

TOWN OF
ISLE LA MOTTE
VERMONT



Eclipse commemorative artwork commissioned by the Isle La Motte Community Organization and painted by Ashley Brisson.

2024
ANNUAL REPORT
January 1, 2024 - December 31, 2024

**DEDICATION
LEROY “ROY” C. ROWE
JULY 5, 1937 - OCTOBER 5, 2024**



This year's Town Report is dedicated to the memory of Roy Rowe.

In 1967, Roy and four of his close friends and neighbors sat around the kitchen table and discussed the need to have a town fire department. Insurance costs were high, and establishing a town fire department would save residents money while providing Isle La Motte the protection it desperately needed. The five men put up their own money to purchase a used fire truck from the New York City Fire Department and to renovate the donated Grange Hall to house the truck. This was the beginning of the Isle La Motte Volunteer Fire Company, for which Roy was elected the first fire chief. The Fire Company soon expanded and thrived, and was respected throughout the surrounding community.

**The members of the Town of Isle La Motte community
extend their sincerest thanks to Roy, his friends, and family for
this vital and sustaining contribution to our community.**

Dedication adapted from Mr. Rowe's official obituary as published by the Heald Funeral Home in St. Albans, Vermont.

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CIUUSD Principals' Report and reports for other organizations requesting Appropriations can be found online at <https://islelamotte.us/documents-for-public-review/> or you may request a paper copy at the Town Office.

HOW TO USE THIS TOWN REPORT

Each year before March Town Meeting Day the Town Report is mailed to all residents and taxpayers. This is a useful document, and worth reading. You'll be surprised how much you can learn.

The Town Report is a useful reference for voting day and, believe it or not, throughout the year. It contains information that may directly affect you, such as the proposed town and school budgets, the warning for the vote, town officers, tax payment deadlines, dog license deadlines and fees, last year's votes, and town officer reports.

One of the more important items in the Town Report is the agenda or "warning" for the upcoming town informational meeting, located on page 3 of this report. Be sure to mark the date and time of the Isle La Motte informational meeting, which takes place this year at 9:00 AM on Saturday, March 1, 2025 at the Town Office/former Elementary School. Take a look at the list of warned articles for this year, which will be presented to you by the Selectboard and will be voted on by Australian ballot on Tuesday, March 4, 2025 between the hours of 7:00 AM and 7:00 PM at the Town Office/former Elementary School. This year's articles include approvals for spending and a question regarding the expansion of the Selectboard from three to five members.

Next, take the time to look over the budget and compare last year's figures to this year's figures. Read the reports of the committees and officers, these are your neighbors sharing their thoughts on how Isle La Motte has fared this year and plans for the future.

Do you have any questions to bring up at the meeting?

Annual reports from organizations receiving appropriations or support from the Town of Isle La Motte may be found at the end of this report or in the addendum. Reading these reports will provide you with more background on how those appropriations were spent in 2024 and the basis for the funding requests for 2025 which are included in the Town budget.

Your town report is a great reference tool. Look it over when it arrives, and bring it along with you to the town meeting on March 1. See you there!

**OFFICIAL 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 Town Office/former Elementary School on Saturday, March 1, 2025 at 9:00 AM 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 articles to be voted on by Australian ballot on Tuesday, March 4, 2025.

Remote participation may be accessed via the following methods:

By Computer:

<https://us02web.zoom.us/j/88093679235?pwd=OTZOUldCdW5sQmFmWXlaVHJHMmM2Zz09>

By Phone: +1 646 931 3860 or find your local number at <https://us02web.zoom.us/j/88093679235?pwd=OTZOUldCdW5sQmFmWXlaVHJHMmM2Zz09>

Passcode: 416755

Meeting ID: 880 9367 9235

This information is also posted online at <https://islelamotte.us/>.

2025 ARTICLES OF BUSINESS

The legal voters of the Town of Isle La Motte are hereby notified and warned to meet at the Isle La Motte Town Office/former Elementary School on Tuesday, March 4, 2025 between the hours of 7:00 AM and 7:00 PM 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:

- Cemetery Commissioner - 3 years
- Cemetery Commissioner - 2 years
- Constable - 1 year
- Delinquent Tax Collector - 1 year
- Grand Juror - 1 year
- Lister - 3 years
- Justice of the Peace - 2 years (Feb 2027)
- Selectboard Member - 3 years
- School Board Member - 3 years
- Town Agent - 1 year
- Town Clerk - 3 years
- Town Moderator - 1 year
- Town Treasurer - 3 years
- Trustee of Public Funds - 3 years
- Trustee of Public Funds - 1 year


Article 2. Shall the voters authorize general fund expenditures of \$466,681? This includes all Articles as approved by the Selectboard to meet the general expenses and liabilities for the Town for 2025, \$399,542 to be raised by taxes and \$67,139 by non-tax revenue.

The Appropriation Articles for 2025 total \$52,845, already included in the budget.

Article 3. Shall the voters authorize highway expenditures of \$324,700? With the amount to be raised by taxes of \$241,921 and \$82,779 by non-tax revenue to be used for year-round maintenance of the Town roads?

Article 4. Shall the Town establish a reserve fund to be called the "ILM Highway Reserve Fund" to be used for unbudgeted and emergency highway projects and grant matching? This fund is to be established by depositing up to \$5,000 of existing highway surplus and going forward any yearly surplus from the highway budget at the discretion of the Selectboard in accordance with 24 V.S.A. §2804.

Isle La Motte Selectboard


Peter Brzozowy, Chair


Mary-Catherine Graziano


Cary Sandvig


Joseph Deller


Patricia Treckman

Received for record and posting this 31 January 2025 at the Isle La Motte Town Office.
Attest: Vickie Buswell, Town Clerk

TOWN OFFICE INFORMATION

GENERAL INFORMATION

ADDITIONAL NOTICE

Australian Ballot Voting on the Isle La Motte Town Officers, Annual Budget, and Articles, Champlain Islands Unified Union School District Annual Budget, and the Northwest Solid Waste Management District Budget will take place at the Isle La Motte Town Office/former elementary school between the hours of 7:00 AM and 7:00 PM on Tuesday, March 4, 2025.

TAX BILLS

Tax bills are mailed once a year during the first week in July. For the calendar year 2025, taxes are due August 13 and November 20. Please note:

- The Town Office will be open regular hours on August 13 and November 20 for payment collection.
- After the Town Office closes on August 13 and November 20 payments may be dropped in the Ballot Drop Box or paid online until 8:00 PM to be considered on time. The Drop Box will be emptied promptly at 8:00 PM.
- Mailed payments must be postmarked no later than August 13 and November 20 to be considered on time.

DOG LICENSES

All dogs six months or older shall be registered in person at the Town Office on or before April 1 of each year. A current certificate of Rabies Vaccination is required at the time of registration.

- Registration by April 1 - Not Spayed/Neutered: \$15.00/dog, Spayed/Neutered: \$11.00/dog
- Registration after April 1 - Unaltered: \$19.00/dog, Altered: \$13.00/dog

BURN PERMITS

A Burning Permit or a "Permit to Kindle Fire" is required year-round for open burning in every town in Vermont. Contact Fire Warden Sean Peters 802.528.9870 or 802.399.9411.

TOWN VITAL STATISTICS

Births
5

Deaths
8

Marriages
6

TOWN OFFICE INFORMATION POLICY + ORDINANCE SUMMARY

ORDINANCES

Copies of all Town ordinances are available at the Town Hall or available for download on the Town's website at <https://islelamotte.us/town-ordinances/>.

- Dog and Wolf Hybrid Regulations
- Traffic
- Recreation Park
- ATV Regulations
- Removal of Vegetation Regulations
- Street Naming and Street Addressing

POLICIES

Copies of all Town policies are available at the Town Hall or available for download on the Town's website at <https://islelamotte.us/town-ordinances/>.

- Declaration of Inclusion
- Volunteer Policy and Service Agreement
- Private Property and Hunting on Town-Owned Lands
- Tree Policy
- Highway Right-of-Way Widths
- Transportation, Construction, and Improvements
- Health Insurance Policy
- Approval to Work within Town Right-of-Way
- Lister Policies 2018
- Conflicts of Interest and Ethical Conduct
- Payroll Policy
- Personnel Policy
- Purchasing Policy

TOWN OFFICE INFORMATION ELECTED TOWN OFFICERS

POSITION	NAME	TERM
Moderator	Charles Gurney	2025
Selectboard	Mary-Catherine Graziano	2025
	Cary Sandvig	2026
	Patricia Treckman	2026
	Joseph Deller	2027
	Peter Brzozowy, <i>Chair</i>	2027
Town Clerk	Vickie Buswell	2025
Town Treasurer	Mary LaBrecque	2025
Board of Listers	Mary LaBrecque, <i>Chair</i>	2025
	Louise Koss	2026
	Selby Turner	2027
Constable	Lyle Andrews	2025
Delinquent Tax Collector	Mary LaBrecque	2025
Town Agent	Open	
Grand Juror	Open	
CIUUSD School Board	Sylvia Jensen	2025
Cemetery Commission	Allen Hall	2026
	Richard Middleton	2025
	Cathy Tudhope	2025
Trustees of Public Funds	Barbara Callahan	2025
	Cathy Tudhope (2023 - December 2024)	2026
	Open (January - March 2025)	
	Sylvia Jensen, <i>Chair</i>	2027
Justice of the Peace	Allen Hall	February 2027
	Sarah Peacock	February 2027
	Cathy Tudhope	February 2027
	Sylvia Jensen	February 2027
	Open	February 2027

TOWN OFFICE INFORMATION APPOINTED TOWN OFFICERS

POSITION	NAME	TERM
Road Commissioner	Mary-Catherine Graziano (March 2024 - July 2024) Rustam Spaulding (July 2024 - January 2025) Robin Martin (January 2025 - present)	No Term
Tree Warden	Richard Hill	No Term
Social Service Officer	Open	2025
Forest Fire Warden	Sean Peters	2025
Health Officer	James Senesac, Jr.	2025
Vermont Green-Up Chair	Alex Montagne - ILM Community Organization	2025
Animal Control Officer	Jim Benson	No Term
Recreation Department Chairs	Ruth Casey and Anne Jobin-Picard	No Term
Assistant Town Clerk	Debra Langlois Karen Brunner	2025 2025
Assistant Town Treasurer	Stephen Mank	2025
Northwest Regional Planning Commission	Mary-Catherine Graziano and Sylvia Jensen	2025
Northwest Communications Union District	Cary Sandvig and Mary-Catherine Graziano	No Term
Emergency Management Director	Carmin Centrella	2024
Selectboard Clerk	Debra Langlois Karen Brunner	2025 2025
Northwest Solid Waste District Representative	Open	2025
State Ethics Commission	Open	No Term

TOWN OFFICE INFORMATION APPOINTED TOWN COMMITTEE

POSITION	NAME	TERM
Town Planning Commission	Carmine Centrella, <i>Chair</i>	No Term
	Steven Reeve, <i>Vice Chair</i>	
	Neil Chaffee, <i>Co-Clerk</i>	
	Laura Miraldi, <i>Co-Clerk</i>	
	Robin Gutierrez	
	Sylvia Jensen	
	Michael Simanskas	

TOWN EMPLOYEE REPORT OF WAGES

CALENDAR YEAR 2024

NAME	POSITION	SALARY
Benson, Albert	Animal Control Officer	\$ 420.00
Blaise, Nancy	Animal Control Officer	\$ 75.00
Bohannon, Donna	Town Clerk – Trainer	\$ 221.00
Brunner, Karen	Assistant Town Clerk	\$ 3591.00
	Selectboard Clerk	\$ 450.00
Buswell, Vicky	Town Clerk	\$ 30,460.57
Carbone, Andrea,	Selectboard Clerk	\$ 3,150.00
D'Angelo, Marie	Treasurer	\$ 1662.50
Graziano, Mary Catherine	Selectboard Member	\$ 1000.00
Hall, Allen	Cemetery Commissioner	\$ 330.00
LaBrecque, Mary	Treasurer	\$ 14,175.00
	Delinquent Tax Collector	\$ 5059.78
	Lister	\$ 5015.00
Langlois, Debra	Assistant Town Clerk	\$ 9994.50
	Selectboard Clerk	\$ 2232.83
Mank, Stephen	Assistant Treasurer	\$ 4825.00
Middleton, Richard	Cemetery Commissioner	\$ 330.00
Peacock, Toby	Property Manager	\$ 1275.00
Spaulding, Deborah	Lister	\$ 119.00
Treckman, Patricia	Selectboard Member	\$ 1000.00

OFFICIAL BALLOT
ANNUAL TOWN MEETING
ISLE LA MOTTE, VERMONT
MARCH 5, 2024

INSTRUCTIONS TO VOTERS

- Use BLACK Pen to fill in the oval. DO NOT USE PENCIL.
- To vote for a person whose name is printed on the ballot, fill in the oval to the right of the name of that person.
- To vote for a person whose name is not printed on the ballot, write the person's name in the blank space provided and fill in the oval to the right of the write-in line. Please use block letters and stay within the box provided for write-ins.
- Do not vote for more candidates than the "VOTE for NOT MORE THAN #!" for an office.
- If you make a mistake, tear, or deface the ballot, return it to an election official and obtain another ballot. DO NOT ERASE.

CEMETERY COMMISSIONER for 3 years Vote for not more than ONE (Write-in) <u>24</u> <input type="radio"/>	DELINQUENT TAX COLLECTOR for 1 year Vote for not more than ONE (Write-in) <u>17</u> <input type="radio"/>	TOWN AGENT for 1 year Vote for not more than ONE (Write-in) <u>15</u> <input type="radio"/>
CEMETERY COMMISSIONER for 2 years Vote for not more than ONE ALLEN HALL <u>161</u> <input checked="" type="radio"/> (Write-in) <u>4</u> <input type="radio"/>	MARY LABRECQUE <u>151</u> <input checked="" type="radio"/> (Write-in) <u>17</u> <input type="radio"/>	TOWN CLERK for 1 year Vote for not more than ONE VICKIE BUSWELL <u>152</u> <input checked="" type="radio"/> (Write-in) <u>14</u> <input type="radio"/>
CEMETERY COMMISSIONER for 1 year Vote for not more than ONE (Write-in) <u>16</u> <input type="radio"/>	GRAND JUROR for 1 year Vote for not more than ONE (Write-in) <u>16</u> <input type="radio"/>	TOWN MODERATOR for 1 year Vote for not more than ONE (Write-in) <u>71</u> <input type="radio"/>
CONSTABLE for 1 year Vote for not more than ONE LYLE ANDREWS <u>158</u> <input checked="" type="radio"/> (Write-in) <u>4</u> <input type="radio"/>	SELYBY TURNER <u>128</u> <input checked="" type="radio"/> (Write-in) <u>19</u> <input type="radio"/>	TOWN TREASURER for 1 year Vote for not more than ONE MARY LABRECQUE <u>147</u> <input checked="" type="radio"/> (Write-in) <u>19</u> <input type="radio"/>
	SELECTBOARD MEMBER for 3 years Vote for not more than ONE JOSEPH DELLER <u>138</u> <input checked="" type="radio"/> (Write-in) <u>12</u> <input type="radio"/>	TRUSTEE OF PUBLIC FUNDS for 3 years Vote for not more than ONE SYLVIA JENSEN <u>110</u> <input checked="" type="radio"/> (Write-in) <u>24</u> <input type="radio"/>

TOWN ARTICLES

Article 2. Shall the voters authorize general fund expenditures of \$491,448? This includes all Articles as approved by the Selectboard to meet the general expenses and liabilities for the Town for 2024, \$370,223 to be raised by taxes and \$121,225 by non-tax revenue.

The Appropriation Articles for 2024 total \$59,078, already included in the budget.

<u>98</u>	YES <input checked="" type="radio"/>
<u>94</u>	NO <input type="radio"/>

Article 3. Shall the voters authorize highway expenditures of \$251,515? With the amount to be raised by taxes of \$161,015 and \$90,500 by non-tax revenue to be used for year-round maintenance of the Town roads?

<u>105</u>	YES <input checked="" type="radio"/>
<u>88</u>	NO <input type="radio"/>

Article 4. Shall the voters authorize an expansion of the Selectboard from three (3) to five (5) members, adding two members to serve three (3)-year terms, with the initial term for one member to be a three (3)-year term and the initial term for the second member to be a two (2)-year term?

<u>109</u>	YES <input checked="" type="radio"/>
<u>84</u>	NO <input type="radio"/>

ANNUAL REPORT SELECTBOARD/ROAD COMMISSIONER

Dear Neighbors,

This year brought some exciting new changes and some new folks to join the familiar faces in our town offices. ILM immediately saw the benefits of a 5-member selectboard—we're a good team! The New Selectboard has dramatically improved our ability to manage town operations, and we're making real progress on projects that need Town attention.

Every year feels busy, and this one has been no exception. Here's a few highlights:

- Integrated two new selectboard members and began making great use of our additional combined talent.
- Our Town Planning Commission finished the Town Plan – A true representation of our town's collective vision. It's worth a read! Please see the link to the digital format found on the town webpage or see the addendum to this report.
- Created and approved our personnel and purchasing policies.
- Updated our dog ordinance, which is posted on the website or copies can be obtained at the Town Office.
- Completed two large culvert replacement projects, funded by grants.
- Continued catching up on tree trimming in our Town Right-of-Way.
- Secured a Zero Match Grant, developed by NRPC (Northwest Regional Planning Commission), to evaluate the structural integrity of our Old Town Hall and help plan for the efficient use of the space available in our New Town Hall location.
- Awarded the digitization bid and digitized the last 40 years of land records. (The platform for public access is still being worked on.)
- Transitioned to a .gov website address.
- Created the ILM 2024 Reserve fund for future town hall and grant match needs.

