year Adjusted Revenue	-	16,041	-	3,543	-	-
-----Fund Balance	471,795	-	404,697	-	553,970	203,094
<b>TOTAL GENERAL FUND REVENUE</b>	<b>12,854,733</b>	<b>12,440,793</b>	<b>13,160,071</b>	<b>12,785,675</b>	<b>12,526,174</b>	<b>12,280,033</b>
Special Program Revenue- ACT 68	35,000	24,245	37,000	19,174	37,000	37,000
<b>TOTAL SCHOOL REVENUE</b>	<b>12,889,733</b>	<b>12,465,038</b>	<b>13,197,071</b>	<b>12,804,849</b>	<b>12,563,174</b>	<b>12,317,033</b>

**Georgia School District  
Expenditure Summary**

	Budget 2015-16	Actual 2015-16	Budget 2016-17	Actual 2016-17	Budget 2017-18	Proposed Budget 2018-19	\$ Variance	Budget %
K-8 Regular Ed	4,000,943	3,985,954	3,712,653	3,685,222	3,743,841	3,646,581	(97,260)	-2.60%
Early Ed	264,599	233,870	336,664	287,263	251,612	306,919	55,307	21.98%
Special Ed	1,659,762	1,626,453	1,624,679	1,608,604	940,666	645,141	(295,525)	-31.42%
Speech & Language	172,648	177,244	142,121	145,937	63,569	67,528	3,959	6.23%
Compensatory Ed	376,488	387,429	159,135	150,126	205,392	221,620	16,228	7.90%
Cocurricular	62,700	68,081	61,118	72,391	70,718	70,718	-	0.00%
Guidance	163,980	163,395	170,856	169,137	176,432	157,197	(19,235)	-10.90%
Nurse	145,501	139,641	145,500	143,186	147,692	151,837	4,145	2.81%
Professional Dev. & Technology Support	20,500	15,304	865,649	828,403	923,169	825,549	(97,620)	-10.57%
Library	131,958	127,874	130,931	126,265	131,338	135,904	4,566	3.48%
School Board	35,374	23,590	33,165	32,139	32,667	45,782	13,115	40.15%
FWSU Assessment	429,161	429,661	457,517	456,970	488,181	526,262	38,081	7.80%
Administration	409,648	393,630	423,128	407,409	421,762	451,354	29,592	7.02%
Business Services	27,100	7,000	17,100	7,000	12,000	12,000	-	0.00%
Plant Operations	624,688	593,458	657,933	541,440	652,866	641,865	(11,001)	-1.69%
Transportation	365,500	352,738	369,125	362,832	222,946	231,178	8,232	3.69%
Debt Service	15,307	15,307	-	17,187	144,123	142,907	(1,216)	-0.84%
Capital Items/Transfers	-	41,657	-	203,095	-	-	-	0.00%
High School Regular Ed	3,948,876	3,576,370	3,852,797	3,756,248	3,897,200	3,999,691	102,491	2.63%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>12,854,733</b>	<b>12,358,656</b>	<b>13,160,071</b>	<b>13,000,854</b>	<b>12,526,174</b>	<b>12,280,033</b>	<b>(246,142)</b>	<b>-1.97%</b>
Special Revenue Fund Expenditures	35,000	24,606	37,000	19,173	37,000	37,000	-	0.00%
<b>TOTAL SCHOOL EXPENDITURES</b>	<b>12,889,733</b>	<b>12,383,262</b>	<b>13,197,071</b>	<b>13,020,027</b>	<b>12,563,174</b>	<b>12,317,033</b>	<b>(246,142)</b>	<b>-1.96%</b>

Georgia School District  
PROPOSED BUDGET EXPENDITURE REPORT  
GENERAL FUND

FY2019	2016-17 budget	2016-17 actual	2017-18 budget	2018-19 proposed	%
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<b>INSTRUCTIONAL PROGRAMS</b>					
<b>ELEMENTARY INSTRUCTION</b>					
TEACHERS SALARIES	1,143,922	1,181,401	1,180,818	1,230,538	
PARAPROFESSIONAL WAGES	55,760	55,087	57,560	61,803	
HOURLY WAGES	30,420	29,924	33,762	31,905	
INSURANCE BENEFITS	305,104	320,855	311,644	273,974	
SOCIAL SECURITY	82,875	81,161	85,769	89,494	
MUNICIPAL RETIREMENT	4,848	4,677	5,137	5,271	
TUITION REIMBURSEMENT	26,000	22,766	35,000	30,000	
CONTRACTED SERVICES	9,337	9,113	11,618	13,700	
SUPPLIES	25,840	23,252	25,840	25,390	
WORKBOOKS	6,500	204	6,500	2,000	
BOOKS	-	70	-	-	
EQUIPMENT	3,500	6,573	3,500	3,500	
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<b>Total ELEMENTARY INST.</b>	<b>1,694,106</b>	<b>1,735,083</b>	<b>1,757,148</b>	<b>1,767,575</b>	<b>0.59%</b>
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<b>MIDDLE SCHOOL INSTRUCTION</b>					
TEACHERS SALARIES	956,061	905,898	931,726	997,132	
HOURLY WAGES	31,831	46,465	30,090	34,980	
INSURANCE BENEFITS	289,539	261,062	263,705	266,983	
SOCIAL SECURITY	75,849	68,486	74,045	79,540	
MUNICIPAL RETIREMENT	1,791	2,551	1,693	1,968	
TUITION REIMBURSEMENT	20,000	28,663	20,000	30,000	
CONTRACTED SERVICES	2,900	5,253	2,900	2,900	
TRANSPORTATION	300	310	300	300	
SUPPLIES	25,550	20,297	25,550	25,450	
WORKBOOKS	6,650	345	6,650	650	
BOOKS	4,600	-	4,600	600	
EQUIPMENT	3,400	3,700	5,200	7,000	
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<b>Total MIDDLE SCHOOL INST.</b>	<b>1,418,471</b>	<b>1,343,030</b>	<b>1,366,459</b>	<b>1,447,503</b>	<b>5.93%</b>
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<b>SCHOOLWIDE INSTRUCTION</b>					
TEACHER SALARIES	295,217	312,641	318,384	224,493	
HOURLY WAGES	33,176	35,549	33,252	21,238	
SUBSTITUTE WAGES	65,000	1,319	10,000	1,500	
INSURANCE BENEFITS	82,525	66,742	58,654	55,020	
SOCIAL SECURITY	30,286	28,804	28,009	19,210	
MUNICIPAL RETIREMENT	1,102	1,063	1,132	1,167	
TUITION REIMBURSEMENT	4,500	6,216	4,500	4,500	
CONTRACTED SERVICES	200	69,818	80,200	72,200	
CONTRACTED SERVICES-FWSU	52,845	57,154	53,678	-	
REPAIRS & MAINTENANCE	1,000	925	1,000	1,000	
POSTAGE	5,000	5,471	5,000	5,000	
TRAVEL REIMBURSEMENT	200	-	200	200	
SUPPLIES	28,850	19,534	26,050	25,800	
BOOKS	-	53	-	-	
EQUIPMENT	-	1,820	-	-	
DUES & FEES	175	-	175	175	
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Georgia School District  
PROPOSED BUDGET EXPENDITURE REPORT  
GENERAL FUND

