

Selectboard Budget Meeting
11 January 2024
6:00 PM
Town Office at Isle La Motte School and via Zoom

In Attendance: Mary-Catherine Graziano, Cary Sandvig, Joe Deller, Debbie Langlois, Barbara Callahan, Sylvia Jensen, Erin Gilligan (via Zoom), Pat Treckman (via Zoom), Steven Reeve (via Zoom), Andrea Carbone, and others via Zoom who did not provide full names

1. **Call to Order**: Meeting was called to order at 6:00 PM by Board Chair Mary-Catherine Graziano.
2. **Additions to Agenda**: Sylvia Jensen requested time at the end of the meeting to provide an update to the Selectboard regarding the Common Level of Appraisal. A motion was made to approve the addition to the agenda by Cary Sandvig, seconded by Joe Deller, all in favor.
3. **Budget Review**
 - *Staffing - discuss proposed blended model* - In light of the increase in the 2024 Alburgh Rescue expense a change in the staffing model cannot be considered, but the Board will propose an increase in Town Clerk wages and the expansion of the Selectboard to five members. Sylvia Jensen asked if the two new members would run for office in November, and Chair Graziano stated that the positions would likely be filled by special election in the spring. At that time, Ms. Jensen asked if articles would be voted on at the informational Town Meeting, and the Board advised they would like to continue the recent history of voting on articles by ballot, noting that appropriations would not be voted on line by line. Ms. Jensen feels the appropriations should be voted on individually in order to provide residents with a clearer understanding of the individual appropriation requests.
 - *Expenses - review and discuss* - The Board conducted a line by line review of the expenses.
 - Audit Expense - Sylvia Jensen continued a discussion raised on her behalf at the prior meeting regarding the establishment of a Board of Auditors to conduct the annual audits and prepare the Town Reports, stating that the Vermont League of Cities & Towns' comprehensive checklist would provide a more complete review than that provided by an third party at a fraction of the cost. Chair Graziano stated that at this point in the 2023 audit cycle that RHR Smith would be utilized as contracted, but that the conversation could be discussed for the next audit cycle.
 - Land Records Restoration - Ms. Jensen asked if there was income for land records, as the Town Clerk had indicated that there were twenty-four transactions at \$15.00 per page completed in 2024. A follow up will be conducted.
 - Staffing - Barbara Callahan asked if qualifications would be required for any candidate running for Treasurer, and it was advised that elected office does not require qualifications. Voters are able to interview candidates should they wish to vet their credentials.
 - Appropriations - Ms. Jensen indicated that the Isle La Motte Community Organization (ILMCO) would like to submit a report to be included in the Town Report supplement and may also be requesting a formal appropriation in 2024. It was noted that the Special Events budget was increased from \$350 for Green Up Day to \$1,500 to support both the annual event as well as non-appropriation organizations.
 - Telephone/Fax/Internet - Debbie Langlois advised that the Town Office requires additional telephone handsets. The Selectboard advised that office supplies and building maintenance can be purchased without authorization, but if an expense rises over \$500 to advise the Board before proceeding with the purchase.
 - Unemployment - Member Deller will take up investigating the unemployment claim that is currently being budgeted for a former employee.
 - Trash Collection - Ms. Langlois advised the Selectboard that the location of the trash bins and snow build up around them is proving to be an access issue. Chair Graziano will ensure the snow removal contractor provides safe access to the bins, which may be relocated to a more convenient location for the Town Office staff after contacting the hauler.
 - Electricity/Net Metering Credits - Ms. Jensen inquired if there would be surplus credits and Member Sandvig advised that there would likely not be any credits based on the first few months of expenditures since the Town took over the full electrical expense for the building.
 - Property Manager - The line item will remain in the budget, but the responsibilities will be distributed to the future five-member Board. If a Board expansion is not approved, the administration will seek the support of qualified residents to assist with the property maintenance.