Additionally, the town staff managed six elections/votes during 2024, involving Town, School, State, and National issues. Each of these votes takes a great deal of planning and care. Everyone should be very proud of how smoothly and professionally they were accomplished.

We have finalized the budget, and except for inflationary pressures, there are only a few expenses in the budget which have increased. We have budgeted for more tree work, some road grant projects, and some additional office staffing hours.

ILM would not be the same without all of the volunteers who donate their time and energy to make our town a wonderful place to live. We see your work and dedication and deeply appreciate the gifts you have given our community.

We also want to thank the NRPC, which helped us on numerous projects this year, from Town Planning, to procuring multiple grants. We are very grateful for their support.

While members of the selectboard and office staff managed many of the administrative aspects of the Road Commissioner duties, it's imperative that we thank Rusty Spaulding for volunteering to be the ILM Interim Road Commissioner while the Town searched for a permanent one. His expertise in so many things helped us repair potholes, remove downed and dangerous trees, scope work and coordinate contractors for culvert projects, clean-up around the salt shed and Town Hall and begin the clean-up of the ILM stump dump. All of ILM is indebted, and truly grateful!

Respectfully submitted,

Patricia Treckman

Mary Catherine Graziano

Cary Sandvig

Joseph Deller

Peter M. Brzozowy, *Chair*

ANNUAL REPORT TOWN CLERK

I have now been Town Clerk for a little over a year. It's been a real learning experience for me. I honestly did not realize how many things that your Town Clerk is responsible for.

The indexing and scanning of land records has begun. There's about one hundred and fifty left and then we will be up to date. We anticipate having it all on the cloud soon as well as a computer available for public access.

We held a rabies clinic this year which was very successful. I hope this can become an annual event.

There were a total of six elections this year including the General election. Having accomplished that we should be experienced in the process. Two new Selectboard members were elected and various other offices filled.

I want to thank the many people in the office and the community that have given their valuable time and knowledge.

Vickie Buswell
Town Clerk

ANNUAL REPORT TOWN TREASURER

The highlights of the 2025 Proposed Town Budget are summarized on a separate page.

As a first year Treasurer, I found the budget process very interesting. I also found it more time consuming than I had anticipated! The Selectboard, along with myself and Steve Mank (assistant treasurer) had numerous meetings to ensure the information in the proposed budget is correct and serves the needs of the Town. I would like to especially thank Steve for the time he put into the budget. He was able to streamline and simplify a difficult process, and I believe the final document is accurate and easy to understand.

On another note, you may notice that the amount of Delinquent Taxes as of 31 December 2024 has risen considerably. One of the reasons for that increase is Act 106, which was passed by the Vermont State Legislature in May of 2024. Act 106 increases the amount of time that the taxes must be delinquent before a tax sale commences from 60 days to one year. In addition a payment plan must be offered to the delinquent taxpayer before the tax sale process is started. So, if a taxpayer is delinquent for tax years 2022 and 2023, the tax sale process could only be started as of January 2025. The taxes for 2024 cannot be included. This will slow down the process of collecting taxes.

Please feel free to contact me with any questions or concerns at 802-928-3434 or treasurer@islelamotte.gov

Mary LaBrecque

ANNUAL REPORT OF THE TRUSTEES OF PUBLIC FUNDS – 2024

The Trustees of Public Funds were created in 2004 to manage the original proceeds from the sale of two lots from the Ministerial Glebe Land parcel in the amount of \$179,000.

Over the years the Trustees have issued loans to the Town and various Isle La Motte organizations. Currently we have a loan with the Town in the amount of \$9,726.11 at .75% interest. This is the remaining balance of a loan initiated in 2009 for the acquisition of the LaBombard Lots due to a legal settlement. The Selectboard expects to pay the remaining amount in full during 2025. The Trustees were able to offer a significantly lower interest rate for this loan versus a commercial lender, saving taxpayer costs.

On 12/23/2024 the Trustees placed \$170,000 into a six-month Certificate of Deposit at an interest rate of 3.95% with the Union Bank/St. Albans. The bank account balance as of 12/31/2024 is \$10,235.19.

We would also like to recognize Cathy Tudhope for her four years of service on the Board of Trustees.

TRUSTEES OF PUBLIC FUNDS BALANCE SHEET – 2024

Income:

Beginning balance 01/01/2024	\$103,772.57
Interest Income from Bank Account:	\$ 174.32
Interest Income from Town Loan (2023 & 2024):	\$ 1,288.30
Sale of two lots in 2023 – principal loan payment:	\$ 75,000.00
Total Income:	\$180,235.19
Expenses:	\$ 0
Total Income minus Expenses as of 12/31/2024:	\$180,235.19

Balance Sheet on December 31, 2024

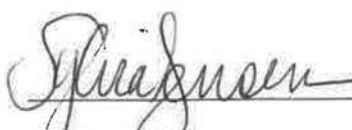
Assets:

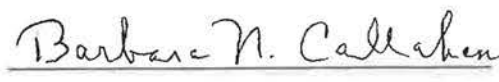
Certificate of Deposit:	\$170,000.00
Town Loan:	\$ 9,726.11
Bank Account:	\$ 10,235.19
Total Assets:	\$189,961.30

Liabilities:

Net Assets:	\$ 0
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Respectfully submitted:


Sylvia Jensen


Barbara Callahan

ANNUAL REPORT CEMETERY COMMISSION

Beginning Balance of Checking January 1, 2024	\$9896.33
Income	
Town Appropriation - Budgeted 2024	7,725.00
Donation by 2 Cemetery Commissioners (Stipend)	660.00
Sold Cemetery Lots	0.00
Internment Fees	500.00
Subtotal Cemetery Operational Income	1,160.00
Total Income	18,781.33
Expenses	
Cemetery Mowing	4,800.00
Restoration.	0.00
Commission Member Stipend (330.00 per member)	660.00
Total Expenses	5,460.00
Ending Balance of Checking December 31, 2024	13,321.33
Assets	
Checking Account	13,321.33
Vanguard total bond market index fund (Perpetual care)	19,920.90
Total Assets	33,242.23
Liabilities	0.00
Net Assets - December 31, 2024	\$33,242.23

Respectfully submitted, Allen Hall, *Chair*_____

Cathy Tudhope, *Clerk*_____

Richard Middleton _____

ANNUAL REPORT BOARD OF LISTERS

In 2018 the town completed a full reappraisal putting our Common Level of Appraisal (CLA) at 101.94% of fair market value. Since then, sale prices have increased to far above their assessed value. The preliminary results of the 2024 Equalization Study showed that the CLA has fallen to 62.11% , a further drop from 70.53% in 2023. The Coefficient of Dispersion is now 27.78%, an increase from 27.19 % in 2019. These numbers are calculated based on the sales data that the town provides to the Property Valuation and Review (PV &R) division of the Vermont Department of Taxes. The Equalization Study reviews 3 years of sales data. The sales sample used for the 2024 study ranges from April 1, 2021 to March 31, 2024, and is reflective of the elevated real estate market in Vermont as a result of the COVID-19 pandemic.

In 2024, the Vermont Legislature passed Act 183 which updates the adjustment factor applied to education tax rates starting with the 2025-2026 tax year, beginning on July 1, 2025.

Historically, education tax rates were adjusted by a municipality's CLA from the Equalization Study. Going forward, the new adjustment factor applied to education tax rates will be the CLA divided by a single "statewide adjustment" The "statewide adjustment " is the average level of appraisal for all of Vermont.

For example, if a municipality has a CLA of 60% and the statewide adjustment is 75%, then the adjustment factor applied to the municipality's education property tax rate will be $0.60/0.75=0.80$ or 80%. Using this adjustment, **Isle La Motte's CLA was calculated to be 85.83%**

All Vermont property will be taxed at 100% of fair market value, but the factor applied to the education property tax rates will be calculated differently. More information is available at tax.vermont.gov/statewide-adjustment.

Please remember to file your HS-122 with your State of Vermont tax return. This form must be filed by 15th April and is required by the Vermont 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 listers@islelamotte.gov or at 802-928-3434.

Mary LaBrecque, Louise DeFreitas Koss, Selby Turner

01/27/2025
09:35 am

Isle La Motte 2024 Billed Grand List
Tax Book Report
*** GRAND TOTALS ***

Page 1 of 1
Lister

	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
<hr/>			
TAXABLE PARCELS	865		
ACRES	4,569.44		
LAND	51,285,000		
BUILDING	84,137,600		
REAL	135,422,600	47,315,900	88,106,700
Add			
(+) NON-APPROVED CONTRACTS		0	54,000
(+) NON-APPROVED FARM CONTRACTS		0	0
(+) INVENTORY	0		
(+) EQUIPMENT	0		0
Subtract			
(-) VETERAN	240,000	200,000	40,000
(-) FARM STAB	0	0	0
(-) CURRENT USE	2,685,700	344,300	2,341,400
(-) CONTRACTS	227,000	0	227,000
(-) SPECIAL EXEMP.		0	0
<hr/>			
GRAND LIST	1,322,699.00	467,716.00	855,523.00
HOMESTEAD	63,628,600		
HOUSESITE	57,645,200		
LEASE	4.50		
NON-TAX COUNT	19		
NON-TAX VAL.	5,517,300		
LATE HOMESTEAD PENALTY:			1,865.41
<hr/>			
RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
<hr/>			
NONHOMESTEAD ED.	1.9722	854,983.00	1,686,197.49
HOMESTEAD ED.	2.0635	467,716.00	965,132.05
LOCAL AGREEMENT	0.0062	1,322,699.00	8,200.84
GENERAL TOWN	0.4015	1,322,699.00	531,054.67
TOTAL TAX			3,192,450.46

ANNUAL REPORT RECREATION DEPARTMENT

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 currently has 11 volunteers - Ruth Casey and Anne Jobin- Picard as co-chairs, along with Laura Miraldi, Carmine Centrella, Mary Centrella, Andrea Carbone, Karin Ericson, Michael Simanskas, Kathy Simanskas, Barbara Callahan and Sylvia Jensen.

During 2024, the Veteran's Recreation Park was used by many residents and visitors. Several classes and events were offered - Evening of Music, Backyard Birding, CIDER Info, Easter Egg Hunt, ILM Fossil Tour, iPhone Photography, Love Your Park Day, Poetry Workshop, Evening of Yoga & Meditation, Backyard Stargazing and a Volunteer Potluck.

Improvements in 2024 included a new volleyball net, repair of soccer goal frames and new soccer nets plus repair and replacement of the basketball hoop at the school playground. Volunteers also spent several hours trimming tree branches and limbs throughout the park and filling in depressions in the grassy area. Thanks to Sylvia Jensen for providing the removal of branches.

The IPA (Islands Pickleball Association) scheduled daily pickleball games that not only provided recreation to local residents, but also brought people from Alburg, Swanton, North Hero, Grand Isle and South Hero to Isle LaMotte. Bringing people from surrounding towns to Isle LaMotte helps our local economy.

The park was also used by many families as well as seniors. Small children were using the swings and slide, older children and young adults rode bikes, played soccer and basketball and seniors came to enjoy a picnic and quiet afternoon.

The main focus of the Recreation Department in 2024 was to comply with the PACIF Insurance Review. Most items have been completed with just a few that will be completed in 2025.

The Recreation Department also hopes to expand activities next year. Some of our goals will be to complete the outstanding items on the PACIF Insurance Report, bring baseball/softball/wiffleball back to Isle La Motte and purchase an adaptive infant swing, new horseshoe pits and a bocce ball court. The Rec. Dept. will also continue to offer classes and events and the IPA will continue to schedule organized pickleball sessions.

Officers: Ruth Casey, Anne Jobin-Picard - Co-Chairs, Mary LaBrecque - Treasurer



January 27, 2025

Selectboard
Town of Isle La Motte
Isle La Motte, Vermont 05463

We were engaged by the Town of Isle La Motte and are currently in the process of auditing the financial statements of the Town of Isle La Motte as of and for the year ended December 31, 2024. A complete copy of the audited financial statements, including our opinion thereon, will be available for inspection at the Town Office.

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

Statement of Delinquent Taxes Year Ending 2024

Total Delinquent Taxes Prior to 2024	\$95,982.49
Delinquent Taxes for 2024	\$194,269.95
Total Delinquent Taxes for 2024	\$290,252.44

Less Abatements and adjustments for 2023	\$2,111.46
Other adjustments	\$ 158.38
<u>Delinquent Taxes Collected</u>	<u>\$166,553.80</u>

Total Delinquent Taxes as of 31 December 2024 **\$121,428.80**

DELINQUENT TAXES BY YEAR

2022

Garland, Alicia
Garland, Kerry
Gregory, Chris
Martin, Cheyenne

2023

Adam, Paul
Aldridge, Danny
Berger, Susan
Legault, John
Martin, Cheyenne
Miller, Nate
Monti, Nicholas
Owen, Arthur
Simard, Diane
St. Andre, Norman
Thivierge, Jeremy

Late, but paid

Andrews, Charles
Barrette, Vicky
Blumstein, Ada
Bowen, Richard
Chamberlin, Justin
Chevalier, Eric
Dow, Larry
Hayes, Scott
Irish, Ron & Kathy
LaBelle, Chris
Legault, John
Lourdes, Alicia
Main Street, LLC
Marcoux, Patrice
MacLellan, DJ
Morin, Yvan
Nedde, Douglas
Owen, Holly

Perham, Kevin
Reuter, Taryn
Ribera, Jay
Rich, Tim
Safford, Deborah
Sharkley, Chelsea
Trombly, Richard
Tudhope, Cathy
Tyson, Julie

2024

Adam, Paul
Aldridge, Daniel
Archambault, Nate
Audet, Joe
Beauregard, Alexander
Berger, Susan
Billings, Monique
Brickey, Keith
Brown, Kim
Craig, Cathy & Donald
Deshaies, Nathalie
Dimick, Jane
Dufek, Bob
Duke, Stephen
English, Joel
Galbraith, Lana Marie
Ganin, Barbara
Garland, Alicia
Garland, Kerry
Gaudette, David
Gauthier, Christian
Gauthier, Claudette
Germaine, Pierre

Giguere, Michel
Gosselin, Louis
Grant, Ralph
Gregory, Chris
Hudson, Christine
Kellogg, Dawn
Kratt, Martin
LaChambre, Alex
Lafond, Sylvain
Lawrence, Jason
Mallory, Debra
Martin, Cheyenne
Masters, Douglas
Miller, Nate
Monti, Nicholas
Morin, Richard
O'Bryan, Thomas
O'Neill, Vincent
Owen, Arthur
Papriello, Robert
Parenteau, David
Parker, Kathleen
Peters, Mary Louise
Salter, Raymond
Saunders, Kent & Jane
Schenkman, Alina
Simard, Diane
St. Andre, Norman
Thivierge, Jeremy
Tiedgen, Mary Jane
Tripathi, Stephanie
Trombly, Josh
White, Randy

OVERVIEW of the 2025 PROPOSED BUDGET

Isle La Motte ended calendar year 2024 with small surpluses in both the General Fund and Highway Funds.

- **General Fund** Surplus of ~\$8500 is proposed for investment into the Lister Re-Evaluation Fund, in anticipation of the future expected state mandated property re-assessment, which will likely cost between \$80K and \$100K. Placing this surplus into the Lister Re-Evaluation Fund (with other future surpluses if there are any), will help reduce the tax impact of this cost which is anticipated in the next 2 to 5 years.
- **Highway Fund** Surplus of ~\$3800 is planned to go into our newly created Highway Reserve Fund (if approved by voters on this ballot). This action will enable saving for unbudgeted or emergency highway projects and grant matching. Placing this surplus into the Highway Fund (with other future surpluses if there are any), will help reduce the tax impact of unforeseen highway costs which could not be anticipated.

The proposed 2025 Budget was developed by the Selectboard with two objectives in mind:

1. Delivering the Town services that all residents and taxpayers require.
2. Maintaining, and further Improving our Town Roads and Properties based on resident feedback.

To meet those objectives, things need to change:

- **Administration Expenses**

We added available hours for our Assistant Town Clerk and created a position for Town Office Projects (Digitization of Records, Grant Writing, Records Redaction, Filing Standardization, etc.) and included the Assistant Treasurer position (unfunded in 2024 due to anticipated use of a bookkeeper). When Inflation, Fuel costs and Rising wages (Sheriff, Ambulance, Mowing) are factored, these are small but vital additions to required services.

- **Highway Expenses**

In some years, highway spending has been sacrificed to offset Dramatic Increases in State Education costs. During 2024, residents and taxpayers have made it clear that deferred maintenance of our roadways is No Longer acceptable. The Selectboard believes strongly that necessary projects, like hot tar patching for our paved roads, improved Tree and Culvert Maintenance in the Town Right-of-Way, along with refurbishment and gating of our “stump dump” (which has become unusable) are critical infrastructure investments for the future of ILM. We have added a small amount to the budget to allow for the creation of a Road Commission which (if implemented with volunteers), will provide additional expertise and continuity in roadwork leadership and planning. Additional culvert projects planned for 2025 (nearing \$40K) that are grant funded, only require a small match of \$7,000.

Your new five-member Selectboard, along with the Treasurer's office and everyone at the Town Hall, has worked extensively to determine the right path for ILM. While any cost or tax increase can be difficult, the plight of ILM is no different than that of any household in Vermont. Similarly to your home or business, fuel, wages, utilities, services, supplies and contractors to ILM have suffered inflationary cost pressure and passed those costs to us. We have laid out the path for ILM that we believe moves us toward achieving the services and infrastructure that residents and taxpayers want and deserve. We have worked judiciously for ILM and believe in the path we have put forth for your approval. We hope you believe in us and in our recommendations.

