

Annual Report of Town Officers

Town of Isle La Motte, Vermont

Year ending December 31, 2025



TOWN MEETING - SATURDAY, FEBRUARY 28TH 2026 - 9AM

VOTING - TUESDAY, MARCH 3RD, 2026 - 7:00AM TO 7:00PM

BOTH IN THE TOWN OFFICES (FORMER SCHOOL)

BRING THIS BOOK WITH YOU AND SEE WHAT YOU CAN LEARN!

BETTY LOCKERBY
January 19, 1933 — August 12, 2025



This year's Town Report is dedicated to the memory of Betty Lockeby.

Betty was a thoughtful and nurturing woman who was dedicated to her family, her friends and her community. Betty took great pride in serving Isle La Motte in many capacities. Her dedicated service as Justice of the Peace spanned many years, during which she aided at election polls and cherished the privilege of uniting couples in marriage with warmth and sincerity. She also held the position of Town Service Officer, a role in which she served her community with dedication.

Betty was a member of the PTA, helped at the "Walk and Roll" events, cheering the children on and helping cook a healthy breakfast for them after the event.

As a dedicated member of the Alburgh American Legion Auxiliary, Betty played an important role in organizing and participating in many events, forging strong friendships in the process. On Memorial Day, she took time to visit schools, sharing the importance of the day with future generations. As an active member of both the Eastern Star and the Methodist Church, Betty fostered fellowship and played a key role in ensuring Old Home Day was a special occasion.

Anyone that knew Betty knew what a special Lady she was and the Town of Isle La Motte will forever be grateful for her contributions to the community. From the Isle La Motte community, thank you for all your contributions to our town. You are deeply missed.

TABLE OF CONTENTS

Cover photo – Photo credit - Beth Meese – photo of the Rowe property sunflower field

| | |
|---|--------------|
| Dedication to Betty Lockerby..... | Inside Cover |
| Table of Contents..... | 1 |
| How to get the most out of this report..... | 2 |
| Official warning of Town Meeting..... | 3 |
| 2026 Articles of Business..... | 4-5 |
| 2025 Ballot Results..... | 6 |
| TOWN OFFICE INFORMATION | |
| General Information..... | 7 |
| Elected Officials..... | 8 |
| Appointed Officials..... | 9 |
| Appointed Committees..... | 10 |
| Policies & Ordinance Summary..... | 11 |
| TOWN DEPARTMENT ANNUAL REPORTS | |
| Selectboard / Road Commissioner..... | 12-13 |
| Town Clerk..... | 14 |
| Town Treasurer..... | 15 |
| Town Listers..... | 16 |
| Employee Report of Wages..... | 17 |
| Trustees of Public Funds..... | 18 |
| Cemetery Commission..... | 19 |
| Recreation Department..... | 20 |
| FINANCIAL STATEMENTS | |
| 2025 Annual Audit..... | 21-28 |
| As Billed Grand List..... | 29 |
| Statement of Delinquent Taxes..... | 30 |
| 2026 Proposed Budget..... | 31-36 |
| CIUUSD Warning – Education funding..... | 37-38 |
| CIUUSD Summary Page of Budget..... | 39 |
| ISLE LA MOTTE COMMUNITY ANNUAL REPORTS | |
| Isle La Motte Volunteer Fire Department..... | 40-41 |
| Isle La Motte Historical Society..... | 42 |
| Isle La Motte Free Public Library..... | 43 |
| Isle La Motte Community Organization..... | 44 |
| Isle La Motte Preservation Trust..... | 45 |

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

HOW TO GET THE MOST OUT OF THIS TOWN REPORT

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

The Town Report is a valuable reference for voting day and, believe it or not, throughout the year. It contains information that may directly affect you, such as the proposed town and school budgets, the official notice for the upcoming vote, a list of the town officers, tax payment deadlines, dog license deadlines and fees, last year's election results and town officer reports, as well as the report of the auditors. It also contains reports from other Isle La Motte groups such as the Historical Society, Isle La Motte Community Organization (ILMCO) the Recreation Department and The Isle La Motte Fire Chiefs report.

A key feature of the Town Report is the official warning, which outlines the agenda for the upcoming informational meeting. This is located on page 3 of this report. Be sure to mark the date and time of the Isle La Motte informational meeting, which takes place this year at 9:00 AM on Saturday, February 28th, 2026, at the Town Office/former Elementary School. Look at the list of warned articles for the new year, which will be presented to you by the Selectboard. Those articles will be voted on by Australian Ballot on Tuesday, March 3rd, 2026, between the hours of 7:00 AM and 7:00 PM at the Town Office/former Elementary School. This year's articles include approvals for spending and if the town should create a reserve fund for the recreation department with existing Recreation Department funds and future appropriations and other external fund sources such as grants and donations.

Examine the budget to see how current figures stack up against those from the previous year. Read through the committee and officer reports for insights into the town's achievements and goals for the upcoming year.

If you have questions you'd like to address at the meeting, jot them down and bring them with you on Saturday, February 28, 2026. The meeting will begin at 9:00 AM at the Town Office (formerly the Elementary School).

Annual reports from organizations that receive appropriations or support from the Town of Isle La Motte are included at the end of this report or in the addendum. Reviewing these reports will give you insight into how funds were used in 2025 and provide context for the funding requests included in the 2026 Town budget.

Your town report is a great reference tool. Review it when it arrives and bring it along with any questions to the Town Meeting on February 28th. We look forward to seeing you there!

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

The legal voters of the Town of Isle La Motte are hereby notified and warned to meet at the Isle La Motte Town Office/former Elementary School on Saturday, February 28, 2026 at 9:00 AM to transact the following articles of business.

- Article 1. To hear and act on the reports of the Town Officers as published in the Town Report.
- Article 2. To transact any other business proper to come before this meeting and to discuss any articles to be voted on by Australian ballot on Tuesday, March 3, 2026.

Remote participation may be accessed via the following methods:

By Computer:

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

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

Passcode: 416755

Meeting ID: 880 9367 9235

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

Isle La Motte Selectboard

Peter Brzozowy, Chair

Mary-Catherine Graziano

Cary Sandvig

Joseph Deller

Patricia Treckman

Received for record and posting this 29 January 2026 at the Isle La Motte Town Office. Attest: Vickie Buswell,

Town Clerk

2026 ARTICLES OF BUSINESS

The Legal voters of the Town of Isle La Motte are hereby notified and warned to meet at the Isle LaMotte Town Office/former Elementary School on Tuesday, March 3rd, 2026, between the hours of 7:00AM and 7:00PM at which time the polls will be open for the purpose of voting by Australian ballot.

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

Selectboard member - 2 years

Selectboard member - 3 years

Lister - 3 years

Delinquent Tax Collector - 1 year

Cemetery Commission - 3 years

Cemetery Commission - 2 years

Trustee of Public Funds - 3 years

Town Agent - 1 year

Constable - 1 year

Grand Juror - 1 year

Town Moderator – 1 year

Article 2. Shall the voters authorize general fund expenditures of \$549,370? This includes all Articles as approved by the Selectboard to meet the general expenses and liabilities for the Town for 2026, \$494,245 to be raised by taxes and \$55,125 by non-tax revenue.

The Appropriation Articles for 2026 total \$52,397, already included in the budget.

Article 3. Shall the voters authorize highway expenditures of \$300,155? With the amount to be raised by taxes of \$243,829 and \$56,326 by non-tax revenue to be used for year-round maintenance of the Town roads?

Article 4. Shall the Town establish a reserve fund to be called the "Recreation Reserve Fund" to be used for annual expenses and long-term projects? This fund is to be established by depositing the existing recreation fund balance as well as the 2026 appropriation. Going forward, the fund will receive the annual appropriation approved by the selectboard in addition to any external funding sources. This fund is to be established in accordance with 24 V.S.A. §2804.

Isle La Motte Selectboard

Peter Brzozowy, Chair

Mary-Catherine Graziano

Cary Sandvig

Joseph Deller

Patricia Treckman

Received for record and posting this 29 January 2026 at the Isle La Motte Town Office. Attest: Vickie Buswell,

Town Clerk



Photo credit – Ivy Krezinski

**OFFICIAL BALLOT
ANNUAL TOWN MEETING
ISLE LA MOTTE, VERMONT
MARCH 4, 2025**

INSTRUCTIONS TO VOTERS

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

| | | |
|--|---|---|
| <p>CEMETERY COMMISSIONER for 3 years Vote for not more than ONE</p> <p>(Write-in) <u>Alan Hall</u> <u>6</u> <input checked="" type="radio"/></p> | <p>LISTER for 3 years Vote for not more than ONE</p> <p>MARY LABRECQUE <u>99</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>8</u> <input type="radio"/></p> | <p>TOWN CLERK for 3 years Vote for not more than ONE</p> <p>VICKIE BUSWELL <u>105</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>1</u> <input type="radio"/></p> |
| <p>CEMETERY COMMISSIONER for 2 years Vote for not more than ONE</p> <p>(Write-in) <input type="radio"/></p> | <p>JUSTICE OF THE PEACE for 2 years (Feb 2027) Vote for not more than ONE</p> <p>(Write-in) <input type="radio"/></p> | <p>TOWN MODERATOR for 1 year Vote for not more than ONE</p> <p>(Write-in) <u>Charles Gurney</u> <u>23</u> <input checked="" type="radio"/></p> |
| <p>CONSTABLE for 1 year Vote for not more than ONE</p> <p>LYLE ANDREWS <u>106</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>1</u> <input type="radio"/></p> | <p>SELECTBOARD MEMBER for 3 years Vote for not more than ONE</p> <p>MARY CATHERINE GRAZIANO <u>21</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>13</u> <input checked="" type="radio"/></p> | <p>TOWN TREASURER for 3 years Vote for not more than ONE</p> <p>MARY LABRECQUE <u>99</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>8</u> <input type="radio"/></p> |
| <p>DELINQUENT TAX COLLECTOR for 1 year Vote for not more than ONE</p> <p>MARY LABRECQUE <u>102</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>7</u> <input type="radio"/></p> | <p>SCHOOL BOARD MEMBER for 3 years Vote for not more than ONE</p> <p>SYLVIA JENSEN <u>79</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>7</u> <input type="radio"/></p> | <p>TRUSTEE OF PUBLIC FUNDS for 3 years Vote for not more than ONE</p> <p>BARBARA CALLAHAN <u>82</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>8</u> <input type="radio"/></p> |
| <p>GRAND JUROR for 1 year Vote for not more than ONE</p> <p>(Write-in) <input type="radio"/></p> | <p>TOWN AGENT for 1 year Vote for not more than ONE</p> <p>(Write-in) <input type="radio"/></p> | <p>TRUSTEE OF PUBLIC FUNDS for 1 year Vote for not more than ONE</p> <p>WILLIAM HENNE <u>87</u> <input checked="" type="radio"/></p> <p>(Write-in) <u>5</u> <input type="radio"/></p> |

TOWN ARTICLES

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

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

88 ☒ **YES**
37 ☐ **NO**

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

91 ☒ **YES**
34 ☐ **NO**

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

103 ☒ **YES**
23 ☐ **NO**

TOWN OFFICE INFORMATION

GENERAL INFORMATION

ADDITIONAL NOTICE

Australian Ballot Voting on the Isle La Motte Town Officers, Annual Budget, and Articles, Champlain Islands Unified Union School District Annual Budget, and the Northwest Solid Waste Management District Budget will take place at the Isle La Motte Town Office/former Elementary School between the hours of 7:00 AM and 7:00 PM on Tuesday, March 3, 2026.

