

## **OFFICERS AND COMMISSIONS REPORT**

**For the Fiscal Year Ending June 30, 2021**

HISTORY OF THE GRAND ISLE TOWN SEAL  
(FRONT COVER)

\*\*\*\*\*

DESIGNED AND ADOPTED DURING THE  
VERMONT BICENTENNIAL YEAR - 1991

One of the goals of the Bicentennial Committee was to get the people involved in submitting their ideas as to what the Town means to them. The following people presented ideas and sketches -

|                |                   |
|----------------|-------------------|
| Loyal Bluto    | Jeremy Chamberlin |
| David Hoag     | Kimberly McCray   |
| Rebecca McCray | Sue Sauve         |
| Wendy Sorrell  |                   |

Local artist, Roy Newton, who lives on Quaker Road with his wife Ev, found that each of these submitted ideas had a very similar theme with lake, mountains, farms, boats, fishing and birds. He brought these all together into this finished design which makes up the cover of this Town Report. The design was reviewed by the Committee several times and the final product was accepted and turned over to the Selectmen.

This design was adopted as the first official SEAL OF THE TOWN OF GRAND ISLE by RESOLUTION of the Selectmen on Monday, January 21, 1991.

Roy Newton came to us from England where he has illustrated Children's Books. He has worked tirelessly on this project. Thank you, Roy, and all who submitted ideas. This is in the true Bicentennial Spirit of Freedom and Unity.

**\*\*\*This is a reprint from the Town Report year ending June 30<sup>th</sup>, 1990\*\*\***

**Roy still lives on Quaker Road and is still producing art.  
Sadly, his wife Ev passed away 16 years ago.**

# DEDICATION

This Town Report is dedicated to all those who have welcomed a new baby or who recently married, congratulations. To all those who have recently moved to the community, welcome home. Deepest sympathies to all those lost over the past year whether by accident, illness or naturally.

This Town Report is also dedicated to all those who are currently serving whether that is locally, by county or country and whether by volunteering or as a paid individual. It is the vision of those who serve that creates the future. Thank you for contributing.

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## USEFUL INFORMATION

|   |               |
|---|---------------|
| <b>AMBULANCE/RESCUE/FIRE/POLICE EMERGENCY</b> | <b>911</b>    |
| Ambulance/Rescue non-emergency                | (802)372-3330 |
| Fire Department non-emergency                 | (802)372-5012 |
| Grand Isle County Sheriff Department          | (802)372-4482 |
| Vermont State Police                          | (802)524-5993 |

## HOSPITALS

|                                      |               |
|--------------------------------------|---------------|
| Northwestern Medical Center          | (802)524-5911 |
| University of Vermont Medical Center | (802)847-0000 |

## LOCAL CONTACTS

|   |  |
|---|--|
| Animal Control/Town Constable                       | (802)578-0774  |
| Development Review Board Clerk                      | grandislevtdrbclerk@gmail.com  |
| Fire Warden   | (802)372-4834  |
| Grand Isle Cemetery                                 | grandislevtcemetery@gmail.com  |
| Grand Isle Consolidated Water District Plant        | (802)372-3865  |
| Grand Isle Fire District #4                         | (802) 372-8380   |
| Grand Isle Free Library                             | (802)372-4797  |
| Grand Isle Recreation                               | gircommittee@gmail.com   |
| Grand Isle School Campus                            | (802)372-6913  |
| Grand Isle Supervisory Union                        | (802)372-6921  |
| Health Officer                                      | (802)372-4834  |
| Highway Department                                  | (802)372-4863  |
| Lister's Office                                     | (802) 372-5233   |
| Our Lady of the Lake Parish                         | (802)372-4092  |
| Planning Commission                                 | grandislevtpc@gmail.com  |
| Selectboard Members                                 | see <a href="http://www.grandislevt.org">www.grandislevt.org</a> for email addresses |
| Town Clerk/Treasurer's Office                       | (802)372-8830  |
| United Methodist Church                             | (802)372-6638  |
| United States Post Office                           | (802)372-4681  |
| Vermont State's Attorney Office (Grand Isle County) | (802)372-5422  |
| Zoning Office                                       | (802)372-8816  |

## GRAND ISLE COUNTY STATE LEGISLATORS

|                                     |  |
|-------------------------------------|--|
| State Senator Richard Mazza         | (802)863-1067  |
| State Representative Leland Morgan  | <a href="mailto:lmorgan@leg.state.vt.us">lmorgan@leg.state.vt.us</a> (802)318-0227 |
| State Representative Michael Morgan | <a href="mailto:mmorgan@leg.state.vt.us">mmorgan@leg.state.vt.us</a> (802)881-7835 |

## MEETING TIMES & HOURS

|   |   |  |
|---|---|--|
| <b>SELECTBOARD</b>  | <p>The Selectboard is at the center of Vermont’s local government. It is the body with general supervision and control over Town affairs.</p>   | <p>Meetings are<br/>1st and 3rd<br/>Monday<br/>6 p.m.<br/>Both in person and<br/>via Zoom</p>                        |
| <b>DEVELOPMENT REVIEW<br/>BOARD</b><br>(80)372-9243<br><a href="mailto:grandislevt drbclerk@gmail.com">grandislevt drbclerk@gmail.com</a> | <p>The Development Review Board (DRB) holds quasi-judicial hearings on land development proposals. The DRB examines all proposals for consistency with the Town’s Zoning and/or Subdivision Regulations, deciding each proposal on that basis alone and also hears appeals from decisions of the Zoning Administrative Officer.</p>                                     | <p>Meetings are<br/>1st and 3rd<br/>Wednesday<br/>6 p.m.<br/>Both in person and<br/>via Zoom</p>                     |
| <b>LISTERS</b><br>(802)372-5233<br><a href="mailto:grandislelisters@gmail.com">grandislelisters@gmail.com</a>                             | <p>Listers are the Town officials who maintain the grand list and decide real property values on which the Selectboard sets the tax rate necessary to raise monies to pay for Town services, highway maintenance and other articles so voted at Town Meeting.</p>   | <p>Monday – Friday<br/>9 a.m. – Noon</p>   |
| <b>PLANNING COMMISSION</b><br><a href="mailto:plancom.grandislevt@gmail.com">plancom.grandislevt@gmail.com</a>                            | <p>The Planning Commission prepares the Town Plan, proposes bylaws and recommends amendments. The Commission makes suggestions regarding land development, urban renewal, economic and social development, transportation, historic and scenic preservation, energy conservation and wetland protection.</p>  | <p>Meetings are<br/>1<sup>st</sup> and 3<sup>rd</sup><br/>Tuesday<br/>6 p.m.<br/>Both in person and<br/>via Zoom</p> |
| <b>TOWN CLERK/TREASURER</b><br>(802)372-8830<br><a href="mailto:grandislevtclerk@gmail.com">grandislevtclerk@gmail.com</a>                | <p>Town Clerk’s statutory duties range from recording, preserving and certifying public documents to administering oaths of office, posting public notices, running elections, and issuances of licenses. Town Treasurer’s primary role is maintaining the town’s financials which includes recording taxes voted, grants, other revenue sources and disbursements.</p> | <p>Monday - Friday<br/>8:30 a.m. –<br/>3:30 p.m.<br/>Saturday<br/>10 a.m. – Noon<br/>unless otherwise<br/>noted</p>  |
| <b>TRANSFER STATION</b>   | <p>Recycling and trash disposal are available at the Transfer Station on Hanson Lane located off Pearl Street. Grand Isle is part of the Northwest Vermont Solid Waste District.</p>  | <p>Thursday<br/>4 – 7 p.m.<br/>Saturday<br/>8 a.m. – 2 p.m.</p>  |
| <b>ZONING ADMINISTRATIVE<br/>OFFICER</b><br>(802)372-8816<br><a href="mailto:grandislevtzoning@gmail.com">grandislevtzoning@gmail.com</a> | <p>This appointed officer (ZAO) is the first person contacted when development is proposed or when someone has a complaint. The ZAO acts as the Town’s public relations person, the “complaint department,” educates the public on Town bylaws and the need and benefits of zoning, and helps applicants through the process.</p>                                       | <p>Monday - Friday<br/>9:30 - 12:30<br/>unless otherwise<br/>noted</p>   |



## TOWN OF GRAND ISLE

| ELECTED OFFICIALS                |              |              |
|----------------------------------|--------------|--------------|
|                                  | Term (Years) | Term Expires |
| <b>CEMETERY COMMISSION</b>       |              |              |
| Val Hunter                       | 5            | 2022*        |
| Ilyo McCray                      | 5            | 2023*        |
| Sue Lawrence                     | 5            | 2024*        |
| Jane Pomykala                    | 5            | 2025*        |
| Lucille B. Campbell              | 5            | 2026*        |
| <b>CONSTABLE</b>                 |              |              |
| Todd Boutin                      | 1            | 2022*        |
| <b>LIBRARY COMMISSION</b>        |              |              |
| Kate O'Neill                     | 5            | 2022*        |
| Karen Allen                      | 5            | 2023*        |
| Colleen Bushway                  | 5            | 2024*        |
| Howard DeMars                    | 5            | 2025*        |
| Glenda Leake                     | 5            | 2026*        |
| <b>LISTERS</b>                   |              |              |
| Susan Lawrence                   | 3            | 2022*        |
| Charles Hollon-resigned          | 3            | 2023*        |
| Joe Longo                        | 3            | 2024*        |
| <b>SELECTBOARD</b>               |              |              |
| Ron Bushway                      | 2            | 2022*        |
| AnnaMarie DeMars                 | 3            | 2022*        |
| Jeff Parizo                      | 2            | 2023*        |
| Adam White                       | 3            | 2023*        |
| Eric Godin                       | 3            | 2024*        |
| <b>TOWN CLERK/TOWN TREASURER</b> |              |              |
| Melissa A. Boutin                | 3            | 2024*        |
| <b>TOWN MODERATOR</b>            |              |              |
| Ron Bushway                      | 1            | 2022*        |
| <b>JUSTICES OF THE PEACE</b>     |              |              |
| AnnaMarie DeMars                 | 2            | 2023***      |
| Howard DeMars                    | 2            | 2023***      |
| Michael Inners                   | 2            | 2023***      |
| Charlotte Kennedy                | 2            | 2023***      |
| John LaBarge                     | 2            | 2023***      |
| Susan Lawrence                   | 2            | 2023***      |
| Jennifer Wood                    | 2            | 2023***      |

|  |   |       |
|--|---|-------|
| <b>CIUUSD SCHOOL CLERK AND TREASURER</b>               |   |       |
| Melissa A. Boutin                                      | 1 | 2022* |
| <b>CIUUSD MODERATOR</b>                                |   |       |
| Vacant   | 1 | 2022* |
| <b>CHAMPLAIN ISLANDS UNIFIED UNION SCHOOL DISTRICT</b> |   |       |
| Michael Inners   | 3 | 2022* |
| Amy L. Thompson  | 3 | 2023* |
| Nathan Robinson  | 3 | 2024* |

|  |  |  |
|--|--|--|
| <b>NOTES:</b>                                  |  |  |
| * = Term Expires March of the year shown       |  |  |
| ** = Term Expires December of the year shown   |  |  |
| *** = Term Expires February of the year shown  |  |  |
| **** = Term Expires May 31 of the year shown   |  |  |
| ***** = Term Expires June 30 of the year shown |  |  |

| APPOINTED OFFICIALS                            |              |              |
|--|--------------|--------------|
|  | Term (Years) | Term Expires |
| <b>ASSISTANT TOWN CLERK/TOWN TREASURER</b>     |              |              |
| Suzanne Moquin                                 | 3            | 2024*        |
| <b>ASSISTANT CIUUSD SCHOOL CLERK/TREASURER</b> |              |              |
| Suzanne Moquin                                 | 1            | 2022*        |
| <b>BUILDING FACILITIES</b>                     |              |              |
| Ron Bushway                                    | 3            | 2024**       |
| <b>DEVELOPMENT REVIEW BOARD</b>                |              |              |
| Joseph Steffen                                 | 2            | 2023**       |
| David E. Capen                                 | 2            | 2022**       |
| Kristy Wheel                                   | 2            | 2022**       |
| Francis LaFromboise                            | 3            | 2023**       |
| Panos Lekkas                                   | 3            | 2023**       |
| <b>DEVELOPMENT REVIEW BOARD ALTERNATES</b>     |              |              |
| Joseph Longo                                   | 1            | 2022**       |
| Josie Leavitt                                  | 1            | 2022**       |
| <b>PLANNING COMMISSION</b>                     |              |              |
| Emily Clark                                    | 3            | 2022**       |
| Jennifer Morway                                | 3            | 2022**       |
| Andrew Paradee                                 | 3            | 2022**       |
| Howard DeMars                                  | 2            | 2023**       |
| Shawn Mercy                                    | 2            | 2023**       |
| <b>RECREATION COMMITTEE</b>                    |              |              |
| Jaime Short                                    | 1            | 2022**       |
| Amy Thompson                                   | 1            | 2022**       |
| Lindsay Linquist                               | 2            | 2022**       |
| Laura Johnson                                  | 2            | 2023**       |
| Erin Prouty                                    | 2            | 2023**       |
| Vacant   | 2            | 2022**       |
| Vacant   | 2            | 2022**       |
| <b>ZONING ADMINISTRATIVE OFFICER</b>           |              |              |
| Scott Brown                                    | 3            | 2024**       |
| Emily Clark (Acting)                           | 1            | 2022**       |
| <b>EMERGENCY MANAGEMENT</b>                    |              |              |
| William Baron, Coordinator                     | 1            | 2022*        |
| Adam White, Assistant                          | 1            | 2022*        |
| <b>FIRE WARDEN</b>                             |              |              |
| Ron Bushway                                    | 5            | 2024*****    |
| <b>NORTHWEST REGIONAL PLANNING COMMISSION</b>  |              |              |
| Howard DeMars                                  | 1            | 2022*        |
| Barclay Morris                                 | 1            | 2022*        |
| <b>NORTHWEST SOLID WASTE DISTRICT</b>          |              |              |
| Vacant   | 1            | 2022*        |
| <b>POUNDKEEPER</b>                             |              |              |
| Todd Boutin                                    | 1            | 2022*        |
| <b>ROAD COMMISSIONER</b>                       |              |              |
| Ron Bushway                                    | 3            | 2024**       |
| <b>TOWN HEALTH OFFICER</b>                     |              |              |
| Ron Bushway                                    | 3            | 2023****     |
| <b>TREE WARDEN</b>                             |              |              |
| William Baron                                  | 1            | 2022*        |

# NOTICES

The Town Annual Informational Meeting will be held in person at the Grand Isle School and via Zoom on Saturday, February 26th, 2022, at 6:30 p.m.

The Champlain Islands Unified Union School District Annual Informational Meeting will be held only electronically via Google Meet on Monday, February 28th, 2022, at 6:30 p.m.

Australian ballot voting occurs Tuesday, March 1st, 2022. The polls are located at the Grand Isle Municipal Offices, 9 Hyde Road, Grand Isle, Vermont, and will be open between the hours of 7:00 a.m. and 7:00 p.m.

Both Town and Unified Union School District Warnings can be found in this report. These warnings contain the articles to be voted upon by Australian ballot on Tuesday, March 1st, 2022.

**PLEASE UTILIZE THIS TOWN REPORT WHEN ATTENDING THESE ANNUAL MEETINGS.**



# NOTES

A series of horizontal lines for writing notes, spanning the width of the page.

**SELECTBOARD INFORMATIONAL MEETING MINUTES  
TOWN of GRAND ISLE, VERMONT  
February 27, 2021**

The 2021 Informational Meeting via Zoom was called to order at 2:00 PM by Diane Cota, SB Chair on Saturday, February 27, 2021.

Selectboard members present; Diane Cota-Chair, Jeff Parizo-Vice Chair, AnnaMarie DeMars, Adam White and Rachael Griggs

Diane Cota welcomed those joining for this meeting. She said as this meeting is different from our regular Town Meeting. There will not be a roll call of attendees, no moderator is needed and there will be no voting or debating. She explained how people will be heard.

**Official Warning**

The legal voters of the Town of Grand Isle are hereby warned to meet at the Grand Isle Town Office located at 9 Hyde Road on Tuesday, March 2 2021. Polls open between the hours of 7:00 AM and 7:00 PM to vote by AUSTRALIAN BALLOT on the following articles:

1. To transact any other business proper to come before this meeting and to discuss any questions which shall arise concerning the issues to be voted upon by Australian Ballot on Tuesday, March 2, 2021.

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Diane Cota explained how the meeting will be conducted according to VLCT. She then introduced Michael Morgan our Legislator who gave a brief update on some of the bills he feels are very important. Doug DiSabito asked Michael to speak a little about Bill H-225. Michael said he hasn't seen anything on it yet. Diane thanked Michael for joining this meeting.

Diane asked the candidates running for positions in Grand Isle to introduce themselves, state their name and the position they are running for.

**Moderator:**

Ronnie Bushway, one year

**Selectboard:**

Rachael Griggs, two-year term for Selectboard  
Jeff Parizo, two-year term Selectboard  
Ronnie Bushway, three-year term Selectboard  
Eric Godin, three-year term Selectboard

**Town Clerk and Treasurer:**

Melissa Boutin running for the three-year term for Town Clerk and three-year term for Treasurer  
Linda Effel, absent from the meeting

**Unified Union School Board:**

Nathan Robinson, absent from the meeting  
Melissa Boutin one year term for both the Clerk and Treasurer

1. To elect all Town Officers as required by law. No questions.



2. To elect all Unified Union School district Officers as required by law. No questions.
3. Will the legal voters of the Town vote to have the full details of the delinquent tax list printed in the Town Report? No questions.
4. Will the legal voters of the Town vote to pay to the Treasurer, Real Property Taxes in three installments with due dates of October 31, 2021, January 31, 2022 and April 30, 2022, with an interest charge of 1% per month added if each installment is not paid by the due date; after April 30, 2022, any unpaid taxes would be charged an 8% collection fee plus the interest fees? No questions.

5. Will the legal voters of the Town approve the sum of \$961,675 as proposed by the Selectboard to meet the expenses of the Town General budget?

Jeff Parizo explained the photos of the now new town garage which is now completed with the exception of a few small items which will be done soon. The other photo is the cell tower at the County Sheriff's Department. Any proceeds from the cell tower will benefit the Sheriff's department. Diane has spoken with Sheriff Allen who said he hopes it will be up and running in two weeks. Jeff also said the salt shed is completed.

6. Will the legal voters of the Town approve the sum of \$18,000 to meet the expenses of the Cemetery Commission budget?

Terry Curren asked what happens to prior years money if all isn't spent, like the Cemetery Highway, and Recreation. They didn't seem to use all the money that was allocated to them this last year.

Sue Lawrence spoke to this. She explained that the amounts of money that is not spent goes into a general fund. Some of these funds have been earmarked for projects.

Adam White speaks to the rest of it. This year when the Selectboard went over budgets we did let department heads know we had concerns and to know what funds they still had year to year that weren't being spent. Other departments such as the Recreation had roughly \$18,000 left over from prior years unspent funds and have multiple projects coming up this year for it. The Highway Department amount left over is nearly \$307,000. The town plans to use roughly \$200,000 to pay down the new garage project. They were told if they do have plans coming up to come to the Selectboard with a one year increase and make sure these funds will be used for it. If they don't use the full line item, next year they shouldn't be asking for the same amount or to make sure they have plans for it. Also, if they have a plan for it to be able to explain it. The selectboard worked to make sure these funds come down to a reasonable level.

7. Will the legal voters of the Town approve the sum of \$20,200 for the Grand Isle Rescue, Inc. budget?

Ray Mitchel, President of Grand Isle Rescue reported. He said they are doing well financially and they had a very successful letter drive this year and last year. From an equipment standpoint they are in very good condition. He spoke of projects they have done. They have received a complete sanitizing system (for the ambulances) and with COVID it will be used for a long time. Right now they have four members who respond to calls and they are getting tired. There are a few people coming along and hope to have them licensed in the coming months. He said it looks like they are edging toward paying responders if we are to continue the service we are performing now.

8. Will the legal voters of the Town approve the sum of \$8,000 to defray expenses of Grand Isle Rescue, Inc. and Grand Isle Fire Department, Inc. dispatching services? No questions.

9. Will the legal voters of the Town approve the sum of \$67,2156 for the Grand Isle Volunteer Fire Department, Inc. budget?

Todd Boutin, Chief of the GIVFD responded. He said they are trying to try to keep somewhat level funded and did go up about 3%. Due to COVID they lost the coin drop and funds are a little tight.

Deborah Lang questioned why there are three different line items for the Fire Department; dispatch, budget and reserve and why did one of them double.

Chief Boutin stated that 1 item is for the fire department general budget, the second is for 911 dispatch services that Grand Isle/North Hero Resuce and Grand Isle Fire Department both use and the third is a request to increase the annual apparatus fund.

Adam White said in 2018 they were able to purchase a new truck for approximately \$400,000, which is on the lower end of the cost of a new fire truck. At the current rate with a \$15,000 reserve fund it would be nearly 27 years to purchase a new truck. The Fire Department works hard to ensure to maintain and take very good care of their trucks. Luckily they were awarded a grant through FEMA who paid nearly \$253,000 of the purchase of the the truck and appartus reserve funds helped pay the remianing balances. Adam stated that the fire truck purchased in 2018 replaced a fire engine from 1972. The department has a second fire engine which is nearly 30 years old and most other appartatus are coming up on 20 years old as well and will be needing replacement sooner than later.

10. Will the legal voters of the Town approve the annual sum of \$30,000 for the Grand Isle Volunteer Fire Department, Inc. Capital Equipment Reserve which is an increase of \$15,000 f/n/a Capital Pumper Reserve?

Deborah Lang asked if they expect to see that reserve fund remain at an elevated level after this year or was this a one year amount?

Chief Boutin said as of right now it will remain at that amount. He said he has one more year as Chief and after talking with the officers it will remain at that amount.

11. Will the legal voters of the Town approve the sum of \$417,180 for the Highway Department budget?

Ron Bushway, Road Commissioner reported the budget is up roughly 3.5% over last year. Most of it is due to the wages increase approved by the Selectobard. Also added extra for repairs and maintenance and for fuel for the new garage as it's isn't known at this point what this expense will be. Ron said basically, we are level funding.

12. Will the legal voters of the Town approve the sum of \$50,000 for Road Materials?

Ron Bushway reported this is something that's been on the ballot several years now. Hopefully it will be used for this and not for flood repairs. The cost to repave one mile of road is about \$100,000

13. Will the legal voters of the Town approve the sum of \$65,659 to meet the expenses of the Library Commissions budget?

Colleen Bushway, treasurer of the Grand Isle Free Library said we try to level fund our actual spending budget every year. The increases are in the salaries and FICA and other retirement. We do not have a librarian right now that is drawing health (insurance) so we are taking \$10,000 of health that was not spent in the last year and half of this year and putting it toward this coming budget so that the actual line expense is going to be \$10,000 cheaper then we need to operate.

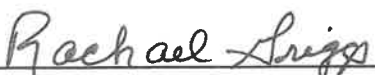
14. Will the legal voters of the Town approve the sum of \$16,120 to meet the expenses of the Recreation Committee budget? No questions.
15. Will the legal voters of the Town of Grand Isle approve the sum of \$10,000 to be raised by taxes to begin removing the invasive Emerald Ash Borer trees in the Town rights-of-way as needed?  
 Deborah Lang asked if there has been an assessment in terms of how many trees?  
 Ron Bushway reported he was appointed by the Selectboard to join the task force Bill Baron leads. He said there has been an assessment but doesn't know the amount of trees so far.
16. Will the Legal voters of the Town Approve the sum of \$10,000 to be raised by taxes for the Grand Isle Lakeshore Restoration Association, Inc.?  
 David Capin said when he looked through the Town Report he didn't see that this organization had submitted any report from last year. He said he knows the money was intended for weed harvesting mostly in the Gut and would like to know whether they got started on that last year and spent the money we allocated efficiently. Can anyone report to that?  
 Diane said we haven't seen anyone at this meeting to answer the question but is a question the selectboard can look into.
17. Will the legal voters of the Town approve the sum of \$1,950 to be raised by taxes for Island Arts? No question.
18. Will the legal voters of the Town approve the sum of \$6,520 to be raised by taxes for the UVM Home Health & Hospice (f/k/a VNA)? No question.

Diane closed by stating how residents can vote.


Roth Perry questioned if there is any requirement for these associations to report on how these funds are used?

Diane said we will bring this up at a Selectboard meeting and get back to Mr. Perry.

AnnaMarie DeMars adjourned the meeting at 2:55PM. Rachael Griggs seconds the motion. No further discussion. All vote in favor and the motion passes

  
 Rachael Griggs, Selectboard Scribe

Date: March 8, 2021

  
 Jeff Parizo, Chair

Date: 3/12/21

++ Please note this meeting can be viewed on LCATV and the minutes are posted on the Grand Isle Selectboard website.

02-27 -21

# March 3, 2021

## Australian Ballot Results

### ANNUAL TOWN MEETING

|  | REQUEST            | YES | NO  | BLANKS | TOTAL |
|--|--------------------|-----|-----|--------|-------|
| To elect all Town Officers as required by law.   |                    | 814 | 7   | 28     | 849   |
| To elect all Unified Union School District Officers as required by law.  |                    | 810 | 10  | 29     | 849   |
| Will the legal voters of the Town vote to have the delinquent tax list in accordance to state statute printed in the Town Report?  |                    | 572 | 256 | 21     | 849   |
| Will the legal voters of the Town vote to pay the Treasurer, Real Property Taxes in three installments with due dates of October 31, 2021, January 31, 2022, and April 30, 2022, with an interest charge of 1% per month added if each installment is not paid by the due date; after April 30, 2022, any unpaid taxes would be charged an 8% collection fee plus interest fees? |                    | 706 | 131 | 12     | 849   |
| Will the legal voters of the town approve the sum of \$961,675 as proposed by the Selectboard to meet the expenses of the Town General budget?   | \$961,675          | 612 | 219 | 18     | 849   |
| Will the legal voters of the Town approve the sum of \$18,000 to meet the expenses of the Cemetery Commission budget?  | \$18,000           | 688 | 146 | 15     | 849   |
| Will the legal voters of the Town approve the sum of \$20,200 for the Grand Isle Rescue, Inc., budget?   | \$20,200           | 773 | 63  | 13     | 849   |
| Will the legal voters of the Town approve the sum of \$8,000 to defray expenses of the Grand Isle Rescue, Inc. and Grand Isle Volunteer Fire Department, Inc. dispatching services?  | \$8,000            | 758 | 80  | 11     | 849   |
| Will the legal voters of the Town approve the sum of \$67,156 for the Grand Isle Volunteer Fire Department, Inc. budget?   | \$67,156           | 641 | 196 | 12     | 849   |
| Will the legal voters of the Town approve the annual sum of \$30,000 for the Grand Isle Volunteer Fire Department, Inc. Capital Equipment Reserve which is an increase of \$15,000 f/n/a Capital Pumper Reserve?   | \$30,000           | 488 | 348 | 13     | 849   |
| Will the legal voters of the Town approve the sum of \$417,180 for the Highway Department budget?  | \$417,180          | 646 | 191 | 12     | 849   |
| Will the legal voters of the Town approve the sum of \$50,000 for Road Materials?  | \$50,000           | 676 | 159 | 14     | 849   |
| Will the legal voters of the Town approve a sum of \$65,659 to meet the expenses of the Library Commission budget?   | \$65,659           | 462 | 376 | 11     | 849   |
| Will the legal voters of the Town approve the sum of \$16,120 to meet the expenses of the Recreation   | \$16,120           | 595 | 241 | 13     | 849   |
| Will the legal voters of the Town approve to the sum of \$10,000 to be raised by taxes to begin removing the invasive Emerald Ash Borer trees in the Town right-of-ways as needed?   | \$10,000           | 535 | 297 | 17     | 849   |
| Will the legal voters of the Town approve the sum of \$10,000 to be raised by taxes for Grand Isle Lakeshore Restoration Association, Inc.?  | \$10,000           | 468 | 360 | 21     | 849   |
| Will the legal voters of the Town approve the sum of \$1,950 to be raised by taxes for Island Arts?  | \$1,950            | 474 | 361 | 14     | 849   |
| Will the legal voters of the Town approve the sum of \$6,520 to be raised by taxes for the University of Vermont Health Network Home Health & Hospice (f/k/a Visiting Nurse Association)?  | \$6,520            | 704 | 135 | 10     | 849   |
| <b>TOTAL</b>   | <b>\$1,682,460</b> |     |     |        |       |



March 3, 2021

Australian Ballot Results

ANNUAL TOWN MEETING

CEMETERY COMMISSIONER FOR FOUR YEARS

| CANDIDATES    | TOTAL |
|---------------|-------|
| JANE POMYKALA | 787   |
| WRITE-INS     | 3     |
| BLANKS        | 59    |
| TOTAL         | 849   |

CEMETERY COMMISSIONER FOR FIVE YEARS

|                          |     |     |
|--------------------------|-----|-----|
| LUCILLE BARRETT CAMPBELL | 749 | 749 |
| WRITE-INS                | 2   | 2   |
| BLANKS                   | 98  | 98  |
| TOTAL                    |     | 849 |

CONSTABLE FOR ONE YEAR

|             |     |     |
|-------------|-----|-----|
| TODD BOUTIN | 603 | 603 |
| WRITE-INS   | 50  | 50  |
| BLANKS      | 196 | 196 |
| TOTAL       |     | 849 |

LIBRARY COMMISSIONER FOR FIVE YEARS

|                         |     |     |
|-------------------------|-----|-----|
| GLENDA CHAMBERLIN LEAKE | 741 | 741 |
| WRITE-INS               | 4   | 4   |
| BLANKS                  | 104 | 104 |
| TOTAL                   |     | 849 |

LISTER FOR THREE YEARS

|           |     |     |
|-----------|-----|-----|
| JOE LONGO | 724 | 724 |
| WRITE-INS | 6   | 6   |
| BLANKS    | 119 | 119 |
| TOTAL     |     | 849 |

SELECTBOARD MEMBER FOR TWO YEARS

|                   |     |     |
|-------------------|-----|-----|
| RACHAEL A. GRIGGS | 348 | 348 |
| JEFF PARIZO       | 456 | 456 |
| WRITE-INS         | 1   | 1   |
| BLANKS            | 44  | 44  |
| TOTAL             |     | 849 |

March 3, 2021

Australian Ballot Results

ANNUAL TOWN MEETING

SELECTBOARD MEMBER FOR THREE YEARS

| CANDIDATES     |     | TOTAL |
|----------------|-----|-------|
| RONNIE BUSHWAY | 342 | 342   |
| ERIC GODIN     | 478 | 478   |
| WRITE-INS      | 1   | 1     |
| BLANKS         | 28  | 28    |
| TOTAL          |     | 849   |

TOWN AGENT FOR ONE YEAR

|           |     |     |
|-----------|-----|-----|
| WRITE-INS | 67  | 67  |
| BLANKS    | 782 | 782 |
| TOTAL     |     | 849 |

TOWN CLERK FOR THREE YEARS

|                   |     |     |
|-------------------|-----|-----|
| MELISSA A. BOUTIN | 455 | 455 |
| LINDA EFFEL       | 380 | 380 |
| WRITE-INS         | 0   | 0   |
| BLANKS            | 14  | 14  |
| TOTAL             |     | 849 |

TOWN GRAND JUROR FOR ONE YEAR

|           |     |     |
|-----------|-----|-----|
| WRITE-INS | 78  | 78  |
| BLANKS    | 771 | 771 |
| TOTAL     |     | 849 |

TOWN MODERATOR FOR ONE YEAR

|             |     |     |
|-------------|-----|-----|
| RON BUSHWAY | 540 | 540 |
| WRITE-INS   | 48  | 48  |
| BLANKS      | 259 | 259 |
| TOTAL       |     | 847 |

TOWN TREASURER FOR THREE YEARS

|                   |     |     |
|-------------------|-----|-----|
| MELISSA A. BOUTIN | 428 | 428 |
| LINDA EFFEL       | 408 | 408 |
| WRITE-INS         | 0   | 0   |
| BLANKS            | 13  | 13  |
| TOTAL             |     | 849 |

UNIFIED UNION SCHOOL BOARD MEMBER FOR THREE YEARS

|           |     |     |
|-----------|-----|-----|
| NATHAN    | 721 | 721 |
| WRITE-INS | 4   | 4   |
| BLANKS    | 124 | 124 |
| TOTAL     |     | 849 |



February 14, 2022

Selectboard  
Town of Grand Isle, Vermont  
Grand Isle, Vermont

We were engaged by the Town of Grand Isle, Vermont and have audited the financial statements of the Town of Grand Isle, Vermont as of and for the year ended June 30, 2021. The following statements and schedules have been excerpted from the 2021 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office.

Included herein are:

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

*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 C

TOWN OF GRAND ISLE, VERMONT

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021

|   | General Fund      | Highway Fund      | Highway Garage Fund | Fire Station Construction | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|-------------------|---------------------|---------------------------|--------------------------|--------------------------|
| <b>ASSETS</b>   |                   |                   |                     |                           |                          |                          |
| Cash and cash equivalents   | \$ 815,120        | \$ -              | \$ -                | \$ -                      | \$ 412,321               | \$ 1,227,441             |
| Investments   | -                 | -                 | 4,955               | -                         | 504,928                  | 509,883                  |
| Taxes receivable  | 130,087           | -                 | -                   | -                         | -                        | 130,087                  |
| Other receivables   | 24,701            | 2,787             | -                   | -                         | -                        | 27,488                   |
| Prepaid items   | 6,771             | -                 | -                   | -                         | -                        | 6,771                    |
| Due from other funds  | -                 | 245,732           | -                   | -                         | 102,919                  | 348,651                  |
| <b>TOTAL ASSETS</b>   | <b>\$ 976,679</b> | <b>\$ 248,519</b> | <b>\$ 4,955</b>     | <b>\$ -</b>               | <b>\$ 1,020,168</b>      | <b>\$ 2,250,321</b>      |
| <b>LIABILITIES</b>  |                   |                   |                     |                           |                          |                          |
| Accounts payable  | \$ 258,489        | \$ -              | \$ -                | \$ -                      | \$ 2,075                 | \$ 260,564               |
| Due to other funds  | 348,651           | -                 | -                   | -                         | -                        | 348,651                  |
| <b>TOTAL LIABILITIES</b>  | <b>607,140</b>    | <b>-</b>          | <b>-</b>            | <b>-</b>                  | <b>2,075</b>             | <b>609,215</b>           |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                   |                   |                     |                           |                          |                          |
| Deferred property tax   | 119,527           | -                 | -                   | -                         | -                        | 119,527                  |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                | <b>119,527</b>    | <b>-</b>          | <b>-</b>            | <b>-</b>                  | <b>-</b>                 | <b>119,527</b>           |
| <b>FUND BALANCES</b>  |                   |                   |                     |                           |                          |                          |
| Nonspendable  | 6,771             | -                 | -                   | -                         | -                        | 6,771                    |
| Restricted  | -                 | -                 | 4,955               | -                         | 714,877                  | 719,832                  |
| Committed   | 75,000            | 248,519           | -                   | -                         | -                        | 323,519                  |
| Assigned  | -                 | -                 | -                   | -                         | 303,216                  | 303,216                  |
| Unassigned  | 168,241           | -                 | -                   | -                         | -                        | 168,241                  |
| <b>TOTAL FUND BALANCES</b>  | <b>250,012</b>    | <b>248,519</b>    | <b>4,955</b>        | <b>-</b>                  | <b>1,018,093</b>         | <b>1,521,579</b>         |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b> | <b>\$ 976,679</b> | <b>\$ 248,519</b> | <b>\$ 4,955</b>     | <b>\$ -</b>               | <b>\$ 1,020,168</b>      | <b>\$ 2,250,321</b>      |

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

## STATEMENT E

## TOWN OF GRAND ISLE, VERMONT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

|   | General<br>Fund   | Highway<br>Fund   | Highway<br>Garage<br>Fund | Fire<br>Station<br>Construction | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|-------------------|-------------------|---------------------------|---------------------------------|--------------------------------|--------------------------------|
| <b>REVENUES</b>   |                   |                   |                           |                                 |                                |                                |
| Property taxes  | \$ 7,614,254      | \$ -              | \$ -                      | \$ -                            | \$ -                           | \$ 7,614,254                   |
| Intergovernmental                                       | 181,063           | 106,932           | -                         | -                               | -                              | 287,995                        |
| Charges for services                                    | 246,310           | -                 | -                         | -                               | 965                            | 247,275                        |
| Interest income   | 8,887             | -                 | 7                         | -                               | 3,445                          | 12,339                         |
| Miscellaneous   | 31,637            | 11,677            | 5,324                     | -                               | 20,110                         | 68,748                         |
| <b>TOTAL REVENUES</b>                                   | <b>8,082,151</b>  | <b>118,609</b>    | <b>5,331</b>              | <b>-</b>                        | <b>24,520</b>                  | <b>8,230,611</b>               |
| <b>EXPENDITURES</b>                                     |                   |                   |                           |                                 |                                |                                |
| Current:  |                   |                   |                           |                                 |                                |                                |
| General government                                      | 558,011           | -                 | -                         | -                               | 83,557                         | 641,568                        |
| Solid waste   | 112,237           | -                 | -                         | -                               | -                              | 112,237                        |
| Highway   | -                 | 383,070           | 52                        | -                               | -                              | 383,122                        |
| Insurance   | 46,764            | -                 | -                         | -                               | -                              | 46,764                         |
| Education   | 6,244,159         | -                 | -                         | -                               | -                              | 6,244,159                      |
| County tax  | 139,819           | -                 | -                         | -                               | -                              | 139,819                        |
| Town meeting - voted authorizations                     | 138,324           | -                 | -                         | -                               | -                              | 138,324                        |
| Capital outlay  | -                 | 65,000            | 1,245,186                 | -                               | 207,662                        | 1,517,848                      |
| Debt service:   |                   |                   |                           |                                 |                                |                                |
| Principal   | 112,500           | 25,000            | -                         | -                               | -                              | 137,500                        |
| Interest  | 27,745            | 3,889             | 5,991                     | -                               | -                              | 37,625                         |
| <b>TOTAL EXPENDITURES</b>                               | <b>7,379,559</b>  | <b>476,959</b>    | <b>1,251,229</b>          | <b>-</b>                        | <b>291,219</b>                 | <b>9,398,966</b>               |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <b>702,592</b>    | <b>(358,350)</b>  | <b>(1,245,898)</b>        | <b>-</b>                        | <b>(266,699)</b>               | <b>(1,168,355)</b>             |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                   |                   |                           |                                 |                                |                                |
| Proceeds from debt                                      | -                 | -                 | 1,100,000                 | -                               | -                              | 1,100,000                      |
| Transfers in  | 39,681            | 452,847           | 150,853                   | 121                             | 214,349                        | 857,851                        |
| Transfers (out)   | (664,617)         | (153,553)         | -                         | -                               | (39,681)                       | (857,851)                      |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>             | <b>(624,936)</b>  | <b>299,294</b>    | <b>1,250,853</b>          | <b>121</b>                      | <b>174,668</b>                 | <b>1,100,000</b>               |
| <b>NET CHANGE IN FUND BALANCES</b>                      | <b>77,656</b>     | <b>(59,056)</b>   | <b>4,955</b>              | <b>121</b>                      | <b>(92,031)</b>                | <b>(68,355)</b>                |
| <b>FUND BALANCES - JULY 1</b>                           | <b>172,356</b>    | <b>307,575</b>    | <b>-</b>                  | <b>(121)</b>                    | <b>1,110,124</b>               | <b>1,589,934</b>               |
| <b>FUND BALANCES - JUNE 30</b>                          | <b>\$ 250,012</b> | <b>\$ 248,519</b> | <b>\$ 4,955</b>           | <b>\$ -</b>                     | <b>\$ 1,018,093</b>            | <b>\$ 1,521,579</b>            |

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

## SCHEDULE 1

## TOWN OF GRAND ISLE, VERMONT

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2021**

|  | Budgeted Amounts  |                   | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|-------------------|-------------------|-------------------|------------------------------------|
|  | Original          | Final             |                   |                                    |
| Budgetary Fund Balance, July 1         | \$ 172,356        | \$ 172,356        | \$ 172,356        | \$ -                               |
| Resources (Inflows):                   |                   |                   |                   |                                    |
| Property taxes                         | 7,566,155         | 7,566,155         | 7,614,254         | 48,099                             |
| Intergovernmental revenues             | 128,473           | 162,561           | 181,063           | 18,502                             |
| Charges for services                   | 191,027           | 205,237           | 246,310           | 41,073                             |
| Interest income                        | 18,000            | 18,000            | 8,887             | (9,113)                            |
| Miscellaneous                          | -                 | 23,165            | 31,637            | 8,472                              |
| Transfers from other funds             | -                 | 39,681            | 39,681            | -                                  |
| Amounts Available for Appropriation    | <u>8,076,011</u>  | <u>8,187,155</u>  | <u>8,294,188</u>  | <u>107,033</u>                     |
| Charges to Appropriations (Outflows):  |                   |                   |                   |                                    |
| General government                     | 518,192           | 577,991           | 558,011           | 19,980                             |
| Solid waste                            | 72,247            | 109,382           | 112,237           | (2,855)                            |
| Insurance                              | 42,000            | 42,000            | 46,764            | (4,764)                            |
| Education                              | 6,244,159         | 6,244,159         | 6,244,159         | -                                  |
| County tax                             | 134,583           | 134,583           | 139,819           | (5,236)                            |
| Town meeting - voted authorizations    | 138,370           | 138,370           | 138,324           | 46                                 |
| Debt service:                          |                   |                   |                   |                                    |
| Principal                              | 112,500           | 112,500           | 112,500           | -                                  |
| Interest                               | 27,745            | 27,745            | 27,745            | -                                  |
| Transfers to other funds               | 613,859           | 664,617           | 664,617           | -                                  |
| Total Charges to Appropriations        | <u>7,903,655</u>  | <u>8,051,347</u>  | <u>8,044,176</u>  | <u>7,171</u>                       |
| Budgetary Fund Balance, June 30        | <u>\$ 172,356</u> | <u>\$ 135,808</u> | <u>\$ 250,012</u> | <u>\$ 114,204</u>                  |
| Utilization of unassigned fund balance | <u>\$ -</u>       | <u>\$ 36,548</u>  | <u>\$ -</u>       | <u>\$ (36,548)</u>                 |

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

## SCHEDULE A

## TOWN OF GRAND ISLE, VERMONT

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL - GENERAL FUND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2021**

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual<br/>Amounts</u> | <u>Variance<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------------|---|
| <b>Resources (Inflows):</b>                |                            |                         |                           |   |
| Property taxes                             | \$ 7,566,155               | \$ 7,566,155            | \$ 7,614,254              | \$ 48,099                                   |
| Intergovernmental revenues:                |                            |                         |                           |   |
| State of Vermont - PILOT program           | 27,500                     | 27,500                  | 37,199                    | 9,699                                       |
| State of Vermont - current use             | 35,000                     | 35,000                  | 44,609                    | 9,609                                       |
| State of Vermont - state owned land        | 15,000                     | 15,000                  | 11,678                    | (3,322)                                     |
| State of Vermont - reimb services          | 31,173                     | 31,173                  | 31,173                    | -   |
| State of Vermont - reappraisal             | 11,050                     | 11,050                  | 11,178                    | 128   |
| State of Vermont - local fines             | 2,750                      | 2,750                   | 6,803                     | 4,053                                       |
| School District - reimbursement            | 6,000                      | 6,000                   | 4,335                     | (1,665)                                     |
| COVID grant                                | -                          | 34,088                  | 34,088                    | -   |
| Charges for services:                      |                            |                         |                           |   |
| Town office                                | -                          | -                       | 32,672                    | 32,672                                      |
| Planning/zoning fees                       | 25,350                     | 25,350                  | 33,733                    | 8,383                                       |
| Listers office                             | 1,750                      | 1,750                   | 1,674                     | (76)  |
| Clerk fees                                 | 58,930                     | 73,140                  | 81,617                    | 8,477                                       |
| Solid waste                                | 91,800                     | 91,800                  | 85,073                    | (6,727)                                     |
| Rent                                       | 13,197                     | 13,197                  | 11,541                    | (1,656)                                     |
| Interest income:                           |                            |                         |                           |   |
| Current tax interest                       | 8,000                      | 8,000                   | 7,803                     | (197)                                       |
| Interest income                            | 10,000                     | 10,000                  | 1,084                     | (8,916)                                     |
| Miscellaneous revenues:                    |                            |                         |                           |   |
| Grants                                     | -                          | 23,165                  | 23,165                    | -   |
| Other                                      | -                          | -                       | 8,472                     | 8,472                                       |
| Transfers from other funds                 | -                          | 39,681                  | 39,681                    | -   |
| <b>Amounts Available for Appropriation</b> | <u>\$ 7,903,655</u>        | <u>\$ 8,014,799</u>     | <u>\$ 8,121,832</u>       | <u>\$ 107,033</u>                           |

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



SCHEDULE B

TOWN OF GRAND ISLE, VERMONT

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2021

|  | Original Budget     | Budget Adjustments | Final Budget        | Actual Expenditures | Variance Positive (Negative) |
|--|---------------------|--------------------|---------------------|---------------------|------------------------------|
| <b>General Government:</b>                 |                     |                    |                     |                     |                              |
| Hyde Log Cabin - school district           | \$ 6,500            | \$ -               | \$ 6,500            | \$ -                | \$ 6,500                     |
| Town clerk/treasurer's office              | 123,980             | 4,798              | 128,778             | 125,196             | 3,582                        |
| Elections                                  | 6,777               | -                  | 6,777               | 6,414               | 363                          |
| General                                    | 280,519             | 23,165             | 303,684             | 303,489             | 195                          |
| Listers                                    | 42,303              | -                  | 42,303              | 34,928              | 7,375                        |
| Development Review Board                   | 21,989              | -                  | 21,989              | 18,348              | 3,641                        |
| Zoning office                              | 22,255              | -                  | 22,255              | 25,397              | (3,142)                      |
| Planning commission                        | 7,869               | -                  | 7,869               | 6,811               | 1,058                        |
| GIS/School District                        | 6,000               | -                  | 6,000               | 6,304               | (304)                        |
| Grant expenses                             | -                   | 31,836             | 31,836              | 31,124              | 712                          |
|  | <u>518,192</u>      | <u>59,799</u>      | <u>577,991</u>      | <u>558,011</u>      | <u>19,980</u>                |
| <b>Solid Waste:</b>                        |                     |                    |                     |                     |                              |
| Solid waste                                | 36,497              | 37,135             | 73,632              | 81,134              | (7,502)                      |
| Solid waste disposal                       | 35,750              | -                  | 35,750              | 31,103              | 4,647                        |
|  | <u>72,247</u>       | <u>37,135</u>      | <u>109,382</u>      | <u>112,237</u>      | <u>(2,855)</u>               |
| <b>Insurance</b>                           | 42,000              | -                  | 42,000              | 46,764              | (4,764)                      |
| <b>Education</b>                           | 6,244,159           | -                  | 6,244,159           | 6,244,159           | -                            |
| <b>County Tax</b>                          | 134,583             | -                  | 134,583             | 139,819             | (5,236)                      |
| <b>Town Meeting - voted authorizations</b> | 138,370             | -                  | 138,370             | 138,324             | 46                           |
| <b>Debt Service:</b>                       |                     |                    |                     |                     |                              |
| Principal                                  | 112,500             | -                  | 112,500             | 112,500             | -                            |
| Interest                                   | 27,745              | -                  | 27,745              | 27,745              | -                            |
|  | <u>140,245</u>      | <u>-</u>           | <u>140,245</u>      | <u>140,245</u>      | <u>-</u>                     |
| <b>Transfers to other funds:</b>           |                     |                    |                     |                     |                              |
| Highway funds                              | 452,847             | -                  | 452,847             | 452,847             | -                            |
| Special revenue funds                      | 127,012             | 40,758             | 167,770             | 167,770             | -                            |
| Capital projects funds                     | 10,000              | 10,000             | 20,000              | 20,000              | -                            |
| Permanent funds                            | 24,000              | -                  | 24,000              | 24,000              | -                            |
|  | <u>613,859</u>      | <u>50,758</u>      | <u>664,617</u>      | <u>664,617</u>      | <u>-</u>                     |
| <b>Total Departmental Operations</b>       | <u>\$ 7,903,655</u> | <u>\$ 147,692</u>  | <u>\$ 8,051,347</u> | <u>\$ 8,044,176</u> | <u>\$ 7,171</u>              |

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

SCHEDULE C

TOWN OF GRAND ISLE, VERMONT

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021

|  | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|--|-----------------------------|------------------------------|--------------------|---|
| <b>ASSETS</b>                                  |                             |                              |                    |   |
| Cash and cash equivalents                      | \$ 394,756                  | \$ -                         | \$ 17,565          | \$ 412,321                              |
| Investments                                    | 366,576                     | -                            | 138,352            | 504,928                                 |
| Due from other funds                           | 26,350                      | -                            | 76,569             | 102,919                                 |
| <b>TOTAL ASSETS</b>                            | <b>\$ 787,682</b>           | <b>\$ -</b>                  | <b>\$ 232,486</b>  | <b>\$ 1,020,168</b>                     |
| <b>LIABILITIES</b>                             |                             |                              |                    |   |
| Accounts payable                               | \$ 2,075                    | \$ -                         | \$ -               | \$ 2,075                                |
| <b>TOTAL LIABILITIES</b>                       | <b>2,075</b>                | <b>-</b>                     | <b>-</b>           | <b>2,075</b>                            |
| <b>FUND BALANCES</b>                           |                             |                              |                    |   |
| Nonspendable                                   | -                           | -                            | -                  | -                                       |
| Restricted                                     | 482,391                     | -                            | 232,486            | 714,877                                 |
| Committed                                      | -                           | -                            | -                  | -                                       |
| Assigned                                       | 303,216                     | -                            | -                  | 303,216                                 |
| Unassigned                                     | -                           | -                            | -                  | -                                       |
| <b>TOTAL FUND BALANCES</b>                     | <b>785,607</b>              | <b>-</b>                     | <b>232,486</b>     | <b>1,018,093</b>                        |
| <b>TOTAL LIABILITIES AND FUND<br/>BALANCES</b> | <b>\$ 787,682</b>           | <b>\$ -</b>                  | <b>\$ 232,486</b>  | <b>\$ 1,020,168</b>                     |

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

## SCHEDULE D

## TOWN OF GRAND ISLE, VERMONT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

|   | Special<br>Revenue<br>Funds | Capital<br>Projects<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|---|-----------------------------|------------------------------|--------------------|---|
| <b>REVENUES</b>   |                             |                              |                    |   |
| Interest income   | \$ -                        | \$ -                         | \$ 3,445           | \$ 3,445                                |
| Charges for services                                    | 965                         | -                            | -                  | 965                                     |
| Other income  | 9,077                       | 769                          | 10,264             | 20,110                                  |
| <b>TOTAL REVENUES</b>                                   | <u>10,042</u>               | <u>769</u>                   | <u>13,709</u>      | <u>24,520</u>                           |
| <b>EXPENDITURES</b>                                     |                             |                              |                    |   |
| Capital outlay  | 25,884                      | 159,958                      | 21,820             | 207,662                                 |
| Other   | 67,495                      | -                            | 16,062             | 83,557                                  |
| <b>TOTAL EXPENDITURES</b>                               | <u>93,379</u>               | <u>159,958</u>               | <u>37,882</u>      | <u>291,219</u>                          |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <u>(83,337)</u>             | <u>(159,189)</u>             | <u>(24,173)</u>    | <u>(266,699)</u>                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                             |                              |                    |   |
| Transfers in  | 167,649                     | 22,700                       | 24,000             | 214,349                                 |
| Transfers (out)   | (39,681)                    | -                            | -                  | (39,681)                                |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>         | <u>127,968</u>              | <u>22,700</u>                | <u>24,000</u>      | <u>174,668</u>                          |
| <b>NET CHANGE IN FUND BALANCES</b>                      | 44,631                      | (136,489)                    | (173)              | (92,031)                                |
| <b>FUND BALANCES - JULY 1</b>                           | <u>740,976</u>              | <u>136,489</u>               | <u>232,659</u>     | <u>1,110,124</u>                        |
| <b>FUND BALANCES - JUNE 30</b>                          | <u>\$ 785,607</u>           | <u>\$ -</u>                  | <u>\$ 232,486</u>  | <u>\$ 1,018,093</u>                     |

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

**Official Warning  
Annual Meeting  
Town of Grand Isle, Vermont**

The legal voters of the Town of Grand Isle are hereby warned to meet at the Grand Isle School in-person and via Zoom on Saturday, February 26, 2022 at 6:30 in the evening for a public informational hearing on the following business:

1. To transact any business proper to come before this meeting and to discuss any questions which shall arise concerning the issues to be voted upon by Australian Ballot on Tuesday, March 1, 2022.
- 

The legal voters of the Town of Grand Isle are hereby warned to meet at the Grand Isle Municipal Offices located at 9 Hyde Road on Tuesday, March 1, 2022. Polls are open between the hours of 7:00AM and 7:00PM to vote by Australian ballot on the following articles:

1. To elect all Town Officers as required by law.
2. To elect all Unified Union School District Officers as required by law.
3. Will the legal voters of the Town vote to have the full details of the delinquent tax list printed in the Town Report?
4. Will the legal voters of the Town vote to pay to the Treasurer, Real Property Taxes in three installments with due dates of October 31, 2022, January 31, 2023, and April 30, 2023, with an interest charge of 1% per month added if each installment is not paid by the due date; after April 30, 2023, any unpaid taxes would be charged an 8% collection fee plus the interest fees?
5. Will the legal voters of the Town approve the sum of \$1,002,026 as proposed by the Selectboard to meet the expenses of the Town General budget?
6. Will the legal voters of the Town approve the sum of \$20,000 to meet the expenses of the Cemetery Commission budget?
7. Will the legal voters of the Town approve the sum of \$73,000 for the Grand Isle Rescue, Inc., budget?
8. Will the legal voters of the Town approve the sum of \$10,000 to defray expenses of the Grand Isle Rescue, Inc. and Grand Isle Volunteer Fire Department, Inc. dispatching services?
9. Will the legal voters of the Town approve the sum of \$75,000 for the Grand Isle Volunteer Fire Department, Inc. budget?
10. Will the legal voters of the Town approve the annual sum of \$50,000 for the Highway Department Capital Equipment Reserve which is an increase of \$20,000?

