

Annual Report of Town Officers

"We love our Island"



The 5th & 6th Graders of Isle La Motte

Aidan, Dillan, Emma, Jason, Patrick, Reeghan and Zeli
with teacher Mrs. Lucy Thomas and paraprofessional Mrs. Mary Ellen Hutchins
Photo by Bob Ayers

Isle La Motte, Vermont
Year Ending December 31, 2022

TOWN REPORT DEDICATION

Town Meetings are a rare and amazing form of modern democracy. Once a year, we gather and take time to reflect on what we accomplished and how well we did. We hash out our goals and priorities for the future. We agree on the funding and elect the Officers to make it reality.

Town Meeting empowers us to lay out our path for our future, based on the collective knowledge and experience we learned from our past.

OUR FUTURE AND OUR PAST

The future is bright! On the cover, we introduce the 5th and 6th Graders of Isle La Motte. You will find each of their inspirational essays on “We love our Island” scattered throughout this report. Many thanks to Bob Ayers, Lucy Thomas, and Mary Ellen Hutchins for making this happen!

And to the past...

We are emerging from two years of uncertainty and isolation, thanks to Covid. A lot has changed in the way we interact and adapt to the new normal.

This past year, we recorded 14 deaths, an unprecedented number of family, neighbors, friends, and acquaintances that have left us. We would like to dedicate this Town Report to you. We are grateful that you chose to share part of your life’s journey with us on the rock. We are better people for it. We will miss you.

Richard Fleury
Roger Kellogg
Phillip Olin
Thomas LaBombard
Kathryn Babits
Barbara Pelkey
Christopher Smith

Jeremy Langlois
James Billodella
John McMahan
Lothar Frei
David Kellogg
Howard Schwenker
Harriot Schwenker

**OFFICAL WARNING
ANNUAL TOWN MEETING
TOWN OF ISLE LA MOTTE**

The legal voters of the Town of Isle La Motte are hereby notified and warned to meet at the Isle La Motte Elementary School on Saturday March 11th, 2023, at 10:00 a.m. to transact the following articles of business:

Article 1. To hear and act on the reports of the Town Officers as published in the town report.

Article 2. To transact any other business proper to come before this meeting and to discuss any article to be voted on by Australian ballot on Tuesday March 14th, 2023.

Join Zoom Meeting

<https://us02web.zoom.us/j/84780261086?pwd=Q1ZBK01vTVBUcEZlYjFadXN3ZjIYUT09>

The legal voters of the Town of Isle La Motte are hereby notified and warned to meet at the Isle La Motte School on Tuesday March 14, 2023, between the hours of 9:00 a.m. and 7:00 p.m. at which time the polls will be open for the purpose of voting by Australian ballot.

Article 1. To elect the following officers required by law:

Town Clerk (2yr.)	Town Treasurer (2 yr.)
Town Moderator (1yr.)	Constable (1yr.)
Select Board (3yr.)	Cemetery Commissioner (2yr.)
Delinquent Tax Collect (1yr.)	Cemetery Commissioner (3yr.)
Town Agent (1yr.)	Lister (3yr.)
Trustee of Public Funds (3yr.)	Grand Juror (1yr.)

Article 2. Shall the voters authorize general fund expenditures of \$324,258? This includes all Articles as approved by the Select board to meet the general expenses and liabilities of the Town for 2023. \$251,985 to be raised by taxes, and \$72,300 by non-tax revenue?

The Articles for 2023 total \$60,545 (Included in budget amount)

Article 3. Will the voters authorize applying any general fund surplus from the current fiscal year to reduce taxes in the next fiscal year?

Article 4. Shall the voters authorize highway expenditures of \$304,950? With the amount to be raised by taxes of \$224,365 and \$80,585 by non-tax revenue to be used for year-round maintenance of the Town Roads?

Article 5. Shall the voters authorize the Select Board to use \$50,000 to start digitizing all town records? The amount to be fully funded by the ARPA grant?

Article 6. Shall the voters authorize the School Board to cease operations for school purposes of the Isle La Motte School pursuant to the Champlain Islands Unified Union School District Articles of Agreement?

Article 7. Advisory Article (non-binding): Shall the voters authorize the Select Board to purchase the Isle La Motte Elementary School if offered for \$1.00?

Article 8. Shall the voters change the term of office for Town Clerk from three (3) years to one (1) year?

Article 9. Shall the voters change the term of office for the Town Treasurer from three (3) years to one (1) year?

Article 10. Shall the voters renew the Masonic Lodge #81 tax exemption for a period of five (5) years in accordance with V.S.A. 32 Section 3840?

Article 11. Shall the voters renew the Isle La Motte Volunteer Fire Department tax exemption for a period of five (5) years in accordance with V.S.A Section 3840?

Select Board



Rustam Spaulding, Chair

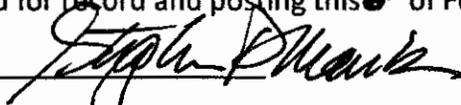


Paul Zera
(phone)



Mary Catherine Graziano

Received for record and posting this 6th of February, 2023, at the Town Office.

Attest: 

Stephen Mank, Town Clerk

Ile Lamotte is a beautiful place to live.
It is really nice when the corn is golden and
the sun set is reflecting off the corn.
There is lots of fossils in Ile Lamotte.
Aidan

NOTICES

**THE ANNUAL TOWN AND SCHOOL DISTRICT MEETING WILL BE SATURDAY MARCH 11th, 2022
AT 10:00 A.M. AT THE ISLE LA MOTTE ELEMENTARY SCHOOL/ TOWN HALL.**

Australian Ballot Voting will take place at the Isle La Motte Elementary School. The polls will be open between the hours of **9:00 am and 7:00 pm**. There will be two separate voting days:

Tuesday, March 7th, 2022 – to vote on the Champlain Island Unified Union School District Annual Budget and the Northwest Solid Waste Management District

Tuesday March 14th, 2022 – to vote on the Town Officers, Annual Budget and Articles.

Bring this Town Report to Town Meeting.

TAX BILLS

Tax bills are mailed out once a year, during the first week of July, **with two installments due on August 14, 2023 and November 20, 2023**. Tax bills are sent to the property owner. Any amounts due after November 20, 2023 will be turned over to the Delinquent Tax Collector. The tax bill provides you with all the information required by the Vt. Dept. of Taxes.

DOG LICENSES

All dogs six months or older shall be registered **on or before April 1st** of each year. A current certificate of Rabies Vaccination is required at the time of registration. Contact the Town Office for more information.

Fees for Licensing Dogs: \$13.00 Spayed/Neutered Dogs: \$9.00

Fees increase to \$17.00 & \$11.00 after April 1st

BURN PERMITS

Burn permits are required. Please contact Fire Warden Sean Peters (802) 399-9411.

ORDINANCES

Copies of all town ordinance are available at the Town Hall.

ISLE LA MOTTE VITAL STATISTICS

January 1, 2022- December 31, 2022

Births- 3

Deaths- 14

Marriages- 3

ELECTED TOWN OFFICERS

POSITION	NAME	TERM
MODERATOR	RUSTAM SPAULDING	2023
SELECT BOARD	PAUL ZERA	2023
	RUSTAM SPAULDING	2024
	MARY CATHERINE GRAZIANO	2025
TOWN CLERK	STEPHEN MANK (Appointed Oct)	2023
TOWN TREASURER	STEPHEN MANK (Appointed Oct)	2023
BOARD OF LISTERS	DEBORAH SPAULDING	2024
	MARY LABRECQUE	2025
	LOUISE KOSS	2023
CONSTABLE	LYLE ANDREWS	2023
DELINQUENT TAX COLLECTOR	MARY LABRECQUE	2023
TOWN AGENT	JAMES SENESAC SR.	2023
GRAND JUROR	JAMES SENESAC SR.	2023
CIUUSD SCHOOL BOARD OF DIRECTORS	SYLVIA JENSEN	2025
CEMETARY COMMISSION	CHRIS SMITH	2023
	JAMES SENESAC SR.	2023
	RICHARD MIDDLETON	2024
TRUSTEE OF PUBLIC FUNDS	CHESTER BROMLEY	2024
	BARBARA CALLAHAN	2025
	CATHY TUDHOPE	2023
JUSTICE OF THE PEACE	ALLEN HALL	2/2024
	SARAH PEACOCK	2/2024
	CATHY TUDHOPE	2/2024

APPOINTED TOWN OFFICERS 2022

POSITION	NAME	TERM
ROAD COMMISSIONER	SELBY TURNER	2023
SOCIAL SERVICES OFFICER	JOYCE TUCK	2023
FOREST FIRE WARDEN	SEAN PETERS	2023
HEALTH OFFICER	JAMES SENESAC JR.	2023
VT. GREEN UP CHAIR	ILMCO/PRESIDENT	2023
ANIMAL CONTROL OFFICER	DEBORAH McMAHON	2023
RECREATION DEPARTMENT CHAIR	RUTH CASEY	NO TERM
	ANNE JOBIN-PICARD	NO TERM
TREASURER ASSISTANT	MARY LABRECQUE	2023
TOWN CLERK ASSISTANT	MARY LABRECQUE	2023
NORTHWEST REGIONAL PLANNING COMMISSION	SYLVIA JENSEN	2023
NORTHWEST COMM. UNION DISTRICT	CARY SANDVIG	NO TERM
	MARY CATHERINE GRAZIANO	NO TERM
EMERGENCY MANAGEMENT DIRECTOR	PAUL ZERA	2023
SELECTBOARD CLERK	MARY LABRECQUE	2023
NORTHWEST VT. SOLID WASTE DISTRICT REP.	JOYCE TUCK	2023

My favourite place in Isle La Motte is with my Grandpa riding my bike and watching the sunset with him. I just love Isle La Motte because of its sunsets and sunrises.

-Zeei♡

Select Board Annual Report

The Select Board wants to thank Shaun Coleman from NWRP for all his hard work to develop the Town Local Hazard Mitigation Plan and have it adopted for the town.

This summer, our board passed a DECLARATION OF INCLUSION to make sure all members of our community feel safe and welcome.

As in the past, we strive to keep tax increases as low as possible. The Town was fortunate to be awarded State and Federal Grants in both 2020 and 2021 totaling \$288,800. Roadway grants of \$140,000 were used for paving and culvert work in 2022.

The town also has \$148,800 from ARPA (American Recovery Plan Act), which empowers small towns like Isle La Motte to launch bold programs by leveraging these funds. There is a deadline for deciding how these funds are used. We must commit by December, 2024. We also need to spend these funds by December, 2026.

You will find a survey with questions in the Town Report. Please remove it, fill out and return it. We need to hear from you! We want to make sure we understand your concerns, and we focus our priorities in the right areas.

There is an article in the upcoming vote, committing up to \$50,000 of the ARPA grant to digitize our Town records and upgrade our IT systems. We have identified key vendors and obtained preliminary estimates for converting the past 40 years of records. There will also be ongoing annual maintenance costs, roughly estimated to be \$5,000 a year. Digitizing our records is a safe way to protect our records; it will also offer people the ability to do land records research, look up taxes and property tax cards, and much more online from your home or office.

We also earmarked \$19,000 from the ARPA grant for repairs/operations for the new Town office/community building. This amount will cover some of our operation and maintenance costs over the next year, possibly two. We don't have a complete estimate of the future costs of maintaining and operating the building, but we currently estimate a rough rate of \$17,000 a year. We have been paying \$14,500 annually for rent, which covers us until June 30th.

There is a question on the ballot asking ILM voters to cease educational operations at the school. We are also asking the question if the Town will authorize the Select Board to buy the school back for \$1.00 in July of 2023 (the vote is non-binding -advisory only.) The CIUUSD only has three options for this campus. Sell it back to the Town for \$1.00, continue to rent it to the town (which they have no interest in doing) or they sell and keep the money.

If we own the school building, this will make the school our Town office, emergency shelter, and community building. We will be taking on both the exciting opportunities and financial responsibility that this building offers.

On a final note, the Board would like to thank Paul Zera for his service on the Select board. He has been extremely helpful on the sale of one of the LaBombard lots. (The other two lots sales are pending.) He is always available to help no matter what the job. It has been a pleasure working with him. Paul's service to the town has made all our lives better and safer. We are so grateful for the time and expertise that he has given freely to our town. His dedication to serving his community is an inspiration.

Rustam Spaulding

Paul Zera

Mary Catherine Graziano

The BEST thing about Isle La Motte is when
hunting season starts. My favorite place
is the shrine. The sunsets are so pretty.
down here and you should go visit
the shrine because it is like a beach.
That's why I like Isle La Motte - EMMA

ROAD COMMISSION REPORT 2022

To begin with I would like to acknowledge the incredible support from Rusty Spaulding for his competent leadership and support of the Highway department, Mary Catherine Graziano for her leadership in Grant administration, Paul Zera for his ever presence and advice at highway construction sites and quick response to road issues. And, not the least, to John Yartz who's many contributions to our Town's roadway maintenance and construction projects can never be fully acknowledged. Thank you all!

2022 saw the completion of several Grant projects. Significant was the paving of a portion of Main Street and West Shore Road, the major replacement of the Sucker Brook culvert at the Main Street Four Corners and 4 culverts on West Shore and New Road.

We look forward in 2023 to the replacement of 6-8 culvert crossings in the vicinity of School Street and West Shore Roads which have been identified by a recent NE Regional Planning water runoff Inventory as aging and in need of repair. These issues will be covered by Grants specifically in place to remediate problems uncovered by this Inventory. The Town will continue to make such replacements over the next 20 years. Mary Catherine Graziano, with experience in Grant writing, has offered to administrate these projects...thank you!

One final thank you goes to Steve Mank for helping to make sense of the Highway Budget presentation and more accurately represent expenditures...thanks Mary LaBrecque for sage advice as well.

Safe passage to all and please respect our speed limits.

Thank You,

Selby Turner, Road Commissioner

I'm glad that I live in Isle La Motte
because there are a lot of really nice people.
I also love the beautiful view of the lake.
I have a lot of friends that are really
nice to me. I also love all the friends around
me. — Reghan

Town Clerk Report

The Covid pandemic has created deep changes in how we interact both with each other and with state and federal agencies in operating the business of the town.

As we all emerge from the distancing and isolation of the last two years, much has changed. Our reporting to state and federal agencies has rapidly converted to digital. All vital records, elections, voter rolls, hunting and fishing licenses, pet licenses, land recording taxes, grants, and infrastructure regulations are maintained online now. Expect this trend to accelerate as more agencies convert from traditional paper to online platforms.

- VTPIE (VT Property Information Exchange) will be rolling out this spring. The Department of Taxes is implementing a new integrated system to collect the statewide education grand list and to manage the statewide education property tax system. The new solution modernizes the collection of municipal and education property tax, and is a real-time, online system that will be used by every municipality.
- The Department of Agriculture is in early exploration to establish a statewide database for rabies vaccinations reported directly from the Veterinarians providing them.

These digital efforts streamline operations and make information for you easy to access. No need to come into Town Hall to get a copy of your tax bill. You can find it anytime you need it online. And you will be able to pay online as well!

Isle La Motte is still a traditional paper-based municipality. We have a rare opportunity to join many other Vermont communities in digitizing much of our information, starting with land records and moving to meeting agendas, minutes, and other data. Through this initiative, which can be funded by the town's ARPA Grant – the State and Federal funds we have been allocated due to Covid - you will be able to obtain property data and research titles and deeds at your convenience wherever you are.

Looking back now to when I assumed the position of your Clerk and Treasurer in October, I really had no idea what an adventure this would be. The State Election in November had an impressive 72% participation. We shined through a rigorous County recount of our results. Tax season is an amazing ritual. We were able to resolve a number of delinquent taxes through creative solutions leveraging state resources along with more proactive outreach. Finally, we have substantially cleaned up and recast our financial reporting to be much more accurate on a fund basis and much easier to understand. More on this in the Treasurer Report. I am really grateful to Mary Labrecque, who has been a source of historical knowledge and a great partner with an eagerness to learn and the resolve to make things work well.

Thank you for the opportunity to work with you. It has been wonderful to meet and assist so many of you. It is a rare position when one moves from swearing in new officials one moment to checking in a deer the next! I am proud of what we have been able to accomplish in this short time. I sincerely hope we can continue to build next year on what we have started.

Stephen Mank

ANNUAL REPORT OF THE TRUSTEES OF PUBLIC FUNDS - 2022

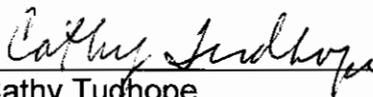
The Trustees of Public Funds began with the sale of Ministerial Lots which resulted with the initial beginning balance of \$178,184.

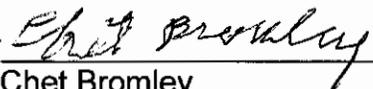
Over the years the Trustees have issued loans to various organizations and to the Town. The current loan the Town of Isle La Motte has with the Trustees of Public Funds was originally taken with Peoples United when the Town acquired the LaBombard Lots - located on Sunset View Lane. Due to the bank's high rate of interest on the original \$119,729.11 loan, the Trustees of Public Funds offered the Town a loan at a substantially lower rate, thus making it possible for the Town to pay off its loan with People United in 2012.

This Loan Agreement with the Trustees was issued at a cost saving interest rate of 3/4 of 1%, interest - which is a great saving to the taxpayers. It currently has a balance due of \$84,726.11 and is renewed every 3 years. The agreement requires the Town to make annual interest payment to the Trustees account at the United Bank, on or before the 15th of each December along with any other necessary payments as well as the Town being responsible and encouraged to sell the lots to pay down the loan.

The Trustees of Public Funds account is with the Union Bank in St. Albans, VT at .05% interest. All information regarding this account is in two notebooks the Trustees put together and are kept in a vault in the Town office. One notebook contains ONLY the bank statements for this account, and the second notebook contains all the documents pertinent to this account, i.e., loan agreements, minutes, agendas and warnings, copies of reports for Town Annual Report, etc. We encourage and welcome anyone with questions to contact the Chair of the Trustees to arrange a time to review the information in the notebooks.

Respectfully submitted,
December 31, 2022,

Chair 
Cathy Tudhope

Member 
Chet Bromley

Member 
Barbara N. Callahan

**Isle La Motte Special Trustee Account
January 1, 2022 to December 31, 2022**

Beginning Balance on January 1, 2022		67,640.22
Income		
Interest Income from Bank Account	78.78	
Interest Income from Loan to Town	897.95	
LaBombard Lot Sold	<u>35,000.00</u>	
Total Income		35,976.82
Expenses	0	
Ending balance on December 31, 2022		103,617.04

Balance Sheet on December 31, 2022

Assets

Loan to Town	84,726.11
Bank Account	103,617.04
Total Assets	188,343.15

The best thing about Isle La Motte is the resplendent sunset. Another thing I like about Isle La Motte is when it's fall. There are beautiful trees. I love Isle La Motte because of the beautiful animals. That is what I love about Isle La Motte.

JASON

2023 Lister Report

In 2018, the Town completed a full reappraisal putting us at 101.94% of fair market value. Due to sales far above their assessed value, we have fallen to 75.48% according to the State's **Common Level of Appraisal (CLA)**. Our **Coefficient of Dispersion (COD)** is now **23.37%**. This is a rapid drop from last year's CLA of 90.29% and COD of 15.45%. This is totally out of the control of the town.

We have not received an order to reappraise at this time. The following is a portion of an email from PVR a division of the Vt. Dept Of Taxes.

The preliminary results of the 2022 Equalization Study indicate that 165 of the 254 municipalities analyzed (for the Equalization Study the 6 unorganized gores in Essex County are treated as one municipality) have a Common Level of Appraisal (CLA) or Coefficient of Dispersion (COD) that fall outside of the statutory bounds and will be subject to a reappraisal order (CLA <85%, CLA>115% or COD>20%). 36 of these 165 municipalities were previously under reappraisal order, and 42 have reappraisals planned for 2023 - 2027. This leaves 123 towns in need of reappraisal work. Over the past 10 years, reappraisal contractors in Vermont have averaged 16 municipal reappraisals per year (approximately 6% of towns per year).

The Equalization Study reviews 3 years of sales data, the sales sample used for the 2022 study ranges from April 1, 2019, to March 31, 2022. The results of the study are reflective of the elevated real estate market in Vermont throughout the (and continuing) Covid-19 pandemic. This is not the only driving factor for the results of the study. Of the 165 towns eligible to receive a reappraisal order 102 municipalities have not reappraised since 2015 or earlier.

Please remember to file your HS-122 with your State of Vermont tax return. This form must be filed by April 15th and is required by the Vt. Dept. of Taxes every year. Late filings may be assessed an 8% penalty.

Please contact the listers with questions concerning your property card or your assessment. We can be reached at ilmlisters@gmail.com or by contacting the Town office @ 802-928-3434 please leave a message we will contact you.

Mary Labrecque (Chair)

Debbie Spaulding

Louise Koss

Isle LaMotte Cemetery Commission

December 31, 2022

It is with great sadness that we mourn the loss of a member of our Board, Christopher Smith. He was an important and vibrant member and we wish to extend our thoughts and sympathy to his family.

The cemeteries are funded with the yearly approval of an appropriation voted by the legal voters of the town and by the sale of plots. Since we became involved in the management of the cemetery, the town purchased adjoining property to extend the School Street cemetery. We have installed driveways, a perimeter fence, cut and trimmed surrounding trees. We have mapped out and pinned future lots. Special thanks to Mr. Fales for his research and dedication which gave us the insight to what developed into the restoration of the cemetery.

All monuments at the School Street cemetery have been examined, cleaned and repairs as needed. The cemetery is mowed and trimmed on a weekly basis during the summer months. We ask for your continued support as we continue to maintain and improve our cemeteries.

James Senesac

Richard Middleton

Town of Isle La Motte Recreation Department 2022 Annual Report

The mission of the Isle La Motte Recreation Department is to develop recreational programs to benefit people of all ages and abilities, support recreation and park activities and appoint committees to undertake various projects.

The Recreation Department is currently run by volunteers, Ruth Casey and Anne Jobin-Picard as co-chairs.

During 2022, the Veteran's Recreation Park was used by locals and tourists. The IPA (Islands Pickleball Association) scheduled daily pickleball games that brought players from around the Island towns to Isle LaMotte. Introduction to Pickleball and weekly beginner pickleball lessons were offered free of charge to Isle LaMotte residents as well as tourists and residents from surrounding island towns. Lessons were well attended with about 20 people coming out and wanting to learn how to play. Each session averaged 8-10 players. Watching players who had never played the game improve to be very competitive players after just a few short weeks was very rewarding.

In July, the Rec. Dept. partnered with the IPA to have the pickleball court professionally painted. This increased attendance in the regularly scheduled sessions. Players from Alburg, Swanton, North Hero, Grand Isle and South Hero came to play on the new court. The Rec. Dept also partnered with the IPA to put a snow fence around the pickleball court to prevent snowmobiles from crossing the court. We were informed by Vermont Recreational Surfacing & Fencing, Inc. that the tracks on a snowmobile would damage the surface.

The Rec. Dept. offered weekly yoga and zumba at the park which were also well attended.

