

Town of Isle La Motte

Selectboard Budget Meeting Agenda

December 14, 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, continuation from prior meeting<ul style="list-style-type: none">○ 2021 Census - demographics summary○ Town Staffing Scenarios - review● 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○ 2024 Accounts Payable Terms - discuss establishing net terms	6:00 PM	7:45 PM	- Continued 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 iimselectboardclerk@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○ Revenue Discussion● Report Publishing Schedule - review/approve contract● Informational Meeting + Town Meeting - review dates and agendas	7:45 PM	7:55 PM	
5	Other Business <ul style="list-style-type: none">● Warrant for payables - review/approve● Building Use + Activities Planning - overview of upcoming Selectboard Meeting topic● FY25 Better Roads Grant - status update	7:55 PM	8:00 PM	
6	Adjourn	8:00 PM	8:00 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 iimselectboardclerk@gmail.com to receive a link via email; include your mobile number for a message via text.

Account	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 (as of 10/31)	Budget 2024	Comments
General Fund Revenues						
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		
Total Revenues	250,308	244,069	315,885	424,800	-	
General Fund Expenses					<i>current staffing model</i>	staffing reflected below is based on current personnel at new pay rates, additional staffing models pending
ADMINISTRATION						
Insurance	878	2,683	6,850	8,050	14,778	actual bill received, includes increase for school building transfer
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 to be conducted
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 increase in expenditures
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		

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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		
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	
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	3,000	As per conversation with R. Middleton 12/6/23; work was deferred in 2023 that will be made up in 2024.
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 requested.
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 requested.
Friends N Lake Champlain	1,000	1,000	1,000	1,000	1,000	Request received, no year over year change in appropriation requested.
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 requested.
AGE WELL	1,000	1,000	1,000	1,000	1,500	Request received, increase in year over year appropriation requested.
VT Family Network	250	250	250	-	250	Request received, no year over year change in appropriation requested.
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	10,850	
OTHER						
2022 School Taxes Paid	-	37,030	-	-		

Account	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 (as of 10/31)	Budget 2024	Comments
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	4,725	Cemetery mowing cost expected to rise in 2024.
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 rate (\$3,352.00).
Rec Site/Mowing	5,000	4,890	5,400	5,720		Veterans Park - who is responsible for maintaining the upkeep of the equipment for insurance purposes; maintenance of grounds for safety (mulch at swings).
Total Services	52,184	52,091	72,450	66,645	44,609	
TRANSFERS OUT						
Transfer to Recreation Fund	-	-	-	-		
Transfer to Lister Fund	-	-	-	-		
Total Transfers Out	-	-	-	-	-	
Total GF Expenses	271,918	303,946	311,768	284,316	240,882	
GF Rev over (under) Exp	(21,610)	(59,876)	4,117	140,484	(240,882)	
Recreation Fund Revenue						
Rec Dept Events Revenue	4,500	332	500	390		
Rec Dept Grants & Donations	-	-	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)	-	
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	-		

<i>Account</i>	<i>Budget FY2022</i>	<i>Actual FY2022</i>	<i>Budget FY2023</i>	<i>Actual FY2023 (as of 10/31)</i>	<i>Budget 2024</i>	<i>Comments</i>
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	-		
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	-	
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.						
EDUCATION TAXES						
Grand Isle Supervisory Union	-	-	-	1,040,796	1,248,955	20% increase per GISU
State of Vermont	-	-	-	1,121,386	1,328,842	18.5% increase per State of Vermont
	-	-	-	-	-	
Total Education Taxes	-	-	-	2,162,182	2,577,798	415615.61