2025 Proposed Isle La Motte Budget

ACCOUNT	Actual FY2022	Actual FY2023 *	Budget FY2024	Actual FY2024	2024 Actual vs. Budget	2025 Budget	2025 Budget vs. 2024 Budget	CHANGE 2024 to 2025
GENERAL FUND TAXES	244,069	343,620	370,223	354,502	(15,721)	399,542	29,319	108%
HIGHWAY FUND TAXES	241,040	224,365	161,015	161,015	(0)	241,921	80,906	150%
TOTAL ILM TOWN TAXES	485,109	567,985	531,238	515,517	(15,722)	641,463	110,224	121%
GENERAL FUND NON-TAX REVENUES								
01-010.01 Recording Fees	8,251	6,453	6,500	9,321	2,821	8,500	2,000	
01-010.02 Copy\Fax Fees	1,761	1,510	1,500	963	(537)	1,000	(500)	
01-010.03 Title Search	350	185	200	485	285	500	300	
01-010.04 Del. Tax Coll. Commission	6,834	16,533	13,000	10,921	(2,079)	12,000	(1,000)	
01-010.08 Delinquent Tax Interest	9,748	11,733	8,500	10,555	2,055	11,000	2,500	
Land Records Restoration Reserve	-	1,872	3,000	2,416	(584)	3,000	-	
01-010.12 Interest Income	460	962	500	1,476	976	1,200	700	
01-010.14 Licenses	1,179	1,234	1,200	2,068	868	1,200	-	
01-010.16 Rent of Town Lands	1,750	1,825	1,750	750	(1,000)	750	(1,000)	
01-010.18 St Edmund Society Donatio	1,000	1,000	1,000	1,000	-	1,000	-	
01-010.22 State Hold Harmless Pymt.	9,267	8,974	9,300	9,765	465	9,800	500	
01-010.27 PILOT	2,523	2,523	2,500	2,523	23	2,500	-	
01-010.29 Permits	255	355	250	325	75	325	75	
01-010.30 Civil Fines	-	25	25	50	25	50	25	
01-010.33 Reimbursements				1,298		5,914	5,914	
01-010.97 State Prop tax Adjustment	3,691	-	-	878	878		-	
01-010.99 Misc Revenues	6,424	5,622	-	330	330		-	
Total: General Fund Non-Tax Revenues	53,493	60,805	49,225	55,124	5,899	58,739	9,514	119%
GENERAL FUND EXPENSES								
01-1 ADMINISTRATION								
01-101.00 Insurance	2,683	13,143	14,778	14,778	-	14,778	-	
01-102.00 County Taxes	40,399	46,166	47,275	47,579	304	46,200	(1,075)	
01-104.00 Legal Fees	6,586	6,811	7,000	960	(6,040)	5,000	(2,000)	
01-107.00 Del Tax Commissions	3,844	5,090	6,500	5,060	(1,440)	5,500	(1,000)	
01-107.01 Tax abatement- principal	816	2,480	1,500	2,111	611	2,400	900	
01-107.02 Tax abatement- interest	141	193	150	316	166	300	150	
01-107.03 Tax abatement- penalty	45	198	125	169	44	200	75	
01-108.00 Land Record Preservation	860	-	1,000		(1,000)	1,500	500	
01-109.00 Telephone & Internet	871	2,076	1,000	1,384	384	2,500	1,500	
Electronic Meetings - Zoom					-	720	720	
					-			
01-110.00 Salary Clerk	18,603	18,282	33,800	30,461	(3,339)	33,800	-	
01-110.05 Assistant Clerk	7,920	15,051	14,040	12,193	(1,847)	22,464	8,424	
01-112.00 Salary Treasurer	16,494	13,629	18,200	15,663	(2,537)	18,200	-	
01-112.05 Assistant Treasurer					-	10,400	10,400	
01-110.07 Town Office Projects Asst	494	38	-	4,863	4,863	9,360	9,360	
01-111.03 Selectboard Salaries	3,000	3,000	5,000	2,000	(3,000)	5,000	-	
01-111.07 Select Board Clerk wages	3,900	4,600	6,000	5,832	(168)	7,150	1,150	
01-106.00 BCA/Election workers	100	270	750		(750)	300	(450)	
01-111.04 Cemetery Commissioners	990	990	660	660	-	990	330	
Property Manager				1,275	1,275	1,500	1,500	
01-118.00 Animal Control/Constable	91	1,851	2,000	1,120	(880)	2,000	-	
01-113.00 Officers Expenses/Mileage	1,010	618	1,100	1,320	220	1,600	500	
01-111.05 FICA/MEDI Employer	5,104	5,564	7,304	6,532	(772)	6,900	(404)	
01-121.00 Health\Dental	3,025	-	-		-		-	
01-122.00 Retirement Account	1,583	-	-		-		-	
Training Wages		-	-		-		-	
Unemployment	-	-	442	308	(134)		(442)	
					-		-	
01-115.00 Copier Equipment Rental	3,329	3,669	4,000	3,123	(877)	3,200	(800)	
01-116.00 NEMRC Subscription/Support	6,056	8,358	8,200	7,814	(386)	8,000	(200)	
01-120.00 Bank Service Charges	220	239	250	120	(130)	150	(100)	
01-120.01 Credit Interest Payments	898	13	-	656	656		-	
							-	
01-114.00 Supplies\Postage	4,232	4,381	4,400	4,921	521	5,500	1,100	
01-117.00 Town Report	615	1,074	843	2,076	1,233	2,200	1,357	
01-105.00 Voting Supplies	115	1,053	2,250	1,740	(510)	500	(1,750)	
01-123.00 Website	495	288	495	783	288	1,000	505	
01-124.00 Advertising	1,088	3,307	3,000	1,395	(1,605)	1,600	(1,400)	
							-	
01-105.05 Dues	1,725	1,859	1,834	1,839	5	1,950	116	
01-125.00 Training	60	726	1,750	678	(1,072)	1,000	(750)	
Consulting		8,839	-	19,773	19,773	-	-	
Miscellaneous Expense	-	2,193	-	9,145	9,145	-	-	
Total: Administration	137,390	176,051	195,645	208,647	13,002	223,862	28,217	114%

2025 Proposed Isle La Motte Budget

ACCOUNT	Actual FY2022	Actual FY2023 *	Budget FY2024	Actual FY2024	2024 Actual vs. Budget	2025 Budget	2025 Budget vs. 2024 Budget	CHANGE 2024 to 2025
01-2 SOLID WASTE								
01-203.00 Northwest Solid Waste District Dues	537	586	634	634	-	650	16	
01-204.00 Meeting Mileage Reimbursement	-	-	150		(150)	150	-	
Total: Solid Waste	537	586	784	634	(150)	800	16	102%
01-3 TOWN HALL & TOWN PROPERTIES								
01-301.00 Trash Collection	410	530	950	1,001	51	1,200	250	
01-203.00 Fuel	-	3,644	4,000	91	(3,909)	5,500	1,500	
01-303.00 Electricity	1,031	1,988	4,800	2,691	(2,109)	3,000	(1,800)	
01-305.00 Repairs/Maintenance	340	1,186	7,623	150	(7,473)	7,500	(123)	
Vault Maintenance		980	-		-		-	
01-306.00 Supplies	825	350	2,120	1,407	(713)	2,500	380	
Winter Sidewalk Cleaning	-	-	500	90	(410)	500	-	
Water & Heat Service Contracts	-	-	-		-	500	500	
Custodial Services		-	2,520	2,430	(90)	2,750	230	
Town Buildings Capital Improvements		-	3,000		(3,000)	5,000	2,000	
Total: Town Hall & Town Properties	2,607	8,678	25,513	7,860	(17,653)	28,450	2,937	112%
01-4 APPROPRIATIONS								
01-401.00 Cemeteries	6,000	6,000	3,000	3,000	-	1,000	(2,000)	
01-403.00 ILM Fire Department	42,000	43,000	43,000	43,000	-	43,000	-	
01-404.00 UVM Home Health & Hospice	2,500	2,500	2,500		(2,500)		(2,500)	
01-407.00 Vt. Independent Living	295	295	295	295	-	295	-	
01-410.00 LCI Economic Dev. Corp.	500	500	500	500	-	500	-	
01-411.00 American Red Cross	350	350	350	350	-	350	-	
01-412.00 Northwest Regional Planning	547	1,566	583	583	-	650	67	
01-414.00 GI County Restorative Justice	-	250	250	500	250	250	-	
01-415.00 Vt. Green-Up	50	-	50	50	-	50	-	
01-418.00 N W Counseling & Support	700	-	700		(700)		(700)	
01-419.00 Voices Against Violence	1,000	1,000	1,000		(1,000)		(1,000)	
01-421.00 NW Unit Special Investigations	1,500	1,500	1,500	1,500	-	1,500	-	
01-429.00 Friends N Lk Champlain	1,000	1,000	1,000	1,000	-	1,000	-	
01-430.00 VACD	-	100	100		(100)		(100)	
01-431.00 Island Arts	1,500	1,500	1,500	1,500	-	1,500	-	
01-434.00 AGE WELL	1,000	1,000	1,500	1,500	-	1,500	-	
01-435.00 VT Family Network	250	-	250	250	-	250	-	
Champlain Islands Food Shelf	-	-	1,000	1,000	-	1,000	-	
Total: Appropriations	59,192	60,561	59,078	55,028	(4,050)	52,845	(6,233)	89%
01-7 OTHER								
01-716.00 Special Events	-	350	1,500	-	(1,500)	500	(1,000)	
Interest & Principal Due on Town Lots		-	970		(970)	9,726	8,756	
Interest Due to Trustees		-	4,863		(4,863)	75	(4,788)	
Emergency Management Department		-	300		(300)	300	-	
Town Planning Commission		-	429		(429)	200	(229)	
Town Reserve Fund Allowance		-	-		-		-	
Total: Other Expenses	-	350	8,062	-	(8,062)	10,801	2,739	134%

2025 Proposed Isle La Motte Budget

ACCOUNT	Actual FY2022	Actual FY2023 *	Budget FY2024	Actual FY2024	2024 Actual vs. Budget	2025 Budget	2025 Budget vs. 2024 Budget	CHANGE 2024 to 2025
01-8 SERVICES								
01-801.00 Cemeteries - Mowing	4,000	4,000	4,725	4,725	-	6,000	1,275	
01-703.00 Lawns/Outdoor Maintenance	4,890	5,720	5,806	5,288	(518)	6,300	494	
01-803.00 Alburgh Rescue	6,500	18,000	50,752	50,752	-	50,000	(752)	
01-704.00 Grand Isle Sheriff Contract	28,601	37,716	43,433	42,502	(931)	47,793	4,360	
01-804.00 Vermont State Police	50	50	50	50	-	50	-	
IT Support - Rural Solutions					-	7,800	7,800	
Cott Systems Maintenance Contract					-	1,830	1,830	
01-805.01 Financial Audit Services	8,050	7,750	11,400	13,850	2,450	14,000	2,600	
Total: Services	52,091	73,236	116,166	117,167	1,001	133,773	17,607	115%
RECREATION DEPT REVENUES								
02-010.01 Rec Dept Grants & Donations	-	-	3,850	1,075	(2,775)		(3,850)	
General Fund Appropriation						4,000	4,000	
Total: Recreation Dept Revenues			3,850	1,075	(2,775)	4,000	150	
RECREATION DEPT EXPENSES								
02-010.01 Recreation Events Expense	13	-			-	-	-	
02-101.03 Rec Park Upgrades & Maintenance	1,705	2,587	3,000	1,321	(1,679)		(3,000)	
Total: Recreation	1,718	2,587	3,000	1,321	(1,679)	4,000	1,000	
LISTER FUND REVENUES								
04-010.25 Parcel Maintenance Revenue	8,389	8,332	8,400	7,463	(937)	8,400	-	
04-010.26 Lister Training	-	-	-		-		-	
General Fund Appropriation	-	-	12,000	12,000	-	2,000	(10,000)	
Total: Lister Revenues	8,389	8,332	20,400	19,463	(937)	10,400	(10,000)	
LISTER EXPENSES								
04-102.00 Computer/Software/IT	545	2,214	1,750	235	(1,515)	1,750	-	
04-103.00 Tax Mapping	1,475	1,538	1,600	1,600	-	1,600	-	
04-104.00 Lister Mileage	-		200		(200)	200	-	
04-106.00 Lister Training	50	125	400		(400)	400	-	
04-111.02 Board of Lister Wages	5,340	6,362	7,500	5,134	(2,366)	6,200	(1,300)	
Total: Lister Expenses	7,410	10,239	11,450	6,969	(4,481)	10,150	(1,300)	
Lister Rev over (under) Exp	979	(1,907)	8,950	12,494	3,544	250	(8,700)	
TOTAL GENERAL FUND EXPENSES	260,944	332,286	431,698	409,626	(22,073)	466,681	34,982	108%
GENERAL FUND SURPLUS/SHORTFALL	45,007	80,470	(0)	8,538	8,538	-		
Records Restoration Fund								
Recording Fees		1,872	3,000	2,416		3,000		
CUMULATIVE RECORDS RESTORATION FUND	6,349	8,221		10,637		13,637		
Lister Re-Evaluation Fund								
				(2,303)		8,538		
CUMULATIVE LISTER RE-EVALUATION FUND				(2,303)		6,235		
ILM 2024 Reserve Fund								
Allocations		148,900						
IT Upgrades and Digitization		50,000						
New Town Office		19,000						
Town Flags		1,337						
Town Pavilion				12,500				
REMAINING ILM 2024 RESERVE FUND		78,563		66,063		66,063		

2025 Proposed Isle La Motte Budget

ACCOUNT	Actual FY2022	Actual FY2023 *	Budget FY2024	Actual FY2024	2024 Actual vs. Budget	2025 Budget	2025 Budget vs. 2024 Budget	CHANGE 2024 to 2025
HIGHWAY FUND REVENUES								
03-010.00 State Aid to Highways	54,834	78,949	48,000	54,735	6,735	54,500	6,500	
03-010.01 VT Highway Grants	135,302	-	42,500	33,940	(8,560)	24,400	(18,100)	
Highway Local Tax Matching	241,040	224,365	161,015	161,015	(0)		80,906	
03-010.98 Highway Budget Surplus	-	-	32,037	32,019	(18)		(32,037)	
03-012.00 Highway Reserve	-	-	8,000	8,000	-	3,879	(4,121)	
Total: Highway Revenue	431,176	303,314	291,552	289,709	(1,843)	82,779		
TOTAL: HIGHWAY REVENUE WITH LOCAL TAX MATCH						324,700	33,148	111%
HIGHWAY FUND EXPENSES								
WINTER ROADS 03-5								
03-501.00 Snow Removal	213,150	153,986	180,000	179,724	(276)	170,700	(9,300)	
03-502.00 Salt and Sand	17,206	21,570	25,000	18,169	(6,831)	25,000	-	
Salt Shed	-	365	-	-	-	1,500	1,500	
Surplus Offset		-			-		-	
Total: Winter Roads	230,356	175,921	205,000	197,893	(7,107)	197,200	(7,800)	96%
SUMMER ROADS 03-6								
03-601.00 Paving/Blacktop	153,505	3,800	5,000	5,617	617	2,000	(3,000)	
03-602.00 Gravel and Stone	12,682	11,799	15,000	4,192	(10,808)	15,000	-	
03-603.00 Pot Hole Repair	1,947	2,516	3,000	2,558	(442)	3,000	-	
03-604.00 Ditching & Culverts	15,976	1,435	5,000	37,529	32,529	35,400	30,400	
Culvert Cleaning						2,000	2,000	
Tar Patching						5,000	5,000	
03-605.00 Erosion Control	134	270	300		(300)	300	-	
03-606.00 Mowing Roadsides	7,750	9,750	11,700	10,000	(1,700)	10,000	(1,700)	
03-607.00 Grading	4,245	5,482	6,000	1,150	(4,850)	6,000	-	
Chloride						3,000	3,000	
03-608.00 Equipment Rental/Purchase	5,175	-	-	1,540	1,540	3,000	3,000	
03-609.00 Highways Markers	-	1,679	500	559	59	500	-	
03-611.00 Grant Projects	620	-	16,175		(16,175)		(16,175)	
Municipal Roads General Permits	-	1,057	1,110	500	(610)	800	(310)	
03-612.00 Tree/Brush Removal	1,125	-	16,000	22,085	6,085	25,000	9,000	
03-613.00 Engineering	-	-	1,000		(1,000)	1,000	-	
03-614.00 Road Commissioner wages	4,000	-	4,000		(4,000)	4,000	-	
Road Commission						3,000	3,000	
Stump Dump Gate						5,000	5,000	
03-615.00 Misc Road Exp/Street Light	1,413	1,451	1,750	2,207	457	2,500	750	
03-616.00 Misc Road Labor	-	-	-		-	1,000	1,000	
03-617.00 Road Erosion Inventory	500	-	-		-		-	
Total Summer Roads	209,071	39,238	86,535	87,937	1,402	127,500	40,965	147%
TOTAL HIGHWAY EXPENSES	439,427	215,159	291,535	285,830	(5,705)	324,700	33,165	111%
HIGHWAY SURPLUS/SHORTFALL	(8,251)	88,155	18	3,879	3,861	(241,921)		
NOTES:								

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 4, 2025 (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 **\$10,712,720** which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Champlain Islands Unified Union School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$15,868 which is 5.8% higher than per pupil education 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 apply unencumbered funds from FY25 to reduce the school district's deficit and place any remaining unencumbered funds 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 7:00 am-7:00 pm
Isle La Motte	Isle La Motte Town Office 7:00 am-7:00 pm
North Hero	North Hero Town Office 7:00 am-7:00 pm

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 14th, 2025.