Seniors, families and teens were seen biking, enjoying a picnic, using the playground equipment, playing baseball, soccer, basketball and pickleball. Having the Port-a-let on site made it possible to enjoy all-day activities.

The Recreation Department hopes to expand activities in 2023. Some of our goals for next year will be to continue organized pickleball play through the IPA, as well as offer pickleball instruction. We will replace deteriorated soccer goal nets, and offer yoga, zumba and line dance classes for residents and visitors of Isle LaMotte as well as interested folks from surrounding towns. The Rec. Dept. will also pursue a permanent fence around the basketball/pickleball court to protect the professionally painted surface.

Officers: Ruth Casey, Anne Jobin-Picard - Co-Chairs

Stephen Mank - Treasurer

Town Treasurer Report

You will likely notice a lot of changes in the financial presentation for this Annual Report. For the last two months, we have collaborated with NEMRC and our External Auditors to overhaul our chart of accounts and reorient our financials around the critical funds we need to maintain and report on. What you see here in the financial presentation is the result of these efforts.

All the numbers presented here have been fully audited and confirmed by RHR Smith, our external auditors.

Here are some highlights:

1. Of the total \$2.5 million we collected in taxes, \$1.9 million is taken from us for County and Education expenses.
2. The remaining \$646 thousand needs to be divided between the Roads Fund and the General Fund. That is why you will vote on each fund separately.
3. Roads are heavily financed through State Grants, many of which require matching, dedicated amounts the Town provides through taxes. The commitment of \$224 thousand to roads becomes a restricted fund that can only be used for roads.
4. The General Fund of \$430 thousand in 2022 is what we have left over for all other activities.

Collection of property taxes represents over 90% of our revenue to fund our efforts. We do not budget for a surplus in property taxes. Therefore, the only way we can generate a surplus is to underspend our budget. As you will see on Schedule 1, we generated a surplus of \$1,752 in 2022 in operations. However, we fell short by \$68 thousand in tax collections. In turn, we ran a deficit of \$60 thousand for the year.

Lastly, it is important to understand the priority of each fund. The State comes first. They take all of their money when it is due, without regard for our tax collection efforts. The Roads come second. If the Fund is short, the money must be transferred from the General Fund to replenish it. Statement C shows you where each of these funds sit as of 12/31/2022 and Statement E highlights the flow of revenues, expenditures and changes in each of these fund balances.

I believe we have delivered a fully audited, accurate snapshot of our financial status with every dollar now in the proper place and fund. You should find it much easier to track and follow. I look forward to your comments and feedback. Thank you for this opportunity to work with you. I look forward to working with you to continue to build a bright future for our Island!

Stephen Mank



Proven Expertise & Integrity

February 13, 2023

Selectboard
Town of Isle La Motte
P.O. Box 250
42 School Street Ext.
Isle La Motte, Vermont 05463

We were engaged by the Town of Isle of La Motte and have audited the financial statements of the Town of Isle La Motte, Vermont as of and for the year ended December 31, 2022. The following statements and schedules have been excerpted from the 2022 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office.

Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Schedule of Departmental Operations - General Fund	Schedule A
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule B
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule C

RHR Smith & Company

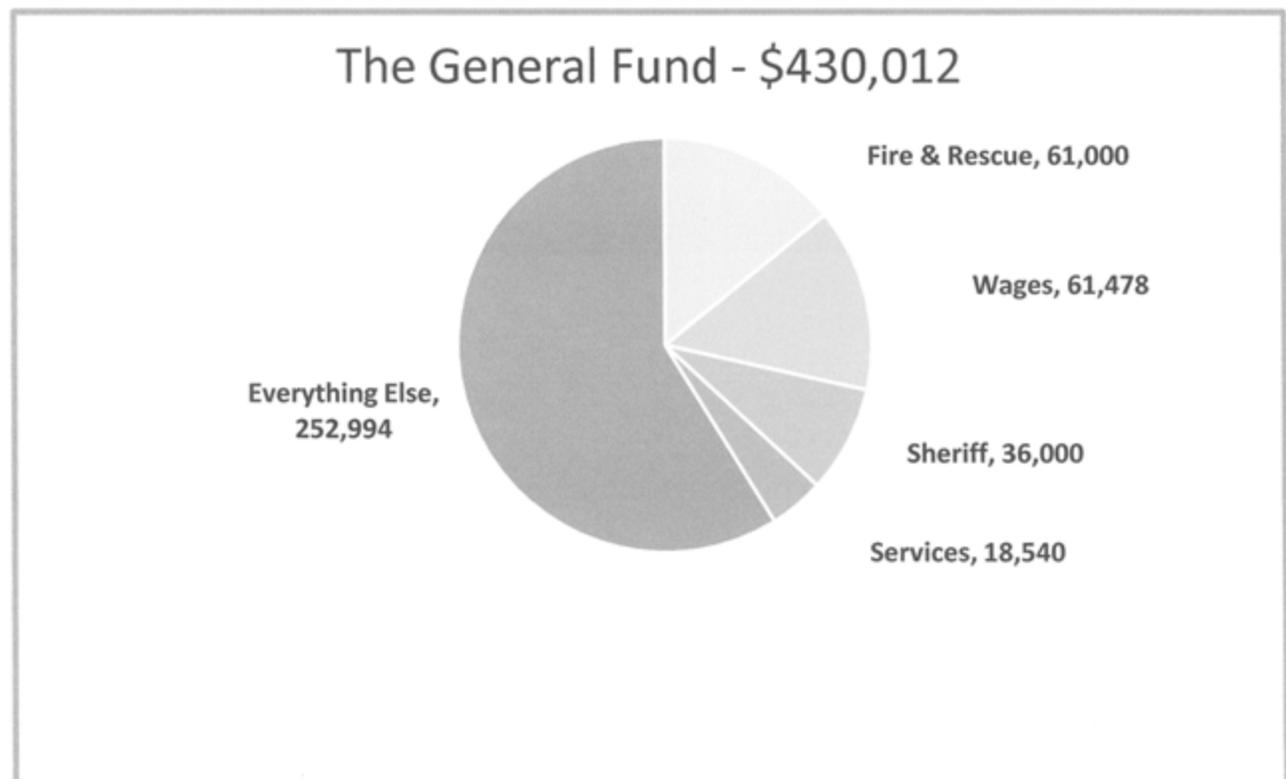
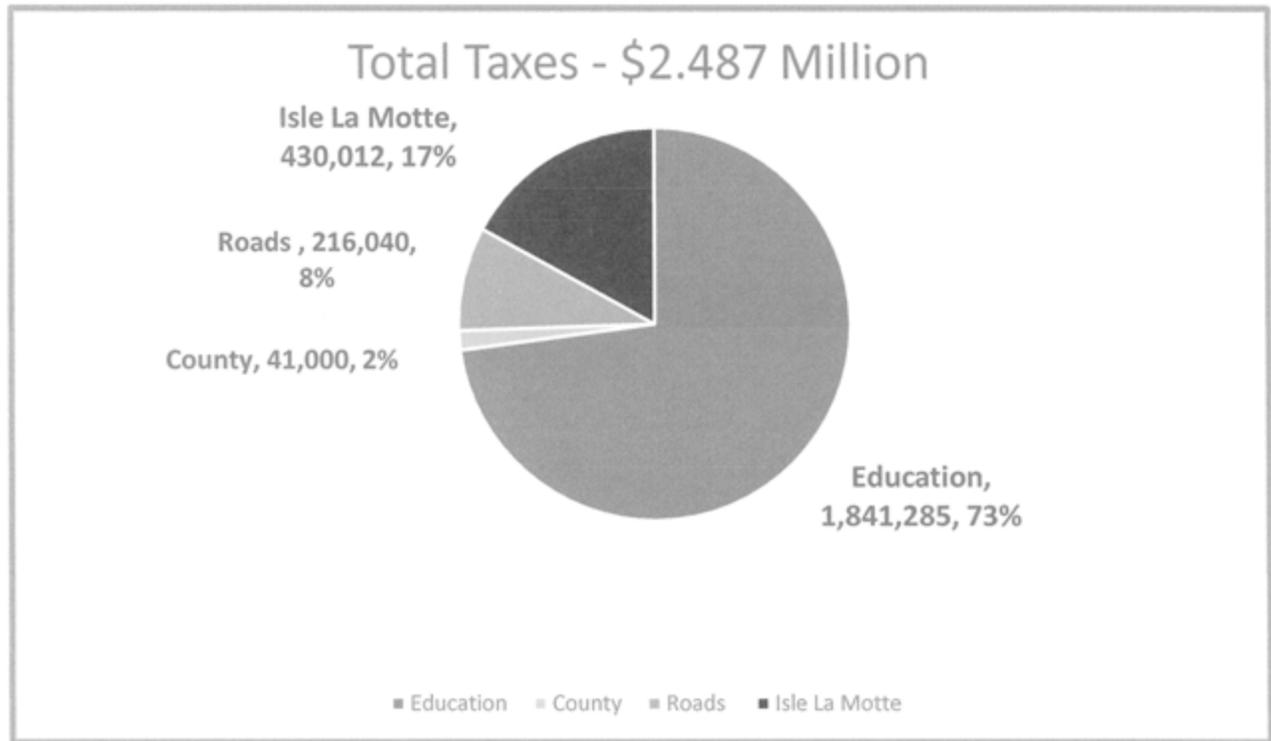
Certified Public Accountants

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

Isle La Motte 2022 Billed Grand List
 Tax Book Report
 *** GRAND TOTALS ***

	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
<hr style="border-top: 1px dashed black;"/>			
TAXABLE PARCELS	858		
ACRES	4,584.84		
LAND	50,615,300		
BUILDING	81,116,900		
REAL	131,732,200	43,908,600	87,823,600
 Add			
(+) NON-APPROVED CONTRACTS		0	54,000
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	0		
(+) EQUIPMENT	0		0
 Subtract			
(-) VETERAN	200,000	200,000	0
(-) FARM STAB	0	0	0
(-) CURRENT USE	2,681,100	214,100	2,467,000
(-) CONTRACTS	227,000	0	227,000
(-) SPECIAL EXEMP.		0	0
<hr style="border-top: 1px dashed black;"/>			
GRAND LIST	1,286,241.00	434,945.00	851,836.00
HOMESTEAD	56,808,800		
HOUSESITE	51,155,200		
LEASE	4.50		
NON-TAX COUNT	20		
NON-TAX VAL.	5,406,900		
LATE HOMESTEAD PENALTY:			925.95
 RATE NAME			
	TAX RATE	X GRAND LIST	= TOTAL RAISED
<hr style="border-top: 1px dashed black;"/>			
NONHOMESTEAD ED.	1.6237	851,296.00	1,382,249.50
HOMESTEAD ED.	1.5407	434,945.00	670,119.80
LOCAL AGREEMENT	0.0035	1,286,241.00	4,502.20
GENERAL TOWN	0.3345	1,286,241.00	430,238.25
TOTAL TAX			2,488,035.70

Isle La Motte Distribution of Property Taxes 2022



Town of Isle La Motte
Town Employee Report of Wages
01/01/2021-12/31/2021

LaBrecque, Mary	Lister	\$4,497.75
	Del. Tax Collector	\$3,844.30
	Assistant Treasurer	\$3,640.00
	Select Board Clerk	\$3,000.00
	Ballot Clerk	\$100.00
Noble, Sarah	Town Clerk	\$15,287.34
	Treasurer	\$13,554.15
	Insurance Stipend	\$3,801.49
	Select Board Clerk	\$900.00
	Trainer	\$199.60
Mank, Stephen	Town Clerk	\$3,315.46
	Town Treasurer	\$2,939.56
Spaulding, Deborah	Lister	\$842.50
Spaulding, Rustam	Select Board Chair	\$1,000.00
Graziano, Mary Catherine	Select Board	\$1,000.00
McMahon, Deborah	Animal Control Officer	\$493.75
Turner, Selby Jr.	Road Commissioner	\$4,000.00
Zera, Paul	Select Board	\$1,000.00

TOWN OF ISLE LA MOTTE, VERMONT

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1, Restated	\$ 615,659	\$ 615,659	\$ 615,659	\$ -
Resources (Inflows):				
Property taxes	2,310,923	2,310,923	2,242,578	(68,345)
Intergovernmental	15,400	15,400	15,481	81
Charges for services	23,470	23,470	18,630	(4,840)
Interest income	200	200	460	260
Other revenue	1,000	1,000	12,121	11,121
Amounts Available for Appropriation	<u>2,966,652</u>	<u>2,966,652</u>	<u>2,904,929</u>	<u>(61,723)</u>
Charges to Appropriations (Outflows):				
General government	166,992	166,992	169,083	(2,091)
Appropriations	48,542	48,542	53,192	(4,650)
Unclassified	42,584	42,584	34,091	8,493
Services	10,550	10,550	10,550	-
Education	1,841,285	1,841,285	1,841,285	-
Transfers to other funds	241,040	241,040	241,040	-
Total Charges to Appropriations	<u>2,350,993</u>	<u>2,350,993</u>	<u>2,349,241</u>	<u>1,752</u>
Budgetary Fund Balance, December 31	<u>\$ 615,659</u>	<u>\$ 615,659</u>	<u>\$ 555,688</u>	<u>\$ (59,971)</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT C

TOWN OF ISLE LA MOTTE, VERMONT

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	Highway Fund	Permanent Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,199,358	\$ -	\$ 103,617	\$ 85	\$ 1,303,060
Accounts receivable (net of allowance for uncollectibles):					
Delinquent taxes receivable	73,671	-	-	-	73,671
Other	11,158	132,102	-	-	143,260
Loan receivable	-	-	113,627	-	113,627
Prepaid items	7,425	-	-	-	7,425
Due from other funds	107,968	-	-	163,722	271,690
TOTAL ASSETS	\$ 1,399,580	\$ 132,102	\$ 217,244	\$ 163,807	\$ 1,912,733
LIABILITIES					
Accounts payable	\$ 200	\$ -	\$ -	\$ -	\$ 200
Accrued expenses	1,183	-	-	-	1,183
Due to other governments	566,976	-	-	-	566,976
Due to other funds	163,722	105,665	-	2,303	271,690
TOTAL LIABILITIES	732,081	105,665	-	2,303	840,049
DEFERRED INFLOWS OF RESOURCES					
Prepaid taxes	53,292	-	-	-	53,292
Deferred property tax	58,519	-	-	-	58,519
TOTAL DEFERRED INFLOWS OF RESOURCES	111,811	-	-	-	111,811
FUND BALANCES					
Nonspendable	7,425	-	-	-	7,425
Restricted	418,640	26,437	217,244	163,807	826,128
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	129,623	-	-	(2,303)	127,320
TOTAL FUND BALANCES	555,688	26,437	217,244	161,504	960,873
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,399,580	\$ 132,102	\$ 217,244	\$ 163,807	\$ 1,912,733

See accompanying independent auditor's report and notes to financial statements.

STATEMENT E

TOWN OF ISLE LA MOTTE, VERMONT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Highway Fund	Permanent Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property	\$ 2,242,578	\$ -	\$ -	\$ -	\$ 2,242,578
Intergovernmental	15,481	195,496	-	74,468	285,445
Charges for services	18,630	-	-	3,392	22,022
Interest income	460	-	87	-	547
Miscellaneous	12,121	-	2,686	8,389	23,196
TOTAL REVENUES	2,289,270	195,496	2,773	86,249	2,573,788
EXPENDITURES					
Current:					
General government	169,083	-	-	-	169,083
Appropriations	53,192	-	-	-	53,192
Unclassified	34,091	-	-	9,352	43,443
Highway	-	444,788	-	-	444,788
Services	10,550	-	-	-	10,550
Education	1,841,285	-	-	-	1,841,285
Debt service:					
Principal	-	9,000	-	-	9,000
Interest	-	470	-	-	470
TOTAL EXPENDITURES	2,108,201	454,258	-	9,352	2,571,811
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	181,069	(258,762)	2,773	76,897	1,977
OTHER FINANCING SOURCES (USES)					
Transfers in	-	241,040	-	-	241,040
Transfers (out)	(241,040)	-	-	-	(241,040)
TOTAL OTHER FINANCING SOURCES (USES)	(241,040)	241,040	-	-	-
NET CHANGE IN FUND BALANCES	(59,971)	(17,722)	2,773	76,897	1,977
FUND BALANCES - JANUARY 1, RESTATED	615,659	44,159	214,471	84,607	958,896
FUND BALANCES - DECEMBER 31	\$ 555,688	\$ 26,437	\$ 217,244	\$ 161,504	\$ 960,873

See accompanying independent auditor's report and notes to financial statements.

The best thing about Isle La Motte
is my house. The sunset is nice
and cool looking out on my
porch. I have 3 acres on Isle La Motte
and its good land for hunting. Also,
it has wine grapes right next to
the house for wine. -Patrick

2023 Proposed Isle La Motte Budget

Based on Audited Numbers as of 12/31/2022

2022 Actuals vs Budget - 2023 Budget				
Account	2022 Budget	2022 Actual	% of Budget	2023 BUDGET
GENERAL FUNDS NON-TAX REVENUES				
01-010.01 Recording Fees	8,000	8,040	101%	8,000
01-010.02 Copy\Fax Fees	1,500	1,761	117%	1,900
01-010.03 Title Search	200	350	175%	300
01-010.04 Del. Tax Coll. Commission	9,000	7,417	82%	5,500
01-010.08 Delinquent Tax Interest	9,000	9,769	109%	8,500
01-010.12 Interest Income	200	460	230%	500
01-010.14 Licenses	1,000	1,179	118%	1,200
01-010.16 Rent of Town Lands	0	1,750		1,750
01-010.18 St Edmund Society Donatio	1,000	1,000	100%	1,000
01-010.22 State Hold Harmless Pymt.	8,900	9,267	104%	9,300
01-010.27 PILOT	2,500	2,523	101%	2,500
01-010.29 Permits	250	255	102%	250
01-010.30 Civil Fines	300	0	0%	200
01-010.97 State Prop tax Adjustment	4,000	3,691	92%	4,000
ARPA Grant Allocation to new Town Hall				19,000
01-010.98 Non-tax Gen. Rev. Surplus	0	0		
01-010.99 Misc Revenues	0	376		
TOTAL GENERAL FUND NON-TAX REVENUE	45,850	47,838	104%	63,900
01-1 ADMINISTRATION				
01-101.00 Insurance	878	2,683	306%	6,850
01-102.00 County Taxes	41,847	40,399	97%	41,858
01-104.00 Legal Fees	4,000	4,000	100%	4,000
Property Sale Closing Costs		2,586		5,200
01-105.00 Voting Supplies	100	115	115%	100
01-105.05 Dues	1,600	1,725	108%	1,800
01-106.00 BCA/Election workers	400	100	25%	300
01-107.00 Del Tax Commissions	5,000	3,844	77%	3,000
01-107.01 Tax abatement- principal	300	816	272%	600
01-107.02 Tax abatement- interest	70	141	201%	100
01-107.03 Tax abatement- penalty	25	45	180%	50
01-108.00 Land Record Preservation	1,500	860	57%	1,000
01-109.00 Telephone\Fax\Internet	600	871	145%	900
01-110.00 Salary Clerk	18,628	18,603	100%	18,700
01-110.05 Office Assistant	14,144	7,920	56%	19,656
01-111.03 Selectboard Salaries	3,000	3,000	100%	3,000
01-111.04 Cemetery Commissioner Pay	990	990	100%	990
01-111.05 FICA/MEDI Employer	5,000	5,104	102%	5,500
01-111.06 Town Hall Custodian Wages	0	0		7,488
01-111.07 Clerk of the Board wages	3,000	3,900	130%	3,900
01-112.00 Salary Treasurer	16,516	16,494	100%	16,600
01-113.00 Officers Expenses/Mileage	900	1,010	112%	1,100
01-114.00 Supplies\Postage	4,900	5,242	107%	4,400
01-115.00 Equip. Rental\Purchase	2,900	3,329	115%	3,500
01-116.00 Computer\Maintenance	6,000	6,056	101%	8,200
01-117.00 Town Report	600	615	103%	1,550
01-118.00 Animal Control/Constable	500	91	18%	5000
01-120.00 Bank Service Charges	150	130	87%	150

2023 Proposed Isle La Motte Budget

Based on Audited Numbers as of 12/31/2022

Account	2022 Budget	2022 Actual	% of Budget	2023 BUDGET
01-120.01 Interest Expenditure	898	898	100%	450
01-121.00 Health\Dental	3,800	3,025	80%	
01-122.00 Retirement Account	1,764	1,583	90%	
01-123.00 Website	495	495	100%	495
01-124.00 Advertising	750	1,088	145%	1,200
01-125.00 Training	200	60	30%	1,750
TOTAL ADMINISTRATIVE EXPENSES	141,455	137,818	97%	169,387
01-2 SOLID WASTE				
01-203.00 Northwest Solid Waste Dis	537	537	100%	586
01-204.00 Meeting Mileage Reimb.	150	0		150
TOTAL SOLID WASTE EXPENSES	687	537	78%	736
01-3 TOWN HALL EXPENSES				
01-301.00 Custodial\Trash Removal	900	410	46%	700
01-302.00 Fuel	500	0	0%	2,300
01-303.00 Electricity	900	1,031	115%	600
Service Contracts -Water & Heating				2,400
Lawn and Outdoor Maintenance				900
Sidewalk Cleaning				500
01-304.00 Renovations	0	0		
01-305.00 Repairs\Maintenance	500	340	68%	
01-306.00 Supplies	650	825	127%	900
01-307.00 CIUUSD Lease	14,500	14,500	100%	-
TOTAL TOWN HALL EXPENSES	17,950	17,106	95%	8,300
01-4 APPROPRIATIONS				
01-401.00 Cemeteries	4,000	4,000	100%	6,000
01-403.00 Fire\Rescue	42,000	42,000	100%	43,000
01-404.00 UVM Home Health & Hospice	2,500	2,500	100%	2500
01-407.00 Vt. Independent Living	295	295	100%	295
01-410.00 LCI Economic Dev. Corp.	500	500	100%	500
01-411.00 American Red Cross	350	350	100%	350
01-412.00 Northwest Regional Planni	547	547	100%	550
01-414.00 GI County Restorative Jus	250	250	100%	250
01-415.00 Vt. Green-Up	50	50	100%	50
01-418.00 N W Counseling & Support	700	700	100%	700
01-419.00 Voices Against Violence	1,000	1,000	100%	1000
01-421.00 NW Unit Special Investiga	1,500	1,500	100%	1500
01-429.00 Friends N Lk Champlain	1,000	1,000	100%	1000
01-430.00 VACD	100	100	100%	100
01-431.00 Island Arts	1,500	1,500	100%	1500
01-434.00 AGE WELL	1,000	1,000	100%	1000
01-435.00 VT Family Network	250	250	100%	250
TOTAL APPROPRIATIONS	57,542	57,542	100%	60,545
01-7 OTHER				
01-702.00 Land Purchase	0	0		
01-716.00 Special Events	350	0	0%	350
TOTAL OTHER EXPENSES	350	0	0%	350