- Appropriations: Age Well - A year over year increase of \$500 has been requested; the Board will reach out to the organization to quantify the impact on Isle La Motte residents. The Board generally feels the increase is justified but will seek additional information to support the increase.
- Appropriations: Champlain Islands Food Shelf - The appropriation request of \$1,500 will be discussed with the organization to determine the actual usage by Isle La Motte residents. A discussion of the Isle La Motte food shelf indicated a need to address weather extremes and how to better handle the program, which will be discussed at future meetings.
- Appropriations: Islands Center for Arts & Recreation - The new appropriation request will not be fulfilled in 2024.
- Other: Town Lots - The Trustees will provide a repayment schedule for the balance of the funds due for the sale of lots on Sunset View.
- Services: Alburgh Rescue - A request for \$60,000 was communicated to the Selectboard this week. A comparison cost to neighboring towns will be completed, and Member Deller questioned if the steep rise in cost may be to recoup expenditures for 2023 when the group first transitioned from a volunteer group.
- Additional Reports - Budgets for Records Restoration Fund, ARPA Fund, and Lister Re-Evaluation Fund are pending review and completion. Sylvia Jensen suggested speaking with North Hero about conducting one appraisal between the two towns as they will also need to conduct a re-appraisal. This can be discussed when reviewing the RFP for the re-appraisal at next week's regular meeting.
- Highway: Revenue - Mary-Catherine Graziano will be preparing the VT Highway Grants revenue figure for addition to the budget.
- Highway: Gravel and Stone - It was suggested by Sylvia Jensen to speak with Alburgh regarding the regrading of roads as they have the equipment and used to provide the service to the Island.
- Highway: Grant Projects - This figure will be confirmed by Chair Graziano.
- Highway: Engineering - An increase to this budget allowance may be considered in order to better scope projects for completion.
- *Town Report Progress* - A brief review of the Town Report was conducted, with the Selectboard noting that the 2023 audit may not be fully completed at the time of publication of the report, but that the auditors were finalizing their schedule and working towards meeting the deadline. The attendees discussed requesting funding to offset the printing cost for the nearly thirty pages of documents included for the Grand Isle Supervisory Union/Champlain Islands Unified Union School District, which Ms. Jensen will present at an upcoming School Board meeting. A review of the status of reports to be included in the publication was held, and all contributors are aware of the January 20 deadline.
- *Calendar Review + Next Meeting Scheduling* - There is a regular Selectboard meeting scheduled for January 17 at which time progress on the budget, warnings, articles, and Town Report will continue.

4. Other Business:

- *Warrants for payroll & payables* - A copy of the warrants will be included as an exhibit to the minutes.
 - 4 December 2023 payroll for \$2,252.97, ratification of Cary Sandvig's signature; motion to approve was made by Mary-Catherine Graziano, seconded by Cary Sandvig, all in favor.
 - 20 December 2023 payroll for \$4,964.80, ratification of Cary Sandvig's signature; motion to approve was made by Mary-Catherine Graziano, seconded by Cary Sandvig, all in favor. Wages payable to the former custodian were confirmed by the bookkeeper as outstanding.
- *Discuss possibility for Town Conflict Management/Community Healing project* - In what will be an ongoing conversation, the Selectboard has agreed to make an effort to bring heart back to the community following years of events that have broken the Town. Chair Graziano would like to see a space where the community can speak and grow, healing the divide between two sides which has developed. Sylvia Jensen expressed her thanks to the current Selectboard for their governance and engagement with the community, echoed by Debbie Langlois, with Barbara Callahan noting that the rebuilding of the community will take time. All in attendance agreed that the effort to gather residents would be a challenge, but Ms. Graziano feels that with the help of professionals a coming together can be achieved.
- *Town Health Officer - term ending, recommendation for next three years* - The Department of Health has advised that the local Health Officer's term will end on January 31. Mary-Catherine Graziano will inquire with the sitting Health Officer to determine their interest in another three-year term.
- *Town Office Pest Control - review/approve contract* - In light of the presence of mice, a contract has been solicited for the monthly treatment of the building and added to the proposed budget. A motion to approve the contract was made by Cary Sandvig, seconded by Joe Deller, all in favor. A copy of the contract will be included as an exhibit to the minutes.

- *Town Office Sidewalk Snow Removal - review/approve contract* - The winter maintenance of the sidewalks around the Town Office will continue at the same rate that was agreed to in 2023, \$36.00 per hour. A motion to approve the contract was made by Cary Sandvig, seconded by Joe Deller, all in favor. A copy of the contract will be included as an exhibit to the minutes.
 - *Town Office Cleaning - review/approve contract* - The cleaning of the building will be conducted twice a month at a rate of \$105.00 per session, the expense has been added to the proposed budget. A motion to approve the contract was made by Cary Sandvig, seconded by Joe Deller, all in favor. A copy of the contract will be included as an exhibit to the minutes.
 - *Town Office Keying - review plan* - A plan for the rekeying of the building was reviewed, with several additional doors added to the Community Access key. Member Sandvig stated to ensure the water treatment room was included on the Town Access only key and to also investigate the addition of an entry alarm panel at the former classroom entrance.
 - *Common Level of Appraisal (CLA) Update* - Sylvia Jensen updated the Selectboard on the CLA changes throughout the Islands, noting that Isle La Motte's neighboring towns will now also need to reappraise as their CLA has fallen below 80. Ms. Jensen is proposing a unified assessment district pilot program be presented to the State and also suggested that the Selectboard approach the legislature to help offset the cost of the reappraisal. A copy of the Statewide CLA by year will be included as an exhibit to the minutes.
5. **Adjourn:** The meeting was adjourned at 9:05 PM, motioned by Cary Sandvig, seconded by Joe Deller, all in favor.