FY2019	2016-17 budget	2016-17 actual	2017-18 budget	2018-19 proposed	%
<b>Total SCHOOLWIDE INST.</b>	<b>600,076</b>	<b>607,109</b>	<b>620,234</b>	<b>431,503</b>	<b>-30.43%</b>
<b>TOTAL GEMS GENERAL INST.</b>	<b>3,712,653</b>	<b>3,685,222</b>	<b>3,743,841</b>	<b>3,646,581</b>	<b>-2.60%</b>
<b>EARLY EDUCATION</b>					
TEACHERS SALARIES	92,398	97,637	105,644	109,533	
PARAPROFESSIONAL WAGES	66,270	55,214	59,023	57,545	
SUBSTITUTE WAGES	3,000	208	1,000	1,000	
INSURANCE BENEFITS	37,046	28,155	24,275	28,877	
SOCIAL SECURITY	7,497	11,022	8,393	12,998	
MUNICIPAL RETIREMENT	3,728	3,047	3,320	3,237	
TUITION REIMBURSEMENT	3,000	4,342	3,000	3,000	
CONTRACTED SERVICES	-	2,797	4,200	4,200	
FWSU ASSESSMENT-EEE SVCS	99,425	62,244	10,855	44,525	
POSTAGE	200	194	200	200	
TUITION EXPENSES	21,000	19,877	28,602	39,204	
SUPPLIES	2,700	2,413	2,700	2,200	
EQUIPMENT	400	113	400	400	
<b>Total EARLY EDUCATION</b>	<b>336,664</b>	<b>287,263</b>	<b>251,612</b>	<b>306,919</b>	<b>21.98%</b>
<b>SPECIAL EDUCATION</b>					
PARAPROFESSIONAL WAGES	364,356	351,680	383,695	-	
SUBSTITUTE WAGES	25,000	10,997	-	-	
INSURANCE BENEFITS	31,813	34,057	30,714	-	
SOCIAL SECURITY	29,786	27,529	31,265	-	
MUNICIPAL RETIREMENT	20,495	18,605	21,582	-	
TUITION REIMBURSEMENT	2,500	1,183	2,500	-	
CONTRACTED SERVICES	-	27,270	25,000	-	
FWSU ASSESSMENT-SPED SVCS	1,150,729	1,137,102	445,910	645,141	
POSTAGE	-	181	-	-	
<b>Total SPECIAL EDUCATION</b>	<b>1,624,679</b>	<b>1,608,604</b>	<b>940,666</b>	<b>645,141</b>	<b>-31.42%</b>
<b>SPEECH &amp; LANGUAGE</b>					
FWSU ASSESSMENT-SLP SVCS	142,121	145,937	63,569	67,528	
<b>TOTAL SPEECH &amp; LANGUAGE</b>	<b>142,121</b>	<b>145,937</b>	<b>63,569</b>	<b>67,528</b>	<b>6.23%</b>
<b>COMPENSATORY EDUCATION</b>					
TEACHERS SALARIES	63,778	74,067	113,016	134,436	
PARAPROFESSIONAL WAGES	20,556	22,210	19,682	20,472	
SUBSTITUTE WAGES	1,000	-	-	-	
INSURANCE BENEFITS	21,992	23,317	38,707	34,761	
SOCIAL SECURITY	6,528	7,151	10,235	11,850	
MUNICIPAL RETIREMENT	1,156	1,214	1,107	1,152	
TUITION REIMBURSEMENT	2,000	536	2,000	2,000	
CONTRACTED SERVICES	38,125	21,154	19,632	15,936	
SUPPLIES	4,000	477	1,013	1,013	

Georgia School District  
PROPOSED BUDGET EXPENDITURE REPORT  
GENERAL FUND

FY2019	2016-17 budget	2016-17 actual	2017-18 budget	2018-19 proposed	%
<b>TOTAL COMPENSATORY ED</b>	<b>159,135</b>	<b>150,126</b>	<b>205,392</b>	<b>221,620</b>	<b>7.90%</b>
<b>CO-CURRICULAR</b>					
CO-CURRICULAR COACHES	30,300	31,420	30,300	30,300	
SOCIAL SECURITY	2,318	2,375	2,318	2,318	
MUNICIPAL RETIREMENT	-	62	-	-	
OFFICIALS/CONTRACTED SVCS	6,000	15,794	12,600	12,600	
FIELD MAINTENANCE	3,000	1,493	3,000	3,000	
TRANSPORTATION	8,000	7,570	8,900	8,900	
SUPPLIES	5,000	6,024	6,600	6,600	
UNIFORMS	2,000	2,168	2,000	2,000	
EQUIPMENT	1,500	3,600	2,000	2,000	
FEES	3,000	1,885	3,000	3,000	
<b>Total CO-CURRICULAR</b>	<b>61,118</b>	<b>72,391</b>	<b>70,718</b>	<b>70,718</b>	<b>0.00%</b>
<b>GUIDANCE</b>					
TEACHERS SALARIES	132,527	130,072	133,099	117,144	
SUBSTITUTE WAGES	350	-	-	350	
INSURANCE BENEFITS	24,507	27,421	28,404	26,153	
SOCIAL SECURITY	10,322	9,351	10,209	9,180	
TUITION REIMBURSEMENT	1,500	805	2,000	2,000	
CONTRACTED SERVICES	-	179	1,070	720	
TRANSPORTATION	350	193	450	450	
POSTAGE	300	76	300	300	
SUPPLIES	800	1,040	900	900	
AUDIOVISUAL MATERIALS	200	-	-	-	
<b>Total GUIDANCE</b>	<b>170,856</b>	<b>169,137</b>	<b>176,432</b>	<b>157,197</b>	<b>-10.90%</b>
<b>NURSE</b>					
TEACHER & HOURLY SALARIES	110,242	109,664	111,956	114,667	
SUBSTITUTE WAGES	4,500	4,875	4,000	5,000	
INSURANCE BENEFITS	17,583	17,688	17,014	18,135	
SOCIAL SECURITY	8,875	8,497	8,922	9,235	
TUITION REIMBURSEMENT	1,000	275	2,500	1,500	
CONTRACTED SERVICES	700	199	700	700	
POSTAGE	100	110	100	100	
SUPPLIES	2,500	1,878	2,500	2,500	
<b>Total NURSE</b>	<b>145,500</b>	<b>143,186</b>	<b>147,692</b>	<b>151,837</b>	<b>2.81%</b>
<b>PROFESSIONAL DEV./TECH SUPPORT</b>					
TEACHER SALARIES	439,730	460,411	478,638	492,517	
TEACHER HOURLY	9,500	1,800	9,500	9,500	
OTHER HOURLY WAGES	35,242	35,294	36,204	-	
INSURANCE BENEFITS	95,252	77,530	86,838	78,561	
SOCIAL SECURITY	37,445	34,817	40,686	38,978	
MUNICIPAL RETIREMENT	1,762	1,941	1,810	-	
COURSE REIMBURSEMENT	13,000	7,357	13,000	3,500	
CONTRACTED SERVICES	49,207	71,233	108,138	71,507	

Georgia School District  
PROPOSED BUDGET EXPENDITURE REPORT  
GENERAL FUND

FY2019	2016-17 budget	2016-17 actual	2017-18 budget	2018-19 proposed	%
REPAIRS & MAINTENANCE	24,040	10,670	18,586	18,536	
TRAVEL REIMBURSEMENT	300	-	300	300	
SUPPLIES	14,312	15,223	21,342	18,380	
SOFTWARE	800	-	900	800	
EQUIPMENT	145,059	112,127	107,227	92,970	
<b>TOTAL PROFESSIONAL DEV.</b>	<b>865,649</b>	<b>828,403</b>	<b>923,169</b>	<b>825,549</b>	<b>-10.57%</b>
<b>LIBRARY</b>					
TEACHERS SALARIES	60,070	61,924	63,162	65,348	
PARAPROFESSIONAL WAGES	15,886	15,883	16,323	18,024	
SUBSTITUTE WAGES	1,200	1,696	-	-	
INSURANCE BENEFITS	21,779	17,651	16,854	17,140	
SOCIAL SECURITY	5,902	5,780	6,081	6,378	
MUNICIPAL RETIREMENT	894	874	918	1,014	
TUITION REIMBURSEMENT	3,000	-	2,000	1,500	
CONTRACTED SERVICES	-	-	1,000	1,500	
FISH TANK MAINTENANCE	200	349	300	300	
POSTAGE	50	-	50	50	
SUPPLIES	600	584	1,000	1,000	
BOOKS	13,000	14,134	13,200	13,200	
PERIODICALS	5,500	6,435	6,500	6,500	
AUDIOVISUAL MATERIALS	200	134	500	500	
MANIPULATIVE DEVICES	50	47	200	200	
EQUIPMENT	2,400	525	3,000	3,000	
DUES & FEES	200	249	250	250	
<b>Total LIBRARY</b>	<b>130,931</b>	<b>126,265</b>	<b>131,338</b>	<b>135,904</b>	<b>3.48%</b>
<b>SCHOOL BOARD</b>					
BOARD SALARIES	4,000	3,000	4,000	4,000	
SOCIAL SECURITY	306	230	306	306	
COURSE REIMBURSEMENT	800	-	800	800	
CONTRACTED SERVICES	2,000	1,188	4,000	5,845	
LEGAL SERVICES	7,000	11,565	5,000	5,000	
LIABILITY INSURANCE	10,259	8,344	8,761	9,358	
POSTAGE	1,000	694	1,000	1,000	
ADVERTISING	3,000	4,014	4,000	4,500	
SUPPLIES	800	274	800	800	
DUES & FEES	3,700	2,830	3,700	3,700	
HEALTHCARE FEE-AOE	-	-	-	10,173	
MISCELLANEOUS	300	-	300	300	
<b>Total SCHOOL BOARD</b>	<b>33,165</b>	<b>32,139</b>	<b>32,667</b>	<b>45,782</b>	<b>40.15%</b>
<b>FWSU ASSESSMENT</b>					
FWSU ASSESSMENT	449,017	448,770	479,481	521,012	
FWSU AUDIT FEES	8,500	8,200	8,700	5,250	
<b>Total FWSU ASSESSMENT</b>	<b>457,517</b>	<b>456,970</b>	<b>488,181</b>	<b>526,262</b>	<b>7.80%</b>