Signed by:



Michael Inners, Chair

Signed by:



Deborah Lang

Signed by:



Sylvia Jensen



Elaine Perry

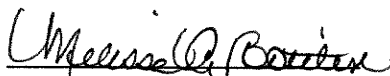
Signed by:



Brad Blanchette

*The Champlain Island Unified Union School board will hold an informational meeting, in-person at the North Hero Community Hall (3483 US Route 2, North Hero, VT) (with a remote option), on Saturday, February 8th, 2025 at 10:00am.

Received for record and recorded in the records of the Champlain Islands Unified Union School District on January 29, 2025.



Melissa Boutin, District Clerk

Champlain Islands Unified Union School District (CIUUSD) Community (Isle La Motte, North Hero, and Grand Isle)

Dear CIUUSD Community Members,

This letter addresses the CIUUSD school budget for the upcoming year and its impact on the educational experience for students in Isle La Motte, North Hero, and Grand Isle. We understand the importance of providing the best possible education while being mindful of the financial resources available and ensuring responsible stewardship of taxpayer dollars.

As you know, school funding in Vermont is primarily supported through a combination of state funding from the Vermont Agency of Education and local property taxes. We are committed to maximizing the resources provided by the state while also ensuring that local funds are used effectively and efficiently to support our students' needs.

This year's budget reflects careful consideration of our current financial landscape and the need to balance educational priorities with fiscal constraints. As part of this effort, the School Board made the difficult decision to restructure the grade configurations at North Hero and Grand Isle schools. North Hero will now serve students in PreK-1, and Grand Isle will serve students in grades 2-6. This restructuring, while challenging, has resulted in a necessary reduction in staffing to achieve a sustainable budget. We understand the impact of these changes and are committed to supporting our staff and students through this transition.

Despite these necessary adjustments, our commitment to providing a high-quality education remains unwavering. We continue to prioritize continuous improvement goals based on the Folsom framework, focusing on student growth and well-being across all our schools.

Here's a summary of our key continuous improvement goals, targeted for achievement by June 2026, applicable to both North Hero and Grand Isle Schools:

Academic Achievement:

- Achieve at least 75% student proficiency in ELA and Math.
- Reduce the percentage of students requiring intensive intervention to less than 15%.
- Ensure 100% of students meet their annual typical growth goals, with a particular focus on historically marginalized groups.

These goals will be measured through various methods, including i-Ready proficiency and growth reports (with disaggregated data), local assessments, tracking the number of students exiting intervention plans, and utilizing the Educlimber platform. Strategies to achieve these goals include employing academic interventionists, focusing on math assessments and diagnostics, aligning learning scales and proficiency, and implementing programs like Wit and Wisdom in K-2.

Safe and Healthy Schools:

- Implement consistent, effective, and responsive support systems to ensure 100% of students have access to equitable and inclusive core instruction and academic and social-emotional supports.

- Ensure all educators are engaged in professional learning around issues of equity and that the curriculum and school calendars celebrate and honor diverse cultures and people.

We aim to enhance the use of Educlimber through increased training and access, synchronize the EST (Educational Support Team) process, and develop metrics for students transitioning to secondary schools. We will also focus on providing professional development on topics like neurodiversity and equity, and collecting data through surveys to gauge inclusivity and parent involvement.

Highly Qualified Staff:

- Increase educator retention, preparation, and support to ensure students with the highest needs have highly qualified educators.

Strategies include implementing early release days for professional development, providing mentorship for new educators and support staff, and clarifying professional expectations.

Investment Priorities:

- Implement infrastructure and process enhancements to support technological and instructional innovations.

This includes implementing new accounting software, promoting adherence to standard operating procedures, and completing planned capital improvements.

We recognize that these changes and the budget decisions may raise questions and concerns. We are committed to open communication and transparency. We encourage you to attend school board meetings, engage in budget discussions, and share your feedback. We believe that by

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working together, we can navigate these challenges and continue to provide a quality education for all students in the Champlain Islands.

Sincerely,



Lisa Cala Ruud, Ph.D.
Grand Isle Supervisory Union
Superintendent

District: Champlain Islands UUSD		U066			Property dollar equivalent yield		Homestead tax rate per \$8,553 of spending per pupil
SU: Grand Isle		Grand Isle County			8,553	←See bottom note	1.00
FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new counts to use.					12,260		Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2023	FY2024	FY2025	FY2026		
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$8,746,096	\$8,699,305	\$9,998,532	\$10,712,720		
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-		
3.	Adopted or warned union district budget plus articles	\$8,746,096	\$8,699,305	\$9,998,532	\$10,712,720		
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-		
5.	plus Prior year deficit repayment of deficit	-	-	-	-		
6.	Total Union Expenditures	\$8,746,096	\$8,699,305	\$9,998,532	\$10,712,720		
7.	S.U. assessment (included in union budget) - informational data	\$1,523,498	\$1,523,499	\$1,878,523	\$1,901,667		
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	\$250,000		
Revenues							
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$1,103,400	\$156,150	\$111,893	\$16,000		
10.	Total offsetting union revenues	\$1,103,400	\$156,150	\$111,893	\$16,000		
11.	Education Spending	\$7,642,696	\$8,543,155	\$9,886,639	\$10,696,720		
12.	Champlain Islands UUSD pupils	406.81	406.87	659.47	674.79		
Education Spending per Pupil		\$18,786.89	\$20,997.26	\$14,991.79	\$15,851.92		
13.	Less net eligible construction costs (or P&I) per pupil	na	na	na	-		
14.	Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	Excess spending penalty suspended for FY23 - Sec. 5 of Act 59, 2021.	Excess spending penalty suspended for FY24 & FY25 - Sec. 8 of Act 127, 2022.		na		
15.	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 pupil)				based on \$67,638		
16.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)				na		
17.	Estimated costs of new students after census period (per pupil)				na		
18.	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)				na		
19.	Less planning costs for merger of small schools (per pupil)				na		
20.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)				na		
21.	Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.				na		
22.	Excess spending threshold	threshold = \$19,997	threshold = \$22,204	threshold = \$23,193	threshold = \$15,926		
23.	Excess Spending per Pupil over threshold (if any)	na	na	na	\$15,926.00		
24.	plus Per pupil figure used for calculating District Equalized Tax Rate	suspended thru FY29	suspended thru FY29	suspended thru FY29	-		
25.	Union spending adjustment (minimum of 100%)	\$18,787	\$20,997	\$14,992	\$15,851.92		
26.		141.106%	135.966%	151.539%	185.338%		
		based on yield \$13,314	based on yield \$15,443	based on \$9,785	based on \$8,553		
27.	Anticipated equalized union homestead tax rate to be prorated [\$15,851.92 ÷ (\$8,553 / \$1.00)]	\$1,391.11	\$1,359.7	\$1,455.4	\$1,853.4		
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00		
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 72.36%				\$0.066		
29.	Cent discount adjusted anticipated district equalized homestead tax rate				\$1.7874		
Prorated homestead union tax rates for members of Champlain Islands UUSD		FY2023	FY2024	FY2025	FY2026	FY22 Per	
T084	Grand Isle	1.3911	1.3597	1.4554	1.7874	100.00%	
T103	Isle La Motte	1.3911	1.3597	1.4554	1.7874	100.00%	
T143	North Hero	1.3911	1.3597	1.4554	1.7874	100.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
30.	Anticipated income cap percent to be prorated from Champlain Islands UUSD [(\$15,851.92 ÷ \$12,260) × 2.00%]	2.32%	2.39%	2.85%	2.59%	based on 2.00%	
Prorated union income cap percentage for members of Champlain Islands UUSD		FY2023	FY2024	FY2025	FY2026	FY23 Per	
T084	Grand Isle	2.32%	2.39%	2.85%	2.59%	100.00%	
T103	Isle La Motte	2.32%	2.39%	2.85%	2.59%	100.00%	
T143	North Hero	2.32%	2.39%	2.85%	2.59%	100.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	
		-	-	-	-	0.00%	

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of \$8,553 for every \$100 of homestead tax per \$100 of equalized property value, an income yield of \$12,260 for a base income percent of 2.0%, and a non-residential tax rate of \$1.791. 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%.

How to Calculate the Homestead Tax - FY 2026 Isle La Motte

1	Expenditures	\$10,712,720
1 - Explanation	Expenditures are total dollars a school district intends to spend	
2	Minus Local Revenues	\$16,000
2 - Explanation	Revenues expected to be received such as categorical grants, donations, tuitions, surplus, federal, etc.	
3	Education Spending	\$10,696,720
3 - Explanation	Education Spending is the amount that needs to be raised by education property taxes augmented by the Education Fund	
4	Divided by Long Term Weighted Average Daily Membership (LTW ADM)	674.79
4 - Explanation	Average Daily Membership is the number of publicly funded resident students in the district as a 20-day FTE from the 11th through the 30th day of school. Long Term Membership is the average ADM for the current and prior years plus state-placed students from the prior year. Weights are applied based on the state's weighting formula	
5	Education Spending/LTW ADM	\$15,851.92
5 - Explanation	Education Spending per LTW ADM determines the Education Homestead Tax Rate	
6	Divided by State-wide Yield (Based on December 1 letter)	\$8,553.00
6 - Explanation	Property Dollar Equivalent Yield is set by the State Tax commissioner as the amount needed to raise enough revenue from homestead properties to fund the education fund.	
7	Equalized Homestead Property Tax Rate	\$1.85
7 - Explanation	Equalized Homestead Tax Rate is the rate a district would have if all properties in Vermont were assessed at fair market value.	
8	Tax Rate Discount	\$0.066
8 - Explanation	Declining Discount off of the calculated tax rate meant to help taxpayers of districts impacted by changes to the state funding law	
9	Adjustment Factor (previously CLA)	85.83%
9 - Explanation	The Common Level of Appraisal (CLA) represents the amount local property assessments are different from market value. This number is then adjusted to exclude the statewide average and becomes the local Adjustment Factor. The state's value is comprised of actual sales averaged over three years.	
10	Actual Homestead Rate	\$2.08
10 - Explanation	Actual Homestead Rate is the education rate seen on the property tax bill of a resident homeowner.	

General Fund Revenue

	FY24 Approved Budget	FY24 pre-audit Actuals	Adopted FY25 Budget	FY26 Proposed Budget	change
1001 General Fund					
1. 1001-301-51-11-5-0000-4-1510 Revenue -Interest Earned	\$1,150.00	\$32,765.66	\$10,000	\$10,000	\$0
2. 1001-105-51-11-5-0000-4-1921 Other Revenues - Rentals (NH)	\$0.00	\$9,975.00	\$0		\$0
3. 1001-301-51-11-5-0000-4-1921 Other Revenues - Rentals	\$0.00	\$0.00	\$3,000	\$3,000	\$0
4. 1001-301-11-11-5-0000-4-1922 Rev - CONTRIBUTIONS/DONATIONS	\$3,000.00	\$7,500.00	\$0	\$0	\$0
5. 1001-104-11-11-5-0000-4-1950 Rev - SERV TO OTHR LOCAL GOV	\$14,500.00	\$0.00	\$0	\$0	\$0
6. 1001-301-11-11-1-0000-4-1990 Rev - MISC OTHER LOCAL REVENUE	\$2,500.00	\$14,977.12	\$3,000	\$3,000	\$0
11. 1001-301-51-11-7-0000-4-3114 Rev - SUP ASSIST VC DIST BYST	\$97,250.00	\$117,243.00	\$95,893		-\$95,893
12. 1001-301-11-11-7-0000-4-3115 Rev - REIMB UnEnrolld Res Attvc	\$0.00	\$7,287.00	\$0	\$0	\$0
13. 1001-301-11-11-7-0000-4-3145 Rev - SMALL SCHOOLS GRANT	\$45,000.00	\$91,241.00	\$0	\$0	\$0
Total State and Local Revenue to District	\$163,400	\$ 280,988.78	\$111,893	\$16,000	-\$95,893
16. 1001-301-51-11-7-0000-4-3110 Rev - EDUCATION SPENDING GRANT	\$8,495,949	\$ 9,418,628	\$9,886,639	\$10,696,720	\$810,081
TOTAL 1001 General Fund	\$8,659,349	\$ 9,699,617	\$9,998,532	\$10,712,720	\$714,188

	FY24 Adopted Budget	FY24 Pre-audit Actual	FY25 Adopted Budget	FY26 Proposed Budget	Change
1001 General Fund					
1101 Direct Instruction	5,249,429	5,702,912	6,358,024	6,782,044	424,020
1201 Special Education	490,202	865,071	637,288	566,003	(71,285)
1203 504	-	900	-	-	-
1301 Vocational Education	132,500	251,722	130,893	174,436	43,543
1401 Athletics	39,883	13,817	8,383	8,383	-
1501 Co-Curricular - Salaries	-	330	-	-	-
1505 Student Activities	38,959	2,298	18,959	18,959	-
2120 Guidance Services	66,503	97,460	99,504	72,630	(26,874)
2131 Health Services	235,343	135,053	163,959	117,251	(46,707)
2133 School Clinician	-	1,650	-	-	-
2213 Instruct Staff Training	-	1,719	-	-	-
2220 Library/Media Services	79,441	71,029	84,973	91,657	6,684
2290 Other Suppt Svcs - Instruct Staff	-	37,749	-	-	-
2311 Board Of Education	36,371	25,266	38,571	38,571	-
2313 BOE - Treasurer	3,230	3,230	3,230	3,230	-
2410 Office of the Principal	421,495	384,066	435,388	309,263	(126,125)
2480 Home School Coordinator	47,787	65,023	70,755	80,351	9,597
2490 School Admin	125	925	125	125	-
2510 Fiscal Services	89,566	44,606	90,000	60,000	(30,000)
2591 GISU Assessment	665,123	665,123	1,015,309	1,077,561	62,252
2610 Operation of Buildings	732,515	542,437	478,552	550,181	71,629
2620 Maintenance of Buildings	-	41,180	-	-	-
2630 Care & Upkeep of Grounds	-	22,097	-	-	-
2711 Resident Students Transportation	320,878	320,878	172,091	205,926	33,835
2715 Field Trips - Ed Related Transportation	10,000	20,026	10,000	10,000	-
2716 Extra/Co-Curricular Transportation	-	4,961	779	779	-
3100 Food Service Subsidy	-	-	40,000	50,000	10,000
4700 Building Improvements	-	154,097	-	50,000	50,000
5090 Debt Service - Other	-	84,815	-	-	-
5390 Fund Transfers	-	139,175	-	-	-
CIUUSD Deficit write-down	-	-	-	250,000	250,000
GISU special assessment	-	-	141,749	195,371	53,622
TOTAL 1001 General Fund	8,659,349	9,699,617	9,998,532	10,712,720	714,188