Respectfully submitted on 15 January 2024 -
Andrea Carbone

Mary-Catherine Graziano

Cary Sandvig


Joe Deller


12/04/23
12:53 pm

Town of Isle La Motte Payroll
Check Warrant Report #18095
Check date 12/06/23 to 12/06/23

Employee	Gross	Fringes	Reimburse	FWT	FICA	MEDI	SWT	SDI	Local	Oth Dedu	Net Amt	Elec Amt	Check No
BUSWELL, VICKIE L.	719.23	0.00	0.00	0.00	44.59	10.43	0.00	0.00	0.00	0.00	664.21	0.00	5612
CARBONE, ANDREA M.	350.00	0.00	0.00	0.00	21.70	5.08	0.00	0.00	0.00	0.00	323.22	0.00	5613
D'ANGELO, MARIE S.	312.50	0.00	0.00	0.00	19.38	4.53	6.28	0.00	0.00	0.00	282.31	0.00	5614
LABRECQUE, MARY E.	861.36	0.00	45.00	50.82	53.40	12.49	18.87	0.00	0.00	0.00	770.78	0.00	5615
LANGLOIS, DEBRA J.	234.00	0.00	0.00	0.00	14.51	3.39	3.65	0.00	0.00	0.00	212.45	0.00	5616
	2477.09	0.00	45.00	50.82	153.58	35.92	28.80	0.00	0.00	0.00	2252.97	0.00	

To the Treasurer of Town of Isle La Motte
we hereby certify that there is due to the several persons whose
names are listed hereon the sum against each name and that
there are good and sufficient vouchers supporting the payments
aggregating \$ ***2,252.97
Let this be your order for the payments of these amounts.



Cary Sandvig

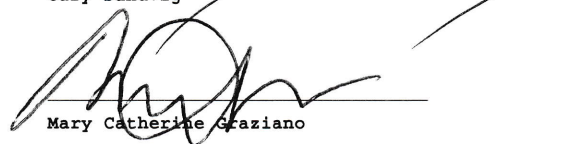

Mary Catherine Graziano

Rustam Spaulding

Employee	Gross	Fringes	Reimburse	FWT	FICA	MEDI	SWT	SDI	Local	Oth Dedu	Net Amt	Elec Amt	Check No
BUSWELL, VICKIE L.	719.23	0.00	0.00	0.00	44.59	10.43	0.00	0.00	0.00	0.00	664.21	0.00	5637
CARBONE, ANDREA M.	100.00	0.00	27.99	0.00	6.20	1.45	0.00	0.00	0.00	0.00	120.34	0.00	5638
COPPOLINO, ALBERT L.	216.00	0.00	0.00	0.00	13.39	3.13	0.00	0.00	0.00	0.00	199.48	0.00	5639
D'ANGELO, MARIE S.	81.25	0.00	128.38	0.00	5.04	1.18	0.00	0.00	0.00	0.00	203.41	0.00	5640
GRAZIANO, MARY C.	1000.00	0.00	0.00	0.00	62.00	14.50	0.00	0.00	0.00	0.00	923.50	0.00	5641
LABRECQUE, MARY E.	1782.04	0.00	0.00	161.31	110.49	25.84	49.71	0.00	0.00	0.00	1434.69	0.00	5647
LANGLOIS, DEBRA J.	432.00	0.00	0.00	0.00	26.78	6.26	10.28	0.00	0.00	0.00	388.68	0.00	5643
SANDVIG, CARY A.	1000.00	0.00	106.99	0.00	62.00	14.50	0.00	0.00	0.00	0.00	1030.49	0.00	5644
	5330.52	0.00	263.36	161.31	330.49	77.29	59.99	0.00	0.00	0.00	4964.80	0.00	

To the Treasurer of Town of Isle La Motte
we hereby certify that there is due to the several persons whose
names are listed hereon the sum against each name and that
there are good and sufficient vouchers supporting the payments
aggregating \$ ***4,964.80
Let this be your order for the payments of these amounts.


Cary Sandvig


Mary Catherine Graziano

Rustam Spaulding

www.PestPro.net
 800-360-6878
 802-372-4900



PO Box 609
 South Hero, VT
 05486

Whatever the Pest - Call the Pro
Insect & Wildlife Pests

Residential

Commercial

Name Town of Isle La Motte Bill To _____

Street 42 School St EXT

City ISLE La Motte State VT Zip 05463

Home# _____ Work# _____ Cell# _____ Email Town of Isle la motte@gmail.com

Pests Covered:

Carpenter ants, pavement ants, cockroaches, mice, rats, pantry pests, bees, wasps, spiders, other exterior crawling insects.

Other _____

Pests Not Covered, But Discounted:

Bed bugs, fleas, cluster flies, wildlife pests

Service Outline _____

IPM _____

Treatment Schedule, Interior and Exterior Control												
Month	J	F	M	A	M	J	J	A	S	O	N	D
Interior	_____											
Exterior	_____											

All Months
Guarantee

All monthly and quarterly services are guaranteed. If you continue to see activity PestPro will return and retreat at no additional cost.

Service: Monthly <input checked="" type="checkbox"/> Quarterly _____		
Initial Service	\$ 150.00	\$ 150.00
Equipment	\$ 108.00	\$ 108.00
Monthly Rate	\$ 100.00 X 11	\$ 1100.00
Quarterly Rate	\$ - X 3	\$ -
Total 1st Year Fees	\$	\$ 1358.00

This Service Agreement may be canceled by either party with 30 days written notice.