TAX BILLS

Tax bills are mailed once a year during the first week in July. For the calendar year 2026, taxes are due August 13 and November 20. Please note:

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

DOG LICENSES

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

- Registration by April 1 – Not Spayed/Neutered: \$15.00/dog, Spayed/Neutered: \$11.00/dog
- Registered after April 1 – Unaltered: \$19.00/dog, Altered: \$13.00/dog
- Rabies Clinic to be held on March 21st, 2026, from 10AM to Noon

BURN PERMITS

A Burning Permit or a “Permit to Kindle Fire” is required year-round for open burning in every town in Vermont. Contact Fire Warden Sean Peters 802-528-9870 or 802-399-9411.

TOWN VITAL STATISTICS

Births

4

Deaths

5

Marriages

4

TOWN OFFICE INFORMATION

ELECTED TOWN OFFICERS

| POSITION | NAME | TERM |
|--------------------------|-------------------------|----------|
| Moderator | Charles Gurney | 2026 |
| Selectboard | Mary-Catherine Graziano | 2028 |
| | Cary Sandvig | 2026 |
| | Patricia Treckman | 2026 |
| | Joseph Deller | 2027 |
| | Peter Brzozowy, Chair | 2027 |
| Town Clerk | Vickie Buswell | 2028 |
| Town Treasurer | Mary LaBrecque | 2028 |
| Board of Listers | Mary LaBrecque, Chair | 2028 |
| | Louise Koss | 2026 |
| | Selby Turner | 2027 |
| Constable | Lyle Andrews | 2026 |
| Delinquent Tax Collector | Mary LaBrecque | 2026 |
| Town Agent | Open | |
| Grand Juror | Open | |
| CIUUSD School Board | Sylvia Jensen | 2028 |
| Cemetery Commission | Allen Hall | 2028 |
| | Richard Middleton | 2026 |
| | Cathy Tudhope | 2026 |
| Trustees of Public Funds | William Henne | 2026 |
| | Sylvia Jensen, Chair | 2027 |
| | Barbara Callahan | 2028 |
| Justice of the Peace | Allen Hall | Feb 2027 |
| | Sarah Peacock | Feb 2027 |
| | Cathy Tudhope | Feb 2027 |
| | Sylvia Jensen | Feb 2027 |
| | Open | Feb 2027 |

TOWN OFFICE INFORMATION

APPOINTED TOWN OFFICERS

| POSITION | NAME | TERM |
|-------------------------------|--|------------------------|
| Road Commissioner | Robin Martin | No Term |
| Tree Warden | Richard Hill | No Term |
| Social Service Officer | Open | 2026 |
| Forest Fire Warden | Sean Peters | 2026 |
| Health Officer | James Senesac, Jr. | 2026 |
| Vermont Green-Up Chair | Alex Montagne – (ILM Community Organization) | 2026 |
| Animal Control Officer | Jim Benson | No Term |
| Recreation Department Chairs | Ruth Casey and Anne Jobin-Picard | No Term |
| Assistant Town Clerk | Karen Brunner | 2028 |
| Assistant Town Treasurer | Stephen Mank | 2028 |
| Northwest Regional | | |
| Planning Commission | Mary-Catherine Graziano & Sylvia Jensen | 2026 |
| Northwest Communications | | |
| Union District | Cary Sandvig & Mary-Catherine Graziano | No Term |
| Emergency Management Director | Carmin Centrella | 2026 |
| Selectboard Clerk | Debra Langlois | Jan. 1, - Oct. 1, 2025 |
| | Donna Bohannon | Oct. 1, 2025 – present |
| Assistant to the Selectboard | Donna Bohannon | No Term |
| Northwest Solid Waste | Open | 2026 |
| District Representative | Open | 2025 |
| State Ethics Commission | Open | No Term |

APPOINTED TOWN COMMITTEE

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



Photo credit – Steve Rowe

TOWN OFFICE INFORMATION

POLICY & ORDINANCE SUMMARY

ORDINANCES

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

- Dog and Wolf Hybrid Regulations (updated in 2025)
- Traffic
- Recreation Park
- ATV Regulations
- Removal of Vegetation Regulations
- Street Naming and Street Addressing

POLICIES

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

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

SELECTBOARD/ROAD COMMISSIONER LETTER

Dear Isle La Motte Neighbors,

This second year of the Isle La Motte five-member Selectboard has been a busy one, indeed. We have worked together for ILM as seamlessly as five diverse opinions, talents and personalities could work.

Highlights of items accomplished include:

Completed two large culvert replacement projects, funded by grants. (West Shore Road at New Road & sharp curve at "Turner's corner"). Photo credit – Thom Rothfuss

-
- Completed a significant roadway separation crack repair to East Shore Road.
- Funded an update to VT required Road Erosion Inventory to guide and prioritize future culvert & ditching projects.
- Updated the ILM Road Ordinance.
- Standardized RFP (Request for Proposal) & Contracts documentation to streamline the Bid and Contractor selection process.
- Added gates to the Salt Shed and Stump Dump to prevent unauthorized use.
- Steel Plates purchased for the town to manage damaged roads and culverts.
- Completed two phases of dead and dangerous tree removal in the Right-of-Way.
- Replaced the obsolete and unserviceable kitchen Fire Suppression System.
- Revamped, approved and published the ILM Dog Ordinance.
- Acquired a new zero cost cooler for donated food safety & storage (located in the foyer).
- Forty years of digitized Land Records made available online through the Cotts system.
- Concluded the Engineering and Architectural study to evaluate the old town hall building (Note: A Special Public Meeting will be scheduled in the Spring).
- Transferred our ILM website to a new provider to improve service.

On Thursday morning, May 15th, our Town suffered a huge blow when the main water line in the Town Hall burst and flooded the building. Recovery from this event has been in the forefront of our efforts since the moment it happened. Insurance estimates have placed the damage at more than \$150,000. As repairs began, additional damage was discovered and those costs have been submitted to our insurance company.

While recovery is important, improvement is essential. All of us believed that merely returning to operational status would be avoiding our duty to ILM. Hence, we have been making strategic changes to our facility and its operation. We are looking to the future as far as can be expected, with 50 years as the goal. Among the items being replaced or improved are:

- Failed Water piping system replaced with non-corroding piping.
- Linoleum flooring replaced with a 35-year guaranteed Epoxy floor.
- Eliminate all unused plumbing throughout the building.
- Replace all corroded fixtures: bathrooms, sinks and kitchen equipment.
- Upgrading our water filtration system to provide water suitable for Drinking, Kitchen, and cooking use - without the rotten egg smell (not seen in many years).

Throughout the upheaval, our Officials and staff have managed the operation of the office as if nothing had happened. Certainly, there have been access restrictions and relocation of events, but from the people who work here every day, we could not have received more or better support. They each deserve our immense gratitude! In addition, as the repairs progress, there will be a reorganization of the office space, under the Town Clerk's direction, to better serve the staff, improve accessibility, and use the space more effectively.

These changes and forward-looking improvements are not free. There are costs to be paid by the town, but this is the time to make the improvements we need - while *most* of the costs will be paid by insurance.

This year, the practice of Isle La Motte Officials and Staff using their own personal telephones and computers to conduct town business will be stopped. Vermont law allows our personal devices to be seized if an investigation warrants. No public servant or volunteer should be subjected to that threat. We have budgeted for new cell phones and laptops, for each member of the selectboard, which will remain town property and be transferred to subsequently elected officials.

We have budgeted for additional tree trimming and removal work, since the Emerald Ash Borer continues its rampage of our tree canopy. Road grant projects, and additional road improvements continue to require funding. The commonplace idea of "deferred maintenance" is synonymous with, "If you Don't do it Now, it Will Cost more and be more Difficult when you Must do it." To retain our valuable personnel and remain competitive, we have increased the wages of some office staff, and that of the Road Commissioner.

The budget we present is intended to preserve our town, make improvements where necessary and guarantee, as best anyone can, the legacy we leave to our progeny.

We deeply appreciate the volunteers who donate their talents and energy to help make ILM such a wonderful place to live. We also thank the NRPC, which continues to assist our town in so many ways. We are grateful to all for their and your continued support.

Respectfully submitted,

| | | |
|-------------------|-------------------------|--------------------------|
| Patricia Treckman | Mary Catherine Graziano | |
| Cary Sandvig | Joseph Deller | Peter M. Brzozowy, Chair |

ANNUAL REPORT

TOWN CLERK – Vickie Buswell

It has been a busy year. We had a broken pipe at the office that caused substantial water damage. The town office has had to be closed except for by appointment. I hope this has not caused too much of an inconvenience. We are making some progress, the new floors and bathrooms in the Town Meeting room should be completed in time for our March 3rd town meeting. In addition to the repairs required we are trying to update some of the building issues that have been neglected since before the town acquired the building. These include plumbing, heating, electric etc., updates which will hopefully last for years to come. Thank you for your patience and understanding.

The indexing and scanning of land records are up to date and can now be accessed on the cloud. A scanner that can scan larger documents was purchased that will enable us to add survey plats and other documents. This will protect our valuable records for the future.

There will be a rabies clinic on March 21st, 2026, from 10AM to Noon.

I would like to thank everyone in the community whom have donated their time to the town. A special thank you to Karen Brunner for all the time and effort she has contributed towards the office renovation project in addition to her duties as my assistant.

Vickie Buswell

Town Clerk



Photo credit – Thom Rothfuss

ANNUAL REPORT

TOWN TREASURER – Mary LaBrecque

For details of the 2026 Proposed Budget please see the budget outline.

For the 2026 Proposed budget, it was decided to use the budget reports directly from our software supplier, New England Municipal Resources Corporation (NEMRC). However, by using this report, some of the figures may appear to be incorrect. One such line is the property tax line, which shows a figure over 4 times larger than the budgeted amount for 2025. This is because all of the taxes billed and collected (minus homestead payments) were included in that line. We are working with our audit firm (RHR Smith) to find a way to include only the municipal portion of the taxes as part of the budget. We typically receive their final report around June.

While undergoing the budget process this year, it was noted that there are numerous accounts that are no longer used and additional accounts have been added without a review of the entire picture. Stephen Mank and I proposed that we totally revamp the “Chart of Accounts” this year with Select Board approval.

A final note on Delinquent Taxes; they are still high, mostly due to a small number of properties on which there is a large amount of taxes due. I am working with these taxpayers to make payment arrangements before taking any legal action.

