

# Town of Georgia

VERMONT



*Photo courtesy of Malcolm Baker*

1952 - 50 Years - 2002

## GEORGIA VOL. FIRE DEPARTMENT - 2002

Front Row: L. to R.: Gary Baker, Gary Gonyeau, Lucien LaPierre, Richard Palmer, Ric Nye, Tom Sargent, Heather Legge.

Middle Row: Greg Bechard, Bill Rooney, Brian Bechard, Jamie Cota, Steve Bechard,

Tom Bronson, Jeff Barnes, Jim Goldmann, Howard Alling, Jay Paquette.

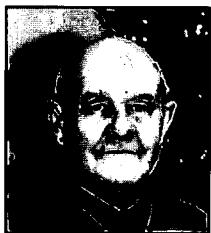
Back Row: Scott Richards, Sean Senesac, Elwin Sweeney, Keith Baker, Chris Gonyeau,

Malcolm "Chuck" Baker, Steve LaPierre, Art Carroll, Dick McGrath, and Fred Grimm.

Missing members include Tom Ferrante, Roy Graham, Nick Krukowski, Chip McSweeney, and Gilles Rainville, Jr.

# ANNUAL 2003 REPORT

# *Dedication*



## **Ronald J. Sunderland**

passed away on February 18, 2002 at 86 years old. He served as Georgia School Director from 1946 to 1949 and as Georgia Auditor from 1949 to 1961.

He was active in the Town Republican Caucuses and actively participated in Town Meeting considerations for many years.



## **Lillian Loomis Reynolds**

passed away on August 23, 2003, at 102 years old. She taught school until her marriage and served as Georgia Auditor from 1966 to 1972.

She took an active interest in Town affairs and the Georgia Democratic Organization. She served for many years as Treasurer of the East Plains Hope Cemetery Association and was the first coordinator of Monitors for the Brick Schoolhouse Museum.

**AUDITORS'**  
**ANNUAL REPORT**

**TOWN OF GEORGIA**  
**VERMONT**

**For The Year Ending**  
**DECEMBER 31, 2003**

*Printed by Authority*  
*REGAL ART PRESS, ST. ALBANS, VT*

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

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## TOWN OFFICERS DURING 2003

District Representatives .....	Carolyn Branagan Brian Dunsmore
Moderator Term Ends 2004 .....	A. Gregory Rainville
Town Clerk Term Ends 2005 .....	Laurie Broe
Town & School Treasurer.....	Todd LeBlanc Laurie Broe
Administrative Assistant/Selectboard Clerk .....	Deborah Woodward Tammy Ladue
Town Planner .....	Dean Bloch Mark Smith
Town Administrator .....	Doug Williams
Road Commissioner.....	Eric Nye, II
Delinquent Tax Collector Term Ends 2004.....	Kevin Webster
Zoning Administrator .....	Cindy Deyak
Selectperson Term Ends 2004.....	Gilles W. Rainville
Selectperson Term Ends 2004.....	Deborah Woodward
Selectperson Term Ends 2004.....	Tara Lynn Wright
Selectperson Term Ends 2005.....	Eric Nye, II
Selectperson Term Ends 2006.....	Kirk Waite
First Constable Term Ends 2004.....	Kevin Webster
Second Constable Term Ends 2004 .....	Robert L. Ellis
School Director Term Ends 2004 .....	Teresa Stebbins
School Director Term Ends 2004 .....	Kenneth C. Minck
School Director Term Ends 2004 .....	Doug Bergstrom
School Director Term Ends 2004 .....	Richard Benoit
School Director Term Ends 2006 .....	Chris Mitiguy
Lister Term Ends 2004 .....	Randy Viens
Lister Term Ends 2006 .....	Tom Mumley
Auditor Term Ends 2004 .....	Katherine M. Boyle
Auditor Term Ends 2005 .....	William J. Young
Auditor Term Ends 2006 .....	Diane M. LaRocque
Library Trustee .....	Judy Trivento
Library Trustee .....	Michelle LeBlanc
Library Trustee .....	Judy Greene
Library Trustee .....	Phillip Seiler
Planning Commission Term Ends 2004 .....	Anthony Heinlein
Planning Commission Term Ends 2004 .....	Maurice Fitzgerald
Planning Commission Term Ends 2004.....	Don Cobb
Planning Commission Term Ends 2006.....	George Bilodeau
Planning Commission Term Ends 2006.....	Fred Grimm

Planning Commission Term Ends 2007 .....	William Butler
Planning Commission Term Ends 2007 .....	Steve Williams
Health Officer .....	Cindy Deyak
Deputy Health Officer.....	Douglas Williams
Town Agent Term Ends 2004 .....	Michael R. McCarthy
Grand Juror Term Ends 2004.....	Michael R. McCarthy
Town Service Officer .....	Gilles W. Rainville
Justice of the Peace.....	Fran Moses
Justice of the Peace.....	Robert Ellis
Justice of the Peace.....	Gilles Rainville, Jr.
Justice of the Peace.....	Claudette Rainville
Justice of the Peace.....	Marie White
Justice of the Peace.....	William Young
Justice of the Peace.....	David Vincent
Justice of the Peace.....	Peter Mallett
Justice of the Peace.....	Bob St. Pierre
Justice of the Peace.....	Bette Dunsmore
Justice of the Peace.....	Marilyn Webster
Justice of the Peace.....	A. Gregory Rainville
Justice of the Peace.....	Laurie Broe
Animal Control Officer .....	Ransford Brown

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

Respectfully submitted,

William J. Young  
Katherine M. Boyle  
Diane M. LaRocque  
Auditors

**2004 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 2, 2004 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 10:00 in the forenoon until 7:00 in the afternoon.

**INVOCATION**

1. To elect all town officers as required by Australian Ballot.
  - 1 Moderator**
  - 1 Selectboard member for three years**
  - 2 Selectboard members for one year**
  - 1 Town Treasurer for one year**
  - 1 First Constable**
  - 1 Second Constable**
  - 1 Auditor for three years**
  - 1 Lister for three years**
  - 1 Lister for one year**
  - 1 Library Trustee for three years**
  - 3 Library Trustees for one year**
  - 1 School Director for three years**
  - 3 School Directors for one year**
  - 1 Grand Juror**
  - 1 Town Agent**
  - 1 Planning Commissioner for four years**
  - 2 Planning Commissioners for one year**
2. To act on the reports submitted by several town officers.
3. To see if the Town will authorize the Selectboard to borrow money in anticipation of taxes for the ensuing year for their current expenses.
4. To see if the Town will set October 15, 2004 (Friday), as the date for the payment of taxes.
5. To vote a budget to meet the expenses and liabilities of the Town, and authorize the Selectboard to set a tax rate sufficient to provide same. By Ballot.
6. To see if the voters will support a Land Conservation Reserve Fund by appropriating .005 (1/2 cent) on the Grand List.

7. To elect one Director to the Georgia Industrial Development Corporation for a period of three years.
8. Will the Town authorize the Selectboard to acquire, by gift or purchase, land for municipal forest to promote reforestation, water conservation and forestry practices in an amount not to exceed \$5,000?
9. Will the Town authorize the Selectboard to spend unanticipated funds such as grants or gifts?
10. Shall the Town of Georgia enter an agreement with the Northwest Vermont Solid Waste Management District to become a Member Municipality of the District? By Australian Ballot.
11. To do any other non-binding business that may come before said meeting.
12. To adjourn Town Meeting and enter into Town School District Meeting.

## **LEGAL WARNING 2004**

### **GEORGIA TOWN SCHOOL DISTRICT ANNUAL MEETING**

Article I. To elect a Moderator.  
**BY AUSTRALIAN BALLOT.**

Article II. To elect from the legal voters from said school district, the following officers:

- School Director for three years.  
**BY AUSTRALIAN BALLOT.**
- School Director for one year (*final year of 3 year term*).  
**BY AUSTRALIAN BALLOT.**
- School Director for one year.  
**BY AUSTRALIAN BALLOT.**
- School Director for one year.  
**BY AUSTRALIAN BALLOT.**

Article III. Shall the voters of the Georgia Town School District appropriate \$9,372,138.00, to meet the expenses and liabilities of the School District for fiscal year 2004-2005. **BY AUSTRALIAN BALLOT.**

Article IV. To approve the School Directors' Report from the previous year.

Article V. To see if the voters will authorize the School Directors to borrow money for school expenses in anticipation of revenue for the ensuing year.

Article VI. To do any other legal business to come before said meeting.

Article VII. To adjourn.



**WARNING**  
**GEORGIA TOWN SCHOOL DISTRICT**  
**SPECIAL MEETING**  
**March 2, 2004**

The legal voters of the Georgia Town School District are hereby notified and warned to meet at Georgia Elementary Middle School on March 2, 2004, to vote by Australian Ballot between the hours of 7:00 a.m., at which time the polls will open, and 7:00 p.m., at which time the polls will close, upon the following article of business:

ARTICLE I: Shall the voters of the Georgia Town School District vote to establish the Lake Champlain Regional Technical School District as described in the Governance Planning Committee Report approved by the State Board of Education, a copy of which is on file in the Georgia Town Clerk's office?

Said voters and persons warned, are further notified that voter qualification, registration, absentee voting, and voter procedures shall be in accordance with Chapters 43 and 51 of Title 17 Vermont Statutes Annotated.

Dated this 6th day of January, 2004 at Georgia, Vermont.

**Town of Georgia General Ledger**  
**COMBINED BALANCE SHEET**  
For Current Year - December 31, 2003

<u>Account</u>	<u>Gen.</u> <u>Funds</u>	<u>Special</u> <u>Revenue</u>	<u>FUND</u> <u>Type 3</u>	<u>Total</u>
<b>ASSET</b>				
<b>CASH UNRESTRICTED</b>				
Savings-Impact Fees PTC276365 .....	\$ 0.00	\$0.00	\$86,637.37	\$ 86,637.37
Checking-PTC 0500144 .....	361,897.16	0.00	0.00	361,897.16
Tax Account-PTC 191206 .....	2,598.34	0.00	0.00	2,598.34
<b>Total CASH UNRESTRICTED</b> .....	<b>\$364,495.50</b>	<b>\$0.00</b>	<b>\$86,637.37</b>	<b>\$451,132.87</b>
Waterman Fund .....	\$0.00	\$1,006.15	\$0.00	\$1,006.15
<b>DELINQUENT TAXES</b>				
Delinquent Taxes .....	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total DELINQUENT TAXES</b> .....	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>CASH RESTRICTED</b>				
Municipal Grnds PTC 254000 .....	\$ 2,725.23	\$0.00	\$0.00	\$ 2,725.23
Tennis PTC 0292090 .....	340.79	0.00	0.00	340.79
Planning PTC 183871 .....	12,746.85	0.00	0.00	12,746.85
Fire Dept. Reserve. PTC 238772 .....	101,141.44	0.00	0.00	101,141.44
Bridge Acct. PTC 245526 .....	43,991.45	0.00	0.00	43,991.45
Highway Reserve PTC 262684 .....	127,546.48	0.00	0.00	127,546.48
Town Forest PTC 33165 .....	49.66	0.00	0.00	49.66
Conserv. Comm. PTC 298070 .....	5,210.29	0.00	0.00	5,210.29
Reappraisal .....	59,709.05	0.00	0.00	59,709.05
Parcel Map PTC 312581 .....	3,740.93	0.00	0.00	3,740.93

**Account****CASH RESTRICTED CONT'D.**

	<u>Gen. Funds</u>	<u>Special Revenue</u>	<u>FUND Type 3</u>	<u>Total</u>
Records Pres. PTC 312573 .....	\$ 25,870.37	\$ 0.00	\$ 0.00	\$ 25,870.37
Library Reserv. PTC 72610 .....	623.18	0.00	0.00	623.18
Land Conserv. Reserv. 72607 .....	6,387.32	0.00	0.00	6,387.32
<b>Total CASH RESTRICTED .....</b>	<b>\$390,083.04</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$390,083.04</b>
<b>Total ASSETS .....</b>	<b>\$754,578.54</b>	<b>\$1,006.15</b>	<b>\$86,637.37</b>	<b>\$842,222.06</b>

**LIABILITY****ACCOUNTS PAYABLE**

Insurance - Greene .....	-\$ 57.45	\$ 0.00	\$ 0.00	-\$ 57.45
Insurance - Bocash .....	353.48	0.00	0.00	353.48
Accumulated Interest .....	0.00	0.00	-1,346.94	- 1,346.94
<b>Total ACCOUNTS PAYABLE .....</b>	<b>\$296.03</b>	<b>\$0.00</b>	<b>-\$1,346.94</b>	<b>-\$1,050.91</b>

**Waterman Fund****PAYROLL**

Dental Withholding .....	-\$226.08	\$ 0.00	\$ 0.00	-\$226.08
Delinquent Collector Fees .....	- 0.80	0.00	0.00	- 0.80
<b>Total PAYROLL .....</b>	<b>-\$226.88</b>	<b>\$0.00</b>	<b>0.00</b>	<b>-\$226.88</b>

**TAX RELATED**

<b>Total TAX RELATED .....</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
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**CASH RESTRICTED**

Municipal Grounds PTC 254000 .....	-\$ 2,725.23	\$ 0.00	\$ 0.00	-\$ 2,725.23
Tennis PTC 0292090 .....	- 340.79	0.00	0.00	- 340.79
Planning PTC 183871 .....	- 12,746.85	0.00	0.00	- 12,746.85
Fire Dept. Rsrve. PTC 238772 .....	- 101,141.44	0.00	0.00	- 101,141.44

**Account****CASH RESTRICTED CONT'D.**

Bridge Acct. PTC 245526.....	Gen. Funds	Special Revenue	FUND Type 3	Total
Highway Rsrve. PTC 262684.....	- \$ 43,991.45	\$0.00	\$0.00	- \$ 43,991.45
Town Forest PTC 33165.....	- 127,546.48	0.00	0.00	- 127,546.48
Conserv. Comm. PTC 298070.....	- 49.66	0.00	0.00	- 49.66
Parks & Rec. (Cell).....	- 5,210.29	0.00	0.00	- 5,210.29
Conservation Comm. (Cell).....	- 600.00	0.00	0.00	- 600.00
Road Work Escrow.....	- 600.00	0.00	0.00	- 600.00
Reappraisal.....	- 500.00	0.00	0.00	- 500.00
Parcel Map PTC 312581.....	- 59,709.50	0.00	0.00	- 59,709.50
Records Pres. PTC 312573.....	- 3,740.93	0.00	0.00	- 3,740.93
Library Reserve Fund.....	- 25,870.37	0.00	0.00	- 25,870.37
Land Conservation Reserve.....	- 623.18	0.00	0.00	- 623.18
	- 6,387.32	0.00	0.00	- 6,387.32
<b>Total CASH RESTRICTED</b> .....	<b>-\$391,783.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$391,783.49</b>

**LOANS**

\$ Due to School.....		\$0.00	\$0.00	-\$213,617.58
1999 FD Cap. Bud. Equip.....	- 3,885.00	0.00	0.00	- 3,885.00
1999 AD Parcel Mapping.....	- 4,500.00	0.00	0.00	- 4,500.00
1999 FD 4x4 Utility.....	- 17,156.35	0.00	0.00	- 17,156.35
2000 RD Pick-Up.....	- 3,800.00	0.00	0.00	- 3,800.00
2000 FD Cap. Bud. Equip.....	- 5,686.00	0.00	0.00	- 5,686.00
2000 AD Parcel Mapping.....	- 7,380.00	0.00	0.00	- 7,380.00
2001 FD Cap. Bud. Equip.....	- 8,310.00	0.00	0.00	- 8,310.00
2001 RD Dump (3).....	- 10,000.00	0.00	0.00	- 10,000.00
2002 John Deere Grader.....	- 62,945.35	0.00	0.00	- 62,945.35
Bragg Property Loan.....	- 80,000.00	0.00	0.00	- 80,000.00
<b>Total LOANS</b> .....	<b>-\$417,280.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$417,280.28</b>

<u>Account</u>	<u>Gen. Funds</u>	<u>Special Revenue</u>	<u>FUND Type 3</u>	<u>Total</u>
ADMIN. IMPACT FEES				
Total ADMIN. IMPACT FEES	\$0.00	\$0.00	- \$16,112.96	- \$16,112.96
FIRE IMPACT FEES				
Total FIRE IMPACT FEES	\$0.00	\$0.00	- \$9,720.00	- \$9,720.00
PARKS & REC. IMPACT FEES				
Total PARKS & REC. IMPACT FEES	\$0.00	\$0.00	- \$10,807.67	- \$10,807.67
LIBRARY IMPACT FEES				
Total LIBRARY IMPACT FEES	\$0.00	\$0.00	- \$ 5,798.08	- \$5,798.08
SCHOOL IMPACT FEES				
Total SCHOOL IMPACT FEES	\$0.00	\$0.00	- \$33,785.00	- \$33,785.00
HIGHWAY IMPACT FEES				
Total HIGHWAY IMPACT FEES	\$0.00	\$0.00	- \$9,066.72	- \$9,066.72
Total LIABILITY	-\$808,994.62	-\$1,006.15	- \$86,637.37	-\$896,638.14
FUND BALANCE				
Total PRIOR YEARS FUND BALANCE	\$169,720.82	\$0.00	\$0.00	\$169,720.82
FUND BALANCE CURRENT YEAR	-\$115,304.74	\$0.00	\$0.00	-\$115,304.74
TOTAL FUND BALANCE	\$54,416.08	\$0.00	\$0.00	\$54,416.08
TOTAL LIABILITY, FUND BALANCE	-\$754,578.54	-\$1,006.15	- \$86,637.37	-\$842,222.06

**Town of Georgia General Ledger**  
**REVENUE REPORT - GENERAL FUND**

Previous Year Period 12 Dec.

Account	Estimated Revenue	Applied For	Rec'd. To Date	Uncollected Bal.	Prev. Yr. Pd. 12 Dec.
<b>TAX REVENUES</b>					
1-6-00-00					
1-6-00-00-00.05	\$931,913.00	\$0.00	\$ 717,842.04	\$214,070.96	\$4,905,287.04
1-6-00-00-00.10	0.00	0.00	0.00	0.00	0.00
1-6-00-00-00.15	0.00	0.00	260,840.48	260,840.48	94,095.04
1-6-00-00-00.20	15,000.00	0.00	12,506.94	2,493.06	664.59
1-6-00-00-00.25	18,000.00	0.00	20,810.25	2,810.25	14,223.34
1-6-00-00-00.30	1,020.40	0.00	0.00	1,020.40	0.00
<b>Total TAX REVENUES</b>	<b>\$965,933.40</b>	<b>\$0.00</b>	<b>-\$1,011,999.71</b>	<b>-\$ 46,066.31</b>	<b>\$4,796,304.07</b>
<b>FEES, LICENSES, FINES</b>					
1-6-00-05					
1-6-00-05-00.05	\$ 0.00	\$0.00	\$ 930.00	\$ 930.00	\$ 755.00
1-6-00-05-00.10	5,500.00	0.00	6,637.50	1,137.50	37.50
1-6-00-05-00.13	0.00	0.00	1,404.70	1,404.70	80.00
1-6-00-05-00.14	0.00	0.00	26.00	26.00	2.00
1-6-00-05-00.15	15,000.00	0.00	16,725.85	1,725.85	1,645.90
1-6-00-05-00.16	0.00	0.00	897.00	897.00	63.00
1-6-00-05-00.17	35,000.00	0.00	63,196.25	28,196.25	3,984.00
1-6-00-05-00.18	0.00	0.00	264.00	264.00	0.00
1-6-00-05-00.19	0.00	0.00	310.00	310.00	52.50
1-6-00-05-00.20	350.00	0.00	433.00	83.00	5.00
1-6-00-05-00.25	3,500.00	0.00	3,683.00	183.00	0.00

Account	Estimated Revenue	Applied For	Rec'd. To Date	Uncollected Bal.	Prev. Yr. Pd. 12 Dec.
<b>FEES, LICENSES, FINES CONT'D.</b>					
1-6-00-05					
1-6-00-05-00.30	\$ 300.00	\$0.00 -	\$ 725.00 -	\$ 425.00 -	\$ 75.00
1-6-00-05-00.35	250.00	0.00	0.00	250.00	0.00
1-6-00-05-00.40	250.00	0.00 -	250.00	0.00	0.00
1-6-00-05-00.45	4,000.00	0.00 -	2,455.00	1,545.00	0.00
<b>Total FEES, LICENSES, FINES</b>	<b>\$64,150.00</b>	<b>\$0.00 -</b>	<b>\$97,937.30</b>	<b>\$33,787.30 -</b>	<b>\$6,594.90</b>
<b>STATE OF VERMONT</b>					
1-6-00-10					
1-6-00-10-00.05	\$130,000.00	\$0.00 -	\$136,191.56 -	\$ 6,191.56	\$ 0.00
1-6-00-10-00.10	6,000.00	0.00 -	3,720.15	2,279.85	0.00
1-6-00-10-00.15	1,400.00	0.00 -	1,379.90	20.10	0.00
1-6-00-10-00.20	900.00	0.00 -	471.00	429.00 -	471.00
1-6-00-10-00.25	144,957.00	0.00 -	136,634.10	8,322.90 -	8,561.96
1-6-00-10-00.30	12,705.00	0.00 -	4,349.40	8,355.60	10,854.00
<b>Total STATE OF VERMONT</b>	<b>\$295,962.00</b>	<b>\$0.00 -</b>	<b>\$282,746.11</b>	<b>\$13,215.89</b>	<b>\$1,821.04</b>
<b>OTHER REVENUE</b>					
1-6-00-20					
1-6-00-20-00.10	\$ 0.00	\$0.00 -	\$ 98.00 -	\$ 98.00	\$ 0.00
1-6-00-20-00.15	200.00	0.00 -	319.04	119.04	0.00
1-6-00-20-00.20	33,700.00	0.00 -	28,715.00	4,985.00 -	12,000.00
1-6-00-20-00.25	4,000.00	0.00 -	18,529.88	14,529.88 -	1,499.64
1-6-00-20-00.30	13,000.00	0.00 -	3,359.56	9,640.44 -	665.58
1-6-00-20-00.35	0.00	0.00	0.00	0.00	0.00
1-6-00-20-00.40	82,064.00	0.00 -	80,667.53	1,396.47 -	80,667.53
1-6-00-20-00.45	29,750.00	0.00 -	18,326.91	11,423.09	9,844.09

Account	Estimated Revenue	Applied For	Rec'd. To Date	Uncollected Bal.	Prev. Yr. Pd. 12 Dec.
<b>OTHER REVENUE CONT'D.</b>					
1-6-00-20					
1-6-00-20-00.50	Tax Sale Redemption Income \$ 0.00	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00
1-6-00-20-00.55	Records Preservation . . . . . 5,000.00	0.00	3,292.00	1,708.00	3,292.00
1-6-00-20-00.60	Copier Income . . . . . 3,000.00	0.00	6,667.79	3,667.79	682.90
1-6-00-20-00.65	Reimbursements . . . . . 0.00	0.00	5,387.12	5,387.12	11,717.00
1-6-00-20-00.70	Cell Tower Rent . . . . . 0.00	0.00	21,200.00	21,200.00	15,800.00
1-6-00-20-00.75	Grant Revenues . . . . . 0.00	0.00	59,000.81	59,000.81	59,000.81
<b>Total OTHER REVENUE</b>	<b>\$170,714.00</b>	<b>\$0.00</b>	<b>\$234,789.40</b>	<b>\$64,075.40</b>	<b>\$152,047.37</b>
<b>FIRE DEPARTMENT</b>					
1-6-00-36					
1-6-00-36-00.00	Fire Dept. Misc. Revenue.	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total FIRE DEPARTMENT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FIRST RESPONSE</b>					
1-6-00-38					
1-6-00-38-00.00	First Response Misc. Rev.	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total FIRST RESPONSE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>PARKS &amp; REC. INCOME</b>					
1-6-00-65					
1-6-00-65-00.00	Rec. Donations . . . . .	\$0.00	\$75.00	\$75.00	\$0.00
<b>Total PARKS &amp; REC. INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$0.00</b>
<b>LIBRARY</b>					
1-6-00-70					
1-6-00-70-00.00	Library Revenue . . . . .	\$0.00	\$0.00	\$ 0.00	\$0.00
1-6-00-70-00.10	Freeman Grant Revenue . . . . .	0.00	0.00	14,331.00	0.00
1-6-00-70-00.20	Donations/Fund Raising . . . . .	0.00	0.00	0.00	0.00
1-6-00-70-00.30	Other Revenue . . . . .	0.00	0.00	0.00	0.00
<b>Total LIBRARY</b>	<b>\$14,331.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,331.00</b>	<b>\$0.00</b>
<b>Total GENERAL FUND</b>	<b>\$1,511,090.40</b>	<b>\$0.00</b>	<b>-\$1,627,547.52</b>	<b>-\$116,457.12</b>	<b>\$4,639,482.84</b>



Town of Georgia General Ledger  
**REVENUE REPORT - SCHOOL**  
 Previous Year Period 12 Dec.

Account	Estimated Revenue	Applied For	Rec'd. To Date	Uncollected Bal.	Current Yr. Pd. 12 Dec.
<b>SCHOOL</b>					
2-6-00-00-00.05 Current Taxes .....	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2-6-00-01-00.00 Waterman Fund Interest ..	0.00	0.00	0.00	0.00	0.00
<b>Total SCHOOL</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total ALL FUNDS</b>	<u>\$1,511,090.40</u>	<u>\$0.00</u>	<u>-\$1,627,547.52</u>	<u>- \$116,457.12</u>	<u>\$4,639,482.84</u>

Town of Georgia General Ledger

# EXPENDITURE REPORT - GENERAL FUND

Previous Year - Period 12 Dec.

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
1-7-05					
<b>GENERAL GOVERNMENT</b>					
<b>SELECTBOARD</b>					
1-7-05-05	\$ 4,050.00	\$0.00	\$ 4,050.00	\$ 0.00	\$ 0.00
1-7-05-05-10.05					
1-7-05-05-10.10	59,022.00	0.00	55,070.99	3,951.01	8,749.38
1-7-05-05-10.15	1.00	0.00	0.00	1.00	0.00
1-7-05-05-10.20	300.00	0.00	886.79	586.79	961.35
1-7-05-05-27.00	50.00	0.00	26.00	24.00	26.00
1-7-05-05-27.05	540.00	0.00	0.00	540.00	0.00
1-7-05-05-32.00	3,000.00	0.00	3,252.00	252.00	483.98
1-7-05-05-43.00	6,000.00	0.00	12,333.91	6,333.91	1,514.91
1-7-05-05-44.00	2,500.00	0.00	343.50	2,156.50	0.00
1-7-05-05-45.00	1.00	0.00	0.00	1.00	0.00
1-7-05-05-45.05	1.00	0.00	0.00	1.00	0.00
1-7-05-05-45.10	3,000.00	0.00	2,882.65	117.35	0.00
1-7-05-05-45.15	1,485.00	0.00	1,515.00	30.00	240.00
1-7-05-05-45.20	0.00	0.00	0.00	0.00	0.00
1-7-05-05-47.00	0.00	0.00	0.00	0.00	0.00
1-7-05-05-48.00	0.00	0.00	0.00	0.00	0.00
1-7-05-05-90.00	35,000.00	0.00	34,754.00	246.00	0.00
1-7-05-05-99.00	5,000.00	0.00	481.62	4,518.38	0.00
1-7-05-05-99.00	50.00	0.00	112.50	62.50	0.00
1-7-05-05-99.05	0.00	0.00	0.00	0.00	0.00
<b>Total SELECTBOARD</b>	<b>\$120,000.00</b>	<b>\$0.00</b>	<b>\$115,708.96</b>	<b>\$4,291.04</b>	<b>\$11,975.62</b>

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>VOTER APPROVED PURCHASES</b>					
1-7-05-07	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$80,000.00
1-7-05-07-00.03 Bragg Land Purchase.....	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$80,000.00
<b>Total VOTER APPROVED PURCHASES</b> .....					
<b>TOWN CLERK</b>					
1-7-05-10	\$27,500.00	\$0.00	\$27,547.82	\$ 47.82	\$2,644.20
1-7-05-10-10.05 Clerk's Office Salaries.....	1,500.00	0.00	1,124.36	375.64	405.00
1-7-05-10-10.10 Ballot Clerk's Salaries.....	5,150.00	0.00	5,703.08	553.08	489.50
1-7-05-10-10.15 Asst. Clerk Salary.....	3,000.00	0.00	2,976.78	23.22	0.00
1-7-05-10-22.00 Records Supplies.....	1,500.00	0.00	2,250.08	750.08	0.00
1-7-05-10-25.00 Election Expenses.....	0.00	0.00	0.00	0.00	0.00
1-7-05-10-43.00 Legal Expenses.....	4,500.00	0.00	3,292.00	1,208.00	0.00
1-7-05-10-45.00 Records Preservation.....	50.00	0.00	240.23	190.23	0.00
1-7-05-10-99.00 Clerk's Misc. Expenses.....	0.00	0.00	0.00	0.00	180.00
1-7-05-10-99.02 Marriage Licenses - State.....	1,100.00	0.00	88.50	1,011.50	1,355.50
1-7-05-10-99.03 Licenses.....	\$44,300.00	\$0.00	\$43,222.85	\$1,077.15	\$2,003.20
<b>Total TOWN CLERK</b> .....					
<b>TOWN TREASURER</b>					
1-7-05-15	\$25,875.00	\$0.00	\$25,299.85	\$575.15	\$2,393.16
1-7-05-15-10.05 Treasurer Salary.....	5,150.00	0.00	5,219.89	69.89	495.15
1-7-05-15-10.10 Asst. Treasurer Salary.....	0.00	0.00	0.00	0.00	0.00
1-7-05-15-43.00 Legal Expenses.....	1.00	0.00	0.00	1.00	0.00
1-7-05-15-70.05 Tax Adjustments.....	1.00	0.00	849.00	848.00	0.00
1-7-05-15-70.10 Tax Abatements.....	100.00	0.00	83.50	16.50	0.00
1-7-05-15-99.00 Misc. Expenses.....	\$31,127.00	\$0.00	\$31,452.24	\$325.24	\$2,888.31
<b>Total TOWN TREASURER</b> .....					
<b>DELINQUENT TAX COLLECTOR</b>					
1-7-05-16	\$18,000.00	\$0.00	\$20,810.04	\$2,810.04	\$14,223.34
1-7-05-16-10.00 Collectors Fees.....	50.00	0.00	105.01	55.01	0.00
1-7-05-16-99.00 Misc. Expense.....	1.00	0.00	770.55	769.55	0.00
1-7-05-16-99.05 Tax Sales.....	\$18,051.00	\$0.00	\$21,685.60	\$3,634.60	\$14,223.34
<b>Total DELINQUENT TAX COLLECTOR</b> .....					

