

Town of Isle La Motte

Selectboard Budget Meeting Agenda

November 30, 2023

6:00 PM at Isle La Motte Town Office and via Zoom

	TOPIC	START	END	DISCUSSION
1	Call to Order	6:00 PM	6:00 PM	
2	Additions to Agenda	6:00 PM	6:00 PM	
3	Budget Expenses Review <ul style="list-style-type: none">● Administration - line by line review<ul style="list-style-type: none">○ Compensation study discussion● Solid Waste - line by line review● Town Hall - line by line review● Appropriations - line by line review<ul style="list-style-type: none">○ Status of 2023 Appropriations○ Considerations for 2024● Other - line by line review● Services - line by line review<ul style="list-style-type: none">○ External Auditors - Year End 2023 Audit RFP follow-up discussions, possible award	6:00 PM	7:20 PM	- Line by line review of expenses YTD 2023 versus budget and discussion for 2024. Please see the full agenda posted on the Town's website for detailed budget or email iilmselectboardclerk@gmail.com for a copy.
4	Administration <ul style="list-style-type: none">● Future Budget Meeting Scheduling<ul style="list-style-type: none">○ Department Reviews - next meeting○ Revenue Discussion - next meeting● Informational Meeting + Town Meeting - review dates and agendas● Budget Preparation/Printing - date + announcement review, review/approve printing quotation	7:20 PM	7:30 PM	
5	Other Business/Upcoming Important Dates	7:30 PM	7:30 PM	
6	Adjourn	7:30 PM	7:30 PM	

Times are an estimate only. Topics may be discussed sooner or later depending on when the previous item concludes.

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

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

Should you have any issues connecting to the meeting, please email iilmselectboardclerk@gmail.com to receive a link via email; include your mobile number for a message via text.

<i>Account</i>	<i>Budget FY2022</i>	<i>Actual FY2022</i>	<i>Budget FY2023</i>	<i>Actual FY2023</i>	<i>Budget 2024</i>
General Fund Revenues					
Property Taxes	189,852	69,039	251,985	249,469	
Recording Fees	8,000	8,251	8,000	7,230	
Copy\Fax Fees	1,500	1,761	1,900	1,268	
Title Search	200	350	300	185	
Del. Tax Coll. Commission	9,000	6,834	5,500	3,682	
Delinquent Taxes Collecte	-	118,495	-	45,279	
Delinquent Tax Interest	9,000	9,748	8,500	9,406	
Land rec. Restoration Res	3,220	-	-	-	
Interest Income	200	460	500	661	
Licenses	1,000	1,179	1,200	1,164	
Rent of Town Lands	-	1,750	1,750	1,825	
Town Land Sale	-	-	-	71,500	
St Edmund Society Donatio	1,000	1,000	1,000	1,000	
State Hold Harmless Pymt.	8,900	9,267	9,300	-	
ARPA FUNDS	-	-	-	(1,337)	
PILOT	2,500	2,523	2,500	2,523	
Permits	250	255	250	355	
Civil Fines	300	-	200	25	
Reimbursements	-	3,042	-	326	
Transfer In	-	-	19,000	19,000	
State Prop tax Adjustment	4,000	3,691	4,000	-	
Gen. Rev. Surplus	11,386	-	-	-	
Misc Revenues	-	6,424	-	11,240	
Total Revenues	250,308	244,069	315,885	424,800	-
General Fund Expenses					
ADMINISTRATION					
Insurance	878	2,683	6,850	8,050	
County Taxes	41,847	40,399	41,858	46,166	
Legal Fees	4,000	6,586	4,000	5,471	
Property Legal Closing Co	-	-	5,200	4,639	
Voting Supplies	100	115	100	1,053	
Dues	1,600	1,725	1,800	1,859	
BCA/Election workers	400	100	300	250	
Del Tax Commissions	5,000	3,844	3,000	2,734	
Tax abatement- principal	300	816	600	652	
Tax abatement- interest	70	141	100	104	
Tax abatement- penalty	25	45	50	52	
Land Record restoration	1,500	860	1,000	-	
Telephone\Fax\Internet	600	871	900	1,809	
Salary Clerk	18,628	18,603	18,700	15,406	
Office Assistant	14,144	7,920	19,656	14,135	
Other Wages & Salaries	-	494	-	38	
Selectboard Salaries	3,000	3,000	3,000	-	
Cemetery Commissioner Pay	990	990	990	660	
FICA/MEDI Employer	5,000	5,104	5,500	4,718	
Town Hall Custodian Wages	-	-	7,488	3,427	