2023 Proposed Isle La Motte Budget

Based on Audited Numbers as of 12/31/2022

Account	2022 Budget	2022 Actual	% of Budget	2023 BUDGET
01-8 SERVICES				
01-801.00 Cemeteries	4,000	4,000	100%	4,000
01-703.00 Rec Site/Mowing	5,000	4,890	98%	5,400
01-803.00 Alburgh/Fire Rescue	6,500	6,500	100%	18,000
01-704.00 G.I. Sheriff Contract	36,634	28,601	78%	36,000
01-804.00 VT State Police	50	50	100%	50
External Auditors	7,750	8,050	104%	9,000
01-999.99 Transfer to other funds	0	0		
TOTAL SERVICES EXPENSES	59,934	52,091	87%	72,450
02-0 RECREATION REVENUE				
02-010.01 Rec Dept Events Revenue	4,500	332	7%	500
02-010.02 Rec Dept Grants & Donatio		0		2600
TOTAL RECREATION REVENUE	4,500	332	7%	3,100
02-1 RECREATION EXPENSE				
02-101.00 Recreation Events Expense	0	13		
02-101.03 Rec Park Upgrades & Maint	3,500	1,920	55%	2,600
TOTAL RECREATION EXPENSE	3,500	1,933	55%	2,600
03-0 HIGHWAY REVENUE				
03-010.00 State Aid to Highways	48,000	56,224	117%	48,000
03-010.01 VT Highway Grants	0	135,302		
Local Match through Taxes	216,040	216,040		224,365
Anticipated Highway Grants	0	0		32,500
03-010.98 Highway Budget Surplus	29,860	0	0%	85
03-011.00 Federal Highway Grant	0	0		
03-012.00 HIGHWAY RESERVE	17,000	0	0%	-
03-999.99 Transfer from General Fun	0	0		
TOTAL HIGHWAY REVENUES	310,900	407,566	131%	304,950
03-5 WINTER ROADS				
03-501.00 Snow removal	180,000	183,150	102%	183,500
03-502.00 Salt and sand	30,000	17,206	57%	25,000
03-505.00 Interest on Loan - Salt Shed	1,100	470	43%	500
03-506.00 Loan Re-payment - Salt Shed	9,000	9,000	100%	9,000
TOTAL WINTER ROADS EXPENSES	220,100	209,826	95%	218,000
03-6 SUMMER ROADS				
03-601.00 Paving/Blacktop	5,000	153,505	3070%	5,000
03-602.00 Gravel and Stone	7,000	12,682	181%	10,000
03-603.00 Pot Hole Repair	1,500	1,947	130%	2,000
03-604.00 Ditching & Culverts	4,000	15,976	399%	5,000
03-605.00 Erosion Control	0	134		200
03-606.00 Mowing Roadsides	8,000	7,750	97%	8,000
03-607.00 Grading	6,000	4,245	71%	5,000
03-608.00 Equipment Rental/Purchase	0	5,175		100
03-609.00 Highways Striping & Signage	7,000	0	0%	500
03-611.00 Grant Projects	34,000	620	2%	39,100
03-612.00 Tree/Brush Removal	5,000	1,125	23%	4,500
03-613.00 Engineering	500	0	0%	500

2023 Proposed Isle La Motte Budget

Based on Audited Numbers as of 12/31/2022

Account	2022 Budget	2022 Actual	% of Budget	2023 BUDGET
03-614.00 Road Commissioner wages	4,000	4,000	100%	4,000
03-615.00 Misc Road Exp/Street Ligh	1,200	1,413	118%	1,550
03-616.00 Misc Road Labor	2,000	0	0%	1,000
03-617.00 REI EXPENSE	740	500	68%	500
TOTAL SUMMER ROAD EXPENSES	85,940	209,072	243%	86,950
SUBOTAL HIGHWAY EXPENSES	306,040	418,898		304,950
NET HIGHWAY FUNDS	4,860	-11,332		0
LISTER REVENUE				
04-010.25 Parcel Maintenance Revenu	8,400	8,389	100%	8400
04-010.26 Lister Education Revenue	0	0		
TOTAL LISTER REVENUE	8,400	8,389	100%	8,400
LISTER EXPENSES				
04-101.00 Lister Postage & Supplies	100	0	0%	150
04-102.00 Computer/ Software/IT	1,500	545	36%	1,500
04-103.00 Tax Mapping	2,000	1,475	74%	2,000
04-104.00 Lister Mileage	200	0	0%	200
04-105.00 Lister Media Warnings	300	224	75%	300
04-106.00 Lister Training	400	50	13%	400
04-111.02 Board of Lister Wages	3,500	5,340	153%	5,340
TOTAL LISTER EXPENSES	8,000	7,634	95%	9,890
06-010.01 RECORD PRESERVATION FUND	1,660	3,060	184%	3,000
07-010.01 ARPA FEDERAL GRANT	74,433	74,738	100%	
08-010.01 LISTER REVALUATION FUND	2,303	-	0%	760



ISLE LA MOTTE VOL. FIRE CO. INC.

PO BOX 125
2241 MAIN ST
ISLE LA MOTTE, VT 05463

2022 CHIEFS REPORT

2022 seems to be the year of rising costs and supply chain shortages which is affecting nearly every aspect of the department; fire gear and equipment, truck parts, building materials, etc., etc., are all coming at a premium and take 2-4 times longer to get. For this reason we put together a fund drive to cover roofing repairs so we didn't have to pass the expense and it was very successful! I want to thank everyone that contributed and please know that we will stretch every dollar as far as possible!

In last year's report I mentioned our Tanker going to Albany NY for service, maintenance and repairs. The final repair bill was hefty (about \$50,000!) and it took almost 4 months to get the truck back, however, the repairs should provide us with many more years of reliable service. It sure beats the alternative of \$600,000 for a replacement truck!

Although we were able to shift some funds to cover other expenses, rising heating costs are affecting everyone, IVFC included. Due to this, we need to ask for an additional \$1000 to help cover heating fuel for the station. We are all feeling this and I truly wish we didn't have to pass this expense along.

Please consider joining IVFC! There is so much more to the department than just being a firefighter, reach out to any of us and we would be happy to show you what being a member of IVFC is like. I have to thank all the members and families of the IVFC for their dedication to the community. Without your support our service is not possible!
Stay safe, have a great year, and remember, the best way to stop a fire is to prevent it from starting!

Sincerely,

Bill Johnson

Bill Johnson, Chief IVFC
bill15kv@gmail.com
802-777-3169 mobile

Department Members:

Bill Johnson, Chief
Dan Rainville, Asst. Chief
Nathan Miller, 2nd Asst. Chief
Bruce Noble, Captain
Joel English
James Paquette
Wade Lockerby
Paul Zera
Ryan Duprat
Sean Peters

Board Members:

Lisa Marie Procaccini, President
Doug Rondeau, Vice President
Robin Veszpremy, Treasurer
Ryan Duprat, Clerk
Steve Foley
Bruce Noble

Code	Category	Budget		Actuals	
		1/1/2021 12/31/2021	YTD	1/1/2022 12/31/2022	YTD
100	Building & Grounds				
101	Normal Maintenance	\$ 400.00	\$ 150.51	\$ 400.00	\$ 25.00
102	Fuel Oil (Rowley)	\$ 2,000.00	\$ 1,651.75	\$ 2,000.00	\$ 3,207.11
103	Electricity	\$ 800.00	\$ 455.32	\$ 800.00	\$ 742.33
104	Outside Grounds	\$ 400.00	\$ 1,554.00	\$ 400.00	
105	Major Building Repairs	\$ 4,000.00		\$ 4,000.00	\$ 168.98
106	Station Equipment		\$ 5,384.00		\$ 2,202.00
	Sub Total	\$ 7,600.00	\$ 9,195.58	\$ 7,600.00	\$ 6,345.42
200	Fire Vehicles				
201	Normal Maintenance	\$ 2,000.00	\$ 1,904.61	\$ 2,000.00	\$ 2,634.27
202	Gas & Diesel (vallee)	\$ 1,500.00	\$ 775.48	\$ 1,500.00	\$ 817.82
203	Major Repairs	\$ 2,000.00	\$ 15,009.64	\$ 2,000.00	\$ 23,406.72
204	Fire Equipment	\$ 2,000.00	\$ 367.28	\$ 2,000.00	\$ 2,680.41
205	New Equipment	\$ 5,000.00	\$ 765.00	\$ 5,000.00	
	Sub Total	\$ 12,500.00	\$ 18,822.01	\$ 12,500.00	\$ 29,539.22
300	Communications				
301	Telephone Bill/cell	\$ 150.00		\$ 150.00	
302	Radio Maintenance	\$ 300.00		\$ 300.00	\$ 296.00
303	New Equipment	\$ 2,000.00	\$ 127.95	\$ 2,000.00	
304	911 Dispatch Service GIGMA	\$ 1,000.00		\$ 1,000.00	\$ 996.75
305	GICMAA Radio	\$ 2,200.00	\$ 684.00	\$ 2,200.00	
	Sub Total	\$ 5,650.00	\$ 811.95	\$ 5,650.00	\$ 1,292.75
400	Training & Prevention				
401	Company Dues	\$ 300.00	\$ 200.00	\$ 300.00	\$ 214.00
403	Training	\$ 1,000.00		\$ 1,000.00	\$ 250.00
404	Fire Prevention	\$ 200.00		\$ 200.00	
	Sub Total	\$ 1,500.00	\$ 200.00	\$ 1,500.00	\$ 464.00
600	Fire & Rescue Equipment				
601	Normal Maintenance	\$ 500.00	\$ 138.86	\$ 500.00	
602	Safety Clothing	\$ 2,000.00	\$ 2,385.00	\$ 2,000.00	\$ 2,420.80
603	Rescue Supplies	\$ 1,000.00	\$ 1,284.84	\$ 1,000.00	\$ 875.37
604	Personal Safety Equipment	\$ 2,000.00	\$ 557.76	\$ 2,000.00	\$ 352.80
	Sub Total	\$ 5,500.00	\$ 4,227.60	\$ 5,500.00	\$ 3,648.97
700	Administrative				
701	Office Supplies	\$ 250.00	\$ 146.77	\$ 250.00	\$ 91.88
702	Insurance	\$ 7,000.00	\$ 8,939.00	\$ 9,000.00	\$ 5,152.00
703	Parade		\$ 236.88		\$ 109.99
704	Shirts		\$ 797.11		
	Awards				\$ 658.59
	Sub Total	\$ 7,250.00	\$ 10,119.76	\$ 9,250.00	\$ 6,012.46
	TOTAL	\$ 40,000.00	\$ 43,376.90	\$ 42,000.00	\$ 47,302.82



GRAND ISLE COUNTY SHERIFF'S DEPARTMENT

Sheriff Ray Allen 10 Island Circle, Grand Isle, VT 05458 Office: 802-372-4482
 Fax: 802-372-5771

I respectfully submit the following data of law enforcement services provided by the Grand Isle County Sheriff's Department in Fiscal Year 2022. Our goal is to improve the quality of life for the residents and guests of Grand Isle County by providing community service while upholding the laws of the State of Vermont and the statutory responsibilities of the Office of Sheriff. We make every effort to build upon the trust and support the residents of Grand Isle County have placed upon us by building sincere networks in our community while offering high-quality, cost-effective law enforcement services.

In Fiscal Year 2022, the Sheriff's Department responded to 1735 calls for service. These incidents are broken down into the eight (8) categories below along with the percentage of calls for service in each group by fiscal year.

FY22	FY21	FY20	FY19	FY18	INCIDENT CATEGORIES
32%	33%	32%	36%	38%	Agency Assists, Citizen Assists, Welfare Checks, VIN Inspections
35%	34%	30%	29%	26%	Suspicious Activity, Motor Vehicle Complaints, Directed Patrols, Alarms, Property Checks, Unsecure Premise, Search Warrants, Public Speaking
12%	12%	14%	10%	10%	Citizen Dispute, Trespassing, Threatening, Noise Disturbance, Animal Problem, Threatening, Firework Complaints
8%	8%	9%	10%	11%	Alcohol, Crashes, DUI, Drugs, C&N, Traffic Hazard, Driving License Suspended,
7%	6%	9%	8%	10%	Assaults, Domestic Disputes, Sex Offenses, Restraining Order Violations, Juvenile Problems, Disorderly Conduct, Stalking,
3%	4%	3%	3%	3%	Fraud, Embezzlement, Forgery, Theft, Burglary, Larceny, Bad Checks,
2%	2%	2%	3%	1%	911 Hang-ups, Missing Persons, Marine Incidents
1%	1%	1%	1%	1%	Littering (needles), Lost/Found Property, Recovery of Stolen Property

The most visible role of the Grand Isle County Sheriff's Department is the patrol division. Pro-active patrol is the first step for countless investigations involving illegal activity. Deputies not answering calls for service are pro-actively enforcing motor vehicle laws to intercept criminal activity while deterring serious traffic crashes through the enforcement of laws involving impaired driving, distracted driving, speeding and passenger safety laws. Deputies are also active within the community and in the schools teaching awareness of current public safety issues within our county. In FY2022, the Sheriff's Department pro-active approach to law enforcement documented 1940 traffic stops. **Grand Isle County has not had a traffic fatality since November 2017.**

FY2022 has been a challenging year due to the shortage of law enforcement nationwide to include the GICSD. GICSD also experienced support staff turnover due to retirement and staff relocation.

Please contact me directly with any comments, concerns, questions, or suggestions related to Grand Isle County Sheriff's Department.

Ray C. Allen
 Sheriff



GRAND ISLE COUNTY SHERIFF'S DEPARTMENT

Sheriff Ray Allen 10 Island Circle, Grand Isle, VT 05458 Office: 802-372-4482
 Fax: 802-372-5771

INCIDENTS 07/01/2021 - 06/30/2022	ISLE LA MOTTE
911 Hangup	1
Agency Assist	12
Background Investigation	1
Citizen Assist	7
Citizen Dispute	8
Condition of Release Violation	1
Crash-Property	6
Custodial Dispute	1
Death Investigation	1
Directed Patrol	106
Domestic Abuse Order Violation	8
False Alarm	1
Family Disturbance	1
Fingerprints	1
Fireworks	1
Found Property	2
Fraud	1
Juvenile Problem	3
Noise Disturbance	1
Non-sufficient Funds Check	1
Phone Problem/Harassment	1
Service APO	3
Suspicious Person/Circumstance	10
Theft	3
Threatening	4
Traffic Stop	31
Trespassing	3
Vandalism	2
VIN Inspection	3
Welfare/Suicide Check	3
Total Incidents	227

11% of all County calls for service FY2022

STATE OF VERMONT
DEPARTMENT OF PUBLIC SAFETY
VERMONT STATE POLICE



St. Albans Field Station
140 Fisher Pond Rd
St. Albans, VT 05478

January 3rd, 2023

On behalf of the Vermont State Police, St. Albans Barracks, we are providing our 2022 Annual Report. This report will provide you information regarding current staffing issues and detail the specialty services provided by the Troopers assigned to the St. Albans Barracks.

Mission Statement

The mission of the Vermont State Police is to individually and collectively serve and protect by providing the highest quality of professional law enforcement services. The mission of the Troopers assigned to the St Albans Barracks is to protect the citizens of Franklin and Grand Isle Counties. By working together, we can educate, empower and foster trust within our community. We will strive to reduce crime and enforce the laws of our roadways through criminal investigations and aggressive motor vehicle enforcement.

Specialty Services Provided by Troopers assigned to the St Albans Barracks

In addition to their field primary responsibilities, many of the troopers assigned to the St Albans Barracks are members of special response teams that provide expert response capabilities in a variety of areas to address critical needs throughout Vermont.

The breakdown of these responses is as follows:

- 1 Trooper – Drug Recognition Expert (DRE)
- 4 Troopers – on the Tactical Services Unit (TSU)
- 6 Troopers – on the Critical Action Team (CAT)
- 1 Trooper – on the Search and Rescue Team (SAR)
- 1 Trooper – on the Bomb Squad (EOD)
- 3 Troopers – on the CLAN lab team
- 2 Troopers – on the Crash Reconstruction Team (CRT)
- 1 Trooper – on the Crisis Negotiation Unit (CNU)

“Your Safety Is Our Business”

Annual Crime Statistics for the St. Albans Barracks:

Total Cases: 5556

Total Arrests: 353

Total Tickets Issued: 454

Total Warnings Issued: 1163

Fatal Accidents: 8

Total Burglaries Investigated: 37

Total DUP's: 81

Local Community Report: Isle Lamotte

Total Cases: 57

Total Arrests: 4

Total DUP's: 2

Total Accidents – Property Damage: 1

Total Accidents – Injury: 0

Total Vandalisms: 0

Total Alarms: 3

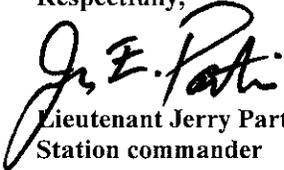
Total Burglaries: 0

Total Tickets: 2

Total Warnings: 0

We will continue to make our communities safer through enforcement, directed patrols, outreach and community programs. It is our privilege to serve the citizens of this community. Together, we will get through these challenging times.

Respectfully,


Lieutenant Jerry Partin
Station commander

I'm glad I live on Isle La Motte
because you can hunt, fish and swim.
The best thing about Isle La Motte is
the sunsets and hikes. My favorite place is
the shrine. If you go to one of the quarries
at Isle La Motte it has a beautiful view.
Dillon

Local Health Office Annual Report 2022

Twelve Local Health Offices around the state are your community connection with the Vermont Department of Health. Your district office is at the address and phone number above. We provide essential services and resources to towns in Franklin and Grand Isle Counties in order to protect and promote the health and well-being of people in Vermont. For example, in the past year and beyond, St. Albans Local Health Office:

Protected communities from COVID-19: Since the pandemic began three years ago our doors have remained open, and we've been able to serve communities thanks to individuals, families, schools, businesses, first responders, and countless others that worked with us to meet the needs of local towns. We provided vaccine, testing, and information, along with other key public health services.

Worked to prevent and control the spread of disease: In collaboration with community partners, since COVID-19 response efforts began, we hosted over 75 COVID-19 vaccination clinics and provided over 10,100 COVID-19 doses. Since August 2021, all local health offices have also documented and helped manage 8,125 COVID-19-related situations, including 1,271 COVID-19 outbreaks.

Ensured local preparedness for future emergencies: We worked with partners like schools, hospitals, and emergency personnel to ensure effective pandemic response and support preparedness to distribute medicine, supplies, and information during public health emergencies. This year, we responded to the emergence of human monkeypox virus by sharing information and providing vaccine to community members. As of November 15, 2022, 12 hMPXV vaccine doses have been administered.

Stayed attentive to people and communities most underserved: We provided services and resources to people who are more likely to experience adverse health outcomes due to health inequities. For example, we provided vaccine at schools without access, shelters, meal, and food distribution sites, farms, and more.

Collaborated with Town Health Officers around environmental health: To help Vermonters better understand the relationship between their environment and their health, we collaborated with towns and other local partners. Find information about environmental health including lead, cyanobacteria (blue-green algae), food safety, drinking water, climate change, healthy homes, healthy schools, and more at www.healthvermont.gov/environment.

Provided WIC services and resources to families and children: Provided WIC nutrition education and support to 1,740 individuals between July 1, 2021 and June 31, 2022, while enabling them to save on groceries so they can have more to spend on other things their family needs. WIC also empowers families with breastfeeding/chestfeeding support and provides referrals to other health and nutrition services. Learn more at www.healthvermont.gov/wic.

Supported student health and youth empowerment: According to the Vermont Youth Risk Behavior Survey, only 54% percent of students in Franklin County and 55% in Grand Isle County agree or strongly agree that they "believe they matter to people in their community." Regionally, efforts like mentoring and after-school enrichment programs help to ensure youth feel valued and included.

Promoted health in all policies: Health is not just individual behaviors and access to care, it's also housing, transportation, food access, education, natural resources, and other social determinants of health. We worked with towns, schools, worksites, healthcare providers, and other community organizations to establish plans, policies, and programming that improve health and wellness. To achieve health, we must continue to work together to improve opportunities for health across all sectors and periods of our lives.



Grand Isle County Mentoring Program

Box 31
South Hero, VT 05486
233-5846
gicmentoring@gmail.com

Annual Report 2022

Grand Isle County Mentoring is a school-based mentoring program, currently in its 14th year of matching community children with adults who have similar interests. They meet once a week for one hour in the school at a mutually convenient time and develop a relationship. During their time together, they participate in many activities on the school grounds, including games, arts and crafts, cooking and conversation. Research finds that mentoring has a powerful effect on the lives of young people and is strongly linked with improved academic, social and economic prospects. Both mentors and mentees feel more connected to their communities.

In addition to the weekly meetings and annual mentor training opportunities, the program typically hosts other events such as Game Night with dinner for our mentoring pairs, a trip to ECHO Science Center in March, and a large family gathering in June to celebrate the end of the school year.

This past June's gathering was special as it was the first time since 2020 that the program was finally able to gather as a group post pandemic. The families appreciated a pizza dinner and games provided at Knights Point State Park. The children shared their appreciation for their mentors in heartwarming speeches. One of our brave Grand Isle mentees stated, "my mentor helps me feel calm, she is always there for me and we really like hanging out together."

We are so proud that our program continued to thrive despite the challenges of the worldwide pandemic. We are seeing that folks in the community are ready to start volunteering again and mentoring is a priority. We have active matches in all 4 island schools with at least 10 new pairs that have either started Fall 2022 or plan to start January 2023. We invite all community members to become involved in our program by giving your time by becoming a mentor or supporting a pair by donating financially. If you have a child in your family who attends a Grand Isle County school that could benefit from a mentor, reach out to our coordinator and see if we may have a match.

Grand Isle County Mentoring employs one program coordinator who is supported by a Board of Directors and a School Advisory Committee. We are partially funded through grants from both the United Way and Mentor Vermont, who ensures we operate utilizing best practices. We are thankful to all of our partnerships, mentors, school staff and community members that make this program possible.

Liese Reagan, Mentoring Coordinator
802 233 5846 gicmentoring@gmail.com

Lake Champlain Islands Economic Development Corporation

Prepared for the towns of Grand Isle County

LCIEDC Overview for FY 2022

October 1, 2021, through September 30, 2022

The Lake Champlain Island Economic Development Corporation is a non-profit entity dedicated to supporting business, economic growth, and a strong community in Grand Isle County.

As one of twelve Regional Development Corporations in the state of Vermont, we work with a wide range of partners and organizations to create a one-stop shop for community and business needs in our region. Our services include:

- Helping businesses navigate grants, incentives, rebates, and workforce training opportunities.
- Serving as a voice and advocate for the business community in media and the legislature.
- Providing administrative support for Community Development Block Grants.
- Visiting businesses in the field to gather common challenges and opportunities.
- Promoting economic activity through our website, email campaigns, print, and other digital media.
- Referring businesses to partner organizations around the state.