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>ADMINISTRATIVE</b>					
1-7-05-20					
1-7-05-20-21.00	\$ 5,500.00	\$0.00	\$ 5,538.25	\$ 38.25	\$ 780.34
1-7-05-20-22.00	3,750.00	0.00	3,514.30	235.70	480.79
1-7-05-20-22.05	50.00	0.00	196.95	146.95	196.95
1-7-05-20-22.10	2,800.00	0.00	4,467.83	1,667.83	309.91
1-7-05-20-25.00	5,000.00	0.00	4,211.68	788.32	240.75
1-7-05-20-29.00	2,000.00	0.00	555.28	1,444.72	73.60
1-7-05-20-44.00	2,500.00	0.00	2,198.28	301.72	95.00
1-7-05-20-44.05	5,000.00	0.00	8,363.06	3,363.06	490.00
1-7-05-20-47.00	0.00	0.00	0.00	0.00	0.00
1-7-05-20-52.05	0.00	0.00	0.00	0.00	0.00
1-7-05-20-52.10	8,800.00	0.00	2,876.25	5,923.75	1,502.00
1-7-05-20-52.15	0.00	0.00	0.00	0.00	0.00
1-7-05-20-63.00	500.00	0.00	50.00	450.00	50.00
1-7-05-20-75.00	0.00	0.00	0.00	0.00	0.00
1-7-05-20-99.00	10.00	0.00	15.17	5.17	0.00
<b>Total ADMINISTRATIVE</b>	<b>\$35,910.00</b>	<b>\$0.00</b>	<b>\$31,987.05</b>	<b>\$3,922.95</b>	<b>\$4,219.34</b>
<b>MUNICIPAL OFFICES</b>					
1-7-05-25					
1-7-05-25-22.00	\$ 750.00	\$0.00	\$ 414.24	\$ 335.76	\$ 39.46
1-7-05-25-30.00	4,000.00	0.00	3,004.98	995.02	185.38
1-7-05-25-31.00	4,000.00	0.00	2,826.79	1,173.21	117.72
1-7-05-25-45.05	7,500.00	0.00	327.95	7,172.05	37.98
1-7-05-25-45.10	250.00	0.00	14.22	235.78	0.00
1-7-05-25-45.15	2,800.00	0.00	1,884.36	915.64	193.22
1-7-05-25-45.20	2,000.00	0.00	2,375.00	375.00	0.00
<b>Total MUNICIPAL OFFICES</b>	<b>\$21,300.00</b>	<b>\$0.00</b>	<b>\$10,847.54</b>	<b>\$10,452.46</b>	<b>\$573.76</b>

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>PUBLIC SAFETY</b>					
1-7-05-30	\$ 500.00	\$0.00	\$ 500.00	\$ 0.00	\$ 0.00
1-7-05-30-10.00 Constables .....					
1-7-05-30-10.00	28,000.00	0.00	27,926.09	73.91	5,907.84
1-7-05-30-45.00 Emergency Medical Service .....					
1-7-05-30-45.00	32,500.00	0.00	37,667.58	5,167.58	2,759.31
1-7-05-30-45.05 Law Enforcement .....					
1-7-05-30-75.00 Grant Expenditure .....	0.00	0.00	0.00	0.00	0.00
<b>Total PUBLIC SAFETY</b> .....	<u>\$61,000.00</u>	<u>\$0.00</u>	<u>\$66,093.67</u>	<u>\$5,093.67</u>	<u>\$8,667.15</u>
<b>ANIMAL CONTROL</b>					
1-7-05-32					
1-7-05-32-10.00 Animal Control Services .....	\$2,400.00	\$0.00	\$1,164.69	\$1,235.31	\$ 0.00
1-7-05-32-27.00 Animal Control Expenses .....	1,500.00	0.00	1,010.79	489.21	19.00
1-7-05-32-29.00 Animal Control Mileage .....	1,250.00	0.00	750.10	499.90	114.84
<b>Total ANIMAL CONTROL</b> .....	<u>\$5,150.00</u>	<u>\$0.00</u>	<u>\$2,925.58</u>	<u>\$2,224.42</u>	<u>\$133.84</u>
<b>HEALTH OFFICER</b>					
1-7-05-34					
1-7-05-34-10.00 Health Officer Salaries .....	\$620.00	\$0.00	\$620.00	\$ 0.00	\$0.00
1-7-05-34-27.00 Health Officer Expenses .....	50.00	0.00	46.94	3.06	0.00
1-7-05-34-29.00 Health Officer Mileage .....	25.00	0.00	102.40	77.40	0.00
<b>Total HEALTH OFFICER</b> .....	<u>\$695.00</u>	<u>\$0.00</u>	<u>\$769.34</u>	<u>\$74.34</u>	<u>\$0.00</u>
<b>FIRE DEPARTMENT</b>					
1-7-05-36					
1-7-05-36-22.00 Building Maintenance .....	\$ 800.00	\$0.00	\$ 214.23	\$ 585.77	\$ 57.04
1-7-05-36-44.10 School/Training .....	2,500.00	0.00	2,992.04	492.04	2,450.11
1-7-05-36-44.20 Fire Prevention .....	900.00	0.00	405.46	494.54	405.46
1-7-05-36-44.30 Medical Fitness Testing .....	1,000.00	0.00	0.00	1,000.00	0.00
1-7-05-36-45.05 Dispatching .....	1,408.00	0.00	1,100.00	308.00	3,907.84
1-7-05-36-47.00 Loan Interest Payments .....	2,182.00	0.00	1,893.61	288.39	1,404.88
1-7-05-36-52.05 Equip. Purchase - Current Year .....	35,000.00	0.00	35,000.00	0.00	34,510.51
1-7-05-36-52.10 Equip. Purchase - Impact Fees .....	5,000.00	0.00	2,745.75	2,254.25	1,407.25
1-7-05-36-52.15 Equip. Purchase - Reserve Fund .....	31,042.00	0.00	30,725.49	316.51	1,251.04

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>FIRE DEPARTMENT CONT'D.</b>					
1-7-05-36					
1-7-05-36-52.20	\$ 4,500.00	\$0.00	\$ 4,457.65	\$ 42.35	\$ 2,962.40
1-7-05-36-52.25	3,500.00	0.00	3,327.00	173.00	3,327.00
1-7-05-36-52.30	10,000.00	0.00	10,571.88	571.88	16,508.48
1-7-05-36-52.35	0.00	0.00	0.00	0.00	21,773.77
1-7-05-36-52.40	0.00	0.00	590.00	590.00	661.50
1-7-05-36-63.00	3,500.00	0.00	4,456.57	956.57	2,351.66
1-7-05-36-75.00	0.00	0.00	51,367.77	51,367.77	51,367.77
1-7-05-36-99.00	500.00	0.00	778.23	278.23	684.34
<b>Total FIRE DEPARTMENT</b>	<b>\$101,832.00</b>	<b>\$0.00</b>	<b>\$150,625.68</b>	<b>\$48,793.68</b>	<b>\$56,513.37</b>
<b>FIRST RESPONSE</b>					
1-7-05-38					
1-7-05-38-22.00	\$ 700.00	\$0.00	\$ 2,075.92	\$1,375.92	\$1,702.07
1-7-05-38-44.00	1,500.00	0.00	1,645.00	145.00	451.80
1-7-05-38-52.05	1,500.00	0.00	0.00	1,500.00	6,857.59
1-7-05-38-52.10	0.00	0.00	0.00	0.00	0.00
1-7-05-38-52.15	0.00	0.00	0.00	0.00	0.00
1-7-05-38-63.00	500.00	0.00	70.00	430.00	0.00
1-7-05-38-75.00	0.00	0.00	7,633.04	7,633.04	323.65
1-7-05-38-99.00	200.00	0.00	6.99	193.01	7,633.04
<b>Total FIRST RESPONSE</b>	<b>\$4,400.00</b>	<b>\$0.00</b>	<b>\$11,430.95</b>	<b>\$7,030.95</b>	<b>\$1,702.07</b>
<b>SOLID WASTE MANAGEMENT</b>					
1-7-05-40					
1-7-05-40-27.00	\$11,000.00	\$0.00	\$8,628.66	\$2,371.34	\$0.00
1-7-05-40-45.00	100.00	0.00	0.00	100.00	0.00
1-7-05-40-75.00	0.00	0.00	0.00	0.00	0.00
1-7-05-40-99.00	50.00	0.00	0.00	50.00	0.00
<b>Total SOLID WASTE MANAGEMENT</b>	<b>\$11,150.00</b>	<b>\$0.00</b>	<b>\$8,628.66</b>	<b>\$2,521.34</b>	<b>\$0.00</b>

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>LISTERS</b>					
1-7-05-45					
1-7-05-45-10.00	\$ 5,500.00	\$0.00	\$ 6,074.94 -	\$ 574.94	\$1,325.73
1-7-05-45-22.00	1,000.00	0.00	128.05	871.95	0.00
1-7-05-45-29.00	250.00	0.00	210.88	39.12	0.00
1-7-05-45-31.00	500.00	0.00	0.00	500.00	0.00
1-7-05-45-43.00	0.00	0.00	0.00	0.00	0.00
1-7-05-45-44.00	20,200.00	0.00	12,099.96	8,100.04	1,008.33
1-7-05-45-44.05	0.00	0.00	0.00	0.00	0.00
1-7-05-45-45.00	800.00	0.00	135.00	665.00	0.00
1-7-05-45-47.00	740.00	0.00	509.34	230.66	275.99
1-7-05-45-52.05	4,050.00	0.00	4,500.00 -	450.00 -	1,502.00
1-7-05-45-52.10	2,950.00	0.00	0.00	2,950.00	0.00
1-7-05-45-52.15	3,682.00	0.00	3,690.00 -	8.00	3,690.00
1-7-05-45-63.00	250.00	0.00	0.00	250.00	0.00
1-7-05-45-75.00	0.00	0.00	0.00	0.00	0.00
1-7-05-45-99.00	250.00	0.00	3.81	246.19	0.00
<b>Total LISTERS</b>	<b>\$40,172.00</b>	<b>\$0.00</b>	<b>\$27,351.98</b>	<b>\$12,820.02</b>	<b>\$4,798.05</b>
<b>AUDITORS</b>					
1-7-05-50					
1-7-05-50-10.05	\$2,200.00	\$0.00	\$ 2,250.52 -	\$ 50.52	\$0.00
1-7-05-50-27.05	5,500.00	0.00	5,686.32 -	186.32	0.00
1-7-05-50-27.10	0.00	0.00	0.00	0.00	0.00
1-7-05-50-99.00	50.00	0.00	3,049.00 -	2,999.00	0.00
<b>Total AUDITORS</b>	<b>\$7,750.00</b>	<b>\$0.00</b>	<b>\$10,985.84 -</b>	<b>\$3,235.84</b>	<b>\$0.00</b>
<b>TOWN BOARDS</b>					
1-7-05-55					
1-7-05-55-10.05	\$ 4,000.00	\$0.00	\$ 3,295.36	\$ 704.64	\$2,490.00
1-7-05-55-10.10	4,037.00	0.00	2,480.34	1,556.66	189.26
1-7-05-55-10.15	48,018.00	0.00	48,996.50 -	978.50	3,952.20

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>TOWN BOARDS CONT'D.</b>					
1-7-05-55					
1-7-05-55-22.00	\$ 50.00	\$0.00	\$ 0.00	\$ 50.00	\$ 0.00
1-7-05-55-27.05	50.00	0.00	0.00	50.00	0.00
1-7-05-55-27.10	500.00	0.00	45.00	455.00	0.00
1-7-05-55-29.00	300.00	0.00	220.96	79.04	23.52
1-7-05-55-43.00	10,000.00	0.00	9,964.36	35.64	2,584.91
1-7-05-55-44.00	13,550.00	0.00	6,818.72	6,731.28	0.00
1-7-05-55-75.00	0.00	0.00	0.00	0.00	0.00
1-7-05-55-99.00	50.00	0.00	50.00	0.00	0.00
<b>Total TOWN BOARDS</b>	<b>\$80,555.00</b>	<b>\$0.00</b>	<b>\$71,871.24</b>	<b>\$8,683.76</b>	<b>\$9,239.89</b>
<b>REGIONAL</b>					
1-7-05-60					
1-7-05-60-05.00	\$41,110.00	\$0.00	\$42,251.62	\$1,141.62	\$0.00
1-7-05-60-49.05	3,588.00	0.00	3,588.00	0.00	0.00
1-7-05-60-49.10	3,181.00	0.00	3,181.00	0.00	0.00
1-7-05-60-49.15	120.00	0.00	120.00	0.00	0.00
1-7-05-60-49.20	3,000.00	0.00	4,500.00	1,500.00	0.00
<b>Total REGIONAL</b>	<b>\$50,999.00</b>	<b>\$0.00</b>	<b>\$53,640.62</b>	<b>\$2,641.62</b>	<b>\$0.00</b>
<b>PARKS AND RECREATION</b>					
1-7-05-65					
1-7-05-65-10.00	\$12,300.00	\$0.00	\$6,515.38	\$5,784.62	\$ 0.00
1-7-05-65-20.00	400.00	0.00	227.17	172.83	0.00
1-7-05-65-22.00	700.00	0.00	28.17	671.83	0.00
1-7-05-65-22.05	500.00	0.00	835.00	335.00	0.00
1-7-05-65-27.00	750.00	0.00	520.00	230.00	125.00
1-7-05-65-29.00	250.00	0.00	265.03	15.03	0.00
1-7-05-65-30.00	900.00	0.00	550.42	349.58	37.85
1-7-05-65-31.00	550.00	0.00	807.17	257.17	190.93



Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>PARKS AND RECREATION CONT'D.</b>					
1-7-05-65	\$ 1,000.00	\$0.00	\$ 1,842.06 -	\$ 842.06	\$ 254.60
1-7-05-65-45.00					
Building Maintenance .....	7,500.00	0.00	8,680.53 -	1,180.53	0.00
1-7-05-65-45.05					
Facilities Maint./Const. ....	0.00	0.00	0.00	0.00	0.00
1-7-05-65-45.10					
Contracted Services .....	500.00	0.00	0.00	500.00	0.00
1-7-05-65-47.00					
Loan Interest .....	400.00	0.00	423.72 -	23.72	423.72
1-7-05-65-52.05					
Equip. Purchase - Current Year .....	3,500.00	0.00	500.00	3,000.00	0.00
1-7-05-65-52.10					
Equip. Purchase - Impact Fees .....	0.00	0.00	0.00	0.00	0.00
1-7-05-65-52.15					
Equip. Purchase - Reserve Fund .....	1,000.00	0.00	0.00	1,000.00	0.00
1-7-05-65-63.00					
Equipment Repair .....	0.00	0.00	0.00	0.00	0.00
1-7-05-65-75.00					
Grant Expenditure .....	50.00	0.00	1,554.60 -	1,504.60	0.00
1-7-05-65-99.00					
Misc. Expense .....					
<b>Total PARKS AND RECREATION</b>	<b>\$30,300.00</b>	<b>\$0.00</b>	<b>\$22,749.25</b>	<b>\$7,550.75</b>	<b>\$1,032.10</b>
<b>LIBRARY</b>					
1-7-05-70	\$25,244.00	\$0.00	\$24,406.76	\$ 837.24	\$2,584.52
1-7-05-70-10.00					
Salaries .....	445.00	0.00	216.76	228.24	0.00
1-7-05-70-10.05					
Sick Pay .....	1,010.00	0.00	758.94	251.06	270.72
1-7-05-70-10.10					
Vacation .....	192.00	0.00	999.97 -	807.97	229.20
1-7-05-70-10.20					
Holiday .....	1,900.00	0.00	1,768.87	131.13	152.43
1-7-05-70-11.00					
Social Security .....	875.00	0.00	941.85 -	66.85	103.34
1-7-05-70-12.00					
Retirement .....	2,000.00	0.00	1,601.70	398.30	171.34
1-7-05-70-22.00					
Supplies .....	3,000.00	0.00	2,663.18	336.82	942.29
1-7-05-70-22.05					
Adult Books .....	2,000.00	0.00	1,767.47	232.53	0.00
1-7-05-70-22.10					
Childrens Books .....	466.00	0.00	516.01 -	50.01	0.00
1-7-05-70-22.15					
Periodicals .....	1,000.00	0.00	951.20	48.80	0.00
1-7-05-70-22.20					
Audio Visual .....	4,900.00	0.00	6,255.55 -	1,355.55	675.65
1-7-05-70-30.00					
Utilities .....	1,875.00	0.00	2,130.68 -	255.68	129.42
1-7-05-70-31.00					
Phone .....	600.00	0.00	415.06	184.94	0.00
1-7-05-70-44.00					
Training/Workshops .....					

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>LIBRARY CONT'D.</b>					
1-7-05-70					
1-7-05-70-45.00	\$ 1,800.00	\$0.00	\$ 1,728.48	\$ 71.52	\$1,189.18
1-7-05-70-45.05	20,000.00	0.00	0.00	20,000.00	0.00
1-7-05-70-45.15	950.00	0.00	745.02	204.98	78.00
1-7-05-70-52.05	2,700.00	0.00	2,585.36	114.64	685.36
1-7-05-70-52.10	1,500.00	0.00	1,459.03	40.97	1,443.42
1-7-05-70-52.15	0.00	0.00	0.00	0.00	0.00
1-7-05-70-63.00	50.00	0.00	0.00	50.00	0.00
1-7-05-70-75.00	14,441.00	0.00	0.00	14,441.00	685.36
1-7-05-70-99.00	100.00	0.00	77.10	22.90	30.00
<b>Total LIBRARY</b>	<b>\$87,048.00</b>	<b>\$0.00</b>	<b>\$51,988.99</b>	<b>\$35,059.01</b>	<b>\$6,114.93</b>
<b>BENEFITS</b>					
1-7-05-75					
1-7-05-75-10.05	\$ 2,230.00	\$0.00	\$ 2,234.20	\$ 4.20	\$ 227.43
1-7-05-75-10.10	5,200.00	0.00	5,817.65	617.65	354.31
1-7-05-75-10.15	450.00	0.00	336.59	113.41	0.00
1-7-05-75-10.20	5,000.00	0.00	6,050.24	1,050.24	1,721.62
1-7-05-75-11.00	28,000.00	0.00	30,247.70	2,247.70	4,301.54
1-7-05-75-12.00	18,000.00	0.00	16,010.46	1,989.54	2,834.39
1-7-05-75-13.00	3,829.00	0.00	3,829.40	0.40	0.00
1-7-05-75-14.00	73,802.00	0.00	94,093.15	20,291.15	6,057.65
1-7-05-75-15.00	0.00	0.00	0.00	0.00	0.00
1-7-05-75-16.00	2,365.00	0.00	2,272.99	92.01	10.62
1-7-05-75-18.00	3,600.00	0.00	3,794.97	194.97	327.55
<b>Total BENEFITS</b>	<b>\$142,476.00</b>	<b>\$0.00</b>	<b>\$164,687.35</b>	<b>\$22,211.35</b>	<b>\$15,835.11</b>
<b>CONSERVATION</b>					
1-7-05-80					
1-7-05-80-00.10	\$0.00	\$0.00	\$32,584.96	\$32,584.96	\$32,584.96
<b>Total CONSERVATION</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,584.96</b>	<b>\$32,584.96</b>	<b>\$32,584.96</b>
<b>Total GENERAL GOVERNMENT</b>	<b>\$894,215.00</b>	<b>\$0.00</b>	<b>\$951,238.35</b>	<b>\$57,023.35</b>	<b>\$92,505.04</b>

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>1-7-10</b>					
<b>HIGHWAY</b>					
<b>ROAD SURFACE MANAGEMENT</b>					
1-7-10-05 Regular Labor . . . . .	\$ 30,669.00	\$0.00	\$ 25,144.19	\$ 5,524.81	\$203.20
1-7-10-05-10.05 Overtime Labor . . . . .	6,733.00	0.00	5,218.86	1,514.14	38.11
1-7-10-05-45.05 Crack Sealing . . . . .	0.00	0.00	0.00	0.00	0.00
1-7-10-05-45.10 Road Marking . . . . .	750.00	0.00	160.00	590.00	0.00
1-7-10-05-45.15 Paving/Blacktop . . . . .	145,000.00	0.00	155,146.97	10,146.97	0.00
1-7-10-05-55.05 Blacktop Repair - Major . . . . .	12,500.00	0.00	0.00	12,500.00	0.00
1-7-10-05-55.10 Blacktop Repair - Minor . . . . .	3,000.00	0.00	1,737.61	1,262.39	0.00
1-7-10-05-55.15 Chip Sealing . . . . .	0.00	0.00	0.00	0.00	0.00
1-7-10-05-55.20 Processed Aggregate . . . . .	43,000.00	0.00	35,899.20	7,100.80	564.21
1-7-10-05-55.25 Unprocessed Aggregate . . . . .	0.00	0.00	0.00	0.00	0.00
1-7-10-05-55.30 Dust Control . . . . .	8,000.00	0.00	8,410.00	410.00	0.00
1-7-10-05-55.35 Construction . . . . .	7,500.00	0.00	1,963.15	5,536.85	29.88
1-7-10-05-55.99 Misc. Materials . . . . .	500.00	0.00	0.00	500.00	0.00
1-7-10-05-75.00 Grant Expenditure . . . . .	0.00	0.00	0.00	0.00	0.00
<b>Total ROAD SURFACE MANAGEMENT</b> . . . . .	<b>\$257,652.00</b>	<b>\$0.00</b>	<b>\$233,679.98</b>	<b>\$23,972.02</b>	<b>\$835.40</b>
<b>1-7-10-10</b>					
<b>DRAINAGE MAINTENANCE</b>					
1-7-10-10-10.05 Regular Labor . . . . .	\$ 9,263.00	\$0.00	\$15,140.53	\$5,877.53	\$ 876.36
1-7-10-10-10.10 Overtime Labor . . . . .	2,612.00	0.00	3,551.93	939.93	293.23
1-7-10-10-55.00 Culverts . . . . .	4,000.00	0.00	1,927.28	2,072.72	0.00
1-7-10-10-55.05 Erosion Control Materials . . . . .	3,000.00	0.00	2,109.45	890.55	464.40
1-7-10-10-55.10 Blasting/Drilling . . . . .	0.00	0.00	0.00	0.00	0.00
1-7-10-10-75.00 Grant Expenditure . . . . .	0.00	0.00	0.00	0.00	0.00
1-7-10-10-99.00 Misc. Materials . . . . .	250.00	0.00	0.00	250.00	0.00
<b>Total DRAINAGE MAINTENANCE</b> . . . . .	<b>\$19,125.00</b>	<b>\$0.00</b>	<b>\$22,729.19</b>	<b>\$3,604.19</b>	<b>\$1,633.99</b>

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>1-7-10-15</b>					
<b>ROADSIDE MAINTENANCE</b>					
1-7-10-15-10.05 Regular Labor .....	\$14,869.00	\$0.00	\$15,254.72	\$ 385.72	\$1,146.94
1-7-10-15-10.10 Overtime Labor .....	2,228.00	0.00	3,287.39	1,059.39	219.51
1-7-10-15-45.00 Tree/Brush Removal .....	1,300.00	0.00	621.25	678.75	0.00
1-7-10-15-55.00 Road signs .....	1,600.00	0.00	1,220.02	379.98	0.00
1-7-10-15-55.99 Misc. Materials .....	50.00	0.00	0.00	50.00	0.00
1-7-10-15-75.00 Grant Expenditure .....	0.00	0.00	0.00	0.00	0.00
<b>Total ROADSIDE MAINTENANCE</b> .....	<b>\$20,047.00</b>	<b>\$0.00</b>	<b>\$20,383.38</b>	<b>\$ 336.38</b>	<b>\$1,366.45</b>
<b>1-7-10-20</b>					
<b>WINTER MAINTENANCE</b>					
1-7-10-20-10.05 Regular Labor .....	\$14,751.00	\$0.00	\$16,743.50	\$1,992.50	\$3,939.26
1-7-10-20-10.10 Overtime Labor .....	12,948.00	0.00	18,039.63	5,091.63	6,317.62
1-7-10-20-55.00 Winter Sand .....	19,500.00	0.00	22,740.51	3,240.51	3,213.00
1-7-10-20-55.05 Winter Salt .....	21,500.00	0.00	19,825.56	1,674.44	8,209.93
1-7-10-20-55.99 Misc. Materials .....	250.00	0.00	0.00	250.00	0.00
1-7-10-20-62.00 Winter Parts and Supplies .....	7,000.00	0.00	4,352.13	2,647.87	429.21
<b>Total WINTER MAINTENANCE</b> .....	<b>\$75,949.00</b>	<b>\$0.00</b>	<b>\$81,701.33</b>	<b>\$5,752.33</b>	<b>\$22,109.02</b>
<b>1-7-10-25</b>					
<b>BRIDGES</b>					
1-7-10-25-10.05 Regular Labor .....	\$ 8,752.00	\$0.00	\$ 637.57	\$ 8,114.43	\$0.00
1-7-10-25-10.10 Overtime Labor .....	1,811.00	0.00	91.54	1,719.46	0.00
1-7-10-25-45.00 Bridges - Contract Services .....	12,190.00	0.00	9,449.99	2,740.01	0.00
1-7-10-25-55.05 Bridge Materials .....	0.00	0.00	2,652.00	2,652.00	0.00
1-7-10-25-55.10 Bridge/Culvert - Current Year .....	0.00	0.00	0.00	0.00	0.00
1-7-10-25-55.15 Bridge/Culvert - Reserve Fund .....	0.00	0.00	0.00	0.00	0.00
1-7-10-25-55.99 Misc. Materials .....	250.00	0.00	0.00	250.00	0.00
1-7-10-25-75.00 Grant Expenditure .....	0.00	0.00	0.00	0.00	0.00
<b>Total BRIDGES</b> .....	<b>\$23,003.00</b>	<b>\$0.00</b>	<b>\$12,831.10</b>	<b>\$10,171.90</b>	<b>\$0.00</b>

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>EQUIPMENT</b>					
1-7-10-30					
1-7-10-30-10.05	\$ 16,702.00	\$0.00	\$ 18,174.31	\$1,472.31	\$ 2,198.98
1-7-10-30-10.10	2,948.00	0.00	3,307.71	359.71	659.49
1-7-10-30-51.00	18,000.00	0.00	19,812.34	1,812.34	3,463.01
1-7-10-30-52.05	52,000.00	0.00	52,000.00	0.00	51,022.01
1-7-10-30-52.10	8,000.00	0.00	7,748.88	251.12	7,748.88
1-7-10-30-52.15	27,340.00	0.00	26,154.65	1,185.35	8,812.00
1-7-10-30-52.20	2,500.00	0.00	0.00	2,500.00	2,217.60
1-7-10-30-52.25	300.00	0.00	0.00	300.00	0.00
1-7-10-30-62.00	21,000.00	0.00	24,311.62	3,311.62	4,702.96
1-7-10-30-63.00	5,500.00	0.00	6,768.50	1,268.50	3,948.39
1-7-10-30-63.05	500.00	0.00	0.00	500.00	0.00
1-7-10-30-75.00	0.00	0.00	0.00	0.00	0.00
1-7-10-30-80.00	4,113.00	0.00	3,740.10	372.90	3,230.10
1-7-10-30-99.00	250.00	0.00	0.00	250.00	0.00
<b>Total EQUIPMENT</b>	<b>\$159,153.00</b>	<b>\$0.00</b>	<b>\$162,018.11</b>	<b>\$2,865.11</b>	<b>\$83,568.22</b>
<b>ROAD COMMISSIONER</b>					
1-7-10-35					
1-7-10-35-10.05	\$2,750.00	\$0.00	\$2,750.00	\$ 0.00	\$ 0.00
1-7-10-35-10.10	500.00	0.00	775.00	275.00	775.00
1-7-10-35-99.00	50.00	0.00	0.00	50.00	0.00
<b>Total ROAD COMMISSIONER</b>	<b>\$3,300.00</b>	<b>\$0.00</b>	<b>\$3,525.00</b>	<b>\$225.00</b>	<b>\$775.00</b>
<b>GARAGE EXPENSE</b>					
1-7-10-40					
1-7-10-40-10.05	\$ 1,671.00	\$0.00	\$ 461.66	\$1,209.34	\$ 0.00
1-7-10-40-10.10	417.00	0.00	17.72	399.28	0.00
1-7-10-40-22.00	3,250.00	0.00	2,639.69	610.31	183.06
1-7-10-40-30.00	8,500.00	0.00	8,165.33	334.67	712.64
1-7-10-40-31.00	850.00	0.00	1,107.14	257.14	137.01
1-7-10-40-99.00	250.00	0.00	53.50	196.50	0.00
<b>Total GARAGE EXPENSE</b>	<b>\$14,938.00</b>	<b>\$0.00</b>	<b>\$12,445.04</b>	<b>\$2,492.96</b>	<b>\$1,032.71</b>

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	Prev. Yr. Pd. 12 Dec.
<b>OTHER</b>					
1-7-10-45					
1-7-10-45-29.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00
1-7-10-45-45.00	0.00	0.00	0.00	0.00	0.00
<b>Total OTHER</b>	<u>\$150.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$150.00</u>	<u>\$0.00</u>
<b>FOREMAN/ADMINISTRATION</b>					
1-7-10-50					
1-7-10-50-10.05	\$755.00	\$0.00	\$367.56	\$387.44	\$0.00
1-7-10-50-10.10	75.00	0.00	58.74	16.26	0.00
1-7-10-50-99.00	50.00	0.00	0.00	50.00	0.00
<b>Total FOREMAN/ADMINISTRATION</b>	<u>\$880.00</u>	<u>\$0.00</u>	<u>\$426.30</u>	<u>\$453.70</u>	<u>\$0.00</u>
<b>Total HIGHWAY</b>	<u>\$574,197.00</u>	<u>\$0.00</u>	<u>\$549,739.43</u>	<u>\$24,457.57</u>	<u>\$111,320.79</u>
<b>APPROPRIATIONS</b>					
1-7-30-95					
1-7-30-95-00.05	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
1-7-30-95-00.10	400.00	0.00	400.00	0.00	0.00
1-7-30-95-00.15	6,865.00	0.00	6,865.00	0.00	0.00
1-7-30-95-00.20	1,200.00	0.00	1,200.00	0.00	0.00
1-7-30-95-00.25	100.00	0.00	100.00	0.00	0.00
1-7-30-95-00.30	500.00	0.00	500.00	0.00	0.00
1-7-30-95-00.40	300.00	0.00	300.00	0.00	0.00
1-7-30-95-00.45	500.00	0.00	500.00	0.00	0.00
1-7-30-95-00.50	500.00	0.00	400.00	100.00	0.00
1-7-30-95-00.55	0.00	0.00	0.00	0.00	0.00
<b>Total APPROPRIATIONS</b>	<u>\$11,365.00</u>	<u>\$0.00</u>	<u>\$11,265.00</u>	<u>\$100.00</u>	<u>\$0.00</u>
<b>Total GENERAL FUND</b>	<u>\$1,479,777.00</u>	<u>\$0.00</u>	<u>\$1,512,242.78</u>	<u>\$32,465.78</u>	<u>\$203,825.83</u>
2-7-00-00-00.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2-7-00-01-00.00	0.00	0.00	0.00	0.00	0.00
<b>Total SCHOOL</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Total ALL FUNDS</b>	<u>\$1,479,777.00</u>	<u>\$0.00</u>	<u>\$1,512,242.78</u>	<u>\$32,465.78</u>	<u>\$203,825.83</u>

Town of Georgia

# 2004 PROPOSED BUDGET AND BUDGET COMPARISON

General Ledger Description	Budget 2003	Actual 2003	Variance	Proposed 2004
<b>TAX REVENUES</b>				
Current Taxes	\$931,913.00	\$ 717,842.04	\$214,070.96	\$ 974,895.00
Current Taxes Paid Late	0.00	0.00	0.00	0.00
Delinquent Taxes		260,840.48	- 260,840.48	0.00
Interest: Delinquent Tax	15,000.00	12,506.94	2,493.06	15,000.00
Delinquent Collector Fees	18,000.00	20,810.25	- 2,810.25	18,000.00
Tax Stabilization Payment	1,020.40	0.00	1,020.40	1,020.40
	<b>\$965,933.40</b>	<b>\$1,011,999.71</b>	<b>- \$ 46,066.31</b>	<b>\$1,008,915.40</b>
<b>FEES, LICENSES, FINES</b>				
State of VT Fines	\$ 0.00	\$ 930.00	- \$ 930.00	\$ 0.00
Planning Fees	5,500.00	6,637.50	- 1,137.50	6,000.00
Vault Time		1,404.70	- 1,404.70	1,000.00
Green Mountain Passports		26.00	- 26.00	0.00
Zoning Fees	15,000.00	16,725.85	- 1,725.85	15,500.00
DMV Registration Fees		897.00	- 897.00	800.00
Recording Fees	35,000.00	63,196.25	- 28,196.25	50,000.00
Marriage License		264.00	- 264.00	0.00
Hunting & Fishing License		310.00	- 310.00	0.00
Overweight Permit Fees	350.00	433.00	- 83.00	350.00
Dog Licenses	3,500.00	3,683.00	- 183.00	3,500.00
Driveway Permit Fees	300.00	725.00	- 425.00	300.00
Dog Fines	250.00	0.00	250.00	0.00
Liquor Licenses	250.00	250.00	0.00	250.00
Parks and Recreation Revenues	4,000.00	2,455.00	1,545.00	0.00
	<b>\$64,150.00</b>	<b>\$97,937.30</b>	<b>- \$33,787.30</b>	<b>\$77,700.00</b>

## General Ledger Description

## STATE OF VERMONT

State Aid Highways	
Traffic Fines	
Railroad Tax	
Pilot Payment	
State/Fed. Reimbursements/Grants	
Appraisals	

## OTHER REVENUE

Solid Waste - Recycling Pro.	
Solid Waste Income	
School Reimbursement	
Misc. Revenue	
Interest on Investments	
Escrow Fund Income	
Revenue - Restricted Fund	
Revenue - Impact Fee Fund	
Tax Sale Redemption Income	
Records Preservation	
Copier Income	
Reimbursements	
Cell Tower Rent	
Other Grant Revenues	

## PARKS &amp; RECREATION INCOME

Recreation Donations	
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## LIBRARY

Library Revenue	
Library Grant Revenue	
Total "Other" Revenue	
Total (minus tax revenues)	
Raised by Taxes	

	Budget 2003	Actual 2003	Variance	Proposed 2004
State Aid Highways	\$130,000.00	\$136,191.56	\$ 6,191.56	\$135,000.00
Traffic Fines	6,000.00	3,720.15	2,279.85	3,500.00
Railroad Tax	1,400.00	1,379.90	20.10	1,350.00
Pilot Payment	900.00	471.00	429.00	500.00
State/Fed. Reimbursements/Grants	144,957.00	136,634.10	8,322.90	42,500.00
Appraisals	12,705.00	4,349.40	8,355.60	13,300.00
	<b>\$295,962.00</b>	<b>\$282,746.11</b>	<b>\$13,215.89</b>	<b>\$196,150.00</b>
OTHER REVENUE				
Solid Waste - Recycling Pro.	\$0.00	\$98.00	\$98.00	\$0.00
Solid Waste Income	200.00	319.04	119.04	0.00
School Reimbursement	33,700.00	28,715.00	4,985.00	12,500.00
Misc. Revenue	4,000.00	18,529.88	14,529.88	12,418.00
Interest on Investments	13,000.00	3,359.56	9,640.44	3,000.00
Escrow Fund Income	0.00	0.00	0.00	0.00
Revenue - Restricted Fund	82,064.00	80,667.53	1,396.47	131,025.00
Revenue - Impact Fee Fund	29,750.00	18,326.91	11,423.09	55,750.00
Tax Sale Redemption Income	0.00	0.00	0.00	0.00
Records Preservation	5,000.00	3,292.00	1,708.00	4,500.00
Copier Income	3,000.00	6,667.79	3,667.79	4,500.00
Reimbursements	0.00	5,387.12	5,387.12	0.00
Cell Tower Rent	0.00	21,200.00	21,200.00	47,000.00
Other Grant Revenues	0.00	59,000.81	59,000.81	14,331.00
	<b>\$170,714.00</b>	<b>\$234,789.40</b>	<b>\$64,075.40</b>	<b>\$285,024.00</b>
PARKS & RECREATION INCOME				
Recreation Donations	\$0.00	\$75.00	\$75.00	\$0.00
LIBRARY				
Library Revenue	\$ 0.00	\$ 0.00	\$ 0.00	\$0.00
Library Grant Revenue	\$14,331.00	\$0.00	\$14,331.00	\$0.00
Total "Other" Revenue	\$185,045.00	\$234,864.40	\$49,819.40	\$285,024.00
Total (minus tax revenues)	\$579,177.40	\$909,705.51	\$330,528.11	\$592,894.00
Raised by Taxes	\$931,913.00	\$717,842.04	\$214,070.96	\$940,875.00



