

2024 Proposed Isle La Motte Budget

ACCOUNT	2023 Budget	2023 Actual	2023 Actual vs. 2023 Budget Variance \$	2024 Budget	2024 Budget vs. 2023 Actual Variance \$
General Fund Taxes	251,985			370,223	118,238
Highway Taxes	224,365			161,015	(63,350)
Total Town Taxes	476,350			531,238	54,888
General Fund Revenues					
Property Taxes	251,985	244,030	(7,955)	370,223	126,193
Recording Fees	8,000	6,453	(1,547)	6,500	47
Copy\Fax Fees	1,900	1,510	(390)	1,500	(10)
Title Search	300	185	(115)	200	15
Delinquent Tax Collection Commission	5,500	16,533	11,033	13,000	(3,533)
Delinquent Taxes Collected	-	45,854	45,854	-	(45,854)
Delinquent Tax Interest	8,500	11,733	3,233	8,500	(3,233)
Land Records Restoration Reserve	-	1,872	1,872	-	(1,872)
Interest Income	500	962	462	500	(462)
Licenses	1,200	1,234	34	1,200	(34)
Rent of Town Lands	1,750	1,825	75	1,750	(75)
Town Land Sale	-	71,500	71,500	-	(71,500)
St Edmund Society Donation	1,000	1,000	-	1,000	-
State Hold Harmless Payment	9,300	8,974	(326)	9,300	326
ARPA Funds	-	(1,337)	(1,337)	-	1,337
PILOT	2,500	2,523	23	2,500	(23)
Permits	250	355	105	250	(105)
Civil Fines	200	25	(175)	25	-
Reimbursements	-	250	250	-	(250)
Transfer In	19,000	19,000	-	-	(19,000)
State Property Tax Adjustment	4,000	-	(4,000)	-	-
Carryover from Town Lot Sales	-	-	-	75,000	75,000
General Fund Surplus Offset	-	-	-	-	-
Misc Revenues	-	5,622	5,622	-	(5,622)
Total General Funds Revenues	315,885	440,102	124,217	491,448	51,346
General Fund Expenses					
ADMINISTRATION					
Insurance	6,850	13,143	6,293	14,778	1,635
County Taxes	41,858	46,166	4,308	47,275	1,108
Legal Fees	4,000	6,811	2,811	7,000	189
Property Legal Closing Costs	5,200	4,639	(561)	-	(4,639)
Voting Supplies	100	1,053	953	2,250	1,197
Dues	1,800	1,859	59	1,834	(25)
BCA/Election Workers	300	270	(30)	750	480
Del Tax Commissions	3,000	5,090	2,090	6,500	1,410
Tax Abatement - principal	600	2,480	1,880	1,500	(980)
Tax Abatement - interest	100	193	93	150	(43)
Tax Abatement - penalty	50	198	148	125	(73)
Land Records Restoration	1,000	-	(1,000)	1,000	1,000
Telephone\Fax\Internet	900	2,076	1,176	1,000	(1,076)
Salary Clerk	18,700	18,282	(418)	33,800	15,518
Office Assistant - Town Clerk	19,656	15,051	(4,606)	14,040	(1,011)
Other Wages & Salaries	-	38	38	-	(38)
Selectboard Salaries	3,000	3,000	-	5,000	2,000
Cemetery Commissioner Pay	990	990	-	660	(330)
FICA/MEDIC Employer	5,500	5,564	64	7,304	1,740
Town Hall Custodian Wages	7,488	3,643	(3,845)	-	(3,643)