Additional yearly rates will be based on quarterly or monthly charges.

Accepted By [Signature]

PestPro [Signature]

Date 1/11/24

Date _____

In consideration for services to be provided by PestPro, the customer agrees to pay PestPro the fees listed on this agreement for services rendered.

Town of Isle La Motte
P.O. Box 250
Isle La Motte, VT 05463
802-928-3434

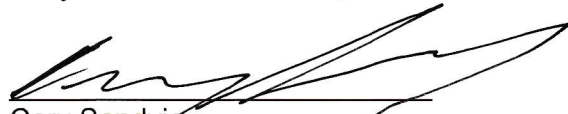
This document shall serve as the contract between the Town of Isle La Motte (Town) and Keith Bonneville (Contractor), who will serve Town in the capacity of **Snow Removal at the Town Office Sidewalks**. The contract of services includes the removal of 2 or more inches of snow at the front entrance, the sidewalk leading to meeting rooms (east side of building), and the sidewalk leading to the multipurpose room (west side of building).

- Front entrance to be cleared as needed Monday through Thursday by 9:00 AM.
- Path to Meeting Rooms (east side of building) to be cleared as needed a minimum of the first and third Wednesday of every month by 4:00 PM.
- Path to Multipurpose Room (west side of building) to be cleaned as needed if provided notice in advance of an event taking place in the room.
- Path to Multipurpose Room (west side of building) to be cleaned by 8:30 AM before Town Meeting Day.
- Town of Isle La Motte will provide the salt.
- Hourly rate \$18.00 per hour for labor and \$18.00 per hour for tractor and snowblower.
- Payments for work will be paid within 30 days of Contractor invoice. Invoice must contain action(s) taken, date(s), and time(s).

Isle La Motte Selectboard



Mary Catherine Graziano, *Chair*



Cary Sandvig



Joseph Deller

1/11/24

Date



Keith Bonneville, *Contractor*

1/8/24

Date

**Town of Isle La Motte
P.O. Box 250
Isle La Motte, VT 05463
802-928-3434**


This document shall serve as the contract between the Town of Isle La Motte (Town) and Samantha Tedford (Contractor), who will serve Town in the capacity of **Office Cleaning Services**. The contract of services includes the interior public areas at the Town Office including the main office/clerk office, community room and kitchen, meeting room, and four restrooms. Areas currently used as storage may be added to scope of work as the building use expands.

- Access will be provided on the first and third Saturdays of the month at 9:00 AM for three hours.
- The main office and three restrooms will be the weekly priority, followed by the meeting room/restroom, and the community room/kitchen. Scope of work is detailed under Offices & Entries as noted on the attached exhibit.
- Town will provide trash bags and receptacles for Contractor use. A vacuum and assorted cleaning supplies are also available for use.
- Each cleaning session will be three hours in length at a cost of \$35.00 per hour for a total cost of \$105.00 per cleaning.
- Invoices will be prepared in advance in order to provide payment at time of service. Please see attached calendar for 2024 service dates; invoices are requested to be issued twelve days in advance of service date by email to ilmvtreasurer@gmail.com.


Isle La Motte Selectboard



Mary Catherine Graziano, *Chair*



Cary Sandvig



Joseph Deller

1/11/24

Date

Samantha Tedford, *Contractor*

Date

Table 6: Statewide CLA by Year

Tax Year	Statewide CLA
2022	83.1%
2021	91.2%
2020	93.2%
2019	95.6%
2018	97.3%
2017	98.7%
2016	99.5%
2015	100.2%
2014	100.2%
2013	100.3%
2012	99.6%
2011	97.6%
2010	94.2%
2009	90.1%