<u>General Ledger Description</u>	<u>Budget 2003</u>	<u>Actual 2003</u>	<u>Variance</u>	<u>Proposed 2004</u>
<b>GENERAL GOVERNMENT</b>				
<b>SELECTBOARD</b>				
Selectboard Salaries .....	\$ 4,050.00	\$ 4,050.00	\$ 0.00	\$ 4,050.00
Administrative Salaries .....	59,022.00	55,070.99	3,951.01	60,792.00
Fenceviewers .....	1.00	0.00	1.00	1.00
Firewarden/Fireman .....	300.00	886.79	586.79	500.00
Selectboard Expenses .....	50.00	26.00	24.00	50.00
Board of Civil Authority .....	540.00	0.00	540.00	540.00
Streetlights .....	3,000.00	3,252.00	252.00	3,250.00
Legal Expenses .....	6,000.00	12,333.91	6,333.91	6,000.00
Consultant Services .....	2,500.00	343.50	2,156.50	5,000.00
Contracted Services .....	1.00	0.00	1.00	0.00
Capital Budget .....	1.00	0.00	1.00	0.00
Cemetery Maintenance .....	3,000.00	2,882.65	117.35	3,000.00
Cemetery Mowing .....	1,485.00	1,515.00	30.00	1,500.00
Buildings Maintenance .....	0.00	0.00	0.00	20,000.00
Interest on Loan Payments .....	0.00	0.00	0.00	2,700.00
Insurance .....	35,000.00	34,754.00	246.00	33,000.00
General Contingency .....	5,000.00	481.62	4,518.38	5,000.00
Misc. Expenses .....	50.00	112.50	62.50	50.00
Reimbursement of Taxes .....	0.00	0.00	0.00	
<b>Total Selectboard</b>	<b>\$120,000.00</b>	<b>\$115,708.96</b>	<b>\$4,291.04</b>	<b>\$145,433.00</b>
<b>VOTER APPROVED PURCHASES</b>				
Bragg Land Purchase .....	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
<b>Total Voter Approved Purchases</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>
<b>TOWN CLERK</b>				
Clerk's Office Salaries .....	\$27,500.00	\$27,547.82	\$ 47.82	\$28,470.00
Ballot Clerks' Salaries .....	1,500.00	1,124.36	375.64	3,000.00
Asst. Clerk Salary .....	5,150.00	5,703.08	553.08	5,150.00

<u>General Ledger Description</u>	<u>Budget 2003</u>	<u>Actual 2003</u>	<u>Variance</u>	<u>Proposed 2004</u>
<b>TOWN CLERK CONT'D.</b>				
Records Supplies.....	\$ 3,000.00	\$ 2,976.78	\$ 23.22	\$ 4,000.00
Election Expenses.....	1,500.00	2,250.08	- 750.08	3,000.00
Legal Expenses.....	0.00	0.00	0.00	0.00
Records Preservation.....	4,500.00	3,292.00	1,208.00	4,500.00
Clerk's Misc. Expenses.....	50.00	240.23	- 190.23	50.00
Licenses.....	1,100.00	88.50	1,011.50	400.00
<b>Total Town Clerk</b>	<b>\$44,300.00</b>	<b>\$43,222.85</b>	<b>\$1,077.15</b>	<b>\$48,570.00</b>
<b>TOWN TREASURER</b>				
Treasurer/Tax Collector/Bookkeeper Salaries.....	\$25,875.00	\$25,299.85	\$575.15	\$26,651.00
Ass't. Treasurer/Tax Coll./Bookkeeper.....	5,150.00	5,219.89	- 69.89	5,150.00
Legal Expenses.....	0.00	0.00	0.00	0.00
Tax Adjustments.....	1.00	0.00	1.00	1.00
Tax Abatements.....	1.00	849.00	- 848.00	1.00
Misc. Expenses.....	100.00	83.50	16.50	50.00
<b>Total Town Treasurer</b>	<b>\$31,127.00</b>	<b>\$31,452.24</b>	<b>- \$325.24</b>	<b>\$31,853.00</b>
<b>DELINQUENT TAX COLLECTOR</b>				
Collectors Fees.....	\$18,000.00	\$20,810.04	- \$2,810.04	\$18,000.00
Misc. Expense.....	50.00	105.01	- 55.01	50.00
Tax Sales.....	1.00	770.55	- 769.55	1.00
<b>Total Delinquent Tax Collector</b>	<b>\$18,051.00</b>	<b>\$21,685.60</b>	<b>- \$3,634.60</b>	<b>\$18,051.00</b>
<b>ADMINISTRATIVE</b>				
Postage.....	\$5,500.00	\$5,538.25	- \$38.25	\$5,500.00
Office Supplies.....	3,750.00	3,514.30	235.70	3,750.00
Misc. Supplies.....	50.00	196.95	- 146.95	50.00
Copier Expenses.....	2,800.00	4,467.83	- 1,667.83	4,500.00
Printing/Publishing.....	5,000.00	4,211.68	788.32	5,000.00

# General Ledger Description

## **ADMINISTRATIVE CONT'D.**

Mileage.....				
Professional Training .....				
Computer Support .....				
Loan Interest .....				
Equipment Purchase .....				
Equip. Purchase - Current Year .....				
Equip. Purchase - Impact Fees .....				
Equip. Purchase - Reserve Fund .....				
Equipment Repair .....				
Grant Expenditure .....				
Misc. Expenses .....				

## **Total Administrative**

## **MUNICIPAL OFFICES**

Building Supplies .....				
Utilities .....				
Phone .....				
Building Maintenance .....				
Grounds Maintenance .....				
Janitorial Services .....				
Grounds Mowing .....				

## **Total Municipal Offices**

## **PUBLIC SAFETY**

Constables .....				
Emergency Medical Service .....				
Law Enforcement .....				
Grant Expenditure .....				

## **Total Public Safety**

<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2003</u>	<u>Variance</u>	<u>Proposed</u> <u>2004</u>
\$ 2,000.00	\$ 555.28	\$1,444.72	\$ 1,000.00
2,500.00	2,198.28	301.72	3,000.00
5,000.00	8,363.06	3,363.06	8,000.00
0.00	0.00	0.00	0.00
	0.00	0.00	0.00
0.00	0.00	0.00	0.00
8,800.00	2,876.25	5,923.75	16,000.00
0.00	0.00	0.00	0.00
500.00	50.00	450.00	250.00
	0.00		0.00
10.00	15.17	5.17	50.00
<b>\$35,910.00</b>	<b>\$31,987.05</b>	<b>\$3,922.95</b>	<b>\$47,100.00</b>
\$ 750.00	\$ 414.24	\$ 335.76	\$ 700.00
4,000.00	3,004.98	995.02	4,000.00
4,000.00	2,826.79	1,173.21	3,500.00
7,500.00	327.95	7,172.05	2,500.00
250.00	14.22	235.78	250.00
2,800.00	1,884.36	915.64	2,800.00
2,000.00	2,375.00	375.00	2,375.00
<b>\$21,300.00</b>	<b>\$10,847.54</b>	<b>\$10,452.46</b>	<b>\$16,125.00</b>
\$ 500.00	\$ 500.00	\$ 0.00	\$ 500.00
28,000.00	27,926.09	73.91	40,527.00
32,500.00	37,667.58	5,167.58	34,100.00
	0.00		0.00
<b>\$61,000.00</b>	<b>\$66,093.67</b>	<b>\$5,093.67</b>	<b>\$75,127.00</b>

<u>General Ledger Description</u>	<u>Budget 2003</u>	<u>Actual 2003</u>	<u>Variance</u>	<u>Proposed 2004</u>
<b>ANIMAL CONTROL</b>				
Animal Control Services.....	\$2,400.00	\$1,164.69	\$1,235.31	\$2,400.00
Animal Control Expenses.....	1,500.00	1,010.79	489.21	1,500.00
Animal Control Mileage .....	1,250.00	750.10	499.90	1,250.00
<b>Total Animal Control</b>	<b>\$5,150.00</b>	<b>\$2,925.58</b>	<b>\$2,224.42</b>	<b>\$5,150.00</b>
<b>HEALTH OFFICER</b>				
Health Officers Salaries.....	\$620.00	\$620.00	\$ 0.00	\$620.00
Health Officers Expenses.....	50.00	46.94	3.06	50.00
Health Officers Mileage .....	25.00	102.40	77.40	300.00
<b>Total Health Officer</b>	<b>\$695.00</b>	<b>\$769.34</b>	<b>\$74.34</b>	<b>\$970.00</b>
<b>FIRE DEPARTMENT</b>				
Building Maintenance.....	\$ 800.00	\$ 214.23	\$ 585.77	\$ 800.00
School/Training.....	2,500.00	2,992.04	492.04	2,500.00
Fire Prevention.....	900.00	405.46	494.54	900.00
Medical Fitness Testing .....	1,000.00	0.00	1,000.00	1,000.00
Dispatching.....	1,408.00	1,100.00	308.00	1,700.00
Loan Interest Payments.....	2,182.00	1,893.61	288.39	9,738.00
Equip. Purchase - Current Year.....	35,000.00	35,000.00	0.00	35,000.00
Equip. Purchase - Impact Fees.....	5,000.00	2,745.75	2,254.25	10,000.00
Equip. Purchase - Reserve Fund.....	31,042.00	30,725.49	316.51	50,300.00
Turn Out Gear .....	4,500.00	4,457.65	42.35	0.00
Hose.....	3,500.00	3,327.00	173.00	0.00
Fire Apparatus .....	10,000.00	10,571.88	571.88	14,000.00
Communications Equip.....	0.00	0.00	0.00	0.00
Furniture/Computer Supplies.....	0.00	590.00	590.00	2,000.00
Equipment Repair.....	3,500.00	4,456.57	956.57	3,500.00
Grant Expenditure .....		51,367.77	51,367.77	0.00
Misc. Expense .....	500.00	778.23	278.23	500.00
<b>Total Fire Department</b>	<b>\$101,832.00</b>	<b>\$150,625.68</b>	<b>\$48,793.68</b>	<b>\$131,938.00</b>

General Ledger Description

**FIRST RESPONSE**

Supplies .....				
School/Training .....				
Equip. Purchase - Current Year .....				
Equip. Purchase - Impact Fees .....				
Equip. Purchase - Reserve Fund .....				
Equipment Repair .....				
Grant Expenditure .....				
Misc. Expense .....				

**Total First Response**

**SOLID WASTE MANAGEMENT**

Solid Waste Expenses .....				
Recycling Program .....				
Grant Expenditure .....				
Misc. Expense .....				

**Total Solid Waste Management**

**LISTERS**

Salaries .....				
Office Supplies .....				
Mileage .....				
Phone .....				
Legal Services .....				
Contracted Services .....				
Appraisals .....				
Computer Support .....				
Loan Interest .....				
Equip. Purchase - Current Year .....				
Equip. Purchase - Impact Fees .....				

<u>Budget</u> <u>2003</u>	<u>Actual</u> <u>2003</u>	<u>Variance</u>	<u>Proposed</u> <u>2004</u>
\$ 700.00	\$ 2,075.92	- \$1,375.92	\$ 800.00
1,500.00	1,645.00	- 145.00	1,100.00
1,500.00	0.00	1,500.00	2,000.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
500.00	70.00	430.00	500.00
200.00	7,633.04	- 7,633.04	0.00
	6.99	193.01	1,300.00
<b>\$4,400.00</b>	<b>\$11,430.95</b>	<b>- \$7,030.95</b>	<b>\$5,700.00</b>
\$11,000.00	\$8,628.66	\$2,371.34	\$11,000.00
100.00	0.00	100.00	100.00
50.00	0.00	50.00	0.00
<b>\$11,150.00</b>	<b>\$8,628.66</b>	<b>\$2,521.34</b>	<b>\$11,150.00</b>
\$ 5,500.00	\$ 6,074.94	- \$ 574.94	\$ 7,000.00
1,000.00	128.05	871.95	200.00
250.00	210.88	39.12	250.00
500.00	0.00	500.00	0.00
0.00	0.00	0.00	0.00
20,200.00	12,099.96	8,100.04	16,000.00
0.00	0.00	0.00	0.00
800.00	135.00	665.00	5,300.00
740.00	509.34	230.66	740.00
4,050.00	4,500.00	- 450.00	3,690.00
2,950.00	0.00	2,950.00	6,500.00

**General Ledger Description**

**LISTERS CONT'D.**

Equip. Purchase - Reserve Fund.....  
Equipment Repair.....  
Grant Expenditures.....  
Misc. Expenses.....

**Total Listers**

**AUDITORS**

Salaries.....  
Town Report Expense.....  
Auditor's Expense.....  
Misc. Expense.....

**Total Auditors**

**TOWN BOARDS**

Board Salaries.....  
Secretarial Salaries.....  
Zoning/Planning Salaries.....  
Planning/Zoning Supplies.....  
Zoning Board Expenses.....  
Planning Comm. Expenses.....  
Mileage.....  
Zoning & Planning Legal.....  
Consultant Services.....  
Grant Expenditure.....  
Misc. Expenses.....

**Total Boards**

<b>Budget 2003</b>	<b>Actual 2003</b>	<b>Variance</b>	<b>Proposed 2004</b>
\$ 3,682.00	\$ 3,690.00	- \$ 8.00	\$ 0.00
250.00	0.00	250.00	50.00
	0.00		0.00
250.00	3.81	246.19	50.00
<b>\$40,172.00</b>	<b>\$27,351.98</b>	<b>\$12,820.02</b>	<b>\$39,780.00</b>
\$2,200.00	\$ 2,250.52	- \$ 50.52	\$3,300.00
5,500.00	5,686.32	- 186.32	6,000.00
0.00	0.00	0.00	0.00
50.00	3,049.00	- 2,999.00	50.00
<b>\$7,750.00</b>	<b>\$10,985.84</b>	<b>\$3,235.84</b>	<b>\$9,350.00</b>
\$ 4,000.00	\$ 3,295.36	\$ 704.64	\$ 4,000.00
4,037.00	2,480.34	1,556.66	4,000.00
48,018.00	48,996.50	- 978.50	49,458.00
50.00	0.00	50.00	50.00
50.00	0.00	50.00	50.00
500.00	45.00	455.00	50.00
300.00	220.96	79.04	300.00
10,000.00	9,964.36	35.64	10,000.00
13,550.00	6,818.72	6,731.28	5,000.00
	0.00		10,000.00
50.00	50.00	0.00	50.00
<b>\$80,555.00</b>	<b>\$71,871.24</b>	<b>\$8,683.76</b>	<b>\$82,958.00</b>

<u>General Ledger Description</u>	<u>Budget 2003</u>	<u>Actual 2003</u>	<u>Variance</u>	<u>Proposed 2004</u>
<b>REGIONAL</b>				
County Tax .....	\$41,110.00	\$42,251.62	- \$1,141.62	\$41,512.00
NWRPC Dues .....	3,588.00	3,588.00	0.00	3,588.00
VLCT Dues .....	3,181.00	3,181.00	0.00	3,442.00
Other Dues .....	120.00	120.00	0.00	180.00
Frk. Cty. Ind. Dev. Dues .....	3,000.00	4,500.00	- 1,500.00	0.00
<b>Total Regional</b>	<b>\$50,999.00</b>	<b>\$53,640.62</b>	<b>- \$2,641.62</b>	<b>\$48,722.00</b>
<b>PARKS AND RECREATION</b>				
Salaries .....	\$12,300.00	\$ 6,515.38	\$5,784.62	\$ 8,300.00
Printing/Publishing .....	400.00	227.17	172.83	400.00
Supplies .....	700.00	28.17	671.83	500.00
Summer Program Expenses .....	500.00	835.00	- 335.00	0.00
Solid Waste Disposal .....	750.00	520.00	230.00	700.00
Parks and Rec. Mileage .....	250.00	265.03	- 15.03	300.00
Utilities .....	900.00	550.42	349.58	700.00
Phone .....	550.00	807.17	- 257.17	500.00
Building Maintenance .....	1,000.00	1,842.06	- 842.06	1,500.00
Facilities Maint. & Const. ....	7,500.00	8,680.53	- 1,180.53	2,500.00
Contracted Services .....	0.00	0.00	0.00	0.00
Loan Interest .....	500.00	0.00	500.00	0.00
Equip. Purchase - Current Year .....	400.00	423.72	- 23.72	500.00
Equip. Purchase - Impact Fees .....	3,500.00	500.00	3,000.00	8,000.00
Equip. Purchase - Reserve Fund .....		0.00	0.00	0.00
Equipment Repair .....	1,000.00	0.00	1,000.00	1,000.00
Grant Expenditure .....		0.00		0.00
Misc. Expense .....	50.00	1,554.60	- 1,504.60	500.00
<b>Total Parks and Recreation</b>	<b>\$30,300.00</b>	<b>\$22,749.25</b>	<b>\$7,550.75</b>	<b>\$25,400.00</b>

<u>General Ledger Description</u>	<u>Budget 2003</u>	<u>Actual 2003</u>	<u>Variance</u>	<u>Proposed 2004</u>
<b>LIBRARY</b>				
Salaries .....	\$25,244.00	\$24,406.76	\$ 837.24	\$25,319.00
Sick Pay .....	445.00	216.76	228.24	225.00
Vacation .....	1,010.00	758.94	251.06	787.00
Holiday .....	192.00	999.97	- 807.97	1,037.00
Social Security .....	1,900.00	1,768.87	131.13	2,094.00
Retirement .....	875.00	941.85	- 66.85	875.00
Supplies .....	2,000.00	1,601.70	398.30	1,800.00
Adult Books .....	3,000.00	2,663.18	336.82	1,800.00
Children's Books .....	2,000.00	1,767.47	232.53	2,225.00
Periodicals .....	466.00	516.01	- 50.01	500.00
Audio Visual .....	1,000.00	951.20	48.80	1,225.00
Utilities .....	4,900.00	6,255.55	- 1,355.55	4,900.00
Phone .....	1,875.00	2,130.68	- 255.68	1,900.00
Training/Workshops .....	600.00	415.06	184.94	400.00
Equip. Purchase - Current Year .....	2,700.00	2,585.36	114.64	0.00
Equip. Purchase - Impact Fees .....	1,500.00	1,459.03	40.97	5,250.00
Equip. Purchase - Reserve Fund .....	0.00	0.00	0.00	0.00
Equipment Repair .....	50.00	0.00	50.00	0.00
Grant Expenditure .....	14,441.00	0.00	14,441.00	14,331.00
Misc. Expense .....	100.00	77.10	22.90	0.00
<b>Total Library Operating Expense</b>	<b>\$64,298.00</b>	<b>\$49,515.49</b>	<b>\$14,782.51</b>	<b>\$64,668.00</b>
Building Maintenance	\$ 1,800.00	\$ 1,728.48	\$ 71.52	\$ 1,500.00
Building Renovations	20,000.00	0.00	20,000.00	0.00
Janitorial Services	950.00	745.02	204.98	1,000.00
<b>Total Library</b>	<b>\$87,048.00</b>	<b>\$51,988.99</b>	<b>\$35,059.01</b>	<b>\$67,168.00</b>



# General Ledger Description

## **BENEFITS**

	<u>Budget 2003</u>	<u>Actual 2003</u>	<u>Variance</u>	<u>Proposed 2004</u>
Sick Pay .....	\$ 2,230.00	\$ 2,234.20	- \$ 4.20	\$ 2,297.00
Vacation Pay .....	5,200.00	5,817.65	- 617.65	\$5,900.00
Bereavement Pay .....	450.00	336.59	113.41	350.00
Holiday Pay .....	5,000.00	6,050.24	- 1,050.24	6,232.00
Social Security .....	28,000.00	30,247.70	- 2,247.70	30,802.00
Retirement .....	18,000.00	16,010.46	1,989.54	16,491.00
Unemployment .....	3,829.00	3,829.40	0.40	3,467.00
Insurance - Health .....	73,802.00	94,093.15	- 20,291.15	113,745.00
Insurance - Other .....	0.00	0.00	0.00	0.00
Insurance - Dental .....	2,365.00	2,272.99	92.01	5,566.00
Uniforms .....	3,600.00	3,794.97	- 194.97	3,800.00
<b>Total Benefits</b>	<b>\$142,476.00</b>	<b>\$164,687.35</b>	<b>- \$22,211.35</b>	<b>\$188,650.00</b>

## **CONSERVATION**

Misc. Conservation Expense .....	\$0.00	\$20,097.39	- \$20,097.39	\$0.00
Equip. Purchase - Current Year .....	0.00	12,487.57	- 12,487.57	0.00
<b>Total Conservation</b>	<b>\$0.00</b>	<b>\$32,584.96</b>	<b>- \$32,584.96</b>	<b>\$0.00</b>
<b>Total General Government .....</b>	<b>\$894,215.00</b>	<b>\$951,238.35</b>	<b>- \$57,023.35</b>	<b>\$1,019,195.00</b>

## **HIGHWAY**

### **ROAD SURFACE MANAGEMENT**

Regular Labor .....	\$30,669.00	\$25,144.19	\$5,524.81	\$31,589.00
Overtime Labor .....	6,733.00	5,218.86	1,514.14	6,935.00
Crack Sealing .....	0.00	0.00	0.00	0.00
Road Marking .....	750.00	160.00	590.00	460.00

General Ledger Description

**ROAD SURFACE MANAGEMENT CONT'D.**

	<b>Budget 2003</b>	<b>Actual 2003</b>	<b>Variance</b>	<b>Proposed 2004</b>
Paving/Blacktop .....	\$145,000.00	\$155,146.97	- \$10,146.97	\$145,000.00
Blacktop Repair - Major .....	12,500.00	0.00	12,500.00	12,500.00
Blacktop Repair - Minor .....	3,000.00	1,737.61	1,262.39	3,000.00
Chip Sealing .....	0.00	0.00	0.00	0.00
Processed Aggregate .....	43,000.00	35,899.20	7,100.80	43,000.00
Unprocessed Aggregate .....	0.00	0.00	0.00	0.00
Dust Control .....	8,000.00	8,410.00	- 410.00	16,000.00
Construction/Reconstruction .....	7,500.00	1,963.15	5,536.85	5,000.00
Misc. Materials .....	500.00	0.00	500.00	500.00
Grant Expenditure .....	0.00	0.00	0.00	0.00
<b>Total Labor</b>	<b>\$ 37,402.00</b>	<b>\$ 30,363.05</b>	<b>\$ 7,038.95</b>	<b>\$ 38,524.00</b>
<b>Total Other</b>	<b>\$220,250.00</b>	<b>\$203,316.93</b>	<b>\$16,933.07</b>	<b>\$225,460.00</b>
<b>Total Road Surface</b>	<b>\$257,652.00</b>	<b>\$233,679.98</b>	<b>\$23,972.02</b>	<b>\$263,984.00</b>

**DRAINAGE MAINTENANCE**

Regular Labor .....	\$ 9,263.00	\$15,140.53	- \$5,877.53	\$ 9,541.00
Overtime Labor .....	2,612.00	3,551.93	- 939.93	2,690.00
Culverts .....	4,000.00	1,927.28	2,072.72	4,000.00
Erosion Control Materials .....	3,000.00	2,109.45	890.55	3,000.00
Blasting/Drilling .....	0.00	0.00	0.00	0.00
Grant Expenditure .....	0.00	0.00	0.00	0.00
Misc. Materials .....	250.00	0.00	250.00	250.00
<b>Total Labor</b>	<b>\$11,875.00</b>	<b>\$18,692.46</b>	<b>- \$6,817.46</b>	<b>\$12,231.00</b>
<b>Total Other</b>	<b>\$ 7,250.00</b>	<b>\$ 4,036.73</b>	<b>\$3,213.27</b>	<b>\$ 7,250.00</b>
<b>Total Drainage</b>	<b>\$19,125.00</b>	<b>\$22,729.19</b>	<b>- \$3,604.19</b>	<b>\$19,481.00</b>

**ROADSIDE MAINTENANCE**

Regular Labor .....	\$14,869.00	\$15,254.72	- \$ 385.72	\$15,315.00
Overtime Labor .....	2,228.00	3,287.39	- 1,059.39	2,295.00

General Ledger Description

**ROADSIDE MAINTENANCE CONT'D.**

	<u>Budget 2003</u>	<u>Actual 2003</u>	<u>Variance</u>	<u>Proposed 2004</u>
Tree/Brush Removal .....	\$ 1,300.00	\$ 621.25	\$ 678.75	\$ 1,300.00
Road signs .....	1,600.00	1,220.02	379.98	1,600.00
Misc. Materials .....	50.00	0.00	50.00	50.00
Grant Expenditure .....		0.00	0.00	0.00
<b>Total Labor .....</b>	<b>\$17,097.00</b>	<b>\$18,542.11</b>	<b>- \$1,445.11</b>	<b>\$17,610.00</b>
<b>Total Other .....</b>	<b>\$ 2,950.00</b>	<b>\$ 1,841.27</b>	<b>\$1,108.73</b>	<b>\$ 2,950.00</b>
<b>Total Roadside Maintenance .....</b>	<b>\$20,047.00</b>	<b>\$20,383.38</b>	<b>- \$ 336.38</b>	<b>\$20,560.00</b>
<b>WINTER MAINTENANCE</b>				
Regular Labor .....	\$14,751.00	\$16,743.50	\$1,992.50	\$15,194.00
Overtime Labor .....	12,948.00	18,039.63	5,091.63	13,336.00
Winter Sand .....	19,500.00	22,740.51	3,240.51	19,500.00
Winter Salt .....	21,500.00	19,825.56	1,674.44	21,500.00
Misc. Materials .....	250.00	0.00	250.00	250.00
Winter Parts and Supplies .....	7,000.00	4,352.13	2,647.87	7,000.00
<b>Total Labor .....</b>	<b>\$27,699.00</b>	<b>\$34,783.13</b>	<b>- \$7,084.13</b>	<b>\$28,530.00</b>
<b>Total Other .....</b>	<b>\$48,250.00</b>	<b>\$46,918.20</b>	<b>\$1,331.80</b>	<b>\$48,250.00</b>
<b>Total Winter Maintenance .....</b>	<b>\$75,949.00</b>	<b>\$81,701.33</b>	<b>- \$5,752.33</b>	<b>\$76,780.00</b>
<b>BRIDGES</b>				
Regular Labor .....	\$ 8,752.00	\$ 637.57	\$ 8,114.43	\$ 9,015.00
Overtime Labor .....	1,811.00	91.54	1,719.46	1,865.00
Bridges - Contract Services .....	12,190.00	9,449.99	2,740.01	0.00
Bridge Materials .....	0.00	2,652.00	2,652.00	0.00
Bridge/Culvert - Current Year .....	0.00	0.00	0.00	0.00
Bridge/Culvert - Reserve Fund .....	0.00	0.00	0.00	0.00
Misc. Materials .....	250.00	0.00	250.00	250.00
Grant Expenditure .....		0.00		0.00
<b>Total Labor .....</b>	<b>\$10,563.00</b>	<b>\$ 729.11</b>	<b>\$ 9,833.89</b>	<b>\$10,880.00</b>
<b>Total Other .....</b>	<b>\$12,440.00</b>	<b>\$12,101.99</b>	<b>\$ 338.01</b>	<b>\$ 250.00</b>
<b>Total Bridges .....</b>	<b>\$23,003.00</b>	<b>\$12,831.10</b>	<b>\$10,171.90</b>	<b>\$11,130.00</b>

<u>General Ledger Description</u>	<u>Budget 2003</u>	<u>Actual 2003</u>	<u>Variance</u>	<u>Proposed 2004</u>
<b>EQUIPMENT</b>				
Regular Labor.....	\$ 16,702.00	\$ 18,174.31	- \$1,472.31	\$ 17,203.00
Overtime Labor.....	2,948.00	3,307.71	- 359.71	3,036.00
Equipment Fuels and Oils.....	18,000.00	19,812.34	- 1,812.34	19,500.00
Purchase - Current Year.....	52,000.00	52,000.00	0.00	52,000.00
Purchase - Impact Fees.....	8,000.00	7,748.88	251.12	10,000.00
Purchase - Reserve Funds.....	27,340.00	26,154.65	1,185.35	80,725.00
Small Tools and Equipment.....	2,500.00	0.00	2,500.00	6,000.00
Equipment Rental.....	300.00	0.00	300.00	300.00
Parts and Supplies.....	21,000.00	24,311.62	- 3,311.62	21,000.00
Outside Repairs & Parts.....	5,500.00	6,768.50	- 1,268.50	5,500.00
Hardware.....	500.00	0.00	500.00	500.00
Grant Expenditure.....		0.00	0.00	0.00
Loan Interest Payment.....	4,113.00	3,740.10	372.90	2,812.00
Misc. Supplies.....	250.00	0.00	250.00	250.00
<b>Total Labor</b>	<b>\$ 19,650.00</b>	<b>\$ 21,482.02</b>	<b>- \$1,832.02</b>	<b>\$ 20,239.00</b>
<b>Total Other</b>	<b>\$139,503.00</b>	<b>\$140,536.09</b>	<b>- \$1,033.09</b>	<b>\$198,587.00</b>
<b>Total Equipment</b>	<b>\$159,153.00</b>	<b>\$162,018.11</b>	<b>- \$2,865.11</b>	<b>\$218,826.00</b>
<b>ROAD COMMISSIONER</b>				
Road Commissioner - Salary.....	\$2,750.00	\$2,750.00	\$ 0.00	\$2,750.00
Road Commissioner - Permits.....	500.00	775.00	- 275.00	500.00
Misc. Expense.....	50.00	0.00	50.00	50.00
<b>Total Road Commissioner</b>	<b>\$3,300.00</b>	<b>\$3,525.00</b>	<b>- \$225.00</b>	<b>\$3,300.00</b>
<b>GARAGE EXPENSE</b>				
Regular Labor.....	\$1,671.00	\$ 461.66	\$1,209.34	\$ 1,721.00
Overtime Labor.....	417.00	17.72	399.28	430.00
Bldg./Grnds. Maint. Supplies.....	3,250.00	2,639.69	610.31	3,500.00
Utilities.....	8,500.00	8,165.33	334.67	10,600.00

General Ledger Description

**GARAGE EXPENSE CONT'D.**

Phone.....  
Misc. Expense .....

**Total Labor**

**Total Other**

**Total Garage Expense**

**OTHER**

Mileage.....  
Contracted Services.....

**Total Other**

**FOREMAN/ADMINISTRATION**

Regular Labor.....  
Overtime Labor.....  
Misc. Expenses .....

**Total Labor**

**Total Other**

**Total Foreman**

**Total Highway**

**APPROPRIATIONS**

Area Agency on Aging.....  
Frkln. Cty. Humane Society.....  
Frkln. Cty. Home Health.....  
Northwest Counseling.....  
Frkln. Cty. Nat. Cons. Dist.....  
Frkln. Cty. Senior Center.....  
Vt. Adult Learning.....

**Budget  
2003**

**Actual  
2003**

**Variance**

**Proposed  
2004**

\$ 850.00  
250.00

\$ 1,107.14  
53.50

\$ 850.00  
250.00

\$ 2,088.00  
\$12,850.00  
\$14,938.00

\$ 479.38  
\$11,965.66  
\$12,445.04

\$ 257.14  
196.50

\$1,608.62  
\$ 884.34  
\$2,492.96

\$ 850.00  
250.00

\$ 1,107.14  
53.50

\$ 850.00  
250.00

\$ 2,151.00  
\$15,200.00  
\$17,351.00

\$ 257.14  
196.50

\$150.00  
0.00  
\$150.00

\$150.00  
0.00  
\$150.00

\$367.56  
58.74  
0.00

\$387.44  
16.26  
50.00

\$426.30  
\$ 0.00  
\$426.30

\$403.70  
\$ 50.00  
\$453.70

\$426.30  
\$ 0.00  
\$426.30

\$549,739.43

\$24,457.57

\$632,467.00

\$1,000.00  
400.00  
6,865.00  
1,200.00  
100.00  
500.00  
300.00

\$1,000.00  
400.00  
6,865.00  
1,200.00  
100.00  
500.00  
300.00

\$0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00

\$1,100.00  
420.00  
6,865.00  
1,200.00  
100.00  
500.00  
300.00

**General Ledger Description**

**APPROPRIATIONS CONT'D.**

N.W. Unit Special Investigation  
F. C. Court Diversion  
Land Conservation Article

**Total Appropriations**

**TOTAL BUDGET**

**General Fund Balance**

**Cash Applied to Budget**

**TOTAL TO BE RAISED BY TAXES**

<b><u>Budget 2003</u></b>	<b><u>Actual 2003</u></b>	<b><u>Variance</u></b>	<b><u>Proposed 2004</u></b>
\$ 500.00	\$ 500.00	\$ 0.00	\$ 500.00
500.00	400.00	100.00	300.00
0.00	0.00	0.00	
<b>\$11,365.00</b>	<b>\$11,265.00</b>	<b>\$100.00</b>	<b>\$11,285.00</b>
<b>\$1,479,777.00</b>	<b>\$1,512,242.78</b>	<b>- \$32,465.78</b>	<b>\$1,662,947.00</b>
<b>\$12,238.00</b>		<b>\$12,238.00</b>	<b>\$129,178.00</b>
<b>\$12,238.00</b>		<b>\$12,238.00</b>	<b>\$129,178.00</b>
<b>\$942,464.00</b>		<b>\$942,464.00</b>	<b>\$940,875.00</b>

# 2004 CAPITAL BUDGET

2004 Capital Budget 01/25/2004

Capital Item	Dept.	Proposed 04	Salvage	Net Cost	\$'s Financed	Years	04 Payment	Impact Fees	Reserve Fund	2004 Taxes	Grant Funds
Small Tools & Equipment	Road	2500	0	2500				0	0	2500	0
Backhoe	Road	74000	10000	64000				0	64000	0	0
Steam Cleaner	Road	3500	0	3500				0	0	3500	0
Misc. Equipment	Fire	24000	0	24000				10000	0	14000	0
New Fire Truck	Fire	250000			250000	7	35000	0	35000	0	0
Bragg Land Purchase	Admin	80000	0	80000	100000	5	20000	0	0	20000	0
Phone System	Admin	5000		5000				5000	0	0	0
Software Upgrade	Admin	500		500				500	0	0	0
Planning and Zoning Studies	Admin	17000		12000				2000	0	5000	10000
Furnace Upgrade	Admin	6000		6000				6000	0	0	0
Listers Computer	Admin	2000	0	2000				2000	0	0	0
Town Clerk Computer	Admin	1500	0	1500				1500	0	0	0
Town Garage Computer	Admin	1000	0	1000				1000	0	0	0
Fence	Parks/Rec	4500	0	4500				4500	0	0	0
2004 mower	Parks/Rec	500	0	500				0	0	500	0
Walking Path	Parks/Rec	3500	0	3500				3500	0	0	0
Retaining Wall	Parks/Rec	2500	0	2500				0	0	2500	0
Books	Library	9275	0	9275				5250	0	4025	0
Automation	Library	14331	0	14331				0	0	0	14331
Total		501606	10000	236606	350000		55000	41250	99000	52025	24331
											Total 2004
											216606

# **SELECTBOARD HIGHLIGHTS - 2003**

## **Town Meeting**

- Tara Wright and Deb Woodward were elected to one year terms on the Selectboard. Kirk Waite was elected to a three year term.
- The residents of Georgia approved a Town operating and capital budget of \$1,489,308 which translated into a Town tax rate of \$.3865/\$100.
- The residents of Georgia approved a \$.005/\$100 tax (about \$12,000) to be put into a Land Conservation Reserve Fund. The Conservation Commission has already begun to leverage these funds by completing a land conservation project on Mill River and a land purchase/conservation project near Lost Pond.
- The residents of Georgia approved the purchase of the Bragg property, for an amount not to exceed \$100,000, on Route 7 in Georgia Center. This property abuts the Town Common and will provide the Town with options for expanded services in the future.
- The residents of Georgia approved the purchase of a Fire Truck, for an amount not to exceed \$250,000. The Selectboard plans on financing this purchase with payments coming out of the Fire Department Reserve Fund instead of increasing current year taxes.