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Clerk of the Board wages	3,900	4,600	700	6,000	1,400
Salary Treasurer	16,600	13,629	(2,971)	18,200	4,571
Officers Expenses/Mileage	1,100	618	(482)	1,100	482
Supplies\Postage	4,400	4,381	(19)	4,400	19
Equipment Rental\Purchase	3,500	3,669	169	4,000	331
Computer\Maintenance	8,200	8,358	158	8,200	(158)
Town Report	1,550	1,074	(476)	843	(231)
Animal Control/Constable	5,000	1,851	(3,149)	2,000	149
Bank Service Charges	150	239	89	250	11
Interest Expenditure	450	13	(437)	-	(13)
Website	495	288	(207)	495	207
Advertising	1,200	3,307	2,107	3,000	(307)
Training	1,750	726	(1,024)	1,750	1,024
Consulting	-	8,839	8,839	-	(8,839)
Miscellaneous Expense	-	2,193	2,193	-	(2,193)
Unemployment	-	-	-	442	442
Total Administration	169,387	184,333	14,946	195,645	11,312
SOLID WASTE					
Northwest Solid Waste District Dues	586	586	(0)	634	48
Meeting Mileage Reimbursement	150	-	(150)	150	150
Total Solid Waste	736	586	(150)	784	198
TOWN HALL & TOWN PROPERTIES					
Trash Collection	700	530	(170)	950	420
Fuel	2,300	3,644	1,344	4,000	356
Electricity	600	1,988	1,388	4,800	2,812
Net Metering Credits	-	-	-	(4,800)	(4,800)
Repairs/Maintenance	-	1,186	1,186	7,623	6,437
Vault Maintenance	-	980	980	-	(980)
Supplies	900	350	(550)	2,120	1,770
Lawns/Outdoor Maintenance	900	-	(900)	2,903	2,903
Winter Sidewalk Cleaning	500	-	(500)	500	500
Water & Heat Service Cont	2,400	-	(2,400)	-	-
Custodial Services	-	-	-	2,520	2,520
Town Buildings Capital Improvements	-	-	-	3,000	3,000
Total Town Hall & Town Properties	8,300	8,678	378	23,616	14,938
APPROPRIATIONS					
Cemeteries	6,000	6,000	-	3,000	(3,000)
ILM Fire Department	43,000	43,000	-	43,000	-
UVM Home Health & Hospice	2,500	2,500	-	2,500	-
Vermont Independent Living	295	295	-	295	-
LCI Economic Development Corporation	500	500	-	500	-
American Red Cross	350	350	-	350	-
Northwest Regional Planning	550	1,566	1,016	583	(983)
GI County Restorative Justice	250	250	-	250	-
Vermont Green-Up	50	-	(50)	50	50
Northwest Counseling & Support	700	-	(700)	700	700
Voices Against Violence	1,000	1,000	-	1,000	-
Northwest Unit Special Investigations	1,500	1,500	-	1,500	-
Friends of Lake Champlain	1,000	1,000	-	1,000	-
Vermont Association of Conservation Districts (VACD)	100	100	-	100	-
Island Arts	1,500	1,500	-	1,500	-

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Age Well	1,000	1,000	-	1,500	500
VT Family Network	250	-	(250)	250	250
Champlain Islands Food Shelf	-	-	-	1,000	1,000
Total Appropriations	60,545	60,561	16	59,078	(1,483)
OTHER					
Special Events	350	350	-	1,500	1,150
Town Lots	-	-	-	75,000	75,000
Interest Due on Town Lots	-	-	-	970	970
Interest Due to Trustees	-	-	-	4,863	4,863
Emergency Management Department	-	-	-	300	300
Town Planning Commission	-	-	-	429	429
Miscellaneous Labor	-	-	-	1,000	1,000
Town Reserve Fund Allowance	-	-	-	-	-
Total Other Expenses	350	350	-	84,062	83,712
SERVICES					
Cemeteries	4,000	4,000	-	4,725	725
Alburgh Rescue	18,000	18,000	-	50,752	32,752
Vermont State Police	50	50	-	50	-
Audit Services	9,000	7,750	(1,250)	11,400	3,650
Grand Isle Sheriff Contract	36,000	37,716	1,716	43,433	5,717
Rec Site/Mowing	5,400	5,720	320	2,903	(2,817)
Total Services	72,450	73,236	786	113,263	40,027
TRANSFERS OUT					
Transfer to Recreation Fund	-	-	-	3,000	3,000
Transfer to Lister Fund	-	-	-	12,000	12,000
Total Transfers Out	-	-	-	15,000	15,000
Total General Fund Expenses	311,768	327,743	15,975	491,448	163,705
General Fund Surplus/Shortfall	4,117	112,359	108,242	(0)	(112,359)
Recreation Fund Revenue					
Rec Dept Events Revenue	500	537	37	500	(37)
Rec Dept Grants & Donations	2,600	-	(2,600)	-	-
Transfer in from General Fund	-	-	-	3,000	3,000
Total Rec Revenue	3,100	537	(2,563)	3,500	2,963
Recreation Fund Expense					
Rec Park Upgrades & Maintenance	2,600	2,587	(13)	3,000	413
Total Rec Expense	2,600	2,587	(13)	3,000	413
Recreation Fund Surplus/Shortfall	500	(2,050)	(2,550)	500	2,550
Highway Fund Revenue					
State Aid to Highways	48,000	78,949	30,949	48,000	(30,949)
VT Highway Grants	32,500	-	(32,500)	42,500	42,500
Highway Tax Revenue	224,365	224,365	-	161,015	(63,350)
Highway Budget Surplus	85	-	(85)	-	-
Total Highway Revenue	304,950	303,314	(1,636)	251,515	(51,799)