Georgia School District  
PROPOSED BUDGET EXPENDITURE REPORT  
GENERAL FUND

FY2019	2016-17 budget	2016-17 actual	2017-18 budget	2018-19 proposed	%
<b>PRINCIPALS OFFICE</b>					
PRINCIPAL SALARIES	199,352	199,353	204,835	226,423	
HOURLY WAGES	103,999	99,370	98,397	101,348	
SUBSTITUTE WAGES	500	660	2,000	2,000	
INSURANCE BENEFITS	55,256	52,069	54,931	57,954	
SOCIAL SECURITY	23,271	23,599	23,363	25,228	
MUNICIPAL RETIREMENT	9,850	8,861	9,536	9,701	
TUITION REIMBURSEMENT	4,000	2,845	4,000	4,000	
CONTRACTED SERVICES	3,000	1,532	3,000	3,000	
REPAIRS & MAINTENANCE	2,000	440	2,000	2,000	
TELEPHONE	15,000	10,740	12,000	12,000	
POSTAGE	1,800	953	1,800	1,800	
TRAVEL REIMBURSEMENT	1,200	1,039	1,200	1,200	
SUPPLIES	1,000	1,601	1,000	1,000	
BOOKS	100	-	100	100	
EQUIPMENT	-	790	-	-	
DUES & FEES	2,000	2,757	2,800	2,800	
MISCELLANEOUS	800	800	800	800	
<b>Total GEMS ADMINISTRATION</b>	<b>423,128</b>	<b>407,409</b>	<b>421,762</b>	<b>451,354</b>	<b>7.02%</b>
<b>BUSINESS SERVICES</b>					
TREASURER SVCS	4,000	4,000	4,000	4,000	
TOWN REPORT	3,000	3,000	3,000	3,000	
INTEREST EXPENSE	10,000	-	5,000	5,000	
MISCELLANEOUS	100	-	-	-	
<b>Total BUSINESS SERVICES</b>	<b>17,100</b>	<b>7,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0.00%</b>
<b>PLANT OPERATIONS</b>					
HOURLY WAGES	182,173	174,732	185,732	190,927	
INSURANCE BENEFITS	69,903	62,688	61,783	71,194	
SOCIAL SECURITY	13,935	12,723	14,208	14,606	
MUNICIPAL RETIREMENT	9,724	7,618	9,924	10,217	
TUITION REIMBURSEMENT	250	620	250	250	
PURCHASED PROPERTY SVC.	44,367	43,359	44,367	44,367	
REPAIRS & MAINTENANCE	50,500	39,973	65,000	52,500	
PROPERTY INSURANCE	21,310	20,045	21,047	22,159	
LIABILITY INSURANCE	14,272	10,404	10,925	11,295	
TRAVEL REIMBURSEMENT	100	-	100	100	
SUPPLIES	41,450	34,805	43,250	43,250	
ELECTRICITY	123,189	91,362	118,580	110,000	
HEAT-GAS	80,060	39,683	71,000	65,000	
EQUIPMENT	6,700	3,428	6,700	6,000	
<b>Total PLANT OPERATIONS</b>	<b>657,933</b>	<b>541,440</b>	<b>652,866</b>	<b>641,865</b>	<b>-1.69%</b>
<b>TRANSPORTATION</b>					
FIELD TRIP TRANSPORTATION	5,000	5,161	5,000	5,000	
CONTRACTED TRAN-AFTER SCHOOL	-	-	-	6,000	
SU ASSESSM-CONTRACTED TRANS	364,125	357,671	217,946	220,178	



Georgia School District  
PROPOSED BUDGET EXPENDITURE REPORT  
GENERAL FUND

FY2019	2016-17 budget	2016-17 actual	2017-18 budget	2018-19 proposed	%
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<b>Total TRANSPORTATION</b>	<b>369,125</b>	<b>362,832</b>	<b>222,946</b>	<b>231,178</b>	<b>3.69%</b>
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<b>DEBT SERVICE</b>					
BOND INTEREST	-	17,187	64,123	62,907	
BOND PRINCIPAL	-	-	80,000	80,000	
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<b>Total DEBT SERVICE</b>	<b>-</b>	<b>17,187</b>	<b>144,123</b>	<b>142,907</b>	
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<b>TRANSFER TO OTHER FUNDS</b>					
CAPITAL FUND TRANSFER	-	203,095	-	-	
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<b>Total TRANSFERS</b>	<b>-</b>	<b>203,095</b>	<b>-</b>	<b>-</b>	
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<b>HIGH SCHOOL INSTRUCTION</b>					
TUTOR WAGES	1,000	-	1,000	1,000	
SOCIAL SECURITY	76	-	76	76	
CONTRACTED SERVICES	-	2,275	-	-	
TUITION HIGH SCHOOL	3,851,721	3,753,973	3,896,124	3,998,615	
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<b>Total HIGH SCHOOL</b>	<b>3,852,797</b>	<b>3,756,248</b>	<b>3,897,200</b>	<b>3,999,691</b>	<b>2.63%</b>
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TOTAL GENERAL FUND EXPEND.	<b>13,160,071</b>	<b>13,000,854</b>	<b>12,526,174</b>	<b>12,280,033</b>	<b>-1.97%</b>
SPECIAL REVENUE FUND EXPEND.	37,000	19,173	37,000	37,000	
<b>TOTAL SCHOOL EXPENDITURES</b>	<b>13,197,071</b>	<b>13,020,027</b>	<b>12,563,174</b>	<b>12,317,033</b>	<b>-1.96%</b>

# Georgia Elementary & Middle School

7/1/16 - 6/30/17

(including insurance buy-outs)

EMPLOYEE NAME	TOTAL EARNINGS
ALLARD, SHAWN	\$67,486
AUSTIN, ERIC	\$14,638
BAITZ, ANGELA	\$4,030
BARNES, KATHERINE	\$600
BAYNE, TINA	\$6,193
BECHARD, MARTHA-SUE	\$19,153
BELL, ALEXIS	\$72,306
BERGSTROM, MICHELLE	\$1,200
BISSONNETTE, DIANE	\$1,365
BOCKUS, ELIZABETH	\$8,137
BREHAUT, EDWIN	\$1,400
BURNS, ALETA	\$36,044
CALANO, FRANCIS	\$105,798
CARSON, TRACYANN	\$17,532
CHIAPPINELLI, BEN	\$600
CHIAPPINELLI, JULIE	\$29,485
CHIAPPINELLI, MARY	\$34,183
CHRISTIE, HALEY	\$47,092
COLEMAN, GABE	\$53,050
COUTURE, RICHARD	\$1,200
CREPEAU, SUSAN	\$53,766
CRIBBY, DIANA	\$80
CROSBY, CAROL	\$60,070
CRUZ, LISA	\$18,032
CURTIS, EMILY	\$15,869
DATTILIO, LAURA	\$1,800
DATTILIO, MELANIE	\$60,070
DEMAR, KILIE	\$63,706
DEMAR, MITCHELL	\$49,773
DESAUTELS, HALLIE	\$19,339
DEZOTELLE, KATHERINE	\$525
DOW, BARB	\$20,556
DRINKWATER, ASHLEY	\$8,171
DRIVER, LISA	\$78,905
DUFFY, CLAYTON	\$1,400
EMERY, STEPHEN	\$107,209
FARMER, PAMELA	\$53,056
FAVREAU, CORRINA	\$36,385
FAVREAU, ZACHARY	\$3,350
FISHER, MELISSA	\$65,879
FITZGERALD, MARIE	\$27,031
FOLLENSBEE, JENNIFER	\$12,105
FRANCIS, RANDY	\$204
GAUTHIER, MARIAH	\$1,400
GILBERT, DEBORAH	\$17,371
GONYEAU-GUTKOPF, VIRGINIA	\$9,710
GONYEAU, HEATHER	\$21,448

