

Selectboard Budget Meeting  
30 November 2023  
6:00 PM  
Town Office at Isle La Motte School and via Zoom

In Attendance: Mary-Catherine Graziano, Cary Sandvig, Carmine Centrella (via Zoom), Pat Treckman (via Zoom), Erin Gilligan (via Zoom), Andrea Carbone

1. **Call to Order:** Meeting was called to order at 6:02 PM by Board Chair Mary-Catherine Graziano.
2. **Additions to agenda:** There were no additions to the agenda noted.
3. **Budget Expenses Review:**
  - *Revenues* - A brief notation of revenues was made, indicating that they would be covered in future meetings. Mary-Catherine Graziano stated that the St. Edmund Society would be approached about their donation to the Town, which has been \$1,000 for years, and it will be reviewed with the bookkeeper to determine if the State Property Tax Adjustment has yet to be recorded.
  - *Administration - line by line review*
    - Insurance - The Town will now be paying insurance on the former school; the actual insurance bill was received and will be \$14,778.00 for 2024. Historically, it appears this line item has exceeded budget, so a review of the expenses back to 2018 will be conducted.
    - Country Taxes - Continuing the historical trend, an increase in Country Taxes will be projected for 2024.
    - Legal Fees - The Selectboard reviewed historic legal fees expenses, settling on an expectation of \$7,000 for 2024. The Board would like all Town officials to be trained in open meeting law and statutes required for each position, training which will be requested from both the Town's attorney and from the Vermont League of Cities & Towns (VLCT); the cost and budget line item, if requested, will be determined.
    - Property Legal Closing Costs - There will be no budgeted closing costs for 2024 as there are no expected land sales.
    - Voting Supplies - A review of the line item will be conducted to determine what was expensed in this area for each of the last five years.
    - Dues - A dues projection from VLCT was received and an allowance for the Vermont Municipal Clerk Treasurer Association (VMCTA) will be added to the expense.
    - Board of Civil Authority/Election Workers - The Justices of the Peace will be contacted to determine adequate funding, but two elections will be held in 2024.
    - Delinquent Tax Commissions - This line item will be reviewed with Mary LaBrecque and discussed at a future meeting.
    - Tax Abatement - principal - This line item will be reviewed with Mary LaBrecque and discussed at a future meeting.
    - Tax Abatement - interest - This line item will be reviewed with Mary LaBrecque and discussed at a future meeting.
    - Tax Abatement - penalty - This line item will be reviewed with Mary LaBrecque and discussed at a future meeting.
    - Land Records Restoration - A review of the Property Transfer Tax Records will be conducted to determine compliance with regulations.
    - Telephone/Fax/Internet - A deeper dive into the Internet agreement for the Town must be conducted, as it was intended to be at no cost in lieu of the installation of a tower on the property.
    - Staffing - Three different scenarios of staffing the Town Office will be built into the budget model for discussion at the next meeting. One will be the model of a traditional administration, one of the current administration, and one with a Town Administrator and assistant.
      - Salary Clerk - The Clerk salary will be raised in the budget model to meet the statewide average of \$27.00 per hour.
      - Office Assistant - An office assistant for the Town Clerk and Selectboard/Town Administrator will be considered in all scenarios, working part time at a rate of \$18.00.
      - Clerk of the Board Wages - The Board Clerk's estimated meetings were raised in the budget model to a total of thirty meetings at \$200.00 per meeting.
      - Salary Treasurer - The Treasurer salary will be raised in the budget model to meet the statewide average of \$26.00 per hour.

- Bookkeeper/Assistant Treasurer - A bookkeeper will be present in at least one budget model staffing scenario.
  - *External Auditors - Year End 2023 Audit RFP follow-up discussions, possible award* - The Selectboard members reviewed the significant differences between the two proposals received; one firm is projecting nearly twice as many hours as the other firm, providing a more substantive audit approach. But it is expected that they may be overestimating some of the areas they will need to examine, such as grants, which will not require much time due to the lower volume of grants Isle La Motte has versus other towns. Mary-Catherine Graziano will discuss the hours with the high bidder to ensure they are clear on the scope of work.
4. **Other Business/Upcoming Important Dates:**
- *Future Budget Meeting Scheduling* - The next budget meeting will be held Thursday, December 14, 2023 at 6:00 PM continuing the expenses discussion where this meeting ended.
  - *Budget Preparation/Printing* - Reviewing printing costs, it was decided to remove from the Town Report copies of the annual reports from organizations receiving appropriations; the annual report will contain essential information only and an introduction for residents will be provided to aid in navigating the report. Copies of appropriation reports will be available upon request. Cary Sandvig motioned to sign a two-year contract with the printer for a report containing sixty pages, seconded by Mary-Catherine Graziano, all in favor.
5. **Adjourn:** Meeting was adjourned at 8:06PM, motioned by Cary Sandvig, seconded by Mary-Catherine Graziano, all in favor.