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Highway Fund Expense					
WINTER ROADS					
Snow Removal	183,500	153,986	(29,514)	180,000	26,014
Salt and Sand	25,000	21,570	(3,430)	25,000	3,430
Salt Shed	-	365	365	-	(365)
Interest on Salt Shed Loan	500	200	(300)	18	(183)
Salt Shed Loan Repayment	9,000	6,735	(2,265)	-	(6,735)
Surplus Offset	-	-	-	(8,000)	(8,000)
Total Winter Roads	218,000	182,856	(35,144)	197,018	14,161
SUMMER ROADS					
Paving/Blacktop	5,000	3,800	(1,200)	5,000	1,200
Gravel and Stone	10,000	11,799	1,799	15,000	3,201
Pot Hole Repair	2,000	2,516	516	3,000	484
Ditching & Culverts	5,000	1,435	(3,565)	5,000	3,565
Erosion Control	200	270	70	300	30
Mowing Roadsides	8,000	9,750	1,750	11,700	1,950
Grading/Chloride	5,000	5,482	482	6,000	518
Equipment Rental/Purchase	100	-	(100)	-	-
Highways Markers	500	1,679	1,179	500	(1,179)
Grant Projects	39,100	-	(39,100)	16,175	16,175
Municipal Roads General Permits	-	1,057	1,057	1,110	53
Tree/Brush Removal	4,500	-	(4,500)	16,000	16,000
Engineering	500	-	(500)	1,000	1,000
Road Commissioner wages	4,000	-	(4,000)	4,000	4,000
Misc Road Exp/Street Light	1,550	1,451	(99)	1,750	299
Misc Road Labor	1,000	-	(1,000)	-	-
Road Erosion Inventory	500	-	(500)	-	-
Surplus Offset	-	-	-	(32,037)	(32,037)
Total Summer Roads	86,950	39,238	(47,712)	54,498	15,260
Total Highway Expenses	304,950	222,094	(82,856)	251,515	29,421
Highway Surplus/Shortfall	-	81,220	81,220	-	(81,220)
Lister Fund Revenue					
Parcel Maintenance Revenue*	8,400	8,332	(69)	8,400	69
Transfer in From GF	-	-	-	12,000	12,000
Total Lister Revenues	8,400	8,332	(69)	20,400	12,069
Lister Expenses					
Lister Postage & Supplies	150	64	(86)	250	186
Computer/Software/IT	1,500	2,214	714	1,750	(464)
Tax Mapping	2,000	1,538	(463)	1,600	63
Lister Mileage	200	-	(200)	200	200
Lister Media Warnings	300	-	(300)	300	300
Lister Training	400	125	(275)	400	275
Board of Lister Wages	5,340	6,362	1,022	7,500	1,138
Total Lister Expenses	9,890	10,303	413	12,000	1,697
Lister Rev over (under) Exp	(1,490)	(1,972)	(482)	8,400	10,372

*Parcel Maint revenue from State of Vermont may be allocated to the Lister Re-eval fund which is currently negative.

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Total Records Preservation Fund	3,000	1,872	<i>(1,128)</i>	3,000	<i>1,128</i>
Total ARPA Fund	-	(24,681)	<i>(24,681)</i>	-	<i>24,681</i>
Total Lister Re-Eval Fund	760	-	<i>(760)</i>	-	-

NOTES:

- FY 2023 YTD as of 12-31-23, period 12, draft.
- There is a projected surplus of approximately \$40,000 in General Fund (minus the income from the sale of the town lots, which are due to the Trustees) and approximately \$80,000 in Highway. Some of the highway surplus will be set aside in a reserve fund, and some has been used to offset some of the increases from this year.