GRANGER, LOUDON	\$160
GRATTON, RONALD	\$31,840
GRIBNAU, CHRISTOPHER	\$58,216
GRIMM, FREDERICK	\$600
HADD, ERIC	\$62,919
HANF, DAWN	\$23,215
HARDY, ANTHONY	\$73,048
HARDY, JENIFER	\$59,416
HARVEY, JOANN	\$75,480
HAYDEN, JOYCE	\$3,917
HETH, SARA	\$53,158
HILL, AGNES	\$25,676
HOGG, DORSEY	\$62,724
JACOBS, KIMBERLY	\$220
JENKINS, PATRICIA	\$20,004
JOSEPH, ALISON	\$19,220
KING, FELICIA	\$37,479
KING, BRADLEY	\$76,756
LAMBERT, KATI	\$9,233
LAMOY, SHEILA	\$19,317
LAMOTHE, LOGAN	\$3,535
LAROE, CARL	\$600
LAROCHE, DIANE	\$22,702
LAROSE, MARY	\$21,098
LECLAIR, SANDRA	\$65,632
LEE, KATHLEEN	\$76,756
LEHNING, KAREN	\$54,290
LETOURNEAU, NANCY	\$34,410
LETOURNEAU, SAMUEL	\$1,070
LITTLE, CYNTHIA	\$65,068
LOISELLE, BRETT	\$1,746
LONGLEY, JANE	\$19,751
LONGLEY, LINDA.	\$4,051
LYFORD, MARCIA	\$150
MACKENZIE, ALLISON	\$42,642
MANDIGO, MARIAH	\$41,434
MATAS, NANCY	\$60,070
MATHIEU, LAURA	\$62,570
MCCREARY, EMILY	\$42,642
MESSINEO, CHRISTOPHER	\$800
MESSINEO, JILL	\$15,115
METAYER, ERIN	\$50,548
METCALF, PETER	\$32,755
MILDRUM, NANCY	\$78,610
MILNE, ANDREA	\$17,336
MITIGUY, MARY	\$54,649
MORSE, EMILY	\$47,416
MOULTON, SANDRA	\$62,624
MURRAY, MICHAEL	\$1,400
NYE, JOAN	\$78,610
O'BRIEN, DOREEN	\$64,858
OLCHOWY, MICHAEL	\$1,024
OLIO, LORI-ANN	\$63,905

PALMER, DANIEL	\$1,200
PALMER, MARIAH	\$1,200
PALMER, KATHLEEN	\$17,692
PATTERSON, RUSSELL	\$8,081
PAYNE, DAYLE	\$81,510
PENNEY, LESLIE DAWN	\$80
PHILLIPS, ALAN	\$1,200
PIDGEON, MARK	\$800
PILLSBURY, JESSICA	\$42,642
PLANKEY, STACY	\$18,132
PLANT, BRENDON	\$35,255
POTTER, KAREN	\$61,974
QUIGLEY-WIELAND, KATHLEEN	\$15,531
RADFORD, KALEB	\$1,400
REED, DORIS	\$17,913
REMILLARD, NORMAN	\$17,990
REYNOLDS, LORI	\$17,383
REYOME, BILLIE	\$1,970
RIDER, AMY	\$63,394
ROONEY, MARY	\$600
ROWELL, LINDA	\$66,411
RUGGLES, KAREN	\$22,293
SANTIAGO RODRIGUEZ, HILARIE	\$609
SARNOWICZ, MICHELLE	\$54,683
SCHULTZ, JANICE	\$18,657
SHAW, THERESA	\$76,756
SHUTTLE, SHAWNA	\$23,726
SIKORSKY, HEATHER	\$45,362
SIMPSON, FRANCIS	\$1,200
STEVENSON, JULIE	\$50,800
ST.PETER, LOGAN	\$61,451
SULLIVAN, STACEY	\$45,406
SWEENEY, JESSICA	\$42,642
SWEENEY, MEGHAN	\$600
SWEENEY, SEAN	\$800
SWEET, BRITTANY	\$37,864
TOOF, MATTHEW	\$50,800
TOOF, PAMELA	\$78,431
TOUGAS, SUSAN	\$67,486
TRIVENTO, GARY	\$800
VOLATILE-WOOD, NANCY	\$40,519
WAITE, MARY A.	\$16,763
WEBB, JAMES A.	\$2,400
WESTOVER, DAVID	\$17,973
WILLIAMS, JULIE K.	\$21,797
WILSON, LAURALEE	\$60,526
WRIGLEY, CATHY L.	\$68
YATES, CATHY	\$290
YOUNG, ERIN E.	\$50,058
YOUNG, JOHNATHAN W.	\$7,914
<b>TOTAL</b>	<b>\$4,602,196</b>

District: <b>Georgia</b> County: <b>Franklin</b>		<b>T079</b> <b>Franklin West</b>		Property dollar equivalent yield <b>9,842</b>	Homestead tax rate per \$9,842 of spending per equalized pupil <b>1.00</b>
				<b>11,862</b>	Income dollar equivalent yield per 2.0% of household income
<b>Expenditures</b>		<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 14 expenditures)	\$12,889,733	\$13,197,071	\$12,563,174	\$12,317,033
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
4.	<b>Locally adopted or warned budget</b>	<b>\$12,889,733</b>	<b>\$13,197,071</b>	<b>\$12,563,174</b>	<b>\$12,317,033</b>
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	-	-
7.	<b>Total Budget</b>	<b>\$12,889,733</b>	<b>\$13,197,071</b>	<b>\$12,563,174</b>	<b>\$12,317,033</b>
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
<b>Revenues</b>					
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$1,874,618	\$1,783,868	\$942,733	\$336,794
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-
13.	<b>Offsetting revenues</b>	<b>\$1,874,618</b>	<b>\$1,783,868</b>	<b>\$942,733</b>	<b>\$336,794</b>
14.	<b>Education Spending</b>	<b>\$11,015,115</b>	<b>\$11,413,203</b>	<b>\$11,620,441</b>	<b>\$11,980,239</b>
15.	Equalized Pupils	854.94	855.92	845.00	853.45
16.	<b>Education Spending per Equalized Pupil</b>	<b>\$12,884.08</b>	<b>\$13,334.43</b>	<b>\$13,752.00</b>	<b>\$14,037.42</b>
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$17.90	-	\$170.29	\$167
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$1.21	\$2.97	\$3.20	\$14
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	\$2.57	\$3.84	\$8.50	\$7
25.	Excess spending threshold	threshold = \$17,103 \$17,103.00	Allowable growth \$13,232.65	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$12,884	\$13,334	\$13,752	\$14,037.42
28.	District spending adjustment (minimum of 100%)	136.210% based on \$9,285	137.454% based on \$9,701	135.354% based on yield \$10,160	142.628% based on yield \$9,842
<b>Prorating the local tax rate</b>					
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$14,037.42 ÷ (\$9,842.00 ÷ \$1.000)]	\$1.3485 based on \$0.99	\$1.3745 based on \$1.00	\$1.3535 based on \$1.00	\$1.4263 based on \$1.00
30.	Percent of Georgia equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.43)	\$1.3485	\$1.3745	\$1.3535	\$1.4263
32.	<b>Common Level of Appraisal (CLA)</b>	105.41%	102.69%	99.78%	98.22%
33.	Portion of actual district homestead rate to be assessed by town (\$1.4263 ÷ 98.22%)	\$1.2793 based on \$0.99	\$1.3385 based on \$1.00	\$1.3565 based on \$1.00	\$1.4521 based on \$1.00
If the district belongs to a union school district, this is only a <b>PARTIAL</b> homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.					
34.	Anticipated income cap percent (to be prorated by line 30) [(\$14,037.42 ÷ \$11,862) x 0.00%]	2.45% based on 1.80%	2.45% based on 2.00%	2.29% based on 2.00%	- based on 0.00%
35.	Portion of district income cap percent applied by State (100.00% x 0.00%)	2.45% based on 1.80%	2.45% based on 2.00%	2.29% based on 2.00%	- based on 0.00%
36.		-	-	-	-
37.		-	-	-	-
- Following current statute, the Tax Commissioner recommended a property yield of \$9,842 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,862 for a base income percent of 2.0% and a non-residential tax rate of \$1.629. <b>New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.</b> - 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%.					