11. Will the legal voters of the Town approve the sum of \$554,000 to meet the expenses of the Highway Department budget?
12. Will the legal voters of the Town approve the sum of \$60,000 to meet the expenses of the Highway Department Road Materials budget?
13. Will the legal voters of the Town approve a sum of \$65,797 to meet the expenses of the Library Commission budget?
14. Will the legal voters of the Town approve the sum of \$16,120 to meet the expenses of the Recreation Committee budget?
15. Will the legal voters of the Town approve the sum of \$10,000 to be raised by taxes for removing the invasive Emerald Ash Borer trees in the Town right-of-ways as needed?
16. Will the legal voters of the Town approve the sum of \$7,000 to be raised by taxes for the UVM Home Health & Hospice f/n/a VNA?
17. Shall the Town authorize cannabis retailers in Town pursuant to 7 V.S.A. § 863?

Dated at Grand Isle, Vermont, this 5th day of February, 2022.

\_\_\_\_\_  
Jeff Parizo, Chair

*AnnaMarie DeMars*  
AnnaMarie DeMars, Vice-Chair  
*Eric P. Godin*  
Eric Godin

\_\_\_\_\_  
Adam White  
*Ron Bushway*  
Ron Bushway

Recorded and posted at Grand Isle, Vermont, this 5th day of February, 2022.

ATTEST *Melissa A. Boutin* \_\_\_\_\_ Melissa A. Boutin, Town Clerk

\*Corrected from original dated 01/27/22\*

Topic: Town Information Meeting

Time: Feb 26, 2022 06:30 PM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83108401926?pwd=WEVBMmY1L1FuSzB6OVhHZFFReWFpZz09>

Meeting ID: 831 0840 1926

Passcode: 642084

One tap mobile

+13017158592,,83108401926#,,,,\*642084# US (Washington DC)

+13126266799,,83108401926#,,,,\*642084# US (Chicago)

Dial by your location

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

Meeting ID: 831 0840 1926

Passcode: 642084

Find your local number: <https://us02web.zoom.us/j/83108401926>

# LIST OF CANDIDATES

## Town of Grand Isle

|                                  |   |
|----------------------------------|---|
| Cemetery Commissioner Five Years | Valerie Hunter                                      |
| Library Trustee Five Years       | Kate O'Neill  |
| Selectboard Member Two Years     | AnnaMarie DeMars<br>Peter Kilburn<br>Couper G. Shaw |
| Selectboard Member Three Years   | Ronnie Bushway<br>Josie Leavitt                     |
| Town Constable One Year          | Trever Boutin                                       |
| Town Lister Three Years          | Susan Lawrence                                      |
| Town Moderator One Year          | Ronnie Bushway                                      |

## Champlain Islands Unified Union School District

|   |                   |
|---|-------------------|
| Unified Union School Board Member Three Years | Michael Inners    |
| Unified Union School Clerk One Year           | Melissa A. Boutin |
| Unified Union School Moderator One Year       | Write-In          |
| Unified Union School Treasurer One Year       | Melissa A. Boutin |



| General Fund                              | Budget FY - 2019    |                     | Actual FY - 2019    |                     | Budget FY - 2020    |                     | Actual FY - 2020    |                     | Budget FY - 2021 |        | Actual FY - 2021 |        | Budget FY - 2022 |        | Proposed Budget FY - 2023 |        |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------|------------------|--------|------------------|--------|---------------------------|--------|
|   | Budget              | Budget              | Actual              | Budget              | Actual              | Budget              | Actual              | Budget              | Actual           | Budget | Actual           | Budget | Actual           | Budget | Budget                    | Budget |
| <b>GENERAL REVENUES</b>                   |                     |                     |                     |                     |                     |                     |                     |                     |                  |        |                  |        |                  |        |                           |        |
| Current Tax Revenue                       | 6,477,123.00        | 6,776,178.71        | 6,966,525.76        | 6,936,739.79        | 7,566,155.49        | 7,614,253.72        | 7,792,748.96        | 1,539,784.00        |                  |        |                  |        |                  |        |                           |        |
| ST of VT - PILOT Program                  | 21,500.00           | 32,200.00           | 21,500.00           | 32,730.00           | 27,500.00           | 37,199.00           | 32,400.00           | 39,000.00           |                  |        |                  |        |                  |        |                           |        |
| Current Tax Interest                      | 10,000.00           | 8,302.43            | 7,000.00            | 7,686.37            | 8,000.00            | 7,802.76            | 7,500.00            | 8,000.00            |                  |        |                  |        |                  |        |                           |        |
| ST of VT - Current Use                    | 30,500.00           | 43,395.00           | 30,500.00           | 37,717.00           | 35,000.00           | 44,609.00           | 37,500.00           | 45,000.00           |                  |        |                  |        |                  |        |                           |        |
| ST OF VT - State Owned Land               | 20,000.00           | 15,103.15           | 15,000.00           | 12,677.80           | 15,000.00           | 11,677.80           | 12,500.00           | 12,000.00           |                  |        |                  |        |                  |        |                           |        |
| ST OF VT - Reimb Services                 | 27,600.00           | 31,173.00           | 31,173.00           | 31,173.00           | 31,173.00           | 31,173.00           | 31,173.00           | 31,173.00           |                  |        |                  |        |                  |        |                           |        |
| ST OF VT - Reappraisal                    | 10,812.00           | 10,982.00           | 11,050.00           | 11,058.50           | 11,050.00           | 11,177.50           | 11,050.00           | 11,254.00           |                  |        |                  |        |                  |        |                           |        |
| ST OF VT - Highway Revenues               | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 65,000.00           |                  |        |                  |        |                  |        |                           |        |
| LGER Grant                                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 31,836.00           | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| Community Caring EAB Grant                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 5,000.00            | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| <b>Total GENERAL REVENUES</b>             | <b>6,597,535.00</b> | <b>6,917,334.29</b> | <b>7,082,748.76</b> | <b>7,069,782.46</b> | <b>7,693,878.49</b> | <b>7,794,728.78</b> | <b>7,924,871.96</b> | <b>1,751,211.00</b> |                  |        |                  |        |                  |        |                           |        |
| <b>TOWN REVENUES</b>                      |                     |                     |                     |                     |                     |                     |                     |                     |                  |        |                  |        |                  |        |                           |        |
| Del Tax - Interest                        | 0.00                | 10,723.04           | 0.00                | 16,128.19           | 0.00                | 12,585.02           | 0.00                | 12,500.00           |                  |        |                  |        |                  |        |                           |        |
| Del Tax - Penalty                         | 0.00                | 20,069.56           | 0.00                | 20,850.47           | 0.00                | 20,075.09           | 0.00                | 20,000.00           |                  |        |                  |        |                  |        |                           |        |
| Del Tax - Other                           | 0.00                | 34.69               | 0.00                | 8.97                | 0.00                | 11.66               | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| ST of VT - Local Fines                    | 2,000.00            | 5,443.35            | 2,000.00            | 6,877.27            | 2,750.00            | 6,803.15            | 4,850.00            | 5,000.00            |                  |        |                  |        |                  |        |                           |        |
| Miscellaneous-Special Event Permit        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 20.00               | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| <b>Total TOWN REVENUES</b>                | <b>2,000.00</b>     | <b>36,270.64</b>    | <b>2,000.00</b>     | <b>43,864.90</b>    | <b>2,750.00</b>     | <b>39,494.92</b>    | <b>4,850.00</b>     | <b>37,500.00</b>    |                  |        |                  |        |                  |        |                           |        |
| <b>ANNEX REVENUES</b>                     |                     |                     |                     |                     |                     |                     |                     |                     |                  |        |                  |        |                  |        |                           |        |
| Annex - 1st Floor Rents                   | 12,000.00           | 11,970.00           | 12,569.00           | 12,568.56           | 13,197.00           | 11,521.18           | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| <b>Total ANNEX REVENUES</b>               | <b>12,000.00</b>    | <b>11,970.00</b>    | <b>12,569.00</b>    | <b>12,568.56</b>    | <b>13,197.00</b>    | <b>11,521.18</b>    | <b>0.00</b>         | <b>0.00</b>         |                  |        |                  |        |                  |        |                           |        |
| <b>TOWN CLERK REVENUES</b>                |                     |                     |                     |                     |                     |                     |                     |                     |                  |        |                  |        |                  |        |                           |        |
| Copier Fees                               | 3,800.00            | 4,195.80            | 3,900.00            | 3,785.75            | 4,200.00            | 4,842.45            | 4,200.00            | 4,500.00            |                  |        |                  |        |                  |        |                           |        |
| Certified Copy Fees                       | 750.00              | 840.00              | 780.00              | 460.00              | 900.00              | 600.00              | 700.00              | 800.00              |                  |        |                  |        |                  |        |                           |        |
| Dog License Fees                          | 1,500.00            | 1,385.00            | 1,400.00            | 895.00              | 1,400.00            | 1,185.00            | 1,215.00            | 1,250.00            |                  |        |                  |        |                  |        |                           |        |
| Liquor Licenses Fees                      | 485.00              | 555.00              | 485.00              | 370.00              | 555.00              | 620.00              | 485.00              | 620.00              |                  |        |                  |        |                  |        |                           |        |
| Marriage Licenses Fees                    | 1,300.00            | 900.00              | 1,050.00            | 900.00              | 900.00              | 700.00              | 1,050.00            | 1,000.00            |                  |        |                  |        |                  |        |                           |        |
| Recording Fees                            | 19,000.00           | 18,255.00           | 20,000.00           | 31,387.00           | 24,750.00           | 40,366.00           | 35,002.00           | 35,002.00           |                  |        |                  |        |                  |        |                           |        |
| Preservation of Records Fees              | 4,750.00            | 4,440.00            | 5,000.00            | 11,132.00           | 9,000.00            | 14,596.00           | 12,728.00           | 12,728.00           |                  |        |                  |        |                  |        |                           |        |
| Transfer In Records Preservation CD Funds | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 2,546.00            | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| Town Clerk Fees                           | 14,500.00           | 15,253.26           | 14,000.00           | 14,275.26           | 15,000.00           | 16,274.34           | 14,750.00           | 16,500.00           |                  |        |                  |        |                  |        |                           |        |
| Vault Search Time Fees                    | 600.00              | 584.00              | 625.00              | 1,095.00            | 1,200.00            | 1,525.00            | 1,200.00            | 1,200.00            |                  |        |                  |        |                  |        |                           |        |
| Fax Fees                                  | 200.00              | 87.00               | 175.00              | 82.00               | 100.00              | 77.00               | 100.00              | 100.00              |                  |        |                  |        |                  |        |                           |        |
| Spring Weight Permit Fees                 | 550.00              | 630.00              | 600.00              | 705.00              | 625.00              | 705.00              | 650.00              | 680.00              |                  |        |                  |        |                  |        |                           |        |
| DMV Temp Renewal Fees                     | 351.00              | 252.00              | 315.00              | 141.00              | 300.00              | 132.00              | 252.00              | 252.00              |                  |        |                  |        |                  |        |                           |        |
| GISU/School District Reimbursements       | 6,000.00            | 6,676.17            | 5,500.00            | 3,786.94            | 6,000.00            | 4,335.22            | 5,000.00            | 4,250.00            |                  |        |                  |        |                  |        |                           |        |
| COVID Grant March 21                      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 2,251.51            | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| Digitize Land Record Grant                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 18,164.99           | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| Miscellaneous                             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |                  |        |                  |        |                  |        |                           |        |
| <b>Total TOWN CLERK REVENUES</b>          | <b>53,786.00</b>    | <b>54,053.23</b>    | <b>53,830.00</b>    | <b>69,014.95</b>    | <b>64,930.00</b>    | <b>108,920.51</b>   | <b>77,332.00</b>    | <b>78,882.00</b>    |                  |        |                  |        |                  |        |                           |        |

| Town of Grand Isle<br>Comparative Budget Report |  | Actual              |  | Budget              |  | Actual              |  | Budget              |  | Actual              |  | Budget              |  | Proposed            |  |
|---|--|---------------------|--|---------------------|--|---------------------|--|---------------------|--|---------------------|--|---------------------|--|---------------------|--|
| General Fund                                    |  | FY - 2019           |  | FY - 2020           |  | FY - 2020           |  | FY - 2021           |  | FY - 2021           |  | FY - 2022           |  | FY - 2023           |  |
| <b>OTHER REVENUES</b>                           |  | <b>1,750.00</b>     |  | <b>5,000.00</b>     |  | <b>0.00</b>         |  | <b>10,000.00</b>    |  | <b>0.00</b>         |  | <b>7,500.00</b>     |  | <b>1,500.00</b>     |  |
| Interest/Dividends                              |  | 13,788.48           |  | 12,380.96           |  | 0.00                |  | 1,084.02            |  | 0.00                |  | 7,500.00            |  | 1,500.00            |  |
| Miscellaneous                                   |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  |
| <b>Total OTHER REVENUES</b>                     |  | <b>1,750.00</b>     |  | <b>12,380.96</b>    |  | <b>0.00</b>         |  | <b>1,084.02</b>     |  | <b>0.00</b>         |  | <b>7,500.00</b>     |  | <b>1,500.00</b>     |  |
| <b>LISTERS REVENUES</b>                         |  |                     |  |                     |  |                     |  |                     |  |                     |  |                     |  |                     |  |
| ST of VT - Reappraisal Study                    |  | 1,260.00            |  | 1,301.00            |  | 1,260.00            |  | 1,300.00            |  | 1,315.00            |  | 1,300.00            |  | 1,400.00            |  |
| Lister Cards                                    |  | 300.00              |  | 304.00              |  | 300.00              |  | 400.00              |  | 339.00              |  | 400.00              |  | 400.00              |  |
| Grand List                                      |  | 0.00                |  | 10.00               |  | 0.00                |  | 50.00               |  | 20.00               |  | 50.00               |  | 50.00               |  |
| Education funds- State PV                       |  | 395.00              |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  |
| Miscellaneous                                   |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  |
| <b>Total LISTERS REVENUES</b>                   |  | <b>1,955.00</b>     |  | <b>1,615.00</b>     |  | <b>1,560.00</b>     |  | <b>1,750.00</b>     |  | <b>1,674.00</b>     |  | <b>1,750.00</b>     |  | <b>1,850.00</b>     |  |
| <b>DRB/PLANNING/ZONING REVENUES</b>             |  |                     |  |                     |  |                     |  |                     |  |                     |  |                     |  |                     |  |
| PC - By-Law/Town Plan Books                     |  | 50.00               |  | 20.00               |  | 20.00               |  | 50.00               |  | 85.00               |  | 20.00               |  | 50.00               |  |
| DRB - Hearing Fees                              |  | 4,200.00            |  | 200.00              |  | 4,575.00            |  | 4,000.00            |  | 7,100.00            |  | 4,000.00            |  | 4,000.00            |  |
| ZAO - Building Permit Fees                      |  | 10,000.00           |  | 7,633.40            |  | 10,000.00           |  | 10,000.00           |  | 10,450.00           |  | 10,000.00           |  | 10,000.00           |  |
| ZAO - Square Footage Fees                       |  | 10,000.00           |  | 11,047.02           |  | 10,000.00           |  | 10,000.00           |  | 15,675.26           |  | 10,000.00           |  | 12,500.00           |  |
| Zoning After Fact Permit Fees                   |  | 300.00              |  | 150.00              |  | 300.00              |  | 150.00              |  | 150.00              |  | 150.00              |  | 150.00              |  |
| ZAO - Other Permits Fees                        |  | 0.00                |  | 500.00              |  | 700.00              |  | 1,000.00            |  | 250.00              |  | 1,000.00            |  | 750.00              |  |
| ZAO Misc Income                                 |  | 150.00              |  | 45.20               |  | 100.00              |  | 100.00              |  | 23.00               |  | 100.00              |  | 50.00               |  |
| PC & DRB Misc Income                            |  | 0.00                |  | 0.00                |  | 0.00                |  | 50.00               |  | 0.00                |  | 50.00               |  | 0.00                |  |
| <b>Total DRB/PLANNING/ZONING REVS</b>           |  | <b>24,700.00</b>    |  | <b>19,595.62</b>    |  | <b>25,695.00</b>    |  | <b>25,350.00</b>    |  | <b>33,733.26</b>    |  | <b>25,320.00</b>    |  | <b>27,500.00</b>    |  |
| <b>SOLID WASTE REVENUES</b>                     |  |                     |  |                     |  |                     |  |                     |  |                     |  |                     |  |                     |  |
| Transfer In from Transfer Station Reserve CD    |  | 0.00                |  | 0.00                |  | 0.00                |  | 0.00                |  | 37,135.00           |  | 0.00                |  | 0.00                |  |
| Landfill Revenues                               |  | 85,100.00           |  | 81,221.05           |  | 89,500.00           |  | 85,000.00           |  | 77,232.80           |  | 100,000.00          |  | 75,000.00           |  |
| Recycling Revenues                              |  | 5,000.00            |  | 7,827.40            |  | 5,000.00            |  | 5,000.00            |  | 5,445.20            |  | 5,000.00            |  | 7,500.00            |  |
| Refuse Container Contract                       |  | 500.00              |  | 15.00               |  | 500.00              |  | 500.00              |  | 0.00                |  | 500.00              |  | 0.00                |  |
| Transfer Station Stickers                       |  | 300.00              |  | 1,175.00            |  | 300.00              |  | 1,300.00            |  | 2,395.00            |  | 1,000.00            |  | 2,000.00            |  |
| <b>Total SOLID WASTE REVENUES</b>               |  | <b>90,900.00</b>    |  | <b>90,238.45</b>    |  | <b>95,300.00</b>    |  | <b>91,800.00</b>    |  | <b>122,208.00</b>   |  | <b>106,500.00</b>   |  | <b>84,500.00</b>    |  |
| <b>Total GENERAL FUND REVENUES</b>              |  | <b>6,784,626.00</b> |  | <b>7,319,060.90</b> |  | <b>7,278,702.76</b> |  | <b>7,903,655.49</b> |  | <b>8,113,364.67</b> |  | <b>8,148,123.96</b> |  | <b>1,982,943.00</b> |  |

\*\*\*Total ONLY for the Town, Appropriations and Articles if all approved\*\*\*NOT CIUUSD\*\*\*

| Comparative Budget Report                | Budget     |            | Actual     |            | Budget     |            | Actual     |            | Budget     |            | Actual     |            | Proposed Budget |            |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|------------|
|  | FY - 2019  | FY - 2020  | FY - 2019  | FY - 2020  | FY - 2020  | FY - 2021  | FY - 2021  | FY - 2021  | FY - 2022  | FY - 2022  | FY - 2023  | FY - 2023  | FY - 2023       | FY - 2023  |
| <b>GENERAL TOWN EXPENSES</b>             |            |            |            |            |            |            |            |            |            |            |            |            |                 |            |
| Town Report Preparers                    | 1,000.00   | 1,000.00   | 1,000.00   | 1,000.00   | 1,000.00   | 1,000.00   | 1,000.00   | 500.00     | 1,000.00   | 1,000.00   | 1,000.00   | 1,000.00   | 1,000.00        | 1,000.00   |
| Cutodial Services                        | 1,750.00   | 2,897.89   | 2,897.89   | 4,889.09   | 3,300.00   | 3,300.00   | 3,300.00   | 3,584.10   | 5,000.00   | 5,000.00   | 4,000.00   | 4,000.00   | 4,000.00        | 4,000.00   |
| I.T. Administrator                       | 0.00       | 0.00       | 0.00       | 3,613.75   | 8,600.00   | 8,600.00   | 8,600.00   | 12,250.00  | 5,000.00   | 5,000.00   | 5,000.00   | 5,000.00   | 5,000.00        | 5,000.00   |
| Constable                                | 1,837.00   | 1,837.00   | 1,837.00   | 1,892.00   | 1,950.00   | 1,950.00   | 1,950.00   | 1,950.00   | 2,009.00   | 2,009.00   | 2,070.00   | 2,070.00   | 2,070.00        | 2,070.00   |
| Health Officer                           | 1,273.00   | 1,273.00   | 1,273.00   | 1,311.00   | 1,350.00   | 1,350.00   | 1,350.00   | 1,350.00   | 1,391.00   | 1,391.00   | 1,433.00   | 1,433.00   | 1,433.00        | 1,433.00   |
| Lawn Care                                | 6,000.00   | 7,890.00   | 7,890.00   | 8,745.00   | 8,950.00   | 8,950.00   | 8,950.00   | 8,275.00   | 9,500.00   | 9,500.00   | 10,500.00  | 10,500.00  | 10,500.00       | 10,500.00  |
| Selectboard                              | 6,509.00   | 6,508.78   | 6,508.78   | 6,705.00   | 6,906.00   | 6,906.00   | 6,906.00   | 6,906.00   | 7,113.00   | 7,113.00   | 7,327.00   | 7,327.00   | 7,327.00        | 7,327.00   |
| Selectboard Secretary                    | 5,826.00   | 5,826.24   | 5,826.24   | 6,001.00   | 6,181.00   | 6,181.00   | 6,181.00   | 5,015.91   | 6,366.00   | 6,366.00   | 6,000.00   | 6,000.00   | 6,000.00        | 6,000.00   |
| Delinquent Tax Penalty                   | 0.00       | 17,150.96  | 17,150.96  | 15,633.56  | 0.00       | 0.00       | 0.00       | 20,493.51  | 0.00       | 0.00       | 20,000.00  | 20,000.00  | 20,000.00       | 20,000.00  |
| FICA                                     | 0.00       | 3,015.22   | 3,015.22   | 2,977.66   | 2,100.00   | 2,100.00   | 2,100.00   | 4,039.68   | 3,000.00   | 3,000.00   | 3,277.00   | 3,277.00   | 3,277.00        | 3,277.00   |
| Interest Expense                         | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 1,712.00   | 0.00       | 0.00       | 0.00       | 0.00       | 0.00            | 0.00       |
| Audit                                    | 5,600.00   | 5,600.00   | 5,600.00   | 6,250.00   | 6,000.00   | 6,000.00   | 6,000.00   | 6,050.00   | 6,500.00   | 6,500.00   | 6,500.00   | 6,500.00   | 6,500.00        | 6,500.00   |
| Computer                                 | 4,600.00   | 4,388.38   | 4,388.38   | 5,736.37   | 4,600.00   | 4,600.00   | 4,600.00   | 9,953.02   | 4,600.00   | 4,600.00   | 8,210.00   | 8,210.00   | 8,210.00        | 8,210.00   |
| Memberships                              | 250.00     | 0.00       | 0.00       | 250.00     | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00       | 0.00            | 0.00       |
| VLCT Dues                                | 3,408.00   | 3,408.00   | 3,408.00   | 3,500.00   | 3,500.00   | 3,500.00   | 3,500.00   | 3,644.00   | 3,600.00   | 3,600.00   | 3,719.00   | 3,719.00   | 3,719.00        | 3,719.00   |
| Law Enforcement                          | 117,312.00 | 117,312.00 | 117,312.00 | 126,672.00 | 126,672.00 | 126,672.00 | 126,672.00 | 138,450.00 | 148,720.00 | 148,720.00 | 151,424.00 | 151,424.00 | 151,424.00      | 151,424.00 |
| Electric-TC/ZAO/Lister                   | 3,000.00   | 2,487.89   | 2,487.89   | 2,574.37   | 3,000.00   | 3,000.00   | 3,000.00   | 2,663.03   | 2,700.00   | 2,700.00   | 2,700.00   | 2,700.00   | 2,700.00        | 2,700.00   |
| Water-TC/ZAO/Lister                      | 800.00     | 1,220.28   | 1,220.28   | 1,213.92   | 1,500.00   | 1,500.00   | 1,500.00   | 1,219.36   | 1,225.00   | 1,225.00   | 1,275.00   | 1,275.00   | 1,275.00        | 1,275.00   |
| Fuel-TC/ZAO/Lister                       | 1,250.00   | 3,716.42   | 3,716.42   | 1,222.84   | 1,500.00   | 1,500.00   | 1,500.00   | 1,313.44   | 1,300.00   | 1,300.00   | 1,400.00   | 1,400.00   | 1,400.00        | 1,400.00   |
| Legal Fees - Municipal                   | 15,000.00  | 16,307.57  | 16,307.57  | 57,327.40  | 17,500.00  | 17,500.00  | 17,500.00  | 18,160.21  | 15,000.00  | 15,000.00  | 15,000.00  | 15,000.00  | 15,000.00       | 15,000.00  |
| Legal Fees - DTC                         | 2,000.00   | 1,887.20   | 1,887.20   | 3,821.79   | 2,000.00   | 2,000.00   | 2,000.00   | 19.19      | 2,500.00   | 2,500.00   | 2,500.00   | 2,500.00   | 2,500.00        | 2,500.00   |
| Office Supplies                          | 4,000.00   | 2,889.80   | 2,889.80   | 3,940.64   | 4,000.00   | 4,000.00   | 4,000.00   | 2,195.63   | 3,500.00   | 3,500.00   | 3,000.00   | 3,000.00   | 3,000.00        | 3,000.00   |
| Emerald Ash Borer Grant Expense          | 0.00       | 0.00       | 0.00       | 40.25      | 0.00       | 0.00       | 0.00       | 4,959.75   | 0.00       | 0.00       | 0.00       | 0.00       | 0.00            | 0.00       |
| Capital Outlays-Solar Project/Library/TO | 0.00       | 14,500.00  | 14,500.00  | 116,826.53 | 0.00       | 0.00       | 0.00       | -405.68    | 5,000.00   | 5,000.00   | 5,000.00   | 5,000.00   | 5,000.00        | 5,000.00   |
| Postage                                  | 4,400.00   | 4,221.30   | 4,221.30   | 3,285.39   | 5,000.00   | 5,000.00   | 5,000.00   | 4,076.40   | 4,000.00   | 4,000.00   | 4,100.00   | 4,100.00   | 4,100.00        | 4,100.00   |
| Public Notices                           | 750.00     | 105.25     | 105.25     | 1,009.45   | 750.00     | 750.00     | 750.00     | 299.00     | 500.00     | 500.00     | 500.00     | 500.00     | 500.00          | 500.00     |
| Town Report                              | 1,750.00   | 1,096.06   | 1,096.06   | 1,067.01   | 1,750.00   | 1,750.00   | 1,750.00   | 1,179.41   | 1,200.00   | 1,200.00   | 1,200.00   | 1,200.00   | 1,200.00        | 1,200.00   |
| Professional Education                   | 250.00     | 165.00     | 165.00     | 0.00       | 200.00     | 200.00     | 200.00     | 0.00       | 150.00     | 150.00     | 750.00     | 750.00     | 750.00          | 750.00     |
| Telephone                                | 2,225.00   | 2,975.23   | 2,975.23   | 3,085.38   | 2,500.00   | 2,500.00   | 2,500.00   | 3,232.17   | 3,000.00   | 3,000.00   | 3,600.00   | 3,600.00   | 3,600.00        | 3,600.00   |
| Copiers                                  | 4,750.00   | 4,179.76   | 4,179.76   | 3,762.39   | 4,500.00   | 4,500.00   | 4,500.00   | 4,168.77   | 4,000.00   | 4,000.00   | 3,500.00   | 3,500.00   | 3,500.00        | 3,500.00   |
| Upkeep/Maintenance Annex                 | 0.00       | 4,299.42   | 4,299.42   | 3,632.76   | 12,569.00  | 12,569.00  | 12,569.00  | 1,055.77   | 5,500.00   | 5,500.00   | 5,000.00   | 5,000.00   | 5,000.00        | 5,000.00   |
| Repairs/Maintenance                      | 20,000.00  | 15,133.96  | 15,133.96  | 5,624.18   | 15,000.00  | 15,000.00  | 15,000.00  | 12,716.21  | 7,500.00   | 7,500.00   | 7,500.00   | 7,500.00   | 7,500.00        | 7,500.00   |

| Town of Grand Isle                      |                   | Budget            |                   | Actual            |                   | Budget            |                   | Actual            |                   | Budget            |                   | Actual            |                   | Budget            |                   | Actual            |                   | Proposed          |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Comparative Budget Report               |                   | FY - 2019         |                   | FY - 2019         |                   | FY - 2020         |                   | FY - 2020         |                   | FY - 2021         |                   | FY - 2021         |                   | FY - 2022         |                   | FY - 2023         |                   | Budget            |                   |
| General Fund                            |                   | 0.00              |                   | 0.00              |                   | 1,500.00          |                   | 7,620.28          |                   | 0.00              |                   | 5,500.00          |                   | 0.00              |                   | 0.00              |                   | 0.00              |                   |
| <b>TOWN EXPENSES continued</b>          |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Building(s) Evaluation-Garage/Library   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,500.00          | 7,620.28          | 0.00              | 5,500.00          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Schematic Design-Garage                 | 0.00              | 32,752.11         | 0.00              | 50,749.49         | 0.00              | 2,000.00          | 50,749.49         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Prior Year unused Repairs/Maintenance   | 0.00              | 0.00              | 0.00              | 35.19             | 0.00              | 0.00              | 35.19             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Mileage                                 | 0.00              | 65.85             | 0.00              | 227.28            | 0.00              | 0.00              | 227.28            | 75.00             | 0.00              | 0.00              | 100.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 50.00             |
| Tax Abatements                          | 0.00              | 4,263.39          | 0.00              | 269.57            | 0.00              | 0.00              | 269.57            | 0.00              | 92.98             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Tax Abatements - Interest               | 0.00              | 917.12            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 7.78              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Tax Abatements - Penalty                | 0.00              | 48.92             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 4.96              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Fish Hatchery Highway \$                | 4,420.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 4,906.00          | 28,000.00         |
| Fish Hatchery Fire Dept \$              | 2,102.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          | 2,229.00          |
| Fireworks Display                       | 0.00              | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            |
| Fire Station Bond Interest Payment      | 40,538.00         | 69,404.57         | 69,404.57         | 141,833.13        | 140,245.00        | 87,500.00         | 141,833.13        | 140,245.00        | 140,245.00        | 140,245.00        | 139,423.00        | 140,245.00        | 139,423.00        | 140,245.00        | 139,423.00        | 136,688.00        | 140,245.00        | 136,688.00        | 136,688.00        |
| Fire Station Operation/Maintenance Exp  | 18,000.00         | 9,570.87          | 9,570.87          | 13,337.52         | 9,500.00          | 18,000.00         | 13,337.52         | 9,500.00          | 9,222.84          | 9,500.00          | 11,650.00         | 9,222.84          | 11,650.00         | 9,222.84          | 11,650.00         | 10,000.00         | 9,222.84          | 10,000.00         | 10,000.00         |
| LGER Grant Expenses                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 31,124.02         | 0.00              | 0.00              | 31,124.02         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| New Highway Garage BAN Interest Payment | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 9,300.00          | 0.00              | 9,300.00          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| <b>Total GENERAL TOWN EXPENSES</b>      | <b>280,600.00</b> | <b>377,950.44</b> | <b>377,950.44</b> | <b>625,068.27</b> | <b>420,764.00</b> | <b>359,635.00</b> | <b>625,068.27</b> | <b>420,764.00</b> | <b>474,858.46</b> | <b>420,764.00</b> | <b>428,982.00</b> | <b>474,858.46</b> | <b>428,982.00</b> | <b>428,982.00</b> | <b>428,982.00</b> | <b>464,952.00</b> | <b>428,982.00</b> | <b>464,952.00</b> | <b>464,952.00</b> |
| <b>TOWN CLERK/TREASURER</b>             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Town Clerk/Treasurer                    | 87,868.00         | 81,878.65         | 81,878.65         | 90,251.79         | 93,960.00         | 88,747.00         | 90,251.79         | 93,960.00         | 86,459.71         | 93,960.00         | 96,779.00         | 86,459.71         | 96,779.00         | 96,779.00         | 96,779.00         | 99,682.00         | 96,779.00         | 99,682.00         | 99,682.00         |
| Retirement                              | 5,052.00          | 4,593.88          | 4,593.88          | 4,608.07          | 5,873.00          | 5,325.00          | 4,608.07          | 5,873.00          | 4,225.42          | 5,873.00          | 6,000.00          | 4,225.42          | 6,000.00          | 6,000.00          | 6,000.00          | 5,065.00          | 6,000.00          | 5,065.00          | 5,065.00          |
| Health                                  | 9,023.00          | 7,294.46          | 7,294.46          | 3,147.44          | 10,802.00         | 9,600.00          | 3,147.44          | 10,802.00         | 0.00              | 10,802.00         | 11,280.00         | 0.00              | 11,280.00         | 11,280.00         | 10,585.00         | 11,280.00         | 10,585.00         | 10,585.00         | 10,585.00         |
| Dental                                  | 1,200.00          | 1,069.15          | 1,069.15          | 938.66            | 1,232.00          | 1,232.00          | 938.66            | 1,232.00          | 482.32            | 1,232.00          | 1,300.00          | 482.32            | 1,300.00          | 1,300.00          | 600.00            | 1,300.00          | 1,300.00          | 600.00            | 600.00            |
| FICA                                    | 6,722.00          | 6,099.20          | 6,099.20          | 6,842.41          | 7,188.00          | 6,789.00          | 6,842.41          | 7,188.00          | 7,701.36          | 7,188.00          | 7,404.00          | 7,701.36          | 7,404.00          | 7,404.00          | 7,626.00          | 7,404.00          | 7,626.00          | 7,626.00          | 7,626.00          |
| Digitize Land Record Grant              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 18,164.99         | 0.00              | 0.00              | 18,164.99         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Membership/Dues                         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 55.00             | 0.00              | 0.00              | 0.00              | 0.00              | 100.00            | 0.00              | 100.00            | 100.00            | 55.00             | 100.00            | 55.00             | 100.00            | 55.00             |
| Animal Supplies & Expense               | 150.00            | 120.35            | 120.35            | 145.16            | 150.00            | 150.00            | 145.16            | 150.00            | 119.50            | 150.00            | 150.00            | 119.50            | 150.00            | 150.00            | 150.00            | 150.00            | 150.00            | 150.00            | 150.00            |
| Land/Vital Records Supply               | 800.00            | 1,152.56          | 1,152.56          | 189.27            | 875.00            | 875.00            | 189.27            | 875.00            | 2,581.00          | 875.00            | 500.00            | 2,581.00          | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            | 500.00            |
| Restoration of Records                  | 0.00              | 1,193.50          | 1,193.50          | 0.00              | 0.00              | 500.00            | 0.00              | 0.00              | 77.50             | 0.00              | 0.00              | 77.50             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Transfer to Records Preservation CD     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 14,210.00         | 0.00              | 0.00              | 14,210.00         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Professional Education                  | 200.00            | 0.00              | 0.00              | 0.00              | 200.00            | 200.00            | 0.00              | 200.00            | 0.00              | 200.00            | 100.00            | 0.00              | 100.00            | 100.00            | 200.00            | 100.00            | 200.00            | 200.00            | 200.00            |
| Mileage                                 | 1,200.00          | 727.03            | 727.03            | 1,218.52          | 1,200.00          | 1,300.00          | 1,218.52          | 1,200.00          | 1,147.35          | 1,200.00          | 1,250.00          | 1,147.35          | 1,250.00          | 1,250.00          | 1,550.00          | 1,250.00          | 1,550.00          | 1,550.00          | 1,550.00          |
| Animal License Return                   | 1,500.00          | 1,340.00          | 1,340.00          | 865.00            | 1,400.00          | 1,400.00          | 865.00            | 1,400.00          | 1,185.00          | 1,400.00          | 1,200.00          | 1,185.00          | 1,200.00          | 1,200.00          | 1,250.00          | 1,200.00          | 1,250.00          | 1,250.00          | 1,250.00          |
| Marriage License Return                 | 1,000.00          | 950.00            | 950.00            | 850.00            | 1,000.00          | 1,050.00          | 850.00            | 1,000.00          | 800.00            | 1,000.00          | 1,050.00          | 800.00            | 1,050.00          | 1,050.00          | 1,000.00          | 1,050.00          | 1,000.00          | 1,000.00          | 1,000.00          |
| COVID March'21 Grant                    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 2,251.51          | 0.00              | 0.00              | 2,251.51          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Miscellaneous                           | 0.00              | 100.00            | 100.00            | 0.00              | 100.00            | 0.00              | 0.00              | 100.00            | 0.00              | 100.00            | 100.00            | 0.00              | 100.00            | 100.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| <b>Total TOWN CLERK/TREASURER</b>       | <b>114,715.00</b> | <b>106,518.78</b> | <b>106,518.78</b> | <b>109,056.32</b> | <b>123,980.00</b> | <b>117,223.00</b> | <b>109,056.32</b> | <b>123,980.00</b> | <b>139,405.66</b> | <b>123,980.00</b> | <b>127,213.00</b> | <b>139,405.66</b> | <b>127,213.00</b> | <b>127,213.00</b> | <b>128,763.00</b> | <b>127,213.00</b> | <b>128,763.00</b> | <b>128,763.00</b> | <b>128,763.00</b> |

| Isle  |  | Budget           | Actual           | Budget           | Actual           | Budget           | Actual           | Budget           | Actual           | Budget    | Actual    | Budget    | Actual    | Budget    | Actual    | Proposed Budget |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------|
| Comparative Budget Report                   |  | FY - 2019        | FY - 2019        | FY - 2020        | FY - 2020        | FY - 2021        | FY - 2021        | FY - 2022        | FY - 2022        | FY - 2023 | FY - 2023 | FY - 2023 | FY - 2023 | FY - 2023 | FY - 2023 | FY - 2023       |
| General Fund                                |  | 0.00             | 6,676.17         | 0.00             | 3,786.94         | 6,000.00         | 4,335.22         | 0.00             | 4,500.00         |           |           |           |           |           |           |                 |
| GISU/SCHOOL DISTRICT                        |  |                  |                  |                  |                  |                  |                  |                  |                  |           |           |           |           |           |           |                 |
| GISU/School District Expenses               |  | 0.00             | 6,676.17         | 0.00             | 3,786.94         | 6,000.00         | 4,335.22         | 0.00             | 4,500.00         |           |           |           |           |           |           |                 |
| <b>Total GISU/SCHOOL DISTRICT EXPENSES</b>  |  | <b>0.00</b>      | <b>6,676.17</b>  | <b>0.00</b>      | <b>3,786.94</b>  | <b>6,000.00</b>  | <b>4,335.22</b>  | <b>0.00</b>      | <b>4,500.00</b>  |           |           |           |           |           |           |                 |
| HISTORICAL BUILDINGS OPERATION              |  |                  |                  |                  |                  |                  |                  |                  |                  |           |           |           |           |           |           |                 |
| Hyde Log Cabin                              |  | 4,750.00         | 0.00             | 5,000.00         | 0.00             | 6,500.00         | 0.00             | 0.00             | 0.00             |           |           |           |           |           |           |                 |
| Electric                                    |  | 0.00             | 297.27           | 0.00             | 322.91           | 0.00             | 422.61           | 300.00           | 550.00           |           |           |           |           |           |           |                 |
| Payroll - Wages & FICA                      |  | 0.00             | 4,079.65         | 0.00             | 3,047.61         | 0.00             | 0.00             | 4,000.00         | 4,000.00         |           |           |           |           |           |           |                 |
| Security/Telephone                          |  | 0.00             | 405.87           | 0.00             | 745.94           | 0.00             | 725.54           | 750.00           | 850.00           |           |           |           |           |           |           |                 |
| Water                                       |  | 0.00             | 593.82           | 0.00             | 587.92           | 0.00             | 587.92           | 600.00           | 650.00           |           |           |           |           |           |           |                 |
| Buildings/Grounds Repairs/Maintenance       |  | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 232.99           | 750.00           | 600.00           |           |           |           |           |           |           |                 |
| Miscellaneous                               |  | 0.00             | 1,981.80         | 0.00             | 6,260.72         | 0.00             | 0.00             | 250.00           | 0.00             |           |           |           |           |           |           |                 |
| <b>Total HISTORICAL BUILDINGS OPERATION</b> |  | <b>4,750.00</b>  | <b>7,358.41</b>  | <b>5,000.00</b>  | <b>10,965.10</b> | <b>6,500.00</b>  | <b>1,969.06</b>  | <b>6,650.00</b>  | <b>6,650.00</b>  |           |           |           |           |           |           |                 |
| ELECTIONS                                   |  |                  |                  |                  |                  |                  |                  |                  |                  |           |           |           |           |           |           |                 |
| Election Officials                          |  | 3,500.00         | 3,304.55         | 3,500.00         | 1,508.10         | 3,750.00         | 2,661.25         | 3,000.00         | 3,500.00         |           |           |           |           |           |           |                 |
| FICA  |  | 268.00           | 237.76           | 268.00           | 188.29           | 287.00           | 207.35           | 230.00           | 268.00           |           |           |           |           |           |           |                 |
| Other Election Supplies                     |  | 0.00             | 280.03           | 0.00             | 328.76           | 240.00           | 317.65           | 300.00           | 300.00           |           |           |           |           |           |           |                 |
| Program Tabulator/Ballots                   |  | 2,000.00         | 2,446.83         | 2,000.00         | 0.00             | 2,500.00         | 3,228.38         | 2,250.00         | 2,000.00         |           |           |           |           |           |           |                 |
| <b>Total ELECTIONS EXPENSES</b>             |  | <b>5,768.00</b>  | <b>6,269.17</b>  | <b>5,768.00</b>  | <b>2,025.15</b>  | <b>6,777.00</b>  | <b>6,414.63</b>  | <b>5,780.00</b>  | <b>6,068.00</b>  |           |           |           |           |           |           |                 |
| ZONING OFFICE                               |  |                  |                  |                  |                  |                  |                  |                  |                  |           |           |           |           |           |           |                 |
| ZAO   |  | 36,004.00        | 16,181.68        | 20,800.00        | 17,920.00        | 18,746.00        | 21,079.80        | 20,965.00        | 26,000.00        |           |           |           |           |           |           |                 |
| Retirement                                  |  | 1,981.00         | 418.10           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |           |           |           |           |           |           |                 |
| Health Insurance                            |  | 8,000.00         | 1,973.16         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |           |           |           |           |           |           |                 |
| Dental                                      |  | 600.00           | 430.84           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |           |           |           |           |           |           |                 |
| FICA  |  | 2,755.00         | 1,199.62         | 1,592.00         | 1,370.95         | 1,434.00         | 1,627.71         | 1,604.00         | 1,989.00         |           |           |           |           |           |           |                 |
| Mapping Services                            |  | 800.00           | 557.50           | 975.00           | 0.00             | 825.00           | 1,650.00         | 1,650.00         | 825.00           |           |           |           |           |           |           |                 |
| Professional Services                       |  | 200.00           | 0.00             | 0.00             | 0.00             | 0.00             | 119.43           | 0.00             | 0.00             |           |           |           |           |           |           |                 |
| Equipment                                   |  | 200.00           | 0.00             | 100.00           | 0.00             | 100.00           | 0.00             | 100.00           | 3,400.00         |           |           |           |           |           |           |                 |
| Legal Fees - Enforcement                    |  | 1,000.00         | 6,612.60         | 1,000.00         | 342.00           | 1,000.00         | 920.00           | 1,000.00         | 3,000.00         |           |           |           |           |           |           |                 |
| Public Notices                              |  | 0.00             | 34.50            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |           |           |           |           |           |           |                 |
| Professional Education                      |  | 100.00           | 107.42           | 100.00           | 111.43           | 100.00           | 0.00             | 100.00           | 150.00           |           |           |           |           |           |           |                 |
| Mileage                                     |  | 0.00             | 0.00             | 0.00             | 0.00             | 50.00            | 0.00             | 0.00             | 50.00            |           |           |           |           |           |           |                 |
| Miscellaneous                               |  | 0.00             | 100.00           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |           |           |           |           |           |           |                 |
| <b>Total ZONING OFFICE</b>                  |  | <b>51,640.00</b> | <b>27,615.42</b> | <b>24,567.00</b> | <b>19,744.38</b> | <b>22,255.00</b> | <b>25,396.94</b> | <b>25,419.00</b> | <b>35,414.00</b> |           |           |           |           |           |           |                 |

| Town of Grand Isle                    |                  | Budget           |                  | Actual           |                  | Budget           |                  | Actual           |                  | Budget           |                  | Proposed         |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Comparative Budget Report             |                  | FY - 2019        |                  | FY - 2019        |                  | FY - 2020        |                  | FY - 2020        |                  | FY - 2021        |                  | FY - 2022        |                  |
| General Fund                          |                  | Budget           |                  | Actual           |                  | Budget           |                  | Actual           |                  | Budget           |                  | Budget           |                  |
|                                       |                  | FY - 2019        |                  | FY - 2019        |                  | FY - 2020        |                  | FY - 2020        |                  | FY - 2021        |                  | FY - 2022        |                  |
|                                       |                  | Budget           |                  | Actual           |                  | Budget           |                  | Actual           |                  | Budget           |                  | Budget           |                  |
|                                       |                  | FY - 2019        |                  | FY - 2019        |                  | FY - 2020        |                  | FY - 2020        |                  | FY - 2021        |                  | FY - 2022        |                  |
| <b>LISTERS OFFICE</b>                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Lister Salaries                       | 42,500.00        | 31,632.69        | 40,000.00        | 28,302.38        | 35,000.00        | 30,572.38        | 20,000.00        | 35,000.00        | 20,000.00        | 35,000.00        | 35,000.00        | 35,000.00        | 35,000.00        |
| BCA                                   | 5,000.00         | 2,093.41         | 2,500.00         | 0.00             | 2,000.00         | 0.00             | 0.00             | 2,000.00         | 0.00             | 2,000.00         | 0.00             | 0.00             | 0.00             |
| FICA                                  | 3,250.00         | 2,193.24         | 3,060.00         | 2,165.13         | 2,678.00         | 2,117.86         | 1,530.00         | 2,678.00         | 1,530.00         | 2,678.00         | 1,530.00         | 2,678.00         | 2,678.00         |
| IT for Listers                        | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 200.00           |
| Property Tax Map Update               | 975.00           | 557.50           | 975.00           | 0.00             | 825.00           | 1,650.00         | 1,650.00         | 825.00           | 1,650.00         | 825.00           | 1,650.00         | 825.00           | 825.00           |
| Computer                              | 600.00           | 1,859.35         | 700.00           | 633.39           | 600.00           | 600.00           | 0.00             | 600.00           | 0.00             | 600.00           | 0.00             | 0.00             | 250.00           |
| Memberships/Dues                      | 1,000.00         | 275.00           | 900.00           | 670.96           | 100.00           | 215.00           | 100.00           | 100.00           | 215.00           | 100.00           | 100.00           | 100.00           | 250.00           |
| Public Notices                        | 350.00           | 281.00           | 210.00           | 579.75           | 300.00           | 296.00           | 300.00           | 300.00           | 296.00           | 300.00           | 300.00           | 300.00           | 300.00           |
| Professional Education                | 800.00           | 130.00           | 0.00             | 0.00             | 100.00           | 76.95            | 100.00           | 100.00           | 76.95            | 100.00           | 100.00           | 100.00           | 250.00           |
| Mileage                               | 600.00           | 591.02           | 500.00           | 24.38            | 600.00           | 0.00             | 600.00           | 600.00           | 0.00             | 600.00           | 600.00           | 600.00           | 600.00           |
| Town wide Reappraisal                 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 24,000.00        | 0.00             |
| Miscellaneous                         | 100.00           | 0.00             | 100.00           | 0.00             | 100.00           | 0.00             | 100.00           | 100.00           | 0.00             | 100.00           | 100.00           | 100.00           | 100.00           |
| <b>Total LISTERS OFFICE</b>           | <b>55,175.00</b> | <b>39,613.21</b> | <b>48,945.00</b> | <b>32,375.99</b> | <b>42,303.00</b> | <b>34,928.19</b> | <b>48,380.00</b> | <b>42,303.00</b> | <b>34,928.19</b> | <b>48,380.00</b> | <b>48,380.00</b> | <b>40,453.00</b> | <b>40,453.00</b> |
| <b>PLANNING COMMISSION</b>            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| PC Administrative Assistant           | 3,820.00         | 3,811.14         | 3,935.00         | 3,934.92         | 4,053.00         | 4,053.00         | 4,175.00         | 4,053.00         | 4,053.00         | 4,053.00         | 4,175.00         | 4,300.00         | 4,300.00         |
| IT for PC                             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 1,200.00         | 1,200.00         |
| FICA                                  | 292.00           | 291.19           | 301.00           | 300.97           | 310.00           | 305.75           | 320.00           | 310.00           | 305.75           | 310.00           | 320.00           | 421.00           | 421.00           |
| NW Regional Planning Dues             | 2,222.00         | 2,222.00         | 2,289.00         | 2,289.00         | 2,356.00         | 2,356.00         | 2,356.00         | 2,356.00         | 2,356.00         | 2,356.00         | 2,356.00         | 2,336.00         | 2,336.00         |
| Legal Fees                            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Bylaws/Plan                           | 500.00           | 0.00             | 500.00           | 0.00             | 450.00           | 0.00             | 450.00           | 450.00           | 0.00             | 450.00           | 450.00           | 450.00           | 450.00           |
| Public Notices                        | 450.00           | 0.00             | 450.00           | 0.00             | 400.00           | 96.00            | 400.00           | 400.00           | 96.00            | 400.00           | 400.00           | 400.00           | 400.00           |
| Professional Education                | 250.00           | 0.00             | 250.00           | 0.00             | 250.00           | 0.00             | 250.00           | 250.00           | 0.00             | 250.00           | 250.00           | 250.00           | 250.00           |
| Mileage                               | 50.00            | 50.00            | 50.00            | 0.00             | 50.00            | 0.00             | 50.00            | 50.00            | 0.00             | 50.00            | 50.00            | 50.00            | 50.00            |
| Miscellaneous                         | 0.00             | 0.00             | 0.00             | 29.90            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| <b>Total PLANNING COMMISSION</b>      | <b>7,584.00</b>  | <b>6,374.33</b>  | <b>7,775.00</b>  | <b>6,554.79</b>  | <b>7,869.00</b>  | <b>6,810.75</b>  | <b>8,001.00</b>  | <b>7,869.00</b>  | <b>6,810.75</b>  | <b>8,001.00</b>  | <b>8,001.00</b>  | <b>9,407.00</b>  | <b>9,407.00</b>  |
| <b>DEVELOPMENT REVIEW BOARD</b>       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| DRB Clerk                             | 11,586.00        | 11,000.08        | 11,934.00        | 10,894.25        | 11,675.00        | 12,280.20        | 12,025.00        | 11,675.00        | 12,280.20        | 12,025.00        | 12,025.00        | 12,850.00        | 12,850.00        |
| DRB Stipends                          | 0.00             | 0.00             | 0.00             | 0.00             | 5,500.00         | 4,000.00         | 5,500.00         | 5,500.00         | 4,000.00         | 5,500.00         | 5,500.00         | 5,500.00         | 5,500.00         |
| IT for DRB                            | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 3,600.00         | 3,600.00         |
| FICA                                  | 886.00           | 841.36           | 913.00           | 833.50           | 1,314.00         | 1,245.19         | 1,341.00         | 1,314.00         | 1,245.19         | 1,341.00         | 1,341.00         | 1,404.00         | 1,404.00         |
| Equipment                             | 412.00           | 0.00             | 412.00           | 169.99           | 400.00           | 0.00             | 400.00           | 400.00           | 0.00             | 400.00           | 400.00           | 400.00           | 400.00           |
| Legal Fees - DRB                      | 2,000.00         | 0.00             | 2,000.00         | 0.00             | 2,000.00         | 0.00             | 2,000.00         | 2,000.00         | 0.00             | 2,000.00         | 2,000.00         | 10,000.00        | 10,000.00        |
| Public Notices                        | 800.00           | 175.50           | 800.00           | 168.00           | 800.00           | 823.00           | 800.00           | 800.00           | 823.00           | 800.00           | 800.00           | 900.00           | 900.00           |
| Professional Education                | 150.00           | 0.00             | 200.00           | 0.00             | 200.00           | 0.00             | 200.00           | 200.00           | 0.00             | 200.00           | 200.00           | 200.00           | 200.00           |
| Miscellaneous                         | 0.00             | 200.00           | 0.00             | 0.00             | 100.00           | 0.00             | 100.00           | 100.00           | 0.00             | 100.00           | 100.00           | 100.00           | 100.00           |
| <b>Total DEVELOPMENT REVIEW BOARD</b> | <b>15,834.00</b> | <b>12,216.94</b> | <b>16,259.00</b> | <b>12,065.74</b> | <b>21,989.00</b> | <b>18,348.39</b> | <b>22,366.00</b> | <b>21,989.00</b> | <b>18,348.39</b> | <b>22,366.00</b> | <b>22,366.00</b> | <b>34,954.00</b> | <b>34,954.00</b> |