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

Mary LaBrecque



Photo credit – Emily Mank

ANNUAL REPORT

BOARD OF LISTERS

The last Town wide reappraisal was completed in 2018. At that time, our Common Level of Appraisal (CLA) was calculated to be 101.94%. Since then, sale prices have increased far above their appraised value. The preliminary results of the 2025 Equalization Study showed that the CLA has fallen further to 58.31% from 62.11%. However, The Coefficient of Dispersion decreased to 18.56%, from 27.78% in 2024. These numbers are calculated based on the sales data that the town provides to the Property Valuation and Review (PV&R) division of the Vermont Department of Taxes. The Equalization study reviews 3 years of sales data. The sales sample used for the 2025 study ranges from April 1, 2022, through March 31, 2025, and continues to be reflective of the elevated real estate market in Vermont as a result of the COVID-19 pandemic.

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

Historically, education tax rates were adjusted by a municipality's CLA from the Equalization Study. Currently, the new adjustment factor is calculated by dividing the CLA divided by the "Statewide Adjustment". Using this adjustment, **Isle La Motte's CLA was calculated to be 82.91%.**

The biggest challenge currently facing the Board of Listers is securing a reappraisal. We send out requests for proposals (RPF's) every year and receive limited response back. The responses we receive back indicate that our geographical location is the reason. I am in frequent contact with our District Advisor about this issue.

Please remember to file your HS-122 with your State of Vermont tax return. This form must be filed by 15th April and is required by Vermont Dept of Taxes every year. Also, filing for an extension does not extend the due date for the HS-122. It is still due April 15th.

Please contact the listers with questions concerning your property card or your assessment. We can be reached at listers@islelamotte.gov or at 802-928-3434.

Mary LaBrecque, Louise DeFreitas Koss, Selby Turner

EMPLOYEE REPORT OF WAGES

CALENDAR YEAR 2025

| NAME | POSITION | SALARY |
|--------------------------|---|-------------|
| Benson, Albert | Animal Control Officer | \$990.00 |
| Bohannon, Donna L. | Selectboard Assistant/Selectboard Clerk | \$11,781.25 |
| Brzozowy, Peter | Selectboard member – <i>Chair</i> | \$0.00 |
| Brunner, Karen M. | Assistant Town Clerk | \$21,393.50 |
| Buswell, Vickie L. | Town Clerk | \$35,100.00 |
| Carbone, Andrea M. | Selectboard Assistant | \$500.00 |
| Deller, Joe | Selectboard member | \$0.00 |
| Graziano, Mary-Catherine | Selectboard member | \$1,000.00 |
| Gutierre, Robin W. | Road Commissioner | \$5,575.00 |
| Hall, Allen W. | Cemetery Commissioner | \$330.00 |
| LaBrecque, Mary E. | Town Treasurer | \$30,063.17 |
| Langlois, Debra J. | Selectboard Clerk | \$3,700.00 |
| Mank, Stephen P. | Assistant Treasurer | \$6,912.50 |
| Middleton, Richard B | Cemetery Commissioner | \$330.00 |
| Peacock, Toby J. | Building maintenance | \$2,140.00 |
| Sandvig, Cary | Selectboard member | \$0.00 |
| Treckman, Pat | Selectboard member – <i>Vice-Chair</i> | \$0.00 |
| Tudhope, Catherine J. | Cemetery Commissioner | \$330.00 |

TRUSTEES OF PUBLIC FUNDS ANNUAL REPORT - 2025

The Trustees of Public Funds was created in 2004 to manage the Ministerial Trust Fund because two lots were sold in 2004 & 2005 from the Ministerial Glebe Land parcel totaling \$179,000. V.S.A. 24 S2431-2434.

As of January 1 , 2025 the Ministerial Trust Fund had net assets totaling \$189,961.30. This amount includes an outstanding promissory note of \$9,726.11 with the Town which was paid off in September. On June 23rd a short term promissory note with the Town was approved in the amount of \$85,000 at a rate of 2.35% (rate of inflation). The Trustees were able to offer a significantly lower interest rate for this loan versus a commercial lender, saving taxpayer costs. The promissory note was paid off in August.

On 6/23/2025 the Trustees invested \$98,400.40 in three six-month Certificates of Deposits (CD): Two CDs in the amount of \$20,000 each and one in the amount of \$58,400.40 at an interest rate of 4.02%. This allows maximum flexibility assisting the Town with future financial needs and minimizing any penalties for early withdrawal.

On October 2nd the Trustees invested \$94,000 in a six-month CD at an interest rate of 3.69%. On December 22nd the Trustees voted to reinvest three CDs totaling \$100,403.68 at an interest rate of 3.30%.

TRUSTEES OF PUBLIC FUNDS BALANCE SHEET -12-31-2025

Income:

| | |
|---|--------------------|
| Interest Income from Bank Account: | 33.61 |
| Interest Income from Town Loans: | 397.62 |
| Interest income from Certificate of Deposits: | \$ 5,403.68 |
| Total Income: | \$ 5,760.02 |

Expenses:

| | |
|--|--------------------|
| Total Income minus Expenses as of 12/31/2025: | \$ 5,760.02 |
|--|--------------------|

Assets;

| | |
|--------------------------------|---------------------|
| Certificate of Deposits (four) | \$194,403.68 |
| Bank Account: | \$ 1,392.36 |
| Total Assets: | \$195,796.04 |


Liabilities;

| | |
|--------------------|---------------------|
| Net Assets: | \$195,796.04 |
|--------------------|---------------------|

Respectfully submitted:


Sylvia Jensen


Barbara Callahan


William Henne

2025 ANNUAL REPORT CEMETERY COMMISSION

Beginning Checking Account Balance end of December 31, 2024

\$13,321.33

Income

Town Appropriation - Budgeted 2025

\$7,000.00

Sold Cemetery Lots

\$1,000.00

Internment Fees

\$1,750.00

Subtotal Cemetery Operational Generated Income

\$2,750.00

Total with Income

\$23,571.33

Deposit to Vanguard. 2025

\$2,750.00

Deposit 2023 & 2024

\$2,500.00

Total Checkbook

\$18,321.33

Expenses

Cemetery Mowing

\$9000.00

Fence Repair

\$625.00

ILM Cemetery Clean up. Lunch & Advertising

\$355.86

Commission Member Stipend (330.00 per member)

Total Expenses

\$10,605.86

Ending Balance of Checking December 31, 2025

\$7,715.47

Assets

Checking Account.

\$7,715.47

Vanguard Total Stocks

\$10,636.76

Vanguard Total Fixed

\$12,235.25

Total Assets

\$30,587.48

Liabilities

0.00

Deposit

\$5,250.00

Net Assets - December 31, 2025

\$35,837.48

* Note: The Vanguard Account is comprised of Lot sales and internment fees and does not contain any Tax Money. It is a savings account for the cemeteries when they become full and still need Perpetual Care.

Town of Isle La Motte Recreation Department

2025 Annual Report

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

The Recreation Department currently has 12 volunteers - Ruth Casey and Anne Jobin-Picard as co-chairs, along with Carmine Centrella, Mary Brennan-Centrella, Andrea Carbone, Laura Miraldi, Michael Simanskas, Kathy Simanskas, Karin Ericson, Nancy Dulude, Barbara Callahan and Sylvia Jensen.

During 2025, the Veterans Recreation Park was used by many local residents as well as many visitors. Several classes and events were offered – Container Gardening Workshop, Paint & Steep Class, Lighthouse Luncheon, Community Plant Swap, TheraPets at the Park, iPhone Photography class, Friends of Missiquoi Wild Refuge & Scavenger Hunt, Bone Builders, Senior Savvy Fair and Top of the Mountain Music Event. The Recreation Department is also sponsoring a monthly Book Club. The Recreation Department would like to thank our community partners, i.e. United Methodist Church, Alburgh Library, Islands Pickleball Association, Stewart's, Harborside Market, Price Chopper and Hannaford for their generosity and support.

The IPA (Islands Pickleball Association) scheduled daily pickleball games that not only provided recreation to local residents, but also brought people from Alburgh, Swanton, North Hero, Grand Isle and South Hero. Bringing people from surrounding towns to Isle LaMotte helps support our local businesses, i.e. Sandy Bottom Farm, Isle La Motte Vineyard, Happy Bird, Isle La Motte Country Store and Halls Orchards.

Improvements in 2025 included painting the pickleball court on the parking lot, compliments of the IPA. Volunteers from IPA spent the better part of 4 days resurfacing and painting the court. Not only does it now look like a real pickleball court, but it's also a much better playing surface. The Rec. Dept. also replenished the mulch under the swing sets at the town office playground area.

The park was used by many families as well as seniors. Younger children used the playground equipment at the town office, older children and young adults rode bikes, played soccer and basketball and seniors came to enjoy a picnic and a quiet afternoon.

The Recreation Department plans to expand activities next year. Some of our goals will be to restore the baseball/softball/wiffleball field, add an adaptive infant swing at the town office playground area and purchase 2 Cornhole sets for Veterans Park, to name just a few. We are also looking into adding a walking path and a bocce ball court. The Rec. Dept. will continue to offer classes and events and the IPA will continue to schedule organized pickleball sessions in 2026.

Officers: Ruth Casey, Anne Jobin-Picard - Co-Chairs, Carmine Centrella, Secretary



Proven Expertise & Integrity

January 29, 2026

Selectboard
Town of Isle La Motte
2272 Main Street
Isle La Motte, Vermont 05463

We have been engaged by the Town of Isle La Motte, Vermont and have audited the financial statements of the Town of Isle La Motte, Vermont as of and for the year ended December 31, 2025. The following statements and schedules are being reviewed with management and have been excerpted from the 2025 financial statement, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office upon completion of the audit.

