TOWN OF MARLBORO, VERMONT

~ Minutes of the Non-binding Informational Meeting ~

MARLBORO PRE-TOWN MEETING ELECTION : Meeting # 3 of 4

November 23, 2024 @ 2 pm in the
Marlboro Community Center & by video conference

Legal voters and interested persons are further warned and notified that an Informational Meeting (discussion and information, no voting) to prepare for the 2025 Town Meeting Election will meet in-person & via ZOOM on **Saturday, November 23, 2024,** from 2:00-4:00 pm at the Marlboro Community Center (in-person) or for those who prefer joining remotely via ZOOM, below is the following link and/or phone number:

Link: https://Us02web.Zoom.Us/J/89755939733 Meeting Id: 897 5593 9733 To Join by Phone: 1-646-558-8656

Present: Marlboro Select Board members Molly Welch & Jeff Skramstad, Town Administrator Nick Morgan, Town Clerk Forrest Holzapfel, Catherine Rhodes, Marcia Hamilton, Michelle Holzapfel, Sylvie Weil, Eric Weitzner, Nancy & Lou Tognan, Gail MacArthur, School Board Chair Dan MacArthur, Mary Coogan, Donald Sherefkin, Nancy Anderson, Steven John, Jean Boardman

online: Rick Holmes, Evan Wyse, Carol Ann Johnson, David Holzapfel

Called to order by Select Board Chair Molly Welch at 2:05 pm

Molly and Town Administrator Nick Morgan explained the procedure for the meeting and that this is the third of four meetings.

Opening Remarks:

- The next meeting in this series will be January 11, 2025 and the budget for 2025 will be discussed in detail.
- Molly spoke about the work of the Select Board and how they are digging into revisions of the Town Personnel Policy, the Road Standards, and other town policies which need updating (which is most of them).
- The Select Board have approved the lease of the battery walls through a program offered by Green Mountain Power which will provide backup power at the Town Office in place of the broken-down propane generator that has served since 2012.
- Nick Morgan detailed the statutory Information Meeting before the Town Meeting Election, which will be on February 22, 2025

Review First Draft of Warning

- Molly Welch walked us all through the articles:

    - Forrest Holzapfel spoke about the adding of an article asking voters if they favor moving to two tax payments per year rather than just one
- Carol Ann Johnson of the Marlboro Volunteer Fire Company said they too are working up numbers for the coming year but as of now, many of the numbers are not yet solidified
- A new way of grouping of Funding Requests was discussed:
    - Catherine Rhodes liked the grouping so we can see all Marlboro items together
    - Gail MacArthur asked about SEVEDS and could it be separated as voters have questioned this article in the past
    - Jeff Skramstad responded that the groupings of agencies could be revised
        - Further discussion of how to parse these social services
            - Marcia Hamilton said there is a social service definition in VT law
            - Further discussion of parsing Health and Social Services as separate article groups
            - Revisions will be made for the next meeting
- Brief review of any non-funding items
    - Catherine Rhodes asked if going to two tax payments would lessen the amount we need to borrow
    - Treasurer Rebecca said the borrowing would be lessened to get through the year with the income spread more throughout the year
    - Payment of the school and town tax are on different fiscal years which adds complication
    - Forrest Holzapfel brought up the possibility of the town voting on a possible 1% sales tax applied to all sales in Marlboro and levied through the State of Vermont tax department. More information is needed.

- Town Clerk Forrest Holzapfel made a tax rate presentation showing breakdown of residential and non-residential tax rates, a breakdown of the town and school budgets and graphs showing our spend (attach handout for website)
    - School Board Chair Dan MacArthur said the legislature is looking at the Non-Residential tax rate and how second home owners may be seeing increases
- Treasurer Rebecca Sevigny went into deeper detail of the town spend up to now in 2024 (not the highway budget yet)
    - Rebecca and Assistant Treasurer Lynn Scheuermann have been categorizing all expenses for clarity and these reports include a huge amount of detail
    - Discussion of delinquent taxes coming in
    - Nancy Anderson asked if there were different accounts for the school and town and how these could be displayed

- Steven John and Nancy Anderson asked a few other questions about labels for different lines in the budget, and Rebecca appreciated suggestions that bring more clarity