This past fiscal year at the LCIEDC featured the following highlights

- Over fifty site visits of new and established businesses
- The expansion of the Champlain Islands website to include more business resources and a dedicated space for regional information.
- Securing a \$99,700 grant for the town of South Hero to study and plan for improved pedestrian routes and facilities.
- Awarding \$15,000 in mini-grants to The Red Hammer Workshop, Victoria's Café, Wind Visuals, Lola's Latin Café, and the Champlain Islands Candy Lab
- Connecting Grand Isle County businesses with technical assistance through the Community Navigator Pilot Program
- Conducting educational webinars on website development and maintenance, social media marketing, and dealing with employee shortages.



Andy Julow
Executive Director



Karen McCloud
LCIEDC, Board President



December 9, 2022

Town of Isle La Motte
Attn: Sarah Noble
P.O. Box 250
Isle La Motte, VT 05463

Dear Sarah,

As we look ahead to the new year, we take a moment to reflect on our profound gratitude to the municipal partners who help us deliver our lifesaving mission in our community. With your support, we are able to ensure the health, safety, and preparedness of our friends and neighbors throughout Northern New England.

Last year, our staff and volunteer workforce provided an array of services throughout the region:

- We made **576 homes safer** by installing smoke detectors and educating families about fire safety and prevention through our Home Fire Campaign.
- Trained **34,765 people** in first aid, CPR, and water safety skills. (training data for county level)
- We collected over **132,000 units of blood**. Hospitals throughout Northern New England depend on the American Red Cross for these collections.
- In our region, over **3,900** service members, veterans, and their families received supportive services through our Service to the Armed Forces department.

Your American Red Cross remains committed to providing relief and support. We do this with the help of our incredible volunteers and donors, including you, our friends in Isle La Motte. *This year, we respectfully request a municipal appropriation of **\$350.00**.* These funds will directly benefit individuals and families right here in our region, who benefit from our unique services at no cost.

For more information about the work we've been doing in your area, please refer to the attached Service Delivery sheet for Grand Isle County. If you have any questions, please call us at 1-800-464-6692 or supportnne@redcross.org.

Warmly,

Lauren Jordan
Development Coordinator

32 N Prospect St
Burlington, VT 05401

2 Maitland St
Concord, NH 03301

2401 Congress St
Portland, ME 04101



Disaster Response

In the past year, the American Red Cross has responded to **5 disaster cases** in **Grand Isle County**, providing assistance to **18 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

Town/City	Disaster Events	Individuals
Alburgh	4	16
South Hero	1	2

Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout Grand Isle County to educate residents on fire, safety and preparedness. We made **2 homes safer** by helping families develop emergency evacuation plans.

Blood Drives

We collected **154 pints** of lifesaving blood at **5 drives** in Grand Isle County.



Training Services

Last year, **20 Grand Isle County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



Service to the Armed Forces

We proudly assisted **4 of Grand Isle County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

Volunteer Services

Grand Isle County is home to **7 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.





NORTHWEST REGIONAL PLANNING COMMISSION

Town Report, 2022 - Isle La Motte

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

2022 ISLE LA MOTTE TOWN PROJECTS

- Updated the locally adopted Emergency Management Plan which will help the town respond to future disasters.
- Facilitated meetings, developed agendas and drafted minutes for the Grand Isle County Mutual Aid Association.
- Healthy Roots Collaborative gleaned produce at one farm in Isle la Motte. Gleaned produce was provided to charitable food sites in the Islands and Franklin County.
- Healthy Roots Collaborative continued work with local businesses and organizations to explore the use of the Isle La Motte Elementary School kitchen as a commercial community kitchen for farm and food producers.
- Healthy Roots purchased from one Isle La Motte Farm to support the Migrant Household Food Boxes in partnership with NorthWest Family Foods and Bridges to Health.
- Held an Open Farm Week event at an Isle La Motte farm where volunteers gleaned produce for charitable sites in Franklin and Grand Isle counties.
- Supported the Northwest Communications Union District, in which Isle La Motte is a member.
- Worked with local and state partners to determine eligible uses of local funds from the American Rescue Plan Act.
- Completed a FEMA approved and locally adopted Hazard Mitigation Plan.
- Prepared a Better Roads grant application to replace culverts and mitigate erosion near the School St/West Shore Rd intersection.

This year the Commission will assist our member municipalities with maximizing local, state and federal COVID recovery and infrastructure funds, Municipal Roads General Permit compliance, water quality project implementation, local energy and climate planning, emergency preparedness, brownfields redevelopment and other needed services. NRPC will help promote the Missisquoi and Lamoille Valley Rail Trails, support local farm and food businesses through its Healthy Roots Collaborative, assist the Northwest Communications Union District in expanding broadband access in the region, and coordinate Housing For All, a three-year housing development campaign. The Commission has no regulatory or taxing authority; however, each year we do request a per capita assessment in support of local and regional activities and to provide matching funds for state and federal programs.

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

Isle La Motte Town Regional Commissioners -
Mary Catherine Graziano & Sylvia Jensen

Transportation Advisory Committee - vacant seat

NRPC Projects & Programs

Municipal plan and bylaw updates, technical assistance for local permitting

Brownfields site assessments, clean-ups and redevelopment plans

Transportation planning, coordination and project development

Bike and pedestrian planning and project management

Emergency preparedness, disaster recovery and resilience

Energy conservation, renewable energy plans and projects

Watershed planning and stormwater project management

Regional plans for growth and development

Geographic Information System maps and data

Downtown and village revitalization and community development

Grant writing and administration

Associated Projects & Programs Managed by NRPC

Healthy Roots Collaborative

Northern Vermont Economic Development District

Missisquoi Valley Rail Trail

Northwest Vermont Regional Foundation, Inc.

Clean Water Service Provider:
Missisquoi and Lamoille River Basins

Address: 75 Fairfield Street,
St. Albans, VT 05478

Phone: (802) 524-5958

Fax: (802) 527-2948

Website: www.nrpcvt.com



September 26, 2022

Town of Isle La Motte
PO Box 250
Isle La Motte, VT 05463

Dear Isle La Motte Select Board,

Franklin Grand Isle Restorative Justice Center Board of Directors, staff, and volunteers, would like to send the Town of Isle La Motte our sincerest thanks for your support over the years. We have used those funds to help our community thrive and enhance the growth of the individuals we serve. We work with victims of crime using restorative justice approaches as well as help both youth and adults who are either charged with a crime or a civil violation to take responsibility and repair the harm done by their behavior and actions in the community. Our mission is to serve our community to help make it a safe and vital place to live and work.

We are thankful for the Town's past allocation of \$250 for our agency. We appreciate the successful partnership we have with the Town of Isle La Motte and your support. We ask that you continue to support our agency in the amount of \$250.00 in your FY23 budget. Please make Checks payable to City of St. Albans-FGIRJC and those can be mailed to FGIRJC 120 North Main St. St. Albans, VT 05478.

Feel free to call with any questions.

All my best and thanks,

Harmony Bourgeois
Executive Director
(802) 527-6123



GREEN UP VERMONT
www.greenupvermont.org

Green Up Day
May 6, 2023



Green Up Day on May 7, 2022 was a wonderful success thanks to 19,141 volunteers statewide who participated on Green Up Day. The infographic shows that all your hard work to beautify Vermont is crucial and that it makes where we get to live, work, and play, a truly special place. As one of Vermont's favorite unofficial holidays, it is imperative for today and future generations to build pride, awareness, and stewardship for a clean Vermont environment, as well as keep residents civically engaged.

Support from your municipality is essential to our program. Funds help pay for Green Up Day supplies, promotional outreach, and educational resources including activity books, contests for kids, and a \$1,000 scholarship. We are requesting level funding again for Green Up Day 2023.

Green Up Vermont initiatives are year-round for further our impact with waste reduction initiatives, additional clean-up efforts, and educational programs.

Green Up Vermont is a private nonprofit organization that relies on your town's support to execute the tradition of cleaning up our roads and waterways, while promoting civic pride, and community engagement. **Thank you for your support of this crucial program that takes care of all our cities and towns.**

Your donations make a huge impact and can be made on Line 23 of the Vermont State Income Tax Form or anytime online at www.greenupvermont.org.

Visit our website, like us on Facebook (@greenupvermont), and follow us on Instagram (greenupvermont). greenup@greenupvermont.org 802-522-7245



**NORTHWESTERN
COUNSELING**
& SUPPORT SERVICES



Our mission is to ensure that the residents of Franklin and Grand Isle Counties have access to high quality services, which promote healthy living and emotional well-being.

During the past year the pandemic continued to disrupt all facets of life. This presented Northwestern Counseling & Support Services, Inc. (NCSS) with numerous challenges but also opportunities in continuing to deliver quality services through our three direct service divisions. We sought out opportunities and took chances. Through the hardships we faced, we learned how to overcome, and as an organization we are stronger now having endured these experiences. Although the past year challenged us, we adapted, maintained safety, and ensured that our community had access to the care they needed. In FY22, NCSS served 4,388 people in our offices, in the local schools, via telephonic and videoconferencing platforms, in the community, in their homes and in their places of work. NCSS offers services from birth to death within our 15 locations and within our community partners' locations across the region. We're very proud to partner with 10 of the patient-centered medical homes in our catchment area and 19 of our local schools.

Many of our staff within our community partner locations are embedded in such a way that people are unaware they work for NCSS. Counselors, behavioral interventionists, social workers, wellness counselors, and crisis workers all support members of our community where they are needed. Our agency is one you may never have heard of or maybe you're unsure about the breadth of services we provide. Do you know a young person that is depressed, struggling with anxiety or substance abuse, who has encountered bullying or cyber-bullying, or has struggled with contemplating suicide or shows signs of non-suicidal self-injury? Youth Mental Health First Aid was implemented to increase early intervention, awareness of available services, and reduction of stigma for individuals living with mental health challenges. This past year we trained 287 community members within Franklin and Grand Isle counties. Since the inception of the training in 2014 NCSS has trained 1226 community members as Youth Mental Health First Aiders, creating a ratio of 1 Youth Mental Health First Aider for every 5 adolescents in Franklin and Grand Isle counties. Raising awareness of Youth Mental Health First Aid has increased NCSS' presence in the community through outreach, education, and increasing knowledge of services available to youth. The Youth Mental Health First Aid results is one example of the nearly 100 programs and services which NCSS offers, all of which we are tremendously proud to provide our community.

We are committed to improving the lives of the residents of Isle La Motte. A contribution from your town would mean a great deal to us, and we would most certainly not take it for granted. Our modest request of \$700 will mean that NCSS can continue to provide specialized and personal services to residents of your town, young and old.

Sincerely,

Todd P. Bauman, Executive Director

Northwestern Counseling & Support Services
www.ncssinc.org
 802-524-6554

4,394 clients served in FY22
 377,599 hours of service
 490 active staff

Annual Snapshot 2021/2022

Voices Against Violence works toward the elimination of domestic violence, sexual assault and stalking through direct service, prevention and social change. We use a survivor center approach—we support survivors where they are at. We believe that everyone has strengths that can help them achieve their own goals around relationships, sexuality and safety. Voices serves the communities of Franklin and Grand Isle Counties, VT.

PROGRAMS/SERVICES

Voices provides a variety of services that strive to meet the needs of all people experiencing stalking, sexual assault, dating violence and domestic violence. We provide emotional support, information/referral and advocacy in the following areas:

Housing and economic advocacy (shelter and transitional) ● Children/Youth Services ● Civil and Criminal Legal ● Medical and Hospital

We also provide **Community Outreach ● Education and Training ● Systems Advocacy ● Social Justice Engagement ● and supervised visitation and exchange through All About Kids.**



HIGHLIGHTS AND COMMUNITY IMPACT

- We were finally able to finish the expansion of Laurie's House and complete the work needed to make it a more welcoming and safe place to stay. We increased the number of bedrooms by moving many of the staff to newly acquired office space that is our new drop in center. In a time when the need for safe emergency housing is on the rise, it became essential to create greater capacity.
- Through the generous support of an anonymous donor, we were able to start reimagining the backyard space at Laurie's House. With the help of a local Landscaper, we worked together to design and implement a plan for the space. The back part of the yard was turned into a play area with a new play structure and, in addition, a patio space was created for families to gather for fun and programming activities. In addition, we partnered with community members to build up the garden portion of the yard and received donated flowers and vegetables for the residents to plant, maintain and use. Expanding useable space for the benefit of families and their pets has given parents and children space to be in the outdoors - to play, garden, sit and talk, and engage in support groups and other programming that can be adapted for the outdoors. We are so thankful for this healing space and the ability to make Laurie's House more welcoming.
- Trained 16 community partners during our Enhanced Community Advocacy Training. This will become a yearly offering focused on promoting a trauma informed community.

VOICES' COMMUNITY RESPONSE

OVER 11,010 responses to people experiencing domestic and sexual violence, dating violence, and stalking

513 unduplicated people served including 83 children/youth

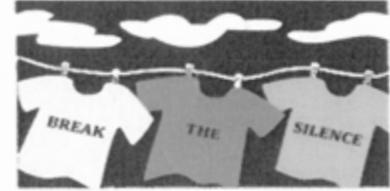
Received over **1974 hotline calls, web-chats and e mails** from people seeking services

Provided shelter to **64 adults and 26 children** for a total of 5906 shelter nights.

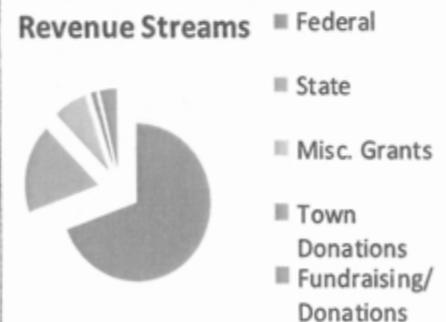
Provided **290 instances of financial assistance** such as food and gas cards, utility assistance, etc.



THE CLOTHESLINE PROJECT



FINANCIAL



All About Kids served 34 families including 48 children for a total of 319 visits. Served 4 families with 6 children for 50 exchanges.

OUTREACH, EDUCATION AND SOCIAL CHANGE

It was so nice to be more visible once again in our community since COVID and being able to participate in promoting awareness throughout our communities. We marched in parades in Enosburgh and Alburgh; promoted awareness of sexual violence thru the Clothesline Project in Taylor Park; tabled at Swanton and St. Albans National Night Out events; and promoted and tabled at St. Albans Juneteenth celebration among a few.

We engaged with youth on such topics as Consent, Dating violence, Tech safety, Healthy Relationships. And provided training to community partners on a variety of topics.

THANK YOU to our many friends, donors and partners for their continued support and commitment to ending domestic violence and sexual harm in our community. We are so fortunate to be in community with you!

Voices Against Violence
 P.O. Box 72
 St. Albans, VT 05478
 802.524.8538 Office
 802.524.6575 Hotline
 voices@cvoeo.org

All About Kids
 95 S. Main St.
 P.O. Box 1092
 St. Albans, VT 05478
 802.370.2851
 allaboutkids@cvoeo.org



Island Arts Report 2022-2023

The Island Arts Center at the Homer Knight Barn in North Hero continues to be a popular destination for the arts in Grand Isle County offering residents and visitors alike the opportunity to enjoy concerts, theater, art exhibits, workshops, and classes. Over the summer of 2022, the restored red barn resonated with the sounds of music from renowned musicians like pianist Sohyun Ahn and Jorge Garcia Herranz, to the A Cappella groups and VT Jazz Ensemble. In addition, the venue was able to host 2 free performances thanks to an anonymous VT grant subsidy.



Some Art Contest Winners



*Family Barn Dance
with Bella Voca Band*



*Classical Evening
with Jorge Garcia Herranz*



Vermont Jazz Ensemble



*Spontaneous Evening
Under the Stars
with Joe Comeau*

Now in our 38th year of bringing music and drama to the Islands, presenting performers and artists on a local stage and providing instruction in diverse activities, ranging from acting classes to making cards, we were able to also offer, thanks to generous instructors, free classes in Tai-chi, Yoga, Meditation and Folk dancing for the cultural enrichment and enjoyment of all.

Island Arts is a non-profit, all-volunteer organization whose central purpose is to celebrate the creative arts and creativity in the Lake Champlain region. Ongoing support from neighbors and friends, Grand Isle County towns, the GISU and generous grant support from the Vermont Arts Council, Vermont Humanities, and Forward Philanthropy have made our successful 2022 season possible.

At the heart of this organization is the mission to create opportunities for the young people of Grand Isle County to participate in the arts and creative educational projects. Last summer, Full Circle Theater Collaborative joined with Island Arts to present workshops for students ages 10-14 that developed acting, movement and voice techniques that culminated in the production of *Into the Woods, Jr.* New this year was the establishment of the Sylvia Barry Art Contest for Youth, sponsored by Mr. Allen Barry, Jr who proposed and supports this program to encourage young people to engage in artistic endeavors.

From its inception, Island Arts has had a strong scholarship program to assist families with the cost of dance and music lessons for children and teens. Our youth agenda also sponsors the Grand Isle County Music Fest each March where band and chorus members from all five towns participate under the direction and leadership of a visiting guest conductor and chorus leader. Additionally, Island Arts partnered with the Grand Isle County Farm Bureau to bring 4-H programs back to the county.

Island Arts is now planning the construction of a year-round office facility, part of the Island Arts Center. We invite you to work with us toward this goal by volunteering, sponsoring an event, or contributing to our fundraising events. Please join us!

Island Arts, P.O. Box 108, North Hero, VT
802-372-8889
info@islandarts.org ~ www.islandarts.org

Friends of Northern Lake Champlain

PO Box 1145, St. Albans, VT 05478

www.friendsofnorthernlakechamplain.org



September 18, 2022

Town of Isle La Motte
2272 Main St., PO Box 250
Isle La Motte, Vermont 05463

Dear Town Clerk and Select Board Members:

As community leaders you know how important Lake Champlain water quality is to your Town. The Friends of Northern Lake Champlain (FNLC) is a local non-profit 501 c3 organization that has been dedicated to improving the water quality of Lake Champlain. Our mandate is to educate the public and law makers, and to provide aid in implementing projects to control the infiltration of phosphate from non-point sources in the northern Lake Champlain Basin.

In 2023, FNLC will continue to invite local schools to half-day educational workshops with our partners, the St. Albans Museum and Exordium. Last summer, with LCBP support, FNLC held several shoreline socials and introduced Isle La Motte shoreline residents to the new ANR Bioengineering Manual and the DEC Lakewise Program. Shoreline residents were introduced to BMP's to be used on their property to reduce shoreline erosion and sediment runoff, so they could be part of the statewide "All-In" effort to reduce lake pollution. And we will continue our educational outreach summer and winter meetings for farms as they adopt the Required Agricultural Practices.

FNLC has a seat and alternate to the North Direct Lake Basin Water Quality Council and is actively seeking water quality projects in Isle La Motte to add to the ANR Project Tracker to be qualified for Clean Water Service Provider funds when they become available.

To successfully continue to fulfill our mandate to improve water quality in Northern Lake Champlain, we are asking for your support by providing the Friends of Northern Lake Champlain with a \$1000 contribution through your annual appropriations process.

If you have any questions about our organization, suggestions for projects or would like to schedule a select board presentation please contact us at: khenderson@friendsofnorthernlakechamplain.org or (802) 373-1998 or visit our website at www.friendsofnorthernlakechamplain.org .

Sincerely,

A handwritten signature in black ink, appearing to read "Kent".

Kent Henderson
Chairman of the Board
Friends of Northern Lake Champlain

Vermont Rural Fire Protection Task Force

1998-2022 Rural Fire Protection Grant Program



Vermont Association of Conservation Districts (VACD)
PO Box 566, Waitsfield, VT 05673-0566 www.vacd.org

Troy Dare, RFP Program Manager
(802) 828-4582 or dryhydrantguy@yahoo.com

The mission of the Vermont Rural Fire Protection Task Force is to improve the safety and welfare of Vermont communities by assisting local fire departments in reducing the risk of injury, loss of life, and damage to property and natural resources.



2000-2022 Special Cases Rural Fire Protection Grant Program

93 Towns were awarded 148 Grants up to \$10,000 totaling \$567,505 funded by the US Forest Service through the Vermont Department of Forests, Parks & Recreation



Addison - (11T)(12G) \$28,327

- Bristol - \$1395
- Granville - \$3036 + \$2500
- Lincoln - 2695
- Middlebury - \$970
- Monkton - \$5000
- New Haven - \$2628
- Orwell - \$2500
- Ripton - \$103
- Shoreham - \$2500
- Starksboro - \$2500
- Weybridge - \$2500

Bennington - (6T)(10G) \$43,218

- Arlington - \$415
- Readsboro - \$5937 + \$2,125
- Rupert - \$9086 + \$5927 + \$5003
- Sandgate - \$2500 + \$5000
- Stamford - \$2500
- Woodford - \$4725

Caledonia - (6T)(7G) \$30,863

- Danville - \$2500
- Peacham - \$5033
- Stannard - \$1840
- St. Johnsbury - \$6490
- Sutton - \$10,000
- Walden - (2)\$2500

Chittenden - (3T)(5G) \$13,389

- Bolton - \$2500
- Huntington - (2)\$2500
- Shelburne - \$2500 + \$3389

Essex - (4T)(4G) \$9,780

- Bloomfield - \$883
- Guildhall - \$2500
- Lunenburg - \$4897
- Victory - \$1500

Franklin - (4T)(4G) \$17,534

- Fairfield - \$1500
- Georgia - \$3909
- Highgate - \$2125
- Swanton - \$10,000

Grand Isle - (2T)(3G) \$11,885

- Isle LaMotte - \$5000
- South Hero - \$5000 + \$1,885

Lamoille - (4T)(8G) \$40,889

- Eden - \$5889
- Hyde Park - \$10,000 + (2)\$2500
- Johnson - (2)\$2500
- Wolcott - (2)\$2500

Orange - (6T)(7G) \$17,319

- Newbury - \$2500
- Chelsea - \$2500
- Randolph - \$2076
- Tunbridge - \$2218
- Washington - \$490 + \$2500
- Williamstown - \$5035

Orleans - (6T)(8G) \$22,290

- Brownington - (2)\$2500
- Craftsbury - \$2500
- Derby - \$6074
- Holland - \$1875
- Irasburg - \$2500
- Lowell - \$4000 + \$341

Rutland - (10T)(21G) \$91,626

- Benson - \$5000
- Chittenden - \$2500
- Ira - (2)\$5000 + \$3000
- Mendon - \$8400+\$5000+\$5000
- Middletown Springs - \$10000 + (2)\$2500
- Pawlet E&W - (2)\$2500 + \$6430 + \$9796+\$5000
- Pittsfield - (2)\$2500

- Sherburne (Killington) - \$7500
- Shrewsbury - (2)\$2500 + \$1500
- Tinmouth - \$2500

Washington - (6T)(10G) \$39,833

- Cabot - \$1186 + \$10,000+\$3750
- Duxbury - \$1897
- East Montpelier - \$2500
- Moretown - \$2500
- Plainfield - \$9000
- Warren - \$4000 + (2)\$2500
- Waterbury - \$5000

Windham - (13T)(18G) \$89,624

- Brattleboro - \$9,800
- Dover - (2)\$2500
- Dummerston - \$10,000 + \$2500
- Grafton - \$2500
- Jamaica - \$5000
- Londonderry - \$7372
- Putney - \$5000
- Vernon - \$4889
- Wardsboro - \$5000 + \$5276
- Westminster - (2)\$2500
- Whitingham - \$10,000
- Wilmington - \$2500+\$3954
- Windham - \$5833

Windsor - (12T)(27G) \$105,928

- Baltimore - \$1875 + \$5000
- Bridgewater - (4)\$2500 + \$4466
- Hartford - (2)\$2500 + \$3403
- Hartland - \$5000
- Plymouth - (2)\$2500+\$4000+\$4888+\$5000
- Pomfret - \$2500
- Royalton - \$10,000 + \$7396
- Springfield - \$2500
- Weathersfield - (2)\$2500 + \$10,000 + \$5000
- Weston - \$2500
- West Windsor - \$2500
- Windsor - \$7400
- Woodstock - \$2500





September 9, 2022

Isle La Motte town
PO Box 250
Isle La Motte, VT 05463

Dear Select Board,

The mission of Vermont Family Network (VFN) is to empower and support all Vermont children, youth, and families, especially those with disabilities or special health needs. Formed in 2008 when two organizations, the Vermont Parent Information Center (VPIC) and Parent to Parent of Vermont (P2P), merged, VFN has collectively served families across Vermont for more than 30 years. Vermont children, youth, and families are provided with a “one-stop shop” to help them reach their full potential. VFN gives a strong start, lifts family voices, and advances inclusive communities.