## **Town Highways**

- The highway department again did an excellent job of maintaining the roads throughout the year.
- The Selectboard utilized the paving budget to resurface portions of Sand Hill, Plains, and Oakland Station roads.
- The highway department completed a culvert replacement project on Oakland Station Road utilizing a State Bridge and Culvert grant.

## **Town Offices**

- There were many changes in personnel during 2003. The staff has been working to learn their roles and responsibilities and should be commended for continuing to provide excellent service during this transition.
- Todd LeBlanc resigned as Treasurer/Tax Collector and Laurie Broe was appointed as interim Treasurer/Tax Collector until the next Town meeting. The Selectboard would like to thank Laurie for serving the Town in this way.
- Doug Williams resigned as Town Administrator.
- Dean Bloch resigned as part time Planner to accept a full time position in Charlotte.
- Mark Smith was hired as the new Town Planner.
- Tammy Ladue was hired for the Selectboard Clerk/Receptionist position.

## **Planning and Zoning**

- Approximately \$75,000 was collected in school and town impact fees. These funds will be used to help offset capital expenditures as defined by the Capital Budget Plan.
- The Planning Commission and Conservation Commission continue to work collaboratively on a stream bank assessment of major water courses in Town to help understand how water quality can be improved in Georgia.



- The Planning Commission completed work on a Village Center study. They are now utilizing a \$10,000 grant to do a study on the feasibility of public water and waste water in the southern end of town.

### **Solid Waste**

- The town held two household hazardous waste events. We were able to reduce the cost to Georgia and increase the service by sharing costs with neighboring towns and applying for grants from the Agency of Natural Resources and Department of Agriculture for mercury-added products and pesticide disposal.
- The five year Solid Waste Implementation Plan has expired and will be updated in 2004.
- The Town continued to provide a monthly metal scrap drop area.
- The Town held two events to accept large scrap items.

### **Recreation**

- The Town beach facility continues to be a well-utilized recreation area in town. Over the summer, a large number of residents and their families used the beach grounds and pavilion for baseball, softball, tennis, basketball, swimming, boating and gatherings.
- The recreation committee completed the installation of a fence and landscaping along the bank above Georgia Beach. This will help to stabilize the bank as well as provide for increased enjoyment of the area.

### **Other Issues**

- A cell tower has been permitted and constructed on the Town Forest lands off the Class 4 section of Bovat Road. This tower will be maintained by Verizon and should provide better service coverage in Georgia. The current outlook for income to Georgia, from the tower, is \$47,000/year increasing to around \$60,000/year when the antenna is fully populated.
- The Town's citizens can continue to stay updated on events, commissions, and meeting minutes, as well as Zoning Regulations, by visiting our Website: [townofgeorgia.com](http://townofgeorgia.com). The site contains information about the Town, contact lists for government, helpful links to the school and library, a bulletin board for public comments and much more.

The Selectboard would like to recognize and thank all Town employees, elected officials, volunteer members of town boards and volunteers at large. Their dedication and service to the town is appreciated.

Submitted on behalf of the Selectboard,

Kirk A. Waite,  
Chairman

## 2003 REPORT OF TRUST FUNDS

Laurie K. Broe, Treasurer

### TILLOTSON FUND:

Amount of Fund .....		\$230.12
Interest Received 2003 .....		2.90
Paid to: Treasurer Georgia Plain Cemetery .....	-\$1.45	
Treasurer Hope Cemetery .....	-\$1.45	
Treasurer Methodist Church .....	0.00	

### COLLINS FUND:

Amount of Fund .....		\$89.45
Interest Received 2003 .....		1.12
Paid to: Treasurer Georgia Plain Cemetery .....	-\$1.12	

### O'NEIL FUND:

Amount of Fund .....		\$44.71
Interest Received 2003 .....		0.57
Paid to: Treasurer Hope Cemetery .....	-\$0.57	

### CHLORUS BLISS FUND:

Amount of Fund .....		\$100.00
Interest Received 2003 .....		1.26
Paid to: Treasurer Georgia Plain Cemetery .....	-\$1.26	

### WATERMAN FUND:

Amount of Fund .....		\$ 185.00
Accumulated Interest (as of 12/31/03) ...	\$882.73	
Interest Received 2003 .....	13.41	
Fund Balance, January 1, 2004 .....		\$1,080.51

## TAXES LEVIED IN 2003

Laurie K. Broe, Treasurer

Real & Personal Municipal Grand List .....	\$2,530,481.99
Real Education Grand List .....	2,418,686.99
Tax Rates Determined by Selectboard	
Municipal Rate .....	0.3865
Voted Exemption .....	0.0013
Local Education Rate .....	0.6763
State Education Rate .....	1.3531
Total Tax Rate .....	2.4172
Town Taxes Due .....	\$ 978,031.88
Voted Exemption .....	3,289.80
Local Share Education .....	1,634,734.18
Statewide Share Education .....	3,270,675.94
Total Taxes Billed .....	\$5,886,731.80
Minus Adjustments .....	.00
Total Taxes Due .....	\$5,886,731.80
Total Taxes Collected .....	\$5,624,073.51
Delinquent Taxes .....	262,658.29
Total .....	\$5,886,731.80

# TOWN OF GEORGIA ANIMAL LICENSE

## FEE REPORT FOR 1/1/2003 - 12/31/2003 SUMMARY ONLY

Sex	#	Rate	Fees	State	Kennel	Late Fees	Total Fees
Spayed	178	8.00	\$1,424.00	\$178.00	\$0.00	\$86.00	\$1,688.00
Neutered	168	8.00	1,344.00	168.00	0.00	125.00	1,637.00
Female	24	15.00	360.00	24.00	0.00	8.00	392.00
Male	24	15.00	360.00	24.00	0.00	16.00	400.00
Totals	394		\$3,488.00	\$394.00	\$0.00	\$235.00	\$4,117.00

## 2003 WAGES PAID TOWN EMPLOYEES and TOWN OFFICERS

Laurie Broe, Town Clerk/Assistant Treasurer . . . . .	\$32,767.71
Laurie Broe, Treasurer . . . . .	2,393.16
R. Todd LeBlanc, Town & School Treas./Asst. Clerk . . . . .	28,512.97
Martha-Sue Bechard, Assistant Clerk/Treasurer . . . . .	3,157.00
Tammy Jo Ladue, Administrative Assistant . . . . .	20,248.00
Deborah Woodward, Administrative Assistant . . . . .	2,458.04
Kirk Waite, Selectboard Chair . . . . .	1,050.00
Eric Nye, II, Selectboard Member . . . . .	750.00
Tara Wright, Selectboard Member . . . . .	750.00
Steve Lefebvre, Selectboard Member . . . . .	750.00
Gilles Rainville, Sr., Selectboard Member . . . . .	750.00
Howard Webster, Road Foreman . . . . .	39,876.87
Arlie Fuller, Road Crew . . . . .	32,805.60
Alan Barrett, Road Crew . . . . .	34,300.73
David Therrien, Road Crew . . . . .	31,595.04
Eric Nye, II, Road Commissioner . . . . .	3,525.00
Kevin Webster, 1st Constable . . . . .	24,851.55
Robert Ellis, 2nd Constable . . . . .	250.00
Randy Brown, Animal Control Officer . . . . .	710.00
Doug Williams, Town Administrator . . . . .	47,895.69
Cindy Deyak, Zoning Administrator . . . . .	26,216.72
Dean Bloch, Planner . . . . .	14,782.98
Mark Smith, Planner . . . . .	1,440.00
Pamela Cook, Planning/Zoning Board Secretary . . . . .	676.48
Linda Esposito, Planning Secretary . . . . .	1,802.61
William Young, Auditor . . . . .	1,084.82
Diane LaRocque, Auditor . . . . .	575.98
Katherine Boyle, Auditor . . . . .	589.72
Cynthia Deyak, Health Officer . . . . .	320.00
Doug Williams, Health Officer . . . . .	300.00
Randy Viens, Lister . . . . .	885.00
Irene Bliss, Lister . . . . .	72.10

## 2003 WAGES PAID

### TOWN EMPLOYEES and TOWN OFFICERS Cont'd.

Todd LeBlanc, Lister Chair . . . . .	\$ 2,000.00
Shawn Wright, Lister . . . . .	222.81
Thomas Mumley, Lister . . . . .	2,895.03
Kevin Briggs, Beach Worker (Supervisor) . . . . .	5,087.25
Nicholas Lawrence, Beach Worker . . . . .	1,428.13
Susan Webster, Librarian . . . . .	15,697.40
Janet Bovat, Assistant Librarian . . . . .	1,780.15
Lynn Bundy, Library Worker . . . . .	97.50
Maureen Badger, Library Worker . . . . .	6,194.50
Virginia Raymon, Library Worker . . . . .	334.00
Amanda Webster, Library Worker . . . . .	1,341.88
Paula Coon, Library Worker . . . . .	976.00
Steve Lapierre, Fire Warden . . . . .	442.15
Karen Babcock, Zoning Board . . . . .	195.00
Frederick Bliss, Zoning Board . . . . .	180.00
Robert Ellis, Zoning Board . . . . .	195.00
Steve Williams, Zoning/Planning Board . . . . .	300.00
Gilles Rainville, Jr., Zoning Board . . . . .	150.00
Thomas Mumley, Zoning Board . . . . .	895.36
Peter Pembroke, Zoning Board . . . . .	165.00
William Butler, Planning Commission . . . . .	270.00
Anthony Heinlein, Planning Commission . . . . .	270.00
Todd LeBlanc, Planning Commission Chair . . . . .	120.00
Claudette Rainville, Planning Commission . . . . .	30.00
George Bilodeau, Planning Commission . . . . .	300.00
Donald Cobb, Planning Commission . . . . .	75.00
Maurice Fitzgerald, Planning Commission . . . . .	90.00
Shawn Wright, Planning Commission . . . . .	75.00
Frederick Grimm, Planning Commission . . . . .	240.00
Bette Dunsmore, Justice of the Peace . . . . .	60.00
Robert Ellis, Justice of the Peace . . . . .	60.00
Deborah Woodward, Justice of the Peace . . . . .	30.00
Frances Moses, Justice of the Peace . . . . .	75.00
Eric Nye, Jr., Justice of the Peace . . . . .	15.00
Gregory Rainville, Justice of the Peace . . . . .	15.00
Gilles Rainville, Justice of the Peace . . . . .	15.00
Gilles Rainville, Jr., Justice of the Peace . . . . .	30.00
Robert St. Pierre, Justice of the Peace . . . . .	15.00
David Vincent, Sr., Justice of the Peace . . . . .	45.00
Tara Wright, Justice of the Peace . . . . .	30.00
William Young, Justice of the Peace . . . . .	15.00

# 2003 DELINQUENT TAX REPORT

Jan. 1, 2004

Kevin G. Webster, Delinquent Tax Collector

Name	Year	Principal	Interest	Total
A T & T Global Net .....	2003	\$ 1.32	\$ .02	\$ 1.34
Allen, Glenn .....	2003	534.20	10.68	544.88
American Express. ....	2002	61.74	12.09	73.83
Baitz, Karl W. ....	2003	872.61	17.46	890.07
Bandy, Vernon .....	2002	131.61	25.63	157.24
Banfield, Cathy & Hickory. ....	2003	1,215.85	24.32	1,240.17
Barrows, Ricky & Nancy. ....	2003	2,540.48	50.80	2,591.28
Bassett, Patricia .....	2003	7.35	.07	7.42
Begins, Bradley & Carmen. ....	2002	454.95	20.46	475.41
	2003	1,667.87	33.36	1,701.23
Belval, Albert. ....	2003	2,559.81	51.20	2,611.01
Belval, Albert. ....	2003	4,909.33	98.18	5,007.51
Bessette, Esther & Franklin ....	2003	2,356.77	47.14	2,403.91
Boomhower, Gregory .....	2003	2,453.46	49.06	2,502.52
Boutin, Kenneth & Melanie. ....	2003	1,175.33	23.50	1,198.83
Burt, Ervin & Marjory .....	2003	639.33	6.39	645.72
Charbonneau, Randy .....	2002	1,564.32	304.98	1,869.30
	2003	1,619.52	32.40	1,651.92
CIT Technology Financing .....	2003	33.74	.68	34.42
Connelly, Philip & Anne .....	2003	1,264.20	25.28	1,289.48
Copen, Robert L. Jr. & Susan. .	2002	4,251.67	754.14	5,005.81
Corrigan, Robert & Charlotte . .	2000	337.53	187.24	524.77
	2001	310.75	116.51	427.26
Decker, Winfred .....	2002	214.80	41.87	256.67
	2003	222.38	4.44	226.82
Decker, Winfred .....	2002	156.43	30.53	186.96
	2003	161.95	3.24	165.19
Densmore, Craig & Penny .....	2003	2,122.30	42.44	2,164.74
Donovan, William .....	2003	10.94	.11	11.05
Duffy, Thomas & Catherine. ....	2003	2,048.81	40.98	2,089.79
Fay, Carol & Neil. ....	2003	3,313.98	66.28	3,380.26
Francis, Randy & Kathy .....	2003	150.41	3.00	153.41
Gardner, Howard & Anita .....	2003	1,527.67	30.56	1,558.23
Garey, Alan & Suzette .....	2003	1,761.80	17.62	1,779.42
Garey, Colin .....	2002	1,835.15	357.88	2,193.03
	2003	1,899.92	38.00	1,937.92
Gaudette, Alan & Katherine ....	2003	2,160.98	43.22	2,204.20
Gaudette, Richard & Winona . .	2002	2,540.26	495.30	3,035.56
	2003	2,629.91	52.60	2,682.51
Gaudette, Shirley .....	2002	4,791.01	934.30	5,725.31
	2003	4,960.09	99.20	5,059.29
Gay, Michael & Ploof, Jean ....	2002	1,814.14	353.73	2,167.87
	2003	1,878.16	37.56	1,915.72
Goodrich, David .....	2003	5,049.53	101.00	5,150.53
Habecker, Randy & Mary .....	2002	336.28	50.40	386.68
	2003	657.48	13.14	670.62

<b>Name</b>	<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Harris, Nelson.....	2003	\$ 309.84	\$ .00	\$ 309.84
Hellmuth, Greg.....	2002	1,281.81	173.16	1,454.97
	2003	1,327.04	26.54	1,353.58
Hinton, Leo & Leah.....	2003	1,671.37	33.42	1,704.79
Hoffman, Douglas.....	2002	2,095.72	408.72	2,504.44
	2003	5,586.15	111.72	5,697.87
Hungerford, Christopher.....	2003	1,099.83	22.00	1,121.83
King, Allen & Lori.....	2003	2,197.23	43.94	2,241.17
Lamore, Chris & Tricia.....	2003	262.67	5.26	267.93
Lamothe, Andrew & Frances ...	2002	818.49	12.27	830.46
	2003	1,498.66	29.98	1,528.64
Langlois, Jeannette.....	2003	63.66	.64	64.30
Lebreque, Omer & Christine. ...	2002	1,863.17	355.73	2,218.90
	2003	1,928.93	38.58	1,967.51
Lucas, Mark & Granger, Brenda.	2003	288.17	2.88	291.05
Madden, John & Joyce.....	2003	1,338.25	13.38	1,351.63
Madden, Timothy.....	2003	2,318.09	46.36	2,364.45
Mayer, Forest.....	2003	1,798.40	35.96	1,834.36
Ovitt, Robert & Heyer, Joel.....	2003	734.83	14.70	749.53
Patrick, Rufus & Nancy.....	2003	100.59	.00	100.59
Pepin, Gregory & Tammy.....	2003	2,293.92	45.88	2,339.80
Quinton, Paul & Claire.....	2002	2,260.09	440.70	2,700.79
	2003	2,339.85	46.80	2,386.65
Rainville, Mark & Sheri.....	2003	1,663.03	33.26	1,696.29
Red Barn Storage.....	2003	29.09	.58	29.67
Simpson, Brian.....	2002	2,685.02	523.63	3,208.65
	2003	2,779.78	55.60	2,835.38
Snider, Valerie.....	2003	420.59	8.42	429.01
Sylvester, Keith.....	2003	149.87	3.00	152.87
Terry, Albert & June.....	2002	2,369.82	461.66	2,831.48
	2003	2,453.46	49.06	2,502.52
Trayah, Susan.....	2003	1,816.57	36.34	1,852.91
Turner, Armand & Christine ...	2003	45.73	.46	46.19
Villeneuve.....	2002	951.36	185.50	1,136.86
	2003	969.30	19.38	988.68
Vincent, Carol.....	2002	597.71	116.61	714.32
	2003	618.80	12.38	631.18
Wells, Sheryl.....	2002	2,131.67	382.77	2,514.44
	2003	2,206.90	44.14	2,251.04
Willis, Hester.....	2003	2,127.14	42.54	2,169.68
<b>TOTAL.....</b>		<b>\$132,700.42</b>	<b>\$8,632.94</b>	<b>\$141,333.36</b>

<b>Name</b>	<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Summary by Tax Year. ....	2000	\$ 337.53	\$ 187.24	\$ 524.77
	2001	310.75	116.51	427.26
	2002	35,206.92	6,442.06	41,648.98
	2003	96,845.22	1,887.13	98,732.35
<b>TOTAL. ....</b>		<b>\$132,700.42</b>	<b>\$8,632.94</b>	<b>\$141,333.36</b>

Delinquent as of Jan. 1, 2003 .....	\$138,324.64
2003 Delinquent Taxes turned over for collection .....	261,133.81
Interest Added .....	15,286.32
Total Collected .....	(273,347.42)
Abatements .....	0.00
Adjustments .....	(63.99)
Ending Balance as of Dec. 31, 2003 .....	<u>\$141,333.36</u>

Town of Georgia  
**DELINQUENT TAXES MONTHLY STATUS**  
Kevin G. Webster, Delinquent Tax Collector

<u>Starting Balance</u>	<u>Month</u>	<u>Interest Added</u>	<u>Collected</u>	<u>Adjustments</u>	<u>Ending Balance</u>
\$138,324.64	January	\$ 1,380.29	\$ 4,293.23	\$ 0.00	\$135,411.70
135,411.70	February	1,823.19	9,124.17	0.00	128,110.72
128,110.72	March	1,585.44	16,081.84	0.00	113,614.32
113,614.32	April	1,467.65	6,044.22	0.00	109,037.75
109,037.75	May	1,332.06	10,453.31	0.00	99,916.50
99,916.50	June	1,114.92	25,357.50	0.00	75,673.92
75,673.92	July	962.38	7,164.21	0.00	69,472.09
69,472.09	August	777.78	13,938.86	0.00	56,311.01
56,311.01	September	722.53	4,801.14	0.00	52,232.40
52,232.40	October	579.13	81,329.31	261,133.81	232,616.03
232,616.03	November	1,880.57	65,999.49	0.00	168,497.11
168,497.11	December	1,660.38	28,760.14	-63.99	141,333.36
	Totals	\$15,286.32	\$273,347.42		

Adjustments:

October	2003 Delinquent Taxes Added
December	Errors & Omissions Personal Property



# Town of Georgia

## BUILDING PERMITS

Permit No.	Applicant Name	Outcome	Fee
<u>Building Permits</u>			
BP-149-03	Homes, Inc. Stuart	Approve	\$225.65
BP-001-03	Roland Robinson	Approve	100.00
BP-002-03	Christopher Peck	Approve	148.00
BP-003-03	Kim Arel	Approve	100.00
BP-004-03	Brian Latuch	Deny	.00
BP-005-03	Brian Latuch	Deny	.00
BP-006-03	Raymond Thibault	Approve	53.50
BP-007-03	Benjamin and Barbar Dow	Approve	52.40
BP-008-03	Christine Teague	Approve	25.00
BP-009-03	James and Anne Getty	Approve	25.00
BP-010-03	Karl and Jane Zurn	Approve	335.00
BP-011-03	R. Brian & Denise Flinchum	Approve	.00
BP-012-03	Jim and Lyndsay Dunne	Approve	40.00
BP-013-03	Kim Atherton	Approve	25.00
BP-014-03	Mike and Annette Blanchard	Approve	25.00
BP-015-03	Lesley and Donna Combs	Approve	50.00
BP-016-03	Pete West	Approve	320.00
BP-017-03	Mike Bouthillette	Approve	59.60
BP-018-03	Jamie and Alyssa Chase	Approve	25.00
BP-019-03	Builders, Inc. Dream	Approve	149.00
BP-020-03	Benjamin and Barbar Dow	Approve	25.00
BP-021-03	Guy and Barbara Beauregard	Approve	193.60
BP-022-03	Mark and Marie Delbeck	Approve	25.00
BP-023-03	Rickey Bushey	Approve	50.00
BP-024-03	Rodney and Michelle Fox	Approve	25.00
BP-025-03	Carl and Sherry Ward	Approve	280.00
BP-026-03	James and Janet Harrison	Approve	233.00
BP-027-03	Marty and Tanya Remillard	Approve	182.10
BP-028-03	Brosseau, Brett Georgia	Approve	25.00
BP-029-03	Bruce and Susan Francis	Approve	25.00
BP-030-03	David and Monica Kimel	Approve	211.85
BP-031-03	Fred and Irene Bliss	Approve	50.00
BP-032-03	Melissa Sullivan	Approve	25.00
BP-033-03	Tom Darul	Approve	25.00
BP-034-03	Susan Bushey-Tessier	Approve	136.85
BP-035-03	Robert and Lois Smith	Approve	25.00
BP-036-03	Robert Ryan	Approve	25.00
BP-037-03	Steve and Julie Williams	Approve	71.00
BP-038-03	Marc Jones	Approve	50.00
BP-039-03	Diane Ruhl	Approve	200.00
BP-040-03	Michael and Maryellen Missett	Approve	50.00
BP-041-03	Dana and Sarah Rocheleau	Approve	25.00
BP-042-03	Trudy Meunier	Approve	50.00
BP-043-03	Dianne Carlino-Desroches	Approve	25.00
BP-044-03	Martin and Margie Pinard	Approve	25.00

Permit No.	Applicant Name	Outcome	Fee
<u>Building Permits Cont'd.</u>			
BP-045-03	Charles and Nicole Swanson . . . . .	Approve	\$ 50.00
BP-046-03	Chris Letourneau . . . . .	Approve	219.00
BP-047-03	Robin Smith . . . . .	Approve	50.00
BP-048-03	Ransford and Leona Brown . . . . .	Approve	.00
BP-049-03	Michael and Janet McCarthy . . . . .	Approve	25.00
BP-050-03	St. Hiliare, Judith LaPorte, Philip . . . . .	Approve	50.00
BP-051-03	Lawrence Ratta . . . . .	Approve	25.00
BP-052-03	Lawrence Ratta . . . . .	Approve	25.00
BP-053-03	Pete West . . . . .	Approve	222.40
BP-054-03	Pete West . . . . .	Approve	205.80
BP-055-03	Brett Carson . . . . .	Approve	146.80
BP-056-03	Carmen Lowell . . . . .	Approve	50.00
BP-057-03	Loren Hogaboom . . . . .	Approve	25.00
BP-058-03	Shawn and Kim Irish . . . . .	Approve	25.00
BP-059-03	Steve and Becky Lamos . . . . .	Approve	50.00
BP-060-03	Chris Letourneau . . . . .	Approve	286.40
BP-061-03	Karl and Jane Zurn . . . . .	Void	.00
BP-062-03	Michael and Gwen Hart . . . . .	Approve	79.60
BP-063-03	Arnold and Cathy Morin . . . . .	Approve	25.00
BP-064-03	Albert Belval . . . . .	Approve	53.50
BP-065-03	Laurie Austin . . . . .	Approve	25.00
BP-066-03	Gary and Katrina Deziel . . . . .	Approve	25.00
BP-067-03	Tom and Lorraine Rivait . . . . .	Approve	25.00
BP-068-03	John and Peggy McCracken . . . . .	Approve	25.00
BP-069-03	Basil and Sue Burt . . . . .	Approve	57.15
BP-070-03	Richard and Lori Howard . . . . .	Approve	96.80
BP-071-03	Vincent and Louise St. Amour . . . . .	Approve	25.00
BP-072-03	Matthew Petrie . . . . .	Approve	25.00
BP-073-03	Brett and Brenda Macy . . . . .	Approve	225.00
BP-074-03	Kristina Conger . . . . .	Approve	50.00
BP-075-03	Tim and Michelle Rickard . . . . .	Approve	50.00
BP-076-03	James and Tina Bayne . . . . .	Approve	50.00
BP-077-03	Nancy Saliba . . . . .	Approve	156.00
BP-078-03	Jeff and Jen Raymon . . . . .	Approve	25.00
BP-079-03	Wyeth Nutritionals . . . . .	Approve	139.50
BP-080-03	Jeffrey Nielsen . . . . .	Approve	279.00
BP-081-03	Walter Goad . . . . .	Approve	25.00
BP-082-03	Steve and Diann Bean . . . . .	Approve	25.00
BP-083-03	Tim and Michelle Rickard . . . . .	Approve	241.40
BP-084-03	Michael Olio . . . . .	Approve	50.00
BP-085-03	Daniel and Candace Dillner . . . . .	Approve	25.00
BP-086-03	Leo and Chantal Gabrault . . . . .	Approve	50.00
BP-087-03	Bruce and Calinda Turner . . . . .	Approve	89.00
BP-088-03	Kim Atherton . . . . .	Approve	25.00
BP-089-03	Michael and Maryellen Missett . . . . .	Approve	25.00
BP-090-03	Mike Mashtare . . . . .	Approve	78.80
BP-091-03	Ervin and Marjory Burt . . . . .	Approve	25.00

Permit No.	Applicant Name	Outcome	Fee
<u>Building Permits Cont'd.</u>			
BP-092-03	Paul and Pauline Morgan .....	Approve	\$138.40
BP-093-03	Paul and Gloria Tremblay .....	Approve	218.90
BP-094-03	John Fox .....	Approve	25.00
BP-095-03	Cathy Martell .....	Approve	316.40
BP-096-03	William W. Preston .....	Approve	148.60
BP-097-03	Mark and Angela Krukowski .....	Approve	73.40
BP-098-03	Jeffrey Boissoneault .....	Approve	242.00
BP-099-03	Kim and Kathleen Duggento .....	Approve	94.20
BP-100-03	Lease Corp. Nextell .....	Approve	106.00
BP-101-03	Cynthia Mobbs .....	Approve	25.00
BP-102-03	Mark Palmer .....	Approve	50.00
BP-103-03	John and Debbie Hathaway .....	Approve	25.00
BP-104-03	John and Debbie Hathaway .....	Approve	50.00
BP-105-03	David and Chris Dapkiewicz .....	Approve	50.00
BP-106-03	Tom and Pam Jones .....	Approve	80.75
BP-107-03	Billy and Bridget Hathaway .....	Approve	60.00
BP-108-03	Joel and Linda Stech .....	Approve	56.00
BP-109-03	Tom and Pam Jones .....	Approve	69.80
BP-110-03	Gerard and Cathy Bissonette .....	Approve	25.00
BP-111-03	Matthew and Kimerly Parisi .....	Approve	50.00
BP-112-03	Timothy Tabor .....	Approve	25.00
BP-113-03	Arthur and Suzanne Renaud .....	Approve	25.00
BP-114-03	Adam and Rebecca Maynard .....	Approve	50.00
BP-115-03	Michael and Elaine Archambault .....	Approve	25.00
BP-116-03	Lori Koepke .....	Approve	25.00
BP-117-03	Randall and Lisa LaFountain .....	Approve	59.00
BP-118-03	Peter and Carol Lavery .....	Approve	25.00
BP-119-03	Barrett and Joyce Smith .....	Approve	25.00
BP-120-03	Ted and Cathy Lovejoy .....	Approve	50.00
BP-121-03	Francis Putnam .....	Approve	25.00
BP-122-03	James and Jacqueline Girardin .....	Approve	25.00
BP-123-03	Richard and Winona Gaudette .....	Approve	50.00
BP-124-03	Darin and Rachael Dennis .....	Approve	50.00
BP-125-03	Dan and Joann Harvey .....	Approve	58.00
BP-126-03	Kris and Joan Rocheleau .....	Approve	25.00
BP-127-03	Roland Adamsons .....	Approve	25.00
BP-128-03	Steven and Jeannine Wood .....	Approve	25.00
BP-129-03	Jodi Doyle .....	Approve	25.00
BP-130-03	Lance MacKenzie .....	Approve	128.30
BP-131-03	Anthony and Lillian Gamache .....	Approve	25.00
BP-132-03	William and Lynn Bedell .....	Approve	25.00
BP-133-03	Beatrice Armstrong .....	Approve	60.00
BP-134-03	Clifford and Sandra Ryder .....	Approve	25.00
BP-135-03	E. Michael McGinn .....	Approve	84.00
BP-136-03	James E. Bryce .....	Approve	25.00
BP-137-03	Thomas J. Ferrante .....	Approve	25.00
BP-138-03	One Independent Wireless .....	Approve	105.65

Permit No.	Applicant Name	Outcome	Fee
<u>Building Permits</u>			
BP-139-03	Karl and Jane Zurn .....	Approve	\$395.00
BP-140-03	Clifford and Bonnie Howard .....	Approve	50.00
BP-141-03	Homes, Inc. Stuart .....	Approve	259.20
BP-142-03	Homes, Inc. Stuart .....	Approve	272.20
BP-143-03	Homes, Inc. Stuart .....	Approve	272.20
BP-144-03	Homes, Inc. Stuart .....	Approve	272.20
BP-145-03	Homes, Inc. Stuart .....	Approve	272.20
BP-146-03	Randall and Lisa LaFountain .....	Approve	50.00
BP-147-03	James and Mary Mossey .....	Approve	25.00
BP-148-03	Maurice Baker .....	Approve	25.00
BP-150-03	Homes, Inc. Stuart .....	Approve	225.65
BP-151-03	Homes, Inc. Stuart .....	Approve	279.80
BP-152-03	Development LLC Rte. 7, Georgia .....	Approve	684.80
Number of Permits: 152 .....		FEE	\$13,475.35

<u>Septic Permits</u>			
SP-001-03	Steven Shepard .....	Approve	\$50.00
SP-002-03	David and Monica Kimel .....	Approve	10.00
SP-003-03	Sally Longe .....	Approve	10.00
SP-004-03	Mark and Jean Sibley .....	Approve	50.00
SP-005-03	Clement and Shirley Villemaire .....	Approve	10.00
SP-006-03	Della Gokey .....	Approve	10.00
SP-007-03	William and Wanda Loney .....	Approve	10.00
SP-008-03	Damian and Linda Boivin .....	Approve	50.00
SP-009-03	Mark and Jean Sibley .....	Approve	10.00
SP-010-03	Bruce and Calinda Turner .....	Approve	50.00
SP-011-03	John and Jean Hutchinson .....	Approve	10.00
SP-012-03	Raymond Germaine .....	Approve	10.00
SP-013-03	Brett Brosseau .....	Approve	50.00
SP-014-03	Brian and Erin Mullins .....	Approve	50.00
SP-015-03	Roger Pelletier .....	Approve	10.00
SP-016-03	Michael and Janet McCarthy .....	Approve	50.00
SP-017-03	Dan and Sue Conley .....	Approve	10.00
SP-018-03	Osasa and Diane Osasa .....	Approve	50.00
SP-019-03	Tammy Brown .....	Approve	50.00
SP-020-03	Donna Favreau .....	Approve	50.00
SP-021-03	Barbara Mills .....	Approve	10.00
SP-022-03	William Preston .....	Approve	10.00
Number of Permits: 22 .....		FEE	\$620.00