Comparative Budget Report

| General Fund                                | Budget FY - 2019    |                     | Actual FY - 2019    |                     | Budget FY - 2020    |                     | Actual FY - 2020    |                     | Budget FY - 2021    |                     | Actual FY - 2021    |                     | Budget FY - 2022    |                     | Proposed Budget FY - 2023 |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|---------------------|
|   | Budget              | FY - 2019           | Actual              | FY - 2019           | Budget              | FY - 2020           | Actual              | FY - 2020           | Budget              | FY - 2021           | Actual              | FY - 2021           | Budget              | FY - 2022           | Budget                    | FY - 2023           |
| <b>SOLID WASTE OPERATION</b>                |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                           |                     |
| Attendant - Transfer                        | 8,750.00            | 8,412.35            | 8,412.35            | 9,012.00            | 9,152.07            | 9,875.00            | 10,525.35           | 10,200.00           | 11,500.00           | 11,500.00           | 10,200.00           | 11,500.00           | 10,200.00           | 11,500.00           | 11,500.00                 | 11,500.00           |
| Attendant - Recycling Ctr                   | 11,500.00           | 11,113.03           | 11,113.03           | 11,900.00           | 11,774.33           | 12,915.00           | 18,112.46           | 17,500.00           | 18,500.00           | 18,500.00           | 17,500.00           | 18,500.00           | 17,500.00           | 18,500.00           | 18,500.00                 | 18,500.00           |
| Highway Dept - Labor                        | 4,700.00            | 2,758.51            | 2,758.51            | 4,700.00            | 2,981.72            | 3,100.00            | 3,962.25            | 4,700.00            | 5,000.00            | 5,000.00            | 3,962.25            | 4,700.00            | 4,700.00            | 5,000.00            | 5,000.00                  | 5,000.00            |
| FICA  | 1,909.00            | 1,704.27            | 1,704.27            | 1,960.00            | 1,824.02            | 1,981.00            | 2,489.78            | 2,500.00            | 2,700.00            | 2,700.00            | 2,489.78            | 2,500.00            | 2,500.00            | 2,700.00            | 2,700.00                  | 2,700.00            |
| Utilities / Services                        | 3,000.00            | 2,625.74            | 2,625.74            | 3,400.00            | 3,643.06            | 3,000.00            | 3,619.25            | 3,600.00            | 3,700.00            | 3,700.00            | 3,643.06            | 3,600.00            | 3,600.00            | 3,700.00            | 3,700.00                  | 3,700.00            |
| Equipment                                   | 5,000.00            | 0.00                | 0.00                | 5,000.00            | 3,398.00            | 0.00                | 36,084.94           | 5,000.00            | 1,000.00            | 1,000.00            | 36,084.94           | 5,000.00            | 5,000.00            | 1,000.00            | 1,000.00                  | 1,000.00            |
| Fuel - Transfer/Recycling                   | 100.00              | 0.00                | 0.00                | 200.00              | 0.00                | 125.00              | 0.00                | 200.00              | 200.00              | 200.00              | 0.00                | 200.00              | 200.00              | 200.00              | 200.00                    | 200.00              |
| NWSW Dues                                   | 2,081.00            | 2,051.00            | 2,051.00            | 2,081.00            | 2,046.00            | 2,051.00            | 2,057.00            | 2,057.00            | 2,295.00            | 2,295.00            | 2,046.00            | 2,057.00            | 2,057.00            | 2,295.00            | 2,295.00                  | 2,295.00            |
| Supplies                                    | 900.00              | 152.71              | 152.71              | 500.00              | 0.00                | 250.00              | 162.21              | 500.00              | 200.00              | 200.00              | 0.00                | 500.00              | 500.00              | 200.00              | 200.00                    | 200.00              |
| Public Notices                              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                      | 0.00                |
| Repair / Maintenance                        | 7,500.00            | 1,864.10            | 1,864.10            | 5,000.00            | 1,114.03            | 3,000.00            | 3,273.75            | 5,000.00            | 2,000.00            | 2,000.00            | 1,114.03            | 5,000.00            | 5,000.00            | 2,000.00            | 2,000.00                  | 2,000.00            |
| Miscellaneous                               | 200.00              | 480.24              | 480.24              | 200.00              | 40.00               | 200.00              | 847.83              | 500.00              | 100.00              | 100.00              | 40.00               | 500.00              | 500.00              | 100.00              | 100.00                    | 100.00              |
| <b>Total SOLID WASTE OPERATION</b>          | <b>45,640.00</b>    | <b>31,161.95</b>    | <b>31,161.95</b>    | <b>43,953.00</b>    | <b>35,973.23</b>    | <b>36,497.00</b>    | <b>81,134.82</b>    | <b>51,757.00</b>    | <b>47,195.00</b>    | <b>47,195.00</b>    | <b>35,973.23</b>    | <b>51,757.00</b>    | <b>51,757.00</b>    | <b>47,195.00</b>    | <b>47,195.00</b>          | <b>47,195.00</b>    |
| <b>SOLID WASTE DISPOSAL</b>                 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                           |                     |
| Recyclables                                 | 500.00              | 1,659.40            | 1,659.40            | 2,000.00            | 268.45              | 1,750.00            | 2,758.20            | 2,000.00            | 2,000.00            | 2,000.00            | 268.45              | 2,000.00            | 2,000.00            | 2,000.00            | 2,000.00                  | 2,000.00            |
| Compost                                     | 0.00                | 155.16              | 155.16              | 500.00              | 1,853.55            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 1,853.55            | 0.00                | 0.00                | 0.00                | 0.00                      | 0.00                |
| Scrap Metal                                 | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                      | 0.00                |
| Tires                                       | 1,000.00            | 0.00                | 0.00                | 1,500.00            | 1,152.00            | 1,500.00            | 0.00                | 1,500.00            | 1,400.00            | 1,400.00            | 1,152.00            | 1,500.00            | 1,500.00            | 1,400.00            | 1,400.00                  | 1,400.00            |
| Household Hazardous Waste                   | 0.00                | 51.00               | 51.00               | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                      | 0.00                |
| Mixed Solid Waste                           | 36,000.00           | 21,857.99           | 21,857.99           | 36,000.00           | 23,601.22           | 26,000.00           | 23,899.35           | 35,000.00           | 26,000.00           | 26,000.00           | 23,601.22           | 35,000.00           | 35,000.00           | 26,000.00           | 26,000.00                 | 26,000.00           |
| Scales & Building                           | 0.00                | 1,075.00            | 1,075.00            | 0.00                | 2,788.09            | 0.00                | 175.00              | 2,000.00            | 200.00              | 200.00              | 2,788.09            | 2,000.00            | 2,000.00            | 200.00              | 200.00                    | 200.00              |
| Construction & Disposal                     | 3,500.00            | 6,361.11            | 6,361.11            | 7,000.00            | 175.00              | 6,500.00            | 4,271.12            | 7,000.00            | 7,000.00            | 7,000.00            | 175.00              | 7,000.00            | 7,000.00            | 7,000.00            | 7,000.00                  | 7,000.00            |
| Transfer Out to Transfer Station Reserve CD | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 26,426.91           | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                      | 0.00                |
| <b>Total SOLID WASTE DISPOSAL</b>           | <b>41,000.00</b>    | <b>31,159.66</b>    | <b>31,159.66</b>    | <b>47,000.00</b>    | <b>29,838.31</b>    | <b>35,750.00</b>    | <b>57,530.58</b>    | <b>47,500.00</b>    | <b>36,600.00</b>    | <b>36,600.00</b>    | <b>29,838.31</b>    | <b>47,500.00</b>    | <b>47,500.00</b>    | <b>36,600.00</b>    | <b>36,600.00</b>          | <b>36,600.00</b>    |
| <b>SCHOOL DISTRICT</b>                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                           |                     |
| School Monies Voted                         | 5,327,953.00        | 5,709,709.00        | 5,709,709.00        | 5,692,583.76        | 5,692,583.76        | 6,244,159.49        | 6,244,159.49        | 6,425,663.96        | 6,425,663.96        | 6,425,663.96        | 5,692,583.76        | 6,425,663.96        | 6,425,663.96        | 6,425,663.96        | 6,425,663.96              | 6,425,663.96        |
| <b>Total SCHOOL DISTRICT PAYMENTS</b>       | <b>5,327,953.00</b> | <b>5,709,709.00</b> | <b>5,709,709.00</b> | <b>5,692,583.76</b> | <b>5,692,583.76</b> | <b>6,244,159.49</b> | <b>6,244,159.49</b> | <b>6,425,663.96</b> | <b>6,425,663.96</b> | <b>6,425,663.96</b> | <b>5,692,583.76</b> | <b>6,425,663.96</b> | <b>6,425,663.96</b> | <b>6,425,663.96</b> | <b>6,425,663.96</b>       | <b>6,425,663.96</b> |



| Town of Grand Isle<br>Comparative Budget Report<br>General Fund | Budget<br>FY - 2019 | Actual<br>FY - 2019 | Budget<br>FY - 2020 | Actual<br>FY - 2020 | Budget<br>FY - 2021 | Actual<br>FY - 2021 | Budget<br>FY - 2022 | Proposed<br>Budget<br>FY - 2023 | Page 8 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|--------|
| COUNTY TAX  |                     |                     |                     |                     |                     |                     |                     |                                 |        |
| Grand Isle County Tax   | 122,663.00          | 121,498.09          | 135,142.00          | 135,141.41          | 134,583.00          | 139,819.15          | 146,877.00          | 137,570.00                      |        |
| <b>Total COUNTY TAX</b>   | <b>122,663.00</b>   | <b>121,498.09</b>   | <b>135,142.00</b>   | <b>135,141.41</b>   | <b>134,583.00</b>   | <b>139,819.15</b>   | <b>146,877.00</b>   | <b>137,570.00</b>               |        |
| APPROPRIATIONS  |                     |                     |                     |                     |                     |                     |                     |                                 |        |
| Reappraisal Reserve   | 10,000.00           | 0.00                | 10,000.00           | 0.00                | 10,000.00           | 10,000.00           | 10,000.00           | 10,000.00                       |        |
| Grand Isle Cemetery   | 34,000.00           | 34,000.00           | 44,000.00           | 44,000.00           | 24,000.00           | 24,000.00           | 18,000.00           | 20,000.00                       |        |
| Grand Isle Library  | 48,866.00           | 48,866.00           | 69,422.00           | 69,422.00           | 70,892.00           | 70,892.00           | 65,659.00           | 65,797.00                       |        |
| Grand Isle Rec Committee  | 14,000.00           | 14,000.00           | 16,000.00           | 16,000.00           | 16,120.00           | 16,120.00           | 16,120.00           | 16,120.00                       |        |
| Town Highway-Maintenance  | 361,268.00          | 361,268.00          | 389,715.00          | 389,715.00          | 402,847.00          | 402,847.00          | 417,180.00          | 554,000.00                      |        |
| Town Highway-Blacktop   | 50,000.00           | 50,000.00           | 50,000.00           | 50,000.00           | 50,000.00           | 50,000.00           | 50,000.00           | 60,000.00                       |        |
| Salt Shed Reserve   | 10,000.00           | 0.00                | 10,000.00           | 0.00                | 10,000.00           | 10,000.00           | 0.00                | 0.00                            |        |
| <b>Total APPROPRIATIONS</b>                                     | <b>528,134.00</b>   | <b>508,134.00</b>   | <b>589,137.00</b>   | <b>569,137.00</b>   | <b>583,859.00</b>   | <b>583,859.00</b>   | <b>576,959.00</b>   | <b>725,917.00</b>               |        |
| ARTICLES  |                     |                     |                     |                     |                     |                     |                     |                                 |        |
| Emerald Ash Borer Tree Removal                                  | 0.00                | 0.00                | 0.00                | 0.00                | 10,000.00           | 9,537.50            | 10,000.00           | 10,000.00                       |        |
| Grand Isle Lakeshore Restoration Association                    | 0.00                | 0.00                | 0.00                | 0.00                | 10,000.00           | 10,000.00           | 10,000.00           | 0.00                            |        |
| Grand Isle Cty Court Diversion                                  | 250.00              | 250.00              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                            |        |
| UVM Home Health & Hospice f/n/a VNA                             | 6,520.00            | 6,520.00            | 6,520.00            | 6,520.00            | 6,520.00            | 6,520.00            | 6,520.00            | 7,000.00                        |        |
| GI Rescue   | 18,400.00           | 18,400.00           | 19,300.00           | 19,300.00           | 20,200.00           | 20,200.00           | 20,200.00           | 73,000.00                       |        |
| Grand Isle Vol Fire Dept  | 61,500.00           | 61,500.00           | 63,345.00           | 63,345.00           | 65,200.00           | 65,200.00           | 67,156.00           | 75,000.00                       |        |
| GIVFD - Capital Equipment Reserve                               | 15,000.00           | 15,000.00           | 15,000.00           | 15,000.00           | 15,000.00           | 15,000.00           | 30,000.00           | 30,000.00                       |        |
| Capital Equipment Reserve                                       | 30,000.00           | 0.00                | 30,000.00           | 0.00                | 30,000.00           | 30,000.00           | 30,000.00           | 50,000.00                       |        |
| Fire/Rescue Communication                                       | 15,000.00           | 7,400.16            | 12,000.00           | 5,822.85            | 9,500.00            | 9,915.91            | 8,000.00            | 10,000.00                       |        |
| Island Arts   | 0.00                | 0.00                | 0.00                | 0.00                | 1,950.00            | 1,950.00            | 1,950.00            | 0.00                            |        |
| <b>Total ARTICLES</b>   | <b>146,670.00</b>   | <b>109,070.16</b>   | <b>146,165.00</b>   | <b>109,987.85</b>   | <b>168,370.00</b>   | <b>168,323.41</b>   | <b>183,826.00</b>   | <b>255,000.00</b>               |        |
| INSURANCE   |                     |                     |                     |                     |                     |                     |                     |                                 |        |
| Unemployment  | 0.00                | 591.00              | 550.00              | 413.00              | 650.00              | 528.00              | 750.00              | 750.00                          |        |
| Municipal Insurance   | 36,500.00           | 40,674.00           | 39,000.00           | 40,979.00           | 41,350.00           | 46,236.00           | 42,000.00           | 48,750.00                       |        |
| <b>Total INSURANCE</b>  | <b>36,500.00</b>    | <b>41,265.00</b>    | <b>39,550.00</b>    | <b>41,392.00</b>    | <b>42,000.00</b>    | <b>46,764.00</b>    | <b>42,750.00</b>    | <b>49,500.00</b>                |        |
| PYS SPECIAL RESERVES TRANSFERS OUT                              |                     |                     |                     |                     |                     |                     |                     |                                 |        |
| 2018 Transfer Out to Reserve CDs                                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 417,047.71          | 0.00                | 0.00                            |        |
| 2019 Transfers Out to Reserve CDs                               | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 72,693.44           | 0.00                | 0.00                            |        |
| 2020 Transfers Out to Reserve CDs                               | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 80,756.00           | 0.00                | 0.00                            |        |
| 2021 Transfer Out to Fire Station Project Fund                  | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                | 121.12              | 0.00                | 0.00                            |        |
| <b>Total PYS SPECIAL RESERVES OUT</b>                           | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>570,618.27</b>   | <b>0.00</b>         | <b>0.00</b>                     |        |
| <b>Total GENERAL FUND EXPENDITURES</b>                          | <b>6,784,626.00</b> | <b>7,142,590.73</b> | <b>7,278,702.76</b> | <b>7,435,696.24</b> | <b>7,903,655.49</b> | <b>8,604,676.02</b> | <b>8,148,123.96</b> | <b>1,982,943.00</b>             |        |
| <b>Total GENERAL FUND</b>                                       | <b>0.00</b>         | <b>-3,650.88</b>    | <b>0.00</b>         | <b>-116,635.34</b>  | <b>0.00</b>         | <b>-491,311.35</b>  | <b>0.00</b>         | <b>0.00</b>                     |        |

| Comparative Budget Report           | Budget           | Actual           | Budget           | Actual           | Budget           | Actual           | Budget           | Actual           | Budget           | Proposed         |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Cemetery Fund                       | FY - 2019        | FY - 2019        | FY - 2020        | FY - 2020        | FY - 2021        | FY - 2021        | FY - 2022        | FY - 2022        | FY - 2023        | FY - 2023        |
| <b>CEMETERY REVENUES</b>            |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Town Appropriation                  | 34,000.00        | 34,000.00        | 44,000.00        | 44,000.00        | 24,000.00        | 24,000.00        | 18,000.00        | 18,000.00        | 20,000.00        | 20,000.00        |
| Hanson Trust Fund                   | 0.00             | 411.26           | 0.00             | 369.58           | 0.00             | 0.00             | 289.32           | 300.00           | 250.00           | 250.00           |
| Russell Trust Fund                  | 0.00             | 500.00           | 0.00             | 500.00           | 0.00             | 0.00             | 500.00           | 500.00           | 500.00           | 500.00           |
| Donation                            | 0.00             | 0.00             | 0.00             | 500.00           | 0.00             | 0.00             | 25.00            | 0.00             | 0.00             | 0.00             |
| People's Securities Investment Gain | 0.00             | 7,833.64         | 0.00             | 5,503.37         | 0.00             | 0.00             | 5,515.50         | 0.00             | 0.00             | 0.00             |
| Interest                            | 0.00             | 1,147.07         | 0.00             | 2,864.64         | 0.00             | 0.00             | 1,940.08         | 0.00             | 100.00           | 100.00           |
| Cornstones                          | 0.00             | 675.00           | 0.00             | 900.00           | 0.00             | 0.00             | 1,575.00         | 500.00           | 500.00           | 500.00           |
| Miscellaneous                       | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| <b>CEMETERY REVENUES</b>            | <b>34,000.00</b> | <b>44,566.97</b> | <b>44,000.00</b> | <b>54,637.59</b> | <b>24,000.00</b> | <b>24,000.00</b> | <b>19,300.00</b> | <b>19,300.00</b> | <b>21,350.00</b> | <b>21,350.00</b> |
| <b>CEMETERY LAND FUND</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Sale of Lots                        | 0.00             | 2,350.00         | 0.00             | 3,600.00         | 0.00             | 0.00             | 6,400.00         | 2,500.00         | 2,500.00         | 2,500.00         |
| Land Fund Interest Earned           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| <b>Total CEMETERY LAND FUND</b>     | <b>0.00</b>      | <b>2,350.00</b>  | <b>0.00</b>      | <b>3,600.00</b>  | <b>0.00</b>      | <b>0.00</b>      | <b>6,400.00</b>  | <b>2,500.00</b>  | <b>2,500.00</b>  | <b>2,500.00</b>  |
| <b>CEMETERY RESTORATION</b>         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Restoration Donations               | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Grave Opening                       | 0.00             | 800.00           | 0.00             | 675.00           | 0.00             | 0.00             | 1,200.00         | 500.00           | 500.00           | 500.00           |
| <b>Total CEMETERY RESTORATION</b>   | <b>0.00</b>      | <b>800.00</b>    | <b>0.00</b>      | <b>675.00</b>    | <b>0.00</b>      | <b>0.00</b>      | <b>1,200.00</b>  | <b>500.00</b>    | <b>500.00</b>    | <b>500.00</b>    |
| <b>CEMETERY TRUST</b>               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Trust/Perpetual Care                | 0.00             | 100.00           | 0.00             | 400.00           | 0.00             | 0.00             | 275.00           | 200.00           | 200.00           | 200.00           |
| <b>Total CEMETERY TRUST</b>         | <b>0.00</b>      | <b>100.00</b>    | <b>0.00</b>      | <b>400.00</b>    | <b>0.00</b>      | <b>0.00</b>      | <b>275.00</b>    | <b>200.00</b>    | <b>200.00</b>    | <b>200.00</b>    |
| <b>Total CEMETERY REVENUES</b>      | <b>34,000.00</b> | <b>47,816.97</b> | <b>44,000.00</b> | <b>59,312.59</b> | <b>24,000.00</b> | <b>24,000.00</b> | <b>22,500.00</b> | <b>22,500.00</b> | <b>24,550.00</b> | <b>24,550.00</b> |
| <b>CEMETERY EXPENDITURES</b>        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Labor/Lawn Care                     | 25,000.00        | 17,259.40        | 25,500.00        | 19,950.10        | 20,000.00        | 20,000.00        | 15,081.38        | 22,000.00        | 20,000.00        | 20,000.00        |
| Caretaker                           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 1,000.00         | 1,000.00         |
| Administration                      | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 500.00           | 500.00           |
| IT Services                         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 600.00           | 600.00           |
| FICA                                | 0.00             | 0.00             | 0.00             | 34.43            | 0.00             | 0.00             | 70.78            | 0.00             | 200.00           | 200.00           |
| Land Improvements                   | 2,300.00         | 745.00           | 10,000.00        | 800.00           | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Equipment / Tools                   | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 158.99           | 0.00             | 1,000.00         | 1,000.00         |
| Bldg/Maintenance                    | 500.00           | 145.00           | 2,000.00         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Monument Restoration                | 6,200.00         | 275.00           | 6,500.00         | 2,419.32         | 4,000.00         | 4,000.00         | 0.00             | 0.00             | 750.00           | 750.00           |
| Fence - Quaker & Hoag               | 0.00             | 1,118.36         | 0.00             | 1,600.00         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Cornstones                          | 0.00             | 1,125.00         | 0.00             | 530.00           | 0.00             | 0.00             | 750.00           | 500.00           | 500.00           | 500.00           |
| Gasoline / Oil                      | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Cemetery Extensions                 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| People's Securities Investment Loss | 0.00             | 5,472.73         | 0.00             | 7,223.61         | 0.00             | 0.00             | 4,010.93         | 0.00             | 0.00             | 0.00             |
| Miscellaneous                       | 0.00             | 379.36           | 0.00             | 0.34             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| <b>Total CEMETERY EXPENDITURES</b>  | <b>34,000.00</b> | <b>26,519.85</b> | <b>44,000.00</b> | <b>32,557.80</b> | <b>24,000.00</b> | <b>24,000.00</b> | <b>20,072.08</b> | <b>22,500.00</b> | <b>24,550.00</b> | <b>24,550.00</b> |
| <b>Total CEMETERY FUND</b>          | <b>0.00</b>      | <b>21,297.12</b> | <b>0.00</b>      | <b>26,754.79</b> | <b>0.00</b>      | <b>0.00</b>      | <b>21,647.82</b> | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      |

| Town of Grand Isle                     |                   |                   |                   |                   |                   |                   |                   |                   | Page 10    |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| Comparative Budget Report              | Budget            | Actual            | Budget            | Actual            | Budget            | Actual            | Budget            | Actual            | Proposed   |
| Highway Fund                           | FY - 2019         | FY - 2019         | FY - 2020         | FY - 2020         | FY - 2021         | FY - 2021         | FY - 2022         | FY - 2023         | Budget     |
| <b>HIGHWAY REVENUES</b>                |                   |                   |                   |                   |                   |                   |                   |                   |            |
| NRPC-aid PILOT Project                 | 0.00              | 0.00              | 0.00              | 6,100.00          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00       |
| West Shore Retaining Wall              | 0.00              | 3,311.00          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00       |
| NWRPC Grant in Aid Project             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 6,710.00          | 0.00              | 0.00       |
| MaryCrest Retaining Wall Grant BR0339  | 0.00              | 0.00              | 0.00              | 113,548.50        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00       |
| ST of VT - State Aid                   | 0.00              | 65,899.39         | 0.00              | 67,620.37         | 0.00              | 0.00              | 86,477.78         | 0.00              | 65,000.00  |
| Blacktop                               | 50,000.00         | 50,000.00         | 50,000.00         | 50,000.00         | 50,000.00         | 50,000.00         | 50,000.00         | 50,000.00         | 60,000.00  |
| General Maintenance                    | 361,268.00        | 361,268.00        | 389,715.00        | 389,715.00        | 402,847.00        | 402,847.00        | 417,180.00        | 461,000.00        | 461,000.00 |
| Miscellaneous                          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 580.22            | 0.00              | 0.00       |
| ST of VT Grant BR0772                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 15,548.00         | 0.00              | 0.00       |
| ST of VT - Share State Py              | 0.00              | 4,906.00          | 0.00              | 4,906.00          | 0.00              | 0.00              | 4,906.00          | 0.00              | 28,000.00  |
| Efficiency Vermont                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 1,600.00          | 0.00              | 0.00       |
| VLCT PACIF Grant '21                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 2,787.48          | 0.00              | 0.00       |
| <b>Total HIGHWAY REVENUES</b>          | <b>411,268.00</b> | <b>485,384.39</b> | <b>439,715.00</b> | <b>631,889.87</b> | <b>452,847.00</b> | <b>452,847.00</b> | <b>467,180.00</b> | <b>614,000.00</b> |            |
| <b>HIGHWAY OPERATING EXPENSES</b>      |                   |                   |                   |                   |                   |                   |                   |                   |            |
| Labor                                  | 99,446.00         | 94,545.69         | 116,400.00        | 88,191.36         | 124,326.00        | 107,062.17        | 129,854.00        | 137,500.00        |            |
| Overtime Labor                         | 8,950.00          | 12,289.37         | 10,200.00         | 9,565.96          | 14,138.00         | 10,251.78         | 14,800.00         | 15,250.00         |            |
| Retirement                             | 5,000.00          | 6,065.04          | 7,280.00          | 4,804.37          | 7,166.00          | 5,611.45          | 8,680.00          | 10,300.00         |            |
| Health                                 | 16,582.00         | 9,267.62          | 19,000.00         | 9,335.08          | 21,604.00         | 11,080.44         | 22,560.00         | 21,200.00         |            |
| Dental                                 | 1,175.00          | 599.65            | 1,250.00          | 619.93            | 1,250.00          | 495.20            | 1,250.00          | 1,200.00          |            |
| FICA                                   | 8,290.00          | 8,010.30          | 9,685.00          | 7,315.18          | 10,593.00         | 8,819.48          | 11,066.00         | 11,700.00         |            |
| Tools / Supplies                       | 3,600.00          | 3,951.89          | 3,600.00          | 4,236.01          | 3,800.00          | 3,003.90          | 4,000.00          | 4,000.00          |            |
| Highway Dump Truck Payment             | 52,000.00         | 50,000.00         | 25,000.00         | 25,000.00         | 25,000.00         | 25,000.00         | 25,000.00         | 25,000.00         |            |
| Highway Dump Truck Interest            | 5,400.00          | 4,636.53          | 5,400.00          | 3,850.77          | 4,600.00          | 3,888.65          | 4,600.00          | 4,600.00          |            |
| Kubota/New Garage Principal & Interest | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |            |
| Road Materials                         | 20,000.00         | 19,732.75         | 20,000.00         | 21,853.16         | 20,000.00         | 17,698.50         | 20,000.00         | 20,000.00         |            |
| Equip Repair & Maintenance             | 15,000.00         | 15,270.18         | 18,000.00         | 18,687.76         | 16,000.00         | 16,194.16         | 18,000.00         | 20,000.00         |            |
| Rented Equipment                       | 8,500.00          | 8,862.50          | 8,500.00          | 9,303.00          | 8,500.00          | 8,587.50          | 9,000.00          | 9,000.00          |            |
| Miscellaneous Equipment                | 2,000.00          | 1,791.41          | 2,000.00          | 1,979.93          | 2,000.00          | 3,600.01          | 2,000.00          | 2,500.00          |            |
| Salt/Sand/Trucking                     | 20,000.00         | 20,928.60         | 23,000.00         | 25,106.76         | 26,000.00         | 23,033.99         | 26,000.00         | 26,000.00         |            |
| Equipment Fuel                         | 17,000.00         | 18,946.55         | 17,000.00         | 13,248.68         | 19,000.00         | 13,308.68         | 19,000.00         | 20,000.00         |            |
| Computer                               | 1,000.00          | 1,496.82          | 1,000.00          | 1,513.95          | 1,500.00          | 1,783.14          | 1,500.00          | 1,500.00          |            |
| Culverts                               | 5,000.00          | 5,131.80          | 5,000.00          | 4,947.79          | 5,000.00          | 4,959.40          | 5,000.00          | 5,000.00          |            |
| Professional Education                 | 125.00            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |            |
| Office & Cell Phones                   | 2,500.00          | 2,476.57          | 2,700.00          | 2,322.58          | 1,920.00          | 3,661.99          | 1,920.00          | 3,000.00          |            |
| Electric                               | 2,200.00          | 2,179.35          | 2,200.00          | 2,082.64          | 2,200.00          | 4,026.16          | 2,200.00          | 3,000.00          |            |
| Fuel-Garage Heating                    | 9,500.00          | 3,246.32          | 9,500.00          | 3,071.48          | 4,000.00          | 5,683.60          | 6,500.00          | 6,500.00          |            |
| Road Signs & Posts                     | 7,500.00          | 8,050.16          | 7,500.00          | 7,299.15          | 7,500.00          | 5,253.83          | 7,500.00          | 7,500.00          |            |
| Water-Highway Dept                     | 1,000.00          | 713.50            | 1,000.00          | 718.48            | 1,000.00          | 1,011.92          | 1,000.00          | 1,000.00          |            |
| Chloride                               | 5,000.00          | 4,999.28          | 5,000.00          | 5,000.56          | 5,000.00          | 3,175.32          | 5,000.00          | 5,000.00          |            |

| Comparative Budget Report               |                   | Actual            |                   | Budget            |                   | Actual            |                   | Budget            |                   | Actual            |                   | Budget            |                   | Proposed          |  |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| Highway Fund                            |                   | FY - 2019         |                   | FY - 2020         |                   | FY - 2020         |                   | FY - 2021         |                   | FY - 2021         |                   | FY - 2022         |                   | FY - 2023         |  |
| <b>HIGHWAY OPERATING continued</b>      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |  |
| ST of VT AOT Aid Expenses               | 0.00              | 65,899.39         | 0.00              | 0.00              | 67,620.37         | 0.00              | 0.00              | 0.00              | 86,477.78         | 0.00              | 0.00              | 0.00              | 0.00              | 65,000.00         |  |
| State Stormwater Permits                | 0.00              | 0.00              | 1,750.00          | 0.00              | 0.00              | 1,750.00          | 0.00              | 0.00              | 2,700.00          | 1,750.00          | 0.00              | 0.00              | 1,750.00          | 1,750.00          |  |
| Hyder/Moccasin                          | 0.00              | 6,000.00          | 0.00              | 0.00              | 120,165.08        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |  |
| Retreatment                             | 40,000.00         | 40,000.00         | 38,250.00         | 0.00              | 0.00              | 40,000.00         | 40,000.00         | 40,000.00         | 40,000.00         | 40,000.00         | 40,000.00         | 40,000.00         | 40,000.00         | 40,000.00         |  |
| Outfitting New Garage                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 7,500.00          |  |
| Use of Prior Year Funds-Garage Project  | 0.00              | 8,549.96          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 150,852.61        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |  |
| Current Year Use of Funds-Salt Shed     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 2,700.18          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |  |
| Miscellaneous                           | 4,500.00          | 3,479.92          | 4,500.00          | 3,021.80          | 3,021.80          | 4,000.00          | 4,000.00          | 4,000.00          | 4,104.90          | 4,000.00          | 4,000.00          | 4,000.00          | 4,000.00          | 4,000.00          |  |
| <b>Total HIGHWAY OPERATING EXPENSES</b> | <b>361,268.00</b> | <b>427,121.15</b> | <b>389,715.00</b> | <b>485,861.83</b> | <b>485,861.83</b> | <b>402,847.00</b> | <b>402,847.00</b> | <b>417,180.00</b> | <b>599,026.74</b> | <b>417,180.00</b> | <b>417,180.00</b> | <b>417,180.00</b> | <b>417,180.00</b> | <b>554,000.00</b> |  |
| <b>BLACKTOP</b>                         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |  |
| Labor                                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |  |
| Overtime Labor                          | 0.00              | 148.80            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |  |
| Road Materials                          | 50,000.00         | 50,000.00         | 50,000.00         | 84,547.98         | 84,547.98         | 50,000.00         | 50,000.00         | 50,000.00         | 31,485.64         | 50,000.00         | 50,000.00         | 50,000.00         | 50,000.00         | 60,000.00         |  |
| Grants                                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |  |
| Miscellaneous                           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |  |
| <b>Total BLACKTOP EXPENSES</b>          | <b>50,000.00</b>  | <b>50,148.80</b>  | <b>50,000.00</b>  | <b>84,547.98</b>  | <b>84,547.98</b>  | <b>50,000.00</b>  | <b>50,000.00</b>  | <b>50,000.00</b>  | <b>31,485.64</b>  | <b>50,000.00</b>  | <b>50,000.00</b>  | <b>50,000.00</b>  | <b>50,000.00</b>  | <b>60,000.00</b>  |  |
| <b>Total HIGHWAY EXPENDITURES</b>       | <b>411,268.00</b> | <b>477,269.95</b> | <b>439,715.00</b> | <b>570,409.81</b> | <b>570,409.81</b> | <b>452,847.00</b> | <b>452,847.00</b> | <b>467,180.00</b> | <b>630,512.38</b> | <b>467,180.00</b> | <b>467,180.00</b> | <b>467,180.00</b> | <b>467,180.00</b> | <b>614,000.00</b> |  |
| <b>Total HIGHWAY FUND</b>               | <b>0.00</b>       | <b>8,114.44</b>   | <b>0.00</b>       | <b>61,480.06</b>  | <b>61,480.06</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>-59,055.90</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       |  |

| Town of Grand Isle<br>Comparative Budget Report |                  |                  |                  |                  |                  | Page 12          |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Recreation Fund                                 |                  | Actual           |                  | Actual           |                  | Proposed         |                  |
| Budget  |                  | Budget           |                  | Budget           |                  | Budget           |                  |
| FY - 2019                                       |                  | FY - 2020        |                  | FY - 2021        |                  | FY - 2023        |                  |
| RECREATION COMMITTEE                            |                  | Actual           |                  | Actual           |                  | Actual           |                  |
| Budget  |                  | Budget           |                  | Budget           |                  | Budget           |                  |
| FY - 2019                                       |                  | FY - 2020        |                  | FY - 2021        |                  | FY - 2023        |                  |
| Rec. Town Appropriation                         | 14,000.00        | 14,000.00        | 16,000.00        | 16,120.00        | 16,120.00        | 16,120.00        | 16,120.00        |
| Summer Day Camp                                 | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| Soccer Program                                  | 1,000.00         | 0.00             | 3,000.00         | 2,650.00         | 0.00             | 540.00           | 0.00             |
| Swim Lessons                                    | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             |
| School Programs/BBall                           | 0.00             | 4,193.00         | 0.00             | 4,550.00         | 0.00             | 0.00             | 0.00             |
| Miscellaneous                                   | 0.00             | 0.00             | 0.00             | 1,000.00         | 0.00             | 0.00             | 0.00             |
| <b>Total RECREATION REVENUES</b>                | <b>15,000.00</b> | <b>18,193.00</b> | <b>19,000.00</b> | <b>24,200.00</b> | <b>16,120.00</b> | <b>17,085.00</b> | <b>16,120.00</b> |
| <b>RECREATION EXPENSES</b>                      |                  |                  |                  |                  |                  |                  |                  |
| Salaries  | 4,000.00         | 1,386.00         | 2,000.00         | 513.00           | 2,120.00         | 0.00             | 0.00             |
| FICA  | 400.00           | 106.05           | 400.00           | 39.24            | 400.00           | 0.00             | 0.00             |
| Memberships/Dues                                | 350.00           | 0.00             | 350.00           | 115.00           | 350.00           | 115.00           | 350.00           |
| Utilities                                       | 2,500.00         | 2,705.37         | 3,000.00         | 1,961.17         | 3,000.00         | 3,410.63         | 3,000.00         |
| Supplies  | 3,000.00         | 2,472.89         | 1,250.00         | 4,623.06         | 1,250.00         | 3,504.29         | 2,250.00         |
| Y.O.G.I.  | 1,000.00         | 1,000.00         | 1,000.00         | 1,000.00         | 1,000.00         | 1,000.00         | 1,000.00         |
| Rec. Park                                       | 0.00             | 0.00             | 2,000.00         | 0.00             | 0.00             | 0.00             | 0.00             |
| Memberships                                     | 0.00             | 0.00             | 1,000.00         | 0.00             | 1,000.00         | 0.00             | 100.00           |
| Day/Basketball Camp                             | 0.00             | 485.42           | 1,000.00         | 277.00           | 1,000.00         | 0.00             | 500.00           |
| Ski Program                                     | 0.00             | 4,654.00         | 3,000.00         | 4,229.00         | 3,000.00         | 0.00             | 4,500.00         |
| Transportation                                  | 200.00           | 0.00             | 0.00             | 130.00           | 0.00             | 0.00             | 200.00           |
| Soccer Program                                  | 2,000.00         | 0.00             | 0.00             | 0.00             | 0.00             | 50.00            | 50.00            |
| Equipment                                       | 1,250.00         | 0.00             | 1,250.00         | 0.00             | 250.00           | 251.96           | 1,620.00         |
| Rec. Park Improvements                          | 0.00             | 5,423.29         | 2,000.00         | 0.00             | 2,000.00         | 16,374.38        | 2,150.00         |
| Miscellaneous                                   | 300.00           | 595.14           | 750.00           | 330.42           | 750.00           | 0.00             | 400.00           |
| <b>Total RECREATION EXPENDITURES</b>            | <b>15,000.00</b> | <b>18,828.16</b> | <b>19,000.00</b> | <b>13,217.89</b> | <b>16,120.00</b> | <b>24,706.26</b> | <b>16,120.00</b> |
| <b>Total RECREATION FUND</b>                    | <b>0.00</b>      | <b>-635.16</b>   | <b>0.00</b>      | <b>10,982.11</b> | <b>0.00</b>      | <b>-7,621.26</b> | <b>0.00</b>      |

| Library Fund                                | Budget FY - 2019 | Actual FY - 2019 | Budget FY - 2020 | Actual FY - 2020 | Budget FY - 2021 | Actual FY - 2021 | Budget FY - 2022 | Proposed Budget FY - 2023 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------------|
| <b>LIBRARY REVENUES</b>                     |                  |                  |                  |                  |                  |                  |                  |                           |
| Library Town Appropriation                  | 48,866.00        | 48,866.00        | 69,422.00        | 69,422.00        | 70,892.00        | 70,892.00        | 65,659.00        | 65,797.00                 |
| Interest Earned                             | 0.00             | 4,360.13         | 0.00             | 4,104.78         | 0.00             | 2,381.72         | 0.00             | 0.00                      |
| Resource Sharing Grant                      | 0.00             | 292.50           | 0.00             | 390.00           | 0.00             | 0.00             | 0.00             | 0.00                      |
| In Memory of Rebecca Babbitt                | 0.00             | 2,000.00         | 0.00             | 0.00             | 0.00             | 3,055.00         | 0.00             | 0.00                      |
| Donations                                   | 0.00             | 185.00           | 0.00             | 5,285.00         | 0.00             | 835.00           | 0.00             | 0.00                      |
| Investment Gain                             | 0.00             | 311.61           | 0.00             | 29.58            | 0.00             | 0.00             | 0.00             | 0.00                      |
| Russell Fund                                | 0.00             | 0.00             | 0.00             | 300.00           | 0.00             | 300.00           | 0.00             | 0.00                      |
| Prior Years Fund Balance - Health Insurance | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00                      |
| Summer Programming Grant <sup>21</sup>      | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 400.00           | 0.00             | 0.00                      |
| Cares Act Technology Grant                  | 0.00             | 892.63           | 0.00             | 721.15           | 0.00             | 261.54           | 0.00             | 0.00                      |
| Other Revenues                              |                  |                  |                  |                  |                  |                  |                  |                           |
| <b>Total LIBRARY REVENUES</b>               | <b>48,866.00</b> | <b>56,907.87</b> | <b>69,422.00</b> | <b>80,252.51</b> | <b>70,892.00</b> | <b>78,325.26</b> | <b>75,659.00</b> | <b>76,382.00</b>          |
| <b>LIBRARY EXPENSES</b>                     |                  |                  |                  |                  |                  |                  |                  |                           |
| Librarian Salaries                          | 23,173.00        | 22,673.91        | 28,350.00        | 28,226.55        | 33,076.00        | 34,090.46        | 36,853.00        | 37,890.00                 |
| FICA  | 1,773.00         | 1,734.67         | 2,169.00         | 2,159.38         | 2,530.00         | 2,607.89         | 2,819.00         | 2,887.00                  |
| Health Insurance                            | 0.00             | 0.00             | 10,523.00        | 4,947.70         | 10,802.00        | 0.00             | 11,280.00        | 10,585.00                 |
| Retirement                                  | 0.00             | 0.00             | 1,480.00         | 581.85           | 1,866.00         | 1,613.40         | 2,089.00         | 2,420.00                  |
| Dental                                      | 0.00             | 0.00             | 0.00             | 0.00             | 618.00           | 493.71           | 618.00           | 600.00                    |
| Booklist                                    | 300.00           | 169.50           | 300.00           | 169.50           | 300.00           | 169.50           | 200.00           | 170.00                    |
| Magazine Subscriptions                      | 100.00           | 29.00            | 100.00           | 51.75            | 50.00            | 31.80            | 100.00           | 100.00                    |
| Books                                       | 6,400.00         | 1,239.75         | 6,400.00         | 200.47           | 6,400.00         | 0.00             | 0.00             | 0.00                      |
| Adult Books                                 | 0.00             | 0.00             | 0.00             | 3,905.59         | 0.00             | 4,242.41         | 4,200.00         | 4,200.00                  |
| Audio Visual                                | 2,500.00         | 0.00             | 2,500.00         | 933.42           | 1,555.00         | 2,220.39         | 1,200.00         | 1,000.00                  |
| Children Books                              | 0.00             | 0.00             | 0.00             | 1,786.97         | 0.00             | 2,189.10         | 2,200.00         | 2,200.00                  |
| GMLC  | 650.00           | 427.40           | 650.00           | 629.08           | 750.00           | 546.64           | 750.00           | 600.00                    |
| Professional Dev. & Other Expenses          | 300.00           | 90.00            | 300.00           | 0.00             | 500.00           | 0.00             | 300.00           | 300.00                    |
| Utilities                                   | 5,000.00         | 0.00             | 5,000.00         | 0.00             | 4,000.00         | 0.00             | 4,000.00         | 4,000.00                  |
| Electric-Library                            | 0.00             | 1,104.54         | 0.00             | 1,024.28         | 0.00             | 799.23           | 0.00             | 0.00                      |
| Fuel-Library                                | 0.00             | 1,323.73         | 0.00             | 995.77           | 0.00             | 954.64           | 0.00             | 0.00                      |
| Telephone-Library                           | 0.00             | 794.71           | 0.00             | 1,018.58         | 0.00             | 1,353.09         | 0.00             | 0.00                      |
| Water-Library                               | 0.00             | 610.14           | 0.00             | 598.80           | 0.00             | 593.36           | 0.00             | 0.00                      |
| Office Supplies/Postage                     | 1,000.00         | 1,221.36         | 2,500.00         | 1,252.44         | 1,500.00         | 1,175.18         | 2,000.00         | 1,900.00                  |
| Interlibrary Loan                           | 1,500.00         | 795.00           | 1,500.00         | 655.00           | 1,000.00         | 1,060.00         | 500.00           | 1,060.00                  |
| Bank fees/Misc./Petty Cash                  | 125.00           | 0.00             | 125.00           | 142.00           | 125.00           | 37.37            | 130.00           | 100.00                    |
| Investment Losses                           | 0.00             | 0.00             | 0.00             | 47.74            | 0.00             | 0.00             | 0.00             | 0.00                      |
| Computer Replacement                        | 300.00           | 0.00             | 300.00           | 0.00             | 0.00             | 0.00             | 300.00           | 300.00                    |
| Technical/Computer support                  | 1,000.00         | 1,062.00         | 1,000.00         | 22.50            | 1,200.00         | 601.38           | 800.00           | 700.00                    |
| Travel                                      | 400.00           | 1,211.54         | 1,000.00         | 219.20           | 500.00           | 23.58            | 300.00           | 150.00                    |
| Dues (VT Library Assoc)                     | 175.00           | 105.00           | 175.00           | 0.00             | 200.00           | 140.00           | 200.00           | 170.00                    |
| Cleaning-Library & Furnace                  | 750.00           | 0.00             | 750.00           | 740.00           | 500.00           | 494.13           | 600.00           | 1,560.00                  |
| Programs                                    | 1,500.00         | 837.39           | 2,000.00         | 863.95           | 1,500.00         | 1,557.78         | 2,500.00         | 2,490.00                  |
| Furniture/Fixture/Hardware                  | 120.00           | 0.00             | 500.00           | 0.00             | 120.00           | 0.00             | 120.00           | 0.00                      |

| Town of Grand Isle<br>Comparative Budget Report<br>Library Fund | Budget FY - 2019 |  | Actual FY - 2019  |  | Budget FY - 2020 |  | Actual FY - 2020  |  | Budget FY - 2021 |  | Actual FY - 2021  |  | Budget FY - 2022 |  | Proposed Budget FY - 2023 |  |
|---|------------------|--|-------------------|--|------------------|--|-------------------|--|------------------|--|-------------------|--|------------------|--|---------------------------|--|
|   |                  |  |                   |  |                  |  |                   |  |                  |  |                   |  |                  |  |                           |  |
| LIBRARY EXPENSES continues                                      |                  |  |                   |  |                  |  |                   |  |                  |  |                   |  |                  |  |                           |  |
| Automation/Follett  | 1,200.00         |  | 885.00            |  | 1,200.00         |  | 907.05            |  | 1,200.00         |  | 0.00              |  | 1,000.00         |  | 1,000.00                  |  |
| E-Book Subscription   | 600.00           |  | 0.00              |  | 600.00           |  | 525.00            |  | 600.00           |  | 907.05            |  | 600.00           |  | 0.00                      |  |
| Prior Year Use of Funds   | 0.00             |  | 2,646.00          |  | 0.00             |  | 3,611.88          |  | 0.00             |  | 1,260.77          |  | 0.00             |  | 0.00                      |  |
| Capital Outlays   | 0.00             |  | 0.00              |  | 0.00             |  | 10,396.05         |  | 0.00             |  | 9,509.64          |  | 0.00             |  | 0.00                      |  |
| <b>Total LIBRARY EXPENDITURES</b>                               | <b>48,866.00</b> |  | <b>38,960.64</b>  |  | <b>69,422.00</b> |  | <b>66,612.50</b>  |  | <b>70,892.00</b> |  | <b>68,672.50</b>  |  | <b>75,659.00</b> |  | <b>76,382.00</b>          |  |
| <b>Total LIBRARY FUND</b>                                       | <b>0.00</b>      |  | <b>17,947.23</b>  |  | <b>0.00</b>      |  | <b>13,640.01</b>  |  | <b>0.00</b>      |  | <b>9,652.76</b>   |  | <b>0.00</b>      |  | <b>0.00</b>               |  |
| FIRE STATION REVENUES   |                  |  |                   |  |                  |  |                   |  |                  |  |                   |  |                  |  |                           |  |
| <b>Total FIRE STATION REVENUES</b>                              | <b>0.00</b>      |  | <b>0.00</b>       |  | <b>0.00</b>      |  | <b>0.00</b>       |  | <b>0.00</b>      |  | <b>121.12</b>     |  | <b>0.00</b>      |  | <b>0.00</b>               |  |
| <b>Total FIRE STATION FUND</b>                                  | <b>0.00</b>      |  | <b>0.00</b>       |  | <b>0.00</b>      |  | <b>0.00</b>       |  | <b>0.00</b>      |  | <b>121.12</b>     |  | <b>0.00</b>      |  | <b>0.00</b>               |  |
| SPECIAL RESERVE FUND REVENUES                                   |                  |  |                   |  |                  |  |                   |  |                  |  |                   |  |                  |  |                           |  |
| Special Fund Interest Earned                                    | 0.00             |  | 5,666.63          |  | 0.00             |  | 6,082.51          |  | 0.00             |  | 2,413.69          |  | 0.00             |  | 0.00                      |  |
| Transfers In Record Preservation Reserve                        | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 14,210.00         |  | 0.00             |  | 0.00                      |  |
| Transfer In Salt Shed Reserve                                   | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 22,700.18         |  | 0.00             |  | 0.00                      |  |
| Transfer In Stranfer Station Reserve                            | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 26,426.91         |  | 0.00             |  | 0.00                      |  |
| Transfer in Reappraisal Reserve                                 | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 10,000.00         |  | 0.00             |  | 0.00                      |  |
| Transfer In Capital Equipment Reserve                           | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 30,000.00         |  | 0.00             |  | 0.00                      |  |
| Sale of Capital Equipment                                       | 0.00             |  | 8,870.00          |  | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 0.00                      |  |
| 2018 Transfer Into Reserves                                     | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 417,047.71        |  | 0.00             |  | 0.00                      |  |
| 2019 Transfers Into Reserves                                    | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 72,693.44         |  | 0.00             |  | 0.00                      |  |
| 2020 Transfers Into Reserves                                    | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 80,756.00         |  | 0.00             |  | 0.00                      |  |
| <b>Total SPECIAL RESERVE REVENUES</b>                           | <b>0.00</b>      |  | <b>14,536.63</b>  |  | <b>0.00</b>      |  | <b>6,082.51</b>   |  | <b>0.00</b>      |  | <b>676,247.93</b> |  | <b>0.00</b>      |  | <b>0.00</b>               |  |
| SPECIAL RESERVE FUND PROJECTS                                   |                  |  |                   |  |                  |  |                   |  |                  |  |                   |  |                  |  |                           |  |
| Transfer Out Salt Shed Construction                             | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 159,958.39        |  | 0.00             |  | 0.00                      |  |
| Transfer Out Transfer Station                                   | 0.00             |  | 0.00              |  | 0.00             |  | 40,000.00         |  | 0.00             |  | 37,135.00         |  | 0.00             |  | 0.00                      |  |
| Transfer Out Capital Equipment                                  | 0.00             |  | 56,851.44         |  | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 0.00                      |  |
| Transfer Out Record Preservation                                | 0.00             |  | 0.00              |  | 0.00             |  | 0.00              |  | 0.00             |  | 2,546.00          |  | 0.00             |  | 0.00                      |  |
| <b>Total SPECIAL RESERVE EXPENDITURES</b>                       | <b>0.00</b>      |  | <b>56,851.44</b>  |  | <b>0.00</b>      |  | <b>40,000.00</b>  |  | <b>0.00</b>      |  | <b>199,639.39</b> |  | <b>0.00</b>      |  | <b>0.00</b>               |  |
| <b>Total SPECIAL RESERVE FUND</b>                               | <b>0.00</b>      |  | <b>-42,314.81</b> |  | <b>0.00</b>      |  | <b>-33,917.49</b> |  | <b>0.00</b>      |  | <b>476,608.54</b> |  | <b>0.00</b>      |  | <b>0.00</b>               |  |



| Comparative Budget Report<br>New Garage Fund | 2019        |                  | 2020        |                  | 2021                |                     | 2022                |             | 2023        |             |
|--|-------------|------------------|-------------|------------------|---------------------|---------------------|---------------------|-------------|-------------|-------------|
|  | Budget      | Actual           | Budget      | Actual           | Budget              | Actual              | Budget              | Actual      | Budget      | Actual      |
|  | FY - 2019   | FY - 2019        | FY - 2020   | FY - 2020        | FY - 2021           | FY - 2021           | FY - 2022           | FY - 2022   | FY - 2023   | FY - 2023   |
| <b>NEW GARAGE REVENUES</b>                   |             |                  |             |                  |                     |                     |                     |             |             |             |
| Garage Project Funds                         | 0.00        | 0.00             | 0.00        | 0.00             | 1,100,000.00        | 1,100,000.00        | 0.00                | 0.00        | 0.00        | 0.00        |
| Highway Fund Balance Transfer                | 0.00        | 0.00             | 0.00        | 0.00             | 0.00                | 0.00                | 150,852.61          | 0.00        | 0.00        | 0.00        |
| People's United Bank Interest Earned         | 0.00        | 0.00             | 0.00        | 0.00             | 0.00                | 0.00                | 6.92                | 0.00        | 0.00        | 0.00        |
| Garage Donations                             | 0.00        | 0.00             | 0.00        | 0.00             | 0.00                | 0.00                | 5,325.00            | 0.00        | 0.00        | 0.00        |
| <b>Total NEW GARAGE REVENUES</b>             | <b>0.00</b> | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>      | <b>1,100,000.00</b> | <b>1,100,000.00</b> | <b>1,256,184.53</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| <b>Garage Construction Costs</b>             |             |                  |             |                  |                     |                     |                     |             |             |             |
| Garage Construction Costs                    | 0.00        | 0.00             | 0.00        | 0.00             | 1,100,000.00        | 1,100,000.00        | 1,245,186.22        | 0.00        | 0.00        | 0.00        |
| Other Fees                                   | 0.00        | 0.00             | 0.00        | 0.00             | 0.00                | 0.00                | 51.77               | 0.00        | 0.00        | 0.00        |
| People's Bond Anticipation Interest          | 0.00        | 0.00             | 0.00        | 0.00             | 0.00                | 0.00                | 5,991.39            | 0.00        | 0.00        | 0.00        |
| <b>Total NEW GARAGE EXPENDITURES</b>         | <b>0.00</b> | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>      | <b>1,100,000.00</b> | <b>1,100,000.00</b> | <b>1,251,229.38</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| <b>Total NEW HIGHWAY GARAGE FUND</b>         | <b>0.00</b> | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>      | <b>0.00</b>         | <b>0.00</b>         | <b>4,955.15</b>     | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
| <b>TOTAL ALL FUNDS</b>                       | <b>0.00</b> | <b>43,072.75</b> | <b>0.00</b> | <b>-3,778.37</b> | <b>0.00</b>         | <b>0.00</b>         | <b>-45,003.12</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |



**ESTABLISHED RESERVE FUNDS**

| Date                                  | Purpose             | Interest Rate | Maturity Date | Investment Amount | Interest Paid | Investment Balance Transfer |                   |
|---------------------------------------|---------------------|---------------|---------------|-------------------|---------------|-----------------------------|-------------------|
| <b>Preservation</b>                   |                     |               |               |                   |               |                             | 29,446.13         |
| 30-Jun-17                             | Preservation & Int  | 0.30%         | 29-Dec-17     | 4,146.00          | 89.56         | 2,137.38                    | 31,544.31         |
| 2-Jan-18                              | Interest            | 0.25%         | 29-Jun-18     |                   | 47.84         |                             | 31,592.15         |
| 29-Jun-18                             | Interest            | 1.25%         | 3-Jan-19      |                   | 39.93         |                             | 31,632.08         |
| 9-Jan-19                              | Interest            | 1.50%         | 24-Jun-19     | 4,952.00          | 206.49        |                             | 36,790.57         |
| 27-Jun-19                             | Preservation & Int  | 1.50%         | 26-Jun-20     | 2,741.44          | 263.67        |                             | 39,795.68         |
| 30-Jun-20                             | Preservation & Int  | 0.55%         | 26-Jun-21     | 11,000.00         | 610.20        |                             | 51,405.88         |
| 30-Jun-21                             | Preservation & Int  | 0.18%         | 30-Jun-22     | 11,664.00         | 289.80        |                             | 63,359.68         |
| <b>Salt Shed</b>                      |                     |               |               |                   |               |                             | 92,318.97         |
| 30-Jun-17                             | Salt Shed & Int     | 0.30%         | 29-Dec-17     | 10,000.00         | 280.81        |                             | 102,599.78        |
| 2-Jan-18                              | Interest            | 0.25%         | 29-Jun-18     |                   | 155.61        |                             | 102,755.39        |
| 29-Jun-18                             | Interest            | 1.50%         | 24-Jun-19     | 10,000.00         | 129.87        |                             | 112,885.26        |
| 27-Jun-19                             | Salt Shed & Int     | 1.50%         | 26-Jun-20     | 10,000.00         | 1,693.28      |                             | 124,578.54        |
| 30-Jun-20                             | Salt Shed & Int     | 0.55%         | 30-Jun-21     | 10,000.00         | 1,910.21      |                             | 136,488.75        |
| 2-Sep-20                              | Salt Shed & Int     |               |               | 10,000.00         | 769.46        |                             | 147,258.21        |
| 6/30/2021                             | Salt Shed Complete  |               |               |                   |               | 147,258.21                  | 0.00              |
| <b>Transfer Station</b>               |                     |               |               |                   |               |                             | 60,787.41         |
| 30-Jun-17                             | Landfill & Int      | 0.30%         | 29-Dec-17     | 0.00              | 184.89        |                             | 60,972.30         |
| 2-Jan-18                              | Interest            | 0.25%         | 29-Jun-18     | 10,212.77         | 92.48         |                             | 71,277.55         |
| 29-Jun-18                             | Interest            | 1.25%         | 3-Jan-19      |                   | 77.18         |                             | 71,354.73         |
| 9-Jan-19                              | Interest            | 1.50%         | 24-Jun-19     |                   | 399.12        |                             | 71,753.85         |
| 27-Jun-19                             | Interest            | 1.50%         | 29-Jul-19     | 15,000.00         | 441.04        |                             | 87,194.89         |
| 27-Jun-19                             | Landfill & Int      |               | 3-Aug-20      | 19,756.00         | 1,077.22      | 40,000.00                   | 68,028.11         |
| 2-Sep-20                              | Interest & transfer |               | 3-Sep-21      |                   | 93.54         | 10,708.09                   | 57,413.56         |
| 30-Jun-21                             | Interest            |               | 3-Sep-21      |                   | 107.78        |                             | 57,521.34         |
| <b>Reappraisal</b>                    |                     |               |               |                   |               |                             | 81,538.29         |
| 30-Jun-17                             | Reappraisal & Int   | 0.30%         | 29-Dec-17     | 10,000.00         | 248.01        |                             | 91,786.30         |
| 2-Jan-18                              | Interest            | 0.25%         | 29-Jun-18     |                   | 139.21        |                             | 91,925.51         |
| 29-Jun-18                             | Reappraisal & Int   | 1.50%         | 24-Jun-19     | 10,000.00         | 129.87        |                             | 102,055.38        |
| 27-Jun-19                             | Reappraisal & Int   | 1.50%         | 26-Jun-20     | 10,000.00         | 1,683.23      |                             | 113,738.61        |
| 30-Jun-20                             | Reappraisal & Int   | 0.55%         | 30-Jun-20     | 10,000.00         | 1,743.99      |                             | 125,482.60        |
| 30-Jun-21                             | Reappraisal & Int   | 0.20%         | 30-Jun-22     | 10,000.00         | 707.41        |                             | 136,190.01        |
| <b>Capital Equipment</b>              |                     |               |               |                   |               |                             | 38,810.42         |
| 30-Jun-17                             | Capital Equip & Int |               | 29-Dec-17     | 30,000.00         | 118.05        |                             | 68,928.47         |
| 2-Jan-18                              | Interest            | 0.25%         | 29-Jun-18     |                   | 104.54        |                             | 69,033.01         |
| 29-Jun-18                             | Capital Equip & Int | 1.50%         | 24-Jun-19     | 30,000.00         | 87.25         | 33,800.00                   | 65,320.26         |
| 27-Jun-19                             | Capital Equip & Int | 1.50%         | 26-Jun-20     | 30,000.00         | 979.80        | 47,981.44                   | 48,318.62         |
| 30-Jun-20                             | Capital Equip & Int | 0.55%         | 30-Jun-21     | 30,000.00         | 740.89        |                             | 79,059.51         |
| 30-Jun-21                             | Capital Equip & Int | 20.00%        | 30-Jun-22     | 30,000.00         | 445.70        |                             | 109,505.21        |
| <b>COMBINED RESERVE FUND BALANCES</b> |                     |               |               |                   |               |                             | <b>366,576.24</b> |

**Town of Grand Isle  
Wages  
2020/2021**

| <b>Administration/Selectboard</b>    | <b>Amount</b> | <b>Highway/Blktop/Constr OT</b>  | <b>Amount</b> |
|--------------------------------------|---------------|----------------------------------|---------------|
| Cota, Diane                          | 1,910         | Densmore, Andrew                 | 3,435         |
| DeMars, AnnaMarie                    | 1,249         | Gover, Randy                     | 60            |
| Griggs, Rachael                      | 6,265         | Sheridan, Brad                   | 6,884         |
| Parizo, Jeff                         | 1,249         |                                  |               |
| White, Adam                          | 1,249         | <b>IT Administrator</b>          |               |
|                                      |               | Hollon, Charles III              | 12,875        |
| <b>Building Facilities</b>           |               |                                  |               |
| Bushway, Ron                         | 464           | <b>Library</b>                   |               |
|                                      |               | Bonneau, Janet                   | 33,699        |
| <b>Cemetery</b>                      |               | Bushway, Colleen                 | 91            |
| Lawrence, Wade                       | 925           | Leake, Glenda                    | 324           |
|                                      |               |                                  |               |
| <b>Constable</b>                     |               | <b>Listers</b>                   |               |
| Boutin, Todd                         | 1,950         | Hollon, Charles III              | 7,408         |
|                                      |               | Lawrence, Susan                  | 14,165        |
| <b>Clerk/Treasurer Office</b>        |               | Longo, Joseph                    | 9,241         |
| Boutin, Melissa                      | 63,581        |                                  |               |
| Effel, Linda                         | 8,947         | <b>Planning Commission</b>       |               |
| Lawrence, Susan                      | 164           | Boutin, Melissa                  | 4,053         |
| Moquin, Suzanne                      | 24,806        |                                  |               |
|                                      |               | <b>Road Commissioner</b>         |               |
| <b>Clerk/Treasurer OT</b>            |               | Bushway, Ron                     | 6,931         |
| Boutin, Melissa                      | 5,329         |                                  |               |
|                                      |               | <b>Transfer/Recycling Center</b> |               |
| <b>Development Review Board</b>      |               | Densmore, Andrew                 | 1,994         |
| Capen, David                         | 750           | Gover, Randy                     | 240           |
| LeClair, Donna                       | 8,977         | Hughes, Don                      | 8,958         |
| Longo, Joe                           | 450           | Longo, Joseph                    | 11,338        |
| Prescott, Marie                      | 3,303         | Sheridan, Brad                   | 1,728         |
| Steffen, Joe                         | 1,275         | Waller, Ron                      | 8,341         |
| Wheel, Kristy                        | 875           |                                  |               |
|                                      |               | <b>Zoning Administration</b>     |               |
| <b>Health Officer</b>                |               | Brown, Scott                     | 21,280        |
| Bushway, Ron                         | 1,350         |                                  |               |
|                                      |               |                                  |               |
| <b>Highway/Blacktop/Construction</b> |               |                                  |               |
| Densmore, Andrew                     | 32,566        |                                  |               |
| Gover, Michael                       | 2,014         |                                  |               |
| Gover, Randy                         | 5,040         |                                  |               |
| Sheridan, Brad                       | 60,031        |                                  |               |
| Sheridan, Brad II                    | 480           |                                  |               |

## GRAND ISLE TAX RATES AND TAX RATE HISTORY

| <u>Tax Year</u>        | <u>Municipal Rate</u> | <u>Education (Residential) Rate</u> | <u>Education (Non-Residential) Rate</u> | <u>Combined (Residential) Rate</u> | <u>Combined (Non-Residential) Rate</u> | <u>CLA (Common Level of Appraisal)</u> |
|------------------------|-----------------------|-------------------------------------|---|------------------------------------|--|--|
| 2004-2005              | .3262                 | 1.7661                              | 1.8007                                  | 2.0923                             | 2.1269                                 | 85.50%                                 |
| 2005-2006              | .4636                 | 2.1414                              | 2.0606                                  | 2.6050                             | 2.5242                                 | 73.28%                                 |
| 2006-2007              | .4656                 | 2.3331                              | 2.2937                                  | 2.7987                             | 2.7593                                 | 62.78%                                 |
| 2007-2008              | .5389                 | 2.2037                              | 2.3236                                  | 2.7426                             | 2.8625                                 | 58.53%                                 |
| 2008-2009 Re-Appraisal | .2585                 | 1.0249                              | 1.1409                                  | 1.2834                             | 1.3994                                 | 104.00%                                |
| 2009-2010              | .2357                 | 1.0846                              | 1.2931                                  | 1.32.03                            | 1.5288                                 | 101.76%                                |
| 2010-2011              | .2176                 | 1.2249                              | 1.3267                                  | 1.4425                             | 1.5443                                 | 103.28%                                |
| 2011-2012              | .2154                 | 1.2601                              | 1.3168                                  | 1.4755                             | 1.5322                                 | 102.76%                                |
| 2012-2013              | .2261                 | 1.2518                              | 1.3429                                  | 1.4779                             | 1.5690                                 | 101.33%                                |
| 2013-2014              | .2084                 | 1.2561                              | 1.4211                                  | 1.4645                             | 1.6295                                 | 102.05%                                |
| 2014-2015              | .2588                 | 1.5265                              | 1.4846                                  | 1.7853                             | 1.7434                                 | 102.33%                                |
| 2015-2016              | .2758                 | 1.5959                              | 1.5000                                  | 1.8717                             | 1.7758                                 | 101.31%                                |
| 2016-2017              | .2791                 | 1.5675                              | 1.5152                                  | 1.8466                             | 1.7943                                 | 104.44%                                |
| 2017-2018              | .2719                 | 1.4985                              | 1.4697                                  | 1.7704                             | 1.7416                                 | 105.49%                                |
| 2018-2019              | .2533                 | 1.5387                              | 1.4978                                  | 1.7920                             | 1.7511                                 | 105.66%                                |
| 2019-2020              | .2943                 | 1.5112                              | 1.5086                                  | 1.8055                             | 1.8029                                 | 99.36%                                 |
| 2020-2021              | .3026                 | 1.6126                              | 1.6385                                  | 1.9152                             | 1.9411                                 | 95.41%                                 |
| 2021-2022              | .2939                 | 1.6717                              | 1.6896                                  | 1.9656                             | 1.9835                                 | 91.53%                                 |

**January 31, 2022 Delinquent Taxes**

| Parcel ID          | 2014-2015       | 2015-2016       | 2016-2017       | 2017-2018       | 2018-2019       | 2019-2020       | 2020-2021        | Total            |
|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
| 152016-24          | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 769.75           | 769.75           |
| 050214             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 3,995.11         | 3,995.11         |
| 132123             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 3,495.02         | 3,495.02         |
| 060117-37          | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 111.63           | 111.63           |
| 060168-2           | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 3,056.30         | 3,056.30         |
| 142009             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 169.00           | 169.00           |
| 020144             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 667.51           | 667.51           |
| 050225             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 47.99            | 47.99            |
| 152036             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 9,027.69         | 9,027.69         |
| 142305             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 2,476.57         | 2,476.57         |
| 152016-21          | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 728.39           | 728.39           |
| 132053-2           | 1,572.92        | 2,046.08        | 1,929.61        | 1,739.47        | 1,614.28        | 1,523.36        | 1,490.73         | 11,916.45        |
| 142402             | 0.00            | 0.00            | 0.00            | 0.00            | 372.77          | 352.27          | 325.70           | 1,050.74         |
| 050208             | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 173.93           | 173.93           |
| 050238-1           | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 226.45           | 226.45           |
| 050216-2           | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 1,525.76         | 1,525.76         |
| 152016-23          | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 161.14          | 656.71           | 817.85           |
| 050275-48          | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 5.17             | 5.17             |
| <b>Grand Total</b> | <b>1,572.92</b> | <b>2,046.08</b> | <b>1,929.61</b> | <b>1,739.47</b> | <b>1,987.05</b> | <b>2,036.77</b> | <b>28,949.41</b> | <b>40,261.31</b> |

# REMINDERS

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## DOG LICENSES

All dogs six months of age or older shall be registered on or before April 1<sup>st</sup> of each year. A current rabies vaccination certificate is required. A fee for a spayed/neutered dog is \$10 and \$15 for a unspayed/unneutered dog. Fees increase after April 1<sup>st</sup>.

## PROPERTY TAXES



Property tax installments are due October 31, 2022, January 31, 2023, and April 30, 2023. Interest of 1% per month is imposed after each missed installment. A one-time 8% penalty plus the 1% monthly interest is imposed after April 30, 2023, for taxes remaining unpaid in a given tax year.

## TRANSFER STATION



and



## RECYCLING CENTER

Open year round, the facilities are available for both residents and non-residents use. There is no charge for recycling! However, there are fees for solid waste disposal. Non-residents require an annual sticker. More details are available at the Transfer Station. The Town of Grand Isle proudly promotes and encourages everyone to recycle as much as possible.

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# VITAL STATISTICS

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July 1, 2020  
through  
June 30, 2021



**23 BIRTHS**



**17 CIVIL MARRIAGES**



**19 DEATHS**



**Note: Only non-confidential statistics concerning births, marriages, and deaths of residents during the past fiscal year are being published.**

## SELECTBOARD REPORT

This past year has been very busy for the selectboard. With Covid still here and the issues that went with this never-ending pandemic. However, the selectboard and town employees have stayed vigilant and steadfast in our resolve to operate the town to as close as normal as possible.

The selectboard is still waiting on the final review of the personnel policy from Vermont league of Cities and Towns. The personnel policy has been a work in progress for the last two years.

The highway dept. has moved into the new garage and is using the new salt shed to store the winter sand and salt. Unfortunately, the 20-year-old town loader we use for loading the sand/salt gave up. The selectboard bought a new loader using existing highway funds along with the capital equipment fund.

The old fire station has been removed and grass planted.

The selectboard along with the county states attorney are on the front lines of getting the Grand Isle County courthouse reopened to five days a week. Hopefully this will be resolved very soon.

The Annex building next to the new town garage is vacant at the moment. The selectboard hopes to have more information about the use of this building very soon. The selectboard is still hoping to have a daycare/preschool there.

Our partners with the Northwest Regional Planning Commission will be conducting a traffic study on our town roads this spring/summer. It is the consensus that with the new homes throughout Grand Isle that lowering the speed limits will be necessary.

ARPA funding has been distributed to the town for this year. There is a second installment that will happen next year. The planning commission is working on a survey to get ideas of how to use these funds for the town.

The selectboard would like to take this opportunity to thank all the town employees along with the first responders who work tireless to keep us safe during this pandemic.

Please stay informed of the selectboard meetings by attending our meetings via Zoom on the first and third Monday of the month at 6:00 P.M. The Zoom information is posted on the agenda's that are out 48 hours prior to our meetings. Also, Lake Champlain Access Television records our meetings. You may watch the meeting on their website at a later date.

Please feel free to email or call a selectboard with any of your concerns or issues.

Thank you.

Jeff Parizo Chair



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## *Town Clerk and Treasurer Report for FY'21*

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Fiscal year 2021 proved to be yet another challenging year as COVID is still among us. While continuing to adjust to this ever-changing virus, it is worth mentioning our community had the ability to persevere and adapt to keep moving on.

With proper protective measures in place, the August Primary and General Election occurred. While limiting the number of booths to ensure social distancing and disinfecting after each vote made the process a bit slower, the elections went smoothly. Additionally, voters had the choice of early voting or by absentee. For the Annual Town and Unified School Election voting, the process changed slightly. Absentee ballots were mailed to all active voters by the Vermont Secretary of State's Office Election Division. This eliminated the need to request ballots individually. Although many took advantage of this voting method, voters still had the ability to cast their vote in-person.

The Town Clerk's Office on any given day is a busy place. Usually, it is the first point on contact for those utilizing the Town's service. Whether that is assisting residents, taxpayers, attorneys, title searchers, visitors or internal staff, we are always available. This office is the place that all land and vital records are recorded and preserved. Issuing marriage and dog licenses, processing requests for copies, faxing or scanning documents, land postings, notary services and temporary vehicle registrations are a few of the items that are conducted here.

Annually property taxes are generated within this office. Tax revenues are the main financial resource the Town and Unified School District operates from. Monthly and quarterly reports for solid waste disposal, animal and marriages, payroll employee related returns are also compiled and filed to the appropriated entities.

The above tasks mentioned does not list everything that occurs regularly within this office, there is always something to do. The Town's website ([www.grandislevt.org](http://www.grandislevt.org)) is a useful resource. It contains the departments, a municipal directory, multiple forms, boards, agendas, minutes and FAQ's. A secure link to pay by e-check or credit/debit cards for many town services is also available. We welcome comments and suggestions on ways to make it easier to conduct town business.

A big thank you to Sue Moquin, Scott Brown, Sue Lawrence, Joe Longo, Marie Prescott, Charles Hollon and Brad Sheridan who make everything we do together run seamlessly. Additionally, whether serving as an appointed or elected official, an employee or volunteer, every position plays a vital role in the functionality of our "Beauty Spot of Vermont" in which we live, work, entertain, pray, vacation or simply pass through.

Respectfully submitted,



Melissa A. Boutin



# Grand Isle Cemetery Commission



Grand Isle Cemetery, Route 2



Hoag Cemetery, Allen Road

After year's delay because of COVID restrictions, the planned cleaning and restoration of the gravestones in the old center section of the Grand Isle Cemetery and all the gravestones in the Hoag Cemetery was done in Fall 2021. More such work is planned in the Grand Isle and Macomber Cemeteries as funds permit. Cleaning at the Macomber Cemetery has begun with removal of branches which had grown over the gravestones.

Records list people buried in the Grand Isle Cemetery, but their graves are unmarked. A new memorial stone in remembrance of them was installed by the Cemetery Commission in Fall 2021. Money from the Russell Fund and the Hanson Fund was used for the memorial and the cleaning/restoration project.



Unmarked Graves Memorial

Updating the burial records and veterans' database and more precise mapping of the lots in all cemeteries is a continuing project.

Prior to Memorial Day, with the help of a few dedicated Boy Scouts from Troop 617, the Commissioners placed more than 240 American flags on veterans' graves at the Grand Isle and Hoag Cemeteries. Thank you to the local VFW for providing the flags.

Except for the most recent, every war since the beginning of our country is represented by veterans buried in Grand Isle cemeteries. If you know of any veteran whose grave is not marked with a flag, please let one of the Commissioners know.

Sue Lawrence must be notified before burials are done in the cemetery to ensure remains are interred in the correct place and that all paperwork has been completed.

Please remember that planting of shrubs or trees in the cemetery is not allowed. The full Rules and Regulations governing the Cemeteries are in the Cemetery section of the Town website. The Cemetery is closed to burials from December 1<sup>st</sup> to May 1<sup>st</sup> each year.

Cemetery Commission meetings are held the 2<sup>nd</sup> Tuesday of the month at 3:30 p.m. in the Town Office. The public is welcome.

Ilyo McCray, Chair      Lucille Campbell      Val Hunter      Sue Lawrence      Jane Pomykala

**Grand Isle Cemetery**, Rt. 2. Used privately prior to 1801, purchased by the Town in 1801, first known burial 1803. It is the only cemetery still open for burials. Approximately 7 acres, nearly 2,000 burials.

**Hoag Cemetery**, Allen Road - Rt. 314. It was the Minckler family cemetery prior to purchase by the Town in 1812. First known burial 1801, last 1948. Also known as the Minckler, Kent Corner or Allen Cemetery.

**Quaker Cemetery**, Adams School Road. Established 1801 by the Society of Friends; first burial unknown, last burial 1936. Many unmarked graves per Friends' beliefs. A huge boulder placed in 1899 lists names of some of the Quakers buried there. Care of this cemetery was taken over by the Town in 1949.

**Macomber Cemetery**, Adams School Road. The Macomber family cemetery, first burial in 1844, last in 1908. Care of this cemetery was taken over by the Town in 1949.

# Grand Isle Cemetery

## Before Cleaning and Restoration



Photos by Lucille Campbell

Photos by Barb Destromp, findagrave.com

## After Cleaning and Restoration



Photos by Lucille Campbell



# Hoag Cemetery Before Cleaning



Photos by Barb Destromp, findagrave.com

# After Cleaning, October 2021



Photos by Lucille Campbell, October 2021

Left to Right: Isabell J. Mitchell 1841-1858; Buell C. Minckler 1849-1908;  
Angela O'Brien 1889-1889 & Edward O'Brien 1893-1893; Joseph M. Tobias 1832-1875

## Grand Isle Cemetery Photos (previous page):

Left to Right: Pearl family row; Harriet Hyde 1848-1867 & Alexander Hyde 1784-1873;  
William Hodgkins 1758-1842; Hyde family row; Henry Sylvester 1830-1906; Louisa Strong 1823-1895

| 2021 DRB TOWN REPORT                                  |           |           |           |          |           |
|---|-----------|-----------|-----------|----------|-----------|
|   | FY17      | FY18      | FY19      | FY20     | FY21      |
| Appeals of Administrative Officer's Decisions         | 1         | 0         | 0         | 0        | 0         |
| Subtotal Appeals                                      | 1         | 0         | 0         | 0        | 0         |
| Conditional Uses: Commercial                          | 4         | 1         | 2         | 0        | 1         |
| Conditional Uses: Residential                         | 0         | 2         | 1         | 0        | 1         |
| Conditional Uses: Reopen Hearing                      | 0         | 0         | 0         | 0        | 0         |
| Subtotal Conditional Use Decisions                    | 4         | 3         | 3         | 0        | 2         |
| Site Plan Review                                      | 1         | 3         | 3         | 0        | 1         |
| Subtotal Site Plan Review                             | 1         | 3         | 3         | 0        | 1         |
| Incomplete Application                                | 0         | 0         | 0         | 0        | 0         |
| Subtotal Incomplete Application                       | 0         | 0         | 0         | 0        | 0         |
| Sketch Plan Reviews                                   | 5         | 6         | 1         | 5        | 7         |
| Preliminary Plat Review - Major Subdivision           | 1         | 1         | 0         | 0        | 2         |
| Preliminary Plat Review - Major Subdivision-Planned U | 0         | 0         | 0         | 0        | 0         |
| Final Plat Review - Single Lot Subdivision            | 3         | 0         | 1         | 1        | 3         |
| Final Plat Review - Minor Subdivision                 | 0         | 4         | 0         | 0        | 1         |
| Final Plat Review - Major Subdivision                 | 3         | 0         | 1         | 0        | 2         |
| Final Plat Review-Major Subdivision-Planned Unit deve | 0         | 0         | 0         | 0        | 0         |
| Final Plat Amendment                                  | 0         | 2         | 0         | 0        | 0         |
| Subtotal Subdivision Applications                     | 12        | 13        | 3         | 6        | 15        |
| Boundary Adjustment                                   | 0         | 1         | 1         | 0        | 0         |
| Subtotal Boundary Adjustments                         | 0         | 1         | 1         | 0        | 0         |
| Environmental Court Appeal                            | 0         | 0         | 0         | 0        | 0         |
| Subtotal Environmental Court Appeal                   | 0         | 0         | 0         | 0        | 0         |
| Variance  | 1         | 0         | 0         | 0        | 0         |
| Subtotal Variance                                     | 1         | 0         | 0         | 0        | 0         |
| Application Withdrawn                                 | 1         | 1         | 1         | 1        | 0         |
| Subtotal Application Withdrawn                        | 1         | 1         | 2         | 1        | 0         |
| Waiver of Private Road Standards                      | 2         | 1         | 0         | 0        | 0         |
| Subtotal Waiver of Private Road Standards             | 2         | 1         | 0         | 0        | 0         |
| <b>TOTAL DRB APPLICATIONS</b>                         | <b>22</b> | <b>22</b> | <b>12</b> | <b>7</b> | <b>18</b> |

The Development Review Board (DRB) is a quasi-judicial board consisting of five full-time members:(Joseph Steffen- Chair, Kristy Wheel-Francis LaFromboise, David Capen, and Panos Lekkas. There are two alternates. (Joe Longo and Josie Leavitt). Meetings are held on the first and third Wednesday of each month for hearings or administrative business.

The DRB follows the rules and procedures set forth in the current Grand Isle Zoning Bylaws and Subdivision Regulations, taking evidence and making decisions on applications for subdivisions, conditional use, site plan review, boundary adjustments, variances, and waivers from the Town's private road standards. Appeals of an act or decision of the Zoning Administrative Officer (ZAO) also come before the Board.

If a property owner is considering a change to property, it is recommended he/she contact the ZAO for assistance understanding the rules and time periods of the DRB process.

Marie Prescott, DRB Clerk

| <b>TOWN OF GRAND ISLE ZONING OFFICE REPORT FY14 THROUGH FY21</b>  |           |           |           |           |           |           |           |           |  |  |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|
| ZONING APPLICATIONS   | FY14      | FY15      | FY16      | FY17      | FY18      | FY19      | FY20      | FY21      |  |  |
| Accessory Use   | 0         | 0         | 0         | 0         | 2         | 0         |           | 2         |  |  |
| Boundary Adjustment   | 2         | 2         | 1         | 2         | 2         | 4         | 2         | 3         |  |  |
| Change of Use: Conversion of Accessory Structure  | 0         | 0         | 0         | 1         | 1         | 0         |           | 1         |  |  |
| Change of Use: Other  | 1         | 0         | 1         | 0         | 0         | 3         | 1         | 5         |  |  |
| Change of Use: Seasonal to Year-Round   | 1         | 2         | 1         | 1         | 1         | 1         |           | 0         |  |  |
| Commercial  | 1         | 0         | 0         | 1         | 2         | 0         | 1         | 1         |  |  |
| Other Permits   | 0         | 2         | 0         | 2         | 1         | 0         |           | 0         |  |  |
| Land Alteration   | 3         | 1         | 4         | 2         | 3         | 3         |           | 0         |  |  |
| New Two-Family and Multi-Family Dwellings   | 0         | 0         | 1         | 1         | 1         | 1         |           | 0         |  |  |
| Public Buildings  | 0         | 0         | 0         | 1         | 0         | 0         |           | 0         |  |  |
| Single Family Dwelling: Accessory Structures and expansions   | 34        | 31        | 32        | 26        | 28        | 36        | 24        | 31        |  |  |
| Single Family Dwelling: Replacement   | 4         | 9         | 5         | 3         | 2         | 0         | 4         | 4         |  |  |
| Single Family Dwelling: New Construction  | 7         | 6         | 5         | 15        | 15        | 8         | 12        | 12        |  |  |
| After the Fact Permits (Number included in respective category but not included in Total Zoning Applications below) | 4         | 1         | 0         | 0         | 2         | 4         |           | 1         |  |  |
| Violations  | 0         | 0         | 0         | 0         | 0         | 0         |           | 3         |  |  |
| <b>TOTAL ZONING APPLICATIONS</b>  | <b>57</b> | <b>54</b> | <b>50</b> | <b>55</b> | <b>60</b> | <b>60</b> | <b>44</b> | <b>59</b> |  |  |



## Town of Grand Isle

### Highway Department Report

Town Highway Department is responsible for maintaining our road infrastructure as well as managing the Town Transfer Station.

Some of the duties require culvert replacement, grading gravel roads, paving, roadside mowing, brush cutting, hauling gravel, hauling winter sand and mixing with salt, snowplowing, sign replacements, review curb cuts and applications for laying pipes and wires, and many other tasks.

We did much work on a portion of East Shore North, cleaning ditches, culvert replacements, stone lining ditch, as well as paving and side dressing road shoulder.

We apply for grants on an annual basis to help offset expenses to tax payers. Some grants that we apply for are paving, ditching, structures grants, and others that may be offered.

In last year's report we mentioned the New Garage was under construction, we have now moved in and are very thankful for that. Also the new salt shed has been constructed.

The Highway Department sends special thanks to all the Grand Isle taxpayers for their support. We thank Randy Gover for taking on the Task of *Clerk of the Works* overseeing the construction of the Garage and Salt Shed. To Transfer Station employees Joe Longo, Don Hughes, and Ron Waller. To our new Highway Department employee Mike Gover, as well as all of the office staff, Melissa Boutin, Sue Moquin, Scott Brown, Listers, Planning and members of the DRB. Thank you to the Selectboard for their support on our projects and equipment needs. To South Hero Highway Dept. for the mutual aid between our two Towns.

Respectfully submitted,

Brad Sheridan, Road Foreman

Ronnie Bushway, Road Commissioner



## GRAND ISLE HISTORICAL SOCIETY 2021

This past year has been another difficult time for everyone. The Hyde Cabin Museum was able to open for two months this past summer. Attendance was good but we did not have Docents available to keep it open for as many days as usual.

We also received donations of a 12 foot sign that was originally on the Minckler Store in Grand Isle Village before it became IGA. Also received milk cans used by James Lambert of Ladd Point aka Five Point Farms.

The Historical Society is in the process of installing UV shades in the Corner School to help block the sunlight from causing damage to our artifacts in the school. We also want to install interpretive panels outside on the Museum site which will give the brief history of each building.

The Historical Society has Allen Stratton's "History of the South Heroe Island" for sale. These books are very resourceful if you are researching your Island Family. If you wish to donate or loan items to the Grand Isle Historical Society please contact us. We are still looking for treasures of the past.

The Grand Isle Historical Society receives no funds from the Town of Grand Isle. The Town owns the property and buildings. All utilities and Docent salaries are funded by the Town. The Historical Society pays for programs, upkeep of the Historical Society's artifacts, and special needs such as UV shades and interpretive panels.

The Grand Isle Historical Society would like to thank all of our volunteers.

We are looking forward to opening the Hyde Museum Site for 2022 season.

Jean Baker Prouty  
President

Colleen Bushway  
Vice President

Jan DeSarno  
Secretary

Lucille Barrett Campbell  
Curator

Suzanne Moquin  
Treasurer





## Grand Isle Free Library Annual Report

July 1, 2020 – June 30, 2021

Library hours are: Tues. 12 – 8 PM, Wed. 10 AM – 1 PM, Thurs. 3 – 8 PM, and Sat. 9 AM – 1 PM.  
The telephone number is (802) 372-4797.  
Winter hours Dec. – mid-March: check Website for changes.

Our website may be found at [www.grandislefreelibrary.org](http://www.grandislefreelibrary.org). You may also find us on Facebook.  
Our e-mail address is: [grandislefreelibrary@gmail.com](mailto:grandislefreelibrary@gmail.com). The library is located at 10 Hyde Rd.

Due to COVID-19, inside library visits did not resume until Sept. 2020. Curbside service & Project Bags were very popular. The Writer's Group for Adults continued via Zoom during winter hours. They were in person during June. Children's Storytime was discontinued until the weather was warm enough for it to take place outside at Donaldson Park.

Summer Reading Program: Emily Rich did outside programming. Project Take and Make Bags were available every two weeks for pickup at the library.  
The Fiber Arts Group did not meet during the winter months due to COVID-19. They look to resume in the fall.

Janet Bonneau, Library Director, continued Curbside Service for those who were leery about coming indoors. In September, the library was open by appointment. By winter only 3 people at a time could be in the building. Restrictions were removed by Spring of 2021 and the library is now fully open. Face mask are mandatory per The Select-Board.

Patrons are discovering the e-books now available through ListenUp! Vermont (Overdrive). These services are provided free to the patrons.  
Other great resources offered by the library is Universal Class with access to about 500 classes available for free and The Vermont Online Library. This is the site for educational magazine and newspaper articles, science journals, including school level content. They can all be accessed by visiting the library website and following the instructions to sign up. You need an active library card which does not cost you anything. If you haven't renewed your library card, please call the library. It takes only a few minutes. For those who have not patronized the library before, it only takes about five minutes to sign up for a new card.

Thank You to the many patrons who have supported the library this year through donations and advocating for our library. Thank You to the Friends of the Library who have purchased Attraction Passes, Storytime materials, and other essential supplies for the library. Thank You to our Storytime volunteers Emile Rich and Lee English.

Trustees meet on the second Monday of the even numbered months. Regular meetings are held in February, April, June, August, October, and December. Special meetings are held in March to welcome the newly elected Library Commissioner and November to work on the budget for the next fiscal year. Other special meetings may be called as needed for the smooth operation of the library. Unless otherwise noted in the warnings, all meetings will start at 6 PM at the library and more recently, via Zoom. Meetings are open to the public and community participation is encouraged.

We have a Library Commission's position (5 year term) that expires each March.

**GRAND ISLE FREE LIBRARY**  
**Fiscal year 2022 - 2023 Budget**

| <b>Receipts:</b>                          | <b>2018-19</b> | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021/2022</b> | <b>2022/2023</b> |
|---|----------------|------------------|------------------|------------------|------------------|
| Town of Grand Isle*                       | 18,920         | 21,900           | 18,000.00        | 18000            | 18000            |
| Salary                                    | 23,173         | 28,350           | 33,076           | 36853            | 37890            |
| FICA                                      | 1,773          | 2,169            | 2,530            | 2819             | 2887             |
| Health Insurance                          |                | 10,523           | 10,802.00        | 11280            | 10585            |
| Dental Insurance                          |                |                  | 618              | 618              | 600              |
| Retirement Plan                           |                | 1,480            | 1,866.00         | 2089             | 2420             |
| Utilities                                 | 5,000          | 5,000            | 4,000.00         | 4000             | 4000             |
|   |                |                  |                  |                  |                  |
| <b>Town Appropriation</b>                 | <b>48,866</b>  | <b>69,422</b>    | <b>70,892.00</b> | <b>75659</b>     | <b>76382</b>     |
| <b>Expenses:*</b>                         |                |                  |                  |                  |                  |
|   | <b>2018-19</b> | <b>2019-2020</b> | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022/2023</b> |
| Audio Visual (CDs, DVDs)                  | 2500           | 2500             | 1555             | 1200             | 1000             |
| <b>Books:</b>                             |                |                  |                  |                  |                  |
| Adult Books (ages 14 & above)             | 4200           | 4200             | 4200             | 4200             | 4200             |
| Children's Books                          | 2200           | 2200             | 2200             | 2200             | 2200             |
| Magazine subscriptions                    | 100            | 100              | 50               | 100              | 100              |
| Library/Office Supplies/ Postage          | 1000           | 2500             | 1500             | 2000             | 1900             |
| Interlibrary Loan, postage                | 1500           | 1500             | 1000             | 500              | 1060             |
| *Telephone-Norcom                         | 0              | 0                |                  |                  |                  |
| *Internet Access-Comcast                  | 0              | 0                |                  |                  |                  |
| Computer replacement fund                 | 300            | 300              | 0                | 300              | 300              |
| Technical support/Computer prog.          | 1000           | 1000             | 1200             | 800              | 700              |
| Travel                                    | 400            | 1000             | 500              | 300              | 150              |
| Professional development                  | 300            | 300              | 500              | 300              | 300              |
| Dues (VT Library Assoc.)                  | 175            | 175              | 200              | 200              | 170              |
| Furnace Cleaning                          | 150            | 150              | 0                |                  | 0                |
| Cleaning                                  | 600            | 600              | 500              | 600              | 1560             |
| Programs                                  | 1500           | 2000             | 1500             | 2500             | 2490             |
| Library Furniture/Fixtures/Hardware       | 120            | 500              | 120              | 120              | 0                |
| Misc.                                     | 100            | 100              | 100              | 100              | 100              |
| Automation                                | 1200           | 1200             | 1200             | 1000             | 1000             |
| GMLC (Green Mtn. Library Consort) E-Books | 650            | 650              | 750              | 750              | 600              |
| Petty Cash                                | 25             | 25               | 25               | 30               | 0                |
| Booklist                                  | 300            | 300              | 300              | 200              | 170              |
| One Click Digital - Ebook subscription    | 600            | 600              | 600              | 600              | 0                |
| <b>Subtotal</b>                           | <b>18,920</b>  | <b>21900</b>     | <b>18000</b>     | <b>18000</b>     | <b>18000</b>     |

**Notes:**

Payroll increase per selectboard recommendations of 3% COLA.

We are continuing to allot the Insurance amount of \$ 10585 unused insurance from previous years to go against the proposed 2022/2023 operating budget of \$ 76382.00.

**The library request a town appropriation of \$ 65797.00 to be raised by taxes to operate the library from July 1, 2022 - June 30, 2023.**

# ***LISTERS REPORT FY '21***

**P**roperty owners are encouraged to contact us to discuss their assessments and to ask questions they may have concerning their property throughout the year. To serve the community more effectively the Lister hours are Monday through Friday mornings from 9 a.m. to 12 p.m. or by appointment. (PLEASE ADHERE TO COVID-19 RELATED GUIDELINES)

**A**ll contiguous properties in the same ownership are listed in the Grand List as one listing as required by State statute found at 32 VSA Section 4152(3).

**P**roperty inspections and updates continue throughout the year determined by zoning permits issued. Property Tax Transfer Returns are updated by March 31<sup>st</sup> of each year and after this date all other sales will be put into the next Grand List tax year. Names can only be changed by March 31<sup>st</sup>. Property transfers after April 1<sup>st</sup> of each year will be sent in care of the new owner whenever possible.

**T**he total taxable properties for Grand Isle Town in 2021 are 1,299. Our Common Level of Appraisal (CLA) for **2021** is **95.41 %**.

| <b>PARCEL TYPES</b>           | <b>2019</b> | <b>2020</b> | <b>2021</b> |
|-------------------------------|-------------|-------------|-------------|
| <b>RESIDENTIAL</b>            | 762         | 776         | 789         |
| <b>VACATION</b>               | 93          | 88          | 86          |
| <b>MOBILE HOMES</b>           | 220         | 222         | 219         |
| <b>COMMERCIAL</b>             | 28          | 26          | 25          |
| <b>COMMERCIAL APARTMENTS</b>  | 2           | 2           | 2           |
| <b>FARMS</b>                  | 15          | 15          | 15          |
| <b>UTILITIES</b>              | 2           | 2           | 2           |
| <b>MISC. (OPEN LAND)</b>      | 160         | 157         | 159         |
| <b>SOLAR FARMS</b>            | 1           | 2           | 2           |
| <b>TOTALS</b>                 | <b>1283</b> | <b>1290</b> | <b>1299</b> |
| <b>NON TAXABLE PROPERTIES</b> | 26          | 22          | 22          |
| <b>VOTED CONTRACTS</b>        | 2           | 2           | 2           |
| <b>VETERANS</b>               | 19          | 16          | 21          |
| <b>CURRENT USE</b>            | 49          | 47          | 47          |
| <b>STATE OWNED PROPERTIES</b> | 6           | 6           | 6           |

## **Listers are elected for 3 year terms**

**Susan Lawrence, Chair 2022**

**Chuck Hollon 2023**

**Joe Longo 2024**

***We thank you for all your support and cooperation!***

## Grand Isle Recreation Committee

2021

- Assessed and fixed all damage from vandalism
- Special paint applied to the pickle ball courts
- Cleared out storage shed
- New door installed on storage shed to replace damaged door
- Community Summer BBQ
- 3/4 Soccer Program
- Trunk of Treat
- 3/4 Basketball Program
- Light Up the Park, bonfire, & cookies with Santa
- Updated electrician box at park that was out dated
- Installed more lighting at park
- Signage was posted
- Ski & Snowboarding Program
- Brush clearing at park - still in progress

2022

- Ski & Snowboarding Program
- 3/4 Soccer Program
- 3/4 Basketball Program
- Updating baseball batting cage
- Bids for community ice skating rink at Donaldson
- Bids for updated/bigger playground equipment
- More picnic tables, benches, etc in park
- Bids for updating walking path to make it safer, wider, and all inclusive
- Easter egg hunt
- Community Summer BBQ
- Fall Fest
- Trunk or Treat
- Light Up the Park, bonfire, cookies with Santa
- Roadside brush clearing at park





**GRAND ISLE COUNTY SHERIFF'S DEPARTMENT**

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

I respectfully submit the following data of law enforcement services provided by the Grand Isle County Sheriff's Department in Fiscal Year 2021. Our goal is to improve the quality of life for the residents and guests of Grand Isle County by providing community service while upholding the laws of the State of Vermont and the statutory responsibilities of the Office of Sheriff. We make every effort to build upon the trust and support the residents of Grand Isle County have placed upon us by building sincere networks in our community while offering high-quality, cost-effective law enforcement services.

In Fiscal Year 2021, the Sheriff's Department responded to 1963 calls for service. These incidents are broken down into the eight (8) categories below along with the percentage of calls for service in each group by fiscal year.

| FY21 | FY20 | FY19 | FY18 | FY17 | INCIDENT CATEGORIES  |
|------|------|------|------|------|--|
| 33%  | 32%  | 36%  | 38%  | 38%  | Agency Assists, Citizen Assists, Welfare Checks, VIN Inspections   |
| 34%  | 30%  | 29%  | 26%  | 25%  | Suspicious Activity, Motor Vehicle Complaints, Directed Patrols, Alarms, Property Checks, Unsecure Premise, Search Warrants, Public Speaking |
| 12%  | 14%  | 10%  | 10%  | 11%  | Citizen Dispute, Trespassing, Noise Disturbance, Animal Problem, Threatening, Firework Complaints  |
| 8%   | 9%   | 10%  | 11%  | 9%   | Alcohol, Crashes, Leaving Scene of Accident, DUI, Drugs, C&N, Traffic Hazard, Driving License Suspended, ATV/Snowmobile Incidents            |
| 6%   | 9%   | 8%   | 10%  | 9%   | Assaults, Domestic Disputes, Sex Offenses, Restraining Order Violations, Juvenile Problems, Disorderly Conduct, Stalking, Arrest Warrants    |
| 4%   | 3%   | 3%   | 3%   | 3%   | Fraud, Embezzlement, Forgery, Theft, Burglary, Larceny, Bad Checks, Unlawful Mischief  |
| 2%   | 2%   | 3%   | 1%   | 3%   | 911 Hang-ups, Missing Persons, Marine Incidents  |
| 1%   | 1%   | 1%   | 1%   | 2%   | Littering (needles), Lost/Found Property, Recovery of Stolen Property  |

The most visible role of the Grand Isle County Sheriff's Department is the patrol division. Pro-active patrol is the first step for countless investigations involving illegal activity. Deputies not answering calls for service are pro-actively enforcing motor vehicle laws to intercept criminal activity while deterring serious traffic crashes through the enforcement of laws involving impaired driving, distracted driving, speeding and passenger safety laws. Deputies are also active within the community and in the schools teaching awareness of current public safety issues within our county. In FY2021, the Sheriff's Department pro-active approach to law enforcement documented 2072 traffic stops. **Grand Isle County has not had a traffic fatality since November 2017.**

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

Ray C. Allen  
 Sheriff





**GRAND ISLE COUNTY SHERIFF'S DEPARTMENT**

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

| INCIDENTS 07/01/2020 - 06/30/2021               | GRAND ISLE |
|---|------------|
| 911 Hangup                                      | 6          |
| Agency Assist - Federal Agency (FAA/USCG/ATF)   | 0          |
| Agency Assist - State Agency (VSP/DCF/F&W)      | 14         |
| Agency Assist - Other Law Enforcement           | 8          |
| Agency Assist - Fire/Rescue                     | 69         |
| Alarm / Property Check                          | 24         |
| Animal Cruelty/Animal Problem                   | 14         |
| Assault (Not Aggravated)                        | 1          |
| ATV/Snowmobile Incident                         | 2          |
| Burglary  | 4          |
| Citizen Assist/Prints/Unlock/Death Notification | 71         |
| Citizen Dispute                                 | 20         |
| Court Order Violation                           | 1          |
| Crashes (Vehicles, ATVs, Snowmobiles)           | 15         |
| Directed Patrol                                 | 29         |
| Disorderly Conduct/Disturbing the Peace         | 4          |
| Domestic Abuse Order Violation                  | 10         |
| Domestic Dispute/Family Fight/Custodial Dispute | 4          |
| Driving License Suspended - Criminal            | 8          |
| Drugs (Consent Search/Possession)               | 1          |
| DUI   | 1          |
| Erratic Operation (C&N)                         | 1          |
| Fraud/Embezzlement/Forgery/Bad Checks           | 1          |
| Juvenile Problem/Runaway Juvenile               | 7          |
| Littering Complaint/Illegal Burning             | 6          |
| Lost / Found Property                           | 4          |
| Marine Incident                                 | 2          |
| Missing Person                                  | 1          |
| Motor Vehicle Complaint/Parking Problem         | 30         |
| Noise Disturbance/Fireworks                     | 7          |
| Phone Problem/Harrasment/Threatening            | 7          |
| Public Speaking                                 | 5          |
| Suspicious Person / Activity                    | 69         |
| Theft/Larceny                                   | 15         |
| Traffic Hazard                                  | 2          |
| Trespass Complaint                              | 5          |
| Unlawful Mischief/Property Damage/Vandalism     | 13         |
| VIN Inspection                                  | 35         |
| Welfare Check/Suicidal Circumstances            | 18         |
| <b>Total Incidents</b>                          | <b>534</b> |

**27% of all County calls for service FY2021**

| TICKETS ISSUED                                  | # of Tickets Issued |
|---|---------------------|
| Violation Type                                  | GRAND ISLE          |
| <b>Speed</b>                                    |                     |
| 1-10 over posted speed limit                    | 0                   |
| 11-14 over posted speed limit                   | 0                   |
| 15-20 over posted speed limit                   | 29                  |
| 21-25 over posted speed limit                   | 3                   |
| 26-30 over posted speed limit                   | 3                   |
| 31-35 over posted speed limit                   | 1                   |
| 36-40 over posted speed limit                   | 0                   |
| 41+ posted speed limit                          | 0                   |
| ATV operation along public highway              | 1                   |
| Consuming Alcohol (over age 15 under age 21)    | 10                  |
| Counterfeit Plates/Stickers                     | 1                   |
| Misuse of Plates (not assigned to vehicle)      | 2                   |
| No Inspection                                   | 10                  |
| No Insurance                                    | 10                  |
| No License / Operating Under Suspension         | 11                  |
| No Registration                                 | 2                   |
| Parking in a Restricted Area                    | 1                   |
| Permitting Illegal Operation of a Motor Vehicle | 1                   |
| Possession of Marijuana (under age 21)          | 4                   |
| Vehicle Entering from a Private Road (Crash)    | 1                   |
| <b>TOTALS</b>                                   | <b>90</b>           |

**28% of all County tickets issued in FY2021**

| WRITTEN WARNINGS ISSUED IN GRAND ISLE | # of Warnings |
|---------------------------------------|---------------|
| <b>TOTALS</b>                         | <b>393</b>    |

**22% of all County written warnings issued in FY2021**



Dear Neighbors,

### Help Us Help You

Since 1951, the Grand Isle Volunteer Fire Department, Inc. (G.I.V.F.D.) and its members have proudly served the Town of Grand Isle and neighboring communities. Last year, we responded to 118 emergency calls that included structure fires, motor vehicle crashes, carbon monoxide and fire alarms, hazardous material spills, and marine and ice rescues. We currently have 18 active members who serve our community 24/7, year-round in addition to our auxiliary members which host fundraising events and help the department.