## SUPERINTENDENT REPORT 2018

Our schools matter. Over the past year, this phrase has run through my mind on countless occasions. Our schools matter because they are the hub for student learning. Our schools matter because they are the heart of our rural communities. Our schools matter because the task of preparing our children for the future, not the past, is an awesome responsibility that we all share.

One reason I've continued to ponder these ideas is Act 46, a monumental piece of education legislation passed three years ago which encouraged school districts to merge. That encouragement included tax savings and grants for communities that chose to consolidate. When Act 46 was passed, school boards in FWSU immediately initiated conversations about how to attain the goals of law as it launched a supervisory union-wide study committee. FWSU member schools participated in a ten-month Act 46 Study Committee from January 2016 through October 2016 and carefully self-evaluated the merits of merging three local districts into one system. (<https://www.fwsu.org/act-46>).

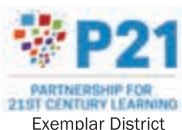
The Committee met 18 times over the course of ten months. After thorough research, the committee decided not move forward with a vote to merge the school districts in FWSU. The primary reason for this determination was the reluctance of two of our districts to voluntarily give up school choice in their communities. Although the FWSU Act 46 committee disbanded, our commitment to equity, effectiveness, and efficiency - the major tenets of Act 46 - have not.

In 2016, all three FWSU school districts explored unification options with individual district Act 46 studies and discussions in compliance with state law. All of the minutes of the meetings can be found at [www.fwsu.org/act-46](http://www.fwsu.org/act-46). Last spring each district came to the independent conclusion that seeking an Alternative Structure with the other districts in FWSU was the best way forward to satisfying the goals of Act 46. So what exactly is an Alternative Structure? It represents status quo of what we currently have in FWSU. All member districts remain the same and the current governance structure would not change (i.e. local school boards for each district and the supervisory union). What makes it "alternative" is the structure of a supervisory union is not what is envisioned by Act 46. Act 46 envisioned single school districts, something each school study committee rejected.

That is not the end of the story, at least not yet. FWSU submitted an application to the State Board of Education asking for an alternative structure designation. The State Board will not act on this application until next November. It is uncertain if they will accept our application. It is within the realm of possibility that the State Board could reject our request and move to assign the local districts within FWSU to other similar school districts in our region or state. The chances are small, but it is conceivable given the desired unification goals of Act 46. At this point, we can do nothing but wait for the State Board to render their final decision. In the meantime, we continue to do what we do best at FWSU - work creatively to find efficiencies in our system and offer an excellent educational experience for our students.

Our three FWSU member districts are proud of what they have built and accomplished together. Throughout the alternative structure application process, our school programs and initiatives were highlighted and documented, but it was only half of the story. Below I've described in greater detail how we believe our efforts meet the spirit of Act 46.

- We are passionate about sharing our story every day on our blog [The FWSU Story \(www.fwsu-blog.org\)](http://www.fwsu-blog.org). Community members follow our educational journey and enjoy a close-up look at what is happening in the classroom and beyond.
- 



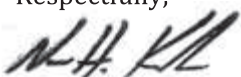
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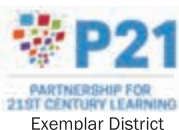
- FWSU was one of two supervisory unions in Vermont to pilot an extensive study with the District Management Council (DMC). The goal of the study was to raise achievement for struggling students with and without IEPs while controlling costs. FWSU has decreased the rate of special education spending by 2% over the last three years compared with the prior three years (FY16-FY18).
- As a learning community, we are driven by “a belief in what is possible.” Read our [Action Plan](https://www.fwsu.org/about) (<https://www.fwsu.org/about>). The four targets of our plan are Proficiency-based Personalized Learning, Leadership, Flexible Learning Environments, and Engaged Community Partners.
- FWSU is one of 83 districts nationwide to be a member of the [Digital Promise League of Innovative Schools](#). DPLIS connects and rallies the most forward-thinking leaders of the nation’s school districts. By working together on shared priorities - and partnering with leading entrepreneurs, researchers, and education leaders - League districts pioneer innovative learning and leadership practices that lead to improved outcomes for students and that help prepare them for learning for life. Digital Promise works at the intersection of education leaders, researchers, and entrepreneurs and developers to improve learning with the power of technology.
- FWSU has been named an [Apple Distinguished School](#) twice in the past 5 years. The Apple Distinguished Program designation is reserved for programs that meet rigorous criteria of innovation, leadership, and educational excellence, as well as demonstrate Apple’s vision of exemplary learning environments. FWSU is the only school in Vermont to be given this designation.
- FWSU has been named a global education school of distinction by [IVECA](#) for our work in international virtual education. IVECA Center for International Virtual Schooling pursues to implement the intercultural education programs. Last year students from FWSU spent 6-week sessions communicating with partner schools in 8 countries. The Center also conducts research and strives to provide the necessary educational support systems in collaboration with other universities, the United Nations, UNESCO, international NGOs, and business groups. FWSU was [featured](#) in the educationally renowned journal *Edutopia* for its work in global education.
- Last year FWSU launched [Innovation Labs](#) in all of our schools. Innovation Labs offer students a more intense focus on design-thinking and innovation as it enlarges our capacity to integrate skill-sets like coding, research, fabrication, making, and gaming, along with transferable skills, to solve the authentic problems our world is now facing.
- FWSU was one of ten schools nationwide featured in the [Education Elements Competency \(proficiency\) based Education Playbook](#). FWSU (BFA Fairfax HS) was recognized for its leadership developing a proficiency-based system for our students.
- FWSU was the first [P21 Exemplar](#) school district from Vermont. As Partnership for 21st Century Learning Exemplar District, FWSU demonstrated “ample support and commitment to the 21st-century skills development of all students. FWSU earned the P21 Exemplar status for model policies enacted to support schools in the integration of the 21st Century Learning Framework and for visionary planning around district-wide adoption.”

In conclusion, our FWSU schools are thriving and our communities are growing. We have aligned all necessary systems to continue to make our schools successful and affordable. I want to thank you for your continued support of our schools. We could not do it without you.

Respectfully,



NED KIRSCH, *Superintendent*



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Connect with us! [www.fwsu-blog.org](http://www.fwsu-blog.org) | [www.fwsu.org](http://www.fwsu.org) | Twitter [@FWSU](https://twitter.com/FWSU)