We are writing you today to ask for your support in continuing to serve families in Isle La Motte town and throughout the state, with an appropriation of \$ 250. Traditionally primarily funded through state and federal grants, we find that waning funds threaten to slow our work and minimize the number of families we can support. We are reaching out to communities like Isle La Motte town where we have served many families to seek your help. Your appropriation will help ensure the work we can do all around the state continues to happen with the same excellence and care that it has for the past 30 years.

We are proud to serve over 1,500 families yearly with expert information, referral, and assistance services provided by family support consultants located in Williston, Newport, and Rutland, an annual conference and more through our Family Support Program.

Vermont Family Network is also home to Puppets in Education, an educational puppetry team that teaches children and parents about important issues like anxiety awareness, bullying, child abuse, and disability awareness through engaging performances that emphasize compassion, respect, effective leadership, and communication. Each year over 10,000 school children and adults benefit from these educational programs and workshops.

Thank you so much for your consideration. The funding received will go a long way to ensuring our ability to continue to provide the much-needed services to Vermont families. Please feel free to reach out to me at Claire.giroux-williams@vtfn.org, or my cell phone at 301-509-2435 if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Claire Giroux-Williams".

Claire Giroux-Williams
Development Manager
Vermont Family Network

Principal's Annual School Report

At the North Hero and Grand Isle Campuses, we are aligned with the GISU mission to ensure all members of our learning community are **curious, creative, courageous, and capable of pursuing their aspirations in a diverse and ever-changing world**. The staff and teachers are committed to making each day exceptional for the academic and social growth of our future leaders. They take great pride in bringing to life amazing learning experiences for our students and community.

As we continue to evolve our learning following the disruptions due to the worldwide pandemic, we have strived to return to normal routines as much as possible. For instance, this year we were able to start the year without mandatory masking. Both schools have been taking a lot of field trips to help students experience real world learning whenever possible. We held a CIUUSD wide safety event in October with representatives from the Grand Isle Sheriff, Grand Isle Rescue, and fire departments in Isle La Motte, North Hero, and Grand Isle. At this event, students were also able to see inside a Vermont Army National Guard helicopter as well as seeing it take off and/or land in the field.

While in many ways we are returning to pre-pandemic activities, we are also trying to incorporate some of the good things we learned during the pandemic era. For instance, we now have a cell phone app and live feed with ongoing images from both schools. Weekly newsletters are sent via email to ensure all family members get the information in a timely manner and parents can use online meeting options for parent conferences when they are not able to meet in person.

Over the past few years, the combined Champlain Islands Unified Union School District (CIUUSD) has allowed both schools to expand educational opportunities to include additional unified arts classes and new curriculums. This year we are implementing a new literacy curriculum in grades 3-6 as well as incorporating many new literacy resources in grades K-2. We are also part of the math curriculum pilot that will help in the GISU decision making process for which math curriculum will be implemented across all schools in future years.

The focus of our teaching practice continues to be supporting continuous growth and achievement for all our students. As we work towards proficiencies in learning targets, we have new resources to help in diagnosing student academic progress and helping interventionists target student needs. A new social-emotional screener and shared coach has made it easier to ensure student social-emotional needs are being met and supported every day. Our instructional practices will always be evolving and growing; and all CIUUSD staff strive for excellence in all that we do for our community.

CIUUSD sports such as soccer and basketball have continued along with our planned winter ski trips. Both schools have active PTOs and are actively working to connect students with the community such as participating in food drives to support the Champlain Island Food Shelf. Students also can get instrumental lessons or join the band program. **We continue to offer a warm, inviting experience for our students, whichever school they choose to attend. Our foundations for trust, empathy, and unity are built on strong relationships. We are proud to be the leaders of the excellent CIUUSD team and honored to have your support.**

Sincerely, Amanda Ellison & Ashley Hanlon

GRAND ISLE SUPERVISORY UNION

CURIOUS | CREATIVE | COURAGEOUS | CAPABLE

802-372-6921 • P.O. BOX 54, GRAND ISLE, VT 05458 • WWW.GISU.ORG

2022-2023 Superintendent Annual Report

Prepared by Michael J. Clark

The 2022-2023 school year is progressing well. As the response to Covid-19 has transitioned from a pandemic to an endemic the GISU has adapted. It is important to note that through the first half of the school year, all schools have experienced a small increase in lost learning time as a result of an increase in absences. The increase in absences is surprising, as last year's absences were a result of illness and quarantine whereas this year they are a result of illness only. Needless to say, we are working through the challenges.

The GISU is focused on the following five goal areas:

Academic Proficiency for All

By June 2024, 75% of students proficient in ELA and Math; 100% of students showing growth, especially students belonging to historically marginalized groups.

Effective and Responsive Systems of Supports For All Students

By June of 2025, consistent, effective, and responsive systems of support are implemented across the GISU to ensure 100% of students access equitable and inclusive core instruction and the academic and social-emotional supports needed for their success.

Robust Educator Support System

By 2025, increase teacher retention, preparation, and support to increase teacher sense of self-efficacy and ensure that our students with highest needs have the most highly qualified educators working with them.

Inclusive and Equitable Learning Environments For All

By June of 2025, GISU will demonstrate measurable growth on key indicators of equity as measured by a second administration of an equity audit and student, staff, and community perception surveys.

Strong and Efficient Technology, Finance, and Facilities Infrastructure

By 2025, implement state mandated infrastructure across tech, finance, and facilities that enables the flexibility to keep pace with technological and instructional innovations, and student needs (eg. Capital Improvement plan, SU Wide Technology Plan, Upgraded Accounting platform, etc.)

Each month the GISU and member boards receive an update regarding the progress towards achieving the goals in the Superintendent's written report. These reports are available to the public on the www.gisu.org website in the Board Agendas and Minutes section. As a GISU, we have held multiple meetings to receive community input about how to use federal grant funds. Throughout the fall, I have continued to hold community meetings every Wednesday evening. Community members can also reach out any time via email mclark@gisu.org or phone (802)372-6921. We also updated the GISU Website to a new platform, which we hope you find to be much more user friendly.

I continue to be proud of the work the teachers, support staff, administrators, students, school boards, families, and community are doing to ensure all members of the GISU Learning Community are curious, creative, courageous, and capable to pursue their aspirations in a diverse and ever changing world. I regularly share with the greater Vermont education community how the Grand Isle community has truly embraced the mantra "We Are All In This Together". People express envy how we have not only worked hard to keep one another safe, we have also worked to create opportunities together to provide the best education we can to our children. We have considered their social emotional learning as well as academic needs. While there is still much work ahead of us, I know we are all going to continue to do the best we can so our students have the most opportunities with the least disruptions possible.

Thank you for allowing me to be a part of such a great community.

Sincerely,

Michael J. Clark

Michael J. Clark
Grand Isle Supervisory Union
Superintendent

CHAMPLAIN ISLANDS UNIFIED UNION SCHOOL DISTRICT

OFFICIAL WARNING

ANNUAL MEETING

The legal voters of the towns of Grand Isle, Isle La Motte, and North Hero, being the towns of the Champlain Islands Unified Union School District are hereby notified and warned to meet at their respective polling places on March 7, 2023 (Grand Isle Residents at the Grand Isle Town office from 7:00am-7:00pm, Isle La Motte Residents of the Isle La Motte Town office from 9:00am-7:00pm and North Hero Residents at the North Hero Town office from 7:00am-7:00pm) to vote by Australian ballot on the following articles:

- ARTICLE 1: Shall the voters of the Champlain Islands Unified Union School District approve the school board to appropriate \$8,679,312 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$20,769 per equalized pupil. This projected spending per equalized pupil is 10.55% higher than spending for the current year.
- ARTICLE 2: Shall the voters of the Champlain Islands Unified Union School District authorize the Board of School Directors to borrow in anticipation of taxes?
- ARTICLE 3: Shall the voters of the Champlain Islands Unified Union School District authorize the Board of School Directors to accept and expend such grant monies as may from time to time become available to the unified union school district.
- ARTICLE 4: Shall the voters authorize the School Directors to place unencumbered funds from FY23 in a Reserve Fund for the purpose of capital improvements to the school facilities under the control and direction of the School Directors of the Champlain Islands Unified Union School District?
- ARTICLE 5: To elect all School Officers as required by law.

POLLING PLACES

Grand Isle	Grand Isle Town Office 7:00am-7:00pm
Isle La Motte	Isle La Motte Town Office 9:00am-7:00pm
North Hero	North Hero Town Office 7:00am-7:00pm

Ballots shall be transported and delivered to the Grand Isle Town Office in the Town of Grand Isle and there comingled and counted by members of the Boards of Civil Authority of the several Town School Districts under the supervision of the Clerk of the Champlain Islands Unified Union School District.

The legal voters of the Champlain Islands Unified Union School District are further notified that voter qualification, registration and absentee/early voting relative to said annual meeting shall be as provided in Section 706u of Title 19 and Chapters 43,51 and 55 of Title 17, Vermont Statutes annotated.

Adopted and approved at a duly noticed, called and held meeting of the Board of Directors of the Champlain Islands Unified Union School District on January 3, 2023.

Michael Inners

Michael Inners (Jan 11, 2023 12:56 EST)

Michael Inners, Chair

Nathan Robinson

Nathan Robinson (Jan 6, 2023 13:16 EST)

Nathan Robinson

Sylvia Jensen

Sylvia Jensen (Jan 7, 2023 02:38 EST)

Sylvia Jensen

Amy Thompson

Brad Blanchette

Brad Blanchette (Jan 5, 2023 15:39 EST)

Brad Blanchette

*The Champlain Island Unified Union School board will hold an informational meeting, in-person at the North Hero School (with a remote option), on Saturday, March 4, 2023 at 1:00 p.m.

Received for record and recorded in the records of the Champlain Islands Unified Union School District on January 11, 2023.

Melissa Boutin

Melissa Boutin, District Clerk

District: Champlain Islands UUSD		U066		Property dollar equivalent yield	Homestead tax rate per \$15,479 of spending per equalized pupil
SU: Grand Isle		Grand Isle County		15,479	1.00
				17,600	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2021	FY2022	FY2023	FY2024
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$8,432,578	\$8,702,792	\$8,746,096	\$8,679,312
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-
3.	Adopted or warned union district budget plus articles	\$8,432,578	\$8,702,792	\$8,746,096	\$8,679,312
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
5.	plus Prior year deficit repayment of deficit	-	-	-	-
6.	Total Union Expenditures	\$8,432,578	\$8,702,792	\$8,746,096	\$8,679,312
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-
Revenues					
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$926,963	\$1,220,718	\$1,103,400	\$253,400
10.	Total offsetting union revenues	\$926,963	\$1,220,718	\$1,103,400	\$253,400
11.	Education Spending	\$7,505,615	\$7,482,074	\$7,642,696	\$8,425,912
12.	Champlain Islands UUSD equalized pupils	410.54	404.37	406.81	406.87
13.	Education Spending per Equalized Pupil	\$18,282.30	\$18,503.04	\$18,786.89	\$20,709.10
14.	minus Less net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
15.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	-	\$8.50	\$16.31	-
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
18.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
20.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-
23.	Excess spending threshold	threshold = \$18,756	threshold = \$18,789	threshold = \$18,997	threshold = \$22,204
24.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$18,756.00	\$18,789.00	\$19,997.00	\$22,204.00
25.	Per pupil figure used for calculating District Equalized Tax Rate	\$18,282	\$18,503	\$18,787	\$20,709.10
26.	Union spending adjustment (minimum of 100%)	166.233% based on yield \$10,998	163.498% based on yield \$11,317	141.106% based on \$13,314	133.788% based on \$15,479
27.	Anticipated equalized union homestead tax rate to be prorated [\$20,709.10 ÷ (\$15,479 ÷ \$1.00)]	\$1.6023 based on \$1.00	\$1.5950 based on \$1.00	\$1.3911 based on \$1.00	\$1.3379 based on \$1.00
Prorated homestead union tax rates for members of Champlain Islands UUSD					
		FY2021	FY2022	FY2023	FY2024
T084	Grand Isle	1.6023	1.5950	1.3911	1.3379
T103	Isle La Motte	1.6023	1.5950	1.3911	1.3379
T143	North Hero	1.6023	1.5950	1.3911	1.3379
		-	-	-	335.8129
		-	-	-	335.8129
		-	-	-	335.8129
		-	-	-	335.8129
		-	-	-	335.8129
		-	-	-	335.8129
		-	-	-	335.8129
		-	-	-	335.8129
		-	-	-	335.8129
28.	Anticipated income cap percent to be prorated from Champlain Islands UUSD [(20,709.10 ÷ \$17,600) x 2.00%]	2.60% based on 2.00%	2.62% based on 2.00%	2.32% based on 2.00%	2.35% based on 2.00%
Prorated union income cap percentage for members of Champlain Islands UUSD					
		FY2021	FY2022	FY2023	FY2024
T084	Grand Isle	2.60%	2.62%	2.32%	2.35%
T103	Isle La Motte	2.60%	2.62%	2.32%	2.35%
T143	North Hero	2.60%	2.62%	2.32%	2.35%
		-	-	-	589.85%
		-	-	-	589.85%
		-	-	-	589.85%
		-	-	-	589.85%
		-	-	-	589.85%
		-	-	-	589.85%
		-	-	-	589.85%
		-	-	-	589.85%
		-	-	-	589.85%
		-	-	-	589.85%

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

CHAMPLAIN ISLANDS UNIFIED UNION SCHOOL DISTRICT 2023-2024 Budget to BUDGET

Description	FY 2023 Budget	FY2024 Proposed Budget	Change Amount	Percent Change
General Education				
TOTAL 1101 Instructional	\$ 5,006,329	\$ 4,275,469	\$ (730,860)	-15%
TOTAL 1102 Title I	18,841	\$ 19,964	\$ 1,123	6%
TOTAL 1123 Universal Access Pre-K/Act 62	151,427	168,462	\$ 17,035	11%
TOTAL 1200 Special Education	539,667	\$ -	\$ (539,667)	-100%
TOTAL 1410 Student Body Activities	77,956	\$ 78,842	\$ 886	1%
Direct Instructional Services	\$ 5,794,220	\$ 4,542,736	\$ (1,251,483)	-22%
TOTAL 2120 Guidance Services	88,146	\$ 66,503	\$ (21,643)	-25%
TOTAL 2134 Health Services	224,104	235,343	\$ 11,239	5%
TOTAL 1201 Special Ed Assess.	263,799	490,202	\$ 226,403	86%
Support Services- Students	576,049	792,048	\$ 215,999	37%
TOTAL 2222 Library	134,815	\$ 79,441	\$ (55,374)	-41%
Support Services- Instruction				
TOTAL 2310 Board of Education	39,601	\$ 39,601	\$ -	0%
TOTAL 2320 Administrative Services - Supervisory U	649,006	\$ 665,123	\$ 16,117	2%
Support Services - General Administration	688,607	704,724	\$ 16,117	2%
TOTAL 2410 Principal Services	331,966	328,869	\$ (3,097)	-1%
TOTAL 2410 Supportive Services	130,665	140,037	\$ 9,372	7%
Support Services - School Administration	\$462,631.00	\$469,406.29	\$ 6,775	1%
TOTAL 2520 Short Term Loans	89,566	\$ 89,566	\$ (0)	0%
TOTAL 2610 Operation/Maintenance of Plant	586,567	\$ 732,515	\$ 145,948	25%
TOTAL 2711 Transportation Services	311,532	320,878	\$ 9,346	3%
TOTAL 3100 Food Service	0	\$ -	\$ -	#DIV/0!
TOTAL 5100 Debt Service	0	\$ -	\$ -	#DIV/0!
TOTAL 5210 Adjustments	0	\$ -	\$ -	#DIV/0!
Total	\$8,751,238.88	\$ 8,679,312	\$ (71,926)	-0.82%

FY24 Projected Revenue

001 General Fund	Projected
001-1322-4000-000-00 Tuition Income	
001-1510-4000-000-00 Investment/Interest Earnings	\$ 1,150.00
001-1910-4000-000-00 Other Revenue - Rentals	
001-1920-4000-000-00 Other Revenue - Donations	\$ 3,000.00
001-1950-4000-000-00 Municipal Building Usage	\$ 14,500.00
001-1990-4000-000-00 Miscellaneous Other Local Revenue	\$ 2,500.00
001-2252-4000-000-00 Title I Program Improvement SU Passthrou	
001-2252-4000-000-01 SWP SU Passthroughs	\$ 90,000.00
001-2790-4000-000-00 Other Subgrants - SU (Medicaid, EEI)	
001-3114-4000-000-00 State on-behalf payment to tech centers	\$ 97,250.00
001-3145-4000-000-00 Small Schools Grant	\$ 45,000.00
001-3160-4000-000-00 Capital Debt Hold Harmless	
001-3460-4000-000-00 State Placed Students - Regular Tuition	
001-5400-4000-000-00 Adjustments To Prior Year	
001-5900-4000-000-00 VSBIT Grant	
 Balance Brought Forward	 (Surplus) Deficit \$ -
 001-3114-4000-000-00 Sup Assist Grant for Tech Center by Stat	 \$ -
001-3110-4000-000-00 Education Spending Grant	\$ 8,425,912.46
 Total General Fund Revenue	 \$ 253,400.00
Total General Fund Expenses	\$ 8,679,312.46
Revenue minus Expenses	\$ -

CIUUSD FY24 Projected Expenditures

	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed Budget	Increase /Decrease	Percent Change
1101 Instructional						
40. 1001-105-01-11-5-1101-5-0111 Instructional PK - Teacher Salaries	\$36,447.00	\$34,140.00	\$33,713.00	\$ 35,350.00	\$ 1,637.00	5%
41. 1001-301-11-11-5-1101-5-0111 Instructional - District Teachers Salary	\$1,157,995.00	\$1,222,011.00	\$1,356,248.00	\$ 1,212,175.00	\$ (144,073.00)	-11%
42. 1001-301-11-11-5-1101-5-0121 Instructional - Paraeducator	\$42,427.00	\$98,485.00	\$37,167.00	\$ 267,223.32	\$ 230,056.32	619%
43. 1001-301-11-11-5-1101-5-0131 Instructional - Substitutes	\$60,000.00	\$21,336.00	\$60,000.00	\$ 60,000.00	\$ -	0%
44. 1001-105-01-11-5-1101-5-0211 Instructional PK - Health Insurance	\$5,615.00	\$4,459.00	\$5,993.00	\$ 6,344.88	\$ 351.88	6%
45. 1001-301-11-11-5-1101-5-0211 Instructional - Health Insurance	\$202,314.00	\$139,009.00	\$155,737.00	\$ 312,094.92	\$ 156,357.92	100%
46. 1001-105-01-11-5-1101-5-0219 Instructional PK - HRA	\$2,100.00	\$361.00	\$1,470.00	\$ 1,330.00	\$ (140.00)	-10%
47. 1001-301-11-11-5-1101-5-0219 Instructional - HRA	\$25,830.00	\$25,028.00	\$27,230.00	\$ 48,200.00	\$ 20,970.00	77%
48. 1001-105-01-11-5-1101-5-0220 Instructional PK - FICA	\$2,788.00	\$2,525.00	\$2,579.00	\$ 2,704.28	\$ 125.28	5%
49. 1001-301-11-11-5-1101-5-0220 Instructional - FICA	\$96,422.00	\$99,340.00	\$111,186.00	\$ 113,173.97	\$ 1,987.97	2%
50. 1001-301-11-11-5-1101-5-0231 Instructional - Retirement	\$15,250.00	\$15,313.00	\$16,985.00	\$ 16,985.00	\$ -	0%
51. 1001-301-11-11-5-1101-5-0251 Instructional - Tuition Reimbursement	\$25,000.00	\$26,274.00	\$15,000.00	\$ 25,000.00	\$ 10,000.00	67%
52. 1001-105-01-11-5-1101-5-0261 Instructional PK - Unemploy Comp	\$135.00	\$0.00	\$91.00	\$ 91.46	\$ 0.45	0%
53. 1001-301-11-11-5-1101-5-0261 Instructional - Unemploy Comp	\$3,031.00	\$4,926.00	\$3,110.00	\$ 3,919.50	\$ 809.50	26%
54. 1001-105-01-11-5-1101-5-0271 Instructional PK - Workers Comp	\$339.00	\$318.00	\$314.00	\$ 328.76	\$ 14.76	5%
55. 1001-301-11-11-5-1101-5-0271 Instructional - Workers Comp	\$11,158.00	\$11,753.00	\$12,339.00	\$ 13,758.40	\$ 1,419.40	12%
56. 1001-105-01-11-5-1101-5-0281 Instructional PK - Dental	\$0.00	\$274.00	\$328.00	\$ 348.32	\$ 20.32	6%
57. 1001-301-11-11-5-1101-5-0281 Instructional - Dental	\$10,634.00	\$11,662.00	\$10,677.00	\$ 15,836.41	\$ 5,159.41	48%
58. 1001-105-01-11-5-1101-5-0292 Instructional PK - Life	\$88.00	\$80.00	\$62.00	\$ 84.70	\$ 22.70	37%
59. 1001-301-11-11-5-1101-5-0292 Instructional - Life	\$1,983.00	\$2,785.00	\$2,099.00	\$ 3,630.00	\$ 1,531.00	73%
60. 1001-105-01-11-5-1101-5-0296 Instructional PK - Vision	\$0.00	\$0.00	\$127.00	\$ -	\$ (127.00)	-100%
61. 1001-301-11-11-5-1101-5-0296 Instructional - Vision	\$2,767.00	\$2,980.00	\$3,496.00	\$ 2,849.36	\$ (646.64)	-18%
62. 1001-301-11-11-5-1101-5-0321 Instructional - Prof Ed Svcs	\$20,000.00	\$38,133.00	\$45,000.00	\$ 45,000.00	\$ -	0%
63. 1001-301-11-11-5-1101-5-0331 Instructional- Employee Training/Develop	\$6,500.00	\$2,540.00	\$5,500.00	\$ 5,500.00	\$ -	0%
64. 1001-301-31-11-5-1101-5-0561 Instructional - Tuition to Pub VT LEA's	\$2,298,857.00	\$1,484,973.00	\$2,595,487.00	\$ 1,530,712.49	\$ (1,064,774.51)	-41%
19. 1001-000-00-0-1100-0-5560 Tuition- Elementary/ Middle	\$654,974.00	\$1,104,789.00	\$104,250.00	\$ 937,998.14	\$ 937,998.14	#DIV/0!
65. 1001-301-01-11-5-1101-5-0562 Instruction -PK-Tuition to Appr Priv Prov	\$0.00	\$0.00	\$104,250.00	\$ 120,480.00	\$ 16,230.00	16%
109. 1001-000-00-0-1123-0-5563 Tuition - UAPK	\$104,250.00	\$29,804.00	\$ -	\$ -	\$ -	#DIV/0!
110. 1001-051-00-0-1123-0-5563 Tuition -UAPK (GI)	\$0.00	\$45,218.00	\$ -	\$ -	\$ -	#DIV/0!