Recruitment and retention of volunteers is a challenge faced by many all-volunteer emergency service providers in our state, including Grand Isle Fire. Volunteer Fire Departments in our county, state and country are facing critically low numbers of members. We ask all residents to consider volunteer service in the fire department. There is a place for everyone. If you have any interest in joining the fire service family, stop by the station any Wednesday evening at 6:30pm or give us a call at (802) 372-5012 or email [awhite@grandislefire.org](mailto:awhite@grandislefire.org). We are happy to meet with you a different time apart from training night to show you around the station and go over any questions you might have. We need members of all abilities, whether its interior during a fire, driving and operating a pump to fire ground activities such as traffic control, setting up equipment and there to lend a hand. We train you to what you are comfortable with. This year's letter in the town report we keep simple, PLEASE CONSIDER VOLUNTEERING!

To all the residents of Grand Isle, thank you for your continued support of the fire department and its members. We strive to continue to provide the best emergency services to our neighbors and coverage area.

Sincerely,

Chief Todd Boutin

1<sup>st</sup> Asst. Chief Joe Clark

2<sup>nd</sup> Asst. Chief Adam White

**GRAND ISLE VOLUNTEER FIRE DEPARTMENT**  
**Profit & Loss Budget Overview**  
 July 2022 through June 2023

|                                 | Jul '22 - Jun 23 |
|---------------------------------|------------------|
| <b>Ordinary Income/Expense</b>  |                  |
| <b>Income</b>                   |                  |
| FUNDRAISING INCOME              | 1,500.00         |
| DONATIONS                       | 1,500.00         |
| LETTER DRIVE                    | 15,000.00        |
| FISH HATCHERY                   | 2,229.00         |
| HANSON TRUST                    | 400.00           |
| INTEREST INCOME                 | 150.00           |
| TOWN APPROPRIATIONS             | 75,000.00        |
| <b>Total Income</b>             | 95,779.00        |
| <b>Expense</b>                  |                  |
| Letterdrive Expenses            | 1,000.00         |
| SCBA MAINTENANCE & REPAIR       | 2,000.00         |
| STATION SUPPLIES                | 2,844.00         |
| PERSONAL PROTECTIVE GEAR        | 15,000.00        |
| FIRE PREVENTION                 | 1,000.00         |
| RECRUITMENT & RETENTION         | 11,000.00        |
| BUILDING MAINTENANCE            | 500.00           |
| DUES                            | 100.00           |
| EQUIPMENT MAINTENANCE           | 1,500.00         |
| GAS/DIESEL                      | 3,500.00         |
| INSURANCE/REGISTRATIONS         | 15,835.00        |
| APPARATUS PARTS/REPAIRS         | 14,000.00        |
| RADIO/PAGER                     | 4,000.00         |
| REPLACEMENT APPARATUS/EQUIPMENT | 15,000.00        |
| SUPPLIES/EQUIPMENT-OFFICES      | 2,000.00         |
| TELEPHONE/SECURITY              | 4,000.00         |
| TRAINING                        | 2,500.00         |
| <b>Total Expense</b>            | 95,779.00        |
| <b>Net Ordinary Income</b>      |                  |
| <b>Other Income/Expense</b>     |                  |
| <b>Other Income</b>             |                  |
| ANNUAL CAPITAL RESERVE \$       | 30,000.00        |
| <b>Total Other Income</b>       | 30,000.00        |
| <b>Net Other Income</b>         | 30,000.00        |
| <b>Net Income</b>               | 30,000.00        |



# GRAND ISLE RESCUE, INC.

PO Box 79  
Grand Isle, VT 05458



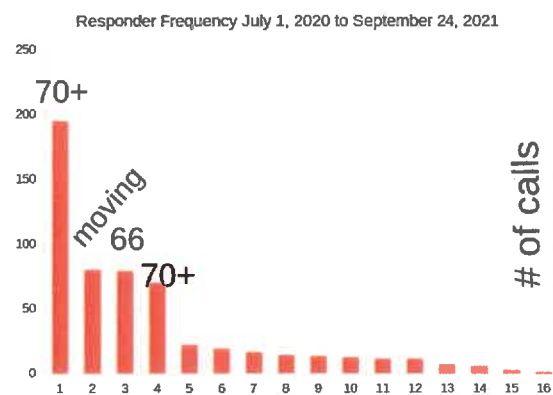
Serving the communities of Grand Isle & North Hero

Citizens of Grand Isle,

December 20, 2021

GIR Inc. is a 501(c)3 non-profit corporation that provides Emergency Medical Services (EMS) for Grand Isle and North Hero. We operate two ambulances with state-of-the-art equipment, inspected and licensed by the Vermont EMS. Training and testing for certification of providers is conducted to national and state standards; EMS procedures are determined by Vermont State Protocols.

It takes about \$85,000 a year to pay our operating expenses. 60% of this comes from patient payments for transport to the hospital (mostly insurance); 20% comes from our annual fund-raising appeal and other donations. In recent years the towns of Grand Isle and North Hero have provided an additional 20% as town appropriations approved by taxpayers. With these sources of revenue, and volunteers responding to all calls, GIR has been financially sound. Unfortunately, in recent years the US, including Vermont, has seen a dramatic decrease in volunteerism.



Last year, the vast majority of our calls were taken by only 4 of our (then active) responders (see inset graph). Of those, 3 are retired (2 are over 70, and 1 is 66) and the other a spring chicken in his 60's, but he is moving out of the area! Our younger members go on calls when they can, but they are busy working (often multiple jobs), raising families, and going to school. With well over 300 emergency 911 calls/year, this situation is unsustainable. After nearly 50 years of proud volunteer service to our towns, Grand Isle Rescue made the difficult decision to supplement our volunteers with paid responders. In December we recruited part-time EMTs to cover some of our shifts. These hires are

all fully licensed and have extensive experience – most work full-time jobs with other nearby EMS agencies. Grand Isle Rescue will continue to be a volunteer organization and we will continue to recruit new volunteers, but we need this help to make sure we can respond when you call 911.

Rescue is not a 40-hr/week job – it's 24/7/365 – that's 168 hours/wk (336 hours/wk for a typical crew of 2). GIR is working to hire about 50 hrs/wk of part-time help, and 50 hrs/wk of lower wage night response stipends for volunteer members. We believe this will help provide some relief for the current group of over-stretched volunteers. Adding even this small amount of part-time paid staff is a significant added expense, nearly doubling our operating budget. GIR has sufficient reserves to pay this for the next 9-12 months. To ensure that we can pay for responders beyond that time we are requesting an increase in appropriations from the towns. To that end, GIR requests \$73,000 from Grand Isle for FY 22/23. We are also asking the citizens of North Hero to approve an increased appropriation, proportional to the relative populations and call numbers we have historically seen. We will continue to depend on our volunteer members for the majority of our calls.

In Vermont there is no government entity required to provide (or fund) emergency rescue services. South Hero has hired part-time responders in the last few years. Milton and other nearby towns have full and part-time EMS employees to supplement their volunteers. At this time, transitioning to a partially paid rescue service is our best solution. Grand Isle Rescue is asking voters to approve these appropriations for FY 22/23. We hope to have your strong support providing this vital community service. GIR members participate to help our neighbors and our towns. We will continue to recruit and train additional members that volunteer from our two great towns. If you have questions, please contact me (372-1292) or talk to other Rescue members.

Ray Mitchell, President – Grand Isle Rescue



***There is food insecurity in Grand Isle County!***

**Contact...**

## **Champlain Islands Food Shelf**

At the lower level of the Grand Isle Methodist Church, side entrance

**Wednesdays, 1 p.m. to 4 p.m.**

**Judy Ayers, Manager 372-8404**

**Food emergency? Call 372-8404**



**CHAMPLAIN ISLANDERS DEVELOPING ESSENTIAL RESOURCES, INC.**

**ANNUAL REPORT TO THE TOWN OF GRAND ISLE**

**July 1, 2020 – June 30, 2021**

The mission of C.I.D.E.R. is to develop and foster resources that enable the people of Grand Isle County to live in their community with dignity. C.I.D.E.R. accomplishes this by providing direct services and collaborating with other individuals and groups. *C.I.D.E.R. feels a special responsibility to older adults and persons with disabilities.* The values that guide C.I.D.E.R. are to be: Caring, Creative, Client Centered, Community Based, and Cost Effective. C.I.D.E.R. is a 501(c) (3) non-profit membership organization governed by an elected Board of Directors representing each of the five towns in Grand Isle County. Membership is not required to receive any services or participate in any activities or programs.

Access to critical services and resources remains one of the primary challenges for Grand Isle County seniors and persons with disabilities and this continues to be compounded by the Covid-19 health crisis. Following all required and recommended Covid-19 protocols C.I.D.E.R. resumed limited group shopping trips, adult day program transportation, and the weekly Farmers Market Shuttle. We are also now scheduling a monthly group social excursion trip. Most individual ride requests are for medical appointments or grocery shopping. During FY'21 C.I.D.E.R. provided 1,031 trips in our staff operated vehicles driving 100,240 miles. C.I.D.E.R. volunteer drivers provided an additional 1,926 rides, driving 61,557 miles and donating 2,061 hours of their time. 179 Islanders received rides during this period.

The Covid-19 health crisis compelled the C.I.D.E.R. (senior) Neighbor Meals program located at the Congregational Church in South Hero to cancel all congregate meals. At that point we transitioned into providing hot, home delivered lunches twice weekly with additional frozen meals available. During the past twelve months we served 8,476 meals to approximately 101 older adults and persons with disabilities, a 93% increase from the prior year. We are planning to restart limited congregate meals in FY'22. C.I.D.E.R. also continued to partner with Franklin-Grand Isle Community Action to deliver a monthly bag of groceries to approximately 20 households through the "Food Shelf on Wheels".

During FY'21, 32 older adults participated in the C.I.D.E.R. "Living Strong" strength and balance training class. This program moved from in-person to the Zoom platform. 19 individuals participated in tai chi classes which continue in-person, usually outdoors. C.I.D.E.R. designed and built 7 wheelchair ramps or other similar home accessibility projects and the special needs equipment closet loaned 212 wheelchairs, walkers, crutches, shower chairs, and other items to 130 individuals and families. *THE C.I.D.E.R. PRESS* newsletter reaches 1,500 (mostly) Grand Isle County households each month.

The planned 30-unit affordable independent senior housing project "Bayview Crossing" on Carter Lane in South Hero successfully acquired the required funding and permitting and will break ground in September 2021. Cathedral Square Corporation expects construction is expected to take one year. C.I.D.E.R. raised sufficient funds through a quiet capital campaign to purchase a portion of the building as our permanent office. This "debt free" office space will allow us to redirect several thousand dollars per year into direct programs and services for our neighbors and community.

C.I.D.E.R. sincerely appreciates and depends on the large number of Grand Isle County residents who support us as volunteers, Members, and donors. We could not do what we do without you.

I also want to add a personal note of appreciation to the people and communities that I have come to know and work with over the past twenty years. I will be retiring in May 2022 and the search for a new Executive Director will begin several months prior. Grand Isle County is a very special place with wonderful people. I have seen so much kindness and generosity and so many people willing to step up and help their neighbors and community. I feel so blessed to have been able to be a small part of this.

Respectfully Submitted, Robin S. Way, Executive Director

**Grand Isle Fire District No. 4**  
P.O. Box 197 204 West Shore Rd.  
Grand Isle, VT 05458 803-372-8380



The GIFD #4 is a non-profit, municipal organization. Our water distribution system is an integral part of the **infrastructure** of Grand Isle. We are part of the Town of Grand Isle, yet we are independent. Currently, the GIFD #4 supplies water to 375 households in the Town.

In *Fire Districts and How They Work: A Guide for Municipal Life*, by the Vermont Office of the Secretary of State, dated March, 1992, it states: *"Fire districts are the orphans of Vermont municipal life. Towns and school districts have real identities, clear boundaries of authority, and good law to support most of what they do. Fire districts have none of these."*

A group of local residents established the Grand Isle Fire District #4 in 1967. A Charter and Bylaws were adopted on July 17, 1967. **The purpose of the GIFD #4 is to supply dependable, potable water.**

By Vermont law, the Fire District is governed by a Prudential Committee. The current members are:

**Merritt Vantine**, (Co-Chairman) Authorized Representative  
**Peter Riegelman**, (Co-Chairman)  
**Andrew Paradee**, Committee Member  
**Ilene Morgan**, Committee Member  
**Glen Patno**, Committee Member

The GIFD #4 Staff: **Leslie Gardner**, Plant Manager/Operator  
**Esther Blow**, (Clerk/Treasurer) Authorized Representative

The Prudential Committee meets monthly, on the 2<sup>nd</sup> Monday of each month, at 7:00 PM, at the Water Plant at 204 West Shore Road in Grand Isle. The next Annual Meeting will be held on April 11, 2022, in conjunction with our regular meeting. Customers and guests are welcome to attend.

**H<sub>2</sub>O Fact** In April, 2021, GIFD #4 requested \$175,000 of the ARPA funds received by the Town of Grand Isle, to construct a booster pump station in the southwest corner of our service area, to boost existing pressure and flow for the households we serve there.

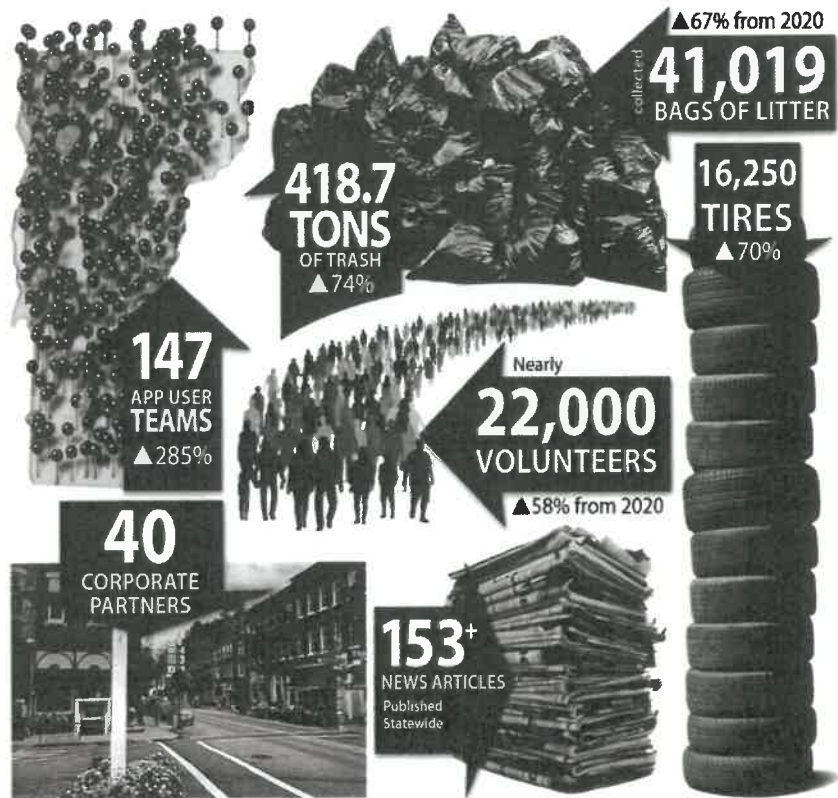
**H<sub>2</sub>O Fact** The Prudential Committee voted on December 13, 2021, to engage our engineering firm, Lamoureux and Dickinson, to undertake a Comprehensive Engineering Study. The document/plan is intended to identify and guide improvements to the water system over the next 15 years.





**GREEN UP VERMONT**  
[www.greenupvermont.org](http://www.greenupvermont.org)

**Green Up Day**  
**May 7, 2022**



**Green Up Day on May 1, 2021** was a huge success thanks to nearly 22,000 volunteers statewide who Greened Up. The infographic shows that all your hard work to beautify Vermont is needed and that it makes where we get to live, work, and play a very special place. As one of Vermont's favorite holidays, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont environment.

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

Along with Green Up Day, we work year-round to further our impact with waste reduction initiatives, additional clean-up efforts, and educational programs.

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

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

Visit our website, like us on Facebook (@greenupvermont), and follow us on Instagram (greenupvermont). [greenup@greenupvermont.org](mailto:greenup@greenupvermont.org) 229-4586



# Island Arts

1127 US ROUTE 2  
PO BOX 108  
NORTH HERO, VT 05474  
www.islandarts.org  
802-372-8889

## ISLAND ARTS REPORT 2021/2022

The Island Arts Center at the Homer Knight Barn in North Hero is a popular destination for the arts in Grand Isle County, offering everyone opportunities to enjoy concerts, theater, art exhibits, workshops and classes. Over the summer of 2021, the restored red barn resonated with the sounds of music, dance and drama at sold-out performances. This was our 37th year of bringing music and drama to the Islands, presenting local performers and artists, and providing instruction in diverse activities, ranging from acting classes, to Tai Chi to folk dancing for adults and youth. We are dedicated to stewardship of the environment and education for the cultural enrichment and enjoyment of all.

Island Arts is a non-profit, all-volunteer organization whose central purpose is to celebrate the creative arts and creativity in the Lake Champlain Islands region. Ongoing support from neighbors and friends, the five Grand Isle County towns, the GISU and generous grant support from the Vermont Arts Council, Vermont Humanities, Forward Philanthropy made our successful 2021 season possible.

Providing opportunities for the young people of Grand Isle County to participate in the arts and creative educational projects is an important mission of our organization. From its inception, Island Arts had a strong scholarship program to assist families with the cost of dance and music lessons for children and teens. Our youth agenda also sponsors the Grand Isle County Music Fest each March where band and chorus members from all five towns participate under the direction and leadership of a visiting guest conductor and chorus leader. New in 2022, is the development of the Sylvia Barry Art Contest, a Project for Youth, in loving memory of water colorist and late wife of Allen Barry, Jr. Additionally, Island Arts has enthusiastically partnered with the Grand Isle County Farm Bureau to bring 4-H programs back to the county. Island Arts with the Full Circle Theater Collaborative will once again announce local professional theater opportunities and summer workshops for 2022.



Island Arts and Full Circle Theater partnered in 2021, bringing opportunities for LOCAL Youth Theater workshops and performances in our Island Arts Center.



Sara Griswold, President of G.I. Farm Bureau and Katya Wilcox, President of IA Join hands to bring 4-H back to Grand Isle County.

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

Island Arts, P.O Box 108, North Hero VT 05474  
802-372-8889  
info@islandarts.org

**Lake Champlain Islands Economic Development Corporation**  
Prepared for the towns of Grand Isle County  
LCIEDC Overview for FY 2021  
October 1, 2020, through September 30, 2021

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

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

- Helping businesses make sense of grant, incentive, rebate, and workforce training opportunities.
- Serving as a voice and advocate for the business community in media and the legislature.
- Providing print and digital resources that promote tourism in the county.
- Visiting businesses in the field to gather common challenges and opportunities.
- Promoting and informing local businesses through our website, email campaigns, print and other digital media.
- Referring businesses to partner organizations with diverse specialties.

This past fiscal year at the LCIEDC featured the following highlights

- Over twenty-five site visits of new and established businesses
- The creation of a new website and mobile application featuring a calendar of events and business directory
- Awarding of a \$5,000 grant to Champlain Islands Nursery in Alburgh to expand their vegetable greenhouse and add a misting system
- Awarding of a \$5,000 grant to Happy Bird Poultry farm for additional coolers for their storeroom and the expansion of their POS system.
- Sponsoring a \$15,000 grant from the VT Department of Buildings and General Services on behalf of Keeler Bay Marina for the purpose of relocating and expanding the existing marina.
- Providing support for a \$10,000 grant from the VT Department of Buildings and General Services to the Grand Isle Lakehouse to renovate the facility kitchen.

  
Andy Julow  
Executive Director

  
Karen McCloud  
LCIEDC, Board President



# NORTHWEST REGIONAL PLANNING COMMISSION

## Town Report, 2021 - Grand Isle

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

### 2021 GRAND ISLE TOWN PROJECTS

- Facilitated meetings, developed agendas and drafted minutes for the Grand Isle County Mutual Aid Association.
- Assisted with the adoption of the Local Emergency Management Plan which will help the town be prepared for future disasters.
- Consulted with local officials, identified projects and provided technical assistance for Municipal Roads Grants-in-Aid construction projects.
- Provided planning and zoning technical assistance.
- Delivered gleaned produce weekly to the Champlain Islands Food Shelf from July through November. Staff and volunteers delivered produce, Farmers to Families Food Boxes and ShiftMeals/Everyone Eats frozen meals to the food shelf at different times throughout the year.
- Gleaned produce weekly at one farm in Grand Isle.
- Provided business assistance to one Grand Isle farm.
- American Rescue Plan Act: Working with VLCT and State agencies to determine eligible use of community funds.

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

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

**Grand Isle Town Regional Commissioners** - Howard Demars & Barclay Morris  
**Transportation Advisory Committee** - Barclay Morris

### NRPC Projects & Programs

Municipal plan and bylaw updates, technical assistance for local permitting

Brownfields site assessments, clean-ups and redevelopment plans

Transportation planning, coordination and project development

Bike and pedestrian planning and project management

Emergency preparedness, disaster recovery and resilience

Energy conservation, renewable energy plans and projects

Watershed planning and stormwater project management

Regional plans for growth and development

Geographic Information System maps and data

Downtown and village revitalization and community development

Grant writing and administration

### Associated Projects & Programs Managed by NRPC

Healthy Roots Collaborative

Northern Vermont Economic Development District

Missisquoi Valley Rail Trail

Northwest Vermont Regional Foundation, Inc.

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

**Phone:** (802) 524-5958

**Fax:** (802) 527-2948

**Website:** [www.nrpcvt.com](http://www.nrpcvt.com)



## **Northwest Vermont Solid Waste Management District**

### **2021 Annual Report**

The Northwest Solid Waste District's (NWSWD) mission is to help its residents reduce waste, recycle what it produces, and reduce the toxicity of what ends up in the landfill. Fiscal Year (FY)2021 provided many challenges for the NWSWD and its employees due to the ongoing challenges of a global pandemic. However, waste management is an essential service and our employees adapted, improvised, and worked hard to keep our drop-off sites open and improve our systems and programs for reducing and recycling wastes of all kind.

The NWSWD's efforts resulted in the average NWSWD resident sending less waste to the landfill than the previous year! Waste diverted was recycled or reused and helped conserve resources as well as keep toxic materials out of Vermont landfills. This year the average NWSWD resident made 4.1 pounds of waste and sent just 2.8 pounds of waste to the landfill per day. The national average is over 4.5 pounds landfilled per day. Way to go!

District services offered at our drop-off sites provide all district residents with convenient access to programs to divert waste from the landfill.

- This year over 50,000 visits were made to NWSWD sites. That is almost 30,000 more than just six years ago!
- District operations diverted 1,690 tons of waste from the landfill in FY2021!
- Collected almost 42 tons of hazardous material from 1456 households through our Household Hazardous Waste program.
- Our Close the Loop compost program experienced incredible growth and we kept 784 tons of food scraps from businesses, institutions, and residents out of the landfill and helped turn them into compost. That is more than two times the amount of food scraps collected in 2015!
- The District launched a new mattress recycling program and in its first year we recycled 72 tons of mattresses that otherwise would have been landfilled.

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

John Leddy, Executive Director

NWSWD Board of Supervisors

# 2021 Local Health Annual Report

Twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters. Additional information about your local health office and related programs can be found at <https://www.healthvermont.gov/local>.

## COVID-19

It has been almost two years since the COVID-19 pandemic began, and in response, our families, schools, businesses, first responders, and countless other groups have worked to better protect the health of our communities. Together we ensured towns had access to the vaccine, testing, and other services needed to make more informed decisions about their health. As of December 1, 2021, approximately

- 494,000 Vermonters received at least one dose of COVID-19 vaccine.
- 546,055 people have been tested and a total of 2,570,835 tests completed.
- Many COVID-19 resources are now provided in over 20 different languages.
- Up-to-date information, including town-level data can be found on the Health Department's website: <https://www.healthvermont.gov/covid-19/current-activity>.

## Public Health Programs

In addition to COVID-19 response efforts, Local Health offices continue to provide health services and programs to Vermont communities, including but not limited to

- In collaboration with Town Health Officers and other local partners, we help Vermonters better understand the relationship between their environment and their health at a time when more of us are spending time at home with our families. Find information about environmental health and lead, asbestos, toxic chemicals, child safety, food safety, climate change, drinking water, and more at <https://www.healthvermont.gov/environment>.
- The WIC nutrition program continues to provide primarily remote access to services with phone appointments. In 2021, an average of approximately 11,300 infants, children, and pregnant, postpartum, and breastfeeding people were served by WIC in Vermont each month.
- As of November 23, 2021, 193,000 flu vaccine doses have been administered. Protecting people from influenza continues to be particularly important as the flu may complicate recovery from COVID-19.

Thank you to everyone involved in supporting these efforts. We look forward to what 2022 brings, to seeing you in the community, and encourage you to stay in touch with us.

STATE OF VERMONT  
DEPARTMENT OF PUBLIC SAFETY  
VERMONT STATE POLICE



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

January 3rd, 2022

On behalf of the Vermont State Police, St. Albans Barracks, we are providing our 2021 Annual Report. This report will provide you information reference current staffing issues and detail the specialty services provided by the Troopers assigned to the St. Albans Barracks.

**Mission Statement**

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

**Specialty Services Provided by Troopers assigned to the St Albans Barracks**

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

The breakdown of these responses is as follows:

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

**“Your Safety Is Our Business”**

**Annual Crime Statistics for the St. Albans Barracks:**

**Total Cases: 5503**

**Total Arrests: 258**

**Total Tickets Issued: 262**

**Total Warnings Issued: 326**

**Fatal Accidents: 8**

**Total Burglaries Investigated: 29**

**Total DUP's: 49**

**Local Community Report: Grand Isle**

**Total Cases: 65**

**Total Arrests: 0**

**Total DUP's: 0**

**Total Accidents – Property Damage: 0**

**Total Accidents – Injury: 0**

**Total Vandalisms: 1**

**Total Alarms: 5**

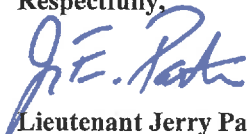
**Total Burglaries: 0**

**Total Tickets: 12**

**Total Warnings: 12**

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

**Respectfully,**



**Lieutenant Jerry Partin  
Station commander**

Grand Isle Supervisory Union

**CIUUSD Special Meeting**

Tuesday, March 1, 2021

**Minutes - Informational Meeting for Annual Meeting**

To view the recording, please [click here](#).

**Board Present:** Michael Inners, Brad Blanchette

**Admin Present:** Michael Clark, Rob Gess

**Public Present:** Melissa Boutin, Mike Donnahue, Bart Wilcox, Sid Martinez

**Call to Order**

1. Call to Order - Michael Inners called the meeting to order at 6:30 p.m.
2. Citizens and Staff to be heard - Michael Inners encouraged people to ask questions throughout the presentation.
3. Present Budget Informational Report - Michael Inners presented the slideshow outlining the budget highlights. To view the slideshow presentation, [click here](#).
4. Adjourn - Michael Inners adjourned the meeting at 7:20 p.m.

# 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 Tuesday March 2, 2021 (Grand Isle Residents at the Grand Isle Town office from 7:00am-7:00pm, Isle La Motte Residents of the Isle La Motte Town office from 9:00am-7:00pm and North Hero Residents at the North Hero Town office from 7:00am-7:00pm) to vote by Australian ballot on the following articles:

- ARTICLE 1: Shall the voters of the Champlain Islands Unified Union School District approve the school board to appropriate **\$8,485,070** which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of **\$18,175** per equalized pupil. This projected spending per equalized pupil is (.004%) lower than spending for the current year.
- ARTICLE 2: Shall the voters of the Champlain Islands Unified Union School District authorize the Board of School Directors to borrow in anticipation of taxes?
- ARTICLE 3: Shall the voters of the Champlain Islands Unified Union School District authorize the Board of School Directors to accept and expend such grant monies as may from time to time become available to the unified union school district.
- ARTICLE 4: To elect all School Officers as required by law.
- ARTICLE 5: To establish the date of the CIUUSD Annual Meeting of February 28, 2022 at 6:30pm at the North Hero School and recessed and opened back up at Australian ballot voting on Town Meeting Day on March 1, 2022.

#### POLLING PLACES

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

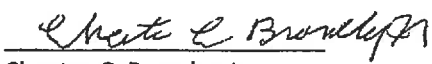
Ballots shall be transported and delivered to the Grand Isle Town Office in the Town of Grand Isle and there comingled and counted by members of the Boards of Civil Authority of the several Town School Districts under the supervision of the Clerk of the Champlain Islands Unified Union School District.

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

Adopted and approved at a duly noticed, called and held meeting of the Board of Directors of the Champlain Islands Unified Union School District on January 19, 2021

  
Michael Inners, Chair

  
Nathan Robinson

  
Chester C. Bromley Jr.

  
Amy Thompson

  
Brad Blanchette

\*The Champlain Island Unified Union School board will hold an informational meeting, electronically, on Monday, March 1, 2021 at 6:30 p.m..

Join with Google Meet  
[meet.google.com/rba-vrmp-gpo](https://meet.google.com/rba-vrmp-gpo)

Join by phone  
(US) +1 402-921-2180 PIN: 642 106 079#

Received for record and recorded in the records of the Champlain Islands Unified Union School District on January 29, 2021.

  
Melissa Boutin, District Clerk

**March 3, 2021**

**Australian Ballot Results**

**CHAMPLAIN ISLANDS CONSOLIDATED UNIFIED UNION ANNUAL MEETING**

SHALL THE VOTERS OF CHAMPLAIN ISLANDS UNIFIED UNION SCHOOL DISTRICT APPROVE THE SCHOOL

\$8,485,070.00      904      430      27      1361

CANDIDATES

TOTAL

UNIFIED UNION SCHOOL CLERK FOR ONE YEAR

MELISSA A.      1048

BOUTIN      1048

WRITE-INS      76

BLANKS      237

TOTAL      1361

UNIFIED UNION SCHOOL TREASURER FOR ONE YEAR

MELISSA A.      1029

WRITE-INS      75

BLANKS      257

TOTAL      1361



# 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 Tuesday March 1, 2022 (Grand Isle Residents at the Grand Isle Town office from 7:00am-7:00pm, Isle La Motte Residents of the Isle La Motte Town office from 9:00am-7:00pm and North Hero Residents at the North Hero Town office from 7:00am-7:00pm) to vote by Australian ballot on the following articles:

- ARTICLE 1: Shall the voters of the Champlain Islands Unified Union School District approve the school board to appropriate **\$8,739,460** which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of **\$18,788** per equalized pupil. This projected spending per equalized pupil is 3.4% higher than spending for the current year.
- ARTICLE 2: Shall the voters of the Champlain Islands Unified Union School District authorize the Board of School Directors to borrow in anticipation of taxes?
- ARTICLE 3: Shall the voters of the Champlain Islands Unified Union School District authorize the Board of School Directors to accept and expend such grant monies as may from time to time become available to the unified union school district.
- ARTICLE 4: Shall the voters authorize the School Directors to place unencumbered funds from FY22 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

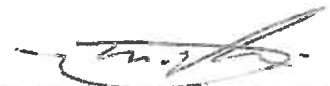
|               |   |
|---------------|---|
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| Isle La Motte | Isle La Motte Town Office 9:00am-7:00pm |
| North Hero    | North Hero Town Office 7:00am-7:00pm    |

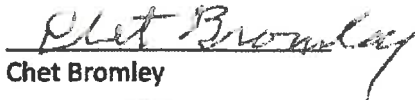
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The legal voters of the Champlain Islands Unified Union School District are further notified that voter qualification, registration and absentee/early voting relative to said annual meeting shall be as provided in Section 706u of Title 19 and Chapters 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 04, 2022

  
Michael Inners, Chair

  
Nathan Robinson

  
Chet Bromley

  
Amy Thompson

  
Brad Blanchette

\*The Champlain Island Unified Union School board will hold an informational meeting, on Monday, February 28, 2022 at 6:30 p.m.

Received for record and recorded in the records of the Champlain Islands Unified Union School District on January 19, 2022.

  
Melissa Boutin, District Clerk

Grand Isle Supervisory Union  
Champlain Islands Unified Union School District  
School Board **Special Meeting**  
**Informational Meeting for Annual Meeting**  
Monday, February 28, 2022, at 6:30 p.m.

Electronic Meeting Only

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## Homestead and Non-Residential Education Tax Rates- Town of Grand isle 2023

LEA: **Champlain Islands Unified Union School District** LEA ID: **U066**  
 S.U.: **Grand Isle Supervisory Union** County: **Grand Isle**

|   |   |
|---|---|
| Property Dollar Equivalent Yield (PDEY) | \$12,937  |
| Base Homestead tax rate:                | 1.00000   |
| Base Non-Residential tax rate:          | 1.48200   |
| Common level of appraisal               | 91.53%  |
| Total budgeted expenditures             | \$8,739,460   |
| Budgeted revenues                       | \$1,103,400   |
|   | <small>(excludes expected revenues from the general state support grant and property taxes)</small> |
| Local education spending                | \$7,636,060   |
| Net Equalized pupils                    | 406.44  |
| Local Ed spending per Eq.Pupil          | \$18,787.67   |
| District Excess THRESHOLD               | \$ 18,789.00  |
| Eligible Capital Debt                   | \$0.00  |
| Capital Debt per Eq. Pupil              | \$0.00  |

|  |               |  |  |
|--|---------------|--|--|
|  | <b>FY2023</b> |  | <b>FY2022</b>  |
| <b>1. Actual homestead education tax rate</b>                            | <b>1.5666</b> |  | <b>1.6332</b>  |
|  | <b>Change</b> | <b>-0.0666 ¢</b>                                   | <b>Cents</b>   |
|  |               | <b>-4.076%</b>                                     | <b>Percentage</b>  |
| <b>Steps to actual homestead tax rate</b>                                |               |  |  |
| 2. Education spending per equalized pupil                                |               |  | 18,787.67  |
| 3. Approved capital construction spending per equalized pupil            |               |  | -  |
| 4. Education spending per pupil less approved construction spending      |               | <small>(line 2 - line 3)</small>                   | 18,787.67  |
| 5. Excess spending threshold   |               |  | <b>\$18,789</b>  |
| 6. Excess spending per equalized pupil (amount per pupil over threshold) |               | <small>(line 4 - line 5)</small>                   | -  |
| 7. Adjusted education spending per equalized pupil                       |               | <small>(line 2 + line 6)</small>                   | 18,787.67  |
| 8. District spending adjustment- No Longer Exists                        |               |  | 0.00%  |
| 9. Equalized homestead tax rate  |               | <small>Line 7/PDEY/Base Homestead Tax Rate</small> | \$1.4522   |
| 10. Common level of appraisal (CLA)                                      |               |  | 91.53%   |
| 11. Actual homestead tax rate  |               | <small>(line 9 / line 10)</small>                  | \$1.5866 *   |
|  |               |  | <small>* Does not include \$.02 tax rate incentive</small> |
| <b>12. Actual non-residential education tax rate</b>                     | <b>FY2023</b> |  | <b>FY2022</b>  |
|  | <b>1.4820</b> |  | <b>1.7300</b>  |
|  | <b>Change</b> | <b>-0.248 ¢</b>                                    | <b>Cents</b>   |
|  |               | <b>-14.335%</b>                                    |  |
| <b>Steps to actual non-residential tax rate</b>                          |               |  |  |
| 13. Equalized non-residential tax rate                                   |               |  | 1.4820   |
| 14. Common level of appraisal (CLA)                                      |               |  | 91.53%   |
| 15. Actual non-residential tax rate                                      |               | <small>(line 13 / line 14)</small>                 | 1.6191   |

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

How to Calculate the Homestead Tax - FY 2023 Grand Isle

|                   |   |             |
|-------------------|---|-------------|
| 1                 | Expenditures  | \$8,739,460 |
| 1 - Explanation   | Expenditures are total dollars a school district intends to spend   |             |
| 2                 | Minus Local Revenues  | \$1,103,400 |
| 2 - Explanation \ |   |             |
| 3                 | Education Spending  | \$7,636,060 |
| 3 - Explanation   | Education Spending is the amount that needs to be raised by education property taxes augmented by the Education Fund  |             |
| 4                 | Divided by Equalized Pupils   | 406.44      |
| 4 - Explanation   | Equalized pupils is a two-year weighted average   |             |
| 5                 | Education Spending/Equalized Pupil  | \$18,787.67 |
| 5 - Explanation   | Education Spending per equalized pupils determines the Education Homestead Tax Rate   |             |
| 6                 | Divided by Base Amount  | \$12,937.00 |
| 6 - Explanation   | Base amount (Which is now called the Property Dollar Equivalent Yield) is statutorily set by a CPI index and is used to compare to a district's education spending per equalized pupil  |             |
| 7                 | District Spending Adjustment  | N/A         |
| 7 - Explanation   | District's spending adjustment is the percentage the district spends over the base amount. The District Spending Adjustment is no longer applicable in the education spending formula.  |             |
| 8                 | Base Homestead Rate   | \$1.00      |
| 8 - Explanation   | Base Homestead tax rate is set annually by the Legislature and approved by the Governor.  |             |
| 9                 | Equalized Homestead Rate (Town Value)   | \$1.4522    |
| 9 - Explanation   | Equalized Homestead Tax Rate is the rate a district would have if all properties were assessed at fair market value.  |             |
| 10                | Divided by CLA (state's Value)  | 91.53%      |
| 10 - Explanation  | Common Level of Appraisal (CLA) is the ratio of the town's listed values versus the state's estimated values. The state's value is comprised of actual sales averaged over three years. |             |
| 11                | Actual Homestead Rate   | \$1.5666    |
| 11 - Explanation  | Actual Homestead Rate is the education rate seen on the property tax bill of a resident homeowner.  |             |

EDUCATION FUNDING FY23  
Act 68  
Grand Isle

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

**Equalized Pupils: 406.44**

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

**Common Level of Appraisal (CLA): 91.53%**

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

**Property Dollar Equivalent Yield: \$12,937**

This was previously the based education amount and the legislature set the base homestead property tax rate and the base education amount annually. This is now called the property dollar equivalent yield which is set by the legislature annually, but the base homestead property tax rate and the base tax rate on household income amounts are fixed at \$1.00 and \$2.00 respectively. For FY23 the property dollar equivalent yield is \$12,937 per equalized pupil. The property dollar equivalent yield functions in the formula the same way the based education amount did in past years. It is used to determine the equalized spending ratio for each district which is then used in the calculation of the Homestead Tax rate. The property dollar equivalent yield is *not* the amount that the district receives for each equalized pupil. The State does not pay the district a block grant for each equalized pupil.

**Homestead Tax Rate: \$1.00**

Homesteads are taxed at a rate that is adjusted in proportion to a district's education spending each year. The equalized rate for FY22 is assumed to be \$1.00. If the district's spending exceeds the base education amount, the equalized rate is increased in the same proportion for that district. The actual rate is determined by dividing the equalized rate by the common level of appraisal. The Homestead Tax Rate will be determined by the legislature.

**Non- Residential Tax Rate: \$1.4820**

Nonresidential property is taxed at a fixed statewide equalized rate. This tax rate has no bearing on the education spending of the school district. The equalized rate for FY23 is estimated to be \$1.4820. The actual rate is determined by dividing the equalized rate by the common level of appraisal. The Nonresidential tax rate will be determined by the legislature.

**Income Sensitivity: 2.43%**

For homeowners who qualify for income sensitivity, the homestead education tax is adjusted based on household income. **BE SURE TO COMPLETE ALL THE FORMS NECESSARY WHEN YOU COMPLETE YOUR VERMONT INCOME TAX RETURN.** As the law is currently, your property tax bill will reflect any reduction resulting from this factor.

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020               | FY 2021               | FY 2022               | FY 2023               | Budget Increase Amount | Budget Increase Percentage |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------------------|
|   | Actual                | Actual                | Budget                | Proposed Budget       | Amount                 | Percentage                 |
| <b>001 General Fund</b>                                     |                       |                       |                       |                       |                        |                            |
| <b>1100 Instructional</b>                                   |                       |                       |                       |                       |                        |                            |
| 001-1100-5110-000-00 Instructional-salaries                 | \$1,249,185.21        | \$1,108,709.56        | \$1,157,994.60        | \$1,356,248.42        | \$198,253.82           | 17.12%                     |
| 001-1100-5112-000-00 Instructional-substitutes              | \$75,480.06           | \$36,845.04           | \$60,000.00           | \$60,000.00           | \$0.00                 | 0.00%                      |
| 001-1100-5114-000-00 Act 504 Aide                           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                 | #DIV/0!                    |
| 001-1100-5115-000-00 Instructional-aides Salaries           | \$121,214.63          | \$120,505.14          | 42,427.10             | 37,167.09             | (\$5,260.01)           | -12.398%                   |
| 001-1100-5140-000-00 Retirement Incentive                   | \$0.00                | \$62,089.00           | \$0.00                | \$0.00                | \$0.00                 | #DIV/0!                    |
| <b>Salaries/Stipends and Wages</b>                          | <b>\$1,445,879.90</b> | <b>\$1,328,148.74</b> | <b>\$1,260,421.70</b> | <b>\$1,453,415.51</b> | <b>\$192,993.82</b>    | <b>15.312%</b>             |
| 001-1100-5210-000-00 Instructional-group Health             | \$108,827.37          | \$125,514.99          | 202,313.95            | 155,736.67            | (\$46,577.28)          | -23.022%                   |
| 001-1100-5215-000-00 Instructional- HRA                     | \$39,404.45           | \$19,076.00           | 32,230.00             | 27,230.00             | (\$5,000.00)           | -15.513%                   |
| 001-1100-5220-000-00 Instructional-fica                     | \$108,085.75          | \$98,652.92           | \$96,422.26           | \$111,186.29          | \$14,764.03            | 15.312%                    |
| 001-1100-5230-000-00 Instructional - Group Life             | \$3,470.79            | \$1,544.96            | \$2,098.96            | \$2,098.96            | \$0.00                 | 0.00%                      |
| 001-1100-5240-000-00 Employee Retirement                    | \$13,472.40           | \$12,953.29           | \$15,250.00           | \$16,985.00           | \$1,735.00             | 11.377%                    |
| 001-1100-5250-000-00 Instructional-Workers Comp.            | \$21,502.80           | \$9,272.53            | \$12,339.26           | \$12,339.26           | \$0.00                 | 0.00%                      |
| 001-1100-5260-000-00 Instructional-unemployment Comp.       | \$4,147.00            | \$2,915.44            | \$3,109.82            | \$3,109.82            | \$0.00                 | 0.00%                      |
| 001-1100-5270-000-00 Instructional-course Reimbursement     | \$8,657.93            | \$8,064.00            | \$25,000.00           | \$15,000.00           | (\$10,000.00)          | -40.000%                   |
| 001-1100-5280-000-00 Instructional-group Dental Insurance   | \$12,584.64           | \$11,534.62           | \$10,676.54           | \$10,676.54           | \$0.00                 | 0.00%                      |
| 001-1100-5281-000-00 Instructional-group Vision Insurance   | \$2,435.78            | \$2,846.65            | \$3,403.94            | \$3,496.38            | \$92.44                | 2.716%                     |
| 001-1100-5290-000-00 Instructional-professional Development | \$5,485.44            | \$3,304.00            | \$6,500.00            | \$5,500.00            | (\$1,000.00)           | -15.385%                   |
| <b>Employee Benefits</b>                                    | <b>\$328,074.35</b>   | <b>\$295,679.40</b>   | <b>\$409,344.73</b>   | <b>\$363,358.92</b>   | <b>(\$45,985.81)</b>   | <b>-11.234%</b>            |
| 001-1100-5320-000-00 Professional Education Services        | \$47,856.84           | \$50,912.89           | \$20,000.00           | \$20,000.00           | \$0.00                 | 0.00%                      |
| 001-1100-5332-000-00 Instructional Services from SU         | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                 | #DIV/0!                    |
| 001-1100-5333-000-00 Professional Non-Education Services    | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                 | #DIV/0!                    |
| 001-1100-5334-000-00 Act 504 Accomodations/Services         | \$15,387.60           | \$28,894.48           | \$25,000.00           | \$25,000.00           | \$0.00                 | 0.00%                      |
| 001-1100-5335-000-00 Act 504 Accomodations Secondary        | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                 | #DIV/0!                    |
| 001-1100-5433-000-00 Instructional-repairs To Equipment     | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                 | #DIV/0!                    |
| 001-1100-5515-000-00 Field Trips Educational                | \$9,373.40            | \$3,681.69            | \$10,000.00           | \$10,000.00           | \$0.00                 | 0.00%                      |
| 001-1100-5515-115-00 Social Studies - Field Trips           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                 | #DIV/0!                    |
| 001-1100-5560-000-00 Elementary/Middle Tuition              | \$769,735.47          | \$890,508.53          | \$654,973.69          | \$1,236,133.39        | \$581,159.70           | 88.730%                    |
| 001-1100-5561-000-00 Tuition HS - In State                  | \$1,612,659.57        | \$1,572,080.90        | \$2,298,856.56        | \$1,359,254.03        | (\$939,602.53)         | -40.873%                   |
| 001-1100-5564-000-00 Tuition HS-Out of State Public/Private | \$34,133.00           | \$45,886.00           | \$28,840.00           | \$98,270.00           | \$69,430.00            | 240.742%                   |
| 001-1100-5566-000-00 Tuition HS - In State Private          | \$31,866.00           | \$33,705.00           | \$0.00                | \$78,923.75           | \$78,923.75            | #DIV/0!                    |
| 001-1100-5568-000-00 Tech Center w/Offsetting Revenues      | 128,670.00            | \$97,403.00           | 132,500.00            | 132,500.00            | \$0.00                 | 0.00%                      |
| 001-1100-5569-000-00 Tuition - Tech Ctr/Vocational          | \$116,896.13          | \$71,835.34           | 130,774.40            | 130,774.40            | \$0.00                 | 0.00%                      |
| 001-1100-5580-000-00 Instructional-travel                   | \$1,110.89            | \$56.93               | \$2,500.00            | \$1,500.00            | (\$1,000.00)           | -40.000%                   |
| 001-1100-5610-000-00 Instructional-general Supplies         | \$37,503.54           | \$38,514.60           | \$40,000.00           | \$40,000.00           | \$0.00                 | 0.00%                      |
| 001-1100-5610-105-00 Literacy - Gen Supplies                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                 | #DIV/0!                    |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020    |  | FY 2021    |  | FY 2022     |  | FY 2023         |  | Budget Increase |  | Budget Increase Percentage |         |
|---|------------|--|------------|--|-------------|--|-----------------|--|-----------------|--|----------------------------|---------|
|   | Actual     |  | Actual     |  | Budget      |  | Proposed Budget |  | Amount          |  | Percentage                 |         |
| <b>001 General Fund</b>   |            |  |            |  |             |  |                 |  |                 |  |                            |         |
| 001-1100-5610-107-00 Art - Supplies                               | \$927.94   |  | \$1,220.96 |  | \$1,500.00  |  | \$1,500.00      |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5610-109-00 Music - Supplies                             | \$251.09   |  | \$776.36   |  | \$750.00    |  | \$750.00        |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5610-109-00 Music - Supplies Island Arts Grant Funded    | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5610-111-00 Math - Supplies                              | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5610-113-00 Science - Supplies                           | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5610-115-00 Social Studies - Supplies                    | \$0.00     |  | \$1,894.00 |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5610-117-00 Physical Education Supplies                  | \$3,410.74 |  | \$1,368.45 |  | \$2,000.00  |  | \$2,000.00      |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5611-000-00 Instructional -achievement testing & scoring | \$3,050.00 |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5611-109-00 Island Arts Expense                          | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5640-000-00 Instructional-Books                          | \$2,014.40 |  | \$1,017.60 |  | \$3,000.00  |  | \$3,000.00      |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5640-105-00 Literacy - Books                             | \$109.67   |  | \$0.00     |  | \$750.00    |  | \$750.00        |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5640-107-00 Art - Books                                  | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5640-109-00 Music- Books                                 | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5640-111-00 Math - Books                                 | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5640-113-00 Science - Books                              | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5640-115-00 Social Studies - Books                       | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5641-000-00 Magazines/Periodicals                        | \$111.30   |  | \$0.00     |  | \$100.00    |  | \$100.00        |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5641-105-00 Literacy - Magazines/Periodicals             | \$0.00     |  | \$0.00     |  | \$500.00    |  | \$500.00        |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5641-113-00 Science - Magazines/Periodicals              | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5641-115-00 Social Studies - Magazines/Periodicals       | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5650-000-00 Instructional-audio-visual Materials         | \$153.25   |  | \$320.00   |  | \$500.00    |  | \$500.00        |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5650-105-00 Literacy - AV Materials                      | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5650-109-00 Music- AV Materials                          | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5650-113-00 Science - AV Materials                       | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5650-115-00 Social Studies - AV Materials                | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5660-000-00 Instructional-manipulative Devices           | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5660-105-00 Literacy - Manipulative Devices              | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5660-107-00 Art - Manipulatives                          | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5660-111-00 Math - Manipulatives                         | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5660-113-00 Science - Manipulatives                      | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5681-000-00 Instructional Technology                     | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5670-000-00 Instructional-computer Software              | \$3,928.90 |  | \$6,581.28 |  | \$15,000.00 |  | \$15,000.00     |  | \$10,000.00     |  | \$10,000.00                | 0.000%  |
| 001-1100-5670-111-00 Math - Software                              | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5681-113-00 Science - Tech Ed                            | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5682-000-00 Instructional-living Arts                    | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5730-000-00 Instructional-instructional Equipment        | \$4,677.53 |  | \$203.97   |  | \$5,000.00  |  | \$5,000.00      |  | \$0.00          |  | \$0.00                     | 0.000%  |
| 001-1100-5730-109-00 Music - Equipment                            | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5730-117-00 Phys Ed - Equipment                          | \$0.00     |  | \$0.00     |  | \$0.00      |  | \$0.00          |  | \$0.00          |  | \$0.00                     | #DIV/0! |
| 001-1100-5733-000-00 Instructional-furniture & Fixtures           | \$5,667.01 |  | \$2,282.09 |  | \$2,000.00  |  | \$2,000.00      |  | \$0.00          |  | \$0.00                     | 0.000%  |



Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description  | FY 2020               |                       | FY 2021               |                       | FY 2022               |                       | FY 2023               |                      | Budget Increase |            |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------|------------|
|  | Actual                |                       | Actual                |                       | Budget                |                       | Proposed Budget       |                      | Amount          | Percentage |
| <b>001 General Fund</b>                                  |                       |                       |                       |                       |                       |                       |                       |                      |                 |            |
| 001-1100-5733-105-00 Literacy - Furniture & Fixtures     | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | \$0.00          | #DIV/0!    |
| 001-1100-5733-109-00 Music - Furniture & Fixtures        | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | \$0.00          | #DIV/0!    |
| 001-1100-5733-115-00 Social Studies - Furniture/Fixtures | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | \$0.00          | #DIV/0!    |
| 001-1100-5734-000-00 Instructional-computer Equipment    | \$10,119.65           | \$2,940.48            | \$2,940.48            | \$10,000.00           | \$10,000.00           | \$15,000.00           | \$15,000.00           | \$5,000.00           | 50.0000%        |            |
| 001-1100-5739-000-00 AV Equipment                        | \$0.00                | \$128.12              | \$128.12              | \$1,000.00            | \$1,000.00            | \$1,000.00            | \$1,000.00            | \$0.00               | 0.0000%         |            |
| 001-1100-5810-000-00 Dues/Fees/Registration              | \$150.00              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1100-5810-000-00 Non-Personnel Costs.                | \$2,839,763.92        | \$2,852,212.67        | \$2,852,212.67        | \$3,385,544.65        | \$3,385,544.65        | \$3,199,455.57        | \$3,199,455.57        | (\$186,089.08)       | -5.497%         |            |
| <b>TOTAL 1100 Instructional</b>                          | <b>\$4,613,718.17</b> | <b>\$4,476,040.81</b> | <b>\$4,476,040.81</b> | <b>\$5,055,311.07</b> | <b>\$5,055,311.07</b> | <b>\$5,016,230.00</b> | <b>\$5,016,230.00</b> | <b>(\$39,081.08)</b> | <b>-0.773%</b>  |            |
| <b>1101 Title I</b>                                      |                       |                       |                       |                       |                       |                       |                       |                      |                 |            |
| 001-1101-5110-000-00 Title 1 Salaries Incl Tutors        | \$0.00                | \$0.00                | \$0.00                | \$17,155.81           | \$17,155.81           | \$17,155.81           | \$17,155.81           | \$0.00               | 0.0000%         |            |
| 001-1101-5114-000-00 Title I Tutor                       | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$17,155.81           | \$17,155.81           | \$0.00               | #DIV/0!         |            |
| <b>Salaries/Stipends and Wages</b>                       | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$17,155.81</b>    | <b>\$17,155.81</b>    | <b>\$17,155.81</b>    | <b>\$17,155.81</b>    | <b>\$0.00</b>        | <b>0.0000%</b>  |            |
| 001-1101-5210-000-00 Title 1 Group Health                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5215-000-00 Title 1 HRA                         | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5220-000-00 Title 1 FICA                        | \$0.00                | \$0.00                | \$0.00                | \$1,312.42            | \$1,312.42            | \$1,312.42            | \$1,312.42            | \$0.00               | 0.0000%         |            |
| 001-1101-5230-000-00 Title 1 Life Insurance              | \$0.00                | \$0.00                | \$0.00                | \$88.00               | \$88.00               | \$88.00               | \$88.00               | \$0.00               | 0.0000%         |            |
| 001-1101-5240-000-00 Title 1 Teachers Retirement         | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5250-000-00 Title 1 Workers Comp.               | \$171.59              | \$0.00                | \$0.00                | \$220.00              | \$220.00              | \$220.00              | \$220.00              | \$0.00               | 0.0000%         |            |
| 001-1101-5260-000-00 Title 1 Unempl. Comp.               | \$0.00                | \$0.00                | \$0.00                | \$65.00               | \$65.00               | \$65.00               | \$65.00               | \$0.00               | 0.0000%         |            |
| 001-1101-5270-000-00 Title 1 Course Reimb.               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5280-000-00 Title 1 Group Dental                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5281-000-00 Title 1 Group Vision                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5290-000-00 Title 1 Prof. Development           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| <b>Employee Benefits</b>                                 | <b>\$171.59</b>       | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$1,685.42</b>     | <b>\$1,685.42</b>     | <b>\$1,685.42</b>     | <b>\$1,685.42</b>     | <b>\$0.00</b>        | <b>0.0000%</b>  |            |
| 001-1101-5610-000-00 Title I- Supplies                   | \$682.70              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5640-000-00 Books                               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5641-000-00 Magazines/Periodicals               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| 001-1101-5733-000-00 Furniture & Fixtures                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| <b>Non-Personnel Costs.</b>                              | <b>\$682.70</b>       | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>0.0000%</b>  |            |
| <b>TOTAL 1101 Title I</b>                                | <b>\$854.29</b>       | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$18,841.23</b>    | <b>\$18,841.23</b>    | <b>\$18,841.23</b>    | <b>\$18,841.23</b>    | <b>\$0.00</b>        | <b>0.0000%</b>  |            |
| <b>1102 SWP</b>  |                       |                       |                       |                       |                       |                       |                       |                      |                 |            |
| 001-1102-5110-000-01 SWP Salaries                        | \$58,700.00           | \$60,574.50           | \$60,574.50           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |
| <b>Salaries/Stipends and Wages</b>                       | <b>\$58,700.00</b>    | <b>\$60,574.50</b>    | <b>\$60,574.50</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>        | <b>#DIV/0!</b>  |            |
| 001-1102-5210-000-01 SWP Group Health                    | \$6,181.06            | \$8,244.72            | \$8,244.72            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00               | #DIV/0!         |            |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description  | FY 2020            |                    | FY 2021             |                    | FY 2022            |                    | FY 2023            |                     | Budget Increase |                            |
|--|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------|----------------------------|
|  | Actual             | Budget             | Actual              | Budget             | Actual             | Budget             | Proposed Budget    | Amount              | Percentage      | Budget Increase Percentage |
| <b>001 General Fund</b>                              |                    |                    |                     |                    |                    |                    |                    |                     |                 |                            |
| 001-1102-5215-000-00 SWP HRA                         | \$0.00             | \$0.00             | \$3,377.33          | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5220-000-01 SWP FICA                        | \$951.62           | \$0.00             | \$4,483.44          | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5230-000-01 SWP Life Insurance              | \$4,374.18         | \$0.00             | \$12,910.38         | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5240-000-01 SWP Teacher's Retirement        | \$11,379.77        | \$0.00             | \$416.40            | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5250-000-01 SWP Workers' Comp               | \$358.46           | \$0.00             | \$159.44            | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5260-000-01 SWP Unemployment Comp           | \$199.42           | \$0.00             | \$0.00              | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5270-000-01 SWP Course Reimb.               | \$0.00             | \$0.00             | \$0.00              | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5280-000-01 SWP Group Dental                | \$469.10           | \$0.00             | \$469.11            | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5281-000-01 SWP Group Vision                | \$148.60           | \$0.00             | \$154.53            | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5290-000-01 SWP Professional Development    | \$0.00             | \$0.00             | \$0.00              | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| <b>Employee Benefits</b>                             | <b>\$24,062.21</b> | <b>\$0.00</b>      | <b>\$30,215.35</b>  | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>#DIV/0!</b>             |
| 001-1102-5670-110-51 SWP Computer Software - GI      | \$0.00             | \$0.00             | \$6,500.00          | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1102-5670-110-53 SWP Computer Software - NH      | \$0.00             | \$0.00             | \$3,350.00          | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | \$0.00          | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                          | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$9,850.00</b>   | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>#DIV/0!</b>             |
| <b>TOTAL 1102 SWP</b>                                | <b>\$82,762.21</b> | <b>\$0.00</b>      | <b>\$100,639.85</b> | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>#DIV/0!</b>             |
| <b>1123 Universal Access Pre-K/Act 62</b>            |                    |                    |                     |                    |                    |                    |                    |                     |                 |                            |
| 001-1123-5110-000-00 Universal Access-Pre K Salaries | \$36,264.40        | \$36,447.00        | \$37,835.35         | \$36,447.00        | \$36,447.00        | \$33,713.24        | \$33,713.24        | (\$2,733.76)        | -7.501%         |                            |
| 001-1123-5115-000-00 UA- Pre K Aides Salaries        | \$0.00             | \$0.00             | \$0.00              | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | #DIV/0!         |                            |
| <b>Salaries/Stipends and Wages</b>                   | <b>\$36,264.40</b> | <b>\$36,447.00</b> | <b>\$37,835.35</b>  | <b>\$36,447.00</b> | <b>\$36,447.00</b> | <b>\$33,713.24</b> | <b>\$33,713.24</b> | <b>(\$2,733.76)</b> | <b>-7.501%</b>  |                            |
| 001-1123-5210-000-00 UA Pre K- Group Health          | \$1,750.00         | \$5,615.16         | \$4,068.96          | \$5,615.16         | \$5,615.16         | \$5,993.42         | \$5,993.42         | \$378.26            | 6.736%          |                            |
| 001-1123-5215-000-00 UA Pre K- HRA                   | \$0.00             | \$2,100.00         | \$794.22            | \$2,100.00         | \$2,100.00         | \$1,470.00         | \$1,470.00         | (\$630.00)          | -30.000%        |                            |
| 001-1123-5220-000-00 UA Pre K- FICA                  | \$2,774.23         | \$2,788.20         | \$2,703.43          | \$2,788.20         | \$2,788.20         | \$2,579.06         | \$2,579.06         | (\$209.13)          | -7.501%         |                            |
| 001-1123-5230-000-00 UA Pre K- Group Life            | \$88.20            | \$88.20            | \$0.00              | \$88.20            | \$88.20            | \$61.74            | \$61.74            | (\$26.46)           | -30.000%        |                            |
| 001-1123-5240-000-00 UA Pre K- Retirement            | \$337.26           | \$0.00             | \$1,329.00          | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | #DIV/0!         |                            |
| 001-1123-5250-000-00 UA-Pre K- Workers Comp.         | \$72.00            | \$338.96           | \$261.02            | \$338.96           | \$338.96           | \$313.53           | \$313.53           | (\$25.42)           | -7.501%         |                            |
| 001-1123-5260-000-00 UA- Pre K- Unemp. Comp.         | \$436.42           | \$135.00           | \$159.44            | \$135.00           | \$135.00           | \$91.46            | \$91.46            | (\$43.55)           | -32.256%        |                            |
| 001-1123-5280-000-00 UA - Pre K- Group Dental        | \$0.00             | \$0.00             | \$273.65            | \$0.00             | \$0.00             | \$328.38           | \$328.38           | \$328.38            | #DIV/0!         |                            |
| 001-1123-5281-000-00 UA - Pre K- Group Vision        | \$0.00             | \$0.00             | \$90.14             | \$0.00             | \$0.00             | \$127.26           | \$127.26           | \$127.26            | #DIV/0!         |                            |
| 001-1123-5290-000-00 UA - Pre K- Prof. Development   | \$0.00             | \$0.00             | \$0.00              | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | #DIV/0!         |                            |
| <b>Employee Benefits</b>                             | <b>\$5,458.11</b>  | <b>\$11,065.52</b> | <b>\$9,679.86</b>   | <b>\$11,065.52</b> | <b>\$11,065.52</b> | <b>\$10,964.85</b> | <b>\$10,964.85</b> | <b>(\$100.67)</b>   | <b>-0.910%</b>  |                            |
| 001-1123-5320-000-00 UAPK - Prof Svc                 | \$0.00             | \$0.00             | \$0.00              | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | #DIV/0!         |                            |
| 001-1123-5432-000-00 Preschool Repair/Maint          | \$0.00             | \$0.00             | \$0.00              | \$0.00             | \$0.00             | \$0.00             | \$0.00             | \$0.00              | #DIV/0!         |                            |
| 001-1123-5563-000-00 Tuition - UAPK/Act 62           | \$99,846.14        | \$104,250.00       | \$89,079.61         | \$104,250.00       | \$104,250.00       | \$104,250.00       | \$104,250.00       | \$0.00              | 0.000%          |                            |
| 001-1123-5610-000-00 Preschool Supplies              | \$2,000.00         | \$2,200.00         | \$525.14            | \$2,200.00         | \$2,200.00         | \$2,200.00         | \$2,200.00         | \$0.00              | 0.000%          |                            |
| 001-1123-5640-000-00 Preschool Books                 | \$300.00           | \$300.00           | \$0.00              | \$300.00           | \$300.00           | \$300.00           | \$300.00           | \$0.00              | 0.000%          |                            |

Champlain Islands Unified Union School District  
 FY23 Proposed Budget

| Description   | FY 2020      |              | FY 2021      |              | FY 2022      |                 | FY 2023      |              | Budget Increase |            | Budget Increase Percentage |
|---|--------------|--------------|--------------|--------------|--------------|-----------------|--------------|--------------|-----------------|------------|----------------------------|
|   | Actual       | Budget       | Actual       | Budget       | Budget       | Proposed Budget | Amount       | Percentage   | Amount          | Percentage |                            |
| <b>001 General Fund</b>                                   |              |              |              |              |              |                 |              |              |                 |            |                            |
| Non-Personnel Costs.                                      |              |              |              |              |              |                 |              |              |                 |            |                            |
| TOTAL 1123 Universal Access Pre-K/Act 62                  | \$102,146.14 | \$143,868.65 | \$89,604.75  | \$137,119.96 | \$106,750.00 | \$151,428.09    | \$106,750.00 | \$151,428.09 | \$0.00          | 0.0000%    | -1.837%                    |
|   |              |              |              |              |              |                 |              |              |                 |            |                            |
| <b>1200 Special Education</b>                             |              |              |              |              |              |                 |              |              |                 |            |                            |
| 001-1200-5110-000-00 Special Ed-salaries                  | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5112-000-00 Special Ed-substitutes               | \$2,500.00   | \$2,500.00   | \$0.00       | \$0.00       | \$2,500.00   | \$2,500.00      | \$2,500.00   | \$2,500.00   | \$0.00          | 0.0000%    | 0.0000%                    |
| 001-1200-5115-000-00 Special Ed-aides Salaries            | 281,658.97   | 281,658.97   | \$276,469.23 | \$276,469.23 | 252,440.00   | 374,354.44      | 374,354.44   | 374,354.44   | \$121,914.44    | 48.294%    | 48.294%                    |
| Salaries/Stipends and Wages                               | \$284,158.97 | \$284,158.97 | \$276,469.23 | \$276,469.23 | \$254,940.00 | \$376,854.44    | \$376,854.44 | \$376,854.44 | \$121,914.44    | 47.821%    | 47.821%                    |
|   |              |              |              |              |              |                 |              |              |                 |            |                            |
| 001-1200-5210-000-00 Special Ed-group Health Insurance    | 91,754.75    | 91,754.75    | \$92,988.95  | \$92,988.95  | 63,893.50    | 99,039.01       | 99,039.01    | 99,039.01    | \$35,145.51     | 55.006%    | 55.006%                    |
| 001-1200-5215-000-00 Special Ed- HRA                      | 26,825.00    | 26,825.00    | \$17,018.77  | \$17,018.77  | 16,170.00    | 25,580.00       | 25,580.00    | 25,580.00    | \$9,410.00      | 58.194%    | 58.194%                    |
| 001-1200-5220-000-00 Special Ed-fica                      | \$21,738.16  | \$21,738.16  | \$19,936.29  | \$19,936.29  | \$19,502.91  | \$28,829.36     | \$28,829.36  | \$28,829.36  | \$9,326.45      | 47.821%    | 47.821%                    |
| 001-1200-5230-000-00 Special Ed - Life Insurance          | 956.97       | 956.97       | \$0.00       | \$0.00       | \$816.40     | \$1,084.46      | \$1,084.46   | \$1,084.46   | \$268.06        | 32.834%    | 32.834%                    |
| 001-1200-5240-000-00 Special Ed. - Retirement             | 1,100.00     | 1,100.00     | \$0.00       | \$0.00       | 750.00       | -               | -            | -            | (\$750.00)      | -100.0000% | -100.0000%                 |
| 001-1200-5250-000-00 Special Ed - Workers Comp.           | \$2,619.41   | \$2,619.41   | \$1,925.53   | \$1,925.53   | \$2,303.60   | \$3,324.32      | \$3,324.32   | \$3,324.32   | \$1,020.72      | 44.310%    | 44.310%                    |
| 001-1200-5260-000-00 Special Ed-unemployment Comp.        | \$1,348.40   | \$1,348.40   | \$1,674.12   | \$1,674.12   | \$1,138.50   | \$1,607.35      | \$1,607.35   | \$1,607.35   | \$468.85        | 41.181%    | 41.181%                    |
| 001-1200-5270-000-00 Special Ed-course Reimbursement      | \$0.00       | \$0.00       | \$3,994.72   | \$3,994.72   | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5280-000-00 Special Ed-group Dental Insurance    | \$3,536.75   | \$3,536.75   | \$243.42     | \$243.42     | 2,272.18     | 3,043.05        | 3,043.05     | 3,043.05     | \$770.87        | 33.926%    | 33.926%                    |
| 001-1200-5281-000-00 Special Ed-group Vision Insurance    | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$304.53        | \$304.53     | \$304.53     | \$304.53        | #DIV/0!    | #DIV/0!                    |
| 001-1200-5290-000-00 Professional Development             | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| Employee Benefits   | \$149,879.44 | \$149,879.44 | \$137,781.80 | \$137,781.80 | \$106,847.09 | \$162,812.08    | \$162,812.08 | \$162,812.08 | \$55,964.99     | 52.379%    | 52.379%                    |
|   |              |              |              |              |              |                 |              |              |                 |            |                            |
| 001-1200-5320-000-00 Spec. Ed.-Prof Educ. Svcs            | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5330-000-00 Spec. Ed.-Non Educ. Svcs             | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5332-000-00 Spec. Ed - BI Services from SU.      | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5513-000-00 Special Ed-special Ed Transportation | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5530-000-00 Spec. Ed-Telephone                   | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5532-000-00 Spec Ed - Postage                    | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5560-000-00 Spec Ed - Day School/Resident        | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5561-000-00 Special Ed- Excess Costs/Tuition     | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5580-000-00 Special Ed-travel                    | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5592-000-00 Special Ed Interdistrict Payment     | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5610-000-00 Special Ed-program Supplies          | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5640-000-00 Special Ed - books                   | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5650-000-00 Spec Ed - AV Materials               | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5660-000-00 SpEd - Manipulatives                 | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5670-000-00 Special Ed - Software                | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| 001-1200-5730-000-00 Special Ed-equipment                 | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |
| Non-Personnel Costs.                                      | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00          | \$0.00       | \$0.00       | \$0.00          | #DIV/0!    | #DIV/0!                    |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020             |  | FY 2021             |                     | FY 2022 |  | FY 2023             |                     | Budget Increase |                            |
|---|---------------------|--|---------------------|---------------------|---------|--|---------------------|---------------------|-----------------|----------------------------|
|   | Actual              |  | Actual              | Budget              | Budget  |  | Proposed Budget     | Amount              | Percentage      | Budget Increase Percentage |
| <b>001 General Fund</b>                                     | <b>\$434,038.41</b> |  | <b>\$414,251.03</b> | <b>\$361,787.09</b> |         |  | <b>\$539,666.51</b> | <b>\$177,879.42</b> | <b>49.167%</b>  |                            |
| <b>TOTAL 1200 Special Education</b>                         |                     |  |                     |                     |         |  |                     |                     |                 |                            |
| <b>1201 Essential Early Education</b>                       |                     |  |                     |                     |         |  |                     |                     |                 |                            |
| 001-1201-5110-000-00 Eee-salaries                           | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5112-000-00 Eee-substitutes                        | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5115-000-00 Eee-aides Salaries                     | \$19,962.55         |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| <b>Salaries/Stipends and Wages</b>                          | <b>\$19,962.55</b>  |  | <b>\$0.00</b>       | <b>\$0.00</b>       |         |  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>#DIV/0!</b>             |
| 001-1201-5210-000-00 Eee-group Health Insurance             | \$19,975.25         |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5220-000-00 Eee-fica                               | \$1,527.14          |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5230-000-00 EEE Group Life                         | \$141.00            |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5240-000-00 EEE Retirement                         | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5250-000-00 Eee-workman's Comp.                    | \$298.25            |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5260-000-00 Eee-unemployment Comp.                 | \$261.00            |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5270-000-00 Eee-course Reimbursement               | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5280-000-00 Eee-group Dental Insurance             | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5281-000-00 Eee-group Vision Insurance             | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5290-000-00 Eee-professional Development           | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| <b>Employee Benefits</b>                                    | <b>\$22,202.64</b>  |  | <b>\$0.00</b>       | <b>\$0.00</b>       |         |  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>#DIV/0!</b>             |
| 001-1201-5330-000-00 Eee-Contracted Service                 | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5332-000-00 EEE - BI Services from SU.             | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5337-000-00 EEE - Learning Adventure               | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5513-000-00 Eee-transportation                     | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5540-000-00 EEE Advertising                        | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5561-000-00 EEE Tuition                            | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5580-000-00 Eee-travel                             | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1201-5610-000-00 Eee-program Supplies                   | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                                 | <b>\$0.00</b>       |  | <b>\$0.00</b>       | <b>\$0.00</b>       |         |  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>#DIV/0!</b>             |
| <b>TOTAL 1201 Essential Early Education</b>                 | <b>\$42,165.19</b>  |  | <b>\$0.00</b>       | <b>\$0.00</b>       |         |  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>#DIV/0!</b>             |
| <b>1410 Student Body Activities</b>                         |                     |  |                     |                     |         |  |                     |                     |                 |                            |
| 001-1410-5110-000-00 Student Activities - Club Stipends     | \$0.00              |  | \$0.00              | \$0.00              |         |  | \$0.00              | \$0.00              | \$0.00          | #DIV/0!                    |
| 001-1410-5120-000-00 Student Activities - Coaches & Ad Sals | \$6,000.00          |  | \$0.00              | \$4,600.00          |         |  | \$4,600.00          | \$0.00              | \$0.00          | 0.000%                     |
| 001-1410-5121-000-00 Student Activities -Salaries/Stipends  | \$5,400.00          |  | \$0.00              | \$5,400.00          |         |  | \$5,400.00          | \$0.00              | \$0.00          | 0.000%                     |
| 001-1410-5130-000-00 Student Activities - Mentoring         | \$2,500.00          |  | \$810.00            | \$2,500.00          |         |  | \$2,500.00          | \$0.00              | \$0.00          | 0.000%                     |
| <b>Salaries/Stipends and Wages</b>                          | <b>\$13,900.00</b>  |  | <b>\$810.00</b>     | <b>\$12,500.00</b>  |         |  | <b>\$12,500.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>   | <b>0.000%</b>              |
| 001-1410-5220-000-00 FICA/Med                               | \$1,063.35          |  | \$195.65            | \$956.25            |         |  | \$956.25            | \$0.00              | \$0.00          | 0.000%                     |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020            |                    | FY 2021            |                    | FY 2022 |        | FY 2023            |                     | Budget Increase     |                     | Budget Increase Percentage |
|---|--------------------|--------------------|--------------------|--------------------|---------|--------|--------------------|---------------------|---------------------|---------------------|----------------------------|
|   | Actual             | Budget             | Actual             | Budget             | Actual  | Budget | Proposed Budget    | Amount              | Amount              | #DIV/0!             | Percentage                 |
| <b>001 General Fund</b>                                       |                    |                    |                    |                    |         |        |                    |                     |                     |                     |                            |
| 001-1410-5250-000-00 Coaches/Refs/Student Progr WC            | \$106.00           | \$0.00             | \$17.63            | \$0.00             | \$0.00  | \$0.00 | \$0.00             | \$0.00              | \$0.00              | \$0.00              | 0.000%                     |
| <b>Employee Benefits</b>                                      | <b>\$1,169.35</b>  | <b>\$956.25</b>    | <b>\$213.28</b>    | <b>\$956.25</b>    |         |        |                    |                     |                     |                     |                            |
| 001-1410-5320-000-00 Student activities - Before/After school | \$50,000.00        | \$25,000.00        | \$2,450.73         | \$25,000.00        |         |        | \$25,000.00        | \$0.00              | \$0.00              | \$0.00              | 0.000%                     |
| 001-1410-5337-000-00 Student activities - Programs            | \$6,500.00         | \$5,000.00         | \$999.46           | \$5,000.00         |         |        | \$5,000.00         | \$0.00              | \$0.00              | \$0.00              | 0.000%                     |
| 001-1410-5515-000-00 Student activities - Field Trips         | \$0.00             | \$0.00             | \$492.19           | \$0.00             |         |        | \$20,000.00        | \$20,000.00         | \$20,000.00         | \$20,000.00         | #DIV/0!                    |
| 001-1410-5519-000-00 Student activities - Transportation      | \$4,500.00         | \$4,000.00         | \$0.00             | \$4,000.00         |         |        | \$30,000.00        | \$26,000.00         | \$26,000.00         | \$26,000.00         | 650.0000%                  |
| 001-1410-5610-000-00 Student Body Activities-general Supplies | \$3,200.00         | \$3,000.00         | \$3,358.37         | \$3,000.00         |         |        | \$3,000.00         | \$0.00              | \$0.00              | \$0.00              | 0.0000%                    |
| 001-1410-5683-000-00 Instructional- Sports/Exp/Supl/Bus       | \$1,500.00         | \$1,500.00         | \$0.00             | \$1,500.00         |         |        | \$1,500.00         | \$0.00              | \$0.00              | \$0.00              | 0.0000%                    |
| <b>Non-Personnel Costs.</b>                                   | <b>\$65,700.00</b> | <b>\$38,500.00</b> | <b>\$7,300.75</b>  | <b>\$38,500.00</b> |         |        | <b>\$84,500.00</b> | <b>\$46,000.00</b>  | <b>\$46,000.00</b>  | <b>\$46,000.00</b>  | <b>119.481%</b>            |
| <b>TOTAL 1410 Student Body Activities</b>                     | <b>\$80,769.35</b> | <b>\$51,956.25</b> | <b>\$8,324.03</b>  | <b>\$51,956.25</b> |         |        | <b>\$97,956.25</b> | <b>\$46,000.00</b>  | <b>\$46,000.00</b>  | <b>\$46,000.00</b>  | <b>88.536%</b>             |
| <b>1422 Summer School Program</b>                             |                    |                    |                    |                    |         |        |                    |                     |                     |                     |                            |
| 001-1422-5110-000-00 Summer School Program- Salary            | \$5,400.00         | \$1,500.00         | \$0.00             | \$1,500.00         |         |        | \$500.00           | (\$1,000.00)        | (\$1,000.00)        | (\$1,000.00)        | -66.667%                   |
| <b>Salaries/Stipends and Wages</b>                            | <b>\$5,400.00</b>  | <b>\$1,500.00</b>  | <b>\$0.00</b>      | <b>\$1,500.00</b>  |         |        | <b>\$500.00</b>    | <b>(\$1,000.00)</b> | <b>(\$1,000.00)</b> | <b>(\$1,000.00)</b> | <b>-66.667%</b>            |
| 001-1422-5220-000-00 Summer School - FICA                     | \$413.10           | \$114.75           | \$0.00             | \$114.75           |         |        | \$38.25            | (\$76.50)           | (\$76.50)           | (\$76.50)           | -66.667%                   |
| 001-1422-5250-000-00 Summer School - Workers' Comp            | \$50.00            | \$35.00            | \$0.00             | \$35.00            |         |        | \$35.00            | \$0.00              | \$0.00              | \$0.00              | 0.000%                     |
| <b>Employee Benefits</b>                                      | <b>\$463.10</b>    | <b>\$149.75</b>    | <b>\$0.00</b>      | <b>\$149.75</b>    |         |        | <b>\$73.25</b>     | <b>(\$76.50)</b>    | <b>(\$76.50)</b>    | <b>(\$76.50)</b>    | <b>-51.085%</b>            |
| 001-1422-5515-000-00 Summer Sch- Field Trips(Educ)            | \$0.00             | \$0.00             | \$0.00             | \$0.00             |         |        | \$0.00             | \$0.00              | \$0.00              | \$0.00              | #DIV/0!                    |
| 001-1422-5610-000-00 Summer School- Supplies                  | \$0.00             | \$0.00             | \$0.00             | \$0.00             |         |        | \$0.00             | \$0.00              | \$0.00              | \$0.00              | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                                   | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      |         |        | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>#DIV/0!</b>             |
| <b>TOTAL 1422 Summer School Program</b>                       | <b>\$5,863.10</b>  | <b>\$1,649.75</b>  | <b>\$0.00</b>      | <b>\$1,649.75</b>  |         |        | <b>\$573.25</b>    | <b>(\$1,076.50)</b> | <b>(\$1,076.50)</b> | <b>(\$1,076.50)</b> | <b>-65.252%</b>            |
| <b>2120 Guidance Services</b>                                 |                    |                    |                    |                    |         |        |                    |                     |                     |                     |                            |
| 001-2120-5110-000-00 Guidance-salary                          | \$48,997.10        | \$50,923.00        | \$49,439.50        | \$50,923.00        |         |        | \$52,739.09        | \$1,816.09          | \$1,816.09          | \$1,816.09          | 3.566%                     |
| <b>Salaries/Stipends and Wages</b>                            | <b>\$48,997.10</b> | <b>\$50,923.00</b> | <b>\$49,439.50</b> | <b>\$50,923.00</b> |         |        | <b>\$52,739.09</b> | <b>\$1,816.09</b>   | <b>\$1,816.09</b>   | <b>\$1,816.09</b>   | <b>3.566%</b>              |
| 001-2120-5210-000-00 Guidance - Health Ins.                   | \$17,285.62        | \$22,220.09        | \$19,321.82        | \$22,220.09        |         |        | \$23,717.09        | \$1,496.99          | \$1,496.99          | \$1,496.99          | 6.737%                     |
| 001-2120-5215-000-00 Guidance - HRA                           | \$4,500.00         | \$4,200.00         | \$1,193.99         | \$4,200.00         |         |        | \$4,200.00         | \$0.00              | \$0.00              | \$0.00              | 0.000%                     |
| 001-2120-5220-000-00 Guidance - FICA                          | \$3,748.28         | \$3,895.61         | \$2,990.40         | \$3,895.61         |         |        | \$4,034.54         | \$138.93            | \$138.93            | \$138.93            | 3.566%                     |
| 001-2120-5230-000-00 Guidance - Life Insurance                | \$88.20            | \$88.20            | \$0.00             | \$88.20            |         |        | \$88.20            | \$0.00              | \$0.00              | \$0.00              | 0.000%                     |
| 001-2120-5240-000-00 Guidance - Empl Retirement               | \$0.00             | \$0.00             | \$1,329.00         | \$0.00             |         |        | \$0.00             | \$0.00              | \$0.00              | \$0.00              | #DIV/0!                    |
| 001-2120-5250-000-00 Guidance-Workers Comp                    | \$455.67           | \$473.58           | \$339.62           | \$473.58           |         |        | \$490.47           | \$16.89             | \$16.89             | \$16.89             | 3.566%                     |
| 001-2120-5260-000-00 Guidance-unemployment                    | \$164.00           | \$135.00           | \$159.44           | \$135.00           |         |        | \$130.65           | (\$4.35)            | (\$4.35)            | (\$4.35)            | -3.222%                    |
| 001-2120-5280-000-00 Guidance - Dental                        | \$1,166.27         | \$1,254.57         | \$1,254.57         | \$1,254.57         |         |        | \$1,254.57         | \$0.00              | \$0.00              | \$0.00              | 0.000%                     |
| 001-2120-5281-000-00 Guidance Vision Insurance                | \$150.10           | \$332.32           | \$332.32           | \$332.32           |         |        | \$390.96           | \$58.64             | \$58.64             | \$58.64             | 17.646%                    |
| 001-2120-5290-000-00 Guidance-Prof. Development               | \$250.00           | \$0.00             | \$0.00             | \$0.00             |         |        | \$0.00             | \$0.00              | \$0.00              | \$0.00              | #DIV/0!                    |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020             |  | FY 2021             |  | FY 2022             |  | FY 2023             |  | Budget Increase      |  | Budget Increase Percentage |  |
|---|---------------------|--|---------------------|--|---------------------|--|---------------------|--|----------------------|--|----------------------------|--|
|   | Actual              |  | Actual              |  | Budget              |  | Proposed Budget     |  | Amount               |  | Percentage                 |  |
| <b>001 General Fund</b>   | <b>\$27,808.14</b>  |  | <b>\$26,921.16</b>  |  | <b>\$32,599.38</b>  |  | <b>\$34,306.48</b>  |  | <b>\$1,707.10</b>    |  | <b>5.237%</b>              |  |
| <b>Employee Benefits</b>  |                     |  |                     |  |                     |  |                     |  |                      |  |                            |  |
| 001-2120-5580-000-00 Guidance-Travel                            | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| 001-2120-5610-000-00 Guidance-general Supplies                  | \$1,000.00          |  | \$0.00              |  | \$1,000.00          |  | \$1,000.00          |  | \$0.00               |  | 0.000%                     |  |
| 001-2120-5640-000-00 Guidance-books                             | \$150.00            |  | \$0.00              |  | \$100.00            |  | \$100.00            |  | \$0.00               |  | 0.000%                     |  |
| 001-2120-5641-000-00 Guidance - Mag/Periodicals                 | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| <b>Non-Personnel Costs.</b>                                     | <b>\$1,150.00</b>   |  | <b>\$0.00</b>       |  | <b>\$1,100.00</b>   |  | <b>\$1,100.00</b>   |  | <b>\$0.00</b>        |  | <b>0.000%</b>              |  |
| <b>TOTAL 2120 Guidance Services</b>                             | <b>\$77,955.24</b>  |  | <b>\$76,360.66</b>  |  | <b>\$84,622.38</b>  |  | <b>\$88,145.57</b>  |  | <b>\$3,523.19</b>    |  | <b>4.163%</b>              |  |
| <b>2134 Health Services</b>                                     |                     |  |                     |  |                     |  |                     |  |                      |  |                            |  |
| 001-2134-5110-000-00 Health Services-salaries(nurse and assist) | \$17,292.07         |  | \$21,321.64         |  | \$34,304.00         |  | \$33,151.93         |  | (\$1,152.07)         |  | -3.358%                    |  |
| 001-2134-5115-000-00 Health Services-Clinician                  | \$72,925.03         |  | \$80,550.00         |  | \$79,296.00         |  | \$77,657.88         |  | (\$1,638.12)         |  | -2.066%                    |  |
| <b>Salaries/Stipends and Wages</b>                              | <b>\$90,217.10</b>  |  | <b>\$101,871.64</b> |  | <b>\$113,600.00</b> |  | <b>\$110,809.81</b> |  | <b>(\$2,790.19)</b>  |  | <b>-2.456%</b>             |  |
| 001-2134-5210-000-00 Health Services-group Health Insurance     | \$30,742.84         |  | \$21,737.05         |  | \$45,497.61         |  | \$48,274.31         |  | \$2,776.70           |  | 6.103%                     |  |
| 001-2134-5215-000-00 Health Services HRA                        | \$0.00              |  | \$4,690.59          |  | \$8,400.00          |  | \$4,400.00          |  | (\$4,000.00)         |  | -47.619%                   |  |
| 001-2134-5220-000-00 Health Services-fica                       | \$6,901.61          |  | \$7,471.75          |  | \$8,690.40          |  | \$8,476.95          |  | (\$213.45)           |  | -2.456%                    |  |
| 001-2134-5230-000-00 Health - Life Ins                          | \$176.40            |  | \$0.00              |  | \$264.40            |  | \$176.40            |  | (\$88.00)            |  | -33.283%                   |  |
| 001-2134-5240-000-00 Health Svcs - Retirement                   | \$0.00              |  | \$1,329.00          |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| 001-2134-5250-000-00 Health Services-Workers Comp.              | \$839.02            |  | \$696.78            |  | \$1,020.03          |  | \$1,030.53          |  | \$10.50              |  | 1.030%                     |  |
| 001-2134-5260-000-00 Health Services-unemployment Comp.         | \$328.00            |  | \$318.88            |  | \$405.00            |  | \$391.95            |  | (\$13.05)            |  | -3.222%                    |  |
| 001-2134-5270-000-00 Health Services-tuition Reimbursement      | \$0.00              |  | \$924.42            |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| 001-2134-5280-000-00 Health Services-group Dental Insurance     | \$1,304.61          |  | \$1,913.79          |  | \$2,509.14          |  | \$1,549.97          |  | (\$959.17)           |  | -38.227%                   |  |
| 001-2134-5281-000-00 Health Services-group Vision Insurance     | \$0.00              |  | \$390.96            |  | \$0.00              |  | \$390.96            |  | \$390.96             |  | #DIV/0!                    |  |
| 001-2134-5290-000-00 Health Services-Prof. Development          | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| <b>Employee Benefits</b>  | <b>\$40,292.48</b>  |  | <b>\$39,473.22</b>  |  | <b>\$66,786.57</b>  |  | <b>\$64,691.07</b>  |  | <b>(\$2,095.51)</b>  |  | <b>-3.138%</b>             |  |
| 001-2134-5320-000-00 Health Services - Prof Services            | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| 001-2134-5332-000-00 Health Services Assessment                 | \$47,926.00         |  | \$48,288.00         |  | \$51,518.00         |  | \$46,103.00         |  | (\$5,415.00)         |  | -10.511%                   |  |
| 001-2134-5580-000-00 Health Services-travel                     | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| 001-2134-5610-000-00 Health Services-general Supplies           | \$1,000.00          |  | \$2,281.26          |  | \$5,000.00          |  | \$2,500.00          |  | (\$2,500.00)         |  | -50.000%                   |  |
| <b>Non-Personnel Costs.</b>                                     | <b>\$48,926.00</b>  |  | <b>\$50,569.26</b>  |  | <b>\$56,518.00</b>  |  | <b>\$48,603.00</b>  |  | <b>(\$7,915.00)</b>  |  | <b>-14.004%</b>            |  |
| <b>TOTAL 2134 Health Services</b>                               | <b>\$179,435.58</b> |  | <b>\$191,914.12</b> |  | <b>\$236,904.57</b> |  | <b>\$224,103.87</b> |  | <b>(\$12,800.70)</b> |  | <b>-5.403%</b>             |  |
| <b>2222 Library</b>   |                     |  |                     |  |                     |  |                     |  |                      |  |                            |  |
| 001-2222-5110-000-00 Library Services-salary                    | \$93,552.43         |  | \$49,570.60         |  | \$48,946.00         |  | \$82,322.97         |  | \$33,376.97          |  | 68.191%                    |  |
| 001-2222-5112-000-00 Library Services-substitutes               | \$0.00              |  | \$680.00            |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| 001-2222-5115-000-00 Library Aide Salary                        | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00              |  | \$0.00               |  | #DIV/0!                    |  |
| <b>Salaries/Stipends and Wages</b>                              | <b>\$93,552.43</b>  |  | <b>\$50,250.60</b>  |  | <b>\$48,946.00</b>  |  | <b>\$82,322.97</b>  |  | <b>\$33,376.97</b>   |  | <b>68.191%</b>             |  |

Champlain Islands Unified Union School District  
 FY23 Proposed Budget

| Description  | FY 2020             |        | FY 2021            |                    | FY 2022 |                     | FY 2023         |                    | Budget Increase |                 | Budget Percentage |  |
|--|---------------------|--------|--------------------|--------------------|---------|---------------------|-----------------|--------------------|-----------------|-----------------|-------------------|--|
|  | Actual              | Budget | Actual             | Budget             | Actual  | Budget              | Proposed Budget | Amount             | Percentage      | Amount          | Percentage        |  |
| <b>001 General Fund</b>                                      |                     |        |                    |                    |         |                     |                 |                    |                 |                 |                   |  |
| 001-2222-5210-000-00 Library Services-group Health Insurance | \$20,047.71         |        | \$4,366.68         | \$4,000.00         |         | \$18,080.04         |                 | \$14,080.04        |                 | 352.001%        |                   |  |
| 001-2222-5215-000-00 Library Services- HRA                   | \$0.00              |        | \$2,927.37         | \$0.00             |         | \$6,300.00          |                 | \$6,300.00         |                 | #DIV/0!         |                   |  |
| 001-2222-5220-000-00 Library Services-fica                   | \$7,156.76          |        | \$3,758.02         | \$3,744.37         |         | \$6,297.71          |                 | \$2,553.34         |                 | 68.191%         |                   |  |
| 001-2222-5230-000-00 Library Services - Group Life Insurance | \$365.00            |        | \$0.00             | \$88.00            |         | \$88.20             |                 | \$0.20             |                 | 0.227%          |                   |  |
| 001-2222-5240-000-00 Library Services - Retirement           | \$0.00              |        | \$1,329.00         | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| 001-2222-5250-000-00 Library Services-Workers Comp.          | \$1,023.79          |        | \$308.88           | \$455.00           |         | \$973.60            |                 | \$518.60           |                 | 113.979%        |                   |  |
| 001-2222-5260-000-00 Library Services-unemployment Comp.     | \$328.00            |        | \$159.44           | \$135.00           |         | \$261.65            |                 | \$126.65           |                 | 93.815%         |                   |  |
| 001-2222-5270-000-00 Library Services-Course Reimbursement   | \$0.00              |        | \$0.00             | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| 001-2222-5280-000-00 Library Services-Course Reimbursement   | 1,666.27            |        | \$283.00           | 0.00               |         | 848.96              |                 | \$848.96           |                 | #DIV/0!         |                   |  |
| 001-2222-5281-000-00 Library Services-group Dental Insurance | \$645.65            |        | \$110.76           | \$0.00             |         | \$390.96            |                 | \$390.96           |                 | #DIV/0!         |                   |  |
| 001-2222-5290-000-00 Library Services-Prof. Development      | \$250.00            |        | \$0.00             | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| <b>Employee Benefits</b>                                     | <b>\$31,483.19</b>  |        | <b>\$13,243.15</b> | <b>\$8,422.37</b>  |         | <b>\$33,241.12</b>  |                 | <b>\$24,818.75</b> |                 | <b>294.677%</b> |                   |  |
| 001-2222-5515-000-00 Library Services-Field Trips            | \$0.00              |        | \$0.00             | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| 001-2222-5610-000-00 Library Services-library Supplies       | \$800.00            |        | \$317.31           | \$1,000.00         |         | \$1,000.00          |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2222-5640-000-00 Library Services-library Books          | \$11,000.00         |        | \$10,136.88        | \$12,500.00        |         | \$12,500.00         |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2222-5640-000-90 Library Services-Books Grant Funded     | \$0.00              |        | \$0.00             | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| 001-2222-5641-000-00 Library Services-magazines/periodicals  | \$650.00            |        | \$475.66           | \$1,000.00         |         | \$1,000.00          |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2222-5650-000-00 Library Services AV Material            | \$0.00              |        | \$0.00             | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| 001-2222-5670-000-00 Library Services-computer Software      | \$1,500.00          |        | \$2,198.00         | \$1,000.00         |         | \$1,000.00          |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2222-5730-000-00 Library Services-furniture              | \$500.00            |        | \$0.00             | \$500.00           |         | \$500.00            |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2222-5733-000-00 Library Services-Furniture & Fixtures   | \$750.00            |        | \$0.00             | \$1,500.00         |         | \$1,500.00          |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2222-5734-000-00 Library Services-computer Equipment     | \$1,750.00          |        | \$0.00             | \$1,750.00         |         | \$1,750.00          |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2222-5739-000-00 Library - AV Equipment                  | \$660.00            |        | \$0.00             | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| <b>Non-Personnel Costs.</b>                                  | <b>\$17,610.00</b>  |        | <b>\$13,127.85</b> | <b>\$19,250.00</b> |         | <b>\$19,250.00</b>  |                 | <b>\$0.00</b>      |                 | <b>0.000%</b>   |                   |  |
| <b>TOTAL 2222 Library</b>                                    | <b>\$142,645.61</b> |        | <b>\$76,621.60</b> | <b>\$76,618.37</b> |         | <b>\$134,814.09</b> |                 | <b>\$58,195.72</b> |                 | <b>75.955%</b>  |                   |  |
| <b>2310 Board of Education</b>                               |                     |        |                    |                    |         |                     |                 |                    |                 |                 |                   |  |
| 001-2310-5110-000-00 Board Of Ed Services-salaries           | \$12,500.00         |        | \$11,508.33        | \$12,500.00        |         | \$12,500.00         |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2310-5111-000-00 Board Of Ed/treasurer-salary            | \$3,000.00          |        | \$3,000.00         | \$3,000.00         |         | \$3,000.00          |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2310-5112-000-00 Board of Ed Secretary                   | \$1,500.00          |        | \$1,722.95         | \$1,500.00         |         | \$1,500.00          |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2310-5113-000-00 Board of Ed Secretary                   | \$0.00              |        | \$0.00             | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| 001-2310-5119-000-00 Board of Ed Staff Appreciation          | \$0.00              |        | \$11,500.00        | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |
| <b>Salaries/Stipends and Wages</b>                           | <b>\$17,000.00</b>  |        | <b>\$27,731.28</b> | <b>\$17,000.00</b> |         | <b>\$17,000.00</b>  |                 | <b>\$0.00</b>      |                 | <b>0.000%</b>   |                   |  |
| 001-2310-5220-000-00 Board Of Ed Services-fica               | \$1,300.50          |        | \$2,096.98         | \$1,071.00         |         | \$1,071.00          |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2310-5240-000-00 Treasurer's Fica                        | \$229.50            |        | \$0.00             | \$229.50           |         | \$229.50            |                 | \$0.00             |                 | 0.000%          |                   |  |
| 001-2310-5250-000-00 Board of Ed Workers' Comp               | \$0.00              |        | \$0.00             | \$0.00             |         | \$0.00              |                 | \$0.00             |                 | #DIV/0!         |                   |  |



Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020             |                     | FY 2021             |                     | FY 2022 |              | FY 2023             |                    | Budget Increase |                            |
|---|---------------------|---------------------|---------------------|---------------------|---------|--------------|---------------------|--------------------|-----------------|----------------------------|
|   | Actual              | Budget              | Actual              | Budget              | Actual  | Budget       | Proposed Budget     | Amount             | Percentage      | Budget Increase Percentage |
| <b>001 General Fund</b>                                       | <b>\$1,530.00</b>   | <b>\$1,300.50</b>   | <b>\$2,096.98</b>   | <b>\$1,300.50</b>   |         |              | <b>\$1,300.50</b>   | <b>\$0.00</b>      | <b>0.000%</b>   | <b>0.000%</b>              |
| <b>Employee Benefits</b>                                      |                     |                     |                     |                     |         |              |                     |                    |                 |                            |
| 001-2310-5300-000-00 Cafeteria Plan                           | \$2,300.00          | \$1,000.00          | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | (\$1,000.00)       | -100.000%       | #DIV/0!                    |
| 001-2310-5320-000-00 Board of Ed Act 46 Payment               | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5330-000-00 Board of Ed. Purchased Prof Services     | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5360-000-00 Board Of Ed Svs-Governance Consulting    | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5360-000-00 Board Of Ed Services-legal Services      | \$12,000.00         | \$7,500.00          | \$0.00              | \$7,500.00          | \$0.00  | \$7,500.00   | \$7,500.00          | \$0.00             | 0.000%          | 0.000%                     |
| 001-2310-5361-000-00 Board Of Ed Services-negotiations        | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5370-000-00 Board Of Ed / Audit                      | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5391-000-00 Board Of Ed / Town Service Charges       | \$6,250.00          | \$6,500.00          | \$8,132.11          | \$6,500.00          | \$0.00  | \$8,500.00   | \$8,500.00          | \$2,000.00         | 30.769%         | 30.769%                    |
| 001-2310-5530-000-00 Board Of Ed Services-Postage/Mailings    | \$650.00            | \$550.00            | \$0.00              | \$550.00            | \$0.00  | \$500.00     | \$500.00            | (\$50.00)          | -9.091%         | -9.091%                    |
| 001-2310-5540-000-00 Board Of Ed Services-advertising         | \$750.00            | \$750.00            | \$881.85            | \$750.00            | \$0.00  | \$800.00     | \$800.00            | \$50.00            | 6.667%          | 6.667%                     |
| 001-2310-5580-000-00 School Board Travel                      | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5610-000-00 Board Of Ed Services-supplies            | \$500.00            | \$500.00            | \$0.00              | \$500.00            | \$0.00  | \$250.00     | \$250.00            | (\$250.00)         | -50.000%        | -50.000%                   |
| 001-2310-5611-000-00 Board of Ed - Board of Ed Expense        | \$100.00            | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5612-000-00 Board Of Ed Services-treasurer's Supplie | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5613-000-00 Board of Ed Svc - Expense                | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2310-5810-000-00 Board Of Ed ServicesDues/Fees/Reg        | \$3,750.00          | \$4,000.00          | \$0.00              | \$4,000.00          | \$0.00  | \$3,750.00   | \$3,750.00          | (\$250.00)         | -6.250%         | -6.250%                    |
| 001-2310-5810-000-00 Board Of Ed ServicesDues/Fees/Reg        | \$26,300.00         | \$20,800.00         | \$9,013.96          | \$20,800.00         | \$0.00  | \$21,300.00  | \$21,300.00         | \$500.00           | 2.404%          | 2.404%                     |
| <b>Non-Personnel Costs.</b>                                   | <b>\$44,830.00</b>  | <b>\$39,100.50</b>  | <b>\$38,842.22</b>  | <b>\$39,100.50</b>  |         |              | <b>\$39,600.50</b>  | <b>\$500.00</b>    | <b>1.279%</b>   | <b>1.279%</b>              |
| <b>TOTAL 2310 Board of Education</b>                          |                     |                     |                     |                     |         |              |                     |                    |                 |                            |
| <b>2320 Administrative Services - Supervisory U</b>           |                     |                     |                     |                     |         |              |                     |                    |                 |                            |
| 001-2320-5331-000-00 GISU General Assessment                  | \$589,142.00        | \$636,191.00        | \$636,987.00        | \$636,191.00        | \$0.00  | \$649,006.00 | \$649,006.00        | \$12,815.00        | 2.014%          | 2.014%                     |
| 001-2320-5331-100-00 GISU Curriculum Assessment               | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2320-5331-200-00 GISU Audit Assessment                    | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2320-5332-300-00 GISU Special Ed Assessment               | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                                   | <b>\$589,142.00</b> | <b>\$636,191.00</b> | <b>\$636,987.00</b> | <b>\$636,191.00</b> |         |              | <b>\$649,006.00</b> | <b>\$12,815.00</b> | <b>2.014%</b>   | <b>2.014%</b>              |
| <b>TOTAL 2320 Administrative Services - Supervisory U</b>     |                     |                     |                     |                     |         |              |                     |                    |                 |                            |
| <b>2410 Principal Services</b>                                |                     |                     |                     |                     |         |              |                     |                    |                 |                            |
| 001-2410-5110-000-00 Principal Service-salary                 | \$192,000.00        | \$199,614.00        | \$191,800.00        | \$199,614.00        | \$0.00  | \$201,505.08 | \$201,505.08        | \$1,891.08         | 0.947%          | 0.947%                     |
| 001-2410-5112-000-00 Principal Services-substitutes           | \$6,300.00          | \$5,000.00          | \$0.00              | \$5,000.00          | \$0.00  | \$0.00       | \$0.00              | (\$5,000.00)       | -100.000%       | -100.000%                  |
| 001-2410-5113-000-00 Principal Service-secretary Salary       | 92,984.00           | 83,579.00           | \$92,004.98         | 83,579.00           | \$0.00  | 86,081.22    | 86,081.22           | \$2,502.22         | 2.994%          | 2.994%                     |
| 001-2410-5117-000-00 Home School Coordinator                  | \$0.00              | \$43,282.00         | \$0.00              | \$43,282.00         | \$0.00  | \$44,583.67  | \$44,583.67         | \$1,301.67         | 3.007%          | 3.007%                     |
| 001-2410-5140-000-00 Prin Svc - Retirement Incentive          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00  | \$0.00       | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| <b>Salaries/Stipends and Wages</b>                            | <b>\$291,284.00</b> | <b>\$331,475.00</b> | <b>\$283,804.98</b> | <b>\$331,475.00</b> |         |              | <b>\$332,169.97</b> | <b>\$694.97</b>    | <b>0.210%</b>   | <b>0.210%</b>              |
| 001-2410-5210-000-00 Principal Services-group Health Insuranc | \$55,746.93         | \$56,214.33         | \$42,768.33         | \$56,214.33         | \$0.00  | \$59,693.44  | \$59,693.44         | \$3,479.10         | 6.189%          | 6.189%                     |
| 001-2410-5215-000-00 Principal Services- HRA                  | \$0.00              | \$12,600.00         | \$6,389.29          | \$12,600.00         | \$0.00  | \$12,900.00  | \$12,900.00         | \$300.00           | 2.381%          | 2.381%                     |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020             |                     | FY 2021             |                     | FY 2022           |                 | FY 2023         |                     | Budget                 |                            |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-----------------|---------------------|------------------------|----------------------------|
|   | Actual              | Actual              | Actual              | Budget              | Budget            | Proposed Budget | Increase Amount | Increase Percentage | Budget Increase Amount | Budget Increase Percentage |
| <b>001 General Fund</b>                                       |                     |                     |                     |                     |                   |                 |                 |                     |                        |                            |
| 001-2410-5220-000-00 Principal Services-fica                  | \$22,283.23         | \$21,202.78         | \$25,357.84         | \$25,411.00         | \$53.17           | 0.210%          |                 |                     |                        |                            |
| 001-2410-5230-000-00 Principal Svcs - Group Life Insurance    | \$617.00            | \$0.00              | \$844.20            | \$844.20            | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5240-000-00 Principal Svcs - Retirement              | \$0.00              | \$2,658.00          | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2410-5250-000-00 Principal Services-Workers Comp.         | \$2,386.41          | \$1,965.10          | \$3,036.34          | \$3,089.18          | \$52.85           | 1.740%          |                 |                     |                        |                            |
| 001-2410-5260-000-00 Principal Service-unemployment Comp.     | \$417.60            | \$717.48            | \$665.00            | \$653.25            | (\$11.75)         | -1.767%         |                 |                     |                        |                            |
| 001-2410-5270-000-00 Principal Svcs.- Course Reimb.           | \$6,000.00          | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2410-5280-000-00 Principal Services-group Dental Insuranc | \$4,326.22          | \$1,613.15          | \$2,705.51          | \$3,201.84          | \$496.33          | 18.345%         |                 |                     |                        |                            |
| 001-2410-5281-000-00 Principal Services-group Vision Insuranc | \$1,118.20          | \$514.12            | \$668.65            | \$668.65            | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5290-000-00 Principal Svcs.- Prof. Development       | \$1,500.00          | \$1,250.00          | \$1,500.00          | \$1,500.00          | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5291-000-00 Principal Svcs.- Prof.Expense Principal  | \$2,500.00          | \$1,018.46          | \$2,500.00          | \$2,500.00          | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5292-000-00 Principal Svcs - Other Empl Benefits     | \$0.00              | \$3,112.35          | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| <b>Employee Benefits</b>                                      | <b>\$96,895.59</b>  | <b>\$83,209.06</b>  | <b>\$106,091.87</b> | <b>\$110,461.56</b> | <b>\$4,369.69</b> | <b>4.119%</b>   |                 |                     |                        |                            |
| 001-2410-5430-000-00 Principal Svcs.- Copier Svcs.            | \$9,300.00          | \$4,035.10          | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2410-5530-000-00 Principal Services-telephone             | \$9,200.00          | \$15,662.26         | \$9,500.00          | \$9,500.00          | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5532-000-00 Principal Svcs.- Postage                 | \$2,900.00          | \$2,170.46          | \$3,000.00          | \$3,000.00          | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5580-000-00 Principal Services-travel                | \$1,250.00          | \$45.35             | \$500.00            | \$500.00            | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5610-000-00 Principal Services-office Supplies/petty | \$1,450.00          | \$96.90             | \$1,500.00          | \$1,500.00          | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5612-000-00 Principal - Prof Exp                     | \$3,500.00          | \$239.00            | \$3,500.00          | \$3,500.00          | \$0.00            | 0.000%          |                 |                     |                        |                            |
| 001-2410-5640-000-00 Principal - Books                        | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2410-5641-000-00 Principal - Mag/Periodicals              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2410-5670-000-00 Principals Svcs - Computer Software      | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2410-5733-000-00 Principal Svcs- Furn./Fixtures           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2410-5734-000-00 Principal Svcs. - Computer Equipment     | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2410-5810-000-00 Dues and Fees                            | \$2,000.00          | \$1,922.28          | \$2,000.00          | \$2,000.00          | \$0.00            | 0.000%          |                 |                     |                        |                            |
| <b>Non-Personnel Costs.</b>                                   | <b>\$29,600.00</b>  | <b>\$24,171.35</b>  | <b>\$20,000.00</b>  | <b>\$20,000.00</b>  | <b>\$0.00</b>     | <b>0.000%</b>   |                 |                     |                        |                            |
| <b>TOTAL 2410 Principal Services</b>                          | <b>\$417,779.59</b> | <b>\$391,185.39</b> | <b>\$457,566.87</b> | <b>\$462,631.53</b> | <b>\$5,064.67</b> | <b>1.107%</b>   |                 |                     |                        |                            |
| <b>2420 Supportive Services - Special Ed Coordi</b>           |                     |                     |                     |                     |                   |                 |                 |                     |                        |                            |
| 001-2420-5110-000-00 Support Svc. Staff-salaries              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| <b>Salaries/Stipends and Wages</b>                            | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>     | <b>#DIV/0!</b>  |                 |                     |                        |                            |
| 001-2420-5210-000-00 Support Svc Staff-All Benefits           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2420-5220-000-00 Support Svc Staff- FICA                  | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2420-5230-000-00 Group Life Ins                           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2420-5240-000-00 Support Svc Staff -Retirement            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2420-5250-000-00 Support Svc Staff-Workers Comp           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2420-5260-000-00 Support Svc. Staff-unemployment Comp.    | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |
| 001-2420-5280-000-00 Support Svc Staff-group Dental Insurance | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00            | #DIV/0!         |                 |                     |                        |                            |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020             |                     | FY 2021             |                     | FY 2022             |                     | FY 2023             |                     | Budget Increase       |                       | Budget Percentage |  |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-------------------|--|
|   | Actual              |                     | Actual              |                     | Budget              |                     | Proposed Budget     |                     | Amount                |                       | #DIV/0!           |  |
| <b>001 General Fund</b>   |                     |                     |                     |                     |                     |                     |                     |                     |                       |                       |                   |  |
| 001-2420-5281-000-00 Support Svc Staff-group Vision Insurance   | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | #DIV/0!           |  |
| <b>Employee Benefits</b>  |                     |                     |                     |                     |                     |                     |                     |                     |                       |                       |                   |  |
| 001-2420-5331-000-00 GISU Spec Ed- Misc                         | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | #DIV/0!           |  |
| 001-2420-5332-000-00 GISU Spec Ed Assessment                    | \$584,501.24        | \$584,501.24        | \$657,428.42        | \$657,428.42        | \$392,743.00        | \$392,743.00        | \$263,799.00        | \$263,799.00        | (\$128,944.00)        | (\$128,944.00)        | -32.832%          |  |
| 001-2420-5580-000-00 Support Svc Staff-travel                   | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | #DIV/0!           |  |
| <b>Non-Personnel Costs.</b>                                     |                     |                     |                     |                     |                     |                     |                     |                     |                       |                       |                   |  |
| <b>TOTAL 2420 Supportive Services - Special Ed Coordi</b>       | <b>\$584,501.24</b> | <b>\$584,501.24</b> | <b>\$657,428.42</b> | <b>\$657,428.42</b> | <b>\$392,743.00</b> | <b>\$392,743.00</b> | <b>\$263,799.00</b> | <b>\$263,799.00</b> | <b>(\$128,944.00)</b> | <b>(\$128,944.00)</b> | <b>-32.832%</b>   |  |
| <b>2520 Short Term Loans</b>                                    |                     |                     |                     |                     |                     |                     |                     |                     |                       |                       |                   |  |
| 001-2520-5830-000-00 Fiscal Services-short Term Loans Interest  | \$7,500.00          | \$7,500.00          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$2,994.37          | \$2,994.37          | \$2,994.37            | \$2,994.37            | #DIV/0!           |  |
| 001-2520-5910-000-00 Fiscal Services-short note                 | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$86,571.71         | \$86,571.71         | \$86,571.71           | \$86,571.71           | #DIV/0!           |  |
| <b>Non-Personnel Costs.</b>                                     |                     |                     |                     |                     |                     |                     |                     |                     |                       |                       |                   |  |
| <b>TOTAL 2520 Short Term Loans</b>                              | <b>\$7,500.00</b>   | <b>\$7,500.00</b>   | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$89,566.08</b>  | <b>\$89,566.08</b>  | <b>\$89,566.08</b>    | <b>\$89,566.08</b>    | <b>#DIV/0!</b>    |  |
| <b>2600 Operation/Maintenance of Plant</b>                      |                     |                     |                     |                     |                     |                     |                     |                     |                       |                       |                   |  |
| 001-2600-5110-000-00 Operation/maint. Of Plant-salaries         | \$85,069.50         | \$85,069.50         | \$113,169.91        | \$113,169.91        | \$143,870.80        | \$143,870.80        | \$163,419.39        | \$163,419.39        | \$19,548.59           | \$19,548.59           | 13.588%           |  |
| 001-2600-5111-000-00 Operation/maint. Of Plant-Maint Wages      | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | #DIV/0!           |  |
| 001-2600-5112-000-00 Operation/maint. Of Plant-substitutes      | \$2,500.00          | \$2,500.00          | \$0.00              | \$0.00              | \$2,500.00          | \$2,500.00          | \$0.00              | \$0.00              | (\$2,500.00)          | (\$2,500.00)          | -100.0000%        |  |
| 001-2600-5130-000-00 Operation/maint OF Plant- Stipends         | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | #DIV/0!           |  |
| <b>Salaries/Stipends and Wages</b>                              | <b>\$87,569.50</b>  | <b>\$87,569.50</b>  | <b>\$113,169.91</b> | <b>\$113,169.91</b> | <b>\$146,370.80</b> | <b>\$146,370.80</b> | <b>\$163,419.39</b> | <b>\$163,419.39</b> | <b>\$17,048.59</b>    | <b>\$17,048.59</b>    | <b>11.648%</b>    |  |
| 001-2600-5210-000-00 Operation/maint. Of Plant-group Health I   | \$7,225.07          | \$7,225.07          | \$23,352.21         | \$23,352.21         | \$18,698.37         | \$18,698.37         | \$32,410.52         | \$32,410.52         | \$13,712.14           | \$13,712.14           | 73.333%           |  |
| 001-2600-5215-000-00 Operational/Maint HRA                      | \$2,250.00          | \$2,250.00          | \$7,726.02          | \$7,726.02          | \$6,300.00          | \$6,300.00          | \$6,600.00          | \$6,600.00          | \$300.00              | \$300.00              | 4.762%            |  |
| 001-2600-5220-000-00 Operation/maint. Of Plant-fica             | \$6,699.07          | \$6,699.07          | \$8,517.05          | \$8,517.05          | \$11,197.37         | \$11,197.37         | \$12,501.58         | \$12,501.58         | \$1,304.22            | \$1,304.22            | 11.648%           |  |
| 001-2600-5230-000-00 Operation/maint. Of Plant- Life Ins.       | \$88.20             | \$88.20             | \$0.00              | \$0.00              | \$352.20            | \$352.20            | \$352.80            | \$352.80            | \$0.60                | \$0.60                | 0.170%            |  |
| 001-2600-5240-000-00 Oper/Maint of Plant- Retirement            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | #DIV/0!           |  |
| 001-2600-5250-000-00 Operation/maint. Of Plant-Workers Comp     | \$791.15            | \$791.15            | \$5,870.45          | \$5,870.45          | \$1,259.27          | \$1,259.27          | \$1,519.80          | \$1,519.80          | \$260.53              | \$260.53              | 20.689%           |  |
| 001-2600-5260-000-00 Operation/maint. Of Plant-unemployment C   | \$345.60            | \$345.60            | \$478.32            | \$478.32            | \$540.00            | \$540.00            | \$522.60            | \$522.60            | (\$17.40)             | (\$17.40)             | -3.222%           |  |
| 001-2600-5280-000-00 Operation/maint. Of Plant-group Dental I   | \$471.34            | \$471.34            | \$972.92            | \$972.92            | \$1,318.11          | \$1,318.11          | \$1,666.26          | \$1,666.26          | \$348.15              | \$348.15              | 26.413%           |  |
| 001-2600-5281-000-00 Operation/maint. Of Plant-group Vision I   | \$150.10            | \$150.10            | \$382.53            | \$382.53            | \$476.53            | \$476.53            | \$572.76            | \$572.76            | \$96.23               | \$96.23               | 20.194%           |  |
| <b>Employee Benefits</b>  | <b>\$18,020.52</b>  | <b>\$18,020.52</b>  | <b>\$47,299.50</b>  | <b>\$47,299.50</b>  | <b>\$40,141.85</b>  | <b>\$40,141.85</b>  | <b>\$56,146.32</b>  | <b>\$56,146.32</b>  | <b>\$16,004.47</b>    | <b>\$16,004.47</b>    | <b>39.870%</b>    |  |
| 001-2600-5330-000-00 Oper/Maint. of Plant- Prof Non-Ed Services | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | #DIV/0!           |  |
| 001-2600-5411-000-00 Oper/Maint. of Plant- Water                | \$3,500.00          | \$3,500.00          | \$19,374.47         | \$19,374.47         | \$17,500.00         | \$17,500.00         | \$17,500.00         | \$17,500.00         | \$0.00                | \$0.00                | 0.000%            |  |
| 001-2600-5421-000-00 Operation/maint. Of Plant-garbage Collec   | \$7,000.00          | \$7,000.00          | \$10,885.59         | \$10,885.59         | \$12,500.00         | \$12,500.00         | \$12,500.00         | \$12,500.00         | \$0.00                | \$0.00                | 0.000%            |  |
| 001-2600-5422-000-00 Operation/maint. Of Plant-snow plowing     | \$7,750.00          | \$7,750.00          | \$5,880.00          | \$5,880.00          | \$8,000.00          | \$8,000.00          | \$8,000.00          | \$8,000.00          | \$0.00                | \$0.00                | 0.000%            |  |
| 001-2600-5424-000-00 Operation/maint. Of Plant-lawn services    | \$7,000.00          | \$7,000.00          | \$11,115.00         | \$11,115.00         | \$8,000.00          | \$8,000.00          | \$8,000.00          | \$8,000.00          | \$0.00                | \$0.00                | 0.000%            |  |
| 001-2600-5431-000-00 Operation/maint. Of Plant-grounds - Repa   | \$3,500.00          | \$3,500.00          | \$6,371.52          | \$6,371.52          | \$5,000.00          | \$5,000.00          | \$5,000.00          | \$5,000.00          | \$0.00                | \$0.00                | 0.000%            |  |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description   | FY 2020             |                     | FY 2021             |                     | FY 2022             |                     | FY 2023             |                    | Budget Increase |                            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|----------------------------|
|   | Actual              | Budget              | Actual              | Budget              | Actual              | Budget              | Proposed Budget     | Amount             | Percentage      | Budget Increase Percentage |
| <b>001 General Fund</b>   |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |
| 001-2600-5432-000-00 Operation/Maint of Plant - Repairs/Maint   | \$32,000.00         | \$32,000.00         | \$30,726.09         | \$32,000.00         | \$32,000.00         | \$32,000.00         | \$32,000.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5433-000-00 Operation/Maint of Plant - equip repairs   | \$15,000.00         | \$12,500.00         | \$4,226.57          | \$12,500.00         | \$12,500.00         | \$12,500.00         | \$12,500.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5433-000-01 Oper/Maint Playground VSBIT Grant          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2600-5436-000-00 Op/Maint of Plant - Contr Service          | \$42,000.00         | \$42,000.00         | \$18,707.88         | \$42,000.00         | \$42,000.00         | \$42,000.00         | \$42,000.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5580-000-00 Oper/maint Of Plant-travel                 | \$150.00            | \$500.00            | \$2,420.00          | \$500.00            | \$500.00            | \$500.00            | \$500.00            | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5610-000-00 Oper/maint. Of Plant-Custodial Supplies    | \$27,500.00         | \$35,000.00         | \$25,602.44         | \$35,000.00         | \$35,000.00         | \$35,000.00         | \$35,000.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5620-000-00 Operation/maint. Of Plant-Energy Oil       | \$37,250.00         | \$42,500.00         | \$37,945.28         | \$42,500.00         | \$42,500.00         | \$42,500.00         | \$42,500.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5621-000-00 Operation/maint. Of Plant-Energy Chip      | \$16,000.00         | \$17,500.00         | \$4,017.76          | \$17,500.00         | \$17,500.00         | \$17,500.00         | \$17,500.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5622-000-00 Operation/maint. Of Plant-Electricity      | \$65,000.00         | \$65,000.00         | \$46,470.37         | \$65,000.00         | \$65,000.00         | \$65,000.00         | \$65,000.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5623-000-00 Operation/Plant - Propane                  | \$5,000.00          | \$4,000.00          | \$2,343.25          | \$4,000.00          | \$4,000.00          | \$4,000.00          | \$4,000.00          | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5624-000-00 Oper/maint Of Plant-Water                  | \$7,000.00          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2600-5710-000-00 Operation/maint. Of Plant-improvements     | \$60,000.00         | \$65,000.00         | \$8,348.56          | \$65,000.00         | \$65,000.00         | \$65,000.00         | \$65,000.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2600-5730-000-00 Operation/Maint of Plant- Equipment        | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-2600-5733-000-00 Operation/maint Of Plant-furniture & Fix   | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                                     |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |
| <b>TOTAL 2600 Operation/Maintenance of Plant</b>                | <b>\$335,650.00</b> | <b>\$441,240.02</b> | <b>\$234,434.78</b> | <b>\$553,512.65</b> | <b>\$367,000.00</b> | <b>\$586,565.71</b> | <b>\$367,000.00</b> | <b>\$33,053.06</b> | <b>0.000%</b>   | <b>5.972%</b>              |
| <b>2700 Transportation Services</b>                             |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |
| 001-2700-5332-000-00 Bus Service from SU                        | \$204,179.43        | \$302,459.00        | \$259,312.00        | \$302,459.00        | \$302,459.00        | \$311,532.00        | \$311,532.00        | \$9,073.00         | 3.000%          | 3.000%                     |
| 001-2700-5519-000-00 Vehicle Operation Services- Contracted Svc | \$25,000.00         | \$25,000.00         | \$0.00              | \$25,000.00         | \$25,000.00         | \$25,000.00         | \$25,000.00         | \$0.00             | 0.000%          | 0.000%                     |
| 001-2700-5580-000-00 Student Transportation - Mileage Reimb     | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                                     |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |
| <b>TOTAL 2700 Transportation Services</b>                       | <b>\$229,179.43</b> | <b>\$327,459.00</b> | <b>\$259,312.00</b> | <b>\$327,459.00</b> | <b>\$327,459.00</b> | <b>\$336,532.00</b> | <b>\$336,532.00</b> | <b>\$9,073.00</b>  | <b>2.771%</b>   | <b>2.771%</b>              |
| <b>3100 Food Service</b>  |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |
| 001-3100-5110-000-00 Food Service-Salaries                      | \$0.00              | \$0.00              | \$1,727.53          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-3100-5220-000-00 Food Service-FICA                          | \$0.00              | \$0.00              | \$132.16            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-3100-5610-000-00 Food Service Food Purchase                 | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-3100-5930-000-00 Tfer to Food Program to cover Insurances   | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                                     |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |
| <b>TOTAL 3100 Food Service</b>                                  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$1,859.69</b>   | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>#DIV/0!</b>  | <b>#DIV/0!</b>             |
| <b>5100 Debt Service</b>  |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |
| 001-5100-5830-000-00 Bus Svc - Interest Long Term Debt          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| 001-5100-5910-000-00 Bus Svc -Principal Long Term Debt          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00             | #DIV/0!         | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                                     |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |
| <b>TOTAL 5100 Debt Service</b>                                  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>#DIV/0!</b>  | <b>#DIV/0!</b>             |
| <b>5210 Other Outlays Adjustment to Prior Years</b>             |                     |                     |                     |                     |                     |                     |                     |                    |                 |                            |

Champlain Islands Unified Union School District  
FY23 Proposed Budget

| Description  | FY 2020               |  | FY 2021               |  | FY 2022               |  | FY 2023               |  | Budget Increase Amount | Budget Increase Percentage |
|--|-----------------------|--|-----------------------|--|-----------------------|--|-----------------------|--|------------------------|----------------------------|
|  | Actual                |  | Actual                |  | Budget                |  | Proposed Budget       |  |                        |                            |
| <b>001 General Fund</b>  |                       |  |                       |  |                       |  |                       |  |                        |                            |
| 001-5210-5320-000-00 Prior Period Expenditure Adjustment       | \$0.00                |  | \$0.00                |  | \$0.00                |  | \$0.00                |  | \$0.00                 | #DIV/0!                    |
| 001-5210-5561-000-00 Prior year High School Tuition adjustment | \$0.00                |  | \$0.00                |  | \$0.00                |  | \$0.00                |  | \$0.00                 | #DIV/0!                    |
| <b>Non-Personnel Costs.</b>                                    | \$0.00                |  | \$0.00                |  | \$0.00                |  | \$0.00                |  | \$0.00                 | #DIV/0!                    |
| <b>TOTAL 5210 Adjustments</b>                                  | <b>\$0.00</b>         |  | <b>\$0.00</b>         |  | <b>\$0.00</b>         |  | <b>\$0.00</b>         |  | <b>\$0.00</b>          | <b>#DIV/0!</b>             |
| <b>5600 Transfer to Other Funds</b>                            |                       |  |                       |  |                       |  |                       |  |                        |                            |
| 001-5600-5290-000-00 Other Funds Transfer Out                  | \$0.00                |  | \$0.00                |  | \$0.00                |  | \$0.00                |  | \$0.00                 | #DIV/0!                    |
| 001-5600-5290-000-00 Food Service Transfer                     | \$40,000.00           |  | \$40,000.00           |  | \$40,000.00           |  | \$40,000.00           |  | \$0.00                 | 0.000%                     |
| <b>Non-Personnel Costs.</b>                                    | \$40,000.00           |  | \$40,000.00           |  | \$40,000.00           |  | \$40,000.00           |  | \$0.00                 | 0.000%                     |
| <b>TOTAL 5600 Transfer to Other Funds</b>                      | <b>\$40,000.00</b>    |  | <b>\$40,000.00</b>    |  | <b>\$40,000.00</b>    |  | <b>\$40,000.00</b>    |  | <b>\$0.00</b>          | <b>0.000%</b>              |
| <b>GRAND TOTAL</b>   | <b>\$8,158,248.08</b> |  | <b>\$7,901,822.95</b> |  | <b>\$8,488,526.25</b> |  | <b>\$8,739,459.68</b> |  | <b>\$250,933.43</b>    | <b>2.956%</b>              |
| Description  |                       |  |                       |  |                       |  |                       |  |                        |                            |
| <b>Salaries/Stipends and Wages</b>                             | <b>\$2,492,885.96</b> |  | <b>\$2,333,560.79</b> |  | <b>\$2,291,279.31</b> |  | <b>\$2,652,600.23</b> |  | <b>\$361,320.92</b>    | <b>15.769%</b>             |
| <b>Employee Benefits</b>                                       | <b>\$747,510.69</b>   |  | <b>\$685,944.92</b>   |  | <b>\$785,391.29</b>   |  | <b>\$839,997.81</b>   |  | <b>\$54,606.52</b>     | <b>6.953%</b>              |
| <b>Non-Personnel Costs.</b>                                    | <b>\$4,917,851.43</b> |  | <b>\$4,882,317.24</b> |  | <b>\$5,411,855.65</b> |  | <b>\$5,246,861.65</b> |  | <b>(\$164,994.00)</b>  | <b>-3.049%</b>             |
| <b>Total</b>   | <b>\$8,158,248.08</b> |  | <b>\$7,901,822.95</b> |  | <b>\$8,488,526.25</b> |  | <b>\$8,739,459.68</b> |  | <b>\$250,933.43</b>    | <b>2.956%</b>              |
| <b>Budget Total</b>  | <b>\$8,158,248.08</b> |  | <b>\$7,901,822.95</b> |  | <b>\$8,488,526.25</b> |  | <b>\$8,739,459.68</b> |  | <b>\$250,933.43</b>    | <b>2.956%</b>              |

**CIUUSD FY 23 Budget Sorted by Functional Areas**

| <b>CHAMPLAIN ISLANDS UNIFIED UNION SCHOOL DISTRICT 2022-2023 Budget to BUDGET</b> |                          |                           |                          |                           |
|---|--------------------------|---------------------------|--------------------------|---------------------------|
| <b>Description</b>  | <b>FY2022<br/>Budget</b> | <b>FY 2023<br/>Budget</b> | <b>Change<br/>Amount</b> | <b>Percent<br/>Change</b> |
| <b>General Education</b>  |                          |                           |                          |                           |
| TOTAL 1100 Instructional  | 5,055,311                | 5,016,230                 | (39,081)                 | -0.77%                    |
| TOTAL 1101 Title I  | 18,841                   | 18,841                    | 0                        | 0.00%                     |
| TOTAL 1123 Universal Access Pre-K/Act 62  | 154,263                  | 151,428                   | (2,834)                  | -1.84%                    |
| TOTAL 1200 Special Education  | 361,787                  | 539,667                   | 177,879                  | 49.17%                    |
| TOTAL 1201 Essential Early Education  | 0                        | 0                         | 0                        | 0.00%                     |
| TOTAL 1410 Student Body Activities  | 51,956                   | 97,956                    | 46,000                   | 88.54%                    |
| TOTAL 1422 Summer School Program  | 1,650                    | 573                       | (1,077)                  | -65.25%                   |
| TOTAL 1423 After School Program   | 0                        | 0                         | 0                        | 0.00%                     |
| <b>Direct Instructional Services</b>  | <b>5,643,808</b>         | <b>5,824,695</b>          | <b>180,887</b>           | <b>3.21%</b>              |
| TOTAL 2120 Guidance Services  | 84,622                   | 88,146                    | 3,523                    | 4.16%                     |
| TOTAL 2134 Health Services  | 236,905                  | 224,104                   | (12,801)                 | -5.40%                    |
| TOTAL 2135 PT/OT Services   | 0                        | 0                         | 0                        | 0.00%                     |
| TOTAL 2140 Psychological Services   | 0                        | 0                         | 0                        | 0.00%                     |
| TOTAL 2141 EEE Psychological Services   | 0                        | 0                         | 0                        | 0.00%                     |
| TOTAL 2150 Speech Services  | 0                        | 0                         | 0                        | 0.00%                     |
| TOTAL 2151 EEE Speech   | 0                        | 0                         | 0                        | 0.00%                     |
| TOTAL 2160 Occupational Therapy   | 0                        | 0                         | 0                        | 0.00%                     |
| TOTAL 2190 Physical Therapy   | 0                        | 0                         | 0                        | 0.00%                     |
| <b>Support Services- Students</b>   | <b>321,527</b>           | <b>312,249</b>            | <b>(9,278)</b>           | <b>-2.89%</b>             |
| TOTAL 2222 Library  | 76,618                   | 134,814                   | 58,196                   | 75.96%                    |
| <b>Support Services- Instruction</b>  |                          |                           |                          |                           |
| TOTAL 2310 Board of Education   | 39,101                   | 39,601                    | 500                      | 1.28%                     |
| TOTAL 2320 Administrative Services - Supervisory U                                | 636,191                  | 649,006                   | 12,815                   | 2.01%                     |
| <b>Support Services - General Administration</b>                                  | <b>675,292</b>           | <b>688,607</b>            | <b>13,315</b>            | <b>1.97%</b>              |
| TOTAL 2410 Principal Services   | 457,567                  | 462,632                   | 5,065                    | 1.11%                     |
| TOTAL 2420 Supportive Services - Special Ed Coordi                                | 392,743                  | 263,799                   | (128,944)                | -32.83%                   |
| <b>Support Services - School Administration</b>                                   | <b>850,310</b>           | <b>726,431</b>            | <b>(123,879)</b>         | <b>-14.57%</b>            |
| <b>TOTAL 2520 Short Term Loans</b>  | <b>0</b>                 | <b>89,566</b>             | <b>89,566</b>            | <b>0.00%</b>              |
| <b>TOTAL 2600 Operation/Maintenance of Plant</b>                                  | <b>553,513</b>           | <b>586,566</b>            | <b>33,053</b>            | <b>5.97%</b>              |
| <b>TOTAL 2700 Transportation Services</b>   | <b>327,459</b>           | <b>336,532</b>            | <b>9,073</b>             | <b>2.77%</b>              |
| <b>TOTAL 3100 Food Service</b>  | <b>0</b>                 | <b>0</b>                  | <b>0</b>                 | <b>0.00%</b>              |
| <b>TOTAL 5100 Debt Service</b>  | <b>0</b>                 | <b>0</b>                  | <b>0</b>                 | <b>0.00%</b>              |
| <b>TOTAL 5210 Adjustments</b>   | <b>0</b>                 | <b>0</b>                  | <b>0</b>                 | <b>0.00%</b>              |
| <b>TOTAL 5600 Transfer to Other Funds</b>   | <b>40,000</b>            | <b>40,000</b>             | <b>0</b>                 | <b>0.00%</b>              |
| <b>Total</b>  | <b>8,488,526.25</b>      | <b>8,739,459.68</b>       | <b>250,933</b>           | <b>2.96%</b>              |

| District: Champlain Islands UUSD<br>SU: Grand Isle                                |   | U066<br>Grand Isle County |                         | Property dollar equivalent yield<br><b>12,937</b> | ←See bottom note        | Homestead tax rate per \$12,937 of spending per equalized pupil<br><b>1.00</b> |
|---|---|---------------------------|-------------------------|---|-------------------------|--|
|   |   |                           |                         | <b>15,484</b>                                     |                         | Income dollar equivalent yield per 2.0% of household income                    |
| Expenditures  |   | FY2020                    | FY2021                  | FY2022  | FY2023                  |  |
| 1.  | <b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)  | \$8,539,895               | \$8,432,578             | \$8,485,070                                       | \$8,739,460             |  |
| 2.  | plus Sum of separately warned articles passed at union district meeting   | -                         | -                       | -   | -                       |  |
| 3.  | <b>Adopted or warned union district budget plus articles</b>  | \$8,539,895               | \$8,432,578             | \$8,485,070                                       | \$8,739,460             |  |
| 4.  | plus Obligation to a Regional Technical Center School District if any   | -                         | -                       | -   | -                       |  |
| 5.  | plus Prior year deficit repayment of deficit  | -                         | -                       | -   | -                       |  |
| 6.  | <b>Total Union Budget</b>   | \$8,539,895               | \$8,432,578             | \$8,485,070                                       | \$8,739,460             |  |
| 7.  | S.U. assessment (included in union budget) - informational data   | -                         | -                       | -   | -                       |  |
| 8.  | Prior year deficit reduction (if included in union expenditure budget) - informational data   | -                         | -                       | -   | -                       |  |
| Revenues  |   | FY2020                    | FY2021                  | FY2022  | FY2023                  |  |
| 9.  | Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)  | \$931,451                 | \$926,963               | \$1,220,718                                       | \$1,103,400             |  |
| 10.   | <b>Total offsetting union revenues</b>  | \$931,451                 | \$926,963               | \$1,220,718                                       | \$1,103,400             |  |
| 11.   | <b>Education Spending</b>   | \$7,608,444               | \$7,505,615             | \$7,482,074                                       | \$7,636,060             |  |
| 12.   | Champlain Islands UUSD equalized pupils   | 426.15                    | 410.54                  | 404.37  | 406.44                  |  |
| 13.   | <b>Education Spending per Equalized Pupil</b>   | \$17,853.91               | \$18,282.30             | \$18,503.04                                       | \$18,787.67             |  |
| 14.   | minus Less net eligible construction costs (or P&I) per equalized pupil   | \$17.60                   | -                       | -   | -                       |  |
| 15.   | minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)  | \$9.41                    | -                       | \$8.50  | -                       |  |
| 16.   | minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup) | -                         | -                       | -   | -                       |  |
| 17.   | minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)  | -                         | -                       | -   | -                       |  |
| 18.   | minus Estimated costs of new students after census period (per eqpup)   | -                         | -                       | -   | -                       |  |
| 19.   | minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)  | -                         | -                       | -   | -                       |  |
| 20.   | minus Less planning costs for merger of small schools (per eqpup)   | -                         | -                       | -   | -                       |  |
| 21.   | minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)   | -                         | -                       | -   | -                       |  |
| 22.   | minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.   | -                         | -                       | -   | -                       |  |
| 23.   | plus Excess spending threshold  | \$18,311.00               | threshold = \$18,756    | threshold = \$18,789                              | threshold = \$19,997    |  |
| 24.   | plus Excess Spending per Equalized Pupil over threshold (if any)  | -                         | -                       | \$18,789.00                                       | \$19,997.00             |  |
| 25.   | plus Per pupil figure used for calculating District Equalized Tax Rate  | \$17,854                  | \$18,282                | \$18,503  | \$18,787.67             |  |
| 26.   | Union spending adjustment (minimum of 100%)   | 167.674%                  | 166.233%                | 163.498%  | 145.224%                |  |
|   |   | based on yield \$10,648   | based on yield \$10,908 | based on \$10,783                                 | based on yield \$12,937 |  |
| 27.   | Anticipated equalized union homestead tax rate to be prorated<br>[\$18,787.67 + (\$12,937 / \$1.00)]  | \$1.5967                  | \$1.6023                | \$1.5950  | \$1.5666                |  |
|   |   | based on \$1.00           | based on \$1.00         | based on \$1.00                                   | based on \$1.00         |  |
| <b>Prorated homestead union tax rates for members of Champlain Islands UUSD</b>   |   | FY2020                    | FY2021                  | FY2022  | FY2023                  | FY22 Pe  |
| T084  | Grand Isle  | 1.5967                    | 1.6023                  | 1.5950  | 1.5666                  | 100.00%  |
| T103  | Isle La Motte   | 1.5967                    | 1.6023                  | 1.5950  | 1.5666                  | 100.00%  |
| T143  | North Hero  | 1.5967                    | 1.6023                  | 1.5950  | 1.5666                  | 100.00%  |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
|   |   | -                         | -                       | -   | 393.2164                | 2000.00%   |
| 28.   | Anticipated income cap percent to be prorated from Champlain Islands UUSD<br>[((\$18,787.67 + \$15,484) x 2.00%)]   | 2.60%                     | 2.60%                   | 2.62%   | 2.43%                   |  |
|   |   | based on 2.00%            | based on 2.00%          | based on 2.00%                                    | based on 2.00%          |  |
| <b>Prorated union income cap percentage for members of Champlain Islands UUSD</b> |   | FY2020                    | FY2021                  | FY2022  | FY2023                  | FY22 Pe  |
| T084  | Grand Isle  | 2.60%                     | 2.60%                   | 2.62%   | 2.43%                   | 100.00%  |
| T103  | Isle La Motte   | 2.59%                     | 2.60%                   | 2.62%   | 2.43%                   | 100.00%  |
| T143  | North Hero  | 2.60%                     | 2.60%                   | 2.62%   | 2.43%                   | 100.00%  |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |
|   |   | -                         | -                       | -   | 609.93%                 | 2000.00%   |

- Following current statute, the Tax Commissioner recommended a property yield of \$13,846 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$16,705 for a base income percent of 2.0%, and a non-residential tax rate of \$1.385. **THESE FIGURES USE THE ESTIMATED \$90,000,000 SURPLUS FROM THE EDUCATION FUND. I DO NOT EXPECT THAT SURPLUS WILL BE USED TO INCREASE THE YIELDS.** I would suggest using the figures provided without the surplus: \$12,937 for the property yield, \$15,484 for the income yield, and \$1.482 for the non-homestead tax 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%.



## Principal's Annual School Report

As you may know, the Champlain Islands Unified Union School District (CIUUSD) decided not to operate any grades at the Isle La Motte School building starting in the school year 2020-2021. Students living in Isle La Motte were offered the choice to attend either the North Hero School or the Grand Isle School. This year we have a range of students who choose to attend the North Hero School as well as the Grand Isle School. This report will cover information about both schools.

Due to the worldwide pandemic, last school year involved a shortened school day as well as a hybrid model at each school. Grand Isle School students attended four days in-person per week starting in the late fall and North Hero School students in grades 3-6 attended two days in-person per week all year while students in grades PK-2 attended four days in-person per week also starting in the late fall. This school year brought students at both schools back for five days of in-person learning per week. We continue to have many safety protocols in place for in-person learning such as mask wearing, frequent hand washing, and facing a single direction during snack/lunch periods.

Over the past few years, the combined CIUUSD allowed schools to expand educational opportunities to include world language, guidance, and a shared clinician among other resources. This year there have also been expanded intervention services and plans for ESSER funding to support things such as additional curriculum materials and a planned full-time substitute in each building.

Both schools have worked together this year to sponsor as many extracurricular opportunities for students as possible. This includes providing CIUUSD sports such as soccer and basketball for students in grades 5 and 6, re-opening aftercare programs, scheduling winter ski trips, and holding student craft fairs/fundraisers. We continue to look for creative ways to connect our students to one another and the island community even with limitations on outside visitors to the buildings.

Even in this challenging period, our goals and expectations in our teaching practices continue to be to support continuous growth and achievement for all our students. Monitoring student learning has taken on a new lens as students return from partially remote learning last year. Staff members at both schools have been working hard to ensure that not only do our students work towards meeting proficiency in our learning targets, students also are being met and supported in their social-emotional needs. Our instructional practices will continue to evolve and grow and the CIUUSD staff will continue to strive for excellence in all that we do for our community.

Students and staff continue to look for ways to support our community. Our goal in teaching service learning is to create a community of altruistic citizens, who are compelled to give back to their community. While this year will look different, we are hopeful that fundraising efforts will be continued in future years.

The North Hero and Grand Isle Schools continue to welcome all students to our combined school communities. Our foundations for trust, empathy, and unity are built on strong relationships. We are proud to be the leaders of the CIUUSD schools and honored to have your continued support.

Sincerely,

Amanda Ellison, Principal North Hero School

Lauren Thomas, Principal Grand Isle School

| K-8 Student Enrollment 2021-2022 |            |            |            |            |                |            |
|----------------------------------|------------|------------|------------|------------|----------------|------------|
|                                  | Alburgh    | Folsom     | North Hero | Grand Isle | Total by Grade | CIUUSD     |
| Pre-K                            | 14         |            | 8          |            | 22             | 8          |
| K                                | 19         | 20         | 9          | 25         | 73             | 34         |
| 1                                | 14         | 14         | 6          | 17         | 51             | 23         |
| 2                                | 23         | 14         | 8          | 19         | 64             | 27         |
| 3                                | 20         | 14         | 7          | 22         | 63             | 29         |
| 4                                | 13         | 13         | 10         | 15         | 51             | 25         |
| 5                                | 19         | 18         | 9          | 18         | 64             | 27         |
| 6                                | 24         | 15         | 12         | 26         | 77             | 38         |
| 7                                | 23         | 19         |            |            | 42             | 0          |
| 8                                | 23         | 17         |            |            | 40             | 0          |
| <b>Total by School</b>           | <b>192</b> | <b>144</b> | <b>69</b>  | <b>142</b> | <b>547</b>     | <b>211</b> |

# GRAND ISLE SUPERVISORY UNION

CURIOUS | CREATIVE | COURAGEOUS | CAPABLE

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## 2021-2022 Superintendent Annual Report

Prepared on 12-22-2021 by Michael J. Clark

Throughout the spring and summer of 2021 the plan for the 2021-2022 school year was shaping up to be a “recovery year” that would focus on addressing any learning loss that had occurred from the 2020-2021 school year and resulted from having to adjust to a remote learning environment that only allowed for part time in-person instruction with small groups of students. Covid-19 vaccines were available for adults and there was the promise of a vaccine for children ages 5-11 on the horizon. Positive cases of Covid-19 had declined greatly beginning in March of 2021 and had remained low through June and July. Fatality rates due to Covid-19 were almost non-existent during this time.

Then the Covid-19 Delta Variant arrived in the United States and Vermont. Covid-19 cases began to increase. It became evident that the planning we had done as a school system was going to need change again so that we would be able to keep students, faculty, staff, administrators, and the community safe with a variant that was much easier to transmit and spread more quickly. We put new safety protocols in place and continued to make a commitment to being back to a five day a week in-person learning environment. We also acknowledged that in order to accommodate the safety protocols, some of the best strategies we have for addressing learning loss would not be available to us. It was quickly becoming apparent it was “not a recovery year”. Instead we would do everything we could do to keep to a five day a week in-person learning environment which addresses the Social Emotional Learning of students while we mitigated further learning loss.

As of the writing of this letter, we have been mostly successful. None of the four school buildings have had to close because of Covid-19. While some individual classrooms have had to isolate through a quarantine period, we have lost a relatively small number of student learning days. This is despite the fact that so far this year we have had 14 identified positive while infectious cases of Covid-19 in schools; which is close to the total we had all of last year. We have stood up a successful surveillance testing program which offers families an opportunity to have a weekly test for their student at no cost. We also have shortened quarantine periods by making a response testing option available on day seven after an infection at school. The GISU has also partnered with the Vermont Agency of Education to make take-home PCR Test kits available to families for free.

When vaccinations for 5-11 year olds became available in November of 2021, the Grand Isle Supervisory Union was one of the first SUs in the Champlain Valley Region to offer vaccinations to families who wanted them at the school. With the current guidelines from the Vermont Department of Health and the Vermont Agency of Education the best way to ensure that in-person learning days are not lost is to be vaccinated and we encourage families to take advantage of this opportunity.

GISU has remained committed to have a strong communication system with the community and including all stakeholders in our decision making during this challenging time. Since July 1, 2021, I have sent at least 31 letters to the community<sup>1</sup> and have hosted 18 community meetings. Community meetings happen each Wednesday night at 6:00 p.m. via a Google Meet and any community member can attend and ask questions. All of our communications are available on the GISU Website. We have also been working to increase the GISU presence on Facebook, feel free to give our page a Like and Follow us.

Even as we have addressed the uncertainty caused by Covid-19, the GISU has identified the following 5 goals for this year. Our first priority is to always keep our students, faculty, staff, administration and communities safe. We will provide a midyear report regarding progress in these areas in January/February at the GISU Board meetings.

*Improve Academic Proficiency by implementing a proficiency-based curriculum.*

*Improve MTSS Supports by providing students access to targeted and intensive supports for academics, behavior, social emotional learning*

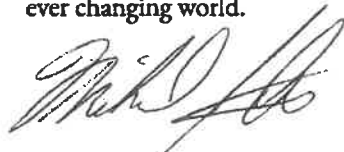
*Continue to build an educator support system including hiring coaches, developing mentoring program and enhancing Institutes*

*Create a learning environment that celebrates diversity and provides equitable opportunities for all learners*

*Strengthen financial, technological, infrastructure, processes and procedures to support teaching and learning*

To say I am proud of the work the teachers, support staff, administrators, students, school boards, families and community have done during this incredibly challenging time would be an understatement. The Grand Isle community has truly embraced the mantra “We Are All In This Together”. We have not only worked hard to keep one another safe, we have also worked to create opportunities together to provide the best education we can to our children. We have considered their social emotional learning as well as academic needs. While there is still much work ahead of us, I know we are all going to continue to do the best we can so our students have the most opportunities with the least disruptions possible.

Thank you to everyone for the work you have done and will do to ensure all members of the GISU Learning Community are curious, creative, courageous and capable to pursue their aspirations in a diverse and ever changing world.



Michael J. Clark  
Grand Isle Supervisory Union, Superintendent

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<sup>1</sup> <http://www.gisu.org/covid-19-communications.html>

**Grand Isle Supervisory Union  
Revenue Budget  
Proposed for FY 2023**

| 1  | Assessment  | FY22               | FY23                | Budget Increase | Budget Increase |
|----|---|--------------------|---------------------|-----------------|-----------------|
| 2  |   | Budget             | Budget              | Amount          | Percentage      |
| 3  | <b>101 General Fund</b>   |                    |                     |                 |                 |
| 4  | 101-1510-4000-000-00 Interest Earnings  | \$4,190            | \$250               | -3,940          | -94.03%         |
| 5  | 101-1990-4000-000-00 Misc. Other Local  | \$2,823            | \$2,000             | -823            | -29.15%         |
| 6  | 101-1991-4000-000-00 Erate Income   | \$0                | \$0                 | 0               | #DIV/0!         |
|    | 101-3150-4000-000-00 State Aid Transportation   | \$178,718          | \$205,000           | 26,282          | 14.71%          |
| 7  | 101-5400-4000-000-00 Prior Year Expenditure Adjustment  |                    |                     | 0               | #DIV/0!         |
| 8  | 101-5900-4000-000-00 Indirect Cost Reimb from Fed Grants  |                    |                     | 0               | #DIV/0!         |
| 9  | State Placed Reimbursement  | \$175,000          | \$178,500           | 3,500           | 2.00%           |
| 10 | Extraordinary Reimbursement   | \$525,000          | \$750,000           | 225,000         | 42.86%          |
| 11 | 324-0000-4000-000-00 Student services reimbursement   | \$2,170,695        | \$2,250,002         | 79,308          | 3.65%           |
| 12 | Balance Brought Forward-FY 22 is an estimate - we don't have the audit draft back yet for FY20. |                    |                     | 0               | #DIV/0!         |
| 13 |   |                    |                     |                 |                 |
| 14 | 101-1931-4000-000-00 Assessments - LEAs   | \$3,100,614        | \$3,085,508         | -15,106         | -0.49%          |
| 15 |   |                    |                     | 0               | #DIV/0!         |
| 16 | <b>TOTAL 101 General Fund Revenues</b>  | <b>\$2,877,707</b> | <b>\$3,180,752</b>  | <b>303,045</b>  | <b>10.53%</b>   |
| 17 |   |                    |                     | 0               | #DIV/0!         |
| 18 | <b>Expenditure Budget</b>   | <b>\$5,978,321</b> | <b>\$ 6,266,260</b> | <b>287,939</b>  | <b>4.82%</b>    |

| 19 | Grants and Reimbursements                                    | FY2022           | FY2023             |   |
|----|--|------------------|--------------------|---|
| 20 |  | Estimated        | Estimated          | Budget amounts for grants and reimbursement amounts are unknown at this time. |
| 21 |  |                  |                    |   |
| 22 | <b>TOTAL 102 Local Shared (Transfers and Reimbursements)</b> |                  |                    |   |
| 23 | TOTAL 201 Misc. Pass Through Grants                          | \$1,000          |                    |   |
| 24 | TOTAL 301 Title I  |                  |                    |   |
| 26 | TOTAL 302 Title IIA  |                  |                    |   |
| 27 | TOTAL 305 Swift Program                                      |                  |                    |   |
| 30 | TOTAL 309 Title I School Wide Programs                       | \$318,250        | \$357,750          |   |
| 31 | TOTAL 320 IDEA B   |                  |                    |   |
| 32 | TOTAL 321 IDEA B Preschool                                   |                  |                    |   |
| 33 | TOTAL 322 EEE  |                  |                    |   |
| 34 | TOTAL 323 EEI  |                  |                    |   |
| 35 | TOTAL 324 Special Ed   |                  |                    |   |
| 36 | Mainstream block grant                                       | \$365,000        | \$378,650          |   |
|    | TOTAL 326 BEST   |                  |                    |   |
| 38 | TOTAL 327 EPSDT  | \$7,500          |                    |   |
| 39 | TOTAL 328 LSB  | \$350            | \$350              |   |
| 40 | TOTAL 329 Medicaid   |                  | \$72,500           |   |
| 41 | TOTAL 331 Tobacco Use Prevention                             |                  | \$0                |   |
| 42 | TOTAL 334 21st Century Schools                               |                  | \$0                |   |
| 45 | TOTAL 338 Fresh Fruit & Veggie                               | \$0              | \$11,500           |   |
| 46 | TOTAL 340 SBSAP  | \$0              | \$0                |   |
| 47 | TOTAL 501 School Lunch Program - GI,NH                       | \$0              | \$322,000          |   |
| 48 |  |                  |                    |   |
| 49 |  |                  |                    |   |
| 50 | <b>GRAND TOTAL</b>   | <b>\$692,100</b> | <b>\$1,142,750</b> |   |

**GISU Expenditure Budget Proposed  
for FY 23**

|    |  | FY 2021<br>Actuals | FY 2022<br>Budget | FY 2023<br>Proposed<br>Budget | Budget to Budget<br>Increase<br>Amount | Budget<br>Increase<br>Percent |
|----|--|--------------------|-------------------|-------------------------------|--|-------------------------------|
| 1  | 3  |                    |                   |                               |  |                               |
| 2  | Account Number / Description                             |                    |                   |                               |  |                               |
| 3  |  |                    |                   |                               |  |                               |
| 4  | <b>001 General Fund</b>                                  |                    |                   |                               |  |                               |
| 5  | 101-1200-5110-000-00 Teacher Salaries                    | \$543,902.90       | \$ 505,279.38     | \$ 502,306.19                 | \$ (2,973.19)                          | -0.59%                        |
| 6  | 101-1200-5114-000-00 Tutoring                            | \$0.00             | \$ 3,000.00       | \$ 1,500.00                   | \$ (1,500.00)                          | -50.00%                       |
| 7  | 101-1200-5115-000-00 Aides                               | \$0.00             | \$0.00            | \$0.00                        | \$ -                                   | #DIV/0!                       |
| 8  | 101-1200-5210-000-00 Special Ed Health Insurance         | \$94,539.08        | \$ 103,793.77     | \$ 96,156.29                  | \$ (7,637.49)                          | -7.36%                        |
| 9  | 101-1200-5210-001-00 Special Ed HRA                      | \$10,647.61        | \$ 23,100.00      | \$ 18,900.00                  | \$ (4,200.00)                          | -18.18%                       |
| 10 | 101-1200-5220-000-00 Special Ed FICA                     | \$39,891.85        | \$ 38,883.37      | \$ 38,541.17                  | \$ (342.20)                            | -0.88%                        |
| 11 | 101-1200-5230-000-00 Special Ed Life Insurance           | \$58.80            | \$ 723.24         | \$ 617.40                     | \$ (105.84)                            | -14.63%                       |
| 12 | 101-1200-5240-000-00 Special Ed Retirement               | \$7,974.00         | \$ 10,500.00      | \$ 10,000.00                  | \$ (500.00)                            | -4.76%                        |
| 13 | 101-1200-5250-000-00 Special Ed Workers' Comp.           | \$4,555.81         | \$ 4,699.10       | \$ 4,643.56                   | \$ (55.54)                             | -1.18%                        |
| 14 | 101-1200-5260-000-00 Special Ed. Unemployment            | \$1,014.00         | \$ 1,215.00       | \$ 1,179.00                   | \$ (36.00)                             | -2.96%                        |
| 15 | 101-1200-5270-000-00 Special Ed Pro. Develop Trng        | \$1,590.00         | \$ 25,000.00      | \$ -                          | \$ (25,000.00)                         | -100.00%                      |
| 16 | 101-1200-5280-000-00 Special Ed Dental                   | \$5,508.87         | \$ 5,145.28       | \$ 5,145.28                   | \$ -                                   | 0.00%                         |
| 17 | 101-1200-5281-000-00 Special Ed Vision                   | \$1,944.90         | \$ 1,625.48       | \$ 1,625.48                   | \$ -                                   | 0.00%                         |
| 18 | 101-1200-5290-000-00 Special Ed Professional Development | \$4,204.50         | \$8,500.00        | \$7,500.00                    | \$ (1,000.00)                          | -11.76%                       |
| 19 | 101-1200-5320-000-00 Contracted Services                 | \$94,834.89        | \$85,000.00       | \$150,000.00                  | \$ 65,000.00                           | 76.47%                        |
| 20 | 101-1200-5330-000-00 Purchased Prof. Services            | \$26,798.49        | \$145,194.50      | \$75,000.00                   | \$ (70,194.50)                         | -48.35%                       |
| 21 | 101-1200-5500-000-00 Except 560 & 594-595                | \$30.00            | \$0.00            | \$0.00                        | \$ -                                   | #DIV/0!                       |
| 22 | 101-1200-5513-000-00 Student Transportation              | \$367,340.07       | \$409,795.00      | \$415,000.00                  | \$ 5,205.00                            | 1.27%                         |
| 23 | 101-1200-5540-000-00 Special Ed Advertising              | \$2,339.19         | \$ -              | \$ -                          | \$ -                                   | #DIV/0!                       |
| 24 | 101-1200-5561-000-00 Excess Cost-Tuition                 | \$1,759,230.60     | \$ 1,341,145.00   | \$ 1,565,000.00               | \$ 223,855.00                          | 16.69%                        |
| 25 | 101-1200-5580-000-00 Special Ed Travel                   | \$5,318.61         | \$ 6,500.00       | \$ 3,000.00                   | \$ (3,500.00)                          | -53.85%                       |
| 26 | 101-1200-5581-000-00 Special Ed- Other Expenses          | \$10,000.00        | \$ -              | \$ -                          | \$ -                                   | #DIV/0!                       |
| 27 | 101-1200-5610-000-00 Supplies & Materials                | \$ 2,138.74        | \$ -              | \$ -                          | \$ -                                   | #DIV/0!                       |
| 28 | 101-1200-5730-000-00 Equipment                           | \$ 2,773.66        | \$ 7,500.00       | \$ 5,000.00                   | \$ (2,500.00)                          | -33.33%                       |
| 29 | 101-1200-5810-000-00 Special Ed Membership Dues          | \$770.00           | \$ -              | \$ 750.00                     | \$ 750.00                              | #DIV/0!                       |
| 30 | 101-1201-5110-000-00 EEE Teachers Salaries               | \$38,291.47        | \$ 117,581.20     | \$ 97,072.00                  | \$ (20,509.20)                         | -17.44%                       |
| 31 | 101-1201-5210-000-00 EEE Teachers Health                 | \$ -               | \$ 6,400.00       | \$ 6,400.00                   | \$ -                                   | 0.00%                         |
| 32 | 101-1201-5220-000-00 EEE Teachers FICA                   | \$ 2,918.16        | \$ 8,994.96       | \$ 7,426.01                   | \$ (1,568.95)                          | -17.44%                       |
| 33 | 101-1201-5230-000-00 EEE Teachers Life Ins               | \$ 13.97           | \$ 141.12         | \$ 141.12                     | \$ -                                   | 0.00%                         |
| 34 | 101-1201-5240-000-00 EEE Retirement                      | \$ -               | \$ -              | \$ -                          | \$ -                                   | #DIV/0!                       |
| 35 | 101-1201-5250-000-00 EEE Teachers Workers' Comp.         | \$ 859.64          | \$ 1,093.51       | \$ 902.77                     | \$ (190.74)                            | -17.44%                       |
| 36 | 101-1201-5260-000-00 EEE Teachers Unemploymnt            | \$ 366.12          | \$ 270.00         | \$ 262.00                     | \$ (8.00)                              | -2.96%                        |
| 37 | 101-1201-5270-000-00 EEE Teachers Course Reimbursement   | \$ -               | \$ 1,500.00       | \$ -                          | \$ (1,500.00)                          | -100.00%                      |
| 38 | 101-1201-5280-000-00 EEE Teachers Dental                 | \$ 112.60          | \$ 281.00         | \$ 281.47                     | \$ 0.47                                | 0.17%                         |
| 39 | 101-1201-5281-000-00 EEE Teachers Vision                 | \$ 37.12           | \$ 89.00          | \$ 92.72                      | \$ 3.72                                | 4.18%                         |
| 40 | 101-1201-5290-000-00 EEE Professional Development        | \$ -               | \$ 500.00         | \$ 500.00                     | \$ -                                   | 0.00%                         |
| 41 | 101-1201-5330-000-00 EEE Purchased Professional Services | \$ -               | \$ 1,000.00       | \$ 1,000.00                   | \$ -                                   | 0.00%                         |
| 42 | 101-1201-5513-000-00 Transportation                      | \$ -               | \$ 1,500.00       | \$ 1,500.00                   | \$ -                                   | 0.00%                         |
| 43 | 101-1201-5561-000-00 EEE Tuition                         | \$ -               | \$ -              | \$ -                          | \$ -                                   | #DIV/0!                       |