	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 (as of 12/31)	Budget 2024	Year over Year Change	Comments
General Fund Revenues							
Property Taxes	189,852	69,039	251,985	244,030		NA	This will be determined by difference between revenues and what is to be collected.
Recording Fees	8,000	8,251	8,000	6,453	6,500	47	
Copy\Fax Fees	1,500	1,761	1,900	1,510	1,500	(10)	
Title Search	200	350	300	185	200	15	
Del. Tax Coll. Commission	9,000	6,834	5,500	16,533	13,000	(3,533)	confirmed with M. LaBrecque
Delinquent Taxes Collecte	-	118,495	-	45,854	-	NA	Difficult to forecast per M. LaBrecque
Delinquent Tax Interest	9,000	9,748	8,500	11,733		NA	Difficult to forecast per M. LaBrecque
Land rec. Restoration Res	3,220	-	-	-	-	NA	Follow up with Wendy on the 2023 actual number.
Interest Income	200	460	500	962	500	(462)	
Licenses	1,000	1,179	1,200	1,234	1,200	(34)	
Rent of Town Lands	-	1,750	1,750	1,825	1,750	(75)	Check to see if the camping lot income included the electricity expense and recode.
Town Land Sale	-	-	-	71,500	-	NA	
St Edmund Society Donatio	1,000	1,000	1,000	1,000	1,000	-	
State Hold Harmless Pymt.	8,900	9,267	9,300	8,974	9,300	326	Need to review what this income consists of.
ARPA FUNDS	-	-	-	(1,337)	-	NA	
PILOT	2,500	2,523	2,500	2,523	2,500	(23)	Need to determine what is in there.
Items for Sale				-	-		
Permits	250	255	250	355	250	(105)	
Civil Fines	300	-	200	25	25	-	
Payment from Escrow				-	-		
Reimbursements	-	3,042	-	250	-	NA	
Transfer In	-	-	19,000	19,000	-	NA	ARPA funds set aside for school building maintenance.
State Prop tax Adjustment	4,000	3,691	4,000	-	-	NA	per W. Wilton, this is received in the spring, so there will be no adjustment for 2023
Gen. Rev. Surplus	11,386	-	-	-		NA	
Misc Revenues	-	6,424	-	5,622		NA	Get breakdown from Wendy what this includes
Total Revenues	250,308	244,069	315,885	438,230	37,725	(400,505)	
General Fund Expenses							
ADMINISTRATION							
Insurance	878	2,683	6,850	13,143	14,778	1,635	actual bill received, includes increase for school building transfer
County Taxes	41,847	40,399	41,858	46,166	47,275	1,108	based on budget received 1/9/24
Legal Fees	4,000	6,586	4,000	6,811	7,000	189	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	2,250	1,197	placeholder for three elections in 2024 (\$75/election); additional research to be conducted regarding supplies purchased in 2023, which were all attributable to goods received from the voting supply company CLA
Dues	1,600	1,725	1,800	1,859	1,834	(25)	VLCT - \$1,794, VMCTA - \$40
BCA/Election workers	400	100	300	270	750	480	three elections scheduled for 2024, \$250/election

	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 (as of 12/31)	Budget 2024	Year over Year Change	Comments
Del Tax Commissions	5,000	3,844	3,000	5,090	6,500	1,410	50% of commission revenue to Delinquent Tax Collector
Tax abatement- principal	300	816	600	2,480	1,500	(980)	confirmed by M. LaBrecque
Tax abatement- interest	70	141	100	193	150	(43)	confirmed by M. LaBrecque
Tax abatement- penalty	25	45	50	198	125	(73)	confirmed by M. LaBrecque
Land Record restoration	1,500	860	1,000	-	1,000	1,000	PTTR redaction work to be completed
Telephone\Fax\Internet	600	871	900	2,076	1,000	(1,076)	additional research to be conducted regarding 2023 increase in expenditures
Salary Clerk	18,628	18,603	18,700	18,282	33,800	15,518	26 hr/wk, \$25/hr
Office Assistant - Town Clerk	14,144	7,920	19,656	15,051	14,040	(1,011)	15 hr/wk, \$18/hr
Office Assistant - Selectboard					-	NA	
Other Wages & Salaries	-	494	-	38	-	-	
Selectboard Salaries	3,000	3,000	3,000	1,000	5,000	4,000	5 members
Cemetery Commissioner Pay	990	990	990	990	660	(330)	three cemetery commissioners
FICA/MEDI Employer	5,000	5,104	5,500	5,564	7,559	1,995	estimate based on historical percentage and new pay rates
Town Hall Custodian Wages	-	-	7,488	3,643	-	-	moved cost to Town Hall expenses, now a service provider, not staff.
Clerk of the Board wages	3,000	3,900	3,900	4,600	6,000	1,400	30 meetings, \$200.00 per meeting
Salary Treasurer	16,516	16,494	16,600	13,629	18,200	4,571	
Bookkeeper				-	-	NA	
Officers Expenses/Mileage	900	1,010	1,100	618	1,100	482	travel for training/events or NEMRC bookkeeper travel time; no change in year over year budget
Supplies\Postage	4,000	4,232	4,400	4,381	4,400	19	assume same expense, year over year
Equip. Rental\Purchase	2,900	3,329	3,500	3,669	4,000	331	assume same expense, year over year
Computer\Maintenance	6,000	6,056	8,200	8,358	8,200	(158)	assume same expense, year over year; there may be some recoding pending here, so this number may possibly match 2023's actual expense
Town Report	600	615	1,550	1,074	843	(231)	cost of printing reports only, postage pending
Animal Control/Constable	500	91	5,000	1,851	2,000	149	stipend + hourly, plus cost of rabies vaccination (\$500)
Bank Service Charges	150	220	150	239	250	11	line item to be reviewed once year-end numbers complete
Interest Expenditure	898	898	450	13	-	NA	additional information pending, what is this for?
Health\Dental	3,800	3,025	-	-	-	NA	will be applicable for employees working over 30 hours per week, \$5,000 allowance to be applied if staffing model changes
Retirement Account	1,764	1,583	-	-	-	NA	will be applicable for employees working over 30 hours per week, \$2,000 allowance to be applied if staffing model changes
Website	495	495	495	288	495	207	assume no year over year change
Advertising	750	1,088	1,200	3,307	3,000	(307)	open appointed positions will still be advertised, anticipate ongoing expense in 2024
Training	200	60	1,750	726	1,750	1,024	no change in annual budget
Training Wages				-			
Consulting				8,839			ask Wendy to confirm what is in this line item, should be her expense from NEMRC
Misc. Expense	-	-	-	2,193	-	NA	review of expenses pending; line item is comprised of late fees due to the change in administration and new line item will be added to clearly identify expense