**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2019**

	<b>Budget FY-2016</b>	<b>Actual FY-2016</b>	<b>Budget FY-2017</b>	<b>Actual FY-2017</b>	<b>Budget FY-2018</b>	<b>Proposed Budget FY-2019</b>	
<b>REVENUES:</b>							
Fund Balance	68,250	-	25,000	-	20,000	70,000	
Interest Earned	2,000	2,527	2,000	3,151	2,500	3,000	
Miscellaneous Income	1,000	18,132	500	4,857	500	500	
Grant Administration	100,000	121,902	115,000	116,391	115,000	99,500	
SPED Block Grant	-	-	-	-	667,500	715,000	
SPED Intensive Reimb.	-	-	-	-	1,011,777	1,807,449	
SPED Extraordinary Reimb	-	-	-	-	383,024	487,603	
SPED State Placed Costs Reimb.	-	-	-	14,265	-	30,600	
SPED Excess Costs Revenue	-	-	-	48,572	-	-	
State Transportation Grant	-	-	-	-	443,000	451,097	
Early Education Grant	-	-	-	-	140,537	144,000	
Vocational Transportation Rev.	-	105,216	-	108,486	100,000	105,000	
SLP/SPED Assessments	1,517,490	1,450,390	3,183,927	3,230,698	1,282,526	2,000,983	
Audit Assessments	22,750	24,250	23,500	23,300	24,700	18,898	
Transportation Assessment	547,250	786,652	945,261	889,002	484,603	501,225	
Other Transportation Revenue	-	-	-	-	-	10,000	
Other Staff Assessments	189,566	264,041	364,820	323,178	175,359	245,406	
Fairfax Assessment	626,801	626,801	667,076	667,090	681,367	740,386	
Fletcher Assessment	97,062	97,062	97,029	97,031	100,943	109,687	
Georgia Assessment	421,161	421,161	448,760	448,770	479,481	521,012	
<b>TOTAL REVENUES</b>	<b>3,593,330</b>	<b>3,918,134</b>	<b>5,872,873</b>	<b>5,974,791</b>	<b>6,112,817</b>	<b>8,061,346</b>	
<b>GENERAL FUND EXPENDITURES:</b>							
<b>CURRICULAR COORDINATOR</b>							
Salary & Wages	112,631	113,288	115,006	115,661	119,316	121,866	
Insurance Benefits	27,736	27,668	29,519	29,406	29,380	23,909	
Social Security	8,707	8,601	8,897	8,813	9,226	9,323	
Retirement Benefits	1,246	1,237	1,313	1,317	1,349	3,337	
Continuing Education	2,250	1,769	2,250	1,536	2,250	2,250	
Mileage Reimbursement	3,300	2,785	3,300	3,093	3,300	3,300	
Equipment	-	884	-	-	-	-	
Professional Fees	600	589	600	758	600	900	
<b>TOTAL CURRICULAR COORD.</b>	<b>156,470</b>	<b>156,821</b>	<b>160,885</b>	<b>160,584</b>	<b>165,421</b>	<b>164,885</b>	-0.32%
<b>TECHNOLOGY</b>							
Salary & Wages	155,357	158,811	161,712	163,914	169,246	288,863	
Insurance Benefits	54,083	57,250	56,764	56,605	55,865	86,765	
Social Security	11,883	11,159	12,371	11,792	12,948	22,098	
Retirement Benefits	7,081	7,276	7,555	7,508	7,948	14,621	
Continuing Education	5,800	372	4,000	742	4,000	4,000	
Contracted Services	55,000	48,476	56,500	53,659	60,000	60,350	
Mileage Reimbursement	1,500	1,459	1,500	1,082	1,500	1,500	
Supplies	1,500	1,009	1,500	825	1,500	900	
Equipment	6,000	7,966	4,000	2,274	4,000	3,500	
<b>TOTAL TECHNOLOGY</b>	<b>298,204</b>	<b>293,778</b>	<b>305,902</b>	<b>298,401</b>	<b>317,007</b>	<b>482,597</b>	52.24%
<b>OFFICE OF THE SUPERINTENDENT</b>							
Salary & Wages	194,538	195,597	201,523	202,309	206,277	214,588	
Insurance Benefits	31,691	30,498	34,419	32,620	33,660	33,499	
Social Security	15,035	14,707	15,570	15,119	15,885	16,577	
Retirement Benefits	5,874	5,691	5,837	5,774	5,983	6,517	
Continuing Education	6,000	2,927	5,000	3,989	5,000	4,200	
Contracted Services	500	7,430	500	4,892	500	1,000	



**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2019**

	<b>Budget FY-2016</b>	<b>Actual FY-2016</b>	<b>Budget FY-2017</b>	<b>Actual FY-2017</b>	<b>Budget FY-2018</b>	<b><i>Proposed</i> Budget FY-2019</b>	
Legal Fees	1,000	45	1,000	254	500	500	
Audit	36,750	38,750	38,000	37,700	40,000	30,398	
Advertising	2,000	468	1,000	-	1,000	500	
Mileage Reimbursement	4,500	4,175	4,500	3,759	4,500	4,500	
Books	-	-	-	222	-	-	
Equipment/Furniture	1,000	1,642	500	-	500	500	
Membership Dues	5,000	4,017	4,800	4,435	4,800	4,800	
Subscriptions	300	305	300	156	300	300	
Miscellaneous	-	-	-	-	-	-	
<b>TOTAL OFFICE OF THE SUPT.</b>	<b>304,188</b>	<b>306,252</b>	<b>312,949</b>	<b>311,229</b>	<b>318,905</b>	<b>317,879</b>	-0.32%
<b>STUDENT SUPPORT SERVICE</b>							
Salary & Wages	88,733	93,902	91,395	86,635	105,750	104,684	
Insurance Benefits	20,037	20,008	21,454	21,415	25,420	23,520	
Social Security	8,138	8,626	8,449	6,074	8,090	8,008	
Retirement Benefits	-	-	-	22	886	2,000	
Continuing Education	2,500	676	2,500	215	2,500	2,500	
Contracted Services	-	-	-	-	-	-	
Mileage Reimbursement	2,000	1,417	1,800	2,364	1,800	2,500	
Equipment	500	-	500	-	500	500	
Professional Fees	400	934	400	-	900	400	
Miscellaneous	100	126	100	90	100	100	
<b>TOTAL STUDENT SUPPORT</b>	<b>122,408</b>	<b>125,689</b>	<b>126,598</b>	<b>116,815</b>	<b>145,946</b>	<b>144,212</b>	-1.19%
<b>BUSINESS SERVICES</b>							
Salary & Wages	206,539	209,569	218,693	219,411	226,735	242,205	
Insurance Benefits	57,825	48,671	57,389	50,511	49,326	38,251	
Social Security	16,716	16,492	17,741	17,381	18,307	18,689	
Municipal Retirement	11,360	11,514	12,302	12,068	12,753	13,624	
Continuing Education/Conferences	5,500	40	3,500	1,340	3,500	3,500	
Contracted Services	2,500	1,110	2,000	960	2,000	2,000	
Mileage Reimbursement	1,800	1,682	1,600	1,343	1,800	1,800	
Software	-	-	-	-	-	50,000	
Equipment	500	-	500	-	500	500	
Dues & Fees	300	347	400	375	400	400	
Miscellaneous	-	-	-	26	-	-	
<b>TOTAL BUSINESS SERVICES</b>	<b>303,040</b>	<b>289,425</b>	<b>314,125</b>	<b>303,415</b>	<b>315,321</b>	<b>370,969</b>	17.65%
<b>OFFICE &amp; BUILDING EXPENSES</b>							
Maintenance Salaries	69,054	69,396	71,126	72,287	73,082	78,976	
Insurance Benefits	22,878	23,154	23,896	24,331	23,711	24,251	
Social Security	5,283	5,005	5,441	5,253	5,591	6,042	
Municipal Retirement	3,799	3,814	4,001	3,914	4,111	4,442	
Continuing Education/Conferences	-	-	1,000	-	1,000	1,000	
Contracted Services	6,300	8,785	6,300	6,778	7,500	4,000	
Rent	20,900	20,686	21,318	21,318	21,744	22,288	
Property/Liability Insurance	2,900	3,922	4,226	3,862	4,055	4,055	
Phone Expenses	3,600	1,619	1,600	1,466	1,600	1,600	
Postage	1,500	1,570	1,500	1,149	1,500	1,500	
Mileage Reimbursement	1,500	1,071	1,500	1,268	1,500	1,500	
Supplies	9,000	5,411	8,500	5,265	8,500	8,500	
Utilities	7,000	5,958	7,000	5,496	7,000	7,000	
Equipment	1,000	1,499	1,000	676	1,000	1,000	
<b>TOTAL BUILDING EXPENSES</b>	<b>154,714</b>	<b>151,890</b>	<b>158,408</b>	<b>153,063</b>	<b>161,894</b>	<b>166,154</b>	2.63%