		FY24 Approved Budget	FY24 Actual Expenses	FY25 Approved Budget	FY26 Proposed Budget	Change	
1001 General Fund							
1101 Instructional							
1.	1001-105-01-11-5-1101-5-0111	Instructional NH PK - Teacher Salari	\$35,350	\$44,447	\$38,178	\$40,600	\$2,422
2.	1001-103-11-11-5-1101-5-0111	Instructional - GI Teacher Salaries	\$0	\$785,052	\$678,429	\$650,400	(\$28,029)
4.	1001-105-11-11-5-1101-5-0111	Instructional - NH Teacher Salaries	\$0	\$377,160	\$318,176	\$325,000	\$6,824
6.	1001-301-11-11-5-1101-5-0111	Instructional - District Teachers Sala	\$1,212,175	\$235,256	\$177,228	\$175,520	(\$1,708)
8.	1001-103-11-11-5-1101-5-0116	Instruct- Mentoring	\$0	\$0	\$500	\$500	\$0
9.	1001-105-11-11-5-1101-5-0116	(NH) Instruct- Mentoring	\$0	\$733	\$500	\$500	\$0
10.	1001-103-11-11-5-1101-5-0118	Instructional - Academic Intervent	\$0	\$105,993	\$0	\$0	\$0
11.	1001-105-11-11-5-1101-5-0118	Instructional - Academic Intervent	\$0	\$62,171	\$0	\$0	\$0
10.	1001-103-11-11-5-1101-5-0121	Instructional - Paraeducator	\$0	\$33,597	\$215,571	\$312,780	\$97,209
11.	1001-105-11-11-5-1101-5-0121	Instructional - Paraeducator	\$0	\$5,472	\$75,636	\$147,825	\$72,189
13.	1001-105-01-11-5-1101-5-0121	(NH) Instruct PK - Paraeducator	\$0	\$13,238	\$0	\$0	\$0
12.	1001-301-11-11-5-1101-5-0121	Instructional - Paraeducator	\$267,223	\$0	\$0	\$0	\$0
13.	1001-103-11-11-5-1101-5-0131	Instructional - Substitutes	\$0	\$10,858	\$30,000	\$34,680	\$4,680
14.	1001-105-11-11-5-1101-5-0131	Instructional - Substitutes	\$0	\$45	\$15,000	\$15,000	\$0
15.	1001-301-11-11-5-1101-5-0131	Instructional - Substitutes	\$60,000	\$0	\$0	\$0	\$0
16.	1001-103-11-11-5-1101-5-0211	Instructional - Health Insurance	\$0	\$51,808	\$176,737	\$119,082	(\$57,655)
17.	1001-105-01-11-5-1101-5-0211	(NH) Instruct PK - Health Insurance	\$6,345	\$30,246	\$5,171	\$5,907	\$736
18.	1001-105-11-11-5-1101-5-0211	(NH) Instruct - Health Insurance	\$0	\$70,116	\$150,643	\$100,258	(\$50,385)
19.	1001-105-51-11-5-1101-5-0211	(NH) Instruct - Health Ins	\$0	\$9,339	\$0	\$0	\$0
20.	1001-301-11-11-5-1101-5-0211	Instructional - Health Insurance	\$312,095	\$41,730	\$53,053	\$77,032	\$23,979
21.	1001-103-11-11-5-1101-5-0219	Instructional - HRA	\$0	\$12,679	\$32,000	\$21,154	(\$10,846)
26.	1001-103-51-11-5-1101-5-0219	(GI) Instruct - HRA	\$0	\$2,135	\$0	\$0	\$0
22.	1001-105-01-11-5-1101-5-0219	(NH) Instruct PK - HRA	\$1,330	\$0	\$2,800	\$1,960	(\$840)
23.	1001-105-11-11-5-1101-5-0219	(NH) Instruct- HRA	\$0	\$6,701	\$27,900	\$18,511	(\$9,389)
24.	1001-105-51-11-5-1101-5-0219	(NH) Instruct - HRA	\$0	\$1,181	\$0	\$0	\$0
25.	1001-301-11-11-5-1101-5-0219	Instructional - HRA	\$48,200	\$2,633	\$8,000	\$12,000	\$4,000
26.	1001-103-11-11-5-1101-5-0220	Instructional - FICA	\$0	\$57,648	\$72,325	\$73,683	\$1,359
27.	1001-103-51-11-5-1101-5-0220	(GI) Instruct - Fica	\$0	\$6,294	\$0	\$0	\$0
28.	1001-105-01-11-5-1101-5-0220	(NH) Instruct PK - FICA	\$2,704	\$3,888	\$3,089	\$3,106	\$17
29.	1001-105-11-11-5-1101-5-0220	(NH) Instruct - FICA	\$0	\$16,946	\$31,859	\$36,171	\$4,312
30.	1001-105-51-11-5-1101-5-0220	(NH) Instruct - Fica	\$0	\$6,952	\$0	\$0	\$0
31.	1001-301-11-11-5-1101-5-0220	Instructional - FICA	\$113,174	\$17,243	\$14,338	\$13,427	(\$910)
27.	1001-103-51-11-5-1101-5-0229	(GI) Instruct - VT childcare Tax	\$0	\$0	\$0	\$4,965	\$4,965
28.	1001-105-01-11-5-1101-5-0229	(NH) Instruct PK -VT Childcare Tax	\$0	\$0	\$0	\$179	\$179
29.	1001-105-11-11-5-1101-5-0229	(NH) Instruct - VT Childcare Tax	\$0	\$0	\$0	\$2,403	\$2,403
31.	1001-301-11-11-5-1101-5-0229	Instructional - VT Childcare Tax	\$0	\$0	\$0	\$772	\$772
32.	1001-103-11-11-5-1101-5-0232	Instructional - VSTRS	\$0	\$14,512	\$0	\$15,098	\$15,098
33.	1001-103-51-11-5-1101-5-0232	(GI) Instruct - VSTRS	\$0	\$2,987	\$0	\$4,206	\$4,206
34.	1001-105-01-11-5-1101-5-0232	(NH) Instruct PK - VSTRS	\$0	\$1,056	\$0	\$0	\$0
35.	1001-105-11-11-5-1101-5-0232	(NH) Instruct - VSTRS	\$0	\$1,509	\$0	\$1,570	\$1,570
37.	1001-301-11-11-5-1101-5-0232	Instructional - VSTRS	\$16,985	\$4,527	\$0	\$4,710	\$4,710
38.	1001-103-11-11-5-1101-5-0251	(GI) Instruct - Tuition Reimburseme	\$0	\$3,318	\$26,442	\$26,971	\$529
39.	1001-105-11-11-5-1101-5-0251	(NH) Instruct- Tuition Reimburseme	\$0	\$5,200	\$14,238	\$14,523	\$285
40.	1001-301-11-11-5-1101-5-0251	Instructional - Tuition Reimburseme	\$25,000	\$320	\$6,102	\$6,224	\$122
41.	1001-103-11-11-5-1101-5-0261	(GI) Instruct - Unemploy Comp	\$0	\$1,408	\$2,352	\$2,352	\$0
42.	1001-103-51-11-5-1101-5-0261	(GI) Instruct - Unemployment Com	\$0	\$264	\$0	\$0	\$0
43.	1001-105-01-11-5-1101-5-0261	(NH) Instruct PK - Unemploy Comp	\$91	\$88	\$64	\$91	\$27
44.	1001-105-11-11-5-1101-5-0261	(NH) Instruct - Unemployment Con	\$0	\$352	\$1,073	\$1,241	\$169
45.	1001-105-51-11-5-1101-5-0261	(NH) Instruct - Unemployment Con	\$0	\$88	\$0	\$0	\$0
46.	1001-301-11-11-5-1101-5-0261	Instructional - Unemploy Comp	\$3,920	\$264	\$392	\$366	(\$26)
47.	1001-103-11-11-5-1101-5-0271	(GI) Instruct - Workers Comp	\$0	\$6,379	\$9,539	\$8,288	(\$1,251)
48.	1001-103-51-11-5-1101-5-0271	(GI) Instruct - Workers Comp	\$0	\$253	\$0	\$0	\$0
49.	1001-105-01-11-5-1101-5-0271	(NH) Instruct PK - Workers Comp	\$329	\$275	\$407	\$433	\$26
50.	1001-105-11-11-5-1101-5-0271	(NH) Instruct - Workers Comp	\$0	\$3,510	\$4,202	\$3,925	(\$277)
52.	1001-301-11-11-5-1101-5-0271	Instructional - Workers Comp	\$13,758	\$1,304	\$1,891	\$1,873	(\$18)
53.	1001-103-11-11-5-1101-5-0281	(GI) Instruct - Dental	\$0	\$4,039	\$9,013	\$7,843	(\$1,170)
54.	1001-103-51-11-5-1101-5-0281	(GI) Instruct - Dental	\$0	\$555	\$0	\$0	\$0
55.	1001-105-01-11-5-1101-5-0281	(NH) Instruct PK - Dental	\$348	\$1,579	\$353	\$246	(\$107)
56.	1001-105-11-11-5-1101-5-0281	(NH) Instruct - Dental	\$0	\$3,638	\$7,941	\$4,258	(\$3,683)

	FY24 Approved Budget	FY24 Actual Expenses	FY25 Approved Budget	FY26 Proposed Budget	Change
57. 1001-105-51-11-5-1101-5-0281 (NH) Instruct - Dental	\$0	\$891	\$0	\$0	\$0
58. 1001-301-11-11-5-1101-5-0281 Instructional - Dental	\$15,836	\$2,737	\$2,380	\$2,885	\$505
59. 1001-103-11-11-5-1101-5-0292 (GI) Instruct - Life	\$0	\$1,683	\$2,178	\$1,331	(\$847)
60. 1001-103-51-11-5-1101-5-0292 (GI) Instruct - Life	\$0	\$117	\$0	\$0	\$0
61. 1001-105-01-11-5-1101-5-0292 (NH) Instruct PK - Life	\$85	\$234	\$59	\$85	\$25
62. 1001-105-11-11-5-1101-5-0292 (NH) Instruct - Life	\$0	\$566	\$993	\$641	(\$352)
63. 1001-105-51-11-5-1101-5-0292 (NH) Instruct - Life	\$0	\$117	\$0	\$0	\$0
64. 1001-301-11-11-5-1101-5-0292 Instructional - Life	\$3,630	\$351	\$363	\$339	(\$24)
65. 1001-103-11-11-5-1101-5-0295 Instructional - Cash in Lieu	\$0	\$8,000	\$0	\$26,200	\$26,200
66. 1001-105-11-11-5-1101-5-0295 (NH)Instructional - Cash in Lieu	\$0	\$0	\$0	\$2,000	\$2,000
67. 1001-103-11-11-5-1101-5-0296 (GI) Instruct - Vision	\$0	\$826	\$897	\$1,580	\$683
68. 1001-103-51-11-5-1101-5-0296 (GI) Instruct - Vision	\$0	\$274	\$0	\$0	\$0
69. 1001-105-01-11-5-1101-5-0296 (NH) Instruct PK - Vision	\$0	\$274	\$37	\$37	(\$0)
70. 1001-105-11-11-5-1101-5-0296 (NH) Instruct - Vision	\$0	\$777	\$860	\$959	\$99
71. 1001-105-51-11-5-1101-5-0296 (NH) Instruct - Vision	\$0	\$274	\$0	\$0	\$0
72. 1001-301-11-11-5-1101-5-0296 Instructional - Vision	\$2,849	\$548	\$253	\$220	(\$32)
73. 1001-301-11-11-5-1101-5-0321 Instructional - Prof Ed Svcs	\$45,000	\$0	\$45,000	\$45,000	\$0
77. 1001-105-01-11-5-1101-5-0331 (NH) Instruct PK - Prof. Dev.	\$0	\$1,710	\$0	\$0	\$0
74. 1001-301-11-11-5-1101-5-0331 Instructional- Employee Training/D	\$5,500	\$179	\$5,500	\$5,500	\$0
79. 1001-301-51-11-5-1101-5-0331 Instruct - Employee Training/Dev	\$0	\$24,900	\$0	\$0	\$0
80. 1001-103-51-11-5-1101-5-0341 Instructional - Other Prof Services	\$0	\$500	\$0	\$0	\$0
75. 1001-105-11-11-5-1101-5-0341 (NH) Instruct- Professional Services	\$0	\$250	\$0	\$0	\$0
76. 1001-301-11-11-5-1101-5-0561 Instruct- Tuition to Public VT LEAs	\$937,998	\$809,860	\$995,330	\$599,185	(\$396,145)
77. 1001-301-31-11-5-1101-5-0561 Instruct - Tutio to Public VT LEA's	\$1,530,712	\$2,424,861	\$2,450,273	\$3,145,484	\$695,211
78. 1001-301-01-11-5-1101-5-0562 (CIUUSD) Instruct -PK-Tution	\$120,480	\$138,285	\$143,708	\$159,280	\$15,572
79. 1001-301-31-11-5-1101-5-0562 Instruct- Tuition to Appr Priv Provic	\$50,196	\$110,369	\$127,659	\$101,079	(\$26,581)
80. 1001-301-31-11-5-1101-5-0563 Instruction -Tuition to nonVT Publi	\$175,091	\$1,120	\$255,000	\$0	(\$255,000)
81. 1001-301-31-11-5-1101-5-0564 Instruct-Tuition -NonVT Priv LEA/In	\$0	\$17,278	\$36,184	\$310,795	\$274,611
83. 1001-301-11-11-5-1101-5-0581 Instructional -Travel	\$500	\$90	\$500	\$500	\$0
85. 1001-103-11-11-5-1101-5-0611 (GI) Instruct - Supplies	\$0	\$42,485	\$35,183	\$35,183	\$0
86. 1001-103-51-11-5-1101-5-0611 (GI) Instruct - Supplies	\$0	\$3,099	\$0	\$0	\$0
87. 1001-105-01-11-5-1101-5-0611 (NH) Instruct PK - General Supplies	\$1,100	\$81	\$1,100	\$1,100	\$0
88. 1001-105-11-11-5-1101-5-0611 (NH) Instruct- Supplies	\$0	\$31,586	\$11,728	\$11,728	\$0
89. 1001-301-11-11-5-1101-5-0611 Instructional - General Supplies	\$47,500	\$269	\$2,348	\$2,348	\$0
90. 1001-105-01-11-5-1101-5-0641 (NH) Instruct PK - Books & Periodic	\$300	\$0	\$300	\$300	\$0
91. 1001-301-11-11-5-1101-5-0641 Instructional - Books and Periodica	\$4,350	\$0	\$4,350	\$4,350	\$0
97. 1001-301-11-11-5-1101-5-0653 Instructional - AV Equipment	\$1,500	\$0	\$1,500	\$1,500	\$0
99. 1001-301-11-11-5-1101-5-0733 Instructional - Furn/Fixtures	\$2,000	\$0	\$2,000	\$2,000	\$0
100. 1001-301-11-11-5-1101-5-0734 Instructional - Tech Related Hardw	\$25,000	\$282	\$21,200	\$22,800	\$1,600
101. 1001-103-11-11-5-1101-5-0735 (GI) Instruct - Technology Softwar	\$0	\$4,885	\$0	\$0	\$0
102. 1001-105-51-11-5-1101-5-0735 (NH) Instruct - Tech Software	\$0	\$4,167	\$0	\$0	\$0
103. 1001-301-11-11-5-1101-5-0735 Instructional - Techn Software	\$15,000	\$0	\$0	\$0	\$0
TOTAL 1101 Instructional	\$5,249,429	\$5,702,912	\$6,358,024	\$6,782,044	\$424,020

1110 504 Plan Instruction

104. 1001-301-51-11-5-1110-5-0321 504 Plan - Prof Ed Services	\$0	\$900	\$0	\$0	\$0
TOTAL 1110 504 Plan Instruction	\$0	\$900	\$0	\$0	\$0

1201 Special Education

105. 1001-103-11-22-5-1201-5-0121 Sp Ed - Paraeducator	\$0	\$202,337	\$0	\$0	\$0
106. 1001-105-11-22-5-1201-5-0121 Sp Ed - Paraeducator	\$0	\$23,118	\$0	\$0	\$0
107. 1001-301-51-11-5-1201-5-0131 SPED- Substitutes	\$0	\$4,680	\$0	\$0	\$0
108. 1001-103-11-22-5-1201-5-0211 Sp Ed - Health Insurance	\$0	\$117,415	\$0	\$0	\$0
109. 1001-105-11-22-5-1201-5-0211 Sp Ed - Health Insurance	\$0	\$0	\$0	\$0	\$0
110. 1001-103-11-21-5-1201-5-0219 Special Ed- HRA	\$0	\$2,377	\$0	\$0	\$0
111. 1001-105-11-22-5-1201-5-0219 Sp Ed - HRA	\$0	\$0	\$0	\$0	\$0
112. 1001-103-11-22-5-1201-5-0220 Sp Ed - FICA	\$0	\$14,410	\$0	\$0	\$0
113. 1001-105-11-22-5-1201-5-0220 Sp Ed - FICA	\$0	\$1,769	\$0	\$0	\$0
114. 1001-301-51-11-5-1201-5-0220 SPED FICA	\$0	\$358	\$0	\$0	\$0
31. 1001-103-11-11-5-1201-5-0229 SpEd - VT Childcare Tax	\$0	\$0	\$0	\$0	\$0
31. 1001-105-11-11-5-1201-5-0229 SpEd - VT Childcare Tax	\$0	\$0	\$0	\$0	\$0