	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 (as of 12/31)	Budget 2024	Year over Year Change	Comments
Unemployment	200	-	-	-	442	442	an unemployment claim has been filed; exposure pending; \$34.00 per week has been estimated, three month allowance
Supplies for Resale				-			
Unrealized loss land Investments				-			
Total Administration	140,755	137,390	169,387	182,333	195,900	13,568	
SOLID WASTE							
Monitoring\Lab Charges	-	-	586	-	-	NA	2023 budget number should likely be on next line; a review of the close out documentation is pending, as there should be no expense budgeted to this line item
Northwest Solid Waste Dis	537	537	-	586	634	48	Northwest Vermont Solid Waste Management District assessment charges, per District Charter. Assessment received January 2, 2024, due November 15, 2024
Meeting Mileage Reimb.	-	-	150	-	150	150	assume no year over year change
Total Solid Waste	537	537	736	586	784	198	
TOWN HALL & TOWN PROPERTIES							
Trash Collection	900	410	700	530	950	420	change heading to include all Town buildings/land recreation park waste removal to be considered for April - October; \$50/month for twice monthly pickups
Fuel	500	-	2,300	3,644	4,000	356	fuel costs expected to continue to rise
Electricity	900	1,031	600	1,988	750	(1,238)	ENSURE THIS LINE ITEM REFLECTS 12 MONTHS OF EXPENSES, 2023 IS ONLY A PARTIAL YEAR; reconciliation of electric expenses pending, street light costs have been coded here instead of in Highway; add revenue line to track net metering income
Net Metering Credits					(4,800)	(4,800)	
Repairs\Maintenance	500	340	-	1,186	6,448	5,262	see detailed spreadsheet for breakdown of expenses
Vault Maintenance				980	-	NA	
Supplies	650	825	900	350	2,120	1,770	see detailed spreadsheet for breakdown of expenses
CIUUSD Lease	14,500	14,500	-	-	-	NA	line item not applicable going forward
Lawns/Outdoor Maintenance	-	-	900	-	2,903	2,903	portion out expenses between park and Town Office; \$5,720 min 2023 between Town Office and Rec Park, 3 year contract with 1.5% annual increases in 2024 and 2025
Winter Sidewalk Cleaning	-	-	500	-	500	500	\$36/hour labor + equipment; all sidewalks cleared around building at each session
Water & Heat Service Cont	-	-	2,400	-	-	NA	this line item will be absorbed into the Repairs/Maintenance line
Property Manager						NA	try to cover this responsibility with a five person Board or qualified resident assistance
Custodial Services					2,520	2,520	\$35/hour, 6 hours per month (2 cleanings, 3 hours each)

	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 <i>(as of 12/31)</i>	Budget 2024	Year over Year Change	Comments
Town Buildings Capital Improvements - initial allowance					3,000	3,000	In advance of creating a capital budget and reserve fund, allowance to address immediate concerns including ADA accessibility, roof status/inspection, plumbing issues, and water incursion throughout building. Selectboard is considering an ordinance to establish an ongoing commitment to maintaining the Town properties. It was also noted to consider repealing the Tree ordinance and add this to maintenance on a need basis.
Total Town Hall & Town Properties	17,950	17,107	8,300	8,678	18,391	9,713	
APPROPRIATIONS							
Cemeteries	6,000	6,000	6,000	6,000	3,000	(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	43,000	-	request received, no year over year change in appropriation requested
UVM Home Health & Hospice	2,500	2,500	2,500	2,500	2,500	-	request pending, assume no change in year over year appropriation
Vt. Independent Living	295	295	295	295	295	-	request received, no year over year change in appropriation requested
LCI Economic Dev. Corp.	500	500	500	500	500	-	request pending, assume no change in year over year appropriation
American Red Cross	350	350	350	350	350	-	request pending, assume no change in year over year appropriation
Northwest Regional Planning	547	547	550	1,566	583	(983)	request received, slight increase year over year
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	50	request pending, assume no change in year over year appropriation
N W Counseling & Support	700	700	700	-	700	700	request pending, assume no change in year over year appropriation
Voices Against Violence	1,000	1,000	1,000	1,000	1,000	-	request pending, assume no change in year over year appropriation
NW Unit Special Investiga	1,500	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
Vermont Association of Conservation Districts (VACD)	100	-	100	100	100	-	request pending, assume no change in year over year appropriation
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	500	request received, increase in year over year appropriation requested and will be considered after review of annual report/usage
VT Family Network	250	250	250	-	250	250	request received, no year over year change in appropriation requested.
Champlain Islands Food Shelf	-	-	-	-	1,000	1,000	new appropriation request for 2024; start with lower appropriation and develop the ILM usage, currently 10 ILM users
Islands Center for Arts & Recreation	-	-	-	-	-	NA	new appropriation request for 2024; defer for this year
Total Appropriations	59,542	59,192	60,545	60,561	59,078	(1,483)	
OTHER							
2022 School Taxes Paid	-	37,030	-	-	-	NA	
Special Events	350	-	350	350	1,500	1,150	allowance for special events, including fundings for non-appropriation organizations
Town Lots	600	600	-	-	-	NA	Trustees will be paid actual profit from two lots sold in 2023; balance pending will be paid in 2024, schedule to be established.
Emergency Management Department				-	300	300	
Town Planning Commission				-	429	429	Grant match funds (\$429), plus allowance for print/ mailing of invitations to public sessions.
ARPA Committee				-	-	NA	