Included herein are:

Balance Sheet - Governmental Funds Statement C

Statement of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds Statement E

Budgetary Comparison Schedule - Budgetary Basis - Budget
and Actual - General Fund Schedule 1

Schedule of Departmental Operations - General Fund Schedule

Combining Balance Sheet - Nonmajor Governmental Funds Schedule

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds Schedule

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 ISLE LA MOTTE, VERMONT

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2025

| | General Fund | Highway Fund | Town Office Repairs | Permanent Fund | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|------------------|------------------------|-------------------|--------------------------------|--------------------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 765,233 | \$ - | \$ - | \$ 1,393 | \$ - | \$ 766,626 |
| Investments | - | - | - | 192,400 | - | 192,400 |
| Accounts receivable (net of allowance for uncollectibles): | | | | | | |
| Delinquent taxes receivable | 148,188 | - | - | - | - | 148,188 |
| Prepaid items | 2,572 | - | - | - | - | 2,572 |
| Due from other funds | 2,945 | 72,438 | 127,848 | - | 124,893 | 328,124 |
| TOTAL ASSETS | <u>\$ 918,938</u> | <u>\$ 72,438</u> | <u>\$ 127,848</u> | <u>\$ 193,793</u> | <u>\$ 124,893</u> | <u>\$ 1,437,910</u> |
| LIABILITIES | | | | | | |
| Accrued expenses | \$ 6,411 | \$ - | \$ - | \$ - | \$ - | \$ 6,411 |
| Due to other funds | 325,179 | - | - | 642 | 2,303 | 328,124 |
| TOTAL LIABILITIES | <u>331,590</u> | <u>-</u> | <u>-</u> | <u>642</u> | <u>2,303</u> | <u>334,535</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Prepaid taxes | 3,660 | - | - | - | - | 3,660 |
| Deferred property tax | 111,573 | - | - | - | - | 111,573 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>115,233</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>115,233</u> |
| FUND BALANCES | | | | | | |
| Nonspendable | 2,572 | - | - | - | - | 2,572 |
| Restricted | - | 72,438 | - | 193,151 | 27,615 | 293,204 |
| Committed | - | - | - | - | 97,278 | 97,278 |
| Assigned | - | - | 127,848 | - | - | 127,848 |
| Unassigned (deficit) | 469,543 | - | - | - | (2,303) | 467,240 |
| TOTAL FUND BALANCES | <u>472,115</u> | <u>72,438</u> | <u>127,848</u> | <u>193,151</u> | <u>122,590</u> | <u>988,142</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | <u>\$ 918,938</u> | <u>\$ 72,438</u> | <u>\$ 127,848</u> | <u>\$ 193,793</u> | <u>\$ 124,893</u> | <u>\$ 1,437,910</u> |

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

STATEMENT E

TOWN OF ISLE LA MOTTE, VERMONT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

| | General Fund | Highway Fund | Town Office Repairs | Permanent Fund | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|------------------|------------------------|-------------------|--------------------------------|--------------------------------|
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Property | \$ 3,022,622 | \$ - | \$ - | \$ - | \$ - | \$ 3,022,622 |
| Intergovernmental | 13,285 | 46,433 | - | - | - | 59,718 |
| Charges for services | 11,362 | - | - | - | 3,493 | 14,855 |
| Interest income | 1,550 | - | - | 3,832 | - | 5,382 |
| Miscellaneous | 20,338 | - | 152,193 | 85,000 | 10,298 | 267,829 |
| TOTAL REVENUES | 3,069,157 | 46,433 | 152,193 | 88,832 | 13,791 | 3,370,406 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | 291,190 | - | - | 85,000 | - | 376,190 |
| Appropriations | 52,451 | - | - | - | - | 52,451 |
| Unclassified | 98,816 | - | 24,345 | - | 10,051 | 133,212 |
| Highway | - | 283,670 | - | - | - | 283,670 |
| Services | 56,050 | - | - | - | - | 56,050 |
| Education | 2,476,108 | - | - | - | - | 2,476,108 |
| TOTAL EXPENDITURES | 2,974,615 | 283,670 | 24,345 | 85,000 | 10,051 | 3,377,681 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 94,542 | (237,237) | 127,848 | 3,832 | 3,740 | (7,275) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | - | 241,921 | - | - | 11,000 | 252,921 |
| Transfers (out) | (247,921) | (5,000) | - | - | - | (252,921) |
| TOTAL OTHER FINANCING SOURCES (USES) | (247,921) | 236,921 | - | - | 11,000 | - |
| NET CHANGE IN FUND BALANCES | (153,379) | (316) | 127,848 | 3,832 | 14,740 | (7,275) |
| FUND BALANCES - JANUARY 1 | 625,494 | 72,754 | - | 189,319 | 107,850 | 995,417 |
| FUND BALANCES - DECEMBER 31 | \$ 472,115 | \$ 72,438 | \$ 127,848 | \$ 193,151 | \$ 122,590 | \$ 988,142 |

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

TOWN OF ISLE LA MOTTE, VERMONT

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025**

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance</u> |
|---------------------------------------|-------------------------|-------------------|-------------------|--------------------------------------|
| | <u>Original</u> | <u>Final</u> | <u>Amounts</u> | <u>Positive</u> <u>(Negative)</u> |
| Budgetary Fund Balance, January 1 | \$ 625,494 | \$ 625,494 | \$ 625,494 | \$ - |
| Resources (Inflows): | | | | |
| Property taxes | 3,129,266 | 3,129,266 | 3,022,622 | (106,644) |
| Intergovernmental | 12,300 | 12,300 | 13,285 | 985 |
| Charges for services | 11,575 | 11,575 | 11,362 | (213) |
| Interest income | 1,200 | 1,200 | 1,550 | 350 |
| Other revenue | 20,390 | 20,390 | 20,338 | (52) |
| Amounts Available for Appropriation | <u>3,800,225</u> | <u>3,800,225</u> | <u>3,694,651</u> | <u>(105,574)</u> |
| Charges to Appropriations (Outflows): | | | | |
| General government | 277,488 | 277,488 | 291,190 | (13,702) |
| Appropriations | 52,845 | 52,845 | 52,451 | 394 |
| Unclassified | 64,319 | 64,319 | 98,816 | (34,497) |
| Services | 56,050 | 56,050 | 56,050 | - |
| Education | 2,476,108 | 2,476,108 | 2,476,108 | - |
| Transfers to other funds | 247,921 | 247,921 | 247,921 | - |
| Total Charges to Appropriations | <u>3,174,731</u> | <u>3,174,731</u> | <u>3,222,536</u> | <u>(47,805)</u> |
| Budgetary Fund Balance, December 31 | <u>\$ 625,494</u> | <u>\$ 625,494</u> | <u>\$ 472,115</u> | <u>\$ (153,379)</u> |

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

SCHEDULE A

TOWN OF ISLE LA MOTTE, VERMONT

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

| | Original Budget | Budget Adjustments | Final Budget | Actual Expenditures | Variance Positive (Negative) |
|--------------------------------|--------------------|-----------------------|-----------------|------------------------|---------------------------------|
| General government: | | | | | |
| Insurance | \$ 14,778 | \$ - | \$ 14,778 | \$ 13,134 | \$ 1,644 |
| County taxes | 46,200 | - | 46,200 | 46,200 | - |
| Legal fees | 5,000 | - | 5,000 | 3,539 | 1,461 |
| Dues | 1,950 | - | 1,950 | 1,878 | 72 |
| Voting supplies | 500 | - | 500 | 939 | (439) |
| BCA/election workers | 300 | - | 300 | - | 300 |
| Delinquent tax commissions | 5,500 | - | 5,500 | 5,287 | 213 |
| Abatements | 2,900 | - | 2,900 | 2,866 | 34 |
| Land records | 1,500 | - | 1,500 | - | 1,500 |
| Telephone/fax/internet | 3,220 | - | 3,220 | 1,077 | 2,143 |
| Wages, salaries and benefits | 117,364 | - | 117,364 | 114,074 | 3,290 |
| Supplies/postage | 5,500 | - | 5,500 | 6,096 | (596) |
| Equipment rental/purchase | 3,200 | - | 3,200 | 8,360 | (5,160) |
| Computer/maintenance | 8,000 | - | 8,000 | 10,346 | (2,346) |
| General expenses | 18,326 | - | 18,326 | 16,393 | 1,933 |
| Solid waste | 800 | - | 800 | 693 | 107 |
| Audit services | 14,000 | - | 14,000 | 19,920 | (5,920) |
| Town hall and properties | 28,450 | - | 28,450 | 40,388 | (11,938) |
| Totals | 277,488 | - | 277,488 | 291,190 | (13,702) |
| Appropriations: | | | | | |
| Cemeteries | 1,000 | - | 1,000 | 1,000 | - |
| Fire/rescue | 43,000 | - | 43,000 | 43,000 | - |
| VT Independent Living | 295 | - | 295 | - | 295 |
| LCI Economic Development Corp. | 500 | - | 500 | 500 | - |
| American Red Cross | 350 | - | 350 | 350 | - |
| Northwest Regional Planning | 650 | - | 650 | 601 | 49 |
| Grand Isle court diversion | 250 | - | 250 | 250 | - |
| VT Green-up | 50 | - | 50 | 50 | - |
| VT Family Network | 250 | - | 250 | - | 250 |
| NW counseling and support | - | - | - | 700 | (700) |
| Champlain Isle food shelf | 1,000 | - | 1,000 | 1,000 | - |
| NW unit special investigations | 1,500 | - | 1,500 | 1,000 | 500 |
| Friends of Lake Champlain | 1,000 | - | 1,000 | 1,000 | - |
| Age well | 1,500 | - | 1,500 | 1,500 | - |
| Island arts | 1,500 | - | 1,500 | 1,500 | - |
| Totals | 52,845 | - | 52,845 | 52,451 | 394 |

SCHEDULE A (CONTINUED)

TOWN OF ISLE LA MOTTE, VERMONT

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

| | Original Budget | Budget Adjustments | Final Budget | Actual Expenditures | Variance Positive (Negative) |
|--------------------------------|--------------------|-----------------------|-----------------|------------------------|---------------------------------|
| Unclassified: | | | | | |
| Rec site/mowing & maint | 6,300 | - | 6,300 | 6,807 | (507) |
| G.I. sheriff contract | 47,793 | - | 47,793 | 47,714 | 79 |
| Cott systems | 1,830 | - | 1,830 | 24,525 | (22,695) |
| Special events | 500 | - | 500 | - | 500 |
| IT support | 7,800 | - | 7,800 | 10,044 | (2,244) |
| Town lots | 9,726 | - | 9,726 | 9,726 | - |
| Totals | 64,319 | - | 73,949 | 98,816 | (24,867) |
| Services: | | | | | |
| Cemeteries | 6,000 | - | 6,000 | 6,000 | - |
| Alburgh fire/rescue | 50,000 | - | 50,000 | 50,000 | - |
| VT state police | 50 | - | 50 | 50 | - |
| Totals | 56,050 | - | 56,050 | 56,050 | - |
| Education | 2,476,108 | - | 2,476,108 | 2,476,108 | - |
| Transfers to other funds: | | | | | |
| Highway fund | 241,921 | - | 241,921 | 241,921 | - |
| Nonmajor special revenue funds | 6,000 | - | 6,000 | 6,000 | - |
| | 247,921 | - | 247,921 | 247,921 | - |
| TOTAL DEPARTMENTAL OPERATIONS | \$ 3,174,731 | \$ - | \$ 3,184,361 | \$ 3,222,536 | \$ (38,175) |

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

SCHEDULE B

TOWN OF ISLE LA MOTTE, VERMONT

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

| | Special Revenue Funds | Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|-----------------------------|------------------------------|---|
| ASSETS | | | |
| Due from other funds | \$ 42,219 | \$ 82,674 | \$ 124,893 |
| TOTAL ASSETS | <u>\$ 42,219</u> | <u>\$ 82,674</u> | <u>\$ 124,893</u> |
| LIABILITIES | | | |
| Due to other funds | \$ 2,303 | \$ - | \$ 2,303 |
| TOTAL LIABILITIES | <u>2,303</u> | <u>-</u> | <u>2,303</u> |
| FUND BALANCES | | | |
| Nonspendable | - | - | - |
| Restricted | 27,615 | - | 27,615 |
| Committed | 14,604 | 82,674 | 97,278 |
| Assigned | - | - | - |
| Unassigned (deficit) | (2,303) | - | (2,303) |
| TOTAL FUND BALANCES | <u>39,916</u> | <u>82,674</u> | <u>122,590</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 42,219</u> | <u>\$ 82,674</u> | <u>\$ 124,893</u> |