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Clerk of the Board wages	3,000	3,900	3,900	3,800	
Salary Treasurer	16,516	16,494	16,600	12,866	
Officers Expenses/Mileage	900	1,010	1,100	329	
Supplies\Postage	4,000	4,232	4,400	3,844	
Equip. Rental\Purchase	2,900	3,329	3,500	2,843	
Computer\Maintenance	6,000	6,056	8,200	10,617	
Town Report	600	615	1,550	1,074	
Animal Control/Constable	500	91	5,000	1,851	
Bank Service Charges	150	220	150	199	
Interest Expenditure	898	898	450	7	
Health\Dental	3,800	3,025	-	-	
Retirement Account	1,764	1,583	-	-	
Website	495	495	495	288	
Advertising	750	1,088	1,200	2,750	
Training	200	60	1,750	369	
Misc. Expense	-	-	-	2,193	
Unemployment	200	-	-	-	
Total Adminstration	140,755	137,390	169,387	154,251	-
SOLID WASTE					
Monitoring\Lab Charges	-	-	586	-	
Northwest Solid Waste Dis	537	537	-	586	
Meeting Mileage Reimb.	-	-	150	-	
Total Solid Waste	537	537	736	586	-
TOWN HALL					
Trash Collection	900	410	700	435	
Fuel	500	-	2,300	2,450	
Electricity	900	1,031	600	1,188	
Repairs\Maintenance	500	340	-	-	
Supplies	650	825	900	350	
CIUUSD Lease	14,500	14,500	-	-	
Lawns/Outdoor Maintenance	-	-	900	-	
Winter Sidewalk Cleaning	-	-	500	-	
Water & Heat Service Cont	-	-	2,400	-	
Total Town Hall	17,950	17,107	8,300	4,423	-
APPROPRIATIONS					
Cemeteries	6,000	6,000	6,000	6,000	
Fire\Rescue	42,000	42,000	43,000	43,000	
UVM Home Health & Hospice	2,500	2,500	2,500	2,500	
Vt. Independent Living	295	295	295	295	
LCI Economic Dev. Corp.	500	500	500	500	
American Red Cross	350	350	350	350	
Northwest Regional Planni	547	547	550	1,566	
GI County Restorative Jus	250	-	250	250	
Vt. Green-Up	50	50	50	-	
N W Counseling & Support	700	700	700	-	

<i>Account</i>	<i>Budget FY2022</i>	<i>Actual FY2022</i>	<i>Budget FY2023</i>	<i>Actual FY2023</i>	<i>Budget 2024</i>
Voices Against Violence	1,000	1,000	1,000	-	
NW Unit Special Investiga	1,500	1,500	1,500	-	
Friends N Lk Champlain	1,000	1,000	1,000	1,000	
VACD	100	-	100	100	
Island Arts	1,500	1,500	1,500	1,500	
AGE WELL	1,000	1,000	1,000	1,000	
VT Family Network	250	250	250	-	
Total Appropriations	59,542	59,192	60,545	58,061	-
OTHER					
2022 School Taxes Paid	-	37,030	-	-	
Special Events	350	-	350	350	
Town lots	600	600	-	-	
Total Other Expenses	950	37,630	350	350	-
SERVICES					
Cemeteries	4,000	4,000	4,000	4,000	
Alburgh/Fire Rescue	6,500	6,500	18,000	18,000	
VT State Police	50	50	50	50	
Audit Services	-	8,050	9,000	7,750	
G.I. Sheriff Contract	36,634	28,601	36,000	31,125	
Rec Site/Mowing	5,000	4,890	5,400	5,720	
Total Services	52,184	52,091	72,450	66,645	-
TRANSFERS OUT					
Transfer to Recreation Fund	-	-	-	-	
Transfer to Lister Fund	-	-	-	-	
Total Transfers Out	-	-	-	-	-
Total GF Expenses	271,918	303,946	311,768	284,316	-
GF Rev over (under) Exp	(21,610)	(59,876)	4,117	140,484	-
Recreation Fund Revenue					
Rec Dept Events Revenue	4,500	332	500	390	
Rec Dept Grants & Donatio	-	-	2,600	-	
Transfer in from GF	-	-	-	-	
Total Rec Revenue	4,500	332	3,100	390	-
Recreation Fund Expense					
Recreation Events Expense	-	13	-	-	
Rec Park Upgrades & Maint	3,500	1,705	2,600	940	
Total Rec Expense	3,500	1,718	2,600	940	-
Rec Revenues over (under) Exp	1,000	(1,386)	500	(550)	-