Marlboro School Board overview

- School Board Chair Dan MacArthur spoke about how the State continually is changing the background for education spending and so projecting the tax rate or even the budget is not possible at this time
  - The Legislature is looking at instituting a penalty for excess spending for schools so the Marlboro School Board will be certain that no penalty will be incurred
  - The School Board will know more about the finance of the school by a planned December 19th meeting
  - Molly Welch asked about the Junior High
  - Rebecca asked about the School's surplus of $429,000
  - Dan said it is recommended by the State that 10% of the budget be kept as a reserve fund for either reducing local tax payer burden or having a jump on paying for improvements to the school building
  - Brief discussion of the need for a new pole building for the school busses which have been residing in the town garages but must be moved for the town road equipment by 2026

Closing Remarks

Molly thanked those present. Steven John spoke about the difficulties of preserving local control in the education funding realm. Forrest Holzapfel asked if the town could fund its school if we were not attached to the State. The answer from Dan MacArthur was resoundingly no, that our total town tax could not possibly come close.

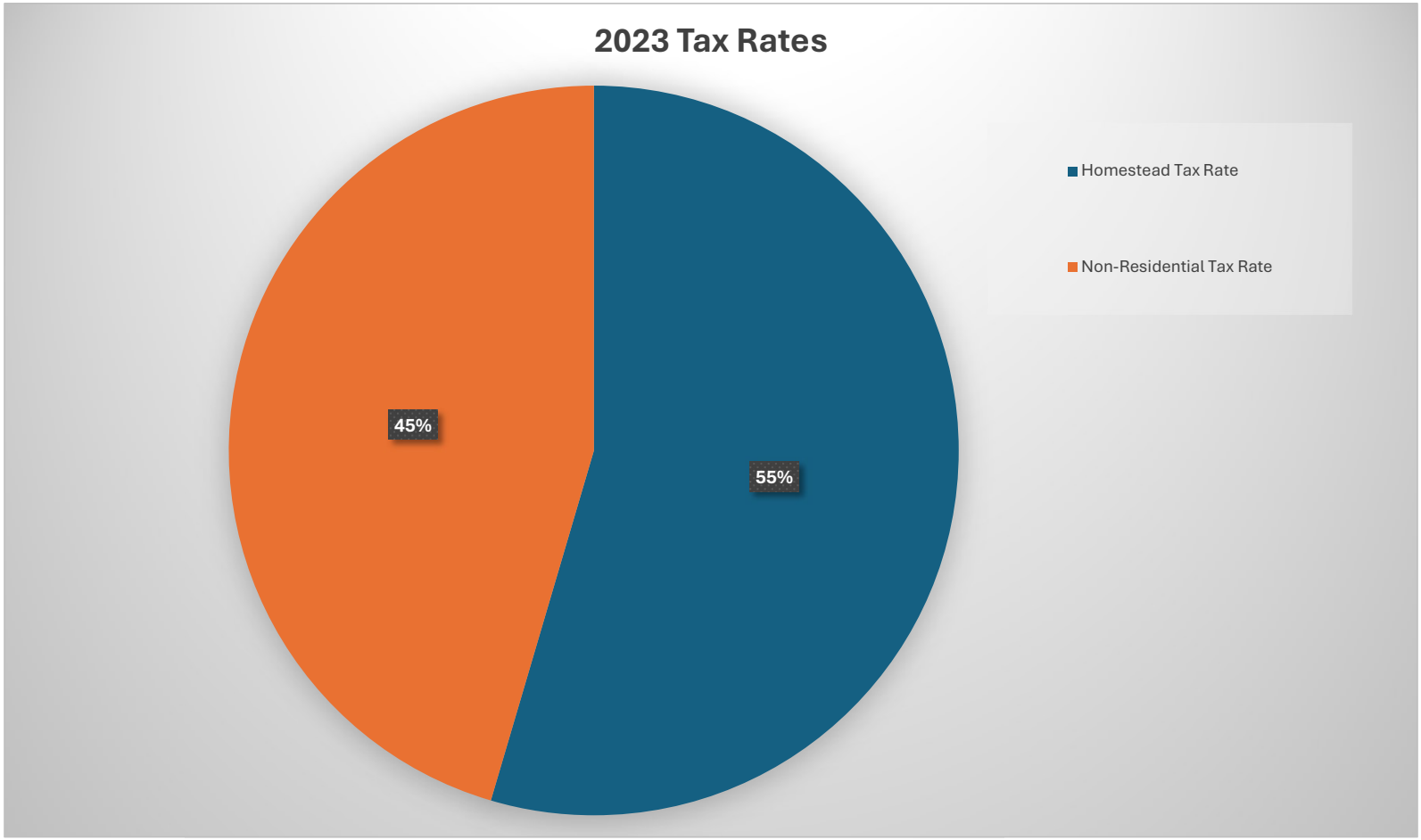
A Draft Warning will be posted with all the changes made at this meeting.