111. 1001-052-00-00-0-1123-0-5563	Tuition -UJAPK (ILM)	\$0.00	\$3,839.00	\$	\$	-	#DIV/0!
112. 1001-053-00-00-0-1123-0-5563	Tuition -UJAPK (NH)	\$0.00	\$8,587.00	\$	\$	-	#DIV/0!
66. 1001-301-31-11-5-1101-5-0562	Instruct- Tuition to private VT LEAs	\$0.00	\$90,962.00	\$	\$	(28,728.50)	-36%
67. 1001-301-31-11-5-1101-5-0563	Instruction -Tuition to nonVT Public LEA	\$28,840.00	\$68,767.00	\$	\$	76,820.80	78%
68. 1001-301-31-11-5-1101-5-0566	Instruct - Tuition to Voc - On Behalf	\$132,500.00	\$77,347.00	\$	\$	-	0%
69. 1001-301-31-11-5-1101-5-0567	Instruct - Tuition to Vocational School	\$130,774.00	\$68,273.00	\$	\$	-	0%
70. 1001-301-11-11-5-1101-5-0581	Instructional -Travel	\$2,500.00	\$27.00	\$	\$	(1,000.00)	-67%
71. 1001-105-01-11-5-1101-5-0611	Instruct PK - General Supplies	\$2,200.00	\$549.00	\$	\$	(1,100.00)	-50%
72. 1001-301-11-11-5-1101-5-0611	Instructional - General Supplies	\$40,000.00	\$39,859.00	\$	\$	3,250.00	7%
27. 1001-000-00-77-0-1100-0-5610	Art Supplies	\$1,500.00	\$1,941.00	\$	\$	-	#DIV/0!
28. 1001-000-00-79-0-1100-0-5610	Music Supplies	\$750.00	\$99.00	\$	\$	-	#DIV/0!
29. 1001-000-00-87-0-1100-0-5610	Phys Ed Supplies	\$2,000.00	\$1,845.00	\$	\$	-	#DIV/0!
73. 1001-105-01-11-5-1101-5-0641	Instruct PK - Books and Periodicals	\$300.00	\$0.00	\$	\$	300.00	0%
74. 1001-301-11-11-5-1101-5-0641	Instructional - Books and Periodicals	\$0.00	\$0.00	\$	\$	4,350.00	0%
30. 1001-000-00-00-0-1100-0-5640	Instructional-Books	\$3,000.00	\$1,395.00	\$	\$	-	#DIV/0!
31. 1001-000-00-75-0-1100-0-5640	Literacy Books	\$750.00	\$74.00	\$	\$	-	#DIV/0!
32. 1001-000-00-85-0-1100-0-5640	Social Studies Books	\$100.00	\$0.00	\$	\$	-	#DIV/0!
33. 1001-000-00-00-0-1100-0-5641	Magazines/Periodicals	\$500.00	\$0.00	\$	\$	-	#DIV/0!
34. 1001-000-00-00-0-1100-0-5650	Instructional-audio-visual Materials	\$500.00	\$236.00	\$	\$	-	#DIV/0!
75. 1001-301-11-11-5-1101-5-0651	Instructional - Supplies Tech-Related	\$5,000.00	\$3,093.00	\$	\$	15,000.00	0%
76. 1001-301-11-11-5-1101-5-0653	Instructional - AV Equipment	\$1,000.00	\$97.00	\$	\$	1,500.00	0%
77. 1001-301-11-11-5-1101-5-0733	Instructional - Furn/Fixtures	\$2,000.00	\$4,312.00	\$	\$	2,000.00	0%
78. 1001-301-11-11-5-1101-5-0734	Instructional - Tech Related Hardware	\$15,000.00	\$4,357.00	\$	\$	25,000.00	0%
79. 1001-301-11-11-5-1101-5-0735	Instructional - Techn Software	\$15,000.00	\$5,168.00	\$	\$	15,000.00	0%
special education salaries & wages (see para line for new account code in FY24)				\$376,854.00	\$		
special education benefits (represented in new account codes in FY24)				\$162,812.00	\$		
TOTAL 1101 Instructional				\$5,171,118.00	\$4,809,343.00	\$ 5,381,929.20	-6%
1102 Title I							
80. 1001-000-00-00-0-1102-0-5110	Title 1 Salaries	\$17,156.00	\$60,314.00	\$	\$	(2,006.00)	-12%
81. 1001-000-00-00-0-1102-0-5220	Title 1 FICA	\$1,312.00	\$4,384.00	\$	\$	(153.03)	-12%
86. 1001-001-00-00-0-1104-0-5210	SWP Group Health	\$0.00	\$11,819.00	\$	\$	2,719.23	#DIV/0!

87. 1001-000-00-0-1104-0-5215 SWP - HRA	\$0.00	\$2,906.00	\$0.00	\$0.00	\$0.00	\$570.00	\$570.00	#DIV/0!	
82. 1001-000-00-0-1102-0-5230 Title 1 Life Insurance	\$88.00	\$96.00	\$88.00	\$36.30	\$570.00	(\$51.70)	(\$51.70)	-59%	
83. 1001-000-00-0-1102-0-5250 Title 1 - Workers Comp.	\$220.00	\$614.00	\$220.00	\$140.90	\$140.90	(\$79.11)	(\$79.11)	-36%	
84. 1001-000-00-0-1102-0-5260 Title 1 Unempl. Comp.	\$65.00	\$0.00	\$65.00	\$39.20	\$25.81	(\$25.81)	(\$25.81)	-40%	
95. 1001-001-00-0-1104-0-5280 SWP Group Dental	\$0.00	\$469.00	\$0.00	\$149.28	\$149.28	\$149.28	\$149.28	#DIV/0!	
96. 1001-001-00-0-1104-0-5281 SWP Group Vision	\$0.00	\$155.00	\$0.00	\$-	\$-	\$-	\$-	#DIV/0!	
97. 1001-051-11-72-3-1104-0-5670 SWP Computer Software - GI	\$0.00	\$3,900.00	\$0.00	\$-	\$-	\$-	\$-	#DIV/0!	
98. 1001-053-11-72-3-1104-0-5670 SWP Computer Software - NH	\$0.00	\$2,010.00	\$0.00	\$-	\$-	\$-	\$-	#DIV/0!	
TOTAL 1102 Title 1	\$18,841.00	\$86,667.00	\$18,841.00	\$19,963.88	\$18,841.00	\$1,122.88	\$1,122.88	6%	
1410 Student Body Activities									
127. 1001-000-00-0-1410-0-5120 Coaches & Athletic Director Salaries	\$4,600.00	\$3,759.00	\$4,600.00	\$5,000.00	\$4,600.00	\$400.00	\$400.00	9%	
128. 1001-000-00-0-1410-0-5121 Student Activities- Salaries/Stipends	\$5,400.00	\$0.00	\$5,400.00	\$6,000.00	\$5,400.00	\$600.00	\$600.00	11%	
129. 1001-000-00-0-1410-0-5130 Student Activity Program Stipends	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$-	\$-	0%	
130. 1001-000-00-0-1410-0-5220 Coaches/Student Activity FICA/Med	\$956.00	\$1,410.00	\$956.00	\$841.50	\$956.00	(\$114.50)	(\$114.50)	-12%	
131. 1001-000-00-0-1410-0-5250 Student Body Act - Workers Comp.	\$0.00	\$109.00	\$0.00	\$-	\$-	\$-	\$-	#DIV/0!	
132. 1001-000-00-0-1410-0-5320 Student activities - Before/After school	\$25,000.00	\$16,326.00	\$25,000.00	\$25,000.00	\$25,000.00	\$-	\$-	0%	
133. 1001-000-00-0-1410-0-5337 Student activities - Programs	\$5,000.00	\$2,515.00	\$5,000.00	\$5,000.00	\$5,000.00	\$-	\$-	0%	
135. 1001-000-00-0-1410-0-5519 Extra Curricular Transportation	\$4,000.00	\$3,844.00	\$4,000.00	\$30,000.00	\$30,000.00	\$-	\$-	0%	
136. 1001-000-00-0-1410-0-5610 Student Body Activities-general Supplies	\$3,000.00	\$3,348.00	\$3,000.00	\$3,000.00	\$3,000.00	\$-	\$-	0%	
137. 1001-000-00-0-1410-0-5683 Student Body Sprts/Supp/Bus	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$-	\$-	0%	
TOTAL 1410 Student Body Activities	\$51,956.00	\$31,311.00	\$77,956.00	\$78,841.50	\$77,956.00	\$885.50	\$885.50	1%	
2120 Guidance Services									
141. 1001-000-00-0-2120-0-5110 Guidance-salary	\$50,923.00	\$51,203.00	\$52,739.00	\$49,300.00	\$52,739.00	(\$3,439.00)	(\$3,439.00)	-7%	
142. 1001-000-00-0-2120-0-5210 Guidance - Health Ins.	\$22,220.00	\$21,176.00	\$23,717.00	\$9,064.11	\$23,717.00	(\$14,652.89)	(\$14,652.89)	-62%	
143. 1001-000-00-0-2120-0-5215 Guidance - HRA	\$4,200.00	\$4,734.00	\$4,200.00	\$1,900.00	\$4,200.00	(\$2,300.00)	(\$2,300.00)	-55%	
144. 1001-000-00-0-2120-0-5220 Guidance -FICA	\$3,896.00	\$3,082.00	\$4,035.00	\$3,771.45	\$4,035.00	(\$263.55)	(\$263.55)	-7%	
145. 1001-000-00-0-2120-0-5230 Group Life Insurance	\$88.00	\$96.00	\$88.00	\$121.00	\$88.00	\$33.00	\$33.00	38%	
147. 1001-000-00-0-2120-0-5250 Guidance-Workers Comp	\$474.00	\$445.00	\$490.00	\$458.49	\$490.00	(\$31.51)	(\$31.51)	-6%	
148. 1001-000-00-0-2120-0-5260 Guidance-unemployment	\$135.00	\$0.00	\$131.00	\$130.65	\$131.00	(\$0.35)	(\$0.35)	0%	
149. 1001-000-00-0-2120-0-5280 Guidance - Dental	\$1,255.00	\$1,255.00	\$1,255.00	\$497.60	\$1,255.00	(\$757.40)	(\$757.40)	-60%	
150. 1001-000-00-0-2120-0-5281 Guidance Vision Insurance	\$332.00	\$332.00	\$391.00	\$159.22	\$391.00	(\$231.78)	(\$231.78)	-59%	

151. 1001-0000-00-0-2120-0-5610	Guidance-general Supplies	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$	1,000.00	\$	-	0%
152. 1001-0000-00-0-2120-0-5640	Guidance-books	\$100.00	\$0.00	\$100.00	\$100.00	\$	100.00	\$	-	0%
TOTAL 2120 Guidance Services		\$84,623.00	\$82,323.00	\$88,146.00	\$66,502.52	\$	66,502.52	\$	(21,643.48)	-25%
2134 Health Services										
154. 1001-0000-00-0-2134-0-5110	Health Services-salaries(nurse)	\$34,304.00	\$35,636.00	\$33,152.00	\$36,176.90	\$	36,176.90	\$	3,024.90	9%
155. 1001-0000-00-0-2134-0-5115	Health Services - Clinician	\$79,296.00	\$69,300.00	\$77,658.00	\$77,657.88	\$	77,657.88	\$	(0.12)	0%
156. 1001-0000-00-0-2134-0-5210	Health Services-group Health Insurance	\$45,498.00	\$36,105.00	\$48,274.00	\$49,816.92	\$	49,816.92	\$	1,542.92	3%
157. 1001-0000-00-0-2134-0-5215	Health Svcs - HRA	\$8,400.00	\$5,889.00	\$4,400.00	\$8,800.00	\$	8,800.00	\$	4,400.00	100%
158. 1001-0000-00-0-2134-0-5220	Health Services-fica	\$8,690.00	\$7,688.00	\$8,477.00	\$8,708.36	\$	8,708.36	\$	231.36	3%
159. 1001-0000-00-0-2134-0-5230	Health Svcs - Life Insurance	\$264.00	\$220.00	\$176.00	\$363.00	\$	363.00	\$	187.00	106%
161. 1001-0000-00-0-2134-0-5250	Health Services-Workers Comp.	\$1,020.00	\$992.00	\$1,031.00	\$1,058.66	\$	1,058.66	\$	27.66	3%
162. 1001-0000-00-0-2134-0-5260	Health Services-unemployment Comp.	\$405.00	\$0.00	\$392.00	\$391.95	\$	391.95	\$	(0.05)	0%
163. 1001-0000-00-0-2134-0-5280	Health Services-group Dental Insurance	\$2,509.00	\$1,422.00	\$1,550.00	\$2,231.41	\$	2,231.41	\$	681.41	44%
164. 1001-0000-00-0-2134-0-5281	Health Services-group Vision Insurance	\$0.00	\$262.00	\$391.00	\$342.21	\$	342.21	\$	(48.79)	-12%
166. 1001-0000-00-0-2134-0-5610	Health Services-general Supplies	\$5,000.00	\$834.00	\$2,500.00	\$2,500.00	\$	2,500.00	\$	-	0%
TOTAL 2134 Health Services		\$185,386.00	\$158,348.00	\$178,001.00	\$188,047.30	\$	188,047.30	\$	10,046.30	6%
2222 Library										
167. 1001-0000-00-0-2222-0-5110	Library Services-salary	\$48,946.00	\$51,071.00	\$82,323.00	\$44,500.00	\$	44,500.00	\$	(37,823.00)	-46%
168. 1001-0000-00-0-2222-0-5112	Library Services-substitutes	\$0.00	\$150.00	\$0.00	\$0.00	\$	0.00	\$	-	#DIV/0!
169. 1001-0000-00-0-2222-0-5210	Library Services-group Health Insurance	\$4,000.00	\$14,357.00	\$18,080.00	\$9,064.11	\$	9,064.11	\$	(9,015.89)	-50%
170. 1001-0000-00-0-2222-0-5215	Library - HRA	\$0.00	\$5,942.00	\$6,300.00	\$1,900.00	\$	1,900.00	\$	(4,400.00)	-70%
171. 1001-0000-00-0-2222-0-5220	Library Services-fica	\$3,744.00	\$3,636.00	\$6,298.00	\$3,404.25	\$	3,404.25	\$	(2,893.75)	-46%
172. 1001-0000-00-0-2222-0-5230	Library - Group Life Ins	\$88.00	\$96.00	\$88.00	\$121.00	\$	121.00	\$	33.00	38%
174. 1001-0000-00-0-2222-0-5250	Library Services-Workers Comp.	\$455.00	\$428.00	\$974.00	\$413.85	\$	413.85	\$	(560.15)	-58%
175. 1001-0000-00-0-2222-0-5260	Library Services-unemployment Comp.	\$135.00	\$0.00	\$262.00	\$130.65	\$	130.65	\$	(131.35)	-50%
176. 1001-0000-00-0-2222-0-5280	Library Services-group Dental Insurance	\$0.00	\$849.00	\$849.00	\$497.60	\$	497.60	\$	(351.40)	-41%
177. 1001-0000-00-0-2222-0-5281	Library Services-group Vision Insurance	\$0.00	\$332.00	\$391.00	\$159.22	\$	159.22	\$	(231.78)	-59%
178. 1001-0000-00-0-2222-0-5610	Library Services-library Supplies	\$1,000.00	\$508.00	\$1,000.00	\$1,000.00	\$	1,000.00	\$	-	0%
179. 1001-0000-00-0-2222-0-5640	Library Services-library Books	\$12,500.00	\$10,767.00	\$12,500.00	\$12,500.00	\$	12,500.00	\$	-	0%
180. 1001-0000-00-0-2222-0-5641	Library Services-magazines/periodicals	\$1,000.00	\$419.00	\$1,000.00	\$1,000.00	\$	1,000.00	\$	-	0%
181. 1001-0000-00-0-2222-0-5670	Library Services-computer Software	\$1,000.00	\$300.00	\$1,000.00	\$1,000.00	\$	1,000.00	\$	-	0%

182. 1001-000-00-0-2222-0-5730	Library Services-furniture	\$500.00	\$0.00	\$500.00	\$	500.00	\$	-	0%
183. 1001-000-00-0-2222-0-5733	Library Services- Furniture & Fixtures	\$1,500.00	\$700.00	\$1,500.00	\$	1,500.00	\$	-	0%
184. 1001-000-00-0-2222-0-5734	Library Services-computer Equipment	\$1,750.00	\$300.00	\$1,750.00	\$	1,750.00	\$	-	0%
TOTAL 2222 Library		\$76,618.00	\$89,855.00	\$134,815.00	\$	79,440.68	\$	(55,374.32)	-41%
2410 Office of the Principal									
199. 1001-000-00-0-2410-0-5110	Principal Service-salary	\$199,614.00	\$203,965.00	\$201,505.00	\$	195,126.00	\$	(6,379.00)	-3%
201. 1001-000-00-0-2410-0-5113	Principal Service-secretary Salary	\$83,579.00	\$89,981.00	\$86,081.00	\$	92,250.90	\$	6,169.90	7%
202. 1001-000-00-0-2410-0-5117	Home School Coordinator	\$43,282.00	\$41,886.00	\$44,584.00	\$	47,786.59	\$	3,202.59	7%
203. 1001-000-00-0-2410-0-5210	Principal Services-group Health Insuranc	\$56,214.00	\$53,298.00	\$59,693.00	\$	62,541.33	\$	2,848.33	5%
204. 1001-000-00-0-2410-0-5215	Principal Svcs - HRA	\$12,600.00	\$4,719.00	\$12,900.00	\$	12,500.00	\$	(400.00)	-3%
205. 1001-000-00-0-2410-0-5220	Principal Services-fica	\$25,358.00	\$24,914.00	\$25,411.00	\$	25,640.01	\$	229.01	1%
206. 1001-000-00-0-2410-0-5230	Principal Service-group Life Insurance	\$844.00	\$2,038.00	\$844.00	\$	877.00	\$	33.00	4%
208. 1001-000-00-0-2410-0-5250	Principal Services-Workers Comp.	\$3,036.00	\$2,896.00	\$3,089.00	\$	3,117.02	\$	28.02	1%
209. 1001-000-00-0-2410-0-5260	Principal Service-unemployment Comp.	\$665.00	\$0.00	\$653.00	\$	653.25	\$	0.25	0%
210. 1001-000-00-0-2410-0-5280	Principal Services-group Dental Insuranc	\$2,706.00	\$2,372.00	\$3,202.00	\$	3,322.84	\$	120.84	4%
211. 1001-000-00-0-2410-0-5281	Principal Services-group Vision Insuranc	\$669.00	\$514.00	\$669.00	\$	1,091.35	\$	422.35	63%
212. 1001-000-00-0-2410-0-5291	Principal Services-Prof. Expense-Princip	\$2,500.00	\$3,594.00	\$4,000.00	\$	4,000.00	\$	-	0%
213. 1001-000-00-0-2410-0-5293	Principal Svcs.- Prof. Development	\$1,500.00	\$760.00	\$0.00	\$	\$0.00	\$	-	#DIV/0!
214. 1001-000-00-0-2410-0-5430	Principal Svcs.- Copler Svcs.	\$0.00	\$2,633.00	\$0.00	\$	500.00	\$	500.00	#DIV/0!
215. 1001-000-00-0-2410-0-5530	Principal Services-telephone	\$9,500.00	(\$4,155.00)	\$9,500.00	\$	9,500.00	\$	-	0%
216. 1001-000-00-0-2410-0-5532	Principal Svcs.- Postage	\$3,000.00	\$1,397.00	\$3,000.00	\$	3,000.00	\$	-	0%
217. 1001-000-00-0-2410-0-5580	Principal Services-travel	\$500.00	\$398.00	\$500.00	\$	500.00	\$	-	0%
218. 1001-000-00-0-2410-0-5610	Principal Services-office Supplies/petty	\$1,500.00	\$1,142.00	\$1,500.00	\$	1,500.00	\$	-	0%
219. 1001-000-00-0-2410-0-5612	Principal Prof Exp	\$3,500.00	\$1,776.00	\$3,500.00	\$	3,500.00	\$	-	0%
220. 1001-000-00-0-2410-0-5810	Dues and Fees	\$2,000.00	\$1,704.00	\$2,000.00	\$	2,000.00	\$	-	0%
TOTAL 2410 Office of the Principal		\$452,567.00	\$435,832.00	\$462,631.00	\$	469,406.29	\$	6,775.29	1%
2610 Operation of Buildings									
252. 1001-103-51-11-5-2610-5-0171	Buildings Op - Salaries	\$143,871.00	\$157,969.00	\$163,419.00	\$	165,843.00	\$	2,424.00	1%
253. 1001-103-51-11-5-2610-5-0211	Buildings Op - Health Insurance	\$18,698.00	\$36,268.00	\$32,411.00	\$	47,019.04	\$	14,608.04	45%
254. 1001-103-51-11-5-2610-5-0219	Building Ops- HRA	\$6,300.00	\$4,875.00	\$6,600.00	\$	8,800.00	\$	2,200.00	33%
255. 1001-103-51-11-5-2610-5-0220	Buildings Op - FICA	\$11,197.00	\$12,247.00	\$12,502.00	\$	12,686.99	\$	184.99	1%