GISU Expenditure Budget Proposed  
for FY 23

|    |                      |                                     |               |               |               |                |          |
|----|----------------------|-------------------------------------|---------------|---------------|---------------|----------------|----------|
| 44 | 101-1201-5580-000-00 | EEE Travel                          | \$ -          | \$ 2,500.00   | \$ 2,500.00   | \$ -           | 0.00%    |
| 45 | 101-1201-5610-000-00 | EEE Supplies                        | \$ -          | \$ 1,500.00   | \$ 1,500.00   | \$ -           | 0.00%    |
| 46 | 101-1201-5730-000-00 | EEE Equipment                       | \$ -          | \$ 1,000.00   | \$ 1,000.00   | \$ -           | 0.00%    |
| 47 | 101-2100-5110-000-00 | ELL & Migrant Worker Salaries       | \$ -          | \$ -          | \$ -          | \$ -           | #DIV/0!  |
| 48 | 101-2100-5220-000-00 | ELL & Migrant Wrkrs FICA            | \$ -          | \$ -          | \$ -          | \$ -           | #DIV/0!  |
| 49 | 101-2130-5320-000-00 | Contracted Health Services          | \$ -          | \$ -          | \$ -          | \$ -           | #DIV/0!  |
| 50 | 101-2140-5330-000-00 | Pysch Evaluations                   | \$ 1,575.00   | \$ 76,342.00  | \$ 80,000.00  | \$ 3,658.00    | 4.79%    |
| 51 | 101-2150-5110-000-00 | SLP Salaries                        | \$ 146,048.50 | \$ 150,064.18 | \$ 170,442.00 | \$ 20,377.82   | 13.58%   |
| 52 | 101-2150-5115-000-00 | SLP Aide                            | \$ 35,758.41  | \$ 37,163.39  | \$ 38,279.00  | \$ 1,115.61    | 3.00%    |
| 53 | 101-2150-5210-000-00 | SLP Health Insurance                | \$ 31,506.28  | \$ 40,172.10  | \$ 36,468.07  | \$ (3,704.03)  | -9.22%   |
| 54 | 101-2150-5210-100-00 | SLP HRA                             | \$ 9,395.62   | \$ 8,400.00   | \$ 10,700.00  | \$ 2,300.00    | 27.38%   |
| 55 | 101-2150-5220-000-00 | SLP FICA                            | \$ 13,279.91  | \$ 14,322.91  | \$ 15,967.16  | \$ 1,644.25    | 11.48%   |
| 56 | 101-2150-5230-000-00 | SLP Life Ins.                       | \$ 12.50      | \$ 176.40     | \$ 238.14     | \$ 61.74       | 35.00%   |
| 57 | 101-2150-5240-000-00 | SLP Retirement                      | \$ 2,953.16   | \$ 1,372.00   | \$ 1,818.24   | \$ 446.24      | 32.52%   |
| 58 | 101-2150-5250-000-00 | SLP Workers' Comp.                  | \$ 1,103.69   | \$ 1,363.69   | \$ 1,941.10   | \$ 577.42      | 42.34%   |
| 59 | 101-2150-5260-000-00 | SLP Unemployment                    | \$ 366.12     | \$ 405.00     | \$ 524.00     | \$ 119.00      | 29.38%   |
| 60 | 101-2150-5270-000-00 | SLP Course Reimbursement            | \$ -          | \$ -          | \$ -          | \$ -           | #DIV/0!  |
| 61 | 101-2150-5280-000-00 | SLP Dental                          | \$ 2,364.11   | \$ 2,104.00   | \$ 2,026.30   | \$ (77.70)     | -3.69%   |
| 62 | 101-2150-5281-000-00 | SLP Vision                          | \$ 581.53     | \$ 664.00     | \$ 664.64     | \$ 0.64        | 0.10%    |
| 63 | 101-2150-5290-000-00 | SLP Prof. Development               | \$ -          | \$ -          | \$ -          | \$ -           | #DIV/0!  |
| 64 | 101-2150-5320-000-00 | SLP Purchased Professional Services | \$ -          | \$ 11,500.00  | \$ 7,500.00   | \$ (4,000.00)  | -34.78%  |
| 65 | 101-2150-5580-000-00 | SLP Travel                          | \$ -          | \$ 500.00     | \$ 500.00     | \$ -           | 0.00%    |
| 66 | 101-2150-5610-000-00 | SLP Supplies                        | \$ 150.00     | \$ 500.00     | \$ 500.00     | \$ -           | 0.00%    |
| 67 | 101-2150-5730-000-00 | SLP Equipment                       | \$ -          | \$ 1,000.00   | \$ -          | \$ (1,000.00)  | -100.00% |
| 68 | 101-2151-5110-000-00 | EEE SLP Salaries                    | \$ 77,347.88  | \$ 63,242.00  | \$ 48,513.00  | \$ (14,729.00) | -23.29%  |
| 69 | 101-2151-5210-000-00 | EEE Health Insurance                | \$ 19,321.82  | \$ 17,776.07  | \$ 14,230.25  | \$ (3,545.82)  | -19.95%  |
| 70 | 101-2151-5210-100-00 | EEE HRA                             | \$ 917.92     | \$ 4,200.00   | \$ 3,150.00   | \$ (1,050.00)  | -25.00%  |
| 71 | 101-2151-5220-000-00 | EEE SLP FICA                        | \$ 5,167.98   | \$ 4,838.01   | \$ 3,711.24   | \$ (1,126.77)  | -23.29%  |
| 72 | 101-2151-5230-000-00 | EEE SLP Life Ins                    | \$ 4.41       | \$ 70.56      | \$ 52.92      | \$ (17.64)     | -25.00%  |
| 73 | 101-2151-5250-000-00 | EEE SLP Workers' Comp.              | \$ 526.18     | \$ 588.15     | \$ 451.17     | \$ (136.98)    | -23.29%  |
| 74 | 101-2151-5260-000-00 | EEE SLP Unemployment                | \$ 366.12     | \$ 135.00     | \$ 137.50     | \$ 2.50        | 1.85%    |
| 75 | 101-2151-5270-000-00 | EEE SLP Course Reimbursement        | \$ -          | \$ -          | \$ -          | \$ -           | #DIV/0!  |
| 76 | 101-2151-5280-000-00 | EEE SLP Dental                      | \$ 977.01     | \$ 1,004.00   | \$ 752.74     | \$ (251.26)    | -25.03%  |
| 77 | 101-2151-5281-000-00 | EEE SLP Vision                      | \$ 360.12     | \$ 266.00     | \$ 199.39     | \$ (66.61)     | -25.04%  |
| 78 | 101-2151-5290-000-00 | EEE SLP Professional Development    | \$ -          | \$ -          | \$ -          | \$ -           | #DIV/0!  |
| 79 | 101-2151-5580-000-00 | EEE SLP Travel                      | \$ -          | \$ 100.00     | \$ 100.00     | \$ -           | 0.00%    |
| 80 | 101-2151-5610-000-00 | EEE SLP Supplies                    | \$ -          | \$ -          | \$ -          | \$ -           | #DIV/0!  |
| 81 | 320-2160-5110-000-00 | O/T Salary                          | \$ 27,169.00  | \$ 27,984.07  | \$ 27,168.96  | \$ (815.11)    | -2.91%   |
| 80 | 320-2160-5115-000-00 | O/T Aide Salary                     | \$ 68,440.00  | \$ 70,230.55  | \$ 72,338.00  | \$ 2,107.45    | 3.00%    |
| 81 | 320-2160-5210-000-00 | O/T Aide Health                     | \$ 21,737.05  | \$ 29,198.00  | \$ 26,385.25  | \$ (2,812.75)  | -9.63%   |
| 82 | 320-2160-5215-000-00 | O/T Aide HRA                        | \$ 5,827.46   | \$ -          | \$ 4,400.00   | \$ 4,400.00    | #DIV/0!  |
| 83 | 320-2160-5220-000-00 | O/T FICA                            | \$ 7,119.90   | \$ 7,513.42   | \$ 7,612.28   | \$ 98.86       | 1.32%    |
| 84 | 320-2160-5240-000-00 | O/T Retirement                      | \$ 3,068.34   | \$ 3,068.00   | \$ 3,436.05   | \$ 368.05      | 12.00%   |
| 85 | 320-2160-5250-000-00 | O/T WC                              | \$ 554.49     | \$ 913.00     | \$ 672.74     | \$ (240.26)    | -26.32%  |



**GISU Expenditure Budget Proposed  
for FY 23**

|     |                                    |   |    |                     |    |                     |    |                     |    |                   |               |
|-----|------------------------------------|---|----|---------------------|----|---------------------|----|---------------------|----|-------------------|---------------|
| 86  | 320-2160-5280-000-00               | O/T Dental                              | \$ | 1,254.57            | \$ | 1,254.57            | \$ | 3,333.00            | \$ | 2,078.43          | 165.67%       |
| 87  | 320-2160-5281-000-00               | O/T Vision                              | \$ | 332.32              | \$ | 332.00              | \$ | 332.32              | \$ | 0.32              | 0.10%         |
| 88  | 320-2160-5610-000-00               | O/T Supplies                            | \$ | 552.04              | \$ | -                   | \$ | 650.00              | \$ | 650.00            | #DIV/0!       |
| 89  | 320-2190-5110-000-00               | P/T Salary                              | \$ | -                   | \$ | 37,080.00           | \$ | 28,824.00           | \$ | (8,256.00)        | -22.27%       |
| 90  | 320-2190-5210-000-00               | P/T Aide Health                         | \$ | -                   | \$ | 22,220.00           | \$ | 9,625.00            | \$ | (12,595.00)       | -56.68%       |
| 91  | 320-2190-5220-000-00               | P/T FICA                                | \$ | -                   | \$ | (2,836.62)          | \$ | 2,205.04            | \$ | 5,041.66          | -177.73%      |
| 92  | 320-2190-5240-000-00               | P/T Retirement                          | \$ | -                   | \$ | -                   | \$ | -                   | \$ | -                 | #DIV/0!       |
| 93  | 320-2190-5250-000-00               | P/T WC                                  | \$ | -                   | \$ | 344.84              | \$ | 268.00              | \$ | (76.84)           | -22.28%       |
| 94  | 320-2190-5260-000-00               | P/T Unemployment                        | \$ | -                   | \$ | 135.00              | \$ | 78.00               | \$ | (57.00)           | -42.22%       |
| 95  | 320-2190-5280-000-00               | P/T Dental                              | \$ | -                   | \$ | 1,255.00            | \$ | 1,255.00            | \$ | -                 | 0.00%         |
| 96  | 320-2190-5290-000-00               | P/T Dental                              | \$ | -                   | \$ | 332.00              | \$ | 332.00              | \$ | -                 | 0.00%         |
| 97  | 101-2200-5320-000-00               | Support Services Instructional Staff    | \$ | -                   | \$ | -                   | \$ | -                   | \$ | -                 | #DIV/0!       |
| 98  | <b>Special Ed Expenditures</b>     |   | \$ | <b>3,516,115.09</b> | \$ | <b>3,508,243.20</b> | \$ | <b>3,650,224.95</b> | \$ | <b>141,981.76</b> | <b>4.05%</b>  |
| 99  |                                    |   |    |                     |    |                     |    |                     |    |                   |               |
| 100 | <b>2212 Curriculum Development</b> |   |    |                     |    |                     |    |                     |    |                   |               |
| 101 | 101-2212-5110-000-00               | Curriculum Coordinator                  | \$ | 62,754.43           | \$ | 54,075.00           | \$ | 60,225.00           | \$ | 6,150.00          | 11.37%        |
| 102 |                                    | <b>Salaries/Stipends and Wages</b>      | \$ | <b>62,754.43</b>    | \$ | <b>54,075.00</b>    | \$ | <b>60,225.00</b>    | \$ | <b>6,150.00</b>   | <b>11.37%</b> |
| 103 |                                    |   | \$ |                     | \$ |                     | \$ |                     | \$ |                   | #DIV/0!       |
| 104 | 101-2212-5210-000-00               | Curric Health                           | \$ | 3,750.21            | \$ | -                   | \$ | 4,000.00            | \$ | 4,000.00          | #DIV/0!       |
| 105 | 101-2212-5215-000-00               | Curric HRA                              | \$ | 958.27              | \$ | 2,100.00            | \$ | 1,565.00            | \$ | (535.00)          | -25.48%       |
| 106 | 101-2212-5220-000-00               | Curric FICA/Med                         | \$ | 4,759.31            | \$ | 4,136.74            | \$ | 4,607.21            | \$ | 470.48            | 11.37%        |
| 107 | 101-2212-5230-000-00               | Curric Life                             | \$ | 21.00               | \$ | 100.80              | \$ | 252.00              | \$ | 151.20            | 150.00%       |
| 108 | 101-2212-5240-000-00               | Curriculum Coord Retirement             | \$ | 12,744.96           | \$ | 2,163.00            | \$ | 2,465.00            | \$ | 302.00            | 13.96%        |
| 109 | 101-2212-5250-000-00               | Curric Workers' Comp                    | \$ | 499.20              | \$ | 486.00              | \$ | 560.09              | \$ | 74.09             | 15.25%        |
| 110 | 101-2212-5260-000-00               | Curric Unemployment Ins                 | \$ | 244.08              | \$ | 67.50               | \$ | 76.00               | \$ | 8.50              | 12.59%        |
| 111 | 101-2212-5270-000-00               | Curr Dev - Prof Dev/Training            | \$ | 2,929.00            | \$ | 3,876.00            | \$ | 131.00              | \$ | (3,745.00)        | -96.62%       |
| 112 | 101-2212-5280-000-00               | Curr Dev - Dental Insurance             | \$ | 552.47              | \$ | 447.00              | \$ | 893.64              | \$ | 446.64            | 99.92%        |
| 113 | 101-2212-5281-000-00               | Curr Dev - Vision Plan                  | \$ | 112.39              | \$ | 87.50               | \$ | 181.80              | \$ | 94.30             | 107.77%       |
| 114 | 101-2212-5282-000-00               | Curr Dev-LTD                            | \$ | 26.25               | \$ | 131.25              | \$ | 131.25              | \$ | -                 | 0.00%         |
| 115 | 101-2212-5290-000-00               | Curric. Devel. - In service/ PDexpenses | \$ | 500.00              | \$ | 3,500.00            | \$ | 3,500.00            | \$ | -                 | 0.00%         |
| 116 |                                    | <b>Employee Benefits</b>                | \$ | <b>27,097.14</b>    | \$ | <b>17,095.79</b>    | \$ | <b>18,363.00</b>    | \$ | <b>1,267.21</b>   | <b>7.41%</b>  |
| 117 |                                    |   | \$ |                     | \$ |                     | \$ |                     | \$ |                   |               |
| 118 | 101-2212-5320-000-00               | Curr Dev-Staff Training                 | \$ | -                   | \$ | 2,000.00            | \$ | 2,000.00            | \$ | -                 | 0.00%         |
| 119 | 101-2212-5400-000-00               | Curriculum Ctr Rent                     | \$ | -                   | \$ | -                   | \$ | -                   | \$ | -                 | #DIV/0!       |
| 120 | 101-2212-5441-000-00               | Curriculum Ctr Office Retrofit          | \$ | -                   | \$ | -                   | \$ | -                   | \$ | -                 | #DIV/0!       |
| 121 | 101-2212-5530-000-00               | Curriculum phone and internet           | \$ | -                   | \$ | -                   | \$ | -                   | \$ | -                 | #DIV/0!       |
| 122 | 101-2212-5580-000-00               | Curr Coord Travel                       | \$ | -                   | \$ | 750.00              | \$ | 750.00              | \$ | -                 | 0.00%         |
| 123 | 101-2212-5610-000-00               | Curric. Devel. - Supplies               | \$ | -                   | \$ | 500.00              | \$ | 500.00              | \$ | -                 | 0.00%         |
| 124 | 101-2212-5611-000-00               | Curriculum - Achievement/Scoring        | \$ | -                   | \$ | -                   | \$ | -                   | \$ | -                 | #DIV/0!       |
| 125 | 101-2212-5640-000-00               | Curr Coordinator - Books                | \$ | 118.90              | \$ | 300.00              | \$ | 300.00              | \$ | -                 | 0.00%         |
| 126 | 101-2212-5641-000-00               | Curriculum - Reference Materials        | \$ | -                   | \$ | -                   | \$ | -                   | \$ | -                 | #DIV/0!       |
| 127 | 101-2212-5730-000-00               | Curriculum - Equipment/Software         | \$ | -                   | \$ | -                   | \$ | -                   | \$ | -                 | #DIV/0!       |
| 128 | 101-2212-5810-000-00               | Curr Coord - Dues/Fees/Subscriptions    | \$ | 868.00              | \$ | 1,500.00            | \$ | 1,500.00            | \$ | -                 | 0.00%         |
| 129 |                                    | <b>Non-Personnel Costs</b>              | \$ | <b>986.90</b>       | \$ | <b>5,050.00</b>     | \$ | <b>5,050.00</b>     | \$ | <b>5,050.00</b>   | <b>0.00%</b>  |

**GISU Expenditure Budget Proposed  
for FY 23**

|     |   |    |            |    |            |    |            |    |           |         |
|-----|---|----|------------|----|------------|----|------------|----|-----------|---------|
| 130 | TOTAL 2212 Curriculum Development                             | \$ | 90,838.47  | \$ | 76,220.79  | \$ | 83,638.00  | \$ | 7,417.21  | 9.73%   |
| 131 |   |    |            |    |            |    |            |    |           |         |
| 132 | <b>2310 Share General Expense</b>                             |    |            |    |            |    |            |    |           |         |
| 133 | 101-2310-5110-000-00 GISU Board Stipends                      | \$ | -          | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 134 | 101-2310-5119-000-00 GISU BoE Staff Appreciation              | \$ | 9,017.75   | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 135 | 101-2310-5220-000-00 GISU Board Stipends FICA                 | \$ | 396.17     | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 136 | TOTAL 2310 Shared General Expense                             | \$ | 9,413.92   | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 137 |   |    |            |    |            |    |            |    |           |         |
| 138 | <b>2321 GISU Operations</b>                                   |    |            |    |            |    |            |    |           |         |
| 139 | 101-2321-5110-000-00 GISU Assessment-salary                   | \$ | 441,049.41 | \$ | 439,506.60 | \$ | 456,637.60 | \$ | 17,131.00 | 3.90%   |
| 140 | 101-2321-5111-000-00 GISU Treasurer                           | \$ | 3,000.00   | \$ | 3,000.00   | \$ | 3,000.00   | \$ | -         | 0.00%   |
| 141 | 101-2321-5112-000-00 GISU BoE Secretary                       | \$ | 1,222.95   | \$ | 500.00     | \$ | 750.00     | \$ | 250.00    | 50.00%  |
| 142 | <b>Salaries/Stipends and Wages</b>                            | \$ | 445,272.36 | \$ | 443,006.60 | \$ | 460,387.60 | \$ | 17,381.00 | 3.92%   |
| 143 |   |    |            |    |            |    |            |    |           |         |
| 144 | 101-2321-5210-000-00 GISU Assessment-health                   | \$ | 107,989.53 | \$ | 119,163.33 | \$ | 138,649.92 | \$ | 19,486.59 | 16.35%  |
| 145 | 101-2321-5210-001-00 GISU HIRA                                | \$ | 22,712.01  | \$ | 25,200.00  | \$ | 26,200.00  | \$ | 1,000.00  | 3.97%   |
| 146 | 101-2321-5210-002-00 GISU FSA                                 | \$ | -          | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 147 | 101-2321-5220-000-00 GISU Assessment-fica                     | \$ | 32,774.97  | \$ | 33,890.00  | \$ | 35,219.65  | \$ | 1,329.65  | 3.92%   |
| 148 | 101-2321-5230-000-00 GISU Assessment - Life                   | \$ | 5,457.80   | \$ | 856.60     | \$ | 945.00     | \$ | 88.40     | 10.32%  |
| 149 | 101-2321-5240-000-00 GISU Assessment-employee Retirement      | \$ | 14,981.25  | \$ | 14,123.50  | \$ | 17,502.12  | \$ | 3,378.61  | 23.92%  |
| 150 | 101-2321-5250-000-00 GISU Workers Comp                        | \$ | 3,366.71   | \$ | 3,485.20   | \$ | 4,700.83   | \$ | 1,215.64  | 34.88%  |
| 151 | 101-2321-5260-000-00 GISU Assessment-unemployment Comp        | \$ | 944.24     | \$ | 810.00     | \$ | 917.00     | \$ | 107.00    | 13.21%  |
| 152 | 101-2321-5270-000-00 GISU Assessment-tuition/courses          | \$ | -          | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 153 | 101-2321-5280-000-00 GISU Assessment-dental                   | \$ | 5,925.88   | \$ | 6,266.82   | \$ | 7,963.32   | \$ | 1,696.50  | 27.07%  |
| 154 | 101-2321-5281-000-00 GISU Assessment-vision                   | \$ | 1,842.74   | \$ | 1,424.00   | \$ | 2,318.40   | \$ | 894.40    | 62.81%  |
| 155 | 101-2321-5282-000-00 GISU Assessment - LT Disability          | \$ | 53.00      | \$ | 1,575.00   | \$ | 1,575.00   | \$ | -         | 0.00%   |
| 156 | 101-2321-5290-000-00 Assessment - Admin Retreat/Trainings     | \$ | -          | \$ | 3,500.00   | \$ | 3,500.00   | \$ | -         | 0.00%   |
| 157 | <b>Employee Benefits</b>                                      | \$ | 196,048.13 | \$ | 210,294.45 | \$ | 239,491.23 | \$ | 29,196.78 | 13.88%  |
| 158 |   |    |            |    |            |    |            |    |           |         |
| 159 | 101-2321-5320-000-00 Purch Svcs/Supt. Contract                | \$ | -          | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 160 | 101-2321-5330-000-00 GISU Assessment-consultant Svcs.other Pr | \$ | 2,901.85   | \$ | 15,000.00  | \$ | 15,000.00  | \$ | -         | 0.00%   |
| 161 | 101-2321-5360-000-00 GISU Assessment-legal Fees               | \$ | 11,960.65  | \$ | 8,000.00   | \$ | 10,000.00  | \$ | 2,000.00  | 25.00%  |
| 162 | 101-2321-5370-000-00 GISU Assessment-audit                    | \$ | 179,281.00 | \$ | 85,000.00  | \$ | 85,000.00  | \$ | -         | 0.00%   |
| 163 | 101-2321-5400-000-00 Building Maintenance                     | \$ | 1,009.21   | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 164 | 101-2321-5421-000-00 GISU Assessment-trash Removal/landfill F | \$ | 125.00     | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 165 | 101-2321-5422-000-00 Snow plowing/lawn/gen maintenance        | \$ | -          | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 166 | 101-2321-5423-000-00 GISU Assessment-custodial Services/suppl | \$ | -          | \$ | -          | \$ | -          | \$ | -         | #DIV/0! |
| 167 | 101-2321-5430-000-00 Contracted Svcs.                         | \$ | 30,693.25  | \$ | 22,000.00  | \$ | 30,000.00  | \$ | 8,000.00  | 36.36%  |
| 168 | 101-2321-5433-000-00 GISU Assessment-Copier Lease             | \$ | 10,886.17  | \$ | 12,500.00  | \$ | 12,500.00  | \$ | -         | 0.00%   |
| 169 | 101-2321-5441-000-00 GISU Assessment-rent                     | \$ | 3,000.00   | \$ | 3,500.00   | \$ | 3,000.00   | \$ | (500.00)  | -14.29% |
| 170 | 101-2321-5520-000-00 GISU Assessment-liability/fire Ins/wc/bo | \$ | 58,308.00  | \$ | 59,500.00  | \$ | 61,750.00  | \$ | 2,250.00  | 3.78%   |
| 171 | 101-2321-5530-000-00 GISU Assessment-telephone                | \$ | 16,429.25  | \$ | 6,500.00   | \$ | 7,500.00   | \$ | 1,000.00  | 15.38%  |
| 172 | 101-2321-5580-000-00 GISU Assessment-Travel                   | \$ | 2,599.73   | \$ | 7,500.00   | \$ | 7,500.00   | \$ | -         | 0.00%   |
| 173 | 101-2321-5610-000-00 GISU Assessment-district Office Expense  | \$ | 28,672.39  | \$ | 11,000.00  | \$ | 15,000.00  | \$ | 4,000.00  | 36.36%  |

**GISU Expenditure Budget Proposed  
for FY 23**

|     |                      |   |                 |               |               |                |                |              |              |      |          |
|-----|----------------------|---|-----------------|---------------|---------------|----------------|----------------|--------------|--------------|------|----------|
| 174 | 101-2321-5622-000-00 | GISU Assessment-electricity             | \$ -            | \$ -          | \$ -          | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | #DIV/0!  |
| 175 | 101-2321-5624-000-00 | GISU Assessment-fuel Oil                | \$ -            | \$ -          | \$ -          | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | #DIV/0!  |
| 176 | 101-2321-5640-000-00 | GISU Assessment-professional Books      | \$ -            | \$ -          | \$ 250.00     | \$ -           | \$ -           | \$ -         | \$ (250.00)  | \$ - | -100.00% |
| 177 | 101-2321-5670-000-00 | Software                                | \$ 653.78       | \$ -          | \$ -          | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | #DIV/0!  |
| 178 | 101-2321-5730-000-00 | Equipment                               | \$ -            | \$ -          | \$ 1,000.00   | \$ -           | \$ 2,500.00    | \$ -         | \$ 1,500.00  | \$ - | 150.00%  |
| 179 | 101-2321-5733-000-00 | District Office Furniture               | \$ -            | \$ -          | \$ -          | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | #DIV/0!  |
| 180 | 101-2321-5734-000-00 | Computer Equipment                      | \$ 8,329.38     | \$ -          | \$ 2,000.00   | \$ -           | \$ 2,000.00    | \$ -         | \$ -         | \$ - | 0.00%    |
| 181 | 101-2321-5739-000-00 | Assessment - Curr Ctr Upgrade           | \$ -            | \$ -          | \$ -          | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | #DIV/0!  |
| 182 | 101-2321-5810-000-00 | GISU Assessment-prof. Meetings/dues     | \$ 15,481.00    | \$ -          | \$ 9,000.00   | \$ -           | \$ 15,000.00   | \$ -         | \$ 6,000.00  | \$ - | 66.67%   |
| 183 | 101-2321-5899-000-00 | Disallowed Cost                         | \$ 552.00       | \$ -          | \$ -          | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | #DIV/0!  |
| 184 |                      | <b>Non-Personnel Costs</b>              | \$ 370,882.66   | \$ 242,750.00 | \$ -          | \$ 266,750.00  | \$ -           | \$ 24,000.00 | \$ 24,000.00 | \$ - | 9.89%    |
| 185 |                      | <b>TOTAL 2321 GISU Operations</b>       | \$ 1,012,203.15 | \$ 896,051.05 | \$ 966,628.83 | \$ 70,577.78   | \$ -           | \$ -         | \$ -         | \$ - | 7.88%    |
| 186 |                      |   |                 |               |               |                |                |              |              |      |          |
| 187 |                      | <b>2350 Technology</b>                  | \$ 158,717.00   | \$ 186,006.68 | \$ 165,577.00 | \$ (20,429.68) | \$ (20,429.68) | \$ -         | \$ -         | \$ - | -10.98%  |
| 188 | 101-2350-5110-000-00 | Technology Salaries                     | \$ 158,717.00   | \$ 186,006.68 | \$ 165,577.00 | \$ (20,429.68) | \$ (20,429.68) | \$ -         | \$ -         | \$ - | -10.98%  |
| 189 |                      | <b>Salaries/Stipends and Wages</b>      | \$ 158,717.00   | \$ 186,006.68 | \$ 165,577.00 | \$ (20,429.68) | \$ (20,429.68) | \$ -         | \$ -         | \$ - | -10.98%  |
| 190 |                      |   |                 |               |               |                |                |              |              |      |          |
| 191 | 101-2350-5210-000-00 | Technology- Health Insurance            | \$ 24,426.85    | \$ 31,612.43  | \$ 30,385.25  | \$ (1,227.18)  | \$ (1,227.18)  | \$ -         | \$ -         | \$ - | -3.88%   |
| 192 | 101-2350-5210-100-00 | Technology HRA                          | \$ 4,069.12     | \$ 6,300.00   | \$ 4,400.00   | \$ (1,900.00)  | \$ (1,900.00)  | \$ -         | \$ -         | \$ - | -30.16%  |
| 193 | 101-2350-5220-000-00 | Technology FICA                         | \$ 12,193.18    | \$ 14,229.51  | \$ 12,666.64  | \$ (1,562.87)  | \$ (1,562.87)  | \$ -         | \$ -         | \$ - | -10.98%  |
| 194 | 101-2350-5230-000-00 | Technology Life Insurance               | \$ 36.75        | \$ 548.10     | \$ 340.20     | \$ (207.90)    | \$ (207.90)    | \$ -         | \$ -         | \$ - | -37.93%  |
| 195 | 101-2350-5240-000-00 | Tech Svc - Employee Retirement          | \$ 6,984.90     | \$ 7,217.13   | \$ 7,864.91   | \$ 647.78      | \$ 647.78      | \$ -         | \$ -         | \$ - | 8.98%    |
| 196 | 101-2350-5250-000-00 | Technology Workers Comp                 | \$ 1,258.65     | \$ 1,690.00   | \$ 1,539.87   | \$ (150.13)    | \$ (150.13)    | \$ -         | \$ -         | \$ - | -8.88%   |
| 197 | 101-2350-5260-000-00 | Technology Unemployment                 | \$ 122.04       | \$ 337.50     | \$ 262.00     | \$ (75.50)     | \$ (75.50)     | \$ -         | \$ -         | \$ - | -22.37%  |
| 198 | 101-2350-5280-000-00 | Technology Dental                       | \$ 2,641.20     | \$ 3,000.50   | \$ 3,068.97   | \$ 68.47       | \$ 68.47       | \$ -         | \$ -         | \$ - | 2.28%    |
| 199 | 101-2350-5281-000-00 | Technology Vision                       | \$ 781.92       | \$ 741.50     | \$ 572.76     | \$ (168.74)    | \$ (168.74)    | \$ -         | \$ -         | \$ - | -22.76%  |
| 200 | 101-2350-5282-000-00 | Technology LTD Ins                      | \$ 41.56        | \$ 208.00     | \$ 208.00     | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | 0.00%    |
| 201 |                      | <b>Employee Benefits</b>                | \$ 52,556.17    | \$ 65,676.68  | \$ 61,100.60  | \$ (4,576.08)  | \$ (4,576.08)  | \$ -         | \$ -         | \$ - | -6.97%   |
| 202 |                      |   |                 |               |               |                |                |              |              |      |          |
| 203 | 101-2350-5320-000-00 | Technology Consultants                  | \$ 9,171.32     | \$ 13,000.00  | \$ 11,500.00  | \$ (1,500.00)  | \$ (1,500.00)  | \$ -         | \$ -         | \$ - | -11.54%  |
| 204 | 101-2350-5330-000-00 | Technology Training                     | \$ 1,954.00     | \$ 1,000.00   | \$ 1,000.00   | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | 0.00%    |
| 205 | 101-2350-5340-000-00 | Technology - Svc Contr/Subscr Svc/Softw | \$ 32,044.25    | \$ 39,000.00  | \$ 86,800.00  | \$ 47,800.00   | \$ 47,800.00   | \$ -         | \$ -         | \$ - | 122.56%  |
| 206 | 101-2350-5341-000-00 | Technology Internet Access              | \$ 16,415.24    | \$ 8,000.00   | \$ 9,500.00   | \$ 1,500.00    | \$ 1,500.00    | \$ -         | \$ -         | \$ - | 18.75%   |
| 207 | 101-2350-5430-000-00 | Technology Website Support              | \$ -            | \$ -          | \$ -          | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | #DIV/0!  |
| 208 | 101-2350-5440-000-00 | Fiber Optic Lease                       | \$ -            | \$ 7,800.00   | \$ -          | \$ (7,800.00)  | \$ (7,800.00)  | \$ -         | \$ -         | \$ - | -100.00% |
| 209 | 101-2350-5580-000-00 | Technology Travel                       | \$ -            | \$ 500.00     | \$ 500.00     | \$ -           | \$ -           | \$ -         | \$ -         | \$ - | 0.00%    |
| 210 | 101-2350-5610-000-00 | Technology Supplies                     | \$ 2,445.87     | \$ 750.00     | \$ 2,500.00   | \$ 1,750.00    | \$ 1,750.00    | \$ -         | \$ -         | \$ - | 233.33%  |
| 211 | 101-2350-5670-000-00 | Technology Software                     | \$ 37,525.59    | \$ 20,000.00  | \$ 30,000.00  | \$ 10,000.00   | \$ 10,000.00   | \$ -         | \$ -         | \$ - | 50.00%   |
| 212 | 101-2350-5734-000-00 | Technology Supplies/Hardware/Parts      | \$ 12,957.07    | \$ 40,000.00  | \$ 30,000.00  | \$ (10,000.00) | \$ (10,000.00) | \$ -         | \$ -         | \$ - | -25.00%  |
| 213 |                      | <b>Non-Personnel Costs</b>              | \$ 112,513.34   | \$ 130,050.00 | \$ 171,800.00 | \$ 41,750.00   | \$ 41,750.00   | \$ -         | \$ -         | \$ - | 32.10%   |
| 214 |                      | <b>TOTAL 2350 Technology</b>            | \$ 323,786.51   | \$ 381,733.36 | \$ 398,477.60 | \$ 16,744.23   | \$ 16,744.23   | \$ -         | \$ -         | \$ - | 4.39%    |
| 215 |                      | <b>School Nurse</b>                     |                 |               |               |                |                |              |              |      |          |

**GISU Expenditure Budget Proposed  
for FY 23**

|     |                      |   |                      |                      |                      |                       |                |
|-----|----------------------|---|----------------------|----------------------|----------------------|-----------------------|----------------|
| 216 | 101-2134-5110-000-00 | GISU District Nurse                                 | \$ 47,823.50         | \$ 49,258.72         | \$ 58,045.00         | \$ 8,786.28           | 17.84%         |
| 217 | 101-2134-5112-000-00 | GISU Nurse Mentor                                   | 150.00               | -                    | -                    | -                     | #DIV/0!        |
| 218 | 101-2134-5210-000-00 | Nurse's Health                                      | 19,321.82            | 20,191.30            | 8,562.03             | (11,629.27)           | -57.60%        |
| 219 | 101-2134-5210-001-00 | Nurse's HRA   | 2,816.78             | 4,200.00             | 2,100.00             | (2,100.00)            | -50.00%        |
| 220 | 101-2134-5220-000-00 | Nurse's FICA  | 2,898.95             | 3,768.29             | 4,440.44             | 672.15                | 17.84%         |
| 221 | 101-2134-5220-000-00 | Nurse's Life Ins.                                   | -                    | 88.00                | 88.20                | 0.20                  | 0.23%          |
| 222 | 101-2134-5240-000-00 | Nurse - Employee Retirement                         | 1,329.00             | 1,308.00             | 1,308.00             | -                     | 0.00%          |
| 223 | 101-2134-5250-000-00 | Workers' Comp                                       | 399.32               | 444.00               | 539.81               | 95.81                 | 21.58%         |
| 224 | 101-2134-5260-000-00 | Unemployment Comp                                   | 122.04               | 135.00               | 131.00               | (4.00)                | -2.96%         |
| 225 | 101-2134-5280-000-00 | Nurse's Dental                                      | 1,254.57             | 1,321.00             | 469.11               | (851.89)              | -64.49%        |
| 226 | 101-2134-5281-000-00 | Nurse's Vision                                      | 154.53               | 149.00               | 154.53               | 5.53                  | 3.71%          |
| 227 | 101-2134-5610-000-00 | GISU Nurse Supplies/Expense                         | 559.30               | 5,000.00             | 1,000.00             | (4,000.00)            | -80.00%        |
| 228 |                      |   |                      |                      |                      |                       | #DIV/0!        |
| 229 |                      | <b>Total Nurse Salary and Benefits</b>              | <b>\$ 76,829.81</b>  | <b>\$ 85,863.31</b>  | <b>\$ 76,838.13</b>  | <b>\$ (9,025.19)</b>  | <b>-10.51%</b> |
| 230 |                      |   |                      |                      |                      |                       |                |
| 231 |                      | <b>General Ed Behavior Specialist</b>               |                      |                      |                      |                       |                |
| 232 | 101-2410-5110-000-00 | Behavior Analyst                                    | 35,400.98            | 42,616.25            | 43,895.00            | 1,278.75              | 3.00%          |
| 233 | 101-2410-5210-000-00 | Health Ins  | 21,737.05            | 22,334.84            | 26,385.25            | 4,050.41              | 18.13%         |
| 234 | 101-2410-5210-100-00 | Behavior Services-HRA                               | 4,400.00             | 4,200.00             | 4,400.00             | 200.00                | 4.76%          |
| 235 | 101-2410-5220-000-00 | FICA  | 2,523.36             | 3,260.14             | 3,357.97             | 97.82                 | 3.00%          |
| 236 | 101-2410-5230-000-00 | Group Life Ins                                      | -                    | -                    | -                    | -                     | #DIV/0!        |
| 237 | 101-2410-5240-000-00 | Retirement  | 1,623.25             | 1,661.00             | 2,084.99             | 423.99                | 25.53%         |
| 238 | 101-2410-5250-000-00 | Workers' Comp                                       | 335.51               | 396.00               | 408.22               | 12.22                 | 3.09%          |
| 239 | 101-2410-5260-000-00 | Unemployment Comp                                   | 244.08               | 135.00               | 131.00               | (4.00)                | -2.96%         |
| 240 | 101-2410-5280-000-00 | Dental Ins.   | -                    | -                    | 1,254.57             | 1,254.57              | #DIV/0!        |
| 241 | 101-2410-5281-000-00 | Vision Ins  | -                    | -                    | 332.32               | 332.32                | #DIV/0!        |
| 242 | 101-2410-5290-000-00 | Professional Development                            | -                    | -                    | -                    | -                     | #DIV/0!        |
| 243 |                      | <b>Total Behavior Specialist</b>                    | <b>\$ 66,264.23</b>  | <b>\$ 74,603.23</b>  | <b>\$ 82,249.32</b>  | <b>\$ 7,646.08</b>    | <b>10.25%</b>  |
| 244 |                      |   |                      |                      |                      |                       |                |
| 245 |                      | <b>101-2700-5320-000-00 Transportation Services</b> | <b>\$ 571,298.72</b> | <b>\$ 621,912.00</b> | <b>\$ 640,567.00</b> | <b>\$ 18,655.00</b>   | <b>3.00%</b>   |
| 246 |                      |   |                      |                      |                      |                       |                |
| 247 |                      | <b>2420 Special Ed Coordination</b>                 |                      |                      |                      |                       |                |
| 248 | 101-2420-5110-000-00 | Special Ed Admin                                    | 37,576.47            | 47,132.80            | 42,848.00            | (4,284.80)            | -9.09%         |
| 249 | 101-2420-5210-000-00 | Special Ed Admin Health Ins                         | 12,308.60            | 21,676.00            | 9,525.26             | (12,150.74)           | -56.06%        |
| 250 | 101-2420-5210-001-00 | Special Ed Admin- HRA                               | 2,002.98             | 4,200.00             | 2,200.00             | (2,000.00)            | -47.62%        |
| 251 | 101-2420-5220-000-00 | Special Ed Admin FICA                               | 2,707.94             | 3,605.66             | 3,277.87             | (327.79)              | -9.09%         |
| 252 | 101-2420-5240-000-00 | Special Ed Admin Retirement                         | 1,529.12             | 1,773.82             | 2,035.28             | 261.46                | 14.74%         |
| 253 | 101-2420-5250-000-00 | Special Ed Admin Wkrs Comp                          | 359.60               | 188.00               | 398.49               | 210.49                | 11.96%         |
| 254 | 101-2420-5260-000-00 | Special Ed Admin Unempl                             | 244.08               | 245.00               | 131.00               | (114.00)              | -46.53%        |
| 255 | 101-2420-5280-000-00 | Dental Ins.   | (69.11)              | 1,255.00             | 493.80               | (761.20)              | -60.65%        |
| 256 | 101-2420-5281-000-00 | Vision Ins  | (596.63)             | 175.00               | 332.32               | 157.32                | 89.90%         |
| 257 | 101-2420-5240-000-00 | Special Ed Admin Retirement                         | -                    | -                    | -                    | -                     | #DIV/0!        |
| 258 |                      | <b>Total Special Ed Admin</b>                       | <b>\$ 56,063.05</b>  | <b>\$ 80,251.28</b>  | <b>\$ 61,242.02</b>  | <b>\$ (19,009.26)</b> | <b>-23.69%</b> |
| 259 |                      |   |                      |                      |                      |                       |                |



Approved by  
GISU Board on:  
November 23, 2021

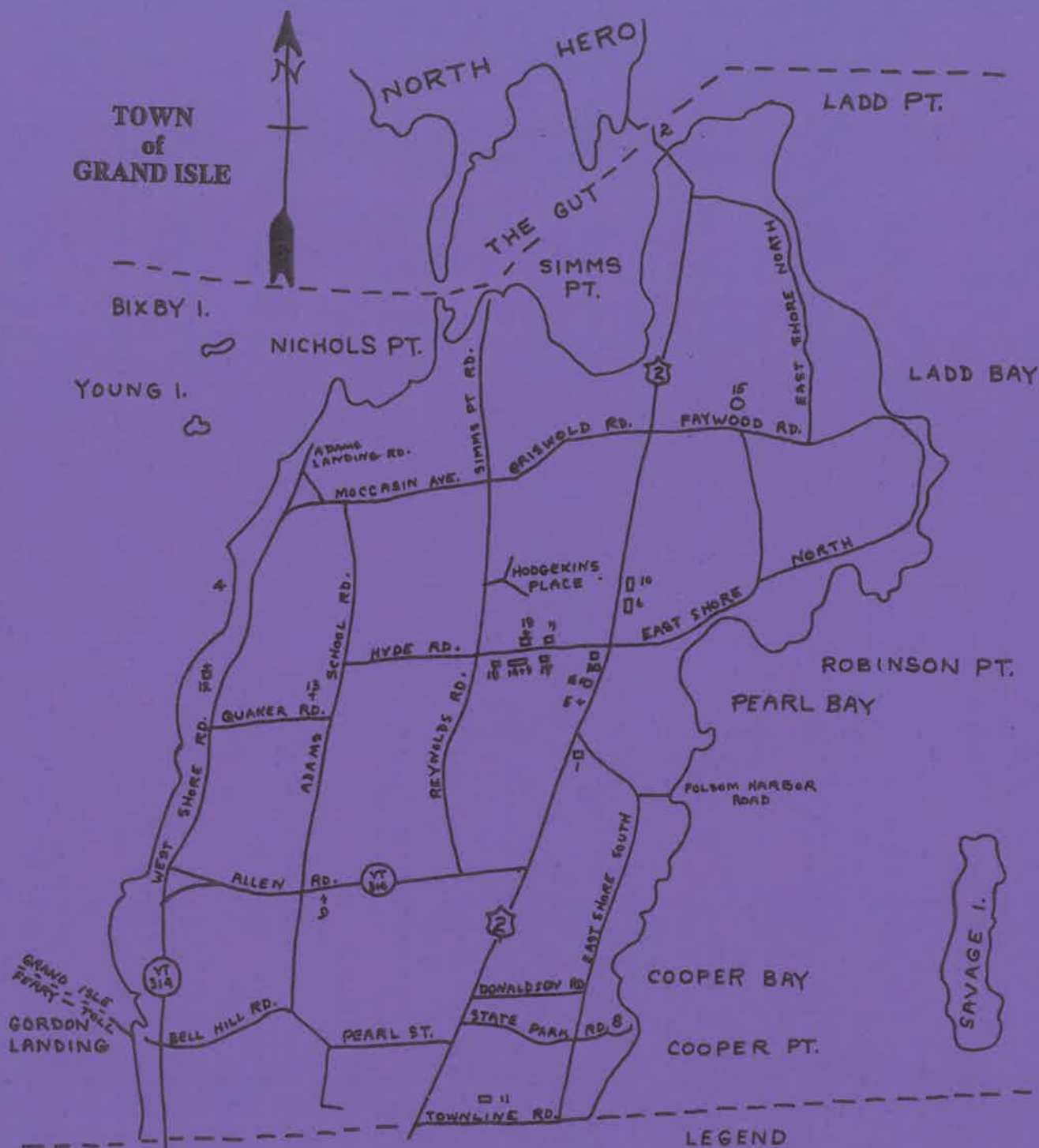
|   | South Hero  | CIUUSD    | Alburgh      | Total       |           |
|---|---|-----------|--------------|-------------|-----------|
| 1 Total FY 23 Assessments   | 692,374   | 1,270,439 | 1,122,694    | 3,085,508   |           |
| 2 Total FY 22 Assessments   | 626,011   | 1,382,911 | 1,091,692    | 3,100,615   |           |
| 3 *FY Assessments are net of projected special education revenue. |   |           | (Over)/Under | 15,107      |           |
| 8 <b>Average Daily Membership ratios</b>                          |   |           |              |             |           |
| 9   | South Hero  | CIUUSD    | Alburgh      | Total       |           |
| 10 FY 23 Equalized Pupils - Using FY22                            | 203.65  | 404.37    | 344.48       | 952.50      |           |
|   | FY22 ADM  | 203.65    | 404.37       | 344.48      | 952.50    |
|   | FY21 ADM  | 199.19    | 407.20       | 334.72      | 941.11    |
|   | FY20 ADM  | 207.20    | 426.15       | 318.90      | 952.25    |
|   | FY 19 ADM   | 214.71    | 435.19       | 311.81      | 961.71    |
| 11  | FY 18 ADM   | 194.91    | 439.62       | 306.36      | 940.89    |
|   | FY 17 ADM   | 194.01    | 418.88       | 289.28      | 902.17    |
| 18 FY 23 Allocation %- Using FY22                                 | 21.38%  | 42.45%    | 36.17%       | 100.00%     |           |
|   | FY22  | 21.38%    | 42.45%       | 36.17%      | 100.00%   |
|   | FY21  | 21.76%    | 44.75%       | 33.49%      | 100.00%   |
|   | FY20  | 22.37%    | 44.40%       | 33.23%      | 100.00%   |
|   | FY19  | 22.31%    | 43.80%       | 33.89%      | 100.00%   |
|   | FY18  | 20.77%    | 46.81%       | 32.42%      | 100.00%   |
| 19  | FY 17   | 20.72%    | 46.72%       | 32.56%      | 100.00%   |
| 25  | <b>FY23 Operations Assessment-Includes All GISU General Assessments -Except for Special Ed, Transportation, and School Nurse - Salaries, Benefits, Transportation, Curriculum, Technology, Audits, etc. - Net of General Revenue (Interest, ERATE, and prior year carryforward)</b> |           |              |             |           |
|   | \$326,854   | \$649,006 | \$552,884    | \$1,528,744 |           |
| 27  | FY 23 Transportation Assessment   | 126,013   | 311,532      | 203,022     | 640,567   |
|   | FY 23 Nurse Allocation Percentages  | 10%       | 60%          | 30%         | 100%      |
|   | FY 23 Nurse Assessment  | 7,684     | 46,103       | 23,051      | 76,838    |
| 39  | <b>Special Education Assessments - net of Estimated Revenue - Allocated based on 10/27/21 Child Count</b>   |           |              |             |           |
| 40  | Total Special Ed Projected Expenditures   |           |              |             |           |
| 41  | \$4,017,861.08  |           |              |             |           |
| 42  | Less Projected Revenue  |           |              |             |           |
| 43  | \$3,178,502.20  |           |              |             |           |
| 44  | Net Special Ed Exp. to be Assessed  |           |              |             |           |
| 45  | \$839,358.87  | \$231,823 | \$263,799    | \$343,737   | \$839,359 |
| 46  |   |           |              |             |           |
| 47  |   |           |              |             |           |
| 48  |   |           |              |             |           |
| 49  | <b>Child Count Ratios</b>   |           |              |             |           |
| 50  | South Hero  | CIUUSD    | Alburgh      | Total       |           |
| 51  |   |           |              |             |           |
| 52  | FY 23 Child Count Preliminary based on 10/27/21 count ND  | 29        | 33           | 43          | 105       |
| 53  |   |           |              |             |           |
| 54  |   |           |              |             |           |
| 55  | <b>Special Ed Ratios</b>  |           |              |             |           |
| 56  | FY 23 Child Count Ratio, based on FY 22 child count.  | 27.62%    | 31.43%       | 40.95%      | 100.00%   |
| 57  |   |           |              |             |           |
| 58  |   |           |              |             |           |
| 59  |   |           |              |             |           |



# NOTES

A series of horizontal lines for writing notes, spanning the width of the page.





LEGEND

- |                              |                                 |
|------------------------------|---------------------------------|
| 1 CHAMPLAIN I. HEALTH CENTER | 11 OLD RAILROAD STATION         |
| 2 DRAWBRIDGE                 | 12 OUR LADY CHAPEL              |
| 3 FIRE STATION               | 13 QUAKER CEMETERY              |
| 4 FISHING ACCESS AREA        | 14 RESCUE SQUAD                 |
| 5 GRAND ISLE CEMETERY        | 15 ROUND BARN                   |
| 6 GRAND ISLE ELEM. SCHOOL    | 16 ST. JOSEPH'S CATHOLIC CHURCH |
| 7 GRAND ISLE LIBRARY         | 17 TOWN CLERK'S OFFICE          |
| 8 GRAND ISLE STATE PARK      | 18 TOWN GARAGE                  |
| 9 HOAG CEMETERY              | 19 UNITED METHODIST CHURCH      |
| 10 LOG CABIN MUSEUM          | 20 U.S. POST OFFICE             |

