

OVERVIEW of the 2025 PROPOSED BUDGET

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

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

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

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

To meet those objectives, things need to change:

- **Administration Expenses**

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

- **Highway Expenses**

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

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

2025 Proposed Isle La Motte Budget

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

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

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

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