256.	1001-103-51-11-5-2610-5-0261	Building Ops- Unemployment Comp	\$540.00	\$0.00	\$523.00	\$	522.60	\$	(0.40)	0%
257.	1001-103-51-11-5-2610-5-0271	Building Ops- Workers Comp	\$1,259.00	\$8,411.00	\$1,520.00	\$	1,542.34	\$	22.34	1%
258.	1001-103-51-11-5-2610-5-0281	Buildings Op - Dental	\$1,318.00	\$1,270.00	\$1,666.00	\$	2,396.08	\$	730.08	44%
259.	1001-103-51-11-5-2610-5-0292	Building Ops- Life Insurance	\$352.00	\$898.00	\$353.00	\$	484.00	\$	131.00	37%
260.	1001-103-51-11-5-2610-5-0296	Buildings Op - Vision	\$477.00	\$487.00	\$573.00	\$	721.04	\$	148.04	26%
261.	1001-301-51-11-5-2610-5-0412	Water	\$17,500.00	\$18,457.00	\$17,500.00	\$	18,000.00	\$	500.00	3%
262.	1001-301-51-11-5-2610-5-0422	Snow Plowing and Sanding	\$8,000.00	\$4,075.00	\$8,000.00	\$	8,000.00	\$	-	0%
263.	1001-301-51-11-5-2610-5-0424	Landscaping, Lawn Care	\$8,000.00	\$9,920.00	\$8,000.00	\$	8,000.00	\$	-	0%
264.	1001-301-51-11-5-2610-5-0425	Trash & Recycling	\$12,500.00	\$17,998.00	\$12,500.00	\$	12,500.00	\$	-	0%
265.	1001-301-51-11-5-2610-5-0431	Non-Tech Related Repairs and Maint	\$0.00	\$0.00	\$49,500.00	\$	49,500.00	\$	-	0%
239.	1001-000-00-0-2600-0-5431	Operation/maint. Of Plant-grounds - Repa	\$5,000.00	\$3,585.00						#DIV/0!
240.	1001-000-00-0-2600-0-5432	Operation/maint. Of Plant-building - Rep	\$32,000.00	\$73,763.00						#DIV/0!
241.	1001-000-00-0-2600-0-5433	Oper/maint. - Equip Repairs	\$12,500.00	\$9,883.00						#DIV/0!
266.	1001-301-51-11-5-2610-5-0490	Other Purchased Property Service	\$42,000.00	\$23,238.00	\$42,000.00	\$	42,000.00	\$	-	0%
267.	1001-301-51-11-5-2610-5-0581	Building Ops - Travel	\$500.00	\$5,489.00	\$500.00	\$	500.00	\$	-	0%
268.	1001-301-11-11-5-2610-5-0611	Buildings Op - General Supplies	\$35,000.00	\$53,809.00	\$35,000.00	\$	35,000.00	\$	-	0%
269.	1001-301-51-11-5-2610-5-0622	Electricity	\$65,000.00	\$51,321.00	\$65,000.00	\$	70,000.00	\$	5,000.00	8%
270.	1001-301-51-11-5-2610-5-0623	Propane	\$4,000.00	\$5,735.00	\$4,000.00	\$	4,000.00	\$	-	0%
271.	1001-301-51-11-5-2610-5-0624	Oil	\$42,500.00	\$82,283.00	\$42,500.00	\$	42,500.00	\$	-	0%
272.	1001-103-51-11-5-2610-5-0627	Wood Chips	\$17,500.00	\$532.00	\$17,500.00	\$	17,500.00	\$	-	0%
273.	1001-301-51-11-5-2610-5-0722	Building Improvements	\$65,000.00	\$18,549.00	\$65,000.00	\$	185,000.00	\$	120,000.00	185%
TOTAL 2610 Operation of Buildings			\$551,012.00	\$601,062.00	\$586,567.00	\$	732,515.08	\$	145,948.08	25%
2520 Short Term Loans										
222.	1001-000-00-0-2520-0-5830	Fiscal Services-short Term Loans Interes	\$0.00	\$0.00	\$2,994.00	\$	2,994.00	\$	-	0%
223.	1001-000-00-0-2520-0-5910	Fiscal Services-short Term Note	\$0.00	\$86,572.00	\$86,572.00	\$	86,572.00	\$	-	0%
TOTAL 2520 Short Term Loans			\$0.00	\$86,572.00	\$89,566.00	\$	89,566.00	\$	-	0%
2715 Field Trips - Ed Related										
277.	1001-105-11-92-5-2715-5-0519	Student Transp Purch fr other Sources	\$10,000.00	\$3,229.00	\$10,000.00	\$	10,000.00	\$	-	0%
TOTAL 2715 Field Trips - Ed Related			\$10,000.00	\$3,229.00	\$10,000.00	\$	10,000.00	\$	-	0%
2310 Board of Education										

185.	1001-000-00-0-2310-0-5110	Board Of Ed Services-salaries	\$12,500.00	\$12,500.00	\$12,500.00	\$	12,500.00	\$	-	0
186.	1001-000-00-0-2310-0-5111	Board Of Ed/treasurer-salary	\$3,000.00	\$3,000.00	\$3,000.00	\$	3,000.00	\$	-	0
187.	1001-000-00-0-2310-0-5112	Board of Ed Svc - Secretary	\$1,500.00	\$1,877.00	\$1,500.00	\$	1,500.00	\$	-	0
188.	1001-000-00-0-2310-0-5220	Board Of Ed Services-fica	\$1,071.00	\$1,354.00	\$1,071.00	\$	1,071.00	\$	-	0
189.	1001-000-00-0-2310-0-5240	Treasurer's Fica	\$230.00	\$0.00	\$230.00	\$	230.00	\$	-	0
191.	1001-000-00-0-2310-0-5330	Board of Ed. Purchased Prof Services	\$0.00	\$250.00	\$0.00	\$	-	\$	-	#DIV/0!
192.	1001-000-00-0-2310-0-5360	Board Of Ed Services-legal Services	\$7,500.00	\$0.00	\$7,500.00	\$	7,500.00	\$	-	0
193.	1001-000-00-0-2310-0-5391	Board of Ed/Town Service Charges	\$6,500.00	\$3,844.00	\$6,500.00	\$	8,500.00	\$	-	0
194.	1001-000-00-0-2310-0-5530	Board Of Ed Services-telephone/postage F	\$550.00	\$0.00	\$500.00	\$	500.00	\$	-	0
195.	1001-000-00-0-2310-0-5540	Board Of Ed Services-advertising	\$750.00	\$1,491.00	\$800.00	\$	800.00	\$	-	0
196.	1001-000-00-0-2310-0-5610	Board Of Ed Services-supplies	\$500.00	\$0.00	\$250.00	\$	250.00	\$	-	0
197.	1001-000-00-0-2310-0-5810	Board Of Ed Services-Dues/Fees/Reg	\$4,000.00	\$0.00	\$3,750.00	\$	3,750.00	\$	-	0
TOTAL 2310 Board of Education			\$38,101.00	\$24,316.00	\$39,601.00	\$	39,601.00	\$	-	0%
SU Assessment										
126.	1001-301-51-11-5-1201-5-0593	GISU Assessments - Sp Ed	\$392,743.00	\$392,743.00	\$263,799.00	\$	490,202.00	\$	226,403.00	86%
153.	1001-301-51-11-5-2131-5-0593	Health - SU Assessments	\$0.00	\$0.00	\$46,103.00	\$	47,296.00	\$	1,193.00	3%
224.	1001-301-51-11-5-2591-5-0593	GISU Assessments - Regular	\$636,191.00	\$636,191.00	\$649,006.00	\$	665,123.00	\$	16,117.00	2%
276.	1001-301-51-11-5-2711-5-0593	GISU Assessment - Bus Service	\$0.00	\$0.00	\$311,532.00	\$	320,878.00	\$	9,346.00	3%
Total SU Assessment			\$1,028,934.00	\$1,028,934.00	\$1,270,440.00	\$	1,523,499.00	\$	253,059.00	20%
TOTAL EXPENDITURE BUDGET						FY 2023	FY 2024	INCREASE/ DECREASE	% CHANGE	
						\$8,751,238.88	\$ 8,679,312.46	\$ (71,926.42)	-0.82%	

EDUCATION FUNDING FY24
Act 68
Isle La Motte

Terms and Conditions on this page are intended to help explain, in general, the elements that make up the tax rate calculation. The final tax rate is calculated by the state. At this time the exact numbers have not been determined.

Equalized Pupils: 405.69

Not to be confused with the number of students attending or the number of students in the school district, the Equalized Pupil count is the weighted average number of pupils. This number is determined by the state. It is the number used for the Homestead Tax rate calculation.

Common Level of Appraisal (CLA): 75.48%

This is the ratio applied by the state to equalize local grand lists to reflect market conditions for property value. It is established annually by the Vermont Department of Taxes. This is necessary because we start with a statewide tax rate and that rate is modified to reflect the local housing market. A value of less than 100 indicates that on average properties are being sold for more than the local assessment. A reduction in the CLA results in an increase in the actual tax rate.

Property Dollar Equivalent Yield: \$15,479

This was previously the based education amount and the legislature set the base homestead property tax rate and the base education amount annually. This is now called the property dollar equivalent yield which is set by the legislature annually, but the base homestead property tax rate and the base tax rate on household income amounts are fixed at \$1.00 and \$2.00 respectively. For FY24 the property dollar equivalent yield is \$15,479 per equalized pupil. The property dollar equivalent yield functions in the formula the same way the based education amount did in past years. It is used to determine the equalized spending ratio for each district which is then used in the calculation of the Homestead Tax rate. The property dollar equivalent yield is *not* the amount that the district receives for each equalized pupil. The State does not pay the district a block grant for each equalized pupil.

Homestead Tax Rate: \$1.00

Homesteads are taxed at a rate that is adjusted in proportion to a district's education spending each year. The equalized rate for FY24 is assumed to be \$1.00. If the district's spending exceeds the base education amount, the equalized rate is increased in the same proportion for that district. The actual rate is determined by dividing the equalized rate by the common level of appraisal. The Homestead Tax Rate will be determined by the legislature.

Non- Residential Tax Rate: \$1.386

Nonresidential property is taxed at a fixed statewide equalized rate. This tax rate has no bearing on the education spending of the school district. The equalized rate for FY24 is estimated to be \$1.386. The actual rate is determined by dividing the equalized rate by the common level of appraisal. The Nonresidential tax rate will be determined by the legislature.

Income Sensitivity: 2.43%

For homeowners who qualify for income sensitivity, the homestead education tax is adjusted based on household income. BE SURE TO COMPLETE ALL THE FORMS NECESSARY WHEN YOU

How to Calculate the Homestead Tax - FY 2024 Isle La Motte

1	Expenditures	\$8,679,312
1 - Explanation Expenditures are total dollars a school district intends to spend		
2	Minus Local Revenues	\$253,400
2 - Explanation \		
3	Education Spending	\$8,425,912
3 - Explanation Education Spending is the amount that needs to be raised by education property taxes augmented by the Education Fund		
4	Divided by Equalized Pupils	405.69
4 - Explanation Equalized pupils is a two-year weighted average		
5	Education Spending/Equalized Pupil	\$20,769.34
5 - Explanation Education Spending per equalized pupils determines the Education Homestead Tax Rate		
6	Divided by Base Amount	\$15,479.00
6 - Explanation Base amount (Which is now called the Property Dollar Equivalent Yield) is statutorily set by a CPI index and is used to compare to a district's education spending per equalized pupil		
7	District Spending Adjustment	N/A
7 - Explanation District's spending adjustment is the percentage the district spends over the base amount. The District Spending Adjustment is no longer applicable in the education spending formula.		
8	Base Homestead Rate	\$1.00
8 - Explanation Base Homestead tax rate is set annually by the Legislature and approved by the Governor.		
9	Equalized Homestead Rate (Town Value)	\$1.3418
9 - Explanation Equalized Homestead Tax Rate is the rate a district would have if all properties were assessed at fair market value.		
10	Divided by CLA (state's Value)	75.48%
10 - Explanation Common Level of Appraisal (CLA) is the ratio of the town's listed values versus the state's estimated values. The state's value is comprised of actual sales averaged over three years.		
11	Actual Homestead Rate	\$1.7777
11 - Explanation Actual Homestead Rate is the education rate seen on the property tax bill of a resident homeowner.		

Homestead and Non-Residential Education Tax Rates- Town of Isle La Motte 2024

LEA: Champlain Islands Unified Union School District
S.U.: Grand Isle Supervisory Union

LEA ID: U066
County: Grand Isle

Property Dollar Equivalent Yield (PDEY)	\$15,479	
Base Homestead tax rate:	1.00000	
Base Non-Residential tax rate:	1.34000	
Common level of appraisal	75.48%	
Total budgeted expenditures	\$8,679,312	
Budgeted revenues	\$253,400	(excludes expected revenues from the general state support grant and property taxes)
Local education spending	\$8,425,912	
Net Equalized pupils	405.69	
Local Ed spending per Eq.Pupil	\$20,769.34	
District Excess THRESHOLD	\$ 22,204.00	
Eligible Capital Debt	\$0.00	
Capital Debt per Eq. Pupil	\$0.00	

1. Actual homestead education tax rate

	FY2024 1.7777	FY2023 1.5407	
	Change	0.237 ¢	Cents
		15.380%	Percentage
Steps to actual homestead tax rate			
2. Education spending per equalized pupil			20,769.34
3. Approved capital construction spending per equalized pupil			-
4. Education spending per pupil less approved construction spending		(line 2 - line 3)	20,769.34
5. Excess spending threshold		\$22,204	
6. Excess spending per equalized pupil (amount per pupil over threshold)		(line 4 - line 5)	-
7. Adjusted education spending per equalized pupil		(line 2 + line 6)	20,769.34
8. District spending adjustment- No Longer Exists			0.00%
9. Equalized homestead tax rate		Line 7/PDEY/Base Homestead Tax Rate	\$1.3418
10. Common level of appraisal (CLA)			75.48%
11. Actual homestead tax rate		(line 9 / line 10)	\$1.7577

12. Actual non-residential education tax rate

	FY2024 1.6400	FY2023 1.6237	
	Change	0.0163 ¢	Cents
		1.004%	
Steps to actual non-residential tax rate			
13. Equalized non-residential tax rate			1.4820
14. Common level of appraisal (CLA)			75.48%
15. Actual non-residential tax rate		(line 13 / line 14)	1.9634

Note:

Tax rates are calculated by the Division of Property Valuation and Review of the Vermont Department of Taxes

Approved by
GISU Board on:
December 20, 2022

	South Hero	CIUUSD	Alburgh	Total
Total FY 24 Assessments	645,811	1,523,500	1,163,566	3,332,876
Total FY 23 Assessments	679,957	1,256,309	1,104,283	3,040,549
*FY Assessments are net of projected special education revenue.	(34,146)	267,190	59,283	292,327
Average Daily Membership ratios				
	South Hero	CIUUSD	Alburgh	Total
FY 24 Equalized Pupils - Using estimates emailed by AOE 12/11/2022	196.90	405.69	312.50	915.09
FY23 ADM	188.75	396.85	288.40	874.00
FY22 ADM	203.65	404.37	344.48	952.50
FY21 ADM	199.19	407.20	334.72	941.11
FY20 ADM	207.20	426.15	318.90	952.25
FY 19 ADM	214.71	435.19	311.81	961.71
FY 18 ADM	194.91	439.62	306.36	940.89
FY 24 Allocation %- Using FY 24 Equalized Pupils - Using estimates emailed by AOE 12/11/2022	21.52%	44.33%	34.15%	100.00%
FY23	21.60%	45.41%	33.00%	100.00%
FY22	26.67%	36.91%	36.43%	100.00%
FY21	21.76%	44.75%	33.49%	100.00%
FY20	22.37%	44.40%	33.23%	100.00%
FY19	22.31%	43.80%	34.80%	100.91%
FY18	20.77%	46.81%	32.42%	100.00%
FY24 Operations Assessment-Includes All GISU General Assessments inclusive of Salaries, Benefits, Transportation, Curriculum, Technology, Audits, etc. - Net of General Revenue (Interest, ERATE, and prior year carryforward) (Excludes Special Ed, Transportation, and School Nurse)	\$322,815	\$665,123	\$512,339	\$1,500,277
FY 24 Transportation Assessment	129,793	320,878	209,113	659,784
FY 24 Nurse Allocation Percentages	10%	60%	30%	100%
FY 24 Nurse Assessment	7,883	47,296	23,648	78,827
Special Education Assessments - net of Estimated Revenue - Allocated based on 07/01/2022 Child Count				
Total Special Ed Projected Expenditures				
\$4,459,400.21				
Less Projected Revenue				
\$3,365,412.00				
Net Special Ed Exp. to be Assessed				
\$1,093,988.21	\$185,320	\$490,202	\$418,465	\$1,093,988
Child Count Ratios				
	South Hero	CIUUSD	Alburgh	Total
FY24 Child Count Preliminary based on 07/01/2022 count ND	31	82	70	183
Special Ed Ratios				
FY24 Child Count Preliminary based on 07/01/2022 count ND	16.94%	44.81%	38.25%	100.00%

	Account Number / Description	FY 2022 Actuals		FY 2023 Budget		FY2024 Proposed Budget		Budget to Budget		Budget Increase	
								Increase Amount	Increase Amount	Percent	Percent
1201 Special Education											
23.	1001-401-51-21-5-1201-5-0111	Sp Ed - Teacher Salaries	\$582,093.64	\$502,306.19	\$	545,699.50	\$	43,393.31		9%	
24.	1001-401-51-21-5-1201-5-0114	Sp Ed - Tutoring Wages	\$0.00	\$1,500.00	\$	750.00	\$	(750.00)		-50%	
25.	1001-401-51-21-5-1201-5-0211	Sp Ed - Health Insurance	\$121,085.63	\$96,156.29	\$	131,037.66	\$	34,881.37		36%	
26.	1001-401-51-21-5-1201-5-0219	Sp Ed - HRA	\$22,572.55	\$18,900.00	\$	23,800.00	\$	4,900.00		26%	
27.	1001-401-51-21-5-1201-5-0220	Sp Ed - FICA	\$39,537.69	\$38,541.17	\$	41,746.01	\$	3,204.84		8%	
28.	1001-401-51-21-5-1201-5-0232	Sp Ed - VSTRS	\$9,494.43	\$10,000.00	\$	10,000.00	\$	-		0%	
29.	1001-401-51-21-5-1201-5-0261	Sp Ed - Unemploy Comp	\$0.00	\$262.00	\$	1,048.42	\$	786.42		300%	
30.	1001-401-51-21-5-1201-5-0271	Sp Ed - Workers Comp	\$4,923.59	\$4,643.56	\$	5,075.01	\$	431.45		9%	
31.	1001-401-51-21-5-1201-5-0281	Sp Ed - Dental	\$7,131.68	\$5,145.28	\$	6,788.86	\$	1,643.58		32%	
32.	1001-401-51-21-5-1201-5-0292	Sp Ed - Life	\$785.96	\$617.40	\$	1,008.00	\$	390.60		63%	
33.	1001-401-51-21-5-1201-5-0296	Sp Ed - Vision	\$2,087.25	\$1,625.48	\$	1,846.50	\$	221.02		14%	
34.	1001-401-51-21-5-1201-5-0331	Sp Ed - Employee Training/Develop	\$8,885.50	\$7,500.00	\$	9,424.00	\$	1,924.00		26%	
35.	1001-401-51-21-5-1201-5-0341	Contracted Services	\$197,151.95	\$225,000.00	\$	225,000.00	\$	-		0%	
36.	1001-401-51-21-5-1201-5-0519	Sp Ed - Stud Transp Purch fr Sources	\$695,510.44	\$415,000.00	\$	700,000.00	\$	285,000.00		69%	
37.	1001-401-51-21-5-1201-5-0562	Tuition to Approved Providers	\$2,206,495.22	\$1,565,000.00	\$	1,750,000.00	\$	185,000.00		12%	
38.	1001-401-51-21-5-1201-5-0581	Sp Ed - Travel	\$5,294.98	\$3,000.00	\$	3,000.00	\$	-		0%	
39.	1001-401-51-21-5-1201-5-0611	Sp Ed - General Supplies	\$21,193.56	\$1,500.00	\$	10,000.00	\$	8,500.00		567%	
40.	1001-401-51-21-5-1201-5-0731	Sp Ed - Machinery	\$0.00	\$5,000.00	\$	5,000.00	\$	-		0%	
41.	1001-401-51-21-5-1201-5-0811	Sp Ed - Dues and Fees -Staff	\$2,265.00	\$750.00	\$	2,000.00	\$	1,250.00		167%	
	Total for 1201 Special Education		\$3,926,509.07	\$2,902,447.37	\$	3,473,223.95	\$	570,776.58		20%	
1223 Essential Early Education											
42.	1001-401-01-24-5-1223-5-0111	EEE Teachers Salaries	\$40,674.81	\$97,072.00		\$104,139.70	\$	7,067.70		7%	
43.	1001-401-01-24-5-1223-5-0211	EEE Teachers Health Insurance	\$0.00	\$6,400.00	\$	16,326.42	\$	9,926.42		155%	
26.	1001-401-01-24-5-1201-5-0219	EEE teachers - HRA		\$4,000.00	\$	4,000.00	\$	-		0%	
44.	1001-401-01-24-5-1223-5-0220	EEE Teachers FICA	\$3,491.97	\$7,426.01	\$	7,966.69	\$	540.68		7%	
45.	1001-401-01-24-5-1223-5-0261	EEE Teachers Unemployment	\$0.00	\$262.00	\$	262.10	\$	0.10		0%	
46.	1001-401-01-24-5-1223-5-0271	EEE Teacher Workers Comp	\$953.43	\$902.77	\$	968.50	\$	65.73		7%	
47.	1001-401-01-24-5-1223-5-0281	EEE Teachers Dental	\$415.95	\$281.47	\$	1,199.14	\$	917.67		326%	