<u>Certificate of Occupancy Permits</u>			
CO-001-03	Ryle K. Dow .....	Septic as Req.	\$ 0.00
CO-002-03	Ben and Becky Bedard .....	Not Aware Viol.	0.00
CO-003-03	Michael and Lisa McLaughlin .....	Not Aware Viol.	0.00
CO-004-03	Robert H. Newton .....	As Built Septic	0.00
CO-004-04	Kris and Joan Rocheleau .....	As Built Septic	0.00
CO-005-03	Michael and Nancy Laramée .....	Not Aware Viol.	0.00
CO-006-03	Franklin and Esther Bessette .....	As Built Septic	0.00
CO-007-03	Luc and Wendy Comtois .....	Septic as Req.	0.00

Permit No.	Applicant Name	Outcome	Fee
<u>Certificate of Occupancy Permits</u>			
CO-008-03	Pat and Kosha Patel .....	Not Aware Viol.	\$ 0.00
CO-009-03	Richard Deso .....	Septic as Req.	0.00
CO-010-03	Gary and Stavroula Borovich .....	Not Aware Viol.	0.00
CO-011-03	R. Brian and Denise Flinchum .....	Not Aware Viol.	0.00
CO-012-03	James and Lyndsay Dunne .....	Not Aware Viol.	0.00
CO-013-03	Benjamin and Kathleen Gilbert .....	Not Aware Viol.	25.00
CO-014-03	Roland and Ramona Bouchard .....	Not Aware Viol.	25.00
CO-015-03	Pete West. ....	Septic as Req.	0.00
CO-016-03	Bill Superneau, Vermont Wood .....	Septic as Req.	0.00
CO-017-03	Steve and Sherry Pontbriand .....	Septic as Req.	0.00
CO-018-03	Armond, Joyce Morin .....	Septic as Req.	0.00
CO-019-03	Rickey Bushey .....	Septic as Req.	0.00
CO-020-03	Michael and Annette Blanchard .....	Septic as Req.	0.00
CO-021-03	James and Anne Getty .....	Septic as Req.	0.00
CO-022-03	Walter Goad .....	Septic as Req.	0.00
CO-023-03	Robin Smith .....	Septic as Req.	0.00
CO-024-03	Pete West. ....	Septic as Req.	0.00
CO-025-03	Anthony Gamache .....	Septic as Req.	25.00
CO-026-03	Kim Atherton .....	Septic as Req.	0.00
CO-027-03	Damian and Linda Boivin .....	Septic as Req.	0.00
CO-028-03	Delbert and Annette Bascom .....	Septic as Req.	0.00
CO-029-03	Dean and Radka Persons .....	Septic as Req.	0.00
CO-030-03	Roger Pelletier .....	Septic as Req.	0.00
CO-031-03	Brian Biron .....	Septic as Req.	25.00
CO-032-03	Stephen Cochones .....	Septic as Req.	0.00
CO-033-03	Carmen Lowell .....	Septic as Req.	0.00
CO-034-03	Gerard and Cathy Bissonnette .....	Septic as Req.	0.00
CO-035-03	Raymond Germain .....	Septic as Req.	0.00
CO-036-03	Nancy Saliba .....	Septic as Req.	0.00
CO-037-03	Francis and Marie Putnam .....	Septic as Req.	0.00
CO-038-03	Anthony and Lillian Gamache .....	Septic as Req.	0.00
CO-039-03	William (Estate of) McDonald .....	Septic as Req.	25.00
CO-040-03	Dan and Sue Conley .....	Septic as Req.	0.00
CO-041-03	Marty and Tanya Remillard .....	Septic as Req.	0.00
CO-042-03	Arthur and Suzanne Renaud .....	Septic as Req.	0.00
CO-043-03	Michael and Janet McCarthy .....	Septic as Req.	0.00
CO-044-03	Pete West. ....	Septic as Req.	0.00
CO-045-03	Pete West. ....	Septic as Req.	0.00
CO-046-03	Michael and Gwen Hart .....	Septic as Req.	0.00
CO-047-03	Jeffrey Boissonneault .....	Septic as Req.	0.00
CO-048-03	Todd and Janice Beatty .....	Septic as Req.	0.00
CO-049-03	Thomas and Pamela Jones .....	Septic as Req.	0.00
CO-050-03	Michael Olio .....	Septic as Req.	0.00
CO-051-03	James and Janet Harrison .....	Septic as Req.	0.00
CO-052-03	Gilles Rainville .....	Septic as Req.	0.00
CO-053-03	Gilles Rainville .....	Septic as Req.	0.00
CO-054-03	Bruce and Calinda Turner .....	Septic as Req.	0.00
CO-055-03	Richard and Winona Gaudette .....	Septic as Req.	0.00

Permit No.	Applicant Name	Outcome	Fee
<u>Certificate of Occupancy Permits Cont'd.</u>			
CO-056-03	Gary and Donna Cote .....	Septic as Req.	\$ 0.00
CO-057-03	Steven and Kathy Shepard .....	Septic as Req.	0.00
CO-058-03	Realty, Inc. Bryce .....	Septic as Req.	0.00
CO-059-03	Brett Carson .....	Septic as Req.	0.00
CO-060-03	Brett and Brenda Macy .....	Septic as Req.	0.00
CO-061-03	Ransford and Leona Brown .....	Septic as Req.	0.00
CO-062-03	William Preston .....	Septic as Req.	0.00
CO-063-03	James and Mary Mossey .....	Septic as Req.	0.00
Number of Permits: 64 .....		FEE	\$125.00

#### Home Occupation Permits

HO-001-03	Rodney and Michelle Fox .....	Approve	\$ 60.00
HO-002-03	Jeannine Tremblay .....	Approve	60.00
HO-003-04	Kathi/Kerry Goodell/Burke .....	Approve	60.00
HO-004-03	Michael Nalasco .....	Approve	60.00
Number of Permits: 4 .....		FEE	\$240.00

#### Sign Permits

SI-001-03	Kim Arel .....	Approve	\$ 50.00
SI-002-03	Billy and Bridget Hathaway .....	Approve	20.00
SI-003-03	Beatrice Armstrong .....	Approve	20.00
SI-004-03	Michael Nalasco .....	Approve	20.00
Number of Permits: 4 .....		FEE	\$110.00

#### Conditional Use Permits

ZB-002-03	Brian Latuch .....	Deny	125.00
ZB-003-03	Brian Latuch .....	Deny	125.00
ZB-004-03	Doug Bergstrom .....	Approve	150.00
ZB-005-03	Karl and Jane Zurn .....	Approve	250.00
ZB-006-03	James and Janet Harrison .....	Approve	62.50
ZB-007-03	Lease Corp. Nextell WIP .....	Approve	250.00
ZB-009-03	Donald and Linda Lane .....	Deny	150.00
ZB-012-03	Karl and Jane Zurn .....	Approve	62.50
ZB-015-03	R. Brian and Denise Flinchum .....	Void	62.50
ZB-018-03	A. Porter and Patric Waterman .....	Approve	150.00
Number of Permits: 10 .....		FEE	\$1,387.50

#### Variance Permits

ZB-001-03	David and Monica Kimel .....	Approve	\$150.00
ZB-008-03	Paul and Pauline Morgan .....	Deny	75.00
ZB-010-03	Randall and Lisa LaFountain .....	Approve	75.00
ZB-011-03	Randall and Lisa LaFountain .....	Approve	75.00
ZB-014-03	Ted and Cathy Lovejoy .....	Approve	150.00
ZB-016-03	Paul and Pauline Morgan .....	Approve	75.00
ZB-017-03	Phil and Tressa Condon .....	Deny	150.00
ZB-019-03	Ron and Deb Perras .....	Apply	150.00
Number of Permits: 8 .....		FEE	\$900.00

### Renewal Fees

Maple .....	\$ 25.00
Martin .....	6.25
Waterman .....	60.25
Simon .....	55.00
Morin .....	12.50
Number of Renewals: 5 .....	FEE \$159.00
TOTAL ALL PERMITS .....	\$17,016.85
BP-002-02 (Peck) Prior Year .....	-148.00
	<hr/> \$16,868.85

## **ZONING FEES RECONCILIATION**

**December 31, 2003**

Balance per general ledger account #1305 @ 12/31/03 .....	\$18,050.55
Adjustments:	
BP-002-03 (Peck) .....	\$148.00
BP-130-03 (MacKenzie) .....	128.30
CO-039-03 (Triggs for MacDonald) .....	25.00
BP-061-03 (Zum) Refunded .....	-395.00
ZBA-013-03 (Ryder) Refunded .....	-150.00
ZBA-019-03 (MacKenzie) Refunded .....	-150.00
BP-004-03 (Latuch) Refunded .....	-250.00
BP-005-03 (Latuch) Refunded .....	-390.00
Balance per zoning records 12/31/03 .....	\$17,016.85
BP-002-03 (Peck) prior year .....	-148.00
	<hr/> \$16,868.85

## **ZONING and PLANNING HIGHLIGHTS 2003**

It has been another busy year for the zoning and planning office. A total of 152 building permits were issued this year, 23 for single family dwellings and six duplex units. Although the total number of permits issued did not increase, only nine single family dwellings and two duplex units were issued in 2002. Georgia is growing! The zoning office also issued 10 septic system replacement permits and 12 tank only replacement permits, as well as four home occupation and four sign permits. In addition, the Zoning Board of Adjustment heard 10 conditional use permit applications and granted seven, and five requests for variance, all of which were granted.

Sadly, our Town Planner, Dean Bloch, left us to take a full time position with the Town of Charlotte. We have, however, been fortunate to have Mark Smith, AICP, join our office. Mark handles all subdivision, lot-line adjustment, and site plan review applications; he is available in the office Monday through Wednesday, 8:00 a.m. to 5:00 p.m. The Planning Commission granted permits for four two-lot subdivisions, one three-lot subdivision, and one four-lot subdivision. In addition, the Planning Commission granted preliminary approval for two phases of a Planned Residential Development located at Fullers Corner, creating 19 single family units in Phase I and 23 multi-unit dwellings located on a common lot for Phase II. Phase I received final approval and, to date, seven single family dwelling permits have been issued for Phase I.

The Town of Georgia remains on-line. You can visit us at [townofgeorgia.com](http://townofgeorgia.com). Click on "zoning" to view and print the zoning regulations, obtain forms, and read zoning and planning meeting minutes. If you have any questions, you may reach me Monday through Thursday, 8:30 a.m. to 4:00 p.m., at 524-9794.

It has again been a privilege to serve as your zoning administrator and I look forward to an exciting and busy 2004.

Respectfully submitted,

Cindy Deyak  
Zoning Administrator

## 2003 PLANNING COMMISSION HEARINGS

<u>Applicant</u>	<u>Permit Type</u>	<u>Fee</u>
Mark Turner .....	Minor Subdivision	\$ 50.00
	Sketch Plan Review	
Brian Latuch .....	PUD	100.00
	Sketch Plan Review	
Gilles Rainville .....	Minor Subdivision	450.00
	Final Plat	
Raymond & Gladys Alger .....	Minor Subdivision	50.00
	Sketch Plan Review	
	Final Plat	400.00
Bette Dunsmore .....	Minor Subdivision	50.00
	Sketch Plan Review	
	Final Plat	400.00
Brett Carson & Elizabeth Shepard ..	Minor Subdivision	400.00
	Final Plat	
Med Associates, Karl & Jane Zurn ..	Lot-Line Adjustment	75.00
	Site Plan Review (within GIDC)	250.00
	Site Plan Review	250.00
	Site Plan Amendment	62.50
Joe Stuart/Judy & Roger Fuller .....	Major Subdivision (Prel. Plat)	2,600.00
	Final Plat, Pd. at Preliminary	
David Goodrich .....	Major Subdivision	
	Final Plat	
	Pd. in 2002 at Preliminary	
James & Janet Harrison .....	Site Plan Review	62.50
	Amended	
Ron & Debbie Perras .....	Major Subdivision	100.00
	Sketch Plan Review	
Michael & Kathleen Palmer .....	Minor Subdivision	50.00
	Sketch Plan Review	
Paul & Gloria Tremblay .....	Final Plat	
	Pd. in 2002 at Preliminary	
Brian & Heather Dunsmore .....	Major Subdivision	100.00
	Sketch Plan Review	
William Ellis/Robert Newton .....	Major Subdivision	100.00
	Sketch Plan Review	



<b><u>Applicant</u></b>	<b><u>Permit Type</u></b>	<b><u>Fee</u></b>
Larry Webb .....	Minor Subdivision	\$ 50.00
	Sketch Plan Review	
	Final Plat	400.00
Rte. 7, Georgia Dev.		
Robert & Stephanie Abentroth .....	Lot-Line Adjustment	75.00
Michael & Diana Sweeney	Minor Subdivision	50.00
	Sketch Plan Review	
Louis & Judy Welna		
Daniel Barnett & Kara Toms .....	Lot-Line Adjustment	75.00
George & Yvonne Blake .....	Sketch Plan Review	100.00
Jeffrey Boissoneault .....	Major Subdivision	175.00
	Amendment	
Brian & Maryse Biron .....	Major Subdivision	100.00
	Sketch Plan Review	
Paul & Paula Sambel .....	Major Subdivision	
	Final Plat-Pd. in 2002 at Preliminary	
Gilles Rainville .....	Site Plan Review	62.50
	Amendment	
William Young/Marc & Carol Jones ..	Lot-Line Adjustment	75.00
		refunded
TOTAL PLANNING FEES COLLECTED - 2003		\$6,637.50

## **PLANNING COMMISSION HIGHLIGHTS 2003**

### ***Georgia Is At A Crossroad***

The Town of Georgia is at a crossroad, literally and figuratively. Our town is Franklin County's gateway to the south. We carry the Interstate and Route 7 from the bustling metropolis of Burlington and points beyond.

Last spring we completed a comprehensive planning study done by the engineering firm of Lamoureux and Dickinson. We received good input from Georgia residents on what kind of community they would like to see. Several town plan possibilities were put forward.

We now must continue to review relevant existing planning and zoning regulations and to improve them.

We have recently been awarded another planning grant from the State of Vermont in the amount of \$10,000. Your Planning Commission will be working on this grant using the information and knowledge gained in last year's study. We look forward to working with any interested community members.

Respectfully submitted,

George Bilodeau, Chair  
Town of Georgia Planning Commission

## GEORGIA FIRST RESPONSE

The Georgia First Response has been extremely busy this year, treating up to 200 sick or injured Georgia residents and visitors. The First Response squad is comprised of 10 dedicated and caring emergency medical technicians and emergency care attendants. This year at the emergency medical awards banquet, Georgia received the honor of First Response Squad of the year for District #1. The district is comprised of all of the emergency squads in Franklin County. The award for District Basic EMT of the Year went to Art Carroll.

In 2003, through the hard work of the squad's Training Officer Bill Buckley, Georgia First Response was able to receive a grant from Homeland Security. The grant enabled the squad to purchase equipment that would not normally be made available to the squad through our normal funding. The grant was very specific in what types of equipment may be purchased with the funds provided through the grant. We were able to install mobile radios into all of the responders' vehicles, doubling their communication capabilities with the responding ambulance as well as to the hospital. New lightweight oxygen tanks and regulators were issued to speed up response time. Another Automatic External Defibrillator was added to the ranks, bringing us to 6 AED's in town. This increases the chances of survival for a cardiac patient.

Anyone interested in becoming a member, please contact any member or myself at 527-1597 for information. Thank you for your continued support.

Sincerely,

Art Carroll, EMT-B  
President

### MEMBERS:

Amber Baker-ECA  
Keith Baker-EMT-I  
Jeff Barnes-ECA  
Brian Bechard-EMT-B  
Bill Buckley-EMT-I  
Art Carroll-EMT-B  
Walt Krul-EMT-I  
Jeanne Paquette-EMT-I  
Bill Rooney-EMT-B  
Elwin Sweeney-EMT-I

## **2003 ANNUAL REPORT OF THE GEORGIA VOLUNTEER FIRE DEPARTMENT**

The Georgia Volunteer Fire Department responded to a record number of calls in 2003. We responded to 128 emergency calls last year. The Georgia Firefighters VOLUNTEERED more than 4000 man-hours in service to the community responding to emergencies, training, and fire prevention. Fire prevention training at the Georgia Elementary School is an on-going program as well as participation at the Parent Teachers Association Safety Day in the fall.

We currently have thirteen members who are Certified Firefighter 1 by the State of Vermont Fire Academy. This program requires about 130 hours of specialized training and must be followed with 24 hours minimum refresher training annually. Ongoing monthly training and maintenance meetings are held at the fire station. Many attend other state-sponsored training as well. I wish to say THANK YOU to all of them AND to their FAMILIES for the time they serve the Town of Georgia. They all serve you professionally and have great pride in what they do. They truly give tremendously of their time and risk their own lives every time they are called upon and ask nothing in return. I am very proud of them!

The new Fire Truck, which was voted on last March and approved, was ordered in July and will be delivered in May or June of 2004. With the research help from our Captain, Keith Baker, I applied for a Grant from the Homeland Security program and received \$50,100.00. We used this money for additional personal safety equipment most of which will go on the new truck. We bought Thermal Imaging technology, self-contained breathing apparatus, multigas metering equipment and other miscellaneous equipment. There was also a smaller Grant of \$3000 that was applied to a new radio to be used to communicate with Vermont State Police in times of Homeland Security related issues. This is NOT matching money and DOES NOT have to be repaid. There is in the fire department expense report an item of \$51,367.77, which is the amount that was spent and reimbursed to the town so far.

I would again like to thank the Citizens of Georgia for your continued support of the Georgia Volunteer Fire Dept.

Respectfully submitted,

Malcolm Baker  
Fire Chief

### Fire Call Summary

Auto Accidents .....	65
Brush & Grass .....	5
Chimney .....	2
CO Detector .....	1
False Alarms .....	13
Hazardous Materials .....	6
Medical Assist .....	2
Mutual Aid .....	2
Other .....	18
Structure .....	6
Vehicle .....	8
<b>TOTAL .....</b>	<b>128</b>

### Proposed 2004 Budget

Building Maintenance .....	\$ 800.00
School/training .....	2,500.00
Fire Prevention .....	900.00
Medical Fitness Testing .....	1,000.00
Dispatching .....	1,700.00
Loan Interest Payments .....	9,738.00
Equip. Purchase - Current Year .....	35,000.00
Equip. Purchase - Impact Fees .....	10,000.00
Equip. Purchase - Reserve Fund .....	50,300.00
Turn Out Gear .....	0.00
Hose .....	0.00
Fire Apparatus .....	14,000.00
Communications .....	0.00
Furniture/Computer Supplies .....	2,000.00
Equipment Repair .....	3,500.00
Misc. Expense .....	500.00
<b>TOTAL .....</b>	<b>\$131,938.00</b>

### Members of the Georgia Fire Department

Howard Ailing	Tom Bronson	Fred Grimm	Richard Palmer
Gary Baker	Arthur Carroll	Heather Grimm	Jay Paquette
Keith Baker	A. J. Cota, III	Nick Krukowski	Gilles Rainville, Jr.
Malcolm Baker	Tom Ferrante	Lucien Lapierre	Bill Rooney
Jeff Barnes	Jim Goldmann	Steve Lapierre	Tom Sargent
Brian Bechard	Chris Gonyeau	Richard McGrath	Sean Senesac
Greg Bechard	Gary Gonyeau	Chip McSweeney	Elwin Sweeney
Steve Bechard	Roy Graham	Ric Nye	

### General Information

- 1) For a fire emergency, dial **911**.
- 2) For burning permits, call Steve Lapierre - 524-3427 - Town Fire Warden.
- 3) To borrow chimney cleaning tools, call Tom Sargent 527-7805 or Gary Gonyeau 893-2061 for details.
- 4) Protect yourself and your home. Install **SMOKE** and **CARBON MONOXIDE DETECTORS** and test them regularly.

# VERMONT DEPARTMENT OF HEALTH

## Annual Report - for Georgia

The Vermont Department of Health works to protect and improve the health of all citizens. The following are some of the essential services available to residents of Georgia.

**Reportable Disease Case Investigations:** Infectious diseases continue to be a major source of illness, disability and death in the U.S. and Vermont, accounting for 25% of all doctor visits each year. The Health Department investigates all cases of disease such as meningitis, hepatitis, pertussis (whooping cough), and infectious diarrhea to determine their source, to recommend control measures (including current treatment standards) and to prevent further spread of disease. In 2002, the department investigated 82 cases of disease in Franklin County.

**Vaccine-Preventable Diseases:** Proper vaccination protects children and adults against many diseases, saves health care dollars, and minimizes sick leave from school or work. Immunization has reduced reportable cases of preventable diseases in Vermont to record low levels. Still, total annual hospital charges from vaccine-preventable disease in Vermont is \$2.6 Million, and each year 150 - 200 Vermonters die of pneumonia or influenza. During 2002, the Health Department distributed 11,754 doses of vaccine to health care providers in Franklin County. This represents a value of \$159,845.43 to these communities, especially children living in Georgia.

**West Nile Virus (WNV) Surveillance:** WNV first appeared in the U.S. in New York City in 1999 and has become well established in the United States. Birds, mammals and people can get WNV from the bite of an infected mosquito. The Vermont Departments of Health and Agriculture conduct surveillance for WNV each year from June until cold weather limits mosquito activity in the fall. In 2003, 5 Town Health Officers in different parts of the state also participated in the program, assisting primarily with mosquito trapping. As of September 19, 2003: 450 mosquito pools were tested, with nine positive for WNV, and three horses have tested positive (one each from Addison, Orleans and Franklin Counties). In Franklin County from June-September 19th, 2003, 162 dead birds were reported, 46 were tested, and 3 were found to be infected with West Nile Virus. There were no reported human or equine cases reported during this same time period.

**New public health issues emerge every year.** Some challenges being addressed by the Health Department include emergency preparedness and response to disease threats like SARS or potential acts of bio-terrorism; expansion of substance abuse prevention and treatment; and improving health care for people with chronic conditions like diabetes, asthma and cardiovascular disease.

If you would like more information about these efforts, or if you have a public health concern, please call the St. Albans District Office at 802-524-7970. Please visit our web site at [www.HealthyVermonters.info](http://www.HealthyVermonters.info) for information on health topics, public health emergency preparedness and response, news releases, publications, reports and general public health information.

# **NORTHWEST REGIONAL PLANNING COMMISSION**

## **2003 Town Report**

The Regional Commission is an organization formed by and serving the municipalities of Franklin and Grand Isle Counties. The Commission has been providing planning and development assistance to communities for over twenty-five years. All municipalities in the region are entitled to equal voting representation by two locally appointed members to the governing Board of Commissioners. **Georgia is currently represented on the Board of Commissioners by: Jerry Baltz and Tara Wright, and on the Transportation Advisory Committee by: Jerry Baltz.**

This year the Commission provided municipal assistance in the following areas:

- data collection and analysis
- municipal plan and bylaw review, development, update, and adoption
- geographic information services, including mapping
- grant applications, grant administration
- site plan and subdivision reviews and state permits, including Act 250 proceedings
- emergency response planning and disaster mitigation planning

**The Commission assisted and supported the efforts of Georgia** this year by completing revisions to the proposed zoning map, drafting the state required Solid Waste Implementation Plan, providing GIS training to town officials, creating Road Map Atlases for emergency personnel and conducting traffic counts on town roads as requested.

The Commission also sponsors regional planning programs, provides a forum for inter-municipal cooperation, and participates in state regulatory proceedings for projects that have impact across municipal boundaries. Regional planning projects this year included:

- Mitigation planning for natural and man-made hazards in Franklin and Grand Isle Counties
- Development of a Regional Road Map for Franklin and Grand Isle Counties
- Lake Champlain Byways planning in Grand Isle and Franklin Counties
- Development of telecommunications bylaw language
- Assistance with the Missisquoi Bay Bridge replacement project
- Public involvement for recreation path planning in Grand Isle County
- Education forums and workshops for local officials
- Completion of a regional long-range transportation plan

This coming year, the Commission will complete an update of the region's transportation plan, continue work with a volunteer committee and the State to push for timely replacement of the Missisquoi Bay Bridge, complete a Regional Emergency Services Communication Plan and a Regional Hazard Mitigation Plan, and continue our efforts to provide increased services to our member municipalities.

The Commission has no regulatory or taxing authority; however, each year we do request a per capita assessment from our members in support of local and regional planning activities and to help offset costs and provide local

matching funds needed for other sources of state and federal funding. For the coming year, the Board voted to maintain the municipal assessment rate of \$0.82 per capita, based on the 2000 US Census population.

Your continued support for local and regional planning is greatly appreciated. Remember, we are your resource -- please call on us for assistance with planning, zoning, transportation, recreation, mapping or data needs. For more information, please visit our office at 7 Lake Street in St. Albans, contact your municipal representatives, or give us a call at 1-800-564-5958.

## **GEORGIA CONSERVATION COMMISSION**

### **10th Year Anniversary**

The Georgia Conservation Commission was formed at the 1993 March town meeting. Appointments from the Select Board fill the Commission seats for a four year term. Monthly meetings are held at the town offices on the third Monday of each month at 7 PM. If you are interested in natural resource issues, please plan to join us.

The Georgia Conservation Commission in collaboration with the Lake Champlain Land Trust and the State of Vermont Fish and Wildlife Division has conserved the Mill River Falls Natural Area. This is a floodplain forest-river delta consisting of approximately 35 acres located on Lake Champlain at the outlet of Mill River. Our sincere thanks go out to Anna Neville and Jennifer Bright for donating the property.

The Commission applied for and received a grant for \$10,500 to study the implementation of stream-bank buffers in the town. The Regional Planning Commission will conduct most of the work. Properly managed riparian buffers offer a great deal of protection to river systems by filtering out harmful contaminants before they reach rivers. The end result of this study will include draft zoning language for riparian buffers. The first public meeting in relation to this project was held on November 19, 2003. The study should be complete in April of 2004.

Green Up Day is scheduled for May 1, 2004. Please call one of our members to get involved. Many hands make light work. The Merry Mulch program was relocated this year to a field off 104A provided by James and Janet Harrison.

In January of this year the Conservation Commission conserved 69 acres on the northwest corner of Lost Pond. Cecil Benoit formerly owned this property, its northern border is the St. Albans-Georgia town line. We will be working on a management plan for this property in the coming year. The commission will be exploring the acquisition of a right of way to this property.

The winter months are an excellent time to walk to Mill River via the West access of the Horseshoe Barn Road. This access is located on the Cline road about 85 miles from the Polly Hubbard Rd. intersection. A trail brochure is available at the town offices.

Look in the Buyer's Digest or on the town website: ([www.townofgeorgia.com](http://www.townofgeorgia.com)) for coming events and workshops.

Sincerely,  
Kenneth Minck, Edmund Wilcox, Fran Moses,  
Rod Vallee, Fred Grimm, Staci Pomeroy,  
Karen Brigham, Fred Campbell, Jim Gilhooly

Georgia School District - Exhibit A - COMBINED BALANCE SHEET - All Fund Types and Account Groups -- June 30, 2003

ASSETS

	Governmental Fund Types		Proprietary Fund Type		Fiduciary Fund Type		Account Group		Totals
	General Fund	Special Rev. Fund	Capital Projects Fund	Enterprise Fund	Agency Fund	Trust and	Long-Term Debt.	General	(Memo. Only)
Cash .....	\$551,146	\$1,003	\$	\$12,405	\$15,756		\$	0	\$ 580,310
Accounts receivable .....	93,844	0	0	0	0			0	93,844
Accounts receivable - FWSU .....	79,251	0	0	0	0			0	79,251
Accounts receivable - State .....	0	0	0	9,356	0			0	9,356
Due from other funds .....	4,577	1,804	12,503	0	2,268			0	21,152
Amount to be provided for retirement of gen. long-term debt	0	0	0	0	0			1,730,096	1,730,096
Total Assets .....	\$728,818	\$2,807	\$12,503	\$21,761	\$18,024			\$1,730,096	\$2,514,009

LIABILITIES & FUND EQUITY

LIABILITIES:

Accounts Payable .....	\$ 88,240	\$ 0	\$0	\$9,356	\$		\$	0	\$ 97,596
Accrued salaries and benefits .....	21,861	0	0	0	0			0	21,861
Due to other funds .....	16,576	220	0	145	4,211			0	21,152
Deferred revenue .....	0	599	0	0	0			0	599
Due to student groups .....	0	0	0	0	13,813			0	13,813
Lease payable .....	0	0	0	0	0			5,096	5,096
Bond payable .....	0	0	0	0	0			1,725,000	1,725,000
Total Liabilities .....	\$126,677	\$819	\$0	\$9,501	\$18,024			\$1,730,096	\$1,885,117

FUND EQUITY:

Retained Earnings .....	\$ 0	\$ 0	\$ 0	\$12,260	\$		\$	0	\$ 12,260
Fund balances .....									
Reserved .....	307,683	1,988	12,503	0	0			0	322,174
Unreserved .....	294,458	0	0	0	0			0	294,458
Total Fund Equity .....	\$602,141	\$1,988	\$12,503	\$12,260	\$			\$	\$ 628,892
Total Liabilities and Fund Equity .....	\$728,818	\$2,807	\$12,503	\$21,761	\$18,024			\$1,730,096	\$2,514,009

See accompanying notes.



# **COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

All Governmental Fund Types For the Year Ended June 30, 2003

## Governmental Fund Types

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals (Memorandum Only)
<b>REVENUES:</b>				
Property Taxes .....	\$4,695,837	\$ 0	\$0	\$4,695,837
Intergovernmental				
Federal grants .....	9,938	136,733	0	146,671
State grants .....	3,306,983	18,679	0	3,325,662
Tuition .....	1,542	0	0	1,542
Custodial service fees .....	710	0	0	710
Interest income .....	61,607	18	0	61,625
Impact fees .....	14,356	0	0	14,356
Miscellaneous .....	1,166	0	0	1,166
Local grants .....	0	5,892	0	5,892
On-behalf payments .....	133,218	0	0	133,218
<b>TOTAL REVENUES .....</b>	<b>\$8,225,357</b>	<b>\$161,322</b>	<b>\$0</b>	<b>\$8,386,679</b>

## **EXPENDITURES:**

Instruction .....	\$4,803,068	\$0	\$0	\$4,803,068
Alternative education program .....	52,856	0	0	52,856
Special education program .....	1,171,378	0	0	1,171,378
Extracurricular activities .....	25,703	0	0	25,703
Compensatory education .....	101,966	0	0	101,966
Guidance .....	94,222	0	0	94,222
Health services .....	79,051	0	0	79,051
Support services .....	11,209	0	0	11,209

Georgia School District - Exhibit B Cont'd.