Respectfully submitted on 3 December 2023 -  
Andrea Carbone

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Mary-Catherine Graziano

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Cary Sandvig

Town of Isle La Motte - 2024 Budget (11.30 meeting progress).xlsx

Account	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023	Budget 2024	Comments
<b>General Fund Revenues</b>						
Property Taxes	189,852	69,039	251,985	249,469		Revenues discussion will be held at future meeting.
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		
<b>Total Revenues</b>	<b>250,308</b>	<b>244,069</b>	<b>315,885</b>	<b>424,800</b>	-	
<b>General Fund Expenses</b>						
					<i>current staffing model</i>	staffing reflected below is based on current personnel at new pay rates, additional staffing models pending
<b>ADMINISTRATION</b>						
Insurance	878	2,683	6,850	8,050	14,778	acutal bill received, includes increase for school building
County Taxes	41,847	40,399	41,858	46,166	52,000	assume historical increases will continue
Legal Fees	4,000	6,586	4,000	5,471	7,000	may consider adding training allowance for Town officials to this line item or elsewhere, depending on source of training
Property Legal Closing Co	-	-	5,200	4,639	-	no land transfers are planned for 2023
Voting Supplies	100	115	100	1,053	1,500	placeholder for two elections in 2024; additional research
Dues	1,600	1,725	1,800	1,859	1,834	VLCT - \$1,794, VMCTA - \$40
BCA/Election workers	400	100	300	250	500	two elections scheduled for 2024
Del Tax Commissions	5,000	3,844	3,000	2,734	TBD	review with M. LaBrecque and update
Tax abatement- principal	300	816	600	652	TBD	review with M. LaBrecque and update
Tax abatement- interest	70	141	100	104	TBD	review with M. LaBrecque and update
Tax abatement- penalty	25	45	50	52	TBD	review with M. LaBrecque and update
Land Record restoration	1,500	860	1,000	-	1,000	PTTR redaction work to be completed
Telephone\Fax\Internet	600	871	900	1,809	1,000	additional research to be conducted regarding 2023
Salary Clerk	18,628	18,603	18,700	15,406	36,504	26 hr/week, \$27.00/hr (State average wage)
Office Assistant - Town Clerk	14,144	7,920	19,656	14,135	14,040	15 hr/week, \$18.00/hr
Office Assistant - Selectboard					14,040	new position to be considered; 15 hr/week, \$18.00/hr
Other Wages & Salaries	-	494	-	38	-	
Selectboard Salaries	3,000	3,000	3,000	-	3,000	three selectboard positions
Cemetery Commissioner Pay	990	990	990	660	660	three cemetery commissioners
FICA/MEDI Employer	5,000	5,104	5,500	4,718	8,672	estimate based on historical percentage
Town Hall Custodian Wages	-	-	7,488	3,427	3,900	\$150/week, 26 weeks
Clerk of the Board wages	3,000	3,900	3,900	3,800	6,000	30 meetings, \$200.00 per meeting
Salary Treasurer	16,516	16,494	16,600	12,866	5,200	Nominal Treasurer - 4 hr/week, \$25.00/hr
Bookkeeper				TBD	13,000	10 hr/week, \$25.00/hr (State average wage)
Officers Expenses/Mileage	900	1,010	1,100	329		Discussion will continue on December 14.
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	795	Cost of printing reports only, postage pending.
Animal Control/Constable	500	91	5,000	1,851		
Bank Service Charges	150	220	150	199		
Interest Expenditure	898	898	450	7		