	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 <i>(as of 12/31)</i>	Budget 2024	Year over Year Change	Comments
Miscellaneous Labor					1,000	1,000	formerly Highway - Miscellaneous Road Labor
Town Reserve Fund Allowance				-	5,000	5,000	New line item, initial annual funding of Town General Reserve Fund.
Total Other Expenses	950	37,630	350	350	8,229	7,879	
SERVICES							
Cemeteries	4,000	4,000	4,000	4,000	4,725	725	Cemetery mowing cost expected to rise in 2024.
Alburgh/Fire Rescue	6,500	6,500	18,000	18,000	60,000	42,000	confirmed by Alburgh Fire 1/11/24; AC to prepare comparison to neighboring towns
VT State Police	50	50	50	50	50	50	
Audit Services	-	8,050	9,000	7,750	11,400	3,650	Actual cost per proposal submitted by RHR Smith
G.I. Sheriff Contract	36,634	28,601	36,000	37,716	43,433	5,717	Six months at FY2024 rate (\$3,295.50), six months at FY2025 rate (\$3,943.33). Hours will remain flat year over year.
Rec Site/Mowing	5,000	4,890	5,400	5,720	2,903	(2,817)	Increase allowance for mulching and playset maintenance, estimate pending.
Total Services	52,184	52,091	72,450	73,236	122,511	49,275	
TRANSFERS OUT							
Transfer to Recreation Fund	-	-	-	-	3,000	3,000	
Transfer to Lister Fund	-	-	-	-	12,000	12,000	
Total Transfers Out	-	-	-	-	15,000	15,000	
Total GF Expenses	271,918	303,946	311,768	325,743	419,893	94,150	
GF Rev over (under) Exp	(21,610)	(59,876)	4,117	112,487	(382,168)	(494,655)	

	<i>Budget FY2022</i>	<i>Actual FY2022</i>	<i>Budget FY2023</i>	<i>Actual FY2023 (as of 12/31)</i>	Budget 2024	<i>Year over Year Change</i>	Comments
Recreation Fund Revenue							<i>Consider rolling department into General Fund, get thoughts from Wendy?</i>
Rec Dept Events Revenue	4,500	332	500	537	500	(37)	
Rec Dept Grants & Donations	-	-	2,600	-	-	NA	
Transfer in from GF	-	-	-	-	3,000	3,000	
Total Rec Revenue	4,500	332	3,100	537	3,500	2,963	
Recreation Fund Expense							
Recreation Events Expense	-	13	-	-	-	NA	
Rec Park Upgrades & Maint	3,500	1,705	2,600	2,587	3,000	413	
Total Rec Expense	3,500	1,718	2,600	2,587	3,000	413	
Rec Revenues over (under) Exp	1,000	(1,386)	500	(2,050)	500	2,550	

