

Special Selectboard Budget Meeting  
31 January 2025  
6:00 PM  
Town Office at Isle La Motte School and via Zoom

In Attendance: Peter Brzozowy, Mary-Catherine Graziano, Cary Sandvig, Joe Deller, Pat Treckman, Mary LaBrecque, Debbie Langlois, Steve Mank, Erin Gilligan (via Zoom), Sylvia Jensen (via Zoom), Andrea Carbone (via Zoom)

1. **Call to Order:** Meeting was called to order at 6:03 PM by Selectboard Chair Peter Brzozowy.
2. **Additions to Agenda:** There were no additions to the agenda.
3. **2025 Budget**
  - *Budget - review and approve* - Mary LaBrecque and Steve Mank provided an updated budget that incorporated changes made during the prior meeting. Additionally, a section was added to overview the fund balances including Records Restoration, Lister Re-Evaluation, and the ILM 2024 Strategic Reserve Fund, the latter of which will be renamed to the ILM 2024 Reserve Fund, which is the name for the fund as indicated on last year's ballot article that created the fund. The Selectboard reviewed the 2024 Reserve Fund expenditures, and discussed that labor expended to this fund must be reported adhering to a specific protocol; the Treasurer and Assistant Treasurer assured the Selectboard that they would follow the guidelines established by the Vermont League of Cities & Towns (VLCT). A General Fund surplus from 2024 in the amount of \$8,538 exists, and a discussion was held as to where to apply the funds. As the eventual town-wide reappraisal will cost in excess of \$100,000, it was decided to slowly start diverting funds to that expense. Going forward, this fund will be monitored more closely and budgeted to safeguard against significant lump-sum funding needs in the future. As the Re-Evaluation fund is already in existence, the Selectboard elected to move the surplus to the fund by motion of Peter Brzozowy, seconded by Pat Treckman, all in favor. General Fund taxes will increase 8% versus 2024's budgeted total due to increases in staffing, while Highway taxes will increase 50% to address deferred maintenance that can no longer continue. Noting the pending changes to the title of the fund and the movement of the surplus, the 2025 budget was approved by the Selectboard by motion of Cary Sandvig, seconded by Mary-Catherine Graziano, all in favor. The Selectboard thanked Ms. LaBrecque and Mr. Mank for their attention and support in completing the budget.
  - *Audit Status* - The RHR Smith auditors will be onsite February 11, 2025 to perform the in-person portion of the annual audit. Within ten business days, a general report of their findings is due, followed by a complete audit report later in the year. The Treasurer and Assistant Treasurer will ensure every effort is made to secure the initial report as soon as possible after the February 11 visit, but does not anticipate any delay as all pre-arrival requests have been completed and the office records are in order. The Treasurers will be present to ensure the auditors' requests are fulfilled during the visit, with the Selectboard members offering their support on the day, as well.
  - *Town Meeting Warning, Articles of Business, and Town Report Review* - A page by page review of the report was completed in advance of publishing. It was noted that Delinquent Taxes now total \$121,428.80, and that a recent change in the law extends the amount of time a delinquency may extend before moving to a tax sale. In order to ensure delivery of the Town Report in time for mailing ten days before the informational Town Meeting, the Board decided to eliminate the pages reserved for the audit report and publish the report. The initial audit report discussed earlier in the meeting will be inserted into the Town Report mailing as a handout, mailed separately, or be available at the Town Meeting. The Town Report will be circulated for final review and changes prior to submitting to the publisher on February 3. Closing out the review of the report, the Articles of Business were signed and motioned for adoption by Peter Brzozowy, seconded by Pat Treckman, all in favor. The Town Meeting Warning and Articles of Business will be posted on Sunday, February 2, 2025.
4. **Other Business:** There was no other business to discuss.
5. **Adjourn:** The meeting was adjourned at 7:04 PM, motioned by Cary Sandvig, seconded by Pat Treckman, all in favor.

Respectfully submitted on 4 February 2025 -  
Andrea Carbone

Peter Brzozowy, *Chair*

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Mary-Catherine Graziano

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Cary Sandvig

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Joe Deller

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Pat Treckman

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