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

SCHEDULE C

TOWN OF ISLE LA MOTTE, VERMONT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

| | Special Revenue Funds | Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|-----------------------------|------------------------------|---|
| REVENUES | | | |
| Charges for services | \$ 3,493 | \$ - | \$ 3,493 |
| Other income | 10,298 | - | 10,298 |
| TOTAL REVENUES | <u>13,791</u> | <u>-</u> | <u>13,791</u> |
| EXPENDITURES | | | |
| Other | 10,051 | - | 10,051 |
| TOTAL EXPENDITURES | <u>10,051</u> | <u>-</u> | <u>10,051</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>3,740</u> | <u>-</u> | <u>3,740</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 6,000 | 5,000 | 11,000 |
| Transfers (out) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>6,000</u> | <u>5,000</u> | <u>11,000</u> |
| NET CHANGE IN FUND BALANCES | 9,740 | 5,000 | 14,740 |
| FUND BALANCES - JANUARY 1 | <u>30,176</u> | <u>77,674</u> | <u>107,850</u> |
| FUND BALANCES - DECEMBER 31 | <u>\$ 39,916</u> | <u>\$ 82,674</u> | <u>\$ 122,590</u> |

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

AS BILLED 2025 GRAND LIST

01/05/2026
12:14 pm

Isle La Motte 2025 Billed Grand List
Tax Book Report
*** GRAND TOTALS ***

Page 1 of 1
Lister

| | MUNICIPAL | HOMESTEAD | NONHOMESTEAD |
|---------------------------------|--------------|--------------|----------------|
| TAXABLE PARCELS | 858 | | |
| ACRES | 4,569.42 | | |
| LAND | 51,284,300 | | |
| BUILDING | 84,319,300 | | |
| REAL | 135,603,600 | 46,156,000 | 89,447,600 |
| Add | | | |
| (+) NON-APPROVED CONTRACTS | | 0 | 54,000 |
| (+) NON-APPROVED FARM CONTRACTS | | 0 | 0 |
| (+) INVENTORY | 0 | | |
| (+) EQUIPMENT | 0 | | 0 |
| Subtract | | | |
| (-) VETERAN | 280,000 | 200,000 | 80,000 |
| (-) FARM STAB | 0 | 0 | 0 |
| (-) CURRENT USE | 3,314,000 | 228,900 | 3,085,100 |
| (-) CONTRACTS | 227,000 | 0 | 227,000 |
| (-) SPECIAL EXEMP. | | 0 | 0 |
| GRAND LIST | 1,317,826.00 | 457,271.00 | 861,095.00 |
| HOMESTEAD | 64,331,000 | | |
| HOUSESITE | 58,326,400 | | |
| LEASE | 0.00 | | |
| NON-TAX COUNT | 19 | | |
| NON-TAX VAL. | 5,517,300 | | |
| RATE NAME | TAX RATE | X GRAND LIST | = TOTAL RAISED |
| NONHOMESTEAD ED. | 1.9842 | 860,555.00 | 1,707,513.33 |
| HOMESTEAD ED. | 1.9952 | 457,271.00 | 912,347.12 |
| LOCAL AGREEMENT | 0.0066 | 1,317,826.00 | 8,697.69 |
| GENERAL TOWN | 0.4876 | 1,317,826.00 | 642,567.78 |
| TOTAL TAX | | | 3,271,125.92 |

Statement of Delinquent Taxes Year Ending 2025

| | |
|--|-------------------------|
| Total Delinquent Taxes Prior to 2025 | \$121,428.80 |
| Delinquent Taxes for 2025 | \$165,213.53 |
| Total Delinquent Taxes for 2025 | \$286,642.33 |
| Less Abatements and Adjustments for 2025 | \$2,132.02 |
| Other Adjustments | \$51.57 |
| <u>Delinquent Taxes Collected</u> | <u>\$156,855.44</u> |
| Total Delinquent Taxes as of 31 December 2025 | \$127,603.30 |

DELINQUENT TAXES BY YEAR

| 2023 | Late, but Paid | 2025 | 2025 con't |
|-------------------------|-----------------------|-----------------------|---------------------|
| Adam, Paul | Alecia, Lourdes | Cook, Adam | Comstock, Susan |
| Grant, Ralph | Black, Sharon | Corriyeau, Michael | Miller, Nate |
| Parker, Kathleen | Bowen, Richard | Craig, Cathy & Donald | Monti, Nicholas |
| 2024 | Mank, Cora & Drew | Currier, Sam | Negre, Dominique |
| Adam, Paul | McCellan, JD | Dauchez, Nicholas | O'Bryan, Thomas |
| Beauregard, Alexander | Middleton, Richard | Deshaises, Nathelie | O'Neill, Vincent |
| Billings, Monique | Owen, Holly | Dimick, Jane | Owen, Carol |
| Currier, Sam | Park, Nathan | Doenges, Mike | Papriello, Robert |
| Dimick, Janet | Roberts, Anna | Drouin, Bruin | Parker, Kathleen |
| English, Joel & Shannon | Stone, Angelique | Duchesneau, Chanta | Peters, Mary Louise |
| Ganin, Barbara | Tassie, Robert | Ganin, Barbara | Powers, Nikki |
| Garland, Alicia | Trombly, Joshua | Garland, Alicia | Ryan, Linda |
| Garland, Kerry | 2025 | Garland, Kerry | Senesac, James Jr. |
| Grant, Ralph | Adam, Paul | Gauthier, Claudette | Simard, Diane |
| Hudson, Christine | Archambault, Nate | Grant, Ralph | Smith, Christopher |
| Miller, Nate | Barbeau, Chantel | Hoyt, Nathan | Stowell, Jon |
| Monti, Nicholas | Beauregard, Alexander | Hudson, Christine | Terrault, Dustin |
| O'Bryan, Thomas | Blau, Kelly | King, Brian | Tetreault, Roxanne |
| O'Neill, Vincent | Bowen, Rick | Kratt, Martin | Thivierge, Jeremy |
| Owen, Arthur | Brickey, Keith | Lamphere, Bryan | Tripathi, Stephanie |
| Parker, Kathleen | Cave, Leonard | Lawrence, Jason | Trudeau, Francois |
| Peter, Mary Loiuse | Chamberlin, Justin | Martin, Cheyenne | Turcot, Patrick |
| | | Masters, Douglas | Tyson, Julie |
| | | | Webb, Roland |
| | | | Wright, Bruce |

2026 PROPOSED BUDGET

| ACCOUNT | Budget FY - 2025 | Actual FY-2025 Pd:12 | Budget FY - 2026 |
|------------------------------|----------------------|------------------------|----------------------|
| General Fund Revenues | | | |
| Property Taxes | \$ 641,463.00 | \$ 2,767,595.18 | \$ 738,073.34 |
| Recording Fees | \$ 8,500.00 | \$ 9,474.45 | \$ 10,000.00 |
| Copy\Fax Fees | \$ 1,000.00 | \$ 952.35 | \$ 850.00 |
| Title Search | \$ 500.00 | \$ 216.00 | \$ 250.00 |
| Del. Tax Coll. Commission | \$ 12,000.00 | \$ 11,798.34 | \$ 11,000.00 |
| Delinquent Taxes Collecte | \$ - | \$ (641.82) | \$ - |
| Delinquent Tax Interest | \$ 11,000.00 | \$ 16,296.82 | \$ 14,000.00 |
| Land rec. Restoration Res | \$ 3,000.00 | \$ - | \$ - |
| Interest Income | \$ 1,200.00 | \$ 1,550.15 | \$ 1,500.00 |
| Licenses | \$ 1,200.00 | \$ 490.00 | \$ 300.00 |
| Rent of Town Lands | \$ 750.00 | \$ 800.00 | \$ 750.00 |
| St Edmund Society Donatio | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| State Hold Harmless Pymt. | \$ 9,800.00 | \$ 10,762.00 | \$ 10,700.00 |
| PILOT | \$ 2,500.00 | \$ 2,523.34 | \$ 2,525.00 |
| Permits | \$ 325.00 | \$ 230.00 | \$ 250.00 |
| Civil Fines | \$ 50.00 | \$ - | \$ - |
| Reimbursements | \$ 5,914.00 | \$ 11,680.55 | \$ 2,000.00 |
| Misc Revenues | \$ - | \$ 92,246.52 | \$ - |
| | | | |
| TOTAL REVENUES | \$ 700,202.00 | \$ 2,926,973.88 | \$ 793,198.34 |
| | | | |
| General Fund Expenses | | | |
| Adminstration | | | |
| Insurance | \$ 14,778.00 | \$ 13,134.07 | \$ 14,319.34 |
| County Taxes | \$ 46,200.00 | \$ 46,199.57 | \$ 46,700.00 |
| Legal Fees | \$ 5,000.00 | \$ 3,538.53 | \$ 5,000.00 |
| Voting Supplies | \$ 500.00 | \$ 938.87 | \$ 1,000.00 |
| Dues | \$ 1,950.00 | \$ 1,878.00 | \$ 1,950.00 |
| BCA/Election workers | \$ 300.00 | \$ - | \$ 300.00 |
| Del Tax Commissions | \$ 5,500.00 | \$ 5,287.17 | \$ 5,500.00 |
| Tax abatement- principal | \$ 2,400.00 | \$ 2,132.02 | \$ 2,400.00 |
| Tax abatement- interest | \$ 300.00 | \$ 563.13 | \$ 300.00 |
| Tax abatement- penalty | \$ 200.00 | \$ 170.56 | \$ 200.00 |
| Land Record restoration | \$ 1,500.00 | \$ - | \$ 1,500.00 |
| Telephone\Fax\Internet | \$ 2,500.00 | \$ 1,076.75 | \$ 1,200.00 |
| Electronic Meetings | \$ 720.00 | \$ 1,190.91 | \$ 720.00 |
| Salary Clerk | \$ 33,800.00 | \$ 35,100.00 | \$ 33,800.00 |
| Asst Town Clerk | \$ 22,464.00 | \$ 20,893.50 | \$ 31,200.00 |
| Town Office Projects Asst | \$ - | \$ 9,781.25 | \$ 18,720.00 |
| Town Hall Projects Asst | \$ 9,360.00 | \$ - | \$ - |
| Selectboard Salaries | \$ 5,000.00 | \$ 1,000.00 | \$ 5,000.00 |
| Cemetery Commissioner Pay | \$ 990.00 | \$ 990.00 | \$ 990.00 |
| FICA/MEDI Employer | \$ 6,900.00 | \$ 9,176.35 | \$ 10,500.00 |