**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2019**

	<b>Budget FY-2016</b>	<b>Actual FY-2016</b>	<b>Budget FY-2017</b>	<b>Actual FY-2017</b>	<b>Budget FY-2018</b>	<b><i>Proposed</i> Budget FY-2019</b>	
<b>TOTAL GENERAL FUND BEFORE ACT 156</b>	<b>1,339,024</b>	<b>1,323,855</b>	<b>1,378,867</b>	<b>1,343,507</b>	<b>1,424,495</b>	<b>1,646,696</b>	15.60%
<i>ACT 156 IMPLEMENTATION</i>							
<b>SPEECH &amp; LANGUAGE SERVICES:</b>							
Teacher Salaries	306,866	304,732	300,154	297,924	304,372	298,392	
Paraprofessional Wages	-	-	-	-	-	18,456	
EE SLP Salaries	80,172	80,109	-	-	-	-	
Insurance Benefits	42,762	43,682	27,454	42,708	43,139	54,210	
Social Security	30,473	29,246	23,679	22,652	23,810	24,755	
Municipal Retirement	-	-	-	-	-	1,061	
Tuition Reimbursement	5,750	7,550	5,000	6,868	6,500	7,000	
Contracted Substitutes	-	-	-	-	-	5,000	
Contracted Services	-	-	-	11,354	-	-	
Travel Expense	-	-	-	104	-	200	
Supplies	-	-	2,375	2,879	2,375	2,375	
Equipment	-	-	2,000	-	-	1,500	
<b>TOTAL SPEECH &amp; LANGUAGE</b>	<b>466,023</b>	<b>465,319</b>	<b>360,662</b>	<b>384,489</b>	<b>380,196</b>	<b>412,949</b>	8.61%
<b>SPECIAL EDUCATION SERVICES:</b>							
Teacher Salaries	790,974	731,052	782,469	749,738	840,620	825,391	
Paraprofessional Wages	-	12,280	12,840	-	-	938,827	
Hourly Wages	-	2,982	3,000	6,844	-	13,462	
Insurance Benefits	179,936	173,463	191,164	186,866	210,732	318,221	
Social Security	60,557	54,296	61,166	54,805	64,747	138,496	
Municipal Retirement	-	624	722	-	-	54,740	
Tuition Reimbursement	20,000	10,375	21,175	20,071	16,000	20,000	
Contracted Substitutes	-	-	-	-	-	40,000	
Contracted Services	-	-	413,500	578,381	543,000	688,500	
Contracted Transportation	-	-	120,107	101,358	98,223	85,000	
Postage	-	-	1,500	-	1,500	-	
Tuition	-	-	894,421	704,488	742,310	675,836	
Travel Expenses	-	-	2,000	660	1,000	1,000	
Excess Costs	-	-	308,800	499,895	416,299	713,500	
Supplies	-	-	8,400	2,435	22,900	20,000	
Books	-	-	-	-	300	-	
Equipment	-	-	2,000	3,509	7,000	12,000	
<b>TOTAL SPECIAL ED</b>	<b>1,051,467</b>	<b>985,072</b>	<b>2,823,264</b>	<b>2,909,050</b>	<b>2,964,631</b>	<b>4,544,973</b>	53.31%
<b>EARLY EDUCATION SERVICES</b>							
Teacher EEE Salaries	55,827	58,961	53,813	46,862	55,071	57,456	
Local Teacher Salary	-	23,228	21,804	2,100	-	-	
SLP Salaries	-	-	88,325	91,001	92,192	86,147	
Paraprofessional Wages	-	-	-	-	-	58,140	
Insurance Benefits	12,649	35,435	45,127	35,783	36,399	35,048	
Social Security	4,271	5,915	12,656	10,152	11,380	15,631	
Municipal Retirement	-	-	-	-	-	3,343	
Tuition Reimbursement	2,000	2,455	5,600	2,841	3,500	3,500	
Contracted Services	-	-	-	1,580	-	1,500	
Supplies	-	-	-	844	-	1,140	
Equipment	-	-	-	1,540	-	1,000	
<b>TOTAL EARLY ED</b>	<b>74,747</b>	<b>125,994</b>	<b>227,325</b>	<b>192,703</b>	<b>198,542</b>	<b>262,905</b>	32.42%

**FRANKLIN WEST SUPERVISORY UNION**

**Budget FY-2019**

	<b>Budget FY-2016</b>	<b>Actual FY-2016</b>	<b>Budget FY-2017</b>	<b>Actual FY-2017</b>	<b>Budget FY-2018</b>	<b><i>Proposed</i> Budget FY-2019</b>	
<b>OTHER INSTRUCTIONAL SVCS FOR SCHOOLS:</b>							
Teacher Salaries	91,040	114,285	109,914	102,156	91,475	94,881	
Board Secretary Wages	-	-	-	952	-	4,544	
Other Hourly Wages	-	-	-	3,119	-	-	
Insurance Benefits	13,921	14,752	15,971	15,513	15,737	16,872	
Social Security	7,108	8,741	8,609	8,053	7,141	7,749	
Municipal Retirement	-	-	-	52	-	256	
Tuition Reimbursement	2,750	270	3,000	305	3,000	2,000	
Travel Expenses	-	-	-	64	-	200	
Excess Costs	-	-	-	261	-	-	
<b>TOTAL OTHER INSTRUCTIONAL</b>	<b>114,819</b>	<b>138,048</b>	<b>137,494</b>	<b>130,475</b>	<b>117,353</b>	<b>126,502</b>	7.80%
<b>TRANSPORTATION SERVICES FOR SCHOOLS:</b>							
Salaries	73,257	277,115	285,513	279,396	281,224	291,591	
Insurance Benefits	18,433	47,231	44,454	49,716	44,063	42,879	
Social Security	5,604	20,979	21,918	21,115	22,362	22,331	
Municipal Retirement	4,029	7,814	11,107	6,992	11,330	7,050	
Tuition Reimbursement	500	70	500	40	500	500	
Contracted Services	445,427	451,575	463,807	464,477	480,539	501,170	
Repairs & Maintenance	-	598	2,000	4,839	-	5,000	
Vehicle Insurance	-	4,481	5,612	4,170	4,378	4,500	
Advertising	-	963	-	5,365	800	3,500	
Telephone	-	1,620	2,200	1,358	2,100	1,800	
Uniforms	-	3,032	4,400	1,625	3,000	3,000	
Mileage Reimb.	-	238	-	402	500	500	
Parts & Supplies	-	18,826	18,000	18,986	18,000	20,000	
Tires & Tubes	-	565	2,500	9,010	2,500	5,000	
Water & Sewer	-	773	550	588	800	800	
Garage Heat	-	4,578	4,000	2,808	4,500	4,000	
Diesel & Gas	-	48,520	76,000	50,562	60,638	60,000	
Bus	-	-	-	84,295	87,667	87,000	
Equipment (not buses)	-	2,240	1,000	116	1,000	5,000	
Fees & Permits	-	650	1,500	1,082	1,500	1,500	
Miscellaneous	-	-	200	105	200	200	
<b>TOTAL TRANSPORTATION</b>	<b>547,250</b>	<b>891,868</b>	<b>945,261</b>	<b>1,007,047</b>	<b>1,027,600</b>	<b>1,067,321</b>	3.87%
<b>TOTAL FWSU BUDGET</b>	<b>3,593,330</b>	<b>3,930,156</b>	<b>5,872,873</b>	<b>5,967,271</b>	<b>6,112,817</b>	<b>8,061,346</b>	31.88%