Town of Isle La Motte - 2024 Budget (11.30 meeting progress).xlsx

Account	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023	Budget 2024	Comments
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 Administration	140,755	137,390	169,387	154,251	185,423	
<b>SOLID WASTE</b>						
Monitoring\Lab Charges	-	-	586	-		
Northwest Solid Waste Dis	537	537	-	586		
Meeting Mileage Reimb.	-	-	150	-		
Total Solid Waste	537	537	736	586	-	
<b>TOWN HALL</b>						
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	-	
<b>APPROPRIATIONS</b>						
Cemeteries	6,000	6,000	6,000	6,000		
Fire\Rescue	42,000	42,000	43,000	43,000		No significant increase expected.
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 Planning	547	547	550	1,566		
GI County Restorative Justice	250	-	250	250	250	Request received, no year over year change in appropriation
Vt. Green-Up	50	50	50	-	50	Estimate continued year over year expense.
N W Counseling & Support	700	700	700	-		
Voices Against Violence	1,000	1,000	1,000	-		
NW Unit Special Investiga	1,500	1,500	1,500	-	1,500	Request received, no year over year change in appropriation
Friends N Lake Champlain	1,000	1,000	1,000	1,000	1,000	Request received, no year over year change in appropriation
VACD	100	-	100	100		
Island Arts	1,500	1,500	1,500	1,500	1,500	Request received, no year over year change in appropriation
AGE WELL	1,000	1,000	1,000	1,000	1,500	Request received, increase in year over year appropriation
VT Family Network	250	250	250	-	250	Request received, no year over year change in appropriation
Champlain Islands Food Shelf	-	-	-	-	1,500	New appropriation request for 2024.
Islands Center for Arts & Recreation	-	-	-	-	300	New appropriation request for 2024.
Total Appropriations	59,542	59,192	60,545	58,061	7,850	
<b>OTHER</b>						
2022 School Taxes Paid	-	37,030	-	-		
Special Events	350	-	350	350		
Town lots	600	600	-	-		
Total Other Expenses	950	37,630	350	350	-	
<b>SERVICES</b>						
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		Award pending review of bids by Selectboard.
G.I. Sheriff Contract	36,634	28,601	36,000	31,125	39,884	Six months at 2023 rate (\$3,295.50), six months at 2024
Rec Site/Mowing	5,000	4,890	5,400	5,720		
Total Services	52,184	52,091	72,450	66,645	39,884	

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Account	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023	Budget 2024	Comments
<b>TRANSFERS OUT</b>						
Transfer to Recreation Fund	-	-	-	-		
Transfer to Lister Fund	-	-	-	-		
Total Transfers Out	-	-	-	-	-	
<b>Total GF Expenses</b>	<b>271,918</b>	<b>303,946</b>	<b>311,768</b>	<b>284,316</b>	<b>233,157</b>	
<b>GF Rev over (under) Exp</b>	<b>(21,610)</b>	<b>(59,876)</b>	<b>4,117</b>	<b>140,484</b>	<b>(233,157)</b>	
<b>Recreation Fund Revenue</b>						
Rec Dept Events Revenue	4,500	332	500	390		
Rec Dept Grants & Donations	-	-	2,600	-		
Transfer in from GF	-	-	-	-		
<b>Total Rec Revenue</b>	<b>4,500</b>	<b>332</b>	<b>3,100</b>	<b>390</b>	-	
<b>Recreation Fund Expense</b>						
Recreation Events Expense	-	13	-	-		
Rec Park Upgrades & Maint	3,500	1,705	2,600	940		
<b>Total Rec Expense</b>	<b>3,500</b>	<b>1,718</b>	<b>2,600</b>	<b>940</b>	-	
<b>Rec Revenues over (under) Exp</b>	<b>1,000</b>	<b>(1,386)</b>	<b>500</b>	<b>(550)</b>	-	
<b>Highway Fund Revenue</b>						
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	-	-	-		
<b>Total Highway Revenue</b>	<b>306,040</b>	<b>431,176</b>	<b>304,950</b>	<b>288,867</b>	-	
<b>Highway Fund Expense</b>						
<b>WINTER ROADS</b>						
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	-		
<b>Total Winter Roads</b>	<b>220,100</b>	<b>239,825</b>	<b>218,000</b>	<b>133,168</b>	-	
<b>SUMMER ROADS</b>						
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 Light	1,200	1,413	1,550	1,252		
Misc Road Labor	2,000	-	1,000	-		
REI EXPENSE	740	500	500	-		
<b>Total Summer Roads</b>	<b>85,940</b>	<b>209,071</b>	<b>86,950</b>	<b>38,683</b>	-	
<b>Total Highway Expenses</b>	<b>306,040</b>	<b>448,896</b>	<b>304,950</b>	<b>171,852</b>	-	
<b>Highway Rev over (under) Exp</b>	<b>-</b>	<b>(17,720)</b>	<b>-</b>	<b>117,015</b>	-	

Town of Isle La Motte - 2024 Budget (11.30 meeting progress).xlsx

<i>Account</i>	<i>Budget FY2022</i>	<i>Actual FY2022</i>	<i>Budget FY2023</i>	<i>Actual FY2023</i>	<i>Budget 2024</i>	<i>Comments</i>
<b>Lister Fund Revenue</b>						
Parcel Maintenance Revenue*	8,400	8,389	8,400	8,332		
Lister Training	-	-	-	-		
Transfer in From GF	-	-	-	-		
<b>Total Lister Revenues</b>	<b>8,400</b>	<b>8,389</b>	<b>8,400</b>	<b>8,332</b>	-	
<b>Lister Expenses</b>						
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		
<b>Total Lister Expenses</b>	<b>8,000</b>	<b>7,634</b>	<b>9,890</b>	<b>8,714</b>	-	
<b>Lister Rev over (under) Exp</b>	<b>(20,210)</b>	<b>(78,228)</b>	<b>3,127</b>	<b>256,567</b>	-	
*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.						