	FY24 Approved Budget	FY24 Actual Expenses	FY25 Approved Budget	FY26 Proposed Budget	Change
115. 1001-103-11-22-5-1201-5-0261 SpEd - Unemployment Comp	\$0	\$616	\$0	\$0	\$0
116. 1001-105-11-22-5-1201-5-0261 Sp Ed - Unemployment Comp	\$0	\$0	\$0	\$0	\$0
117. 1001-103-11-22-5-1201-5-0271 Sp Ed - Workers Comp	\$0	\$403	\$0	\$0	\$0
118. 1001-105-11-22-5-1201-5-0271 Sp Ed - Workers Comp	\$0	\$174	\$0	\$0	\$0
119. 1001-103-11-22-5-1201-5-0281 Sp Ed - Dental	\$0	\$5,357	\$0	\$0	\$0
120. 1001-105-11-22-5-1201-5-0281 Sp Ed - Dental	\$0	\$0	\$0	\$0	\$0
121. 1001-103-11-22-5-1201-5-0292 Sp Ed - Life Ins	\$0	\$809	\$0	\$0	\$0
122. 1001-105-11-22-5-1201-5-0292 Sp Ed - Life	\$0	\$98	\$0	\$0	\$0
123. 1001-301-11-21-5-1201-5-0292 Special Ed- Life Insurance	\$0	\$0	\$0	\$0	\$0
66. 1001-103-11-11-5-1101-5-0295 SPED- Cash in Lieu	\$0	\$0	\$0	\$0	\$0
66. 1001-105-11-11-5-1101-5-0295 SPED- Cash in Lieu	\$0	\$0	\$0	\$0	\$0
124. 1001-103-11-22-5-1201-5-0296 Sp Ed - Vision	\$0	\$949	\$0	\$0	\$0
124. 1001-105-11-22-5-1201-5-0296 Sp Ed - Vision	\$0	\$0	\$0	\$0	\$0
125. 1001-301-51-11-5-1201-5-0593 GISU Assessments - Sp Ed	\$490,202	\$490,202	\$637,288	\$566,003	(\$71,285)
TOTAL 1201 Special Education	\$490,202	\$865,071	\$637,288	\$566,003	(\$71,285)
1301 Vocational Education					
126. 1001-301-31-11-5-1301-5-0566 Voc Edu - Tution -Voc Sch -State pr	\$132,500	\$117,243	\$95,893	\$82,437	(\$13,456)
126. 1001-301-31-11-5-1301-5-0567 Voc Edu - Tution -Voc Sch		\$134,479	\$35,000	\$91,999	\$56,999
TOTAL 1301 Vocational Education	\$132,500	\$251,722	\$130,893	\$174,436	\$43,543
1401 Athletics - Tech and Prof Staff					
127. 1001-301-11-91-5-1401-5-0171 Athletics - Tech and Prof Staff	\$5,000	\$12,835	\$5,000	\$5,000	\$0
128. 1001-301-11-91-5-1401-5-0220 Athletics - FICA	\$383	\$982	\$383	\$383	\$0
130. 1001-301-11-91-5-1401-5-0611 Athletics - General Supplies	\$3,000	\$0	\$3,000	\$3,000	\$0
TOTAL 1401 Athletics - Tech and Prof Staff	\$39,883	\$13,817	\$8,383	\$8,383	\$0
1501 Co-Curricular - Salaries					
131. 1001-103-11-92-5-1501-5-0611 Extra-Curricular - General Supplies	\$0	\$330	\$0	\$0	\$0
TOTAL 1501 Co-Curricular - Salaries	\$0	\$330	\$0	\$0	\$0
1505 Student Activities					
132. 1001-103-11-92-5-1505-5-0116 Student Activities - Mentoring	\$0	\$0	\$0	\$0	\$0
133. 1001-103-11-92-5-1505-5-0171 Student Activities - Prof Staff	\$6,000	\$350	\$6,000	\$6,000	\$0
134. 1001-103-11-92-5-1505-5-0220 Student Activities - FICA	\$459	\$27	\$459	\$459	\$0
135. 1001-103-11-92-5-1505-5-0592 Student Activities - Programs	\$2,500	\$1,392	\$2,500	\$2,500	\$0
136. 1001-103-11-92-5-1505-5-0611 Student Activities - Supplies	\$25,000	\$529	\$5,000	\$5,000	\$0
137. 1001-105-11-92-5-1505-5-0611 (NH) Student Activites - Supplies	\$5,000	\$0	\$5,000	\$5,000	\$0
TOTAL 1505 Student Activities	\$38,959	\$2,298	\$18,959	\$18,959	\$0
2120 Guidance Services					
138. 1001-301-51-11-5-2120-5-0111 Guidance - Salaries	\$49,300	\$81,607	\$78,000	\$54,800	(\$23,200)
139. 1001-301-51-11-5-2120-5-0211 Guidance - Health Insurance	\$9,064	\$6,868	\$10,553	\$8,687	(\$1,867)
140. 1001-301-51-11-5-2120-5-0219 Guidance - HRA	\$1,900	\$482	\$1,900	\$1,900	\$0
141. 1001-301-51-11-5-2120-5-0220 Guidance - FICA	\$3,771	\$6,115	\$6,310	\$4,192	(\$2,118)
141. 1001-301-51-11-5-2120-5-0229 Guidance - Childcare Tax	\$0	\$0	\$0	\$241	\$241
142. 1001-301-51-11-5-2120-5-0232 Guidance - VSTRS	\$0	\$752	\$0	\$783	\$783
143. 1001-301-51-11-5-2120-5-0261 Guidance - Unemploy Comp	\$131	\$176	\$131	\$131	\$0
144. 1001-301-51-11-5-2120-5-0271 Guidance - Workers Comp	\$458	\$829	\$832	\$131	(\$702)
145. 1001-301-51-11-5-2120-5-0281 Guidance - Dental	\$498	\$367	\$504	\$492	(\$12)
146. 1001-301-51-11-5-2120-5-0292 Guidance - Life	\$121	\$137	\$121	\$121	\$0
147. 1001-301-51-11-5-2120-5-0296 Guidance - Vision	\$159	\$127	\$53	\$53	\$0
148. 1001-301-51-11-5-2120-5-0611 Guidance - General Supplies	\$1,000	\$0	\$1,000	\$1,000	\$0
149. 1001-301-51-11-5-2120-5-0641 Guidance - Books and Periodicals	\$100	\$0	\$100	\$100	\$0
TOTAL 2120 Guidance Services	\$66,503	\$97,460	\$99,504	\$72,630	(\$26,874)
2131 Health Services					
150. 1001-103-51-11-5-2131-5-0131 Health Svcs - Substitutes	\$0	\$1,121	\$0	\$0	\$0
151. 1001-103-51-11-5-2131-5-0171 Health Svcs - GI Prof Salaries	\$19,249	\$21,507	\$20,789	\$26,195	\$5,407
152. 1001-105-51-11-5-2131-5-0171 Health Svcs - NH Prof Salaries	\$16,928	\$17,439	\$18,283	\$23,701	\$5,418
153. 1001-301-51-11-5-2131-5-0171 Health - Assistant Salaries	\$77,658	\$0	\$0	\$0	\$0

		FY24 Approved Budget	FY24 Actual Expenses	FY25 Approved Budget	FY26 Proposed Budget	Change	
154.	1001-103-51-11-5-2131-5-0211	Health Svcs - Health Ins	\$27,305	\$18,411	\$31,608	\$0	(\$31,608)
155.	1001-105-51-11-5-2131-5-0211	(NH) Health Svcs - Health Ins	\$18,512	\$17,391	\$21,430	\$0	(\$21,430)
156.	1001-301-51-11-5-2131-5-0211	Health - Health Insurance	\$4,000	\$0	\$0	\$0	\$0
157.	1001-103-51-11-5-2131-5-0219	Health Svcs - HRA	\$4,400	\$4,465	\$4,400	\$0	(\$4,400)
158.	1001-105-51-11-5-2131-5-0219	(NH) Health Svcs - HRA	\$4,400	\$1,279	\$4,400	\$0	(\$4,400)
159.	1001-103-51-11-5-2131-5-0220	Health Svcs - Fica	\$1,473	\$1,465	\$1,682	\$2,004	\$322
160.	1001-105-51-11-5-2131-5-0220	(NH) Health Svcs - Fica	\$1,295	\$1,117	\$1,479	\$1,813	\$334
161.	1001-301-51-11-5-2131-5-0220	Health - FICA	\$5,941	\$0	\$0	\$0	\$0
159.	1001-103-51-11-5-2131-5-0229	Health Svcs - VT Childcare Tax	\$0	\$0	\$0	\$115	\$115
160.	1001-105-51-11-5-2131-5-0229	(NH) Health Svcs - VT Childcare Ta	\$0	\$0	\$0	\$104	\$104
162.	1001-103-51-11-5-2131-5-0261	Health Svcs - Unemployment Com	\$131	\$88	\$131	\$91	(\$39)
163.	1001-105-51-11-5-2131-5-0261	(NH) Health Svcs - Unemployment	\$131	\$88	\$131	\$91	(\$39)
164.	1001-301-51-11-5-2131-5-0261	Health - Unemploy Comp	\$131	\$0	\$0	\$0	\$0
165.	1001-103-51-11-5-2131-5-0271	Health Svcs - Workers Comp	\$179	\$0	\$222	\$91	(\$130)
166.	1001-105-51-11-5-2131-5-0271	(NH) Health- Workers Compensati	\$157	\$135	\$195	\$91	(\$104)
167.	1001-301-51-11-5-2131-5-0271	Health - Workers Comp	\$722	\$152	\$0	\$0	\$0
168.	1001-103-51-11-5-2131-5-0281	Health Svcs - Dental	\$1,331	\$891	\$1,467	\$107	(\$1,360)
169.	1001-105-51-11-5-2131-5-0281	(NH) Health Svcs - Dental	\$901	\$841	\$913	\$0	(\$913)
171.	1001-103-51-11-5-2131-5-0292	Health Svcs - Life	\$121	\$82	\$121	\$0	(\$121)
172.	1001-105-51-11-5-2131-5-0292	(NH) Health Svcs - Life	\$121	\$82	\$121	\$0	(\$121)
171.	1001-103-51-11-5-2131-5-0295	Health Svcs - Cash-in-lieu	\$0	\$0	\$0	\$4,000	\$4,000
172.	1001-105-51-11-5-2131-5-0295	(NH) Health Svcs - Cash-in-lieu	\$0	\$0	\$0	\$4,000	\$4,000
174.	1001-103-51-11-5-2131-5-0296	Health Svcs - Vision	\$0	\$274	\$162	\$85	(\$77)
175.	1001-105-51-11-5-2131-5-0296	(NH) Health Svcs - Vision	\$342	\$266	\$91	\$85	(\$6)
176.	1001-103-51-11-5-2131-5-0611	(GI) Health- General Supplies	\$1,875	\$463	\$1,875	\$1,875	\$0
177.	1001-105-51-11-5-2131-5-0611	(NH) Health- General Supplies	\$625	\$200	\$625	\$625	\$0
178.	1001-301-51-11-5-2131-5-0593	Health - SU Assessments	\$47,296	\$47,296	\$53,835	\$52,177	(\$1,658)
TOTAL 2131 Health w/o assessment			\$235,343	\$135,053	\$163,959	\$117,251	(\$46,707)

2133 School Clinician

180.	1001-103-51-11-5-2133-5-0331	School Clinician - Employee Dev	\$0	\$1,650	\$0	\$0	\$0
TOTAL 2133 SCHOOL CLINICIAN			\$0	\$1,650	\$0	\$0	\$0

TOTAL 2213 Instruct Staff Training

\$0	\$1,719	\$0	\$0	\$0
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2220 Library

180.	1001-301-51-11-5-2220-5-0111	Library - Salaries	\$44,500	\$49,335	\$48,060	\$51,600	\$3,540
181.	1001-301-51-11-5-2220-5-0211	Library - Health Insurance	\$9,064	\$9,067	\$10,553	\$11,815	\$1,261
182.	1001-301-51-11-5-2220-5-0219	Library - HRA	\$1,900	\$60	\$1,900	\$1,900	\$0
183.	1001-301-51-11-5-2220-5-0220	Library - FICA	\$3,404	\$3,549	\$3,888	\$3,947	\$59
183.	1001-301-51-11-5-2220-5-0229	Library - VT Childcare Tax	\$0	\$0	\$0	\$227	\$227
184.	1001-301-51-11-5-2220-5-0232	Library - VSTRS	\$0	\$1,395	\$0	\$1,570	\$1,570
185.	1001-301-51-11-5-2220-5-0261	Library - Unemploy Comp	\$131	\$88	\$131	\$131	\$0
186.	1001-301-51-11-5-2220-5-0271	Library - Workers Comp	\$414	\$347	\$513	\$551	\$38
187.	1001-301-51-11-5-2220-5-0281	Library - Dental	\$498	\$441	\$504	\$492	(\$12)
188.	1001-301-51-11-5-2220-5-0292	Library - Life	\$121	\$117	\$121	\$121	\$0
189.	1001-301-51-11-5-2220-5-0296	Library - Vision	\$159	\$127	\$53	\$53	\$0
190.	1001-301-51-11-5-2220-5-0611	Library - General Supplies	\$1,000	\$19	\$0	\$0	\$0
191.	1001-103-11-11-5-2220-5-0641	(GI) Library - Books & Periodicals	\$0	\$3,681	\$1,000	\$1,000	\$0
196.	1001-105-11-11-5-2220-5-0641	(NH) Library - Books and Periodica	\$0	\$109	\$0	\$0	\$0
192.	1001-301-51-11-5-2220-5-0641	Library - Books and Periodicals	\$13,500	\$2,696	\$13,500	\$13,500	\$0
193.	1001-301-51-11-5-2220-5-0733	Library - Furniture and Fixtures	\$2,000	\$0	\$2,000	\$2,000	\$0
194.	1001-301-51-11-5-2220-5-0734	Library - Tech Related Hardware	\$1,750	\$0	\$1,750	\$1,750	\$0
195.	1001-301-51-11-5-2220-5-0735	Library - Technology Software	\$1,000	\$0	\$1,000	\$1,000	\$0
TOTAL 2220 Library			\$79,441	\$71,029	\$84,973	\$91,657	\$6,684

2290 Other Suppt Svcs - Instruct Staff

196.	1001-301-51-11-5-2290-5-0171	Other Supp - Instruct Staff Prof Sa	\$0	\$34,711	\$0	\$0	\$0
197.	1001-301-51-11-5-2290-5-0220	Other Supp - Instruct Staff - Fica	\$0	\$2,655	\$0	\$0	\$0
198.	1001-301-51-11-5-2290-5-0261	Other Supp - Instruct Staff -Unemj	\$0	\$0	\$0	\$0	\$0
199.	1001-301-51-11-5-2290-5-0271	Other Supp - Instruct Staff Worker	\$0	\$265	\$0	\$0	\$0

	FY24 Approved Budget	FY24 Actual Expenses	FY25 Approved Budget	FY26 Proposed Budget	Change
200. 1001-301-51-11-5-2290-5-0292 Other Supp - Instruct Staff - Life	\$0	\$117	\$0	\$0	\$0
TOTAL 2290 Other Suppt Svcs - Instruct Staff	\$0	\$37,749	\$0	\$0	\$0
2311 Board of Education					
201. 1001-301-51-11-5-2311-5-0161 BOE - Secretary Salaries	\$1,500	\$2,800	\$1,500	\$1,500	\$0
202. 1001-301-51-11-5-2311-5-0192 BOE - BOE Salaries	\$12,500	\$12,500	\$12,500	\$12,500	\$0
203. 1001-301-51-11-5-2311-5-0220 BOE - FICA	\$1,071	\$1,209	\$1,071	\$1,071	\$0
204. 1001-301-51-11-5-2311-5-0344 BOE - Legal	\$7,500	\$997	\$7,500	\$7,500	\$0
205. 1001-301-51-11-5-2311-5-0533 BOE - Postage	\$500	\$134	\$500	\$500	\$0
206. 1001-301-51-11-5-2311-5-0541 BOE - Advertising	\$800	\$3,569	\$3,000	\$3,000	\$0
207. 1001-301-51-11-5-2311-5-0611 BOE - General Supplies	\$250	\$181	\$250	\$250	\$0
208. 1001-301-51-11-5-2311-5-0613 BOE - Town Expenses	\$8,500	\$1,147	\$8,500	\$8,500	\$0
209. 1001-301-51-11-5-2311-5-0811 BOE - Dues and Fees - Staff	\$3,750	\$2,293	\$3,750	\$3,750	\$0
TOTAL 2311 Board of Education	\$36,371	\$25,266	\$38,571	\$38,571	\$0
2313 Bd Treasurer					
210. 1001-301-51-11-5-2313-5-0192 BOE Treasurer - Salaries	\$3,000	\$3,000	\$3,000	\$3,000	\$0
211. 1001-301-51-11-5-2313-5-0220 BOE Treasurer - FICA	\$230	\$230	\$230	\$230	\$0
TOTAL 2313 Bd Treasurer	\$3,230	\$3,230	\$3,230	\$3,230	\$0
2410 Office of the Principal					
212. 1001-103-51-11-5-2410-5-0116 (GI) Principal- Mentoring	\$0	\$0	\$0	\$0	\$0
213. 1001-103-51-11-5-2410-5-0141 Principal - Salaries	\$95,550	\$96,460	\$102,248	\$112,473	\$10,225
214. 1001-105-51-11-5-2410-5-0141 Principal - Salaries	\$99,576	\$99,576	\$105,551	\$0	(\$105,551)
215. 1001-103-51-11-5-2410-5-0161 Principal - Admin Assistant	\$51,805	\$43,858	\$55,949	\$49,400	(\$6,549)
216. 1001-105-51-11-5-2410-5-0161 Principal - Admin Assistant	\$40,446	\$40,322	\$43,682	\$51,626	\$7,944
217. 1001-103-51-11-5-2410-5-0211 (GI) Principal - Health Insurance	\$53,477	\$42,366	\$50,664	\$40,549	(\$10,115)
218. 1001-105-51-11-5-2410-5-0211 (NH) Principal - Health Insurance	\$9,064	\$9,248	\$10,553	\$0	(\$10,553)
219. 1001-103-51-11-5-2410-5-0219 (GI) Principal- HRA	\$10,600	\$5,656	\$8,400	\$8,000	(\$400)
220. 1001-105-51-11-5-2410-5-0219 (NH) Principal- HRA	\$1,900	\$1,343	\$1,900	\$0	(\$1,900)
221. 1001-103-51-11-5-2410-5-0220 (GI) Principal - FICA	\$14,928	\$9,981	\$12,798	\$12,383	(\$415)
222. 1001-105-51-11-5-2410-5-0220 (NH) Principal - FICA	\$10,712	\$10,529	\$12,073	\$3,949	(\$8,124)
221. 1001-103-51-11-5-2410-5-0229 (GI) Principal - VT Childcare Tax	\$0	\$0	\$0	\$712	\$712
222. 1001-105-51-11-5-2410-5-0229 (NH) Principal - VT Childcare Tax	\$0	\$0	\$0	\$227	\$227
223. 1001-105-51-11-5-2410-5-0232 (NH) Principal - VSTRS	\$0	\$1,509	\$0	\$1,570	\$1,570
224. 1001-103-51-11-5-2410-5-0261 (GI) Principal - Unemployment Coi	\$392	\$176	\$261	\$261	\$0
225. 1001-105-51-11-5-2410-5-0261 (NH) Principal - Unemployment Cc	\$261	\$176	\$261	\$131	(\$131)
226. 1001-103-51-11-5-2410-5-0271 (GI) Principal- Workers Compensai	\$1,815	\$1,155	\$1,688	\$1,124	(\$564)
227. 1001-105-51-11-5-2410-5-0271 (NH) Principal- Workers Compens	\$1,302	\$1,091	\$1,592	\$551	(\$1,041)
228. 1001-103-51-11-5-2410-5-0281 (GI) Principal - Dental	\$2,799	\$2,151	\$2,506	\$1,943	(\$562)
229. 1001-105-51-11-5-2410-5-0281 (NH) Principal - Dental	\$524	\$466	\$531	\$0	(\$531)
230. 1001-103-51-11-5-2410-5-0292 (GI) Principal - Life Insurance	\$625	\$365	\$504	\$373	(\$131)
231. 1001-105-51-11-5-2410-5-0292 (NH) Principal - Life Insurance	\$252	\$351	\$252	\$121	(\$131)
232. 1001-103-51-11-5-2410-5-0294 (GI) Principal - LTD Ins	\$0	\$378	\$531	\$531	\$0
233. 1001-105-51-11-5-2410-5-0294 (NH) Principal - LTD Ins	\$0	\$408	\$510	\$510	\$0
234. 1001-103-51-11-5-2410-5-0296 (GI) Principal - Vision	\$904	\$477	\$297	\$253	(\$45)
235. 1001-105-51-11-5-2410-5-0296 (NH) Principal - Vision	\$187	\$127	\$62	\$0	(\$62)
236. 1001-103-51-11-5-2410-5-0331 (GI) Principal - Employee Training/	\$3,000	\$744	\$2,000	\$2,000	\$0
237. 1001-105-51-11-5-2410-5-0331 (NH) Principal - Employee Train/Di	\$1,000	\$735	\$2,000	\$2,000	\$0
238. 1001-301-51-11-5-2410-5-0331 Principal Services- Prof Expense	\$3,500	\$1,700	\$3,500	\$3,500	\$0
245. 1001-301-51-11-5-2410-5-0341 Principal Services - Other Prof Svc:	\$0	\$170	\$0	\$0	\$0
239. 1001-103-51-11-5-2410-5-0533 (GI) Principal- Postage	\$2,250	\$535	\$1,000	\$1,000	\$0
240. 1001-105-11-11-5-2410-5-0533 Principal Svcs - Postage	\$750	\$0	\$200	\$200	\$0
241. 1001-301-51-11-5-2410-5-0533 Principal Services- Postage	\$0	\$0	\$0	\$0	\$0
242. 1001-103-51-11-5-2410-5-0534 (GI) Principal - Telephone	\$7,125	\$795	\$7,125	\$7,125	\$0
243. 1001-105-51-11-5-2410-5-0534 (NH) Principal Telephone	\$2,375	\$0	\$2,375	\$2,375	\$0
244. 1001-301-51-11-5-2410-5-0534 (CIUUSD) Telephone	\$0	\$2,679	\$0	\$0	\$0
245. 1001-103-51-11-5-2410-5-0581 (GI) Principal - Travel	\$375	\$0	\$250	\$250	\$0
246. 1001-105-51-11-5-2410-5-0581 (NH) Principal- Travel	\$125	\$201	\$250	\$250	\$0
247. 1001-301-51-11-5-2410-5-0581 Principal Services- Travel	\$0	\$0	\$0	\$0	\$0
248. 1001-103-51-11-5-2410-5-0611 (GI) Principal - Supplies	\$1,125	\$240	\$1,125	\$1,125	\$0