# Franklin West Supervisory Union Salaries

**7/1/16 - 6/30/17**

*(including insurance buy-outs)*

EMPLOYEE NAME	POSITION	TOTAL EARNINGS
AMBLO, REBECCA	SPEECH LANGUAGE PATHOLOGIST	\$54,893
ANDERSON, CYNTHIA	SPECIAL EDUCATOR	\$71,404
BENGAFF, JAMES	BUS DRIVER	\$15,182
BOCKUS, JENNIFER	SPECIAL EDUCATOR	\$53,074
BRIGGS, TAMMY	SPECIAL EDUCATOR	\$74,548
BROMLEY, DOUGLAS	CUSTODIAN	\$239
CARPENTER, MELINDA	SUMMER TUTOR	\$1,120
CASTINE, JESSICA	SCHOOL PSYCHOLOGIST	\$628
CHASE, WENDY	SPECIAL EDUCATOR	\$45,485
CLARK, DIANN	SPEECH LANGUAGE PATHOLOGIST	\$79,030
CLOUGH, DAVID	BUS DRIVER	\$16,947
CORMIER, JANET	SPECIAL EDUCATOR	\$61,182
CORNETT, KIM	BOOKKEEPER	\$41,079
DANIELS, ALFRED	BUS DRIVER	\$18,908
DATTILIO, LAURA	HEALTH ASSISTANT	\$10,960
FAIRBROTHER, ANGELIQUE	DIGITAL LEARNING SPECIALIST	\$78,598
GRANGER, CANDY	HUMAN RESOURCES	\$56,876
GRANGER, LOUDON	BUSINESS OFFICE SUPPORT	\$20
GRANGER, TOD	DIRECTOR OF FACILITIES	\$71,126
GRIFFIN, ELIZABETH	TUTOR	\$210
HUGHES, AARIKA	BUS DRIVER	\$26,195
HUGHES, BARBARA	SPECIAL EDUCATOR	\$50,512
JENKINS, KRISTINE	SPEECH LANGUAGE PATHOLOGIST	\$59,037
JOHNSON, JULIE	EARLY EDUCATION SPECIALIST	\$54,508
KEATING, LINDA	DIRECTOR OF CURRICULUM	\$93,188
KEATING, TERENCE	EDUCATOR SUBSTITUTE	\$6,977
KICSAK, DANIELLE	SPECIAL EDUCATOR	\$46,980
KING, BRIAN	BUS DRIVER	\$18,328
KIRSCH, NORMAN	SUPERINTENDENT	\$126,603
KNOWLES, ELLEN	SPEECH LANGUAGE PATHOLOGIST	\$47,090
KOVAL, LISA	SPEECH LANGUAGE PATHOLOGIST	\$68,342
LAFERRIERE, JODY	TECHNOLOGY SUPPORT STAFF	\$28,571
LAPINE, MARY ELLEN	ADMIN. ASSISTANT FOR SUPPORT SERVICES	\$25,906
LAVOIE, PETER	BUS DRIVER	\$29,038
LEACH, DUANE	BUS DRIVER	\$7,205
LEACH, MARNITA	BUS DRIVER	\$12,755
LECLERK, KATIE	SPECIAL EDUCATOR	\$58,329
LUTZ, TAMMY	ADMINISTRATIVE ASSISTANT	\$32,886
MACBETH, AMY	SPECIAL EDUCATOR	\$48,783
MAGNUSON, KIMBERLY	DIRECTOR OF SUPPORT SERVICES	\$6,826
MAYHUE, CHRISTOPHER	SCHOOL-BASED TECHNICIAN	\$49,173
MCAVEY, KEN	SUBSTITUTE BUS DRIVER	\$1,943
MCINTYRE, RACHEL	DIRECTOR OF SUPPORT SERVICES	\$85,054
MERRELL, ERIKA	ENGLISH LANGUAGE LEARNER EDUCATOR	\$9,024
METAYER, CHELSEA	EARLY EDUCATION SPECIALIST	\$51,466
MURRAY, ANN	PAYROLL SPECIALIST	\$39,073
MYOTT, JOAN	ACCOUNTANT	\$42,130

NIECKARZ, EMILY	SPECIAL EDUCATOR	\$56,658
O'BRIEN, MELISSA	SPEECH LANGUAGE PATHOLOGIST	\$50,138
OSBOOD, JENNIFER	CUSTODIAN	\$709
PARKER, PATSY	TRANSPORTATION SUPERVISOR	\$48,720
PERROTTE, MARCY	SPECIAL EDUCATOR	\$43,088
PLANTE, GRADY	TRANSPORTATION MECHANIC	\$15,372
QUARLES, PHYLLIS	SPEECH LANGUAGE PATHOLOGIST	\$55,497
REYNOLDS, VICTORIA	SUMMER TUTOR	\$385
RILEY, NANCY	SPECIAL ED EVALUATOR	\$81,110
ROWELL, JOHN	SPECIAL EDUCATOR	\$78,839
SHEARER, KAREN	SPECIAL EDUCATOR	\$45,969
SMITH, JEFFREY	TECHNOLOGY LEAD SUPPORT STAFF	\$57,819
SPANO, KAITLIN	SPECIAL EDUCATOR	\$5,758
SUMNER, CHRISTINE	BUSINESS MANAGER	\$109,538
SWEATT, WENDELL	BUS DRIVER	\$28,162
THOMPSON, PAULA	SPECIAL EDUCATOR / COMPENSATORY ED	\$59,787
TRUDELL, DANA	BUS DRIVER	\$40
VANCE, HAROLD	HS DROPOUT PREVENTION EDUCATOR	\$42,403
VILLAREAL, LYNNE	SPECIAL ED DRIVER	\$8,302
WAITE, TYLER	BUS DRIVER / MECHANIC	\$15,467
WARK, WENDY	SPECIAL EDUCATOR	\$78,610
WHEEL, NATASHA	EXECUTIVE ASSISTANT	\$45,819
WOODWARD, JAMES	BUS DRIVER	\$31,247
	<b>TOTAL</b>	<b>\$2,836,865</b>

# **Laurie Broe**

## **Town Clerk 2002-2017**



Laurie's dedication to municipal service spans the last 28+ years. She faithfully served the Town of Georgia, as Town Clerk for 15 years (1 of those years as both Clerk and Treasurer); and as Selectboard Clerk, Payroll and Accounts Payable Officer, and Assistant Town Clerk for 13 years before that. She also served as the Board of Civil Authority Clerk. She happily volunteered her time on the Town Parade Committee as part of her duties with the Georgia Historical Society, serving as one of the "judging officials" for several years. She gave her full support to the Meals on Wheels program in Georgia beginning in 2013, supporting their request for municipal office staff to make weekly deliveries to area residents.

She oversaw the Town's transition to digital land records for permanent files and records, mastering NEMRC and VMERS software, keeping abreast of best management practices, and delivering all of it with a smile. She was a member of the Franklin County Clerk's & Treasurers' Association for 15 years, and was elected President of the Association in 2013. As Town Clerk, she was an integral part of municipal elections, patiently answering citizen questions, troubleshooting election law changes, always quick to offer her services, and thoroughly enjoying her fellow employees and elected officials, whom she considered family.

She retired from municipal service in 2017, staying available to assist the incoming clerk with the transition. In recognition of her years of dedication to friendly customer service, her kindness, and her wealth of talent, this year's Annual Report is enthusiastically, and gratefully, dedicated to Laurie Broe.

*"A gentleman is one who puts more into the world than he takes out." – George Bernard Shaw*



On Oct. 13, 2017, members of Georgia's First Response team tried valiantly to bring Chris Letourneau back from a massive heart attack. But the damage was done. To his heart. To his family. To the entire Georgia community.

At the time of his death, Chris, just 51, was serving as chairman of Georgia's five-member selectboard. While Georgia's history is both long and well-documented, it is believed to be the first time a serving chair of the town's selectboard has passed away while serving in office.

Chris was a father, grandfather and husband who consistently maintained family as his first priority. That makes his decision to devote so much time to Georgia for almost six years even more remarkable. He exchanged conversations at family dinners for budget discussions. He traded motions for

adjournment for the privilege for tucking someone into bed. Like a man swimming against the riptide, he'd rush from his daughter's just-completed soccer games to open a meeting so the routine business of Georgia would continue uninterrupted.

Chris did this simply because he wanted Georgia to be a better place for the family that he valued immensely. He wanted his children to grow up in a community, not a town. A village, not a municipality. He wanted the basic tenets of family – cooperation, acceptance, and cordiality – to permeate Georgia. More than anything, he desired a town where people get along, where there is a willingness to collaboratively complete the hard work necessary to grow together.

Chris accepted that anything as systematic and regimented as small-town government came rife with drawbacks. He made small sacrifices in both his professional and private life, but he figured they were worth it if life in Georgia improved.

It's often difficult for small towns to find volunteers like Chris Letourneau – people who choose to put their community first. In that regard – Georgia is fortunate. From our conservation commission to our fire department, from our library trustees to our planning commission, from our Little League to our Cub Scouts, Georgia has a number of people unafraid to roll up their sleeves and get to work. That really is no surprise. After all, history remembers Georgia's native son, Gen. George Stannard (born Oct. 20, 1820), as both the man who played a crucial role in the Union's Civil War victory at Gettysburg and the first Vermonter to volunteer for Civil War duty.

We can't all be General Standard. We don't need to be. But everybody invested in their civic duties, can be like Chris Letourneau. Somebody who works hard, works cooperatively and tries to do what is best for the community.

*getting the*  
**'YOU'RE  
GOING  
TO NEED  
STITCHES'**  
*look?*



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