| ACCOUNT | Budget FY - 2025 | Actual FY-2025 Pd:12 | Budget FY - 2026 |
|-----------------------------|-------------------------|-----------------------------|-------------------------|
| Administration con't | | | |
| Town Hall Prop Mgr Wages | \$ 1,500.00 | \$ 2,140.00 | \$ 2,200.00 |
| Clerk of the Board wages | \$ 7,150.00 | \$ 6,700.00 | \$ 7,200.00 |
| Child Care Contribution | \$ - | \$ 735.23 | \$ 800.00 |
| Salary Treasurer | \$ 18,200.00 | \$ 18,900.00 | \$ 20,800.00 |
| Asst Treasurer | \$ 10,400.00 | \$ 6,912.50 | \$ 8,000.00 |
| Officers Expenses/Mileage | \$ 1,600.00 | \$ 558.84 | \$ 1,600.00 |
| Supplies\Postage | \$ 5,500.00 | \$ 6,096.48 | \$ 6,500.00 |
| Equip. Rental\Purchase | \$ 3,200.00 | \$ 3,437.13 | \$ 8,600.00 |
| Computer\Maintenance | \$ 8,000.00 | \$ 8,532.84 | \$ 9,500.00 |
| Town Report | \$ 2,200.00 | \$ 2,019.76 | \$ 2,500.00 |
| Animal Control/Constable | \$ 2,000.00 | \$ 1,517.55 | \$ 2,000.00 |
| Emergency Management | \$ 300.00 | \$ 420.99 | \$ 300.00 |
| Planning Commission | \$ 200.00 | \$ 4,180.00 | \$ 200.00 |
| Bank Service Charges | \$ 150.00 | \$ 120.00 | \$ 120.00 |
| Interest Expenditure | \$ 150.00 | \$ - | \$ 1,200.00 |
| Website | \$ 1,000.00 | \$ 496.80 | \$ 1,000.00 |
| Advertising | \$ 1,600.00 | \$ 1,120.75 | \$ 1,600.00 |
| Training | \$ 1,000.00 | \$ 750.00 | \$ 750.00 |
| Consulting | \$ - | \$ - | \$ 1,000.00 |
| Misc. Expense | \$ - | \$ 5,691.33 | \$ 300.00 |
| Unreal. loss land investm | \$ 9,726.00 | \$ - | \$ - |
| Total Administration | \$ 234,238.00 | \$ 223,380.88 | \$ 257,469.34 |
| SOLID WASTE | | | |
| Northwest Solid Waste Dis | \$ 650.00 | \$ 693.00 | \$ 750.00 |
| Meeting Mileage Reimb. | \$ 150.00 | \$ - | \$ 150.00 |
| Total Solid Waste | \$ 800.00 | \$ 693.00 | \$ 900.00 |
| TOWN HALL | | | |
| Trash Collection | \$ 1,200.00 | \$ 1,062.92 | \$ 1,200.00 |
| Fuel | \$ 5,500.00 | \$ 7,735.10 | \$ 7,000.00 |
| Electricity | \$ 3,000.00 | \$ 3,526.72 | \$ 4,000.00 |
| Renovations | \$ 5,000.00 | \$ - | \$ 33,000.00 |
| Repairs\Maintenance | \$ 7,500.00 | \$ 10,693.96 | \$ 9,000.00 |
| Supplies | \$ 2,500.00 | \$ 333.63 | \$ 400.00 |
| Winter Sidewalk Cleaning | \$ 500.00 | \$ 782.00 | \$ 900.00 |
| Water & Heat Service Cont | \$ 500.00 | \$ 750.00 | \$ 5,200.00 |
| Building Expenses | \$ - | \$ 11,007.36 | \$ 1,200.00 |
| Custodial Services | \$ 2,750.00 | \$ 1,200.00 | \$ 3,900.00 |
| Total Town Hall | \$ 28,450.00 | \$ 37,091.69 | \$ 65,800.00 |

| ACCOUNT | Budget FY - 2025 | Actual FY-2025 Pd:12 | Budget FY - 2026 |
|--------------------------------|----------------------|----------------------|----------------------|
| APPROPRIATIONS | | | |
| Cemeteries | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| ILM Fire\Rescue | \$ 43,000.00 | \$ 43,000.00 | \$ 43,000.00 |
| Vt. Independent Living | \$ 295.00 | \$ - | \$ - |
| LCI Economic Dev. Corp. | \$ 500.00 | \$ 500.00 | \$ 500.00 |
| American Red Cross | \$ 350.00 | \$ 350.00 | \$ 350.00 |
| Northwest Regional Planni | \$ 650.00 | \$ 601.00 | \$ 747.00 |
| GI County Restorative Jus | \$ 250.00 | \$ 250.00 | \$ 250.00 |
| Vt. Green-Up | \$ 50.00 | \$ 50.00 | \$ 50.00 |
| N W Counseling & Support | \$ - | \$ 700.00 | \$ - |
| NW Unit Special Investiga | \$ 1,500.00 | \$ 1,000.00 | \$ 1,000.00 |
| Champlain Isl Food Shelf | \$ 1,000.00 | \$ 1,000.00 | \$ 1,500.00 |
| Friends N Lk Champlain | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| Island Arts | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 |
| AGE WELL | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 |
| VT Family Network | \$ 250.00 | \$ - | \$ - |
| Total Appropriations | \$ 52,845.00 | \$ 52,451.00 | \$ 52,397.00 |
| OTHER | | | |
| Loan Anticipation Note | \$ - | \$ 85,322.73 | \$ - |
| Special Events | \$ 500.00 | \$ - | \$ 1,000.00 |
| Town lots | \$ (9,726.00) | \$ 9,726.00 | \$ - |
| Total Other | \$ (9,226.00) | \$ 95,048.73 | \$ 1,000.00 |
| SERVICES | | | |
| Cemeteries | \$ 6,000.00 | \$ 6,000.00 | \$ - |
| Alburgh/Fire Rescue | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 |
| VT State Police | \$ 50.00 | \$ 50.00 | \$ 50.00 |
| IT Support - Rural System | \$ 7,800.00 | \$ 10,043.79 | \$ 19,200.00 |
| Audit Services | \$ 14,000.00 | \$ 19,920.00 | \$ 15,000.00 |
| Cott Systems Maint Contract | \$ 1,830.00 | \$ 3,840.00 | \$ 3,840.00 |
| G.I. Sheriff Contract | \$ 47,793.00 | \$ 47,714.31 | \$ 49,713.00 |
| Town Grounds Mowing | \$ 6,300.00 | \$ 6,806.51 | \$ 18,000.00 |
| Total Services | \$ 133,773.00 | \$ 144,374.61 | \$ 155,803.00 |
| OTHER EXPENSES | | | |
| Transfer to Rec Fund | \$ - | \$ 4,000.00 | \$ 4,000.00 |
| Transfer to other funds | \$ - | \$ 2,000.00 | \$ - |
| Total Transfer TO Funds | | \$ 6,000.00 | \$ 4,000.00 |
| TOTAL EXPENSES | \$ 440,880.00 | \$ 559,039.91 | \$ 537,369.34 |

| ACCOUNT | Budget FY - 2025 | Actual FY-2025 Pd:12 | Budget FY - 2026 |
|------------------------------------|----------------------|------------------------|------------------------|
| TOTAL GENERAL FUND | \$ 259,322.00 | \$ 2,367,933.97 | \$ (482,244.34) |
| RECREATION REVENUE | | | |
| Rec Dept Events Revenue | \$ - | \$ 560.66 | \$ - |
| Rec Dept Grants & Donations | \$ - | \$ 1,900.00 | \$ - |
| Transfer in GF | \$ 4,000.00 | \$ 4,000.00 | \$ - |
| Total Recreation Revenue | \$ 4,000.00 | \$ 6,460.66 | \$ - |
| RECREATION EXPENSE | | | |
| Recreation Events Expense | \$ - | \$ 552.98 | \$ - |
| Rec Park Upgrades & Maint | \$ - | \$ 1,070.00 | \$ - |
| Rec Misc Expense | \$ - | \$ 295.95 | \$ - |
| Total Recreation Expenses | \$ - | \$ 1,918.93 | \$ - |
| TOTAL RECREATION DEPARTMENT | \$ 4,000.00 | \$ 4,541.73 | \$ - |
| HIGHWAY REVENUE | | | |
| State Aid to Highways | \$ 54,500.00 | \$ 28,163.06 | \$ 56,326.00 |
| VT Highway Grants | \$ 24,400.00 | \$ 18,270.48 | \$ - |
| Highway Tax Revenue | \$ - | \$ 241,921.00 | \$ - |
| HIGHWAY RESERVE | \$ 3,879.00 | \$ - | \$ - |
| Transfer from General Fund | \$ 241,921.00 | \$ - | \$ 243,829.00 |
| Total Highway Revenue | \$ 324,700.00 | \$ 288,354.54 | \$ 300,155.00 |
| HIGHWAY EXPENSES | | | |
| Road Training | \$ - | \$ - | \$ 100.00 |
| WINTER ROADS | | | |
| Snow removal | \$ 170,700.00 | \$ 171,200.00 | \$ 172,200.00 |
| Salt and sand | \$ 25,000.00 | \$ 25,291.69 | \$ 28,000.00 |
| Drainage | \$ - | \$ 1,862.50 | \$ 2,500.00 |
| Salt Shed | \$ 1,500.00 | \$ 1,497.14 | \$ 2,000.00 |
| Total Winter Roads | \$ 197,200.00 | \$ 199,851.33 | \$ 204,700.00 |
| SUMMER ROADS | | | |
| Paving/Blacktop | \$ 2,000.00 | \$ 180.00 | \$ - |
| Gravel and Stone | \$ 15,000.00 | \$ 6,792.07 | \$ 1,000.00 |
| Pot Hole Repair | \$ 3,000.00 | \$ 3,886.00 | \$ 4,000.00 |
| Tar Patching | \$ 5,000.00 | \$ - | \$ - |