Governmental Fund Types

	General Fund	Special Revenue Fund	Capital Projects Fund	Totals (Memorandum Only)
<b>EXPENDITURES Cont'd.:</b>				
Library services.....	\$ 112,292	\$ 0	\$ 0	\$ 112,292
Board of education .....	15,044	0	0	15,044
Office of superintendent .....	142,197	0	0	142,197
Office of principal .....	281,719	0	0	281,719
Business service .....	149,466	0	0	149,466
Early education services.....	123,119	0	0	123,119
Operation and maintenance .....	433,085	0	0	433,085
Transportation .....	209,788	0	0	209,788
Debt services .....	320,825	0	0	320,825
Direct services.....	0	160,969	0	160,969
Capital improvements .....	0	0	38,116	38,116
On-behalf payments .....	133,218	0	0	133,218
<b>TOTAL EXPENDITURES.....</b>	<b>\$8,260,206</b>	<b>\$160,969</b>	<b>\$38,116</b>	<b>\$8,459,291</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES .</b>	<b>(\$34,849)</b>	<b>\$353</b>	<b>(\$38,116)</b>	<b>(\$72,612)</b>
Other Financing Sources (Uses)				
Operating Transfers in .....	\$ 0	\$800	\$30,000	\$30,800
Operating Transfers out .....	( 30,800)	0	0	(\$30,800)
<b>Total Other Financing Sources (uses) ...</b>	<b>(\$30,800)</b>	<b>\$800</b>	<b>\$30,000</b>	<b>\$ 0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES).....</b>	<b>(\$ 65,649)</b>	<b>\$1,153</b>	<b>(\$ 8,116)</b>	<b>(\$ 72,612)</b>
<b>FUND BALANCES - JULY 1, 2002 .....</b>	<b>\$667,790</b>	<b>835</b>	<b>20,619</b>	<b>689,244</b>
<b>FUND BALANCES - JUNE 30, 2003....</b>	<b>\$602,141</b>	<b>\$1,988</b>	<b>\$12,503</b>	<b>\$616,632</b>

**Georgia School District - Exhibit C**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**General Fund**  
**For the Year Ended June 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES:</b>			
Property Taxes			
Local share . . . . .	\$1,703,633	\$1,706,081	\$ 2,448
State share . . . . .	2,989,756	2,989,756	0
Interest income . . . . .	110,000	61,607	(48,393)
Tuition . . . . .	0	1,542	1,542
Custodial service fees . .	500	710	210
Miscellaneous . . . . .	1,000	1,166	166
Impact fees . . . . .	10,000	14,356	4,356
State:			
General State aid . . . .	1,890,958	1,890,958	0
Debt service aid . . . . .	23,943	23,949	6
Payment from educational fund	470,999	471,003	4
Transportation . . . . .	100,750	100,750	0
Special education . . . .	248,666	248,666	0
Intensive reimbursement	349,695	424,244	74,549
Extraordinary reimbursement	32,679	17,999	(14,680)
Early Essential Education	39,614	39,696	82
Care and custody - Special Ed.	0	52,532	52,532
Care and custody - Reg. Ed.	30,000	8,111	(21,889)
Prior year reimbursement adj.	0	29,075	29,075
Federal . . . . .	10,000	9,938	(62)
<b>TOTAL REVENUES</b>	<u>\$8,012,193</u>	<u>\$8,092,139</u>	<u>\$79,946</u>
<b>EXPENDITURES:</b>			
<b>Direct Instructional Services - Regular Programs:</b>			
Teachers' salaries . . . .	\$1,985,792	\$1,938,073	\$47,719
Teachers' hourly . . . . .	80,671	72,108	8,563
Para salaries . . . . .	914	7,202	(6,288)
Tutors . . . . .	2,000	874	1,126
Substitutes . . . . .	32,000	60,694	(28,694)
Health/Dental/Life insurance	276,930	282,890	(5,960)
Social security . . . . .	138,294	134,964	3,330
Municipal retirement . .	1,722	1,822	(100)
Workers' compensation	7,047	6,491	556
Unemployment compensation	681	3,061	(2,380)
Tuition reimbursement	32,000	28,945	3,055
Purchased services . .	15,500	31,088	(15,588)
Repairs and maintenance	12,000	15,884	(3,884)
Computer contracts . .	15,000	12,090	2,910
Transportation . . . . .	1,500	238	1,262

*See notes to Financial Statements*

# Georgia School District Cont'd.

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES CONT'D.:			
Postage .....	\$ 3,000	\$ 313	\$ 2,687
Tuition:			
High School .....	2,242,780	2,123,275	119,505
Home schooling ...	1,200	0	1,200
Travel .....	500	114	386
Supplies .....	41,070	37,914	3,156
Textbooks .....	11,500	20,298	(8,798)
Audiovisual materials .	1,200	821	379
Manipulatives .....	5,000	1,342	3,658
Software .....	10,535	5,456	5,079
Equipment .....	5,000	16,931	(11,931)
Miscellaneous .....	300	180	120
Total direct instructional services- regular programs ....	<u>\$4,924,136</u>	<u>\$4,803,068</u>	<u>\$121,068</u>
Alternative Education Program:			
Teachers' salaries ....	\$33,609	\$33,609	\$ 0
Para salaries .....	11,669	8,627	3,042
Tutoring and substitute salaries	600	547	53
Health/Dental/Life insurance	3,860	4,720	(860)
Social security .....	3,510	3,207	303
Municipal retirement ..	583	483	100
Workers' compensation	155	147	8
Unemployment compensation	26	122	(96)
Tuition reimbursement	2,000	0	2,000
Mileage .....	250	120	130
Supplies .....	1,415	989	426
Equipment .....	0	285	(285)
Total Alternative Ed. program	<u>\$57,677</u>	<u>\$52,856</u>	<u>\$4,821</u>
Special Education Program:			
Teachers' salaries ....	\$363,291	\$369,439	(\$ 6,148)
Teachers' hourly .....	16,600	3,650	12,950
Para salaries .....	168,475	161,581	6,894
Tutor .....	1,500	2,926	(1,426)
Substitutes .....	10,000	7,747	2,253
Health/Dental/Life insurance	64,648	63,618	1,030
Social security .....	43,216	41,091	2,125
Municipal retirement ..	8,424	7,489	935
Workers' compensation	1,858	1,661	197
Unemployment compensation	333	1,418	(1,085)
Tuition reimbursement	10,600	10,364	236
Contracted services ..	176,500	124,089	52,411
Legal and other professional services	6,000	5,155	845

See notes to Financial Statements

# Georgia School District Cont'd.

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES CONT'D.:</b>			
Repairs and maintenance	\$ 500	\$ 690	(\$ 190)
Transportation.....	22,000	25,476	(3,476)
Telephone.....	300	243	57
Postage.....	250	236	14
Tuition.....	282,200	329,212	(47,012)
Travel.....	4,000	3,984	16
Supplies.....	5,950	3,161	2,789
Books.....	1,000	878	122
Audiovisual materials..	50	129	(79)
Manipulative supplies..	700	308	392
Software.....	0	53	(53)
Equipment.....	2,000	6,780	(4,780)
Total Special Ed. Program	<u>\$1,190,395</u>	<u>\$1,171,378</u>	<u>\$19,017</u>
<b>Extra Curricular:</b>			
Salaries.....	\$17,900	\$15,100	\$2,800
Social security.....	1,368	1,155	213
Officials.....	2,160	2,485	(325)
Transportation.....	3,372	2,658	714
Supplies.....	1,275	1,326	(51)
Audiovisual materials..	0	144	(144)
Equipment.....	0	1,894	(1,894)
Fees.....	730	941	(211)
Total Extra Curricular...	<u>\$26,805</u>	<u>\$25,703</u>	<u>\$1,102</u>
<b>Compensatory Education:</b>			
Salaries.....	\$67,197	\$ 73,744	(\$6,547)
Teacher hourly.....	2,000	0	2,000
Para salaries.....	7,263	5,641	1,622
Substitutes.....	150	4,039	(3,889)
Health/Dental/Life insurance	9,689	10,553	(864)
Social security.....	5,860	6,319	(459)
Workers' compensation	267	237	30
Municipal retirement..	0	282	(282)
Unemployment compensation	30	130	(100)
Course reimbursement	1,000	541	460
Textbooks.....	300	0	300
Supplies.....	300	480	(180)
Total Compensatory Education	<u>\$94,056</u>	<u>\$101,966</u>	<u>(\$7,910)</u>
<b>Guidance services:</b>			
Salaries - counselor..	\$77,712	\$77,725	(\$13)
Substitutes.....	120	35	85

See notes to Financial Statements

# Georgia School District Cont'd.

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>EXPENDITURES CONT'D.:</b>			
Health/dental/life insurance	\$ 7,128	\$ 7,162	(\$ 34)
Social security . . . . .	6,420	6,413	7
Workers' compensation	264	253	11
Unemployment compensation	26	122	(96)
Tuition reimbursement	2,500	1,235	1,265
Transportation . . . . .	0	71	(71)
Postage . . . . .	100	51	49
Supplies . . . . .	600	721	(121)
Books . . . . .	1,000	274	726
Audiovisual material . .	200	66	134
Manipulatives . . . . .	0	65	(65)
Equipment . . . . .	0	29	(29)
<b>Total Guidance Services</b>	<b>\$96,070</b>	<b>\$94,222</b>	<b>\$1,848</b>
<b>Health Services:</b>			
Salaries . . . . .	\$59,414	\$58,950	\$464
Substitutes . . . . .	450	1,155	(705)
Social Security . . . . .	4,709	4,564	145
Health/Dental/Life insurance	11,178	10,622	556
Workers' compensation	202	192	10
Unemployment compensation	26	122	(96)
Tuition reimbursement	1,050	1,508	(458)
Purchased services . .	300	590	(290)
Postage . . . . .	100	72	28
Supplies . . . . .	800	1,232	(432)
Textbooks . . . . .	180	44	136
Audiovisual materials .	200	0	200
Equipment . . . . .	300	0	300
<b>Total Health Services . . .</b>	<b>\$78,909</b>	<b>\$79,051</b>	<b>(\$142)</b>
<b>Support Services:</b>			
Teacher hourly . . . . .	\$11,700	\$ 6,265	\$5,435
Para wages . . . . .	0	1,276	(1,276)
Social security . . . . .	900	577	323
Municipal retirement . .	0	64	(64)
Course reimbursement	4,100	1,544	2,556
Contracted services . .	2,500	300	2,200
Travel . . . . .	950	549	401
Supplies . . . . .	0	307	(307)
Inservice food . . . . .	700	327	373
<b>Total Support Services . .</b>	<b>\$20,850</b>	<b>\$11,209</b>	<b>\$9,641</b>

See notes to Financial Statements

# Georgia School District Cont'd.

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES CONT'D.:			
Library Services:			
Salaries. ....	\$ 55,681	\$ 55,681	\$ 0
Para salaries. ....	14,381	14,745	(364)
Substitutes. ....	400	441	(41)
Health/Dental/Life insurance	9,487	9,506	(19)
Social Security. ....	5,390	5,363	27
Municipal retirement. .	719	761	(42)
Workers' Compensation	240	230	10
Unemployment Compensation	26	122	(96)
Tuition reimbursement	2,000	4,116	(2,116)
Repairs and maintenance	300	282	18
Postage. ....	100	13	87
Travel. ....	150	133	17
Supplies. ....	650	1,145	(495)
Books. ....	11,650	12,062	(412)
Periodicals. ....	1,500	1,291	209
Audiovisual material. .	2,000	1,683	317
Manipulative devices. .	200	188	12
Software. ....	2,770	2,980	(210)
Equipment. ....	2,100	1,550	550
Total Library Services. . .	<u>\$109,744</u>	<u>\$112,292</u>	<u>(\$2,548)</u>
Board of Education Services:			
Board salaries. ....	\$ 3,000	\$ 1,600	\$1,400
Board secretary. ....	1,400	1,625	(225)
Social security. ....	337	247	90
Municipal retirement. .	70	80	(10)
Course reimbursement	0	52	(52)
Legal services. ....	2,000	3,624	(1,624)
Fidelity bond. ....	605	780	(175)
Postage. ....	500	1,205	(705)
Advertising. ....	6,000	1,460	4,540
Dues and fees. ....	1,900	1,900	0
Supplies. ....	100	735	(635)
Mileage reimbursement	120	0	120
Miscellaneous. ....	600	1,736	(1,136)
Total Board of Ed. Services	<u>\$16,632</u>	<u>\$15,044</u>	<u>\$1,588</u>
Supervisory Union Assessment:			
Supervisory Union Assessment	<u>\$141,397</u>	<u>\$142,197</u>	<u>(\$800)</u>
Total Supervisory Union Assess.	<u>\$141,397</u>	<u>\$142,197</u>	<u>(\$800)</u>

See notes to Financial Statements

# Georgia School District Cont'd.

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES CONT'D.:</b>			
<b>Office of Principal Services:</b>			
Principal salaries . . . .	\$136,710	\$136,710	\$ 0
Secretaries salaries . .	67,986	65,001	2,985
Substitutes . . . . .	1,500	672	828
Health/Dental/Life insurance	35,068	31,520	3,548
Social security . . . . .	16,968	16,967	1
Municipal retirement . .	7,768	6,729	1,039
Workers' compensation	705	643	62
Unemployment compensation	78	315	(237)
Tuition reimbursement	4,350	1,970	2,380
Purchased services . .	3,300	3,363	(63)
Repairs and maintenance	2,400	1,495	905
Telephone . . . . .	11,000	7,684	3,316
Postage . . . . .	2,400	1,513	887
Travel . . . . .	1,000	829	171
Supplies . . . . .	3,500	1,833	1,667
Books . . . . .	0	125	(125)
Software . . . . .	200	369	(169)
Equipment . . . . .	500	2,103	(1,603)
Dues and fees . . . . .	1,200	1,378	(178)
Miscellaneous . . . . .	1,000	500	500
<b>Total Office of Principal Services</b>	<b>\$297,633</b>	<b>\$281,719</b>	<b>\$15,914</b>
<b>Business Services:</b>			
Salaries . . . . .	\$ 83,600	\$ 80,862	\$ 2,738
Substitutes . . . . .	500	22	478
Health/Dental/Life insurance	22,335	16,579	5,756
Social security . . . . .	6,780	6,681	99
Municipal retirement . .	4,406	4,260	146
Workers' compensation	284	261	23
Unemployment compensation	39	144	(105)
Tuition reimbursement	2,100	1,325	775
Contracted services . .	400	0	400
Treasurer's services . .	18,200	13,715	4,485
Computer services . . .	2,000	1,095	905
Audit . . . . .	3,500	4,800	(1,300)
Treasurer's office . . .	3,000	3,000	0
Insurance . . . . .	200	126	74
Postage . . . . .	1,000	965	35
Mileage . . . . .	400	422	(22)
Supplies . . . . .	1,800	992	808
Equipment . . . . .	500	951	(451)
Dues and fees . . . . .	100	118	(18)
Interest . . . . .	33,000	13,148	19,852
Miscellaneous . . . . .	100	0	100
<b>Total Business Services</b>	<b>\$184,244</b>	<b>\$149,466</b>	<b>\$34,778</b>

See notes to Financial Statements



# Georgia School District Cont'd.

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES CONT'D.:</b>			
<b>Early Education Services:</b>			
Teachers' salaries . . .	\$ 93,148	\$ 88,026	\$5,122
Para salaries . . . . .	13,449	10,085	3,364
Substitutes . . . . .	800	2,510	(1,710)
Health/Dental/Life insurance	8,328	9,472	(1,144)
Social security . . . . .	8,501	7,149	1,352
Municipal retirement . .	168	219	(51)
Workers' compensation	362	303	59
Unemployment compensation	57	238	(181)
Tuition reimbursement	2,700	3,214	(514)
Purchased services . .	1,000	0	1,000
Repairs and maintenance	0	306	(306)
Postage . . . . .	100	64	36
Travel . . . . .	900	75	825
Supplies . . . . .	1,000	1,162	(162)
Textbooks . . . . .	250	67	183
Manipulative devices .	250	60	190
Equipment . . . . .	250	169	81
<b>Total Early Education Services</b>	<b>\$131,263</b>	<b>\$123,119</b>	<b>\$8,144</b>
<b>Operation and Maintenance:</b>			
Salaries - custodians .	\$154,960	\$143,805	\$11,155
Community custodian salaries	500	692	(192)
Substitutes . . . . .	1,000	973	27
Health/Dental/Life insurance	33,193	28,432	4,761
Social security . . . . .	12,228	11,569	659
Municipal retirement . .	7,773	7,263	510
Workers' compensation	4,824	5,533	(709)
Unemployment compensation	78	365	(287)
Tuition reimbursement	500	32	468
Purchased services . .	500	428	72
Purchased property services	20,491	18,338	2,153
Building & grounds maintenance	23,950	24,895	(945)
Boiler & machinery maintenance	1,000	1,959	(959)
Equipment rental . . . .	400	0	400
Property insurance . . .	9,062	10,431	(1,369)
Liability . . . . .	2,540	4,243	(1,703)
Travel . . . . .	800	1,077	(277)
Uniforms . . . . .	1,165	647	518
Supplies . . . . .	22,411	19,179	3,232
Electricity . . . . .	105,000	102,864	2,136
Gas heat . . . . .	42,000	46,840	(4,840)
Equipment . . . . .	1,200	3,520	(2,320)
<b>Total Operation and Maintenance</b>	<b>\$445,575</b>	<b>\$433,085</b>	<b>\$12,490</b>

See notes to Financial Statements

**Georgia School District Cont'd.**

	<u><b>Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance Favorable (Unfavorable)</b></u>
<b>EXPENDITURES CONT'D.:</b>			
Student Transportation:			
Bus monitor salaries . .	\$ 0	\$ 4,362	(\$4,362)
Aide salaries . . . . .	3,580	800	2,780
Substitute salaries . . .	0	67	(67)
Insurance . . . . .	0	1,358	(1,358)
Social security . . . . .	274	326	(52)
Municipal retirement . .	0	261	(261)
Contracted transportation	202,370	202,370	0
Equipment . . . . .	0	244	(244)
<b>Total Student Transportation</b>	<u><b>\$206,224</b></u>	<u><b>\$209,788</b></u>	<u><b>(\$3,564)</b></u>
Debt Service:			
Bond interest . . . . .	\$125,825	\$125,825	\$0
Bond principal . . . . .	195,000	195,000	0
<b>Total Debt Service . . . . .</b>	<u><b>\$320,825</b></u>	<u><b>\$320,825</b></u>	<u><b>\$0</b></u>
<b>Total Expenditures . . . . .</b>	<u><b>\$8,342,435</b></u>	<u><b>\$8,126,988</b></u>	<u><b>\$215,447</b></u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(\$330,242)</b>	<b>(\$34,849)</b>	<b>(\$295,393)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer to other funds	<u><b>(\$ 30,000)</b></u>	<u><b>(\$30,800)</b></u>	<u><b>(\$ 800)</b></u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u><b>(\$360,242)</b></u>	<u><b>(\$ 65,649)</b></u>	<u><b>(\$296,193)</b></u>
<b>FUND BALANCE - JULY 1, 2002</b>		<u><b>\$667,790</b></u>	
<b>FUND BALANCE - JUNE 30, 2003</b>		<u><u><b>\$602,141</b></u></u>	

*See notes to Financial Statements*

**Georgia School District - Exhibit D**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES**  
**For the Year Ended June 30, 2003**

	<u>Proprietary Fund Type</u>
	<u>Food Service Fund</u>
<b>REVENUES:</b>	
Food sales. ....	\$129,794
Interest income .....	45
	<hr/>
Total Revenue .....	\$129,839
<b>EXPENSES:</b>	
Contracted services. ....	\$182,550
Equipment .....	0
Supplies. ....	145
	<hr/>
Total Expenses .....	\$182,695
	<hr/>
Net loss before non-operating sources . .	(\$ 52,856)
<b>NON-OPERATING SOURCES (USES):</b>	
Federal reimbursement .....	\$48,906
State reimbursement .....	3,856
Commodities revenue .....	15,593
Commodities expense .....	(15,593)
	<hr/>
Total Non-Operating Sources .....	\$ 52,762
	<hr/>
Net loss after non-operating sources . . .	(\$ 94)
<b>RETAINED EARNINGS, Beginning of Year</b>	<hr/> \$12,354
<b>RETAINED EARNINGS, End of Year . . . .</b>	<hr/> <hr/> \$12,260

**Georgia School District - Exhibit E**  
**STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES**  
**For the Year Ended June 30, 2003**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Operating loss .....		(\$52,856)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Increase in accounts receivable.....	(\$6,780)	
Increase in accounts payable .....	673	
	<hr/>	
Net cash used by operating activities .....		<hr/> (\$58,963)

**CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:**

Federal reimbursement .....	\$48,906	
State reimbursement .....	3,856	
	<hr/>	
Net cash provided by non-capital financing activities		<hr/> \$52,762

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

Decrease in due from other funds .....	\$3,717	
Increase in due to other funds .....	85	
	<hr/>	
Net cash provided by capital and related financing activities		<hr/> \$ 3,802

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Net cash provided by investing activities ..		<hr/> \$ 0
--	--	------------

DECREASE IN CASH AND CASH EQUIVALENTS	(\$ 2,399)
---------------------------------------	------------

CASH AND CASH EQUIVALENTS, Beginning of Year	<hr/> \$14,804
--	----------------

CASH AND CASH EQUIVALENTS, End of Year	<hr/> <hr/> \$12,405
--	----------------------

**NONCASH FINANCING ACTIVITIES - ENTERPRISE FUND:**

The School District received federal commodities valued at \$15,593 during the fiscal year. It consumed \$15,593 of commodities during the same period.

**Georgia School District**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2003**

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

***Organization:***

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

The financial statements include all of the funds relevant to the District and are prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP). The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The following is a summary of the more significant accounting policies.

***Reporting Entity:***

The School District is governed by a five member elected board. Georgia School District, for financial reporting purposes, consists only of the funds and account groups of the School. Georgia School District's elected Board of Directors has no oversight responsibility for any other governmental entity. Control or dependence on the Board was determined on the basis of budget adoptions, designation of management, influence over operations, and accountability for fiscal matters.

***Concentration of Risk:***

Georgia School District is a public school located in the Town of Georgia. The School District receives the majority of its revenues from property taxes assessed on residences and businesses located in the Town of Georgia. Additionally, the School District receives revenues from the State of Vermont as aid to education and as special education grants.

***Fund Accounting:***

The accounts of Georgia School District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund is accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are controlled. The various funds and account groups are grouped, in the general purpose financial statements in this report, as follows:

**Governmental Funds:**

General Fund - 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.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds consist of local donations, federal grants, and state grants.

Capital Projects Funds - The Capital Projects Funds are used to account for financial resources to be used for building improvements, technology, fixed asset acquisition and major repairs.

#### Proprietary Funds:

Enterprise Fund - The Enterprise Fund accounts for food service operations in which the intent is that the costs of providing goods or services be financed through user charges and federal and state assistance. The School District does not maintain fixed asset records of the Enterprise Fund as required by U.S. generally accepted accounting principles.

#### Fiduciary Funds:

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the District in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units and/or other funds. These include nonexpendable and expendable trust funds and agency funds. The terms "non-expendable" and "expendable" refer to whether or not the government is under an obligation to maintain trust principal.

Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. They are used for scholarships and awards that are administered by the District.

Agency funds are used to account for assets that the government holds on behalf of others as their agent. These funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operation of the school district. They consist of student activity accounts and also includes the section 125 cafeteria plan and dental plans.

#### Account Groups:

General Fixed Assets - This group represents items for which financial resources have been used and accountability should be maintained. It includes the School District's buildings, furniture, fixtures, and equipment financed by the General Fund. The School District does not maintain a fixed asset account group as required by U.S. generally accepted accounting principles.

General Long-Term Debt - Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds. The long-term debt account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement or results of operations.

#### **Basis of Accounting:**

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the general purpose financial

statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Revenue is recognized when it becomes measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. Supplies and material are considered expenditures when purchased. Outlays for fixed assets are considered expenditures when they become liable for payment.

Proprietary fund types use the accrual basis of accounting. Under this method, revenues are recorded when earned and liabilities are recorded when incurred.

Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available. Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized as deferred revenue or accounts receivable, respectively.

#### ***Budget Adoption:***

The School Board follows these procedures in establishing the budgetary data reflected in the general purpose financial statements.

The Business Manager with assistance from the Superintendent and Principals prepares an operating budget. The operating budget includes proposed expenditures by line item and the means of financing them. District voters approve the budget at the Annual District Meeting.

#### ***Accounts Receivable:***

The accounts receivable balances at year end are from government entities and no allowance for doubtful accounts is considered necessary, as no accounts were considered uncollectible.

#### ***Interfund Transactions:***

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

#### ***Cash and Cash Equivalents:***

Cash for purposes of the statement of cash flows includes all cash investments with an original maturity of less than three months.

### ***Compensated Absences:***

The Georgia School District estimates that employees have accrued sick leave of approximately \$1,577,747 at current pay rates. While such accruals are material, accrued sick leave is not paid upon termination and the amounts that would be actually paid to substitutes to replace the absent employees would be substantially below this amount.

### ***On Behalf Payments:***

On behalf payments are contributions made by the State of Vermont to the state teachers' retirement system on behalf of the District's teaching employees. The general fund budget does not include on behalf payments as a revenue or expense.

## **NOTE 2 - TOTAL COLUMNS ON THE COMBINED STATEMENTS**

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund balances and transactions have not been eliminated in the total columns.

## **NOTE 3 - RECONCILIATION OF EXHIBIT B TO EXHIBIT C**

Amounts recorded in the Statement of Revenues, Expenditures and Changes in Fund Balance Compared to Budget - General Fund (Exhibit C) are reported on the basis budgeted by the School District. Amounts recorded in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit B) for the General Fund were adjusted for on behalf payments (see Note 8) as follows:

	<u>Revenues</u>	<u>Expenditures</u>
Exhibit B .....	\$8,225,357	\$8,260,206
On behalf payments .....	<u>-133,218</u>	<u>-133,218</u>
Exhibit C .....	<u>\$8,092,139</u>	<u>\$8,126,988</u>

## **NOTE 4 - CASH AND INVESTMENTS**

The District authorizes the Treasurer to invest excess cash in bank accounts (i.e. certificates of deposits), obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

There are three categories of credit risk that apply to the District's bank balance:

1. Insured by the FDIC or collateralized with securities held by the District or by the District's agent in the District's name.
2. Collateralized with securities held by the pledging financial institution's trust department or its agent in the District's name.
3. Uncollateralized.

At June 30, 2003 the book balance of the School District's deposits was \$580,310 and the bank balance was \$1,225,142. The differences between the book and bank balance are due to checks that have been written that have not cleared the bank and deposits in transit.

The School District deposits are categorized to give an indication of the level of risk assumed by the School District. The bank balance at June 30, 2003 is categorized as follows:



Amount insured by the FDIC or collateralized with securities held by the District in its name.	\$ 124,121
Amount collateralized with securities held by the pledging financial institution's trust department in the District's name.	1,101,021
Uncollateralized	0
Total bank balance	<u>\$1,225,142</u>

#### **NOTE 5 - ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2003 consisted of the following:

	General Fund	Special Revenue Fund	Food Service Fund	Total
Due from				
Supervisory Union . . . . .	\$ 79,251	\$0	\$ 0	\$ 79,251
Due from the State of VT . . . . .	93,771	0	9,356	103,127
Miscellaneous . . . . .	73	0	0	73
	<u>\$173,095</u>	<u>\$0</u>	<u>\$9,356</u>	<u>\$182,451</u>

#### **NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES**

The following is a reconciliation of the interfund receivables and payables at June 30, 2003:

Fund	Interfund Receivable	Interfund Payable
General Fund . . . . .	\$ 4,577	\$16,576
Special Revenue Fund . . . . .	1,804	220
Capital Projects Fund . . . . .	12,503	0
Food Service Fund . . . . .	0	145
Agency Fund . . . . .	2,268	4,211
Totals . . . . .	<u>\$21,152</u>	<u>\$21,152</u>

#### **NOTE 7 - PROPERTY TAXES**

School taxes, which are part of total local property taxes, are levied by the Town of Georgia, Vermont based on assessed value listed prior to April 1 for all real and business personal property located in the Town. Taxes are levied for the year ended June 30 to finance general fund operations and the payment of long-term debt.

Property taxes were levied on and are payable in one installment due on October 15th and become delinquent on October 16th. The School's taxes must be paid in full to the School District within 20 days of their collection by the Town, but no later than 120 days after the taxes become delinquent or June 30th, whichever is earlier. Tax collections are the responsibility of the Town, not the School District.

#### **NOTE 8 - DEFINED BENEFIT PENSION PLANS**

##### **State Teachers' Retirement System of Vermont**

The State Teachers' Retirement System of Vermont covers the teachers employed by Georgia School District, which is a single employer retirement system. The Vermont State statutes provide the authority under which ben-

efit provisions and the State's obligation to contribute are established. Required contributions to the System are made by the State of Vermont based upon a valuation report prepared by the System's actuary.

The contribution amount made by the State on behalf of the participants in the State Teachers' Retirement System is approximately \$133,218. The amount is based on prior year's contribution percentage.

All teachers become members of the retirement system upon employment. All teachers are Group C members and are required to contribute at a rate of 3.54% of earnable compensation. Vesting occurs upon reaching ten years of creditable service. Of the District's total payroll of \$3,727,688, \$2,934,318 was covered under the Vermont State Teachers' Retirement System.

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

### Vermont Municipal Employees' Retirement System

The non-teaching employees of the Georgia School District are eligible for coverage by the Vermont Municipal Employees' Retirement System (VMERS). VMERS is a cost sharing multiple-employer public employees' retirement system. Vermont State statutes provide the authority under which benefit provisions and the obligation to contribute are established. The School District and the employees make required contributions to the System based upon a valuation report prepared by the System's actuary.

There are three levels of contributions and benefits in the System called Group A, Group B and Group C. Employee contributions are 2.5%, 4.5% and 9% of gross pay and employer contributions are 4%, 5% and 6% of gross pay for Group A, Group B, and Group C plan members, respectively. The District only participates in Group B.

Of the District's total payroll of \$3,727,688, \$524,768 was covered under the Vermont Municipal Employees' Retirement System. Total employer contributions to the Vermont Municipal Employees' Retirement Plan were \$26,238 for fiscal year 2003, \$27,393 for fiscal year 2002, and \$22,896 for fiscal year 2001.

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

### NOTE 9 - CAFETERIA PLAN

The District employees participate in a joint Section 125 cafeteria plan. Employees are eligible after 30 days of employment. The employee can choose to have a salary reduction for dental insurance, health care or dependent care assistance.

### NOTE 10 - BONDS PAYABLE

Bonds payable are as follows as of June 30, 2003:

Vermont Municipal Bond Bank, bond payable  
interest at 6.9%, paid semi-annually, principal  
of \$195,000 due December 1 until 2005, then  
\$190,000 until 2011.

\$1,725,000

Interest paid on long-term debt for the year ended June 30, 2003 was \$139,000.

Following is a summary of bond principal and interest requirements:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004.....	\$ 195,000	\$113,000	\$ 308,000
2005.....	195,000	100,000	295,000
2006.....	195,000	86,000	281,000
2007.....	190,000	73,000	263,000
2008.....	190,000	60,000	250,000
Thereafter .....	760,000	106,000	866,000
	<u>\$1,725,000</u>	<u>\$538,000</u>	<u>\$2,263,000</u>

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

Balance - July 1, 2002 .....	\$1,920,000
Principal payments .....	-\$ 195,000
Balance - June 30, 2003 .....	<u>\$1,725,000</u>

#### **NOTE 11 - CAPITAL LEASE**

The District entered into a 5 year non-cancelable capital lease for 3 copiers on December 30, 1998. The lease calls for monthly payments of \$663. The balance as of June 30, 2003 was \$5,096, which is recorded in the long-term debt account group. The payments over the next four years are as follows:

FY 2004 .....	\$5,304
Subtotal .....	\$5,304
Less amount representing interest .....	-\$ 208
Total .....	<u>\$5,096</u>

#### **NOTE 12 - RESERVED FUND BALANCES**

Reserved fund balances represent amounts that must be used for specific purposes within that fund and cannot be spent otherwise without prior approval of the funding source or the School Board. Reservations at year end are for the following:

General Fund:	
Subsequent year's budget .....	\$305,983
Pump house .....	\$ 1,700
Total General Fund .....	<u>\$307,683</u>
Special Revenue Funds:	
Lion's Quest .....	\$ 321
Success by six grant .....	155
Foreign Language .....	12
Mobil Grant .....	62
Children's Trust Fund .....	83
Ratner Grant .....	780
Ruth Furness Grant .....	575
Total Special Revenue Funds .....	<u>\$ 1,988</u>
Capital Projects Fund .....	<u>\$ 12,503</u>
Total Reserved Fund Balances .....	<u>\$322,174</u>

#### **NOTE 13- RISK MANAGEMENT**

The 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; and natural disasters. The School maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to

preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

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

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

**NOTE 14 - COMMITMENT AND CONTINGENCIES**

***State Programs***

The District participates in a number of federally assisted and state grant programs that are subject to an audit by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2003 have not yet been reviewed by the grantor agencies. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

***Transportation Contract***

On June 4, 2002 the School District entered into an agreement with Mathieu Enterprises, Inc. for contracted bus transportation services from August 1, 2002 through July 31, 2005. The contract calls for various costs for different routes, field trips, and activities and provide for rate adjustments for fuel price changes, insurance rate changes and other changes but the minimum annual cost to the District is as follows:

2004 .....	\$206,417
2005 .....	\$210,546

***Food Service Contract***

On September 19, 2001, the School District entered into an agreement with Underwood Catering, Inc. for operating the District's food service from August 1, 2001 through August 30, 2004. The amounts generated from sales and federal and state reimbursements will pay for all food services expenses, administrative expenses and management fee of \$10,000.

**NOTE 15 - SUBSEQUENT EVENT**

On July 1, 2003, the District borrowed on a tax anticipation note, \$658,000 at 1.57% from the Chittenden Bank which is due June 30, 2004.

Georgia School District - Schedule 1  
**COMBINING BALANCE SHEET**  
Special Revenue Funds  
June 30, 2003

**ASSETS:**

Cash .....  
Due from other funds .....  
Total Assets .....

Lions Quest	Mobil I Grant	Grange Grant	Children's Trust Fund	Success By Six Grant	Ratner Grant	Foreign Language Grant	Ruth Furness Grant	Totals
\$541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$462	\$ 0	\$1,003
0	62	149	83	155	780	0	575	1,804
\$541	\$62	\$149	\$83	\$155	\$780	\$462	\$575	\$2,807

**LIABILITIES AND FUND BALANCES:**

Liabilities  
Due to other funds .....  
Deferred revenue .....  
Total Liabilities .....  
Fund Balances  
Reserved .....  
Total Liabilities and Fund Bal. ....