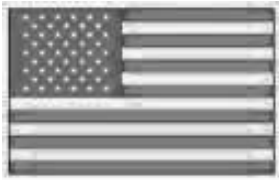
	FY24 Approved Budget	FY24 Actual Expenses	FY25 Approved Budget	FY26 Proposed Budget	Change
249. 1001-105-51-11-5-2410-5-0611 (NH) Principal- Supplies	\$375	\$436	\$375	\$375	\$0
250. 1001-301-51-11-5-2410-5-0611 Principal Services- Supplies	\$0	\$0	\$0	\$0	\$0
251. 1001-103-51-11-5-2410-5-0651 (GI) Principal- Technology Supplies	\$375	\$3,591	\$375	\$375	\$0
252. 1001-103-51-11-5-2410-5-0811 (GI) Principal - Dues & Fees	\$1,000	\$2,519	\$1,000	\$1,000	\$0
253. 1001-105-51-11-5-2410-5-0811 (NH) Principal- Dues/Fees	\$1,000	\$1,553	\$1,000	\$1,000	\$0
254. 1001-301-51-11-5-2410-5-0898 Principal Svcs - Bank Penalties and	\$0	\$0	\$0	\$0	\$0
TOTAL 2410 Office of the Principal	\$421,495	\$384,066	\$435,388	\$309,263	(\$126,125)
2480 Home School Coordinator					
255. 1001-301-51-11-5-2480-5-0117 Home School Coord - Salaries	\$47,787	\$48,553	\$51,610	\$60,840	\$9,230
256. 1001-301-51-11-5-2480-5-0211 Home School Coord - Health Ins	\$0	\$9,803	\$11,411	\$11,815	\$404
257. 1001-301-51-11-5-2480-5-0219 Home School Coord - HRA	\$0	\$2,014	\$2,200	\$1,900	(\$300)
258. 1001-301-51-11-5-2480-5-0220 Home School Coord - Fica	\$0	\$3,595	\$4,175	\$4,654	\$479
258. 1001-301-51-11-5-2480-5-02209 Home School Coord - Childcare T	\$0	\$0	\$0	\$268	\$268
259. 1001-301-51-11-5-2480-5-0261 Home School Coord - Unemploy	\$0	\$88	\$131	\$131	\$0
260. 1001-301-51-11-5-2480-5-0271 Home School Coord - Workers Cor	\$0	\$360	\$551	\$131	(\$420)
261. 1001-301-51-11-5-2480-5-0281 Home School Coord - Dental	\$0	\$492	\$504	\$492	(\$12)
262. 1001-301-51-11-5-2480-5-0292 Home School Coord - Life	\$0	\$117	\$121	\$0	(\$121)
262. 1001-301-51-11-5-2480-5-0295 Home School Coord - Cash-in-lieu	\$0	\$0	\$0	\$0	\$0
263. 1001-301-51-11-5-2480-5-0296 Home School Coord - Vision	\$0	\$0	\$53	\$121	\$68
TOTAL 2480 Home School Coordinator	\$47,787	\$65,023	\$70,755	\$80,351	\$9,597
2490 School Admin					
264. 1001-105-51-11-5-2490-5-0651 (NH) Admin- Technology Supplies	\$125	\$925	\$125	\$125	\$0
TOTAL 2490 School Admin	\$125	\$925	\$125	\$125	\$0
2510 Fiscal Services					
265. 1001-301-51-11-5-2510-5-0345 Fiscal Svcs - Payroll Services	\$0	\$6,235	\$0	\$0	\$0
266. 1001-103-51-11-5-2510-5-0832 Interest on LT Debt	\$0	\$2,578	\$0	\$0	\$0
267. 1001-301-51-11-5-2510-5-0835 Fiscal Svcs - Short-Term Interest	\$89,566	\$35,792	\$90,000	\$60,000	(\$30,000)
TOTAL 2510 Fiscal Services	\$89,566	\$44,606	\$90,000	\$60,000	(\$30,000)
2591 GISU Assessment					
267. 1001-301-51-11-5-2591-5-0593 GISU Assessments - Regular	\$665,123	\$665,123	\$1,015,309	\$1,077,561	\$62,252
TOTAL 2591 GISU Assessment	\$665,123	\$665,123	\$1,015,309	\$1,077,561	\$62,252
2610 Operation of Buildings					
268. 1001-301-51-11-5-2610-5-0151 Buildings Op - Manager Salaries	\$63,000	\$51,531	\$0	\$0	\$0
269. 1001-103-51-11-5-2610-5-0171 Buildings Op - Salaries	\$39,832	\$40,720	\$43,019	\$79,166	\$36,147
270. 1001-105-51-11-5-2610-5-0171 Buildings Op - Salaries	\$22,035	\$19,518	\$26,654	\$50,939	\$24,285
271. 1001-301-51-11-5-2610-5-0171 Building Op - District Salaries	\$40,976	\$10,099	\$44,254	\$0	(\$44,254)
272. 1001-103-51-11-5-2610-5-0211 (GI) Buildings Ops - Health Insur	\$9,857	\$9,803	\$11,411	\$26,522	\$15,111
272. 1001-105-51-11-5-2610-5-0211 (NH) Building Ops - Health Insuran	\$0	\$0	\$0	\$13,548	\$13,548
273. 1001-301-51-11-5-2610-5-0211 Building Ops - Health Insurance	\$37,162	\$9,490	\$11,411	\$0	(\$11,411)
274. 1001-103-51-11-5-2610-5-0219 (GI) Building Ops- HRA	\$2,200	\$0	\$2,200	\$3,800	\$1,600
275. 1001-105-51-11-5-2610-5-0219 (NH) Building Ops - HRA	\$6,600	\$802	\$2,200	\$1,900	(\$300)
276. 1001-103-51-11-5-2610-5-0220 (GI) Buildings Ops - FICA	\$3,047	\$2,996	\$3,480	\$6,056	\$2,576
277. 1001-105-51-11-5-2610-5-0220 (NH) Buildings Op - FICA	\$1,686	\$1,493	\$2,156	\$3,897	\$1,741
278. 1001-301-51-11-5-2610-5-0220 Building Ops - Fica	\$7,954	\$3,899	\$3,580	\$0	(\$3,580)
276. 1001-103-51-11-5-2610-5-0229 (GI) Buildings Ops - VT Childcare T	\$0	\$0	\$0	\$348	\$348
277. 1001-105-51-11-5-2610-5-0229 (NH) Buildings Op - VT Childcare ta	\$0	\$0	\$0	\$224	\$224
279. 1001-103-51-11-5-2610-5-0261 (GI) Building Ops- Unemployment	\$131	\$176	\$131	\$261	\$131
280. 1001-105-51-11-5-2610-5-0261 (NH) Building Ops - Unemploymer	\$131	\$0	\$131	\$131	\$0
281. 1001-301-51-11-5-2610-5-0261 Building Ops - Unemployment Cor	\$261	\$176	\$131	\$0	(\$131)
282. 1001-103-51-11-5-2610-5-0271 (GI) Building Ops- Workers Comp	\$370	\$2,339	\$459	\$845	\$386
283. 1001-105-51-11-5-2610-5-0271 (NH) Building Ops- Workers Comp	\$205	\$1,202	\$284	\$544	\$259
284. 1001-301-51-11-5-2610-5-0271 Building Ops- Workers Compensat	\$967	\$5,797	\$472	\$0	(\$472)
285. 1001-103-51-11-5-2610-5-0281 (GI) Buildings Ops - Dental	\$498	\$492	\$504	\$492	(\$12)
286. 1001-301-51-11-5-2610-5-0281 Building Ops - Dental	\$1,898	\$270	\$504	\$492	(\$12)
287. 1001-103-51-11-5-2610-5-0292 (GI) Building Ops- Life Insurance	\$121	\$29	\$121	\$194	\$73
288. 1001-105-51-11-5-2610-5-0292 (NH) Building Ops - Life	\$121	\$117	\$85	\$121	\$36

	FY24 Approved Budget	FY24 Actual Expenses	FY25 Approved Budget	FY26 Proposed Budget	Change
289. 1001-301-51-11-5-2610-5-0292 Building Ops - Life	\$242	\$245	\$121	\$0	(\$121)
290. 1001-301-51-11-5-2610-5-0294 Building Ops - LTD	\$0	\$206	\$15	\$0	(\$15)
291. 1001-103-51-11-5-2610-5-0296 (GI) Building Ops - Vision	\$159	\$127	\$53	\$62	\$10
292. 1001-301-51-11-5-2610-5-0296 Building Ops - Vision	\$562	\$401	\$53	\$62	\$10
293. 1001-103-51-11-5-2610-5-0341 (GI) Building Ops- Professional Ser	\$31,500	\$28,149	\$11,000	\$11,000	\$0
294. 1001-104-51-11-5-2610-5-0341 (ILM) Building Ops - Other Prof Svc	\$0	\$2,200	\$0	\$0	\$0
295. 1001-105-51-11-5-2610-5-0341 (NH) Building Ops - Prof Svcs	\$10,500	\$54,013	\$23,000	\$53,000	\$30,000
296. 1001-103-51-11-5-2610-5-0412 (GI) Building Ops- Water	\$13,500	\$3,131	\$13,500	\$13,905	\$405
297. 1001-105-51-11-5-2610-5-0412 (NH) Building Ops- Water	\$4,500	\$9,748	\$4,500	\$4,635	\$135
298. 1001-301-51-11-5-2610-5-0422 Snow Plowing and Sanding	\$0	\$0	\$8,000	\$8,240	\$240
299. 1001-103-51-11-5-2610-5-0425 (GI) Building Ops- Trash & Recyclir	\$9,375	\$18,955	\$8,000	\$8,240	\$240
300. 1001-105-51-11-5-2610-5-0425 (NH) Building Ops - Trash & Recycl	\$3,125	\$8,269	\$6,000	\$6,180	\$180
302. 1001-105-51-11-5-2610-5-0431 (NH) Building Ops - Repairs & Mai	\$12,375	\$1,020	\$12,375	\$12,375	\$0
304. 1001-103-51-11-5-2610-5-0452 (GI) Building Ops - Grounds Repair	\$6,000	\$0	\$6,000	\$6,000	\$0
305. 1001-105-51-11-5-2610-5-0452 (NH) Building Ops - Grounds Repai	\$4,000	\$16,033	\$4,000	\$4,000	\$0
306. 1001-103-51-11-5-2610-5-0453 (GI) Building Ops - Building Repair:	\$0	\$2,223	\$0	\$0	\$0
308. 1001-105-51-11-5-2610-5-0453 (NH) Building Ops - Building Repai	\$46,250	\$7,225	\$0	\$0	\$0
309. 1001-103-51-11-5-2610-5-0454 (GI) Building Ops - Equipment Rep	\$37,125	\$1,453	\$17,000	\$17,000	\$0
310. 1001-105-51-11-5-2610-5-0454 (NH) Building Ops - Equipment Rej	\$0	\$150	\$8,000	\$8,000	\$0
311. 1001-103-51-11-5-2610-5-0490 (GI) Building Ops - Service Contrac	\$6,000	\$8,942	\$6,000	\$6,000	\$0
312. 1001-301-51-11-5-2610-5-0581 (CIUUSD) Building Ops - Travel	\$500	\$2,617	\$1,000	\$1,000	\$0
313. 1001-103-51-11-5-2610-5-0611 (GI) Building Ops - Supplies	\$26,250	\$62,582	\$26,250	\$26,250	\$0
314. 1001-104-51-11-5-2610-5-0611 (ILM) Building Ops - Supplies	\$0	\$6	\$0	\$0	\$0
315. 1001-105-51-11-5-2610-5-0611 (NH) Building Ops- Supplies	\$8,750	\$12,805	\$8,750	\$8,750	\$0
317. 1001-103-51-11-5-2610-5-0622 (GI) Building Ops- Electricity	\$52,500	\$48,072	\$50,000	\$51,500	\$1,500
318. 1001-104-51-11-5-2610-5-0622 (ILM) Building Ops- Electricity	\$0	\$104	\$0	\$0	\$0
319. 1001-105-51-11-5-2610-5-0622 (NH) Building Ops- Electricity	\$17,500	\$17,138	\$20,000	\$20,600	\$600
321. 1001-105-51-11-5-2610-5-0623 (NH) Building Ops - Propane	\$1,000	\$919	\$1,000	\$1,030	\$30
322. 1001-301-51-11-5-2610-5-0623 Propane	\$3,000	\$0	\$0	\$0	\$0
323. 1001-103-51-11-5-2610-5-0624 (GI) Building Ops- Oil	\$31,875	\$7,521	\$7,000	\$7,210	\$210
325. 1001-105-51-11-5-2610-5-0624 (NH) Building Ops - Oil	\$10,625	\$22,188	\$30,000	\$30,900	\$900
326. 1001-103-51-11-5-2610-5-0627 (GI) Building Ops- Wood Pellets	\$17,500	\$19,569	\$33,750	\$34,763	\$1,013
327. 1001-103-51-11-5-2610-5-0721 (GI) Building Ops - Building Improv	\$138,750	\$25,476	\$10,000	\$10,000	\$0
1001-105-51-11-5-2610-5-0721 (NH) Building Ops - Building Improvemen	\$0	\$0	\$10,000	\$10,000	\$0
TOTAL 2610 Operation of Buildings	\$732,515	\$542,437	\$478,552	\$550,181	\$71,629
2620 Maintenance of Buildings					
329. 1001-103-51-11-5-2620-5-0431 (GI) Building Ops - Repairs & Main	\$0	\$7,289	\$0	\$0	\$0
331. 1001-103-51-11-5-2620-5-0733 (GI) Building Maint-Furniture & Fi	\$0	\$33,891	\$0	\$0	\$0
TOTAL 2620 Maintenance of Buildings	\$0	\$41,180	\$0	\$0	\$0
2630 Care and Upkeep of Grounds					
330. 1001-103-51-11-5-2630-5-0424 (GI) Care of Grounds - Landscaping	\$0	\$22,097	\$0	\$0	\$0
TOTAL 2630 Care and Upkeep of Grounds	\$0	\$22,097	\$0	\$0	\$0
2711 Resident Students					
334. 1001-301-51-11-5-2711-5-0593 GISU Assessment - Bus Service	\$320,878	\$320,878	\$172,091	\$205,926	\$33,835
TOTAL 2711 Resident Students	\$320,878	\$320,878	\$172,091	\$205,926	\$33,835
2715 Field Trips - Ed Related					
335. 1001-103-11-92-5-2715-5-0519 (GI) Transport- Other Sources	\$0	\$998	\$5,000	\$5,000	\$0
336. 1001-105-11-92-5-2715-5-0519 (NH) Transport- Other Sources	\$10,000	\$3,973	\$5,000	\$5,000	\$0
337. 1001-103-11-11-5-2715-5-0812 Field Trips - Students' fees	\$0	\$11,891	\$0	\$0	\$0
338. 1001-105-11-11-5-2715-5-0812 Field Trips - Students' fees	\$0	\$3,165	\$0	\$0	\$0
TOTAL 2715 Field Trips - Ed Related	\$10,000	\$20,026	\$10,000	\$10,000	\$0
2716 Extra/Co-Curricular					
339. 1001-105-51-14-5-2716-5-0171 (NH) Afterschool - Prof Staff	\$0	\$4,645	\$0	\$0	\$0
341. 1001-105-51-14-5-2716-5-0220 (NH) Afterchool - FICA	\$0	\$316	\$0	\$0	\$0
343. 1001-301-11-92-5-2716-5-0519 Extra Curricular Transportation	\$0	\$0	\$779	\$779	\$0
TOTAL 2716 Extra/Co-Curricular	\$0	\$4,961	\$779	\$779	\$0