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Highway Fund Revenue					
State Aid to Highways	48,000	54,834	48,000	64,502	
VT Highway Grants	-	135,302	32,500	-	
Highway Tax Revenue	241,040	241,040	224,365	224,365	
Highway Budget Surplus	-	-	85	-	
HIGHWAY RESERVE	17,000	-	-	-	
Total Highway Revenue	306,040	431,176	304,950	288,867	-
Highway Fund Expense					
WINTER ROADS					
Snow removal	180,000	213,150	183,500	123,986	
Salt and sand	30,000	17,206	25,000	8,817	
Salt Shed	-	-	-	365	
Interest on Loan	1,100	470	500	-	
Loan Re-payment	9,000	9,000	9,000	-	
Total Winter Roads	220,100	239,825	218,000	133,168	-
SUMMER ROADS					
Paving/Blacktop	5,000	153,505	5,000	3,800	
Gravel and Stone	7,000	12,682	10,000	11,799	
Pot Hole Repair	1,500	1,947	2,000	2,516	
Ditching & Culverts	4,000	15,976	5,000	1,255	
Erosion Control	-	134	200	270	
Mowing Roadsides	8,000	7,750	8,000	9,750	
Grading/Chloride	6,000	4,245	5,000	5,482	
Equipment Rental/Purchase	-	5,175	100	-	
Highways Markers	7,000	-	500	1,502	
Grant Projects	34,000	620	39,100	-	
Stormwater	-	-	-	1,057	
Tree/Brush Removal	5,000	1,125	4,500	-	
Engineering	500	-	500	-	
Road Commissioner wages	4,000	4,000	4,000	-	
Misc Road Exp/Street Ligh	1,200	1,413	1,550	1,252	
Misc Road Labor	2,000	-	1,000	-	
REI EXPENSE	740	500	500	-	
Total Summer Roads	85,940	209,071	86,950	38,683	-
Total Highway Expenses	306,040	448,896	304,950	171,852	-
Highway Rev over (under) Exp	-	(17,720)	-	117,015	-

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Lister Fund Revenue					
Parcel Maintenance Revenue*	8,400	8,389	8,400	8,332	
Lister Training	-	-	-	-	
Transfer in From GF	-	-	-	-	
Total Lister Revenues	8,400	8,389	8,400	8,332	-
Lister Expenses					
Lister Postage & Supplies	100	-	150	64	
Computer/ Software/IT	1,500	545	1,500	1,385	
Tax Mapping	2,000	1,475	2,000	1,538	
Lister Mileage	200	-	200	-	
Lister Media Warnings	300	224	300	-	
Lister Training	400	50	400	125	
Board of Lister Wages	3,500	5,340	5,340	5,602	
Total Lister Expenses	8,000	7,634	9,890	8,714	-
Lister Rev over (under) Exp	(20,210)	(78,228)	3,127	256,567	-
*Parcel Maint revenue from State of Vermont may be allocated to the Lister Re-eval fund which is currently negative.					
Note: FY 2023 YTD as of 10-31-23, period 10, draft.					