Molly said she has been amazed by the things **that have not been done in the past by the Town governmen**t generally (such as retirement benefits for town officers), and that we will need to pay a steep price to bring things to a more level place.

Meeting adjourned at 4:01 pm

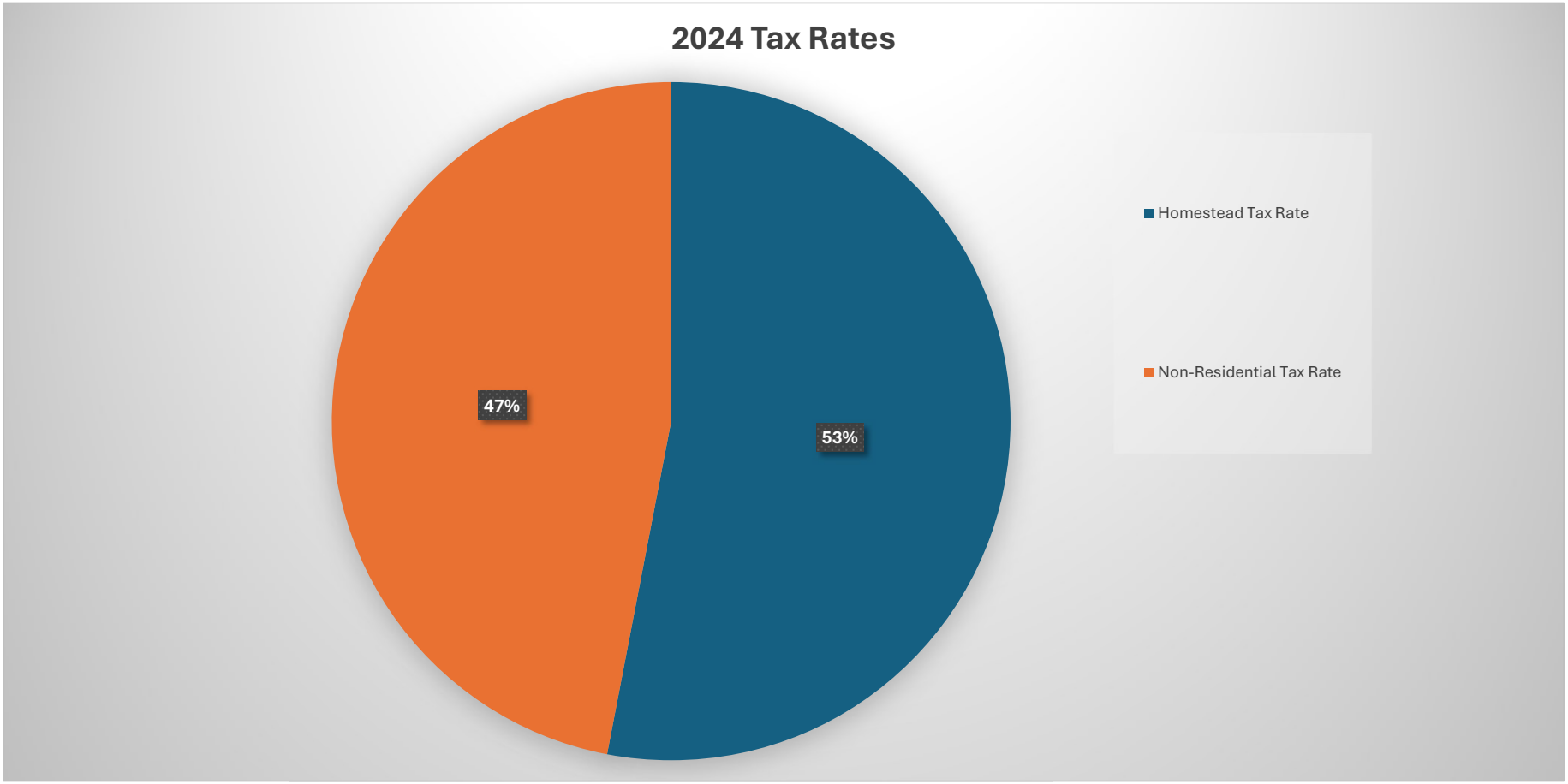
Respectfully submitted,

Forrest Holzapfel, Marlboro Town Clerk



2023 Homestead Tax Rate $2.5882