	FY24 Approved Budget	FY24 Actual Expenses	FY25 Approved Budget	FY26 Proposed Budget	Change
3100 Food Service					
347. 1001-301-51-15-5-3100-5-0912 Food Svcs - Transfer to Food Serv	\$0	\$0	\$40,000	\$50,000	\$10,000
TOTAL 3100 Food Service	\$0	\$0	\$40,000	\$50,000	\$10,000
4700 Building Improvements					
348. 1001-103-51-11-5-4700-5-0722 Building Improvements (GI)	\$0	\$25,615	\$0	\$20,000	\$20,000
344. 1001-105-51-11-5-4700-5-0722 Building Improvements (NH)	\$0	\$128,482	\$0	\$30,000	\$30,000
TOTAL 4700 Building Improvements	\$0	\$154,097	\$0	\$50,000	\$50,000
5090 Debt Service - Other					
349. 1001-103-51-11-5-5090-5-0831 Debt Service - Debt Payment (GI)	\$0	\$84,815	\$0	\$0	\$0
TOTAL 5090 Debt Service - Other	\$0	\$84,815	\$0	\$0	\$0
5390 Fund Transfers					
346. 1001-301-51-11-5-5390-5-0911 Fund Transfers - to Capital Reserve	\$0	\$139,175	\$0	\$0	\$0
CIUUSD Deficit write-down	\$0	\$0	\$0	\$250,000	\$250,000
GISU Special assessment	\$0	\$0	\$141,749	195,371	\$53,622
TOTAL 1001 General Fund	\$8,659,349	\$9,699,617	\$9,998,532	\$10,712,720	\$714,188

CIUUSD Enrollment Numbers			
Grade	North Hero Campus	Grand Isle Campus	Total
PK	15	0	15
K	2	22	24
1	3	15	18
2	4	20	24
3	6	23	29
4	2	18	20
5	9	19	28
6	3	22	25

FY26 GISU District Assessments				
	South Hero	CIUUSD	Alburgh	Total
Total FY 26 Assessments	1,047,418	2,097,038	1,458,591	4,603,048
Total FY 25 Assessments	1,075,300	2,020,272	1,891,889	4,987,461
Difference from previous year	(27,882)	76,766	(433,297)	(384,412)
Long Term Weighted Average Daily Membership ratios				
	South Hero	CIUUSD	Alburgh	Total
FY25 ADM - Using data submitted to AOE in November				
FY25 ADM	216.00	363.68	259.85	839.53
FY 26 Allocation % - Using FY 25 ADM	25.73%	43.32%	30.95%	100.00%
Historical ratio data for reference				
FY24	23.83%	45.03%	31.14%	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%
1. Operations Assessment - Includes All GISU General Assessments inclusive of Salaries, Benefits, Curriculum, Technology, Audits, etc. - Net of General Revenue (Interest, ERATE) Excludes Special Ed, Transportation, and Nurse				
Operations Assessment	\$639,995	\$1,077,561	\$769,919	\$2,487,475
2. Transportation Assessment # buses				
	2	4	3	9
Transportation Assessment	102,963	205,926	154,445	463,334
3. Nurse Allocation Percentages				
	10%	60%	30%	100%
Nurse Assessment	8,696	52,177	26,089	86,962
4. General Special Education Assessments - net of Census Grant - Allocated based on FTE in building placement				
Staffing ratios	South Hero	CIUUSD	Alburgh	Total
FY25 Building Staff FTE	2.4	3	6.4	11.8
Special Ed staffing ratios	20.34%	25.42%	54.24%	100.00%
\$2,473,600	Total Special Ed Projected Expenditures			
-\$2,134,279	Less Projected Revenue			
\$339,320.95	Net Special Ed Exp. to be Assessed			
Special Education Assessment	\$69,014	\$86,268	\$184,038	\$339,321
5. Extraordinary Special Education Assessments (primarily out of district placement) - net of Estimated Revenue				
	South Hero	CIUUSD	Alburgh	Total
FY26 projected extraordinary costs	3	13	5	21
Out of district placement ratios	14.29%	61.90%	23.81%	100.00%
\$3,060,643	Total Projected Expenditures			
-\$2,285,687	Total Projected Reimbursement			
\$774,956	Net Special Ed Exp. to be Assessed			
Extraordinary Special Educaton Assessment	\$110,708	\$479,735	\$184,513	\$774,956
6. Special Assessment for FY24 Deficit				
	South Hero	CIUUSD	Alburgh	Total
Assessed on FY25 ADM	\$116,042	\$195,371	\$139,587	\$451,000



ISLE LA MOTTE VOL. FIRE CO. INC.

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



2024 CHIEFS REPORT

2024 marked 57 years since Isle La Motte Volunteer Fire Company was founded. The first Chief and one of the founding members of this great department was Leroy "Roy" C. Rowe. He and a group of friends put money together to purchase our first fire truck and renovate the donated Grange Hall that we still call home today. Unfortunately, Roy passed on October 5th at 87 years old leaving us with a legacy of pride and tradition. He will be greatly missed by all but his service and sacrifice to the town of Isle La Motte will never be forgotten.

Over the last few years, we have been working on some much overdue renovations, we were able to split them across a few years which is allowing us to keep the same budget as last year without any change. Costs seem to have stabilized at a new normal with gear and equipment multiple times more expensive than 5 years ago. For instance, in 2019 a set of gear was approximately \$1200, this year we purchased 2 new sets of gear totaling over \$7000! Due to 5 year planning and good maintenance, we have been able to spread costs and plan ahead for larger expenses like this. Helping with these larger expenses are the donations that we receive. We appreciate each and every one of them and please know they all make a difference!

IVFC is a 100% volunteer organization. Although some events are planned, the emergencies we respond to are not and these emergencies can take us from our families at very inopportune times. This does not go unrecognized, I and every member appreciate and thank our families for this sacrifice! This sacrifice doesn't just help our town, it helps our surrounding communities as we are often responding mutual aid to help others during a very stressful time of need.

Stay safe, have a great year, and remember, the best way to stop a fire is to prevent it from starting!

Sincerely,

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
Wade Lockerby
Ryan Duprat
Sean Peters

Board Members:

Lisa Marie Procaccini, President
Doug Rondeau, Vice President
Keri Johnson, Treasurer
Beth Meese, Clerk
Steve Foley

		Budget 1/1/2023 12/31/2023	Actuals YTD	Budget 1/1/2024 12/31/2024	Actuals YTD
Code	Category				
100	Building & Grounds				
101	Normal Maintenance	\$ 400.00	\$ 32.70	\$ 400.00	\$ 228.25
102	Fuel Oil (Rowley)	\$ 3,000.00	\$ 2,302.71	\$ 3,000.00	\$ 2,303.69
103	Electricity	\$ 800.00	\$ 808.99	\$ 800.00	\$ 764.06
104	Outside Grounds	\$ 400.00	\$ 37.98	\$ 400.00	\$ -
105	Major Building Repairs	\$ 4,000.00	\$ 5,431.30	\$ 6,000.00	\$ 13,144.46
106	Station Equipment	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 8,600.00	\$ 8,613.68	\$ 10,600.00	\$ 16,440.46
200	Fire Vehicles				
201	Normal Maintenance	\$ 2,000.00	\$ 345.32	\$ 2,000.00	\$ 3,218.73
202	Gas & Diesel (vallee)	\$ 1,500.00	\$ 827.52	\$ 1,500.00	\$ 534.16
203	Major Repairs	\$ 2,000.00	\$ 525.00	\$ 2,000.00	\$ 4,855.83
204	Fire Equipment	\$ 2,000.00	\$ 3,988.47	\$ 2,000.00	\$ 1,127.33
205	New Equipment	\$ 5,000.00	\$ 25,000.00	\$ 5,000.00	\$ -
	Subtotal	\$ 12,500.00	\$ 30,686.31	\$ 12,500.00	\$ 9,736.05
300	Communications				
301	Telephone Bill/cell	\$ -	\$ -	\$ -	\$ -
302	Radio Maintenance	\$ 300.00	\$ -	\$ 300.00	\$ 142.50
303	New Equipment	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 57.13
304	911 Dispatch Service GICMAA	\$ 1,000.00	\$ 1,929.17	\$ 1,000.00	\$ 1,534.00
305	GICMAA Radio	\$ 2,200.00	\$ -	\$ 2,200.00	\$ 2,453.52
	Subtotal	\$ 5,500.00	\$ 1,929.17	\$ 5,500.00	\$ 4,187.15
400	Training & Prevention				
401	Company Dues	\$ 300.00	\$ 268.00	\$ 300.00	\$ 328.00
403	Training	\$ 1,000.00	\$ 69.99	\$ 1,000.00	\$ -
404	Fire Prevention	\$ 350.00	\$ -	\$ 350.00	\$ -
	Subtotal	\$ 1,650.00	\$ 337.99	\$ 1,650.00	\$ 328.00
600	Fire & Rescue Equipment				
601	Normal Maintenance	\$ 500.00	\$ 351.25	\$ 500.00	\$ 256.30
602	Safety Clothing	\$ 2,000.00	\$ 299.15	\$ 2,000.00	\$ -
603	Rescue Supplies	\$ 1,000.00	\$ 539.61	\$ 1,000.00	\$ 864.98
604	Personal Safety Equipment	\$ 2,000.00	\$ 64.78	\$ 3,000.00	\$ 6,963.89
	Subtotal	\$ 5,500.00	\$ 1,254.79	\$ 6,500.00	\$ 8,085.17
700	Administrative				
701	Office Supplies	\$ 250.00	\$ 290.83	\$ 250.00	\$ 213.59
702	Insurance	\$ 9,000.00	\$ 892.00	\$ 6,000.00	\$ 4,604.00
703	Parade	\$ -	\$ 219.98	\$ -	\$ 135.31
704	Shirts	\$ -	\$ -	\$ -	\$ -
	Special Events	\$ -	\$ 1,065.40	\$ -	\$ 45.00
	Subtotal	\$ 9,250.00	\$ 2,468.21	\$ 6,250.00	\$ 4,997.90
	Total	\$ 43,000.00	\$ 45,290.15	\$ 43,000.00	\$ 43,774.73

*Isle La Motte Historical Society
P.O. Box 18
Isle La Motte, Vermont 05463*

Organized 1925



Stone School House 1843

Dear Neighbors,

Warm greetings from the Isle La Motte Historical Society.

Vermont has a rich history and Isle La Motte plays a special role in that history. From pre-historic times to more contemporary eras, Isle La Motte has added something to the narrative of life in Vermont.

The Isle La Motte Historical Society (ILMHS) is the second oldest historical society in Vermont, and our mission is to preserve the special history and unique culture of the beautiful island we call home.

We had a great summer on our campus and a well-attended annual meeting in July. The exhibits in 2024 highlighting shipwrecks on Lake Champlain, local politics, and the local postal service were a big success. In the late fall of last year, we began a major landscaping project. This year, we are celebrating our 100th anniversary! We hope you will join us in honoring this milestone.

In early winter of 2024, we began our annual fundraising campaign. This year it was particularly successful and we thank all of our members and donors for their generosity. Preserving our history is only possible with the support of our members, visitors, volunteers, and neighbors. Thank you for your support!

Our beautiful campus consists of four buildings located on the corner of Main Street and Quarry Road. Each of these buildings serves a specific purpose. The Stone School House Museum, which was added to the National Register of Historic Places in 1998, educated children in grades 1 – 8 from 1842 – 1931. The Francis Ford Slab-Log Cabin was built by and was home to the Ford family for decades. The Duba Blacksmith Shop was a blacksmith business for 120 years, owned and operated by the Duba family. It was given to the Society in 1962 by George Duba, the last blacksmith in the Duba family, and was moved to the Society campus. Our fourth and last building is the Louise Yohe Conservation Barn, which was built in 2012 through the generous gift of the estate of Louise Yohe. This building is not open to the public and houses our administration operations.

Our volunteers are the lifeblood of the Society. Our dedicated docents bring our history alive. We invite you to join us! The Board of Directors consists of an engaged and dedicated group of volunteers focused on our mission to care for and protect the Island's legacy and educate visitors about its history.

The Society's museums are open every Saturday in July and August from 1-4 p.m. or by appointment. If you would like to volunteer or donate items, please contact me at (774) 722-1768.

We look forward to seeing you in 2025!

Respectfully,

Andrew R. Whipple
Andrew R. Whipple
President, Isle La Motte Historical Society

ISLE LA MOTTE FREE PUBLIC LIBRARY 2024 ANNUAL REPORT

The Isle La Motte Free Public Library is self supporting receiving no money from the state or town. The library is staffed totally by volunteers. (With more volunteers the library could be open more hours.)

We count on volunteers to help with our 4th of July float in the Alburgh Parade and our Haunted Library (1st. Saturday in October) The haunted library takes a week to set up and is free to everyone (all props are on loan from a generous patron) for one night of fun.

The library is imposable to heat so we are only open by appointment in the winter (call 802-370-2148). We do have free E-books that can be down loaded from your home.

We don't ask for money, just volunteers with a little time and want to help.

Even if you only have a little time it would be helpful.



Isle La Motte Communication Organization (ILMCO) 2024 Annual Report

Since 2007, our non-profit, all volunteer group, Isle La Motte Community Organization (ILMCO), has worked to enhance our Isle La Motte community. Here are ILMCO's 2024 highlights:

1st Annual Cabin Fever Dinner and Vintage Video Game Night, February 10th. A large, all ages group of approximately 65 attended this FREE local event, enjoying great food, music and nostalgic video gaming.

Pre-Town Meeting Breakfast, March 2nd. ILMCO provided a complimentary breakfast to all attendees.

Solar Eclipse Over ILM April 8th. ILMCO provided free eclipse glasses and commissioned local ILM resident, Ashley Brisson, to paint a commemorative art piece welcoming everyone for this once in a lifetime event. The artwork was then donated to the town.

Green Up Day May 4th. ILMCO coordinated and provided free lunch and Ben & Jerry's ice cream for 43 ILM volunteers who cleared 121 bags of litter from our ILM roadsides and lake front. ILM had largest per capita participation in the islands for this annual statewide event.

Flag Raising Once again, US and Canadian flags were proudly displayed this summer and enjoyed by all. ILMCO and community members set up, maintained and lowered flags.

26th Annual Town Wide Yard Sale June 29th. This popular annual event brings many visitors to the island allowing residents to sell some treasures and find some new ones.

Entrance to the Island Enhancement In April and November, ILMCO members and community volunteers cleared leaves and brush, vastly improving views. Island quarry rocks were placed roadside, further beautifying our island entrance at Burying Yard Point.

3rd Annual Music in the Park and Barbecue July 20th. Over 325 people came out to listen and dance to QUADRA and enjoy a delicious barbecue at this ILMCO fundraising event.

"Need a friend?" Children's Book Meet and Greet Event with Book Signing and Free book Giveaway August 24th, with Alburgh native, Nicole Latimer.

2nd Annual Tree Lighting Ceremony, December 7th. Cookie decorating, food and hot chocolate followed by a festive hay wagon ride and tree lighting.

We could not have accomplished all our goals without the support of our local businesses who kindly donated money and items. Thank you to the **ILM Masonic Lodge, Harborside Harvest Market, ILM Country Store, Happy Bird Poultry, ILM Vineyard, Ruthcliffe Lodge, Complete Excavation & Septic Services LLC, Hannaford, Emmons Supermarket, Shaws, Price Chopper and Margarite and Bob Dean** and many generous community members!

ILMCO will continue to expand activities in 2025 and are always welcoming new members and ideas (ilmcommunityorganization@gmail.com). Check out our Facebook page (Isle La Motte Community Organization) for our meeting dates and events and come join us!

Isle La Motte Preservation Trust – 2024 Update

2024 was a good year for the Isle La Motte Preservation Trust (ILMPT) and the two preserves which the Trust owns and manages. This of course was due to the relative decrease of Covid in the US. The preserves are the 20-acre Fisk Quarry Preserve and the 83-acre Goodsell Ridge Preserve, both located on Isle La Motte. Both preserves are important sites of the so called "Chazy Reef" - a rock formation which has been recognized by geologists worldwide as remnants of the oldest known "biologically diverse reef in the history of life on Earth". Because of its geological importance, it has received the designation of "National Natural Landmark" by the US Department of the Interior.

The 83-acre Goodsell Ridge has trails winding through the entire preserve. Interpretive signage along one of the trails provide explanations of the various fossils that can be seen in the rocks. Area. The old Horse and Carriage Barn on the property, now renovated to serve as a museum, was open for part of the summer - with volunteers serving as docents to provide explanations of the ancient fossil reef for visitors. The 24-acre Fisk Quarry Preserve has dramatic white shapes in the quarry walls which geologists call "stromatoporoids". Visitors are welcome to walk through the quarry and to read explanations on the interpretive signage. The 83-acre Goodsell Ridge Preserve is also open to visitors year-round with trails available for walking and, on snowy days, for snowshoeing.

A particularly exciting exhibit on the Goodsell Ridge Preserve has been, in pre-pandemic years, an exhibit called "A Walk Through Time." This exhibit consists of 90 panels telling the story of the 4.6-billion-year history of life on Earth and is designed to be set up along a 4,600-foot length trail with every foot representing a million years. We hope to be able to set up this exhibit in June of 2025.

Other pre-pandemic offerings by ILMPT on the Goodsell Ridge Preserve have been concerts held in the Horse and Carriage Barn which houses a grand piano and wonderful acoustics. It is hoped that concerts will resume in the summer of 2025.

During the pandemic, the two preserves owned by ILMPT were particularly appreciated, being primarily sources for outdoor activity and recreation for residents when so many indoor events had to be cancelled. In the coming year, we look forward to being able to offer a full range of activities - including art shows and musical events in the "Conservation Barn," the renovated barn which now serves as a Visitor Center and Museum on the Goodsell Ridge Preserve.



Linda Fitch