	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 <i>(as of 12/31)</i>	Budget 2024	Year over Year Change	Comments
Highway Fund Revenue							
State Aid to Highways	48,000	54,834	48,000	78,949	48,000	(30,949)	There will be a budget surplus carried over to 2024.
VT Highway Grants	-	135,302	32,500	-		NA	MCG will complete the number for the grants.
Highway Tax Revenue	241,040	241,040	224,365	224,365		NA	
Highway Budget Surplus	-	-	85	-		NA	
HIGHWAY RESERVE	17,000	-	-	-		NA	
Total Highway Revenue	306,040	431,176	304,950	303,314	48,000	(255,314)	
Highway Fund Expense							
WINTER ROADS							
Snow removal	180,000	213,150	183,500	153,986	207,000	53,014	Review 2022 expenses for increase to contracted amount; new three-year contract to be bid in 2024.
Salt and sand	30,000	17,206	25,000	21,570	25,000	3,430	
Salt Shed	-	-	-	365		NA	
Interest on Loan	1,100	470	500	200	18	(183)	
Loan Re-payment	9,000	9,000	9,000	6,735	-	NA	
Total Winter Roads	220,100	239,825	218,000	182,856	232,018	49,161	
SUMMER ROADS							
Paving/Blacktop	5,000	153,505	5,000	3,800	5,000	1,200	Selectboard will take a more comprehensive look at roads and maintenance.
Gravel and Stone	7,000	12,682	10,000	11,799	15,000	3,201	Budget increase due to year over year trends. Possibly discuss with Alburgh or North Hero regrading of roads, as they have heavier equipment.
Pot Hole Repair	1,500	1,947	2,000	2,516	3,000	484	Budget increase due to year over year trends.
Ditching & Culverts	4,000	15,976	5,000	1,435	5,000	3,565	Ongoing ditch/culvert issues; there may be miscodings in 2022's actual expense.
Erosion Control	-	134	200	270	300	30	A reconciliation of this line item will be conducted; what was billed here?
Mowing Roadsides	8,000	7,750	8,000	9,750	11,700	1,950	This contract will be put out for a three-year bid in 2024.
Grading/Chloride	6,000	4,245	5,000	5,482	6,000	518	Majority of this expense is realted to grading.
Equipment Rental/Purchase	-	5,175	100	-	-	NA	No rental expense projected for 2024.
Highways Markers	7,000	-	500	1,679	500	(1,179)	A review of this line for 2023 will be conducted; there are private road signs that are pending billing to the owner.
Grant Projects	34,000	620	39,100	-	16,900	16,900	This line should refelct the Town match for grants received, only.. MCG to confirm.
Stormwater	-	-	-	1,057	-	NA	A review of this line item is pending; what was billed here?
Tree/Brush Removal	5,000	1,125	4,500	-	16,000	16,000	The estimate for roadside trimming on West Shore Road will be carried in the budget.
Engineering	500	-	500	-	500	500	An increase in this budget is planned for the study of road issues.
Road Commissioner wages	4,000	4,000	4,000	-	4,000	4,000	Staffing model selected for budget will dictate this expense, currently carrying the prior year projection.
Misc Road Exp/Street Light	1,200	1,413	1,550	1,451	1,750	299	2023 expense recodings in process, are they complete?

	<i>Budget FY2022</i>	<i>Actual FY2022</i>	<i>Budget FY2023</i>	<i>Actual FY2023 (as of 12/31)</i>	Budget 2024	<i>Year over Year Change</i>	Comments
Misc Road Labor	2,000	-	1,000	-		NA	Line item will be moved to the General Fund to cover emergency road expenditures.
Road Erosion Inventory	740	500	500	-		NA	Line item will be renamed to Road Erosion Inventory; expense is included in NRPC work.
Total Summer Roads	85,940	209,071	86,950	39,238	85,650	46,412	
						NA	
Total Highway Expenses	306,040	448,896	304,950	222,094	317,668	95,574	
Highway Rev over (under) Exp	-	(17,720)	-	81,220	(269,668)	(350,888)	

	Budget FY2022	Actual FY2022	Budget FY2023	Actual FY2023 (as of 12/31)	Budget 2024	Year over Year Change	Comments
Lister Fund Revenue							
Parcel Maintenance Revenue*	8,400	8,389	8,400	8,332	8,400	69	
Lister Training	-	-	-	-	-	NA	
Transfer in From GF	-	-	-	-	-	NA	
Total Lister Revenues	8,400	8,389	8,400	8,332	8,400	69	
Lister Expenses							
Lister Postage & Supplies	100	-	150	64	250	186	Some postage is coded to Town, should we just combine the two lines?
Computer/ Software/IT	1,500	545	1,500	2,214	1,750	(464)	Small year over year increase for possible exposure.
Tax Mapping	2,000	1,475	2,000	1,538	1,600	63	Expense will be \$400/quarter confirmed.
Lister Mileage	200	-	200	-	200	200	
Lister Media Warnings	300	224	300	-	300	300	
Lister Training	400	50	400	125	400	275	New lister training, four sessions minimum.
Board of Lister Wages	3,500	5,340	5,340	6,362	7,500	1,138	Projection based on planned increase in hourly wage, plus hours for new lister training.
Total Lister Expenses	8,000	7,634	9,890	10,303	12,000	1,697	
Lister Rev over (under) Exp	400	755	(1,490)	(1,972)	(3,600)	(1,628)	
*Parcel Maint revenue from State of Vermont may be allocated to the Lister Re-eval fund which is currently negative.							
Recording Fees							
Recording Fees	-	-	3,000	1,872	3,000	1,128	
Total Records Restoration	-	-	3,000	1,872	3,000	1,128	
Total Recording Fees Fund	-	-	3,000	1,872	3,000	#REF!	
ARPA Fund							
Revenues	-	-	-	-	-	NA	
Total Revenues	-	-	-	-	-	NA	
IT Upgrades + Digitization	-	-	-	5,681	-	NA	
Transfer Out - Town Office Maintenance	-	-	-	19,000	-	NA	
Total Expenditures	-	-	-	24,681	-	NA	
Total ARPA Fund	-	-	-	(24,681)	-	#VALUE!	
Lister Re-Eval Fund							
Lister Re-Eval Fund	-	-	760	-	-	NA	
Total Lister Re-Eval Fund	-	-	760	-	-	NA	
Total Lister Re-Eval Fund	-	-	760	-	-	#VALUE!	
Note: FY 2023 YTD as of 12-31-23, period 12, draft.							