48. 1001-401-01-24-5-1223-5-0292	EEE Teachers Life Ins	\$57.72	\$141.12	\$	201.60	\$	60.48	43%	
49. 1001-401-01-24-5-1223-5-0296	EEE Teachers Vision	\$123.57	\$92.72	\$	437.74	\$	345.02	372%	
50. 1001-401-01-24-5-1223-5-0331	EEE Teachers Prof Development	\$0.00	\$500.00	\$	4,054.40	\$	3,554.40	711%	
51. 1001-401-01-24-5-1223-5-0341	EEE Purchased Services	\$0.00	\$1,000.00	\$	-	\$	(1,000.00)	-100%	
52. 1001-401-01-24-5-1223-5-0519	EEE Student Transportatopn	\$0.00	\$1,500.00	\$	-	\$	(1,500.00)	-100%	
53. 1001-401-01-24-5-1223-5-0581	EEE Travel	\$0.00	\$2,500.00	\$	-	\$	(2,500.00)	-100%	
54. 1001-401-01-24-5-1223-5-0611	EEE Supplies	\$0.00	\$1,500.00	\$	-	\$	(1,500.00)	-100%	
55. 1001-401-01-24-5-1223-5-0731	EEE Equipment	\$0.00	\$1,000.00	\$	-	\$	(1,000.00)	-100%	
Total for 1223 Essential Early Education		\$45,717.45	\$124,578.09	\$	139,556.28	\$	14,978.19	12%	
2132 School Nurse									
79. 1001-401-51-11-5-2132-5-0171	Nurse - Salaries	\$56,354.00	\$58,045.00	\$	59,500.00	\$	1,455.00	3%	
80. 1001-401-51-11-5-2132-5-0211	Nurse - Health Insurance	\$6,035.04	\$8,562.03	\$	9,007.81	\$	445.78	5%	
81. 1001-401-51-11-5-2132-5-0219	Nurse - HRA	\$154.13	\$2,100.00	\$	1,900.00	\$	(200.00)	-10%	
82. 1001-401-51-11-5-2132-5-0220	Nurse - FICA	\$4,208.51	\$4,440.44	\$	4,551.75	\$	111.31	3%	
83. 1001-401-51-11-5-2132-5-0231	Nurse - Retirement	\$1,340.00	\$1,308.00	\$	1,340.00	\$	32.00	2%	
84. 1001-401-51-11-5-2132-5-0261	Nurse - Unemploy Comp	\$0.00	\$131.00	\$	131.05	\$	0.05	0%	
85. 1001-401-51-11-5-2132-5-0271	Nurse - Workers Comp	\$399.42	\$539.81	\$	553.35	\$	13.54	3%	
86. 1001-401-51-11-5-2132-5-0281	Nurse - Dental	\$234.56	\$469.12	\$	497.60	\$	28.48	6%	
87. 1001-401-51-11-5-2132-5-0292	Nurse - Life	\$80.20	\$88.20	\$	126.00	\$	37.80	43%	
88. 1001-401-51-11-5-2132-5-0296	Nurse - Vision	\$0.00	\$154.53	\$	159.22	\$	4.69	3%	
89. 1001-401-51-11-5-2132-5-0611	Nurse - General Supplies	\$6,872.55	\$1,000.00	\$	1,060.00	\$	60.00	6%	
TOTAL 2132 School Nurse		\$75,678.41	\$76,838.13	\$	78,826.78	\$	1,988.65	3%	
2140 Psychological Services									
102. 1001-401-51-21-5-2140-5-0321	Psychological - Prof Ed Svcs	\$51,570.00	\$80,000.00	\$	10,000.00	\$	(70,000.00)	-88%	
TOTAL 2144 Psychoeducational Evals		\$51,570.00	\$80,000.00	\$	10,000.00	\$	(70,000.00)	-88%	
2151 Speech Pathology/Audiology Pathology									
120. 1001-401-01-24-5-2151-5-0111	Spch Aud Path EEE Salaries	\$65,199.60	\$48,513.00	\$	\$136,719.60	\$	88,206.60	182%	
121. 1001-401-51-21-5-2151-5-0111	Spch Aud Path - Salaries	\$169,477.70	\$170,442.00	\$	\$110,810.00	\$	(59,632.00)	-35%	
122. 1001-401-51-21-5-2151-5-0121	Spch Aud Path - Para/Aide	\$22,017.50	\$38,279.00	\$	40,980.24	\$	2,701.24	7%	
123. 1001-401-01-24-5-2151-5-0211	Spch Aud Path EEE Health Ins	\$21,175.97	\$14,230.25	\$	33,887.81	\$	19,657.56	138%	

124.	1001-401-51-21-5-2151-5-0211	Spch Aud Path - Health Insurance	\$28,067.32	\$36,468.07	\$	20,101.46	\$	(16,366.61)	-45%
125.	1001-401-01-24-5-2151-5-0219	Spch Path Aud EEE HRA	\$3,228.54	\$3,150.00	\$	8,000.00	\$	4,850.00	154%
126.	1001-401-51-21-5-2151-5-0219	Spch Aud Path - HRA	\$5,008.82	\$10,700.00	\$	4,100.00	\$	(6,600.00)	-62%
127.	1001-401-01-24-5-2151-5-0220	Spch Aud Path EEE FICA	\$4,590.97	\$3,711.24	\$	\$10,459.05	\$	6,747.81	182%
128.	1001-401-51-21-5-2151-5-0220	Spch Aud Path - FICA	\$14,090.45	\$15,967.16	\$	11,611.95	\$	(4,355.21)	-27%
129.	1001-401-51-21-5-2151-5-0231	Spch Aud Path - Retirement	\$1,045.84	\$1,818.24	\$	1,946.56	\$	128.32	7%
130.	1001-401-01-24-5-2151-5-0261	Spch Aud Path EEE Unemployment	\$0.00	\$137.50	\$	262.10	\$	124.60	91%
131.	1001-401-51-21-5-2151-5-0261	Spch Aud Path - Unemploy Comp	\$0.00	\$524.00	\$	393.16	\$	(130.84)	-25%
132.	1001-401-01-24-5-2151-5-0271	Spch Aud Path EEE Workers Comp	\$512.81	\$451.17	\$	1,271.49	\$	820.32	182%
133.	1001-401-51-21-5-2151-5-0271	Spch Aud Path - Workers Comp	\$1,518.17	\$1,941.10	\$	1,411.65	\$	(529.45)	-27%
134.	1001-401-01-24-5-2151-5-0281	Spch Aud Path EEE Dental	\$1,254.57	\$752.74	\$	2,395.50	\$	1,642.76	218%
135.	1001-401-51-21-5-2151-5-0281	Spch Aud Path - Dental	\$2,434.63	\$2,026.30	\$	845.92	\$	(1,180.38)	-58%
136.	1001-401-01-24-5-2151-5-0292	Spch Path Aud EEE Life Ins	\$540.36	\$52.92	\$	226.80	\$	173.88	329%
137.	1001-401-51-21-5-2151-5-0292	Spch Aud Path - Life	\$243.76	\$238.14	\$	214.20	\$	(23.94)	-10%
138.	1001-401-01-24-5-2151-5-0296	Spch Aud Path EEE Vision	\$332.32	\$199.39	\$	615.98	\$	416.59	209%
139.	1001-401-51-21-5-2151-5-0296	Spch Aud Path - Vision	\$609.25	\$664.64	\$	342.21	\$	(322.43)	-49%
140.	1001-401-51-21-5-2151-5-0341	Spch Aud Path Purch Prof Services	\$0.00	\$7,500.00	\$	\$7,500.00	\$	-	0%
141.	1001-401-01-24-5-2151-5-0581	Spch Aud Path EEE Travel	\$0.00	\$100.00	\$	\$100.00	\$	-	0%
142.	1001-401-51-21-5-2151-5-0581	Spch Aud Path - Travel	\$0.00	\$500.00	\$	\$500.00	\$	-	0%
143.	1001-401-51-21-5-2151-5-0611	Spch Aud Path - General Supplies	\$253.00	\$500.00	\$	\$500.00	\$	-	0%
	TOTAL 2151 Speech Pathology/Audiology Pathology		\$341,601.58	\$358,866.86	\$	395,195.68	\$	36,328.82	10%
	2190 Other Support Services								
164.	1001-401-51-11-5-2190-5-0171	Support Svc- Salries	\$0.00	\$43,895.00	\$	-	\$	(43,895.00)	-100%
165.	1001-401-51-11-5-2190-5-0211	Support Svc - Health Insurance	\$0.00	\$26,385.25	\$	-	\$	(26,385.25)	-100%
166.	1001-401-51-11-5-2190-5-0219	Support Svc - HRA	\$0.00	\$4,400.00	\$	-	\$	(4,400.00)	-100%
167.	1001-401-51-11-5-2190-5-0220	Support Svc - FICA	\$0.00	\$3,357.97	\$	-	\$	(3,357.97)	-100%
168.	1001-401-51-11-5-2190-5-0231	Support Svc - Retirement	\$0.00	\$2,084.99	\$	-	\$	(2,084.99)	-100%
169.	1001-401-51-11-5-2190-5-0261	Support Svc - Unemployment Comp	\$0.00	\$131.00	\$	-	\$	(131.00)	-100%
170.	1001-401-51-11-5-2190-5-0271	Support Svc - Workers Comp	\$0.00	\$408.22	\$	-	\$	(408.22)	-100%
171.	1001-401-51-11-5-2190-5-0281	Support Svc- Dental	\$0.00	\$1,254.57	\$	-	\$	(1,254.57)	-100%
172.	1001-401-51-11-5-2190-5-0296	Support Svc- Vision	\$0.00	\$332.32	\$	-	\$	(332.32)	-100%
	TOTAL 2190 Other Support Services		\$0.00	\$82,249.32	\$	-	\$	(82,249.32)	-100%

2711 Student - Transportation										
350.	1001-401-51-11-5-2711-5-0511	Student Transportation		\$582,880.51	\$640,567.00	\$	659,784.00	\$	19,217.00	3%
TOTAL 2711 Student - Transportation				\$582,880.51	\$640,567.00	\$	659,784.00	\$	19,217.00	3%
2490 School Admin - Salaries										
292.	1001-401-51-21-5-2490-5-0141	School Admin - DSS		\$19,422.08	\$96,305.00	\$	103,083.75	\$	6,778.75	7%
293.	1001-401-51-21-5-2490-5-0161	Special Ed Admin Assistant			\$42,848.00	\$	46,737.60	\$	3,889.60	9%
294.	1001-401-51-21-5-2490-5-0171	BCBA/psych			\$89,429.00	\$	171,323.46	\$	81,894.46	92%
295.	1001-401-51-21-5-2490-5-0211	School Admin - Health Insurance		\$4,252.35	\$44,152.86	\$	65,882.74	\$	21,729.88	49%
296.	1001-401-51-21-5-2490-5-0219	School Admin - HRA		\$0.00	\$13,000.00	\$	10,600.00	\$	(2,400.00)	-18%
297.	1001-401-51-21-5-2490-5-0220	School Admin - FICA		\$1,551.05	\$20,764.39	\$	24,567.58	\$	3,803.19	18%
298.	1001-401-51-21-5-2490-5-0231	School Admin - Retirement		\$1,064.00	\$8,318.42	\$	6,766.90	\$	(1,551.52)	-19%
299.	1001-401-51-21-5-2490-5-0261	School Admin - Unemploy Comp		\$0.00	\$524.00	\$	524.21	\$	0.21	0%
300.	1001-401-51-21-5-2490-5-0271	School Admin - Workers Comp		\$382.18	\$2,524.30	\$	2,986.65	\$	462.35	18%
301.	1001-401-51-21-5-2490-5-0281	School Admin - Dental		\$246.90	\$3,562.77	\$	3,197.64	\$	(365.13)	-10%
302.	1001-401-51-21-5-2490-5-0292	Special Ed Life Insurance		\$80.16	\$340.20	\$	630.00	\$	289.80	85%
303.	1001-401-51-21-5-2490-5-0294	Special Ed LTD			\$131.25	\$	131.25	\$	-	0%
304.	1001-401-51-21-5-2490-5-0296	School Admin - Vision		\$90.90	\$1,387.92	\$	992.52	\$	(395.40)	-28%
305.	1001-401-51-21-5-2490-5-0331	Support Svc Staff Professional Devel			\$1,500.00	\$	4,000.00	\$	2,500.00	167%
TOTAL 2490 School Admin - Salaries				\$	\$324,788.11	\$	441,424.30	\$	116,636.19	36%
Totals for Special Education Assessment				\$4,392,487.72	\$3,872,929.75	\$	4,459,400.21	\$	586,470.46	15%
2311 Board of Education										
215.	1001-401-51-11-5-2311-5-0161	GISU Board of Ed Secretary		\$1,200.00	\$750.00	\$	1,200.00	\$	450.00	60%
TOTAL 2311 Board of Education				\$1,200.00	\$750.00	\$	1,200.00	\$	450.00	60%
2313 Board Treasurer										
216.	1001-401-51-11-5-2313-5-0192	Bd Treasurer - BOE Salaries		\$3,000.00	\$3,000.00	\$	3,000.00	\$	-	0%
TOTAL 2313 Board Treasurer				\$3,000.00	\$3,000.00	\$	3,000.00	\$	-	0%
Totals for Board Operations				\$4,200.00	\$3,750.00	\$	4,200.00	\$	450.00	12%
2212 Instruct/Curriculum Development										

180.	1001-401-51-11-5-2212-5-0141	Curriculum - Salaries	\$74,019.77	\$60,225.00	\$	71,054.55	\$	10,829.55	18%
181.	1001-401-51-11-5-2212-5-0211	Curriculum - Health Insurance	\$0.00	\$4,000.00	\$	-	\$	(4,000.00)	-100%
182.	1001-401-51-11-5-2212-5-0219	Curriculum - HRA	\$0.00	\$1,565.00	\$	-	\$	(1,565.00)	-100%
183.	1001-401-51-11-5-2212-5-0220	Curriculum - FICA	\$5,665.30	\$4,607.21	\$	5,435.67	\$	828.46	18%
184.	1001-401-51-11-5-2212-5-0232	Curriculum - VSTRS	\$15,242.21	\$2,465.00	\$	2,500.00	\$	35.00	1%
185.	1001-401-51-11-5-2212-5-0251	Curriculum - Tuition Reimbursement	\$1,365.00	\$131.00	\$	2,500.00	\$	2,369.00	1808%
186.	1001-401-51-11-5-2212-5-0261	Curriculum - Unemploy Comp	\$0.00	\$76.00	\$	78.63	\$	2.63	3%
187.	1001-401-51-11-5-2212-5-0271	Curriculum - Workers Comp	\$691.96	\$560.09	\$	660.81	\$	100.72	18%
188.	1001-401-51-11-5-2212-5-0281	Curriculum - Dental	\$625.18	\$893.64	\$	840.53	\$	(53.11)	-6%
189.	1001-401-51-11-5-2212-5-0292	Curriculum - Life	\$123.92	\$252.00	\$	151.20	\$	(100.80)	-40%
190.	1001-401-51-11-5-2212-5-0294	Curriculum - LTD	\$0.00	\$131.25	\$	\$131.25	\$	-	0%
191.	1001-401-51-11-5-2212-5-0296	Curriculum - Vision	\$127.19	\$181.80	\$	112.39	\$	(69.41)	-38%
192.	1001-401-51-11-5-2212-5-0321	Curriculum - Prof Ed Svcs	\$1,038.98	\$2,000.00	\$	\$2,000.00	\$	-	0%
193.	1001-401-51-11-5-2212-5-0331	Curriculum - Employee Training/Develop	\$2,750.00	\$3,500.00	\$	\$3,500.00	\$	-	0%
194.	1001-401-51-11-5-2212-5-0581	Curriculum - Travel	\$0.00	\$750.00	\$	\$750.00	\$	-	0%
195.	1001-401-51-11-5-2212-5-0611	Curriculum - General Supplies	\$367.50	\$500.00	\$	\$500.00	\$	-	0%
196.	1001-401-51-11-5-2212-5-0641	Curriculum - Books and Periodicals	\$26.99	\$300.00	\$	\$300.00	\$	-	0%
197.	1001-401-51-11-5-2212-5-0811	Curriculum - Dues and Fees - Staff	\$0.00	\$1,500.00	\$	\$1,500.00	\$	-	0%
	TOTAL 2212 Instruct/Curriculum Development		\$102,044.00	\$83,637.99	\$	92,015.03	\$	8,377.04	10%
2580 Administrative Technology Services									
306.	1001-401-51-11-5-2580-5-0171	Tech - Technical & Prof Staff Salaries	\$192,397.16	\$165,577.00	\$	229,106.65	\$	63,529.65	38%
307.	1001-401-51-11-5-2580-5-0211	Tech - Health Insurance	\$35,249.04	\$30,385.25	\$	17,567.51	\$	(12,817.74)	-42%
308.	1001-401-51-11-5-2580-5-0219	Tech - HRA	\$3,904.47	\$4,400.00	\$	8,800.00	\$	4,400.00	100%
309.	1001-401-51-11-5-2580-5-0220	Tech - FICA	\$14,204.10	\$12,666.64	\$	21,705.15	\$	9,038.51	71%
310.	1001-401-51-11-5-2580-5-0231	Tech- Employee Retirement	\$8,761.45	\$7,864.91	\$	13,477.05	\$	5,612.14	71%
311.	1001-401-51-11-5-2580-5-0261	Tech - Unemploy Comp	\$0.00	\$262.00	\$	393.16	\$	131.16	50%
312.	1001-401-51-11-5-2580-5-0271	Tech - Workers Comp	\$1,508.27	\$1,539.87	\$	2,638.67	\$	1,098.80	71%
313.	1001-401-51-11-5-2580-5-0281	Tech - Dental	\$3,296.57	\$3,068.97	\$	5,603.52	\$	2,534.55	83%
314.	1001-401-51-11-5-2580-5-0292	Tech - Life	\$1,339.50	\$340.20	\$	504.00	\$	163.80	48%
315.	1001-401-51-11-5-2580-5-0294	Tech - LTD	\$0.00	\$208.00	\$	\$208.00	\$	-	0%
316.	1001-401-51-11-5-2580-5-0296	Tech - Vision	\$975.94	\$572.76	\$	992.52	\$	419.76	73%
317.	1001-401-51-11-5-2580-5-0353	Tech - Technology Consultants	\$8,233.36	\$11,500.00	\$	\$11,500.00	\$	-	0%

318.	1001-401-51-11-5-2580-5-0354	Tech - Technology Training	\$0.00	\$1,000.00	\$	1,000.00	\$	-	0%
319.	1001-401-51-11-5-2580-5-0355	Tech - Technology Svc Contracts	\$43,437.38	\$86,800.00	\$	\$102,000.00	\$	15,200.00	18%
320.	1001-401-51-11-5-2580-5-0532	Tech - Internet	\$31,119.69	\$9,500.00	\$	32,000.00	\$	22,500.00	237%
321.	1001-401-51-11-5-2580-5-0581	Tech - Travel	\$118.17	\$500.00	\$	500.00	\$	-	0%
322.	1001-401-51-11-5-2580-5-0611	Tech - General Supplies	\$5,790.31	\$2,500.00	\$	8,500.00	\$	6,000.00	240%
323.	1001-401-51-11-5-2580-5-0734	Tech - Related Hardware	\$43,271.75	\$30,000.00	\$	36,720.00	\$	6,720.00	22%
324.	1001-401-51-11-5-2580-5-0735	Tech - Technology Software	\$35,714.54	\$30,000.00	\$	39,000.00	\$	9,000.00	30%
	TOTAL 2580 Administrative Technology Services		\$429,321.70	\$398,685.60	\$	532,216.22	\$	133,530.62	33%

GISU Assessment

Please note: this section does not contain side-by-side comparisons for some lines because of the new UCOA breakdowns

	2320 SU Assess - Exec Admin								
217.	1001-401-51-11-5-2320-5-0141	SU Assessment - Superintendent, Business Manager, Facilities Direct		\$237,000.00	\$	330,000.00	\$	93,000.00	39%
219.	1001-401-51-11-5-2320-5-0171	SU Assessment- HR Salaries		\$31,501.50	\$	33,155.20	\$	1,653.70	5%
220.	1001-401-51-11-5-2320-5-0211	SU Assess - Health Insurance		\$138,649.92	\$	75,083.42	\$	(63,566.50)	-46%
221.	1001-401-51-11-5-2320-5-0219	SU Assess - HRA		\$26,200.00	\$	15,000.00	\$	(11,200.00)	-43%
222.	1001-401-51-11-5-2320-5-0220	SU Assess - Fica		\$35,219.65	\$	27,781.37	\$	(7,438.28)	-21%
223.	1001-401-51-11-5-2320-5-0232	SU Assessment - Retirement		\$17,502.12	\$	9,527.44	\$	(7,974.68)	-46%
224.	1001-401-51-11-5-2320-5-0261	SU Assess - Unemployment Comp		\$917.00	\$	458.68	\$	(458.32)	-50%
225.	1001-401-51-11-5-2320-5-0271	SU Assess - Workers Comp		\$4,700.83	\$	3,223.17	\$	(1,477.66)	-31%
226.	1001-401-51-11-5-2320-5-0281	SU Assess - Dental		\$7,963.32	\$	3,986.74	\$	(3,976.58)	-50%
227.	1001-401-51-11-5-2320-5-0292	SU Assess - Life Ins		\$945.00	\$	693.00	\$	(252.00)	-27%
228.	1001-401-51-11-5-2320-5-0294	SU Assess - LTD		\$1,575.00	\$	\$1,575.00	\$	-	0%
229.	1001-401-51-11-5-2320-5-0296	SU Assessment - Vision		\$2,318.40	\$	1,409.10	\$	(909.30)	-39%
	TOTAL 2320 SU Assess - Exec Admin			\$504,492.74	\$	501,893.12	\$	(2,599.62)	-1%

	2591 SU Assessment								
325.	1001-401-51-11-5-2591-5-0171	SU Assessment - Technical & Prof Staff		\$194,115.50	\$	257,292.88	\$	63,177.38	33%
326.	1001-401-51-11-5-2591-5-0211	SU Assessment - Health Ins		\$0.00	\$	87,929.70	\$	87,929.70	#DIV/0!
327.	1001-401-51-11-5-2591-5-0219	SU Assessment - HRA		\$0.00	\$	15,400.00	\$	15,400.00	#DIV/0!
328.	1001-401-51-11-5-2591-5-0220	SU Assessment - FICA		\$0.00	\$	23,064.52	\$	23,064.52	#DIV/0!
329.	1001-401-51-11-5-2591-5-0234	SU Assessment - VMERS		\$0.00	\$	13,533.67	\$	13,533.67	#DIV/0!

260. 1001-000-00-0-2321-0-5899 Penalties/Fees

\$1,462.53

GISU Assessment \$ 911,903.54 \$968,858.24 \$ 1,178,846.02 \$ 209,987.78 22%

SU Operations Expenditures	\$	1,807,277.27					
SU Transportation Expenditures	\$	659,784.00					
SU Nurse Expenditures	\$	78,826.78					
SU General Expenditures (does not include Special Ed)	\$	2,106,028.16	\$2,172,336.96	\$	2,545,888.06	\$	373,551.10
SU Special Education Expenditures	\$	4,392,487.72	\$3,872,929.75	\$	4,459,400.21	\$	586,470.46
Grand Total	\$	6,498,515.88	\$ 6,045,266.71	\$	7,005,288.27	\$	960,021.56

**Grand Isle Supervisory Union
Revenue Budget
Proposed for FY 2024**

Assessment	FY23 Budget	FY24 Budget	Budget Increase Amount	Budget Increase Percentage
101 General Fund				
Interest Earnings	\$250	\$ -	-250	-100.00%
Misc. Other Local	\$2,000	\$ 2,000.00	0	0.00%
Erate Income	\$0	\$ 5,000.00	5,000	#DIV/0!
State Aid Transportation	\$205,000	\$ 175,000.00	-30,000	-14.63%
Mediciad		\$ 125,000.00	125,000	#DIV/0!
Indirect Cost Reimb from Fed Grants				
State Placed Reimbursement	\$178,500	\$ 178,500.00	0	0.00%
Extraordinary Reimbursement	\$750,000	\$ 1,100,000.00	350,000	46.67%
Census Block Grant	\$2,010,721	\$ 2,086,912.00	76,191	3.79%
Balance Brought Forward			0	
Transportation, Nurse, & General Assessment	\$ 3,040,549	\$ 3,332,876.27	292,327	9.61%
TOTAL Special Ed Fund Revenues	\$3,146,471	\$ 3,672,412.00	525,941	16.72%
Total Expenditure Budget	\$ 6,498,516	\$ 7,005,288.27	506,772	7.80%

Notes