| ACCOUNT | Budget FY - 2025 | Actual FY-2025 Pd:12 | Budget FY - 2026 |
|-------------------------------|-------------------------|-----------------------------|-------------------------|
| HIGHWAY EXPENSES con't | | | |
| Ditching & Culverts | \$ 35,400.00 | \$ 824.00 | \$ 10,000.00 |
| Culvert Cleaning | \$ 2,000.00 | \$ 3,325.00 | \$ 4,000.00 |
| Erosion Control | \$ 300.00 | \$ - | \$ 300.00 |
| Mowing Roadsides | \$ 10,000.00 | \$ 10,000.00 | \$ 12,000.00 |
| Grading | \$ 6,000.00 | \$ 4,275.92 | \$ 7,000.00 |
| Chloride | \$ 3,000.00 | \$ - | \$ 500.00 |
| Equipment Rental/Purchase | \$ 3,000.00 | \$ 2,697.52 | \$ 500.00 |
| Highways Markers | \$ 500.00 | \$ 721.31 | \$ 1,000.00 |
| Town Road Projects | \$ - | \$ 2,678.26 | \$ - |
| Storm Damage | \$ - | \$ - | \$ 1,000.00 |
| Stump Dump | \$ 5,000.00 | \$ 4,664.42 | \$ 2,000.00 |
| Grant Projects | \$ - | \$ 18,524.73 | \$ 10,055.00 |
| MRGP permits | \$ 800.00 | \$ 500.00 | \$ 500.00 |
| Tree/Brush Removal | \$ 25,000.00 | \$ 15,999.00 | \$ 25,000.00 |
| Engineering | \$ 1,000.00 | \$ - | \$ 1,000.00 |
| Road Commissioner wages | \$ 4,000.00 | \$ 5,575.00 | \$ 7,000.00 |
| Road Commission | \$ 3,000.00 | \$ - | \$ - |
| Misc Road Exp/Street Ligh | \$ 2,500.00 | \$ 3,175.07 | \$ 3,500.00 |
| Misc Road Labor | \$ 1,000.00 | \$ - | \$ 5,000.00 |
| | | | |
| Total Summer Roads | \$ 127,500.00 | \$ 83,818.30 | \$ 95,355.00 |
| | | | |
| Total Highway Expenses | \$ 324,700.00 | \$ 283,669.63 | \$ 300,155.00 |
| | | | |
| TOTAL HIGHWAY FUND | \$ - | \$ 4,684.91 | \$ (243,829.00) |
| | | | |
| LISTER FUND REVENUES | | | |
| Parcel Maintenance Revenue | \$ 8,400.00 | \$ 8,398.00 | \$ 8,400.00 |
| Transfer from General Fund | \$ 2,000.00 | \$ 2,000.00 | \$ - |
| | | | |
| TOTAL LISTER REVENUES | \$ 10,400.00 | \$ 10,398.00 | \$ 8,400.00 |
| | | | |
| LISTER EXPENSES | | | |
| Computer/ Software/IT | \$ 1,750.00 | \$ 605.86 | \$ 2,000.00 |
| Tax Mapping | \$ 1,600.00 | \$ 1,600.00 | \$ 1,600.00 |
| Lister Mileage | \$ 200.00 | \$ - | \$ - |
| Lister Training | \$ 400.00 | \$ 50.00 | \$ 200.00 |
| Board of Lister Wages | \$ 6,200.00 | \$ 5,876.00 | \$ 8,200.00 |
| | | | |
| TOTAL LISTER EXPENSES | \$ 10,150.00 | \$ 8,131.86 | \$ 12,000.00 |
| | | | |
| TOTAL LISTER FUND | \$ 250.00 | \$ 2,266.14 | \$ (3,600.00) |

| ACCOUNT | Budget FY - 2025 | Actual FY-2025 Pd:12 | Budget FY - 2026 |
|------------------------------|------------------|----------------------|------------------|
| ILM 2024 Reserve Fund | \$ 66,063.00 | \$ - | \$ - |
| Total Reserve Fund | \$ 66,063.00 | \$ - | \$ - |
| IT upgrade & digitization | \$ - | \$ 25,877.78 | \$ - |
| Community Exp | \$ 12,500.00 | \$ - | \$ - |
| TOTAL EXPENSES | \$ 53,563.00 | \$ (25,877.78) | \$ - |
| Lister Re-eval Fund | \$ 8,538.00 | \$ - | \$ - |
| TOTAL LISTER RE-EVAL REVENUE | \$ 8,538.00 | \$ - | \$ - |
| TOTAL ALL FUNDS | \$ 328,673.00 | \$ 2,327,025.67 | \$ (729,673.34) |



Photo Credit – Lyle Andrews

CHAMPLAIN ISLANDS UNIFIED UNION SCHOOL DISTRICT

OFFICIAL WARNING

ANNUAL MEETING

The legal voters of the towns of Grand Isle, Isle La Motte, and North Hero, being the towns of the Champlain Islands Unified Union School District are hereby notified and warned to meet at their respective polling places on March 3, 2026 (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 7:00am-7:00pm and North Hero Residents at the North Hero Town office from 7:00am-7:00pm) to vote by Australian ballot on the following articles:

- ARTICLE 1:** Shall the voters of the Champlain Islands Unified Union School District approve the school board to appropriate **\$10,959,501** which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Champlain Islands Unified Union School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$16,104 which is 5.34% higher than per pupil education spending for the current year.
- ARTICLE 2:** Shall the voters of the Champlain Islands Unified Union School District authorize the Board of School Directors to borrow in anticipation of taxes?
- ARTICLE 3:** Shall the voters of the Champlain Islands Unified Union School District authorize the Board of School Directors to accept and expend such grant monies as may from time to time become available to the Unified Union School District?
- ARTICLE 4:** Shall the voters authorize the School Directors to apply unrestricted funds from FY26 to reduce the school district's deficit and place any remaining unrestricted funds in a Reserve Fund for the purpose of capital improvements to the school facilities under the control and direction of the School Directors of the Champlain Islands Unified Union School District?
- ARTICLE 5:** To elect all School Officers as required by law.

POLLING PLACES

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

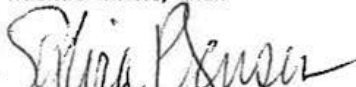
Ballots shall be transported and delivered to the Grand Isle Town Office in the Town of Grand Isle and there commingled and counted by members of the Boards of Civil Authority of the several Town School Districts under the supervision of the Clerk of the Champlain Islands Unified Union School District.


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.

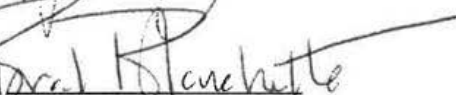
Adopted and approved at a duly noticed, called and held meeting of the Board of Directors of the Champlain Islands Unified Union School District on January 13th, 2026.


Michael Inners, Chair


Deborah Lang


Sylvia Jensen

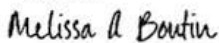

Elaine Perry



Brad Blanchette

*The Champlain Island Unified Union School board will hold an informational meeting, in-person at the North Hero Community Hall (3483 US Route 2, North Hero, VT) (with a remote option), on 2/28/2026 at 1pm.

Received for record and recorded in the records of the Champlain Islands Unified Union School District on January _ , 202. 1/27/2026

Signed by:




Melissa Boutin, District Clerk

CIUUSD FY27 Budget Summary & Annual Meeting

Voting Information

The Annual Meeting for voters in **Grand Isle, Isle La Motte, and North Hero** will be held on **March 3, 2026**. Voting will occur by Australian ballot at the following locations from **7:00 am to 7:00 pm**:

- **Grand Isle:** Grand Isle Town Office
- **Isle La Motte:** Isle La Motte Town Office
- **North Hero:** North Hero Town Office

Informational Meeting: An in-person meeting (with a remote option) will be held on **February 28, 2026, at 1:00 pm** at the North Hero Community Hall.

Key Ballot Articles

- **Article 1: Proposed Budget:** Voters will decide on a total appropriation of **\$10,959,501** for the FY27 fiscal year.
- **Article 4: Reserve Fund:** Authorization to apply unrestricted funds from FY26 to reduce the district's deficit, with any remaining funds placed in a capital improvement Reserve Fund.

Budget & Tax Highlights

- **Total Expenditures:** \$10,959,501 (a 2.3% increase over the FY26 budget of \$10,712,720).
- **Education Spending per Pupil:** Estimated at **\$16,104**, which is a **5.34% increase** over the current year.
- **Estimated Actual Homestead Tax Rates (per \$100 of assessed value):**
 - **Grand Isle:** \$2.12
 - **Isle La Motte:** \$2.13
 - **North Hero:** \$2.35 (*Note: These rates are preliminary and subject to final legislative approval.*)

Educational Progress

- **Academic Growth:** Literacy and math outcomes showed significant improvement over the past year, with math proficiency nearly tripling from fall to spring.
- **Community Connection:** Success with initiatives like the Community Care Cabinet and local farm partnerships to support students and families.

Scan for More Information

(Hard Copies will be available at each Town Office or by contacting shoffer@gisu.org.)

Use the QR code or Link below to access the full folder of FY27 budget documents:

https://drive.google.com/drive/folders/1-B89e7ea6kiUmyM7Q7qgDMoTmD5MyPs2?usp=drive_link





ISLE LA MOTTE VOL. FIRE CO. INC.

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

2025 CHIEFS REPORT

Working on our station has been a theme in my reports for a few years. Some may wonder why we would spend money on major repairs to such an old facility? While nostalgia plays a big part (it's our original home), the larger reason is cost. A new fire station meeting modern code requirements would be over \$2,000,000 and we at IVFC realize this is not practical for our small town. 2025 brought a large renovation with the removal and relocation of the furnace allowing us to remodel a back area of the fire station. The original addition for the furnace room was in a major state of disrepair, it has all been rebuilt with new concrete and wood framing, we are currently finishing the interior space with a much needed downstairs restroom. This new restroom will be ADA compliant and have a shower. Some may ask why we need a shower? When fire fighters respond to incidents we often return with contaminants on ourselves, this will allow us to keep these contaminants contained to the fire station and not bring them home to our families.

This year we conducted some long overdue hose testing. All of our hose used for fire attack and suppression has pressure ratings and requires periodic testing to make sure it is safe for use. During the testing we had almost 1000' of hose fail! Some of the hose on the truck was so old it could not be tested. Quotes have come in between \$7700 and \$7900 to replace the failed hose. We are working with other agencies in Grand Isle county on a bulk order to hopefully reduce costs for all departments.

Helping with these larger expenses are the donations that we receive. We appreciate each and every one of them and please know they all make a difference!

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

Sincerely,
Bill Johnson

Bill Johnson, Chief IVFC
802-777-3169 mobile

bill15kv@gmail.com

Department Members:

Bill Johnson, Chief
Dan Rainville, Asst. Chief
Nathan Miller, 2nd Asst. Chief
Bruce Noble, Captain
Joel English
Wade Lockerby
Ryan DeVinny
Sean Peters
Owen Crate

Board Members:

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

| Code | Category | Budget | | Actuals | |
|------|-----------------------------|--------------------------------------|--------------|--------------|--------------|
| | | 1/1/2024 | | 1/1/2025 | |
| | | 12/31/2024 | YTD | 12/31/2025 | YTD |
| 100 | | Building & Grounds | | | |
| 101 | Normal Maintenance | \$ 400.00 | \$ 228.25 | \$ 400.00 | \$ - |
| 102 | Fuel Oil (Rowley) | \$ 3,000.00 | \$ 2,303.69 | \$ 3,000.00 | \$ 2,342.06 |
| 103 | Electricity | \$ 800.00 | \$ 764.06 | \$ 800.00 | \$ 864.75 |
| 104 | Outside Grounds | \$ 400.00 | \$ - | \$ 400.00 | \$ - |
| 105 | Major Building Repairs | \$ 6,000.00 | \$ 13,144.46 | \$ 6,000.00 | \$ 36,585.79 |
| 106 | Station Equipment | \$ - | \$ - | \$ - | \$ - |
| | Subtotal | \$ 10,600.00 | \$ 16,440.46 | \$ 10,600.00 | \$ 39,792.60 |
| 200 | | Fire Vehicles & Equipment | | | |
| 201 | Normal Maintenance | \$ 2,000.00 | \$ 3,218.73 | \$ 2,000.00 | \$ 4,754.39 |
| 202 | Gas & Diesel (vallee) | \$ 1,500.00 | \$ 534.16 | \$ 1,500.00 | \$ 898.89 |
| 203 | Major Repairs | \$ 2,000.00 | \$ 4,855.83 | \$ 3,000.00 | \$ 834.10 |
| 204 | Fire Equipment | \$ 2,000.00 | \$ 1,127.33 | \$ 2,000.00 | \$ 1,649.20 |
| 205 | New Equipment | \$ 5,000.00 | \$ - | \$ 5,000.00 | \$ 144.15 |
| | Subtotal | \$ 12,500.00 | \$ 9,736.05 | \$ 13,500.00 | \$ 8,280.73 |
| 300 | | Communications | | | |
| 301 | Radio Maintenance | \$ 300.00 | \$ 142.50 | \$ 300.00 | \$ 420.00 |
| 302 | New Equipment | \$ 2,000.00 | \$ 57.13 | \$ 1,000.00 | \$ 11.90 |
| 303 | 911 Dispatch Service GICMAA | \$ 1,000.00 | \$ 1,534.00 | \$ 1,000.00 | \$ 718.00 |
| 304 | GICMAA Dues | \$ 2,200.00 | \$ 2,453.52 | \$ 2,200.00 | \$ 1,706.60 |
| | Subtotal | \$ 5,500.00 | \$ 4,187.15 | \$ 4,500.00 | \$ 2,856.50 |
| 400 | | Training & Prevention | | | |
| 401 | Company Dues | \$ 300.00 | \$ 328.00 | \$ 300.00 | \$ 358.00 |
| 403 | Training | \$ 1,000.00 | \$ - | \$ 500.00 | \$ 60.00 |
| 404 | Fire Prevention | \$ 350.00 | \$ - | \$ 350.00 | \$ - |
| | Subtotal | \$ 1,650.00 | \$ 328.00 | \$ 1,150.00 | \$ 418.00 |
| 600 | | Fire & Rescue Supplies | | | |
| 601 | Normal Maintenance | \$ 500.00 | \$ 256.30 | \$ 500.00 | \$ 603.10 |
| 602 | PPE | \$ 5,000.00 | \$ 6,963.89 | \$ 5,000.00 | \$ - |
| 603 | Rescue Supplies | \$ 1,000.00 | \$ 864.98 | \$ 1,000.00 | \$ - |
| | Subtotal | \$ 6,500.00 | \$ 8,085.17 | \$ 6,500.00 | \$ 603.10 |
| 700 | | Administrative | | | |
| 701 | Office Supplies | \$ 250.00 | \$ 213.59 | \$ 250.00 | \$ 339.44 |
| 702 | Insurance | \$ 6,000.00 | \$ 4,604.00 | \$ 6,000.00 | \$ 6,506.63 |
| 703 | Parade | \$ - | \$ 135.31 | \$ - | \$ 135.17 |
| 704 | Shirts | \$ - | \$ - | \$ 500.00 | \$ - |
| 705 | Special Events | \$ - | \$ 45.00 | \$ - | \$ 424.00 |
| | Subtotal | \$ 6,250.00 | \$ 4,997.90 | \$ 6,750.00 | \$ 7,405.24 |
| | | | | | |
| | Total | \$ 43,000.00 | \$ 43,774.73 | \$ 43,000.00 | \$ 59,356.17 |



Stone Schoolhouse 1843

Isle La Motte Historical Society

P.O. Box 18, Isle La Motte, VT 05463

Organized 1925

Dear Friends and Neighbors,

In July, the Isle La Motte Historical Society celebrated the 100th anniversary of our organization in 1925, by hosting an event attended by about two hundred people! New exhibits featured first President, Mary Montgomery and her family as well as local industry, agriculture, social, and religious organizations and events on the Island during the 1920s. Also included were some interesting early documents. Many are surprised to learn that the Isle La Motte Historical Society is the second oldest historical society in Vermont!

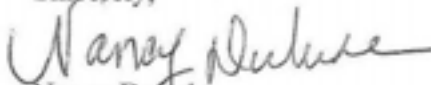
We were involved in the lengthy process of applying for two State of Vermont roadside historical site markers (the green signs), and were granted approval for both signs. Once installed in 2026, they will bring the count to five historical site markers on our little island! The first sign will be located at Burying Yard Point, near the entrance of Isle La Motte. This sign will honor early Isle La Motte settlers and Revolutionary War soldiers buried on the site that was the first town cemetery for 20 years. We plan to have a special event in the summer at Burying Yard Point to celebrate the unveiling of the sign and hope many will attend. The second historic marker will be here on our Society campus for the Stone Schoolhouse, which is also on the National Register of Historic Places. For many years, the schoolhouse was one of two schools in town until a larger one was built in 1930, combining both the north and south districts.

We are open on Saturdays from 1-4 pm during July and August, and by appointment in the summer. I hope you can stop by to visit and share your Isle La Motte stories. Our campus includes three buildings: the stone schoolhouse, the Frances Ford slab log cabin, and the Duba blacksmith shop, all with interesting exhibits. On the grounds is another administrative building, the Yohe barn, used for housing our documents and historic items. I also invite you to attend our Annual Meeting in July featuring a guest speaker and light refreshments.

With your financial support and the dedication of our Board of Directors, docents, and volunteers, we remain a vibrant group of committed history enthusiasts who enjoy sharing Isle La Motte's history with others. If you are interested in donating an Isle La Motte item of interest or document, or are interested in becoming a volunteer, docent, or a member of our Board, please contact me at ilmhsvt05463@gmail.com or 802.752.0732.

On behalf of the Society, *thank you* for your friendship and interest in preserving the rich history and unique culture of Isle La Motte. We look forward to seeing you at the campus in the summer!

Sincerely,


Nancy Duford
President

ISLE LA MOTTE

PUBLIC LIBRARY 2025 ANNUAL REPORT

Hard to believe another year has passed. I hope everyone saw our float in the Alburgh 4th of July Parade and our Halloween show! We want to thank all the volunteers that showed up to help. You all helped to make it bigger and better. Each year we add more and new thrills. As always it's open to all and free.

We want to give a special thank you to the Elias family for their very generous and surprising gift.

Unfortunately, we are unable to heat the library due to the cost of fuel during the cold winter, but we are open by appointment, and we have free E-Books that can be downloaded from home. As always we welcome anyone that has little time to volunteer. We will be open in the spring for regular hours when the weather warms up. Please feel free to call for information or to answer any questions. # 802370-2148





2025 Annual Report

Since 2007, our non-profit, all-volunteer group, Isle La Motte Community Organization (ILMCO), has worked to enhance our Isle La Motte community. Here are ILMCO's 2025 highlights:

2nd Annual Cabin Fever Dinner and Vintage Video Game Night, February 8th: An all ages group of approximately fifty attended this free local event, enjoying great food prepared by community members, music, and nostalgic video gaming.

Pre-Town Meeting Breakfast, March 1st: ILMCO provided a complimentary breakfast to community members in advance of the informational Town Meeting.

Green Up Day, May 3rd: ILMCO coordinated and provided free breakfast and Ben & Jerry's free pint coupons for forty-two Isle La Motte volunteers who cleared seventy bags of litter from our Isle La Motte roadsides and lake front.

United States + Canadian Flag Initiative: Once again, American and Canadian flags were proudly displayed this summer and enjoyed by all. ILMCO and community members set up, maintained, and lowered flags, expanding the installation locations this year thanks to community donations from residents and local businesses.

27th Annual Town Wide Yard Sale, June 28th: This popular annual event brings many visitors to the island allowing residents to sell their treasures and for all to find some new ones.

Entrance to the Island Enhancements: In September, ILMCO members and community volunteers cleared leaves and brush, improving views from all areas of the grounds. In December, additional Island quarry rock was placed roadside, further protecting the sacred ground at Burying Yard Point.

4th Annual Music in the Park and Barbecue, July 19th: Approximately 200 people came out to listen and dance to a free concert by IncaHOOTS, enjoying a summer barbecue at this annual ILMCO fundraising event. Special thanks to all the community members who volunteered their time and skill before, during, and after the event. Your support makes Music in the Park possible!

We could not have accomplished all our goals without the support of our local businesses who kindly made financial contributions and donated items for events this year. Thank you to the **Isle La Motte Masonic Lodge, Harborside Harvest Market, Isle La Motte Country Store, Happy Bird Poultry Farm, Smokehouse and Farm Market, Isle La Motte Vineyard, Ruthcliffe Lodge, Complete Excavation & Septic Services LLC, Hannaford, Emmons Supermarket, Shaws, Price Chopper/Market 32, Nobles Construction, Sylvia's Garden, Island Flower Farm, Sweet Allison's Bakery, Isle La Motte Recreation Department, Total Property Management, and many generous community members!**

ILMCO will continue to host annual events and bring expanded activities in 2026 and are always welcoming new members and ideas (ilmcommunityorganization@gmail.com). Check out our Facebook page ([Isle La Motte Community Organization](#)) for our meeting dates and events. Come join us!

Isle La Motte Preservation Trust

protecting our Natural and Cultural Heritage

2025 Annual Update

In 2025, the Isle La Motte Preservation Trust (ILMPT) and the two preserves it owns and manages saw continued rebuilding which has been in progress since the end of the pandemic. The preserves are the 20-acre Fisk Quarry Preserve and the 83-acre Goodsell Ridge Preserve, both located here in Isle La Motte. The preserves are important sites of the “Chazy Reef” – a rock formation generally recognized by geologists worldwide as remnants of the oldest known “biologically diverse reef in the history of life on Earth”.

In May, Julie Andrus and Christine Wilkens joined longtime volunteer Barbara Sweet on the ILMPT Board, supporting Linda Fitch, President Emeritus, and Elizabeth Lee, President, as board members serving through 2026. Andrea Carbone was appointed ILMPT Board Administrator and expanded ILMPT’s social media presence.

Under this reinvigorated leadership, the Goodsell Ridge Preserve opened in June thanks to the help of our dedicated volunteers. Docent trainings were held with long-time hosts and several new recruits who then welcomed to the Goodsell Ridge Preserve Visitor Center approximately 600 individual guests this season, opening the barn on weekends from June through September. Hundreds of additional visitors are estimated to have toured the preserves throughout 2025.

As we look ahead and continue to rebuild our team of volunteers, we are committed to enhancing the experience at the preserves with increased Visitor Center access and expanded programming for visiting schools and educators. The “Walk Through Time” field trail and signs depicting the 4.6 billion year history of life on Earth will once again be open to the public. And a renewed effort to feature cultural activities at the preserves, a beloved pastime dormant since the pandemic, will bring musicians and performers back to the island.

We are grateful to all who volunteered their time and donated resources to see the preserves open and staffed this year. Please email us at info@ilmpt.org to learn more about our work, for volunteer or partnership opportunities, or to arrange guided visits or events.

Linda Fitch and The Isle La Motte Preservation Trust Board