2023 Non-Residential Tax Rate $2.1564

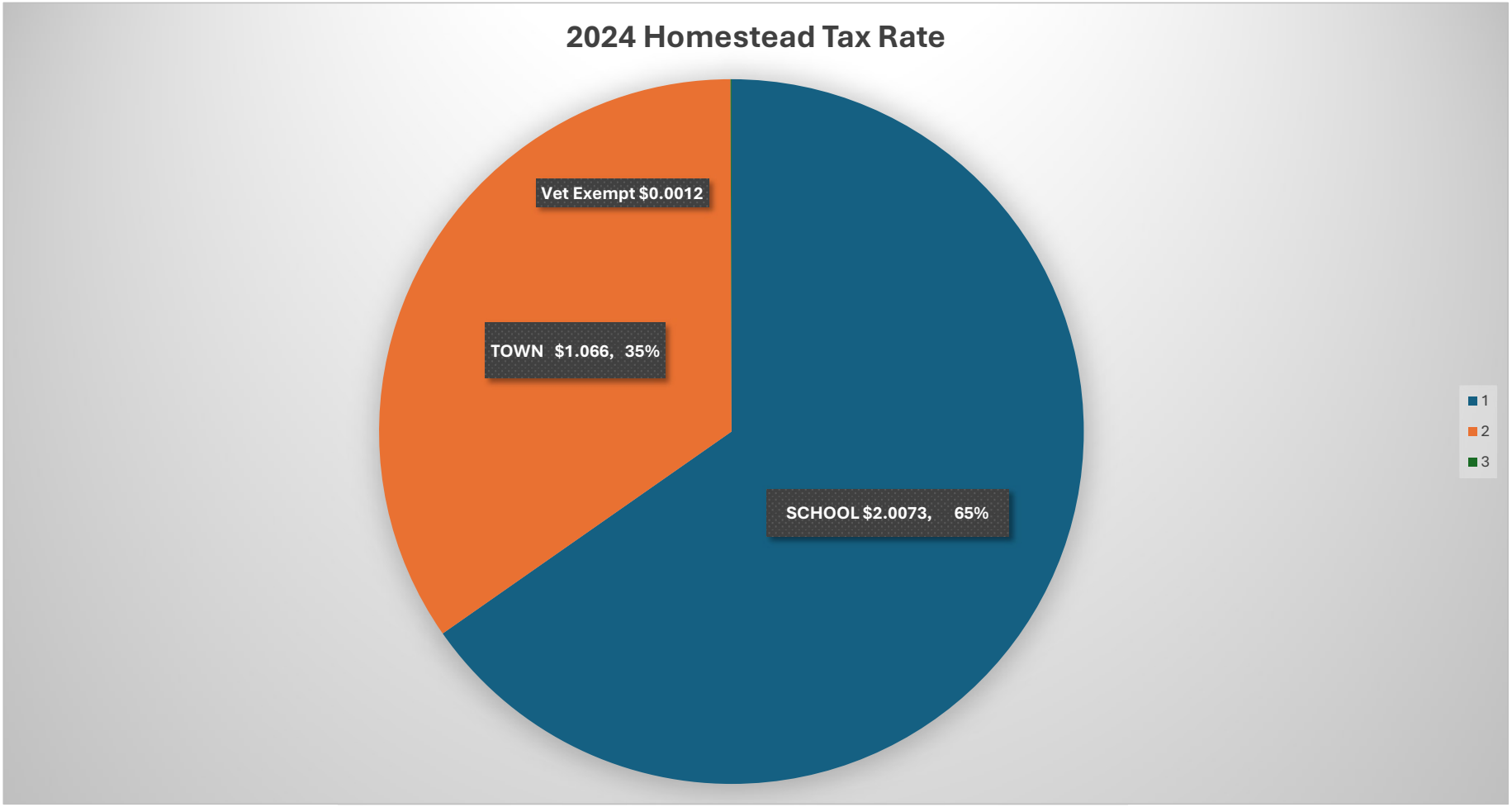


2024 Homestead Tax Rate $3.0745

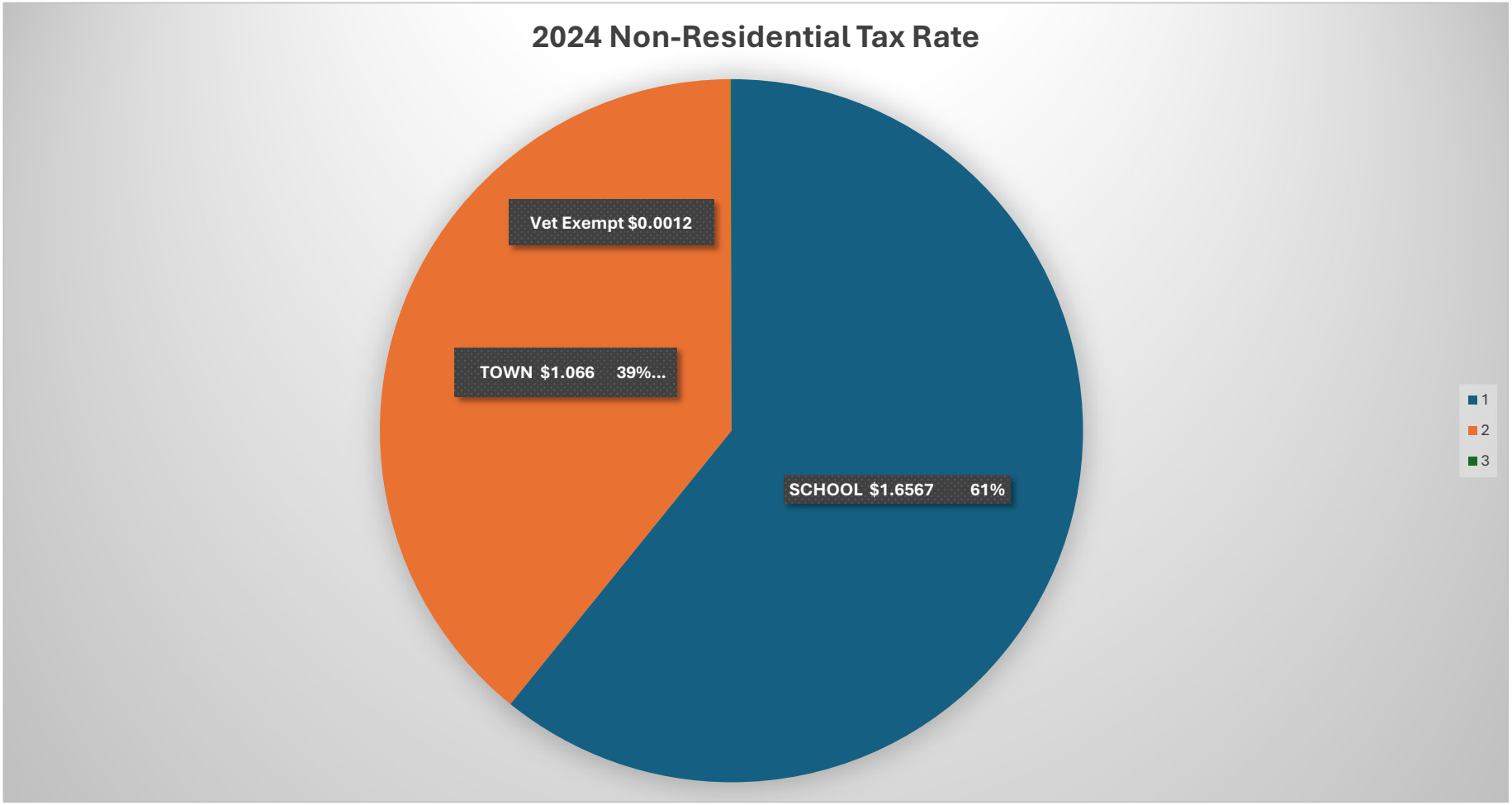
+ $0.4863 over '23

2024 Non-Residential Tax Rate $2.7239