\$220	\$0	\$ 0	\$0	\$0	\$0	\$ 0	\$0	\$220
0	0	149	0	0	0	450	0	599
\$220	\$0	\$149	\$0	\$0	\$0	\$450	\$0	\$819
\$321	\$62	\$ 0	\$83	\$155	\$780	\$ 12	\$575	\$1,988
\$541	\$62	\$149	\$83	\$155	\$780	\$462	\$575	\$2,807

# COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Special Revenue Funds  
For the Year Ended June 30, 2003

	Shelburne Farms Grant	Title I Grant	Idea B Grant	Lions Quest	Medicaid	Mobil I Grant	Grange Grant	Title V Grant	Title II Reduced Class Size Grant
<b>REVENUES:</b>									
Interest Income.....	\$0	\$ 0	\$ 0	\$8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal.....	0	64,987	16,167	0	0	0	0	7,454	41,790
State.....	0	0	0	0	8,553	0	0	0	0
Other.....	0	0	0	0	0	500	20	0	0
Total Revenues.....	\$0	\$64,987	\$16,167	\$8	\$8,553	\$500	\$20	\$7,454	\$41,790
<b>EXPENDITURES:</b>									
Direct Services.....	\$36	\$64,987	\$16,167	\$221	\$8,553	\$539	\$20	\$7,454	\$41,790
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(\$36)	\$0	\$0	(\$213)	\$0	(\$39)	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES (USES):</b>									
Operating transfers in.....	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	(\$36)	\$0	\$0	(\$213)	\$0	(\$ 39)	\$0	\$0	\$0
FUND BALANCES - Beginning of Year .....	\$36	\$0	\$0	\$534	\$0	\$101	\$0	\$0	\$0
FUND BALANCES - End of Year .....	\$0	\$0	\$0	\$321	\$0	\$ 62	\$0	\$0	\$0

# **COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

## **Special Revenue Funds**

**For the Year Ended June 30, 2003**

	Children's Trust Fund	VT Council on The Arts	Early Education Initiative	Success by Six Grant	Title II D Grant	Greenhouse	Alcohol and Tobacco Grant	Family Infant & Toddler	Rather Grant
<b>REVENUES:</b>									
Interest Income .....	\$0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0
Federal .....	0	0	0	0	5,085	0	0	0	0
State .....	0	0	1,122	5,077	0	0	2,493	0	0
Other .....	0	1,600	0	0	0	1,500	0	0	1,000
Total Revenues .....	\$0	\$1,600	\$1,122	\$5,077	\$5,085	\$1,500	\$2,493	\$0	\$1,000
<b>EXPENDITURES:</b>									
Direct Services .....	\$0	\$1,600	\$1,122	\$5,722	\$5,085	\$1,500	\$2,493	\$79	\$220
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES .....	\$0	\$0	\$0	(\$645)	\$0	\$0	\$0	(\$79)	\$780
<b>OTHER FINANCING SOURCES (USES):</b>									
Operating transfers in .....	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) .....	\$ 0	\$0	\$0	\$155	\$0	\$0	\$0	(\$79)	\$780
FUND BALANCES - Beginning of Year .....	\$83	\$0	\$0	\$ 0	\$0	\$0	\$0	\$79	\$ 0
FUND BALANCES - End of Year .....	\$83	\$0	\$0	\$155	\$0	\$0	\$0	\$ 0	\$780

# COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

## Special Revenue Funds

For the Year Ended June 30, 2003

REVENUES:	Foreign Language Grant	Bilodeau Memorial Grant	Ruth Furness Grant	Higher Education Collaborative	VKAT	Title II	Totals
Interest Income .....	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18
Federal .....	0	0	0	0	0	1,250	136,733
State .....	0	0	0	1,093	341	0	18,679
Other .....	350	322	600	0	0	0	5,892
Total Revenues .....	\$360	\$322	\$600	\$1,093	\$341	\$1,250	\$161,322
<b>EXPENDITURES:</b>							
Direct Services .....	\$350	\$322	\$25	\$1,093	\$341	\$1,250	\$160,969
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES .....	\$10	\$0	\$575	\$0	\$0	\$0	\$353
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating transfers in .....	\$0	\$0	\$0	\$0	\$0	\$0	\$800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) .....	\$10	\$0	\$575	\$0	\$0	\$0	\$1,153
FUND BALANCES - Beginning of Year .....	\$ 2	\$0	\$ 0	\$0	\$0	\$0	\$ 835
FUND BALANCES - End of Year .....	\$12	\$0	\$575	\$0	\$0	\$0	\$1,988



**Georgia School District - Schedule 3**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiduciary Fund Types - Trust and Agency Funds**  
**For the Year Ended June 30, 2003**

**ASSETS:**

Cash

8th grade fund . . . . .	\$1,809
Student council . . . . .	362
School fund . . . . .	4,330
Playground . . . . .	9,160
Staff collections . . . . .	0
Daymaker fund . . . . .	95

Total Cash . . . . .	\$15,756
Due from other funds . . . . .	\$ 2,268

Total Assets . . . . .	<u>\$18,024</u>
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**LIABILITIES AND FUND BALANCES:**

Liabilities

Due to other funds . . . . .	<u>\$ 4,211</u>
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Held for Agency Funds

Independence fund . . . . .	\$ 0
Dental fund . . . . .	(\$4,211)
Section 125 account . . . . .	0
8th grade fund . . . . .	1,809
Student council . . . . .	362
School fund . . . . .	4,588
Playground . . . . .	9,160
Daymaker . . . . .	95
Staff collections . . . . .	2,010

Total held for agency funds . . . . .	<u>\$13,813</u>
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Total Liabilities . . . . .	\$18,024
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Fund Balances . . . . .	\$ 0
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Total Liabilities and Fund Balances . . . . .	<u>\$18,024</u>
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**Town of Georgia School District  
BUDGET SUMMARY**

	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	\$ Variance	Budget %
K-8 Regular Ed.....	\$4,596,635	\$4,393,706	\$4,925,701	\$4,803,069	\$2,705,352	\$2,776,631	\$ 71,279	2.63%
HS Regular Ed.....					2,224,991	2,609,524	384,533	17.28%
HS Tech Ed Act 68.....					-	140,302	140,302	100.0%
Alternative Ed.....	57,819	51,679	57,667	52,856	60,362	64,981	4,619	7.65%
K-8 Special Ed.....	1,278,285	1,061,942	1,190,395	1,171,378	793,783	828,229	34,446	4.34%
HS Special Ed.....					403,222	478,850	75,628	18.76%
Compensatory Ed.....					90,057	140,417	50,360	55.92%
Guidance.....	95,039	122,161	94,056	101,966	103,934	108,940	5,006	4.82%
Nurse.....	95,908	86,403	96,070	94,222	86,264	90,490	4,226	4.90%
Support Services.....	69,615	67,780	78,909	79,051	17,940	11,083	(6,857)	-38.22%
Library.....	24,094	18,851	20,850	11,208	119,659	122,109	2,450	2.05%
School Board.....	109,629	112,239	109,744	112,292	19,097	16,655	(2,442)	-12.79%
FWSU Assess.....	19,857	18,961	16,632	15,044	120,984	124,593	3,609	2.98%
Administration.....	146,411	135,659	141,397	142,197	286,775	293,516	6,741	2.35%
Business Services.....	287,238	280,779	297,633	281,719	161,065	161,632	567	0.35%
Early Ed.....	191,638	187,249	184,244	149,466	124,721	140,992	16,271	13.05%
Plant Operations.....	127,062	111,305	131,263	123,119	463,090	480,293	17,203	3.71%
Transportation.....	450,919	428,375	445,575	433,086	213,638	210,627	(3,011)	-1.41%
Debt Service.....	207,426	206,554	206,224	209,788	307,858	294,695	(13,163)	-4.28%
Cocurricular.....	334,004	334,004	320,825	320,825	30,708	29,128	(1,580)	-5.15%
Capital items/Transfer.....	26,805	27,386	26,805	25,703	40,000	40,000	-	0.00%
	50,000	50,000	30,000	30,800				
<b>TOTALS</b> .....	<b>\$8,168,384</b>	<b>\$7,695,033</b>	<b>\$8,374,000</b>	<b>\$8,157,789</b>	<b>\$8,373,500</b>	<b>\$9,163,687</b>	<b>\$790,187</b>	<b>9.44%</b>
Special Program Expenditures - ACT 68			\$ 160,969	\$ 160,969	\$ 206,405	\$ 208,451	\$ 2,046	0.99%
<b>GROSS ACT 68 BUDGET</b> .....			<b>\$8,534,969</b>	<b>\$8,318,758</b>	<b>\$8,579,905</b>	<b>\$9,372,138</b>	<b>\$998,638</b>	<b>11.93%</b>

PRELIMINARY ESTIMATES ONLY

Georgia School Three Prior Years Comparisons

District: Georgia  
County: Franklin

LEA: 079  
S.U.: Franklin West

Expenditures

Budget (local budget approved in prior years)  
82% of base payment per FTE paid to tech centers by the State on behalf of the district in FY2005  
S.U. assessment (included in local budget)  
Deficit (if negative)  
+ Block grant paid by State to tech center in prior years  
+ 1. Separately warned article passed at town meeting  
+ 2. Separately warned article passed at town meeting  
+ 3. Separately warned article passed at town meeting  
- Act 144 Expenditures, (excluded from "Education Spending")

Act 68 local adopted budget

+ Union school or joint school district assessment  
+ Deficit if not included in budget or revenues  
+ Special programs expenditures (if not included in local budget)

Gross Act 68 Budget

Act 144 expenditures (if any - excluded from "Education Spending")

Revenues

+ Local revenues (categorical grants, donations, tuition, surplus, etc., including Act 144 revenues)  
+ Capital debt aid  
+ Special program revenues (if not included in local budget)  
- Deficit if not included in budget or expenditures  
- Act 144 revenues

Total revenues

- Fund raising (if any)

Adjusted local revenues

Education Spending (Act 68 definition)

Equalized Pupils

Education Spending per Equalized Pupil

Excess Spending per Equalized Pupil (if any)

Per pupil figure used for Calculating District Adjustment

District spending adjustment

(minimum of 100%)  
(\$6,642 / \$6,800)

Anticipated homestead tax rate, equalized

(127.088% x \$1.10)

Household Income Percentage for Income sensitivity

(127.088% x 2.0%)

	FY2002	FY2003	FY2004	FY2005
1.	8,168,384	8,374,000	8,373,500	9,163,687
2.	not applicable	not applicable	not applicable	140,302
3.	146,411	141,397	120,984	124,593
4.	-	-	-	-
5.	185,559	178,832	173,254	not applicable
6.	-	-	-	-
7.	-	-	-	-
8.	-	-	-	-
9.	-	-	-	-
10.	8,353,943	8,550,832	8,548,754	9,163,687
11.	-	-	-	-
12.	-	-	-	-
13.	155,070	160,969	208,405	208,451
14.	8,509,013	8,711,801	8,753,159	9,372,138
15.	-	-	-	-
16.	1,720,475	1,284,711	1,335,547	1,220,458
17.	26,089	23,949	6,609	-
18.	155,070	160,969	208,405	208,451
19.	-	-	-	-
20.	-	-	-	-
21.	1,901,634	1,479,629	1,548,581	1,428,909
22.	-	-	-	-
23.	1,901,634	1,479,629	1,548,561	1,428,909
24.	6,607,379	7,232,172	7,204,598	7,943,229
25.	927.28	908.65	892.86	919.18
26.	7.126	7.959	8.069	8.642
27.	not applicable	not applicable	not applicable	not applicable
28.	not applicable	not applicable	not applicable	8,642
29.	not applicable	not applicable	not applicable	127.088%
30.	not applicable	not applicable	not applicable	\$1,398
31.	not applicable	not applicable	not applicable	2.54%

# TOWN OF GEORGIA SCHOOL DISTRICT FINANCIAL and PROPOSED REPORT

<u>ACCOUNT</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY - 2003</u>	<u>FY - 2003</u>	<u>FY - 2004</u>	<u>FY - 2005</u>
<b>REGULAR EDUCATION</b>				
1100 Salaries - Teachers .....	\$1,985,792	\$1,938,073	\$1,965,386	\$2,005,147
111 Hourly - Teachers .....	2,000	1,940	2,000	2,000
113 Hourly Wages .....	78,671	70,169	76,298	72,824
115 Aide Salaries .....	914	7,202	7,138	4,800
116 Tutor Salaries .....	2,000	874	2,000	2,000
120 Substitutes .....	32,000	60,695	35,000	35,000
210 Insurances .....	228,770	233,470	252,102	269,704
211 Insurance Buy-Out .....	48,160	49,420	53,820	63,060
220 Social Security .....	139,859	134,964	142,335	149,747
240 Municipal Retirement .....	1,722	1,822	1,968	1,695
250 Workers' Compensation .....	7,047	6,491	7,154	8,958
260 Unemployment Compensation .....	681	3,061	2,820	9,080
270 Course Reimbursement .....	32,000	28,945	33,000	33,000
300 Contracted Services .....	15,500	28,455	13,700	13,700
330 OT/PT Services .....	-	2,633	-	-
430 Repairs & Maintenance .....	12,000	15,884	12,000	14,000
431 Computer Contracts .....	15,000	12,090	15,000	5,660
513 Transportation Services .....	1,500	238	500	500
531 Postage .....	3,000	312	500	500
561 Tuition .....	2,242,780	2,123,275	2,224,991	2,748,626
566 Home School Tuition Reimbursement .....	1,200	-	1,200	1,200
580 Mileage .....	500	114	500	250
610 Supplies .....	41,070	37,914	45,596	32,606
611 Workbooks .....	Incl.	10,179	Incl.	13,500
640 Books .....	11,500	10,119	14,500	9,000
650 Audiovisual Materials .....	1,200	821	700	700

**ACCOUNT****REGULAR EDUCATION CONT'D.**

	<b>Budget FY - 2003</b>	<b>Actual FY - 2003</b>	<b>Budget FY - 2004</b>	<b>Budget FY - 2005</b>
1100				
660 Manipulative Devices .....	\$ 5,000	\$ 1,342	\$ 5,100	\$ 3,100
670 Software .....	10,535	5,456	8,235	8,300
730 Equipment .....	5,000	16,930	6,500	17,500
810 Dues & Fees .....	300	180	300	300
<b>TOTAL REGULAR EDUCATION</b> .....	<b>\$4,925,701</b>	<b>\$4,803,068</b>	<b>\$4,930,343</b>	<b>\$5,526,457</b>

**SPECIAL EDUCATION**

1200				
110 Teachers' Salaries .....	\$363,291	\$369,439	\$309,240	\$313,847
111 Teacher Hourly .....	16,600	3,650	4,600	-
115 Aide Salaries .....	168,475	161,581	179,772	193,262
116 Other Hourly Salaries .....	1,500	2,926	39,361	46,376
120 Substitute Salaries .....	10,000	7,746	10,000	8,500
210 Insurances .....	59,575	58,545	55,104	64,266
211 Insurance Buy-Out .....	5,073	5,073	7,835	4,300
220 Social Security .....	43,216	41,091	42,136	43,321
240 Municipal Retirement .....	8,424	7,489	10,416	10,710
250 Workers' Compensation .....	1,858	1,661	1,864	2,322
260 Unemployment Compensation .....	333	1,418	1,588	5,300
270 Course Reimbursement .....	10,600	10,364	10,000	10,000
300 Contracted Services .....	176,500	126,308	125,500	104,400
360 Legal Services .....	6,000	2,937	6,000	6,000
430 Repairs & Maintenance .....	500	690	-	-
513 Transportation Services .....	22,000	25,476	21,000	25,955
530 Telephone .....	300	243	300	300
531 Postage .....	250	236	300	300
561 Tuition .....	282,200	329,212	357,779	452,100
580 Mileage Reimbursement .....	4,000	3,984	5,300	4,420

**ACCOUNT****SPECIAL EDUCATION CONT'D.**

	Budget FY - 2003	Actual FY - 2003	Budget FY - 2004	Budget FY - 2005
1200				
610	\$ 5,950	\$ 3,161	\$ 4,450	\$ 4,450
611	-	143	-	-
640	1,000	735	600	200
650	50	129	50	150
660	700	308	400	700
670	-	53	-	-
730	2,000	6,780	3,410	5,900
<b>TOTAL SPECIAL EDUCATION</b>	<b>\$1,190,395</b>	<b>\$1,171,378</b>	<b>\$1,197,005</b>	<b>\$1,307,079</b>

**ALTERNATIVE EDUCATION**

1290				
110	\$33,609	\$33,609	\$35,955	\$37,221
115	11,669	8,627	12,259	12,338
120	600	547	850	700
210	3,860	4,720	4,526	2,934
211	-	-	-	4,300
220	3,510	3,207	3,756	4,174
240	583	483	613	617
250	155	147	168	224
260	26	122	120	358
270	2,000	-	500	500
300	-	-	500	500
580	250	120	300	300
610	1,415	989	815	815
730	-	285	-	-
<b>TOTAL ALTERNATIVE EDUCATION</b>	<b>\$57,677</b>	<b>\$52,856</b>	<b>\$60,362</b>	<b>\$64,981</b>

<u>ACCOUNT</u>	<u>Budget</u> <u>FY - 2003</u>	<u>Actual</u> <u>FY - 2003</u>	<u>Budget</u> <u>FY - 2004</u>	<u>Budget</u> <u>FY - 2005</u>
<b>1250</b>				
<b>COMPENSATORY EDUCATION</b>				
Teachers Salaries .....	\$67,197	\$ 73,744	\$63,639	\$102,801
Teacher Hourly .....	2,000	-	2,000	-
Paraeducator Salaries .....	7,263	5,641	6,390	6,515
Substitute Salaries .....	150	4,039	200	100
Insurances .....	9,689	9,814	10,058	15,334
Insurance Buy-Out .....	-	740	-	2,150
Social Security .....	5,860	6,319	5,525	8,535
Municipal Retirement .....	-	282	320	326
Workers' Compensation .....	267	237	245	449
Unemployment Compensation .....	30	130	90	627
Course Reimbursement .....	1,000	541	1,010	2,500
Supplies .....	300	480	280	500
Books .....	300	-	300	580
<b>TOTAL COMPENSATORY EDUCATION</b> .....	<b>\$94,056</b>	<b>\$101,966</b>	<b>\$90,057</b>	<b>\$140,417</b>
<b>2120</b>				
<b>GUIDANCE</b>				
Counselor Salaries .....	\$77,712	\$77,725	\$82,571	\$86,201
Substitute Salaries .....	120	35	120	120
Insurances .....	1,040	1,075	1,096	1,096
Insurance Buy-Out .....	6,088	6,088	7,051	7,740
Social Security .....	6,420	6,413	6,865	7,195
Workers' Compensation .....	264	253	286	380
Unemployment Compensation .....	26	122	120	358
Course Reimbursement .....	2,500	1,235	2,500	2,500
Contracted Services .....	-	-	2,000	2,000
Transportation .....	-	71	-	100
Postage .....	100	51	25	50
Supplies .....	600	721	300	800
Workbooks .....	-	128	-	-

**ACCOUNT****GUIDANCE CONT'D.**

<b>ACCOUNT</b>	<b>Budget FY - 2003</b>	<b>Actual FY - 2003</b>	<b>Budget FY - 2004</b>	<b>Budget FY - 2005</b>
<b>2120</b>				
<b>GUIDANCE CONT'D.</b>				
640 Books .....	\$ 1,000	\$ 146	\$ 1,000	\$ 200
650 Audiovisual Materials .....	200	66	-	200
660 Manipulatives .....	-	65	-	-
730 Equipment .....	-	30	-	-
<b>TOTAL GUIDANCE</b> .....	<b>\$96,070</b>	<b>\$94,222</b>	<b>\$103,934</b>	<b>\$108,940</b>
<b>2130</b>				
<b>NURSE</b>				
110 Nurse Salaries .....	\$59,414	\$58,950	\$64,255	\$66,275
120 Substitute Salaries .....	450	1,155	450	1,000
210 Insurance .....	9,487	9,506	10,932	11,938
211 Insurance Buy-Out .....	1,691	1,116	1,488	1,634
220 Social Security .....	4,709	4,564	5,064	5,272
250 Workers' Compensation .....	202	192	225	283
260 Unemployment Compensation .....	26	122	120	358
270 Course Reimbursement .....	1,050	1,508	1,500	1,500
300 Contracted Services .....	300	590	300	600
531 Postage .....	100	72	100	100
610 Supplies .....	800	1,232	800	1,200
640 Books .....	180	44	180	-
650 Audiovisual Materials .....	200	-	200	-
670 Software .....	-	-	350	-
730 Equipment .....	300	-	300	330
<b>TOTAL NURSE</b> .....	<b>\$78,909</b>	<b>\$79,051</b>	<b>\$86,264</b>	<b>\$90,490</b>
<b>2213</b>				
<b>SUPPORT SERVICES</b>				
111 Teacher Hourly .....	\$11,700	\$6,265	\$8,600	\$5,000
115 Para Wages .....	-	1,276	-	-
120 Substitute Salaries .....	-	-	540	-
220 Social Security .....	900	577	700	383
240 Municipal Retirement .....	-	64	-	-



<u>ACCOUNT</u>	<u>Budget</u> <u>FY - 2003</u>	<u>Actual</u> <u>FY - 2003</u>	<u>Budget</u> <u>FY - 2004</u>	<u>Budget</u> <u>FY - 2005</u>
<b>SUPPORT SERVICES CONT'D.</b>				
<b>2213</b>				
270 Course Reimbursement .....	\$ 4,100	\$ 1,544	\$ 6,000	\$ 4,000
300 Contracted Services .....	2,500	300	1,000	1,000
580 Mileage Reimbursement .....	950	-	700	-
585 Travel Costs .....	-	549	-	300
610 Supplies .....	-	307	-	-
630 Inservice Food .....	700	327	400	400
<b>TOTAL SUPPORT SERVICES</b> .....	<b>\$20,850</b>	<b>\$11,208</b>	<b>\$17,940</b>	<b>\$11,083</b>
<b>2222</b>				
<b>LIBRARY</b>				
110 Librarian Salary .....	\$ 55,681	\$ 55,681	\$ 57,481	\$ 58,231
115 Aide Salaries .....	14,381	14,745	15,897	16,167
120 Substitute Salaries .....	400	441	600	500
210 Insurances .....	9,487	9,506	10,932	11,938
220 Social Security .....	5,390	5,363	5,659	5,730
240 Municipal Retirement .....	719	761	795	808
250 Workers' Compensation .....	240	230	255	307
260 Unemployment Compensation .....	26	122	120	358
270 Course Reimbursement .....	2,000	4,116	4,000	4,200
430 Fish Tank Repairs/Maintenance .....	300	282	300	300
531 Postage .....	100	13	100	50
580 Mileage Reimbursement .....	150	133	150	150
610 Supplies .....	650	1,145	650	650
640 Books .....	11,650	12,062	14,150	14,150
641 Periodicals .....	1,500	1,291	1,500	1,500
650 Audiovisual Materials .....	2,000	1,683	2,000	2,000
660 Manipulative Devices .....	200	188	200	200
670 Software .....	2,770	2,980	2,770	2,770
730 Equipment .....	2,100	1,550	2,100	2,100
<b>TOTAL LIBRARY</b> .....	<b>\$109,744</b>	<b>\$112,292</b>	<b>\$119,659</b>	<b>\$122,109</b>



<u>ACCOUNT</u>	<u>Budget</u> <u>FY - 2003</u>	<u>Actual</u> <u>FY - 2003</u>	<u>Budget</u> <u>FY - 2004</u>	<u>Budget</u> <u>FY - 2005</u>
<b>ADMINISTRATION CONT'D.</b>				
2410				
270	\$ 4,350	\$ 1,970	\$ 3,350	\$ 2,800
300	3,300	3,363	3,400	3,400
430	2,400	1,495	2,400	2,400
530	11,000	7,684	9,000	8,500
531	2,400	1,513	2,400	2,000
580	1,000	829	1,000	1,000
585	-	-	1,000	500
610	3,500	1,833	2,500	2,000
640	-	125	-	200
670	200	369	200	300
730	500	2,103	500	1,000
810	1,200	1,378	1,200	1,500
890	1,000	500	1,000	800
<b>TOTAL ADMINISTRATION</b>	<b>\$297,633</b>	<b>\$281,719</b>	<b>\$286,775</b>	<b>\$293,516</b>
<b>BUSINESS SERVICES</b>				
2520				
110	\$83,600	\$80,862	\$85,241	\$86,937
120	500	22	-	-
210	17,815	8,668	10,473	10,982
211	4,520	7,911	9,100	9,495
220	6,780	6,681	7,217	7,377
240	4,406	4,260	4,262	4,347
250	284	261	327	396
260	39	145	150	448
270	2,100	1,325	2,100	2,100
300	400	-	300	-
310	18,200	13,715	4,000	4,000
340	2,000	1,095	2,000	1,500
370	3,500	4,800	4,000	4,400

**ACCOUNT****2520****BUSINESS SERVICES CONT'D.**

Treasurer's Office .....  
 Insurance.....  
 Postage.....  
 Mileage Reimbursement.....  
 Supplies.....  
 Equipment.....  
 Dues & Fees.....  
 Interest Expense.....  
 Miscellaneous.....

**TOTAL BUSINESS SERVICES.****2570****EARLY EDUCATION**

Teacher Salaries.....  
 Teacher Hourly.....  
 Aide Salaries.....  
 Substitute Salaries.....  
 Insurance.....  
 Insurance Buy-Out.....  
 Social Security.....  
 Municipal Retirement.....  
 Workers' Compensation.....  
 Unemployment Compensation.....  
 Course Reimbursement.....  
 Contracted Services.....  
 OT/PT Services.....  
 Postage.....  
 Mileage Reimbursement.....  
 Supplies.....  
 Workbooks.....

	<b>Budget FY - 2003</b>	<b>Actual FY - 2003</b>	<b>Budget FY - 2004</b>	<b>Budget FY - 2005</b>
	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	200	126	150	100
	1,000	965	1,145	1,100
	400	423	400	400
	1,800	992	1,500	1,200
	500	951	400	700
	100	118	200	150
	33,000	13,148	25,000	22,900
	100	-	100	100
	<b>\$184,244</b>	<b>\$149,466</b>	<b>\$161,065</b>	<b>\$161,632</b>
	\$93,148	\$87,896	\$84,855	\$101,698
	-	130	-	-
	13,449	10,085	14,789	12,318
	800	2,510	1,000	1,000
	4,607	5,752	7,379	7,867
	3,721	3,720	4,309	3,440
	8,501	7,149	8,029	9,064
	168	219	177	221
	362	303	382	490
	57	238	241	1,044
	2,700	3,214	1,500	2,500
	1,000	-	150	150
	-	306	-	-
	100	64	75	75
	900	75	800	200
	1,000	1,162	585	585
	-	67	-	-

<u>ACCOUNT</u>	<u>Budget</u> <u>FY - 2003</u>	<u>Actual</u> <u>FY - 2003</u>	<u>Budget</u> <u>FY - 2004</u>	<u>Budget</u> <u>FY - 2005</u>
<b>EARLY EDUCATION CONT'D.</b>				
2570 Books .....	\$ 250	-	\$ 150	\$ 150
640 Manipulative Devices .....	250	60	150	40
730 Equipment .....	250	169	150	150
<b>TOTAL EARLY EDUCATION</b> .....	<b>\$131,263</b>	<b>\$123,119</b>	<b>\$124,721</b>	<b>\$140,992</b>
<b>PLANT OPERATIONS</b>				
2600 Custodian Salaries .....	\$154,960	\$143,805	\$157,138	\$152,111
110 Community Custodian Salaries .....	500	692	500	500
113 Substitute Salaries .....	1,000	973	1,000	1,000
120 Insurances .....	29,811	21,668	26,623	24,199
210 Insurance Buy-Out .....	3,382	6,764	7,834	8,600
211 Social Security .....	12,228	11,569	12,735	12,409
220 Municipal Retirement .....	7,773	7,263	7,882	7,606
240 Workers' Compensation .....	4,824	5,533	6,704	7,620
250 Unemployment Compensation .....	78	365	360	1,253
260 Course Reimbursement .....	500	32	500	300
270 Contracted Services .....	500	428	500	500
300 Purchased Property Services .....	20,491	18,338	20,291	21,277
400 Repairs & Maintenance .....	23,950	24,895	26,100	25,550
430 Boiler & Machinery Maintenance .....	1,000	1,959	2,000	2,000
431 Equipment Rental .....	400	-	200	200
440 Property Insurance .....	9,062	10,431	12,622	16,228
521 Liability Insurance .....	2,540	4,243	7,425	7,980
522 Mileage Reimbursement .....	800	866	900	900
580 Travel Costs .....	-	210	-	-
585 Uniforms .....	1,165	647	1,165	1,165
590 Supplies .....	22,411	19,179	22,411	23,495
610 Electricity .....	105,000	102,864	105,000	115,000
622 Heat-Gas .....	42,000	46,840	42,000	49,200
624 Equipment .....	1,200	3,520	1,200	1,200
<b>TOTAL PLANT OPERATIONS</b> .....	<b>\$445,575</b>	<b>\$433,085</b>	<b>\$463,090</b>	<b>\$480,293</b>

**ACCOUNT**

<b>ACCOUNT</b>	<b>Budget FY - 2003</b>	<b>Actual FY - 2003</b>	<b>Budget FY - 2004</b>	<b>Budget FY - 2005</b>
<b>2710</b>				
<b>TRANSPORTATION</b>				
Bus Monitor Salaries.....	-	\$ 4,362	\$ 4,105	\$ 4,624
Aide Salaries.....	\$ 3,580	\$800	\$910	\$986
Substitute Salaries.....	-	66	-	-
Insurance.....	-	1,358	1,540	1,690
Social Security.....	-	326	384	429
Municipal Retirement.....	274	261	251	281
Workers' Compensation.....	-	-	18	23
Unemployment Compensation.....	-	-	12	48
Contracted Transportation.....	202,370	202,370	206,418	202,546
Supplies.....	-	-	-	-
Equipment.....	-	244	-	-
<b>TOTAL TRANSPORTATION</b> .....	<b>\$206,224</b>	<b>\$209,788</b>	<b>\$213,638</b>	<b>\$210,627</b>
<b>5100</b>				
<b>DEBT SERVICE</b>				
Bond Interest.....	\$125,825	\$125,825	\$112,858	\$ 99,695
Bond Principal.....	195,000	195,000	195,000	195,000
<b>TOTAL DEBT SERVICE</b> .....	<b>\$320,825</b>	<b>\$320,825</b>	<b>\$307,858</b>	<b>\$294,695</b>
<b>1400</b>				
<b>CO-CURRICULAR</b>				
Salaries.....	\$17,900	\$15,100	\$18,600	\$18,600
Social Security.....	1,368	1,155	1,423	1,423
Officials.....	2,160	2,485	3,100	3,100
Transportation Services.....	3,372	2,658	5,580	4,000
Supplies.....	1,275	1,326	1,275	1,275
Audiovisual Materials.....	-	144	-	-
Equipment.....	-	1,894	-	-
Fees.....	730	941	730	730
<b>TOTAL CO-CURRICULAR</b> .....	<b>\$26,805</b>	<b>\$25,703</b>	<b>\$30,708</b>	<b>\$29,128</b>

**Georgia School  
REVENUE SUMMARY**

<u>ACCOUNT</u>	<u>Budget</u> <u>2002 - 2003</u>	<u>Actual</u> <u>2002 - 2003</u>	<u>Budget</u> <u>2003 - 2004</u>	<u>Proposed</u> <u>2004 - 2005</u>
1110 Property Taxes.....	\$1,703,633	\$1,706,081	\$1,776,330	-
1300 Tuition.....		1,542	-	-
1501 Interest.....	110,000	61,607	100,000	\$ 30,000
1910 Hall & Room Rent.....	-	-	-	-
1914 Custodial Service Fees.....	500	710	500	600
1990 Miscellaneous.....	1,000	1,166	1,000	1,000
3109 Homestead Revenue to School.....				3,536,793
3110 General State Support Grant.....	4,880,714	4,880,714	4,877,604	1,679,314
3110 Education Spending Revenue from State				-
3111 Debt Service Aid.....	23,943	23,949	23,000	-
3112 Non-Residential Property Tax Revenue				2,727,122
3115 Payment from Education Fund.....	470,999	471,003	361,019	-
3195 State Aid - Transportation.....	100,750	100,750	100,000	99,000
3201 Special Education Block Grant.....	248,666	248,666	254,314	257,829
3202 Special Education Intensive.....	349,695	424,244	413,789	405,800
3203 Special Education Extraordinary.....	32,679	17,999	25,628	20,135
3204 Early Essential Education.....	39,614	39,696	42,333	42,036
3205 Care & Custody - Special Ed.....	-	52,532	42,000	20,900
3460 Care & Custody - Tuition Reimb.....	30,000	8,111	30,000	25,000
4228 Early Education Grants.....	10,000	9,938	10,000	10,000
4821 Impact Fees.....	12,000	14,356	10,000	12,000
Fund Balance.....	361,807		305,983	296,158
Prior Year Adjustment.....		29,075		-
Totals	<u>\$8,376,000</u>	<u>\$8,092,139</u>	<u>\$8,373,500</u>	<u>\$9,163,687</u>
Special Program Revenue - ACT 68				\$ 208,451
<b>GROSS ACT 68 REVENUE</b>				<b>\$9,372,138</b>

# SCHOOL DISTRICT SALARIES

## Including INSURANCE BUY-OUTS

Fiscal Year  
July 1, 2002 - June 30, 2003

Employee	Gross
Ackerknecht, Christine	\$53,702.94
Allard, Shawn	39,270.44
Baral, Lauralee	27,594.43
Bechard, Martha-Sue	600.00
Bell, Alexis	50,275.94
Bessette, Carol	55,681.08
Bondesen, Amy	240.00
Bonin, Irene	180.00
Bouchard, Wanda	5,298.40
Bovie, Deborah	42,193.06
Boyle, Nicholas	3,088.65
Bray, Linda	10,416.78
Briggs, Kevin	44,396.05
Briggs, Tammy	38,074.05
Brown, Leona	6,496.04
Burns, Aleta	13,086.60
Calano, Francis	70,355.04
Carlino-Desroches, Dianne	3,975.40
Carpenter, Judith	30,873.10
Chamberlain, Patricia	43,805.72
Chiappinelli, Mary	975.00
Chiappinelli, Sarah	30.00
Christie, Betsy	12,240.60
Considine, Katherine	24,595.03
Corey, Douglas	6,572.89
Couture, Patricia	50,275.94
Crepeau, Susan	26,978.12
Crosby, Carol	30,906.08
Delaney, Claire	55,931.08
Dempsey, Lynn	1,282.50
Desautels, Hallie	11,570.16
Dike, David	360.00
Driver, Lisa	51,130.04
Ely, Lesley	50,275.94
Emery, Stephen	41,954.32
Esposito, Linda	12,964.64
Estes, Margie Lee	39,899.96
Farrar, Caitlin	302.50
Farrington, Deborah	50,275.94
Fightlin, Rachel	37,949.54
Fisher, Melissa	40,467.04
Flinchum, Robert	850.00
Foran, Joann	1,436.25
Fortin, Tracyann	10,996.44



<b>Employee</b>	<b>Total</b>
Fossi, Daniel . . . . .	\$ 850.00
Fox, Margaret . . . . .	3,450.50
Frechette, Carol . . . . .	50,740.34
Frechette, Sarah . . . . .	882.50
Frost, Susan . . . . .	59,083.08
Gerrow, Kenneth . . . . .	11,611.04
Gerrow, Terry . . . . .	2,932.00
Getty, Anne . . . . .	21,624.39
Gosselin, Robin Harvey . . . . .	22,694.80
Granger, Candy . . . . .	31,348.60
Gratton, Pamela . . . . .	4,418.75
Gratton, Ronald . . . . .	11,775.39
Gulizio, Philip . . . . .	33,608.90
Hadd, Eric . . . . .	31,659.92
Hall, Ransom . . . . .	770.00
Hancox, Marlene . . . . .	56,446.04
Hanf, Dawn . . . . .	5,937.50
Harton, Michael . . . . .	150.00
Harvey, Joann . . . . .	9,923.90
Harvey, Julia . . . . .	560.00
Hayden, Joyce . . . . .	8,066.60
Hebert, Collette . . . . .	50,395.94
Heth, Sara . . . . .	24,864.22
Hill, Agnes . . . . .	11,317.78
Hogan, Patrick . . . . .	500.00
Hogg, Dorsey . . . . .	27,450.02
Hynes, Leah . . . . .	52,729.04
Jander-Piergross, Deborah . . . . .	3,896.25
Jenkins, Patricia . . . . .	6,488.62
Jodoin, Lisa . . . . .	4,469.91
Jones, Deborah . . . . .	46,597.98
Kennedy, Caitlin . . . . .	120.00
King, Bradley . . . . .	42,918.98
Kreps, Susan . . . . .	49,170.04
Lamoy, Sheila . . . . .	11,200.30
Laroche, Diane . . . . .	15,304.15
Larocque, Timothy . . . . .	120.00
Lavigne, Catherine . . . . .	770.00
Lee, Kathleen . . . . .	53,479.02
Letourneau, Nancy . . . . .	23,266.99
Leyden, Diane . . . . .	55,721.08
Little, Cynthia . . . . .	43,405.48
Longe, Alberta . . . . .	100.01
Magnan, Elaine . . . . .	32,672.90
Mahoney, Beverly . . . . .	55,681.08
Mahoney, John . . . . .	57,171.02
Matas, Nancy . . . . .	30,656.08
McLane, Scott . . . . .	425.00
Metivier, Donald . . . . .	15,942.92

Employee	Total
Meunier, Elizabeth	\$14,736.19
Mildrum, Nancy	54,454.92
Minck, Kenneth	400.00
Mitiguy, Mary	10,480.14
Morgan, Crystie	807.50
Morrill, Maryanne	10,848.43
Mossey, Tammy	11,349.89
Myers, Shelle	59,063.08
Nalasco, Sandra	14,087.69
Neary, Amanda	28,204.02
Newton, Nancy	150.00
Nye, Joan	52,729.04
Nye, Meghan	3,727.50
O'Brien, Doreen	31,476.08
O'Donnell, April	9,376.27
Palmer, Stacey	120.00
Patel, Kosha	180.00
Pepin, Kim	11,806.28
Perrotte, Sheila	367.50
Petrie, Jennifer	180.00
Pinard, Margie	5,956.25
Potter, Karen	36,060.96
Putnam, Stanley	26,655.96
Raymond-Faure, Lisa	806.25
Reilly, Diane	38,942.98
Reyome, Billie	142.50
Rickard, Michelle	60.00
Rider, Amy	27,059.64
Roach, Patrick	60.00
Rowell, John	57,499.04
Rowell, Linda	45,795.08
Samler, Morgan	25,464.88
Samson, Anita	15,175.31
Santy, Gary	500.00
Santy, Heather	920.00
Sargent-Minor, Melissa	31,542.56
Schook, Diane	25,207.00
Schultz, Janice	232.50
Seiler, Phillip	15,187.50
Shaw, Theresa	45,350.12
Simon, John	20,210.92
Sink, Laura	472.50
Sink, Marilyn	55,706.08
Skinner, Robert	240.00
Smith, Kevin	41,748.07
Smyth, Carlene	962.63
St. Hilaire, Judith	38,417.08
Stebbins, Teresa	600.00

Employee	Total
Stech, Charlene	\$ 15,653.35
Stech, Joel	500.00
Stevens, Jill	59,063.08
Strandberg, Linda	15,359.11
Sturgeon, Mark	782.50
Sumner, Christine	51,016.16
Sumner, Drew	197.63
Thibault, Candy	3,690.00
Thibodeau, Judy	3,427.51
Todd, Jennifer	895.00
Toof, Pamela	39,864.08
Tougas, Susan	39,959.98
Towne, Pamela	40,966.09
Volansky, Jennifer	8,459.18
Volatile-Wood, Nancy	5,907.38
Waite, Paul	44,645.90
Wark, Wendy	27,693.08
Welna, Judith	59,083.08
Welna, Louis	55,681.08
Wheeler, Randolph	56,111.04
Williams, Karen	773.75
Williams, Kristine	165.00
Williams-Curley, Jacalyn	55,681.05
Wolff, Gail	850.00
Young, David	81,091.64
Totals	<u>\$3,724,229.80</u>

# FRANKLIN WEST SUPERVISORY UNION - Budget FY 2005

<u>REVENUES</u>		FY 2003 <u>Budget</u>	FY 2003 <u>Actual</u>	FY 2004 <u>Budget</u>	FY 2005 <u>Budget</u>
Carry Forward.....		\$ 3,591	-	\$ 10,000	\$ 10,000
Interest Earned.....		5,000	\$ 3,025	5,000	3,000
Miscellaneous Income.....		1,000	6,290	-	-
Grant Administration.....		98,987	102,361	93,724	93,000
Fairfax Assessment - Supt. & Curr. Coord. ....		144,091	144,091	274,418	286,700
Fletcher Assessment - Supt. & Curr. Coord. ....		21,750	21,750	-	-
Georgia Assessment - Supt. & Curr. Coord. ....		106,028	106,029	-	-
Fairfax Assessment - Student Support Service .....		38,823	38,823	67,926	64,267
Fletcher Assessment - Student Support Service .....		5,860	5,860	-	-
Georgia Assessment - Student Support Service .....		28,568	28,568	-	-
Fairfax School Psychologist .....		15,000	15,000	-	-
Georgia School Psychologist .....		7,600	7,600	-	-
<b>TOTAL REVENUES</b> .....		<b>\$476,298</b>	<b>\$479,396</b>	<b>\$451,068</b>	<b>\$456,967</b>
<b>2211 GENERAL FUND EXPENDITURES - Curricular Coordinator</b>					
110 Curricular Coordinator Salary .....		\$65,520	\$43,860	\$66,503	\$63,500
111 Comp. Package .....		9,450	1,101	-	-
210 Insurances .....		-	14	10,969	12,827
220 Social Security .....		5,735	3,440	5,927	4,858
250 Workers' Compensation .....		65	197	100	370
260 Unemployment Compensation .....		26	8	26	10
270 Continuing Education .....		2,085	-	2,186	2,500
540 Advertising .....		-	2,824	-	-
580 Mileage Reimbursement .....		2,200	416	2,200	2,300
581 Conference Expenses .....		1,500	-	1,500	1,500
610 Supplies .....		-	87	-	-

		FY 2003 Budget	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
2211	<b>GENERAL FUND EXPENDITURES - Curricular Coordinator Cont'd.</b>				
730	Equipment .....	-	\$ 810	-	\$ 500
810	Professional Fees.....	\$ 600	525	\$ 600	600
	<b>TOTAL - Curricular Coordinator .....</b>	<b>\$87,181</b>	<b>\$53,282</b>	<b>\$90,011</b>	<b>\$88,965</b>
2321	<b>GENERAL FUND EXPENDITURES - Office of the Superintendent</b>				
110	Superintendent Salary .....	\$82,992	\$82,992	\$86,312	\$88,312
111	Comp. Package .....	1,178	1,085	1,205	-
113	Administrative Asst. Salaries .....	28,944	24,023	28,685	36,109
117	School Board Secretary Salary .....	350	272	400	300
210	Insurances .....	10,227	11,838	13,236	15,540
211	Insurance Buy-Out .....	-	-	-	2,716
220	Social Security .....	8,590	8,254	8,828	9,749
240	Municipal Retirement .....	1,158	1,146	1,174	1,805
250	Workers' Compensation .....	130	1,026	200	723
260	Unemployment Compensation .....	51	13	51	15
270	Continuing Education .....	1,500	1,054	1,516	2,000
360	Legal Fees .....	-	2,302	250	1,250
370	Audit .....	3,000	2,100	3,000	3,000
420	Custodial Services .....	400	-	-	-
430	Maintenance/Support Contracts .....	1,500	2,194	-	400
440	Office Rent .....	7,900	7,776	-	-
520	Insurance/Bond/Liability .....	2,400	1,403	-	-
530	Telephone .....	2,400	1,364	-	-
531	Postage .....	700	307	-	-
540	Advertising .....	-	1,303	1,000	1,000
580	Travel .....	2,200	2,113	2,200	2,500
581	Conference Expenses .....	1,500	2,337	1,500	2,500

**2321 GENERAL FUND EXPENDITURES - Office of the Superintendent Cont'd.**

		FY 2003 Budget	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
610	Supplies .....	\$ 2,000	\$ 1,526	-	-
615	Copier Expense .....	1,600	1,600	-	-
620	Utilities .....	3,000	1,752	-	-
730	Equipment .....	2,325	4,755	\$ 1,000	\$ 1,000
800	Taxes & Fees .....	1,200	1,015	-	-
810	Professional Fees .....	3,400	2,843	-	-
812	Membership Dues .....	-	189	3,400	3,200
890	Miscellaneous .....	300	40	200	200
891	Bank Charges .....	250	30	-	-
892	Future Planning .....	-	-	-	-
<b>TOTAL - Office of the Superintendent</b>		<b>\$171,195</b>	<b>\$168,650</b>	<b>\$154,157</b>	<b>\$172,319</b>

**2420 GENERAL FUND EXPENDITURES - Student Support Service**

110	Student Support Director Salary .....	\$65,520	\$65,520	\$68,141	\$70,141
111	Comp. Package .....	9,450	9,540	10,969	-
113	Administrative Asst. Salaries .....	20,275	20,268	37,199	28,580
120	Idea B Student Support Salaries .....	7,500	7,500	-	-
210	Insurances .....	6,290	2,647	8,925	11,494
211	Insurance Buy-Out .....	-	-	-	3,941
220	Social Security .....	7,860	7,611	8,898	7,854
240	Municipal Retirement .....	1,111	1,388	1,488	1,429
250	Workers' Compensation .....	130	6794	250	573
260	Unemployment Compensation .....	51	11	64	15
270	Continuing Education .....	2,085	585	1,516	2,800
300	Computer Support .....	30,000	69,012	-	-
320	Purchase Psych Services .....	22,500	-	-	-
330	Idea B Purchase Psych Services .....	-	(3,898)	-	-

		FY 2003 Budget	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
2420	<b>GENERAL FUND EXPENDITURES - Student Support Service Cont'd.</b>				
420	Custodial Services .....	\$ 600	-	-	-
430	Maintenance/Support Contracts .....	600	\$ 524	-	-
440	Office Rent .....	5,200	5,137	-	-
530	Telephone .....	950	1,276	-	-
531	Postage .....	750	93	-	-
580	Travel .....	4,800	2,347	\$ 4,300	\$ 2,500
581	Conference Expenses .....	1,000	783	1,000	1,500
610	Supplies .....	3,000	886	-	-
610	Idea B Supplies .....	-	-	-	-
611	Copier Expense .....	1,600	1,067	-	-
620	Utilities .....	800	1,168	-	-
730	Equipment .....	1,200	1,380	2,200	2,000
731	Equipment .....	1,000	2,691	-	-
800	Taxes & Fees .....	800	727	-	-
810	Professional Fees .....	600	207	600	400
890	Miscellaneous .....	250	250	250	200
	<b>TOTAL - Student Support Service .....</b>	<b>\$195,922</b>	<b>\$199,512</b>	<b>\$145,800</b>	<b>\$133,427</b>
2520	<b>GENERAL FUND EXPENDITURES - Business Services</b>				
110	Business Office Salaries .....	-	-	\$16,380	\$20,000
210	Insurances .....	-	-	1,708	-
220	Social Security .....	-	-	1,253	1,530
240	Municipal Retirement .....	-	-	655	-
250	Workers' Compensation .....	-	-	50	116
260	Unemployment Compensation .....	-	-	26	10
300	Contracted Services .....	\$22,000	\$22,000	1,928	1,000
	<b>TOTAL - Business Services .....</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,656</b>

		FY 2003 <u>Budget</u>	FY 2003 <u>Actual</u>	FY 2004 <u>Budget</u>	FY 2005 <u>Budget</u>
<b>2600</b>	<b><u>GENERAL FUND EXPENDITURES - Building Expenses</u></b>				
110	Custodial Salaries.....	-	\$775	\$ 1,115	\$ 1,134
211	Insurance Buy-Out.....	-	-	-	95
220	Social Security.....	-	59	85	94
250	Workers' Compensation.....	-	-	-	7
440	Rent.....	-	-	13,400	12,960
610	Supplies.....	-	33	-	150
620	Utilities.....	-	-	3,100	3,200
800	Property Taxes.....	-	-	2,000	2,200
	<b>TOTAL - Building Expenses.....</b>	-	<b>\$867</b>	<b>\$19,700</b>	<b>\$19,840</b>
<b>010-2321</b>	<b><u>GENERAL FUND EXPENDITURES - Shared Office Expenses</u></b>				
300	Computer Services.....	-	-	\$ 2,600	\$ 4,660
405	Common Office Expenses.....	-	-	4,000	5,100
520	Property/Liability Insurance.....	-	-	2,600	1,400
530	Phone Expenses.....	-	-	3,400	2,500
531	Postage.....	-	-	1,550	1,000
610	Supplies.....	-	-	5,000	5,000
891	Bank Charges.....	-	-	250	100
	<b>TOTAL - Shared Office Expenses.....</b>	-	-	<b>\$19,400</b>	<b>\$19,760</b>
	<b>TOTAL GENERAL FUND EXPENDITURES.....</b>	<b>\$476,298</b>	<b>\$444,311</b>	<b>\$451,068</b>	<b>\$456,967</b>



# FRANKLIN WEST SUPERVISORY UNION SALARIES

## Including INSURANCE BUY-OUTS

Fiscal Year  
July 1, 2002 - June 30, 2003

<u>Employee</u>	<u>Gross</u>
Brinkmeyer, Donna	\$ 36,300.00
Chamberlain, Patricia	1,440.00
Daniels, Patricia	8,660.76
Dickerson, Melissa	50
Dickerson, Natasha	24,022.50
Fisher, Adrienne	75,059.92
Greene, Colleen Barker	38,959.83
Higgins, Philip	84,077.04
Klein, Gail	9,455.00
Riley, Nancy	49,992.98
Santee, Terri	775
Sawyer, Susan	29,668.00
<b>Total</b>	<b>\$358,461.03</b>

## FRANKLIN WEST SUPERVISORY UNION Superintendent's Report 2004

### Georgia School

Education is constantly undergoing change. The Franklin West Supervisory Union and Georgia School is engaged in carrying out the changes identified in No Child Left Behind, an educational law passed by the Federal Government. Teachers and members of the support staff are required to be highly qualified as measured by this legislation. The State of Vermont is in the process of identifying all teachers that have these qualifications. Professional development courses and workshops are held in the district to give opportunities for additional learning. Students are being assessed by the State and all sub groups within the school must meet high standards. These five sub groups are identified as: ethnic, gender, low socioeconomic, limited English proficiency, and students with disabilities. Meeting these requirements is a challenge and the school and Supervisory Union are aligning efforts to implement changes that will help our students succeed.

### **Franklin West Supervisory Union Initiatives**

- The Supervisory Union has been very engaged in analyzing and interpreting student assessment data to allow administrators to identify areas for change and make data-driven decisions about school programs. A data warehouse is planned for next year,

which will expand our current data mining capability to include greater detail on student achievement by school, class level and by cohort group as they advance through the grades. The student data warehouse will also provide parents and community member's access to selected data in an online format.

- A Supervisory Union Assessment Committee was established at the beginning of the school year comprised of parents, board members, paraprofessionals, and administrators. The purpose of this committee is to develop accountability procedures for Supervisory Union initiatives, which includes aligning of FWSU priorities and school initiatives, analyzing data to determine the direction, priorities, and resource allocation of the S.U., and development of long-range planning strategies to successfully move our schools forward.
- A five-year technology plan was developed in the Supervisory Union. By opting into Citrix™ Thin Client® solution along with BFA Fairfax, staff can continue to use outdated computers at the speed of a newer PC. The Central Office alone will save an estimated \$9,000 on new equipment over the next five years. A major benefit of this new technology is the pooling of resources among the schools and the S.U.
- A Supervisory Union-wide technology team was established to coordinate state-required technology plans and to make the S.U. eligible for grants.
- The PreK-12 Mathematics Curriculum, developed with the hard work of educators from all three of the schools in the S.U., was finalized and is currently being implemented into classrooms. This new curriculum is based on the National Mathematics Standards as well as the Vermont Framework of Standards and Learning Opportunities. At several points during this three-year process, members of the curriculum teams presented drafts to their peers for input and discussion, and brought back comments to the team for consideration. The new math curriculum was introduced to the entire FWSU staff during the August in-service with keynote speaker Dr. Al Gross. Mathematics knowledge and skill is essential in helping people make sense of the world and make informed decisions. The goal of Franklin West Supervisory Union is for all students to become mathematically literate so that they may achieve confidence and competence in mathematics.
- FWSU has organized five graduate-level courses for teachers and paraprofessional staff, offering professional development in literacy, differentiated instruction, everyday mathematics (new math program in Fletcher and Georgia Schools), and best practices in mathematics for administrators. Two other professional develop-

ment opportunities are tentatively scheduled to be offered (based on number of interested participants) on adolescent development and integrating technology in the classroom. Fifteen teachers in the Supervisory Union completed 8 hours of training on drug, alcohol, and substance abuse prevention among students, as recommended by the State.

- The Supervisory Union brought together teachers with training and experience to form an advisory group of Curriculum Resource Facilitators. This group of teachers was organized in September from the three schools, to focus on literacy, math and the responsive classroom program. These Curriculum Facilitators organize meetings, facilitate discussions, work on assessments to support, the new SU curriculum, and offer resources and support to other teachers within the District.
- While designing programs to support children with disabilities, a special educator is mandated to document all events surrounding the program. This volume of information quickly becomes unwieldy. With grant support, the Supervisory Union joined a statewide SpEdDoc™ program, which helps special educators manage this paperwork in a system that meets the state requirements for reporting. The program was developed by special education administrators and is currently being used in over 65% of the state. SpEdDoc™ is a tool that will continue to enable the S.U. to effectively and efficiently manage and report special education information.

### **Georgia School Board Goals**

The Georgia Board of School Directors adopted the following goals to prioritize their work for this year:

- **To implement and design accountability measures for the FWSU Language Arts Curriculum and the FWSU Math Curriculum**

As mentioned above, the Supervisory Union Assessment Team includes teachers and administrators from Georgia. The focus of this team is designing accountability measures that will assess our school program in language arts and math. The school administration holds weekly meetings with the staff to promote best practices and teaching methods in these subject areas. The elementary school has adopted the Everyday Math program for all students in kindergarten through grade five. This standards based math program compliments the Connected Math program at the middle school level and incorporates accountability measures throughout the year.

- **To continue developing a Long Range Plan and Vision for Georgia Elementary Middle School. The development of this plan is to include community members, students, and school staff.**

A great many of the priorities identified by the strategic planning session have been instituted in the school program this year. School administrators and staff engaged in a self-study this year looking at consistency of programs and student expectations throughout the school. A communications team is in place to assist the school in promoting activities within the community. A major priority identified by the strategic planning team and acted on by the School Board is the maintenance of the student teacher ratio at the school. The School Board and administration is seriously implementing recommendations of the strategic planning committee.

- **To expand the communication avenue within the school and community.**

The school communications team has been meeting throughout the year to assist the school in adding avenues to communicate to the community. The school web site carries updated information about the school program. The committee has been instrumental in organizing informational sessions to educate the public about the school budget and the ramifications of new legislation from the State level. School newsletters are available at locations around town for community members that do not have children in school. These newsletters promote activities happening at the school and advertise meetings of interest for the community. Better communication is an ever-present goal for the school. It is necessary to promote the strong academic and extra curricular program at the Georgia School.

- **To support positive student behavior throughout the school with clear and consistent expectations and programs.**

Based on input from the community a consistent approach to school climate and discipline has been instituted at school. The Responsive Classroom program continues to build community within the classrooms and identifies common expectations for students at all grade levels. Teachers, staff and administrators are trained in this approach and students benefit from the program. The middle school continues to celebrate student success through assemblies and ongoing recognition of positive student behavior. The school climate at Georgia school is exceptional and community members entering school are rewarded with the positive effects of the ongoing initiatives.

## Student Population As of January 2004

PreK	K	1	2	3	4	5	6	7	8	9	10	11	12
47	73	58	66	66	71	73	73	77	89	71	80	74	61

### Total Students 979

This year, the voters of Georgia will be asked to consider a budget that reflects an increase in expenditures. A sizable portion of the budget increase - \$348,753 - reflects a state-mandated change in accounting practices that will not impact next year's school tax rate. Last year, state funding for local students participating in technical center programs was directly delivered to the centers where the student was enrolled. This year however, the money will be included in the local districts budget before it gets passed on to the tech centers. All grants received by the school must also be reflected in the expenditure budget voted on by the community. The education funding law known as Act 68 requires this expenditure to be reflected in all school budgets however, they will not increase the tax rate as they are offset by revenues coming to the school. Without the requirement, our school budget would be up 7.7 percent. Act 68 artificially inflates the budget, but calculations under this new Vermont law, are designed to correct municipal property assessments that are below or above current market values.

The GEMS School Board and administration has worked many hours to present a budget that reflects the needs of the school. The community gave input and the School Board responded. A complete examination of the needs of the school has been carried out and the proposed budget reflects those needs essential to move the school forward.

There are many initiatives and challenges for our school community. New legislation concerning expanded Early Education requirements and school choice will be debated this year. The proposed Regional Technical Academy in Chittenden County will have an impact on our educational program and school resources. The No Child Left Behind legislation will require our schools to assess our students at all grade levels from third to eighth grade and in high school. The results of these assessments will determine how our educational programs will have to be modified to meet the requirements outlined in the new law. Thankfully, the school has a strong professional and para-professional staff meeting the needs of students on a daily basis. Our classrooms are alive with positive learning experiences designed by our profes-

sionals. The staff continues to be the foundation of the education provided at GEMS and will meet the challenges that are presented.

The responsibility of your elected officials on the School Board increases every year. The dedication of the Board is to be commended as countless hours are devoted to ensuring quality education for all our students. Federal and State legislation are making demands on our community that are being addressed. The School Board has prioritized their work based on these outside demands and the input of the community of Georgia. The challenges will be met and the students will benefit now and in the future. At this point I wish to thank Teresa Stebbins for her dedication and support of the school program while serving on the Georgia School Board. She has worked closely with the school administration and staff to improve learning for all of Georgia's students. Her energy and caring for students has been a great addition to our school.

I also wish to thank the community of Georgia for your continued support of the school. We are listening to your concerns and implementing changes based on your input. Our students are our future. Georgia Elementary and Middle School continues to provide the education and skills needed for our students to succeed.

Educationally,

Phil Higgins  
Superintendent of Schools

## BIRTHS DURING 2003

<u>NAME</u>	<u>PARENTS</u>	<u>DATE</u>
Casey Lynne Bechard	Janet & Gregory Bechard	1/03/03
Jacob Charles Wells	Erica Moquin/Bryan Wells	1/14/03
Alexander Dean Ingham	Diane & Dean Ingham	2/21/03
William Alexander Pollitt	Traci & Clinton Pollitt	2/24/03
Hailey Brighton Chase	Alyssa & Jamie Chase	2/25/03
Tiana Mae Russin	Tammy Russin/Eric Camley	3/02/03
Lydia Sue Blake	Roxanne & Jeremy Blake	3/04/03
Shanasy Lynne Pierce	Sarah Bleau/Christopher Pierce	3/12/03
MacKenzie Reese Moore	Shannon & Thomas Moore	3/20/03
Emma Grace Eaton	Sheila & Chad Eaton	4/05/03
Elliot Newell Powell	Sara & James Powell	4/05/03
Allison Rose Tourville	Mary Ellen & Lance Tourville	4/10/03
Allison Nicole Weston	Paula Dragon/Ronald Weston, Jr.	4/12/03
Riley Matthew Hammond	Karen & Matthew Hammond	4/21/03
Jared Lawrence Roy	Patricia & David Roy	4/24/03
Olivia Alexandra Zubarik	Jennifer & Richard Zubarik	4/25/03
Alexander John Watson	Sherry & Gordon III Watson	4/29/03
Jared Gary Ferris	Julie & Brian Ferris	5/06/03
Macie Helen Boissonneault	Cathy & Jay Boissonneault	5/11/03
Alice Moira Larson	Sharon Kelly-Larson/Kyle Larson	5/12/03
Erik Liam Larson	Sharon Kelly-Larson/Kyle Larson	5/12/03
Zachary John Lovejoy	Catherine & Theodore Lovejoy	5/22/03
Tanner Christian DesLauriers	Jodi & Jeffrey DesLauriers	5/28/03
Dominic James Rabideau	Danielle Ryea/Steven Rabideau	6/08/03
Maxwell Ethan Duffy	Natalie & Clayton Duffy	6/22/03
Owen Daniel Norman Foley	Juliane & Daniel Foley	7/09/03
Madison Paige Hogaboom	Lori Johnson/Loren Hogaboom	7/16/03
Emily Georgina McDonald	Laura & Christopher McDonald	7/17/03
Norah Elizabeth Clouter-Gergen	Elizabeth Clouter-Gergen/Alan Gergen	8/02/03
Ezra Gregory Shamy	Kimberly Asch/Edward Shamy	8/04/03
Elizabeth Beverly Messineo	Jill & Christopher Messineo	8/04/03
Bryce Bernard King	Melissa Parizo/Todd King	8/15/03
Maelyn Marie Sartwell	Joanna & Donnie Sartwell	8/16/03
Jade Marie Boudreau	Brandi Boudreau	8/18/03
Ezvin Slade Hellmuth	Amanda Hellmuth	8/19/03
Bryce Sumner Durfee	Holly & Curt Durfee	8/23/03
Nathaniel James Begnoche	Dina & Scott Begnoche	9/03/03
Ethan Wyatt James	Goia Di Maggio/Nathan James	9/04/03
Cody Scott Besaw	Kara & Keith Besaw	9/04/03
MaKenna Rilee Young	Heather & Michael Young	9/15/03
Ryan Austin Mossey	Stacey King/Dennis Mossey	9/25/03
Roland Christopher Young	Julie Drinkwine/Robert Young Jr.	10/14/03
Cael Joseph Gonyeau	Heather & Christopher Gonyeau	10/18/03
Cameron Alan Currier-Blaney	Sara Currier-Blaney/Dennis Blaney	10/19/03
Ethan Story Fuller	Kimberly & David Fuller	10/23/03
Cameron Tyler LaFond	Patricia & Earl III LaFond	10/24/03
Darik Michael Gregoire	Kathleen & Michael Gregoire	10/26/03
Taylor Isabelle Reyome	Billie Jo & Daniel Reyome	10/27/03
Matthew Daniel Roth	Sarah Fossi/Matthew Roth	11/19/03
Abigail Elizabeth Maynard	Rebecca & Adam Maynard	12/02/03
Gavin Joseph Fraties	Hilary Boudreau/Travis Fraties	12/20/03
Abbey Mae Bedard	Becky & Benjamin Bedard	12/23/03

## MARRIAGES DURING 2003

<u>GROOM</u>	<u>BRIDE</u>	<u>DATE</u>
Palmer, Timothy Glendon Arnold	Germaine, Jill Elizabeth	1/1/03
Boyle, Matthew A.	Osgood, Dawn E.	1/4/03
Hubis, Harry A.	Hubis, Barbara A.	3/7/03
Baker, Michael Allen	Baker, Rosemary Lee	3/15/03
Wright, Harold Freeman	Narsh, Lisa Anne	4/4/03
Perkins, Michael Clay	Maille, Susan M.	4/11/03
Lynch, Christopher Mark	Conrad, Stephanie Joyce	5/10/03
Cassidy, Corey Antonio	Thomas, Angela	5/24/03
Askay, Raymond Allen	Messier, Cheryl Lee	6/14/03
Bronson, David Allen	Young, Beverly Ann	6/21/03
Delorme, Bruce Howard	Ryder, Mary Lea	6/28/03
Brown, Neal Wesley	Wells, Margaret	7/5/03
Murphy, Joey Scott	Sylvester, Florence Mary	7/12/03
Moody, Bradley V.	Wimble, Jamie L.	7/19/03
Swainbank, Anthony William	Burt, Faith A.	8/2/03
Chang, John Chung How	Rakowski, Candace Catherine Daisa	8/8/03
LaRocque, Patrick James	Tse, Jessica Gar-Lai	8/16/03
Wimble, Jason Edward	Begiebing, Jill Kathleen	8/29/03
Fairbanks, Kenneth Paul	Arnold, Dori Jayne	8/30/03
Senna, Norman M.	Conger, Kristina L.	9/6/03
Allen, Brian Joseph	Cota, Michelle Lynn	9/6/03
Lutz, Robert Daniel	LaFond, Tammy Lee	9/13/03
Ingalls, Michael Gene	Morrisseau, Melody A.	9/13/03
Bombard, John Carl	Leggett, Rebecca Richards	10/4/03
McGarvin, Raymond Shawn	Graves, Kelly Ann	10/18/03
Borowy, Stanley L.	Kucharek, Krystyna	10/25/03
Miller, Kyle Anderson	Briere, Jennifer Stella	11/15/03
Audette, Raynard Timothy	Marvin, Amber Lee	11/15/03
Levarity, Lionel James	Fleming, Penelope Jane	12/4/03
Peake, David Allen	Johnson, Joanne Kimberly	12/12/03
Gilbert, Benjamin Joseph	Gilbert, Kathleen Larose	12/24/03
Burke, Kerry Jon	Goodell, Kathi Jean	12/25/03
Pappas, Aaron Christopher	Decker, Amy Margaret	12/25/03
Carr, Thomas Irving	Schifilliti, Robin	12/31/03

## CIVIL UNIONS 2003

<u>PARTY A</u>	<u>PARTY B</u>	<u>DATE</u>
Welcome, Gary D.	Coburn, Robert Field	6/15/03

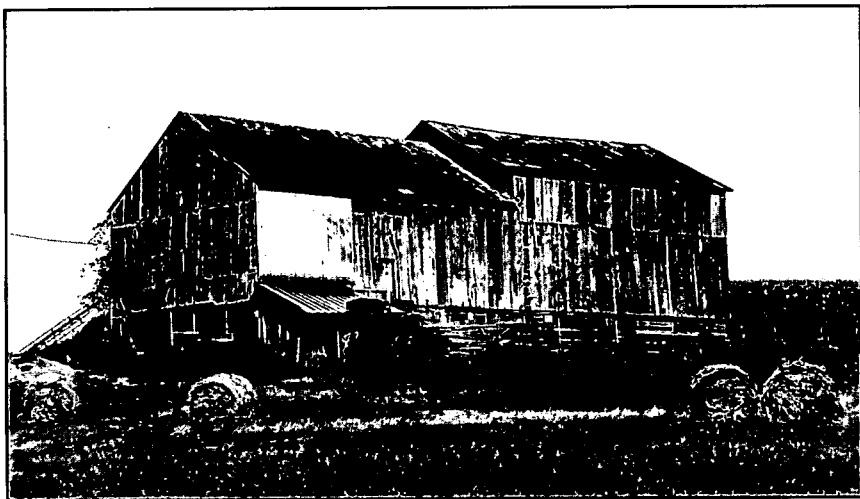


## DEATHS DURING 2003

<u>NAME</u>	<u>DATE</u>	<u>RES.</u>	<u>AGE</u>
Lura Eva Decker	2/12/03	Saxton River	75
Wendell Wayne Bovat	3/10/03	Colchester	64
Alexander John Watson	5/2/03	Burlington	0
Franklin Donald Sr. Bessette	5/9/03	Georgia	66
Emma Cutting	5/18/03	Georgia	77
James Ronald Felisko	7/24/03	St. Albans Town	17
Glenna W. McCuin	7/28/03	Williston	80
Carlton J. Bovat	8/23/03	St. Albans Town	87
Hubert R. Rheaume	9/1/03	Georgia	76
Melissa McGinn Sullivan	9/10/03	St. Albans	35
Donald E. Bernard	9/13/03	Georgia	79
Edith Gloria (Sauer) Bitterlich	9/16/03	Burlington	78
Arlene Stafford	10/6/03	Burlington	74
Barbara Theresa Bean	10/13/03	Georgia	73
Marguerite L. Kieselmann	11/18/03	Massena	93
Clifford Edward Bigelow	12/6/03	Westford	57
Diane Nancy Aja	12/6/03	Atlanta	46
Emily Rose Aja	12/6/03	Burlington	15
Cody Scott Besaw	12/22/03	St. Albans	0

*Auditor's Note:* Long-time Georgia resident Lillian Loomis Reynolds passed away on August 23, 2003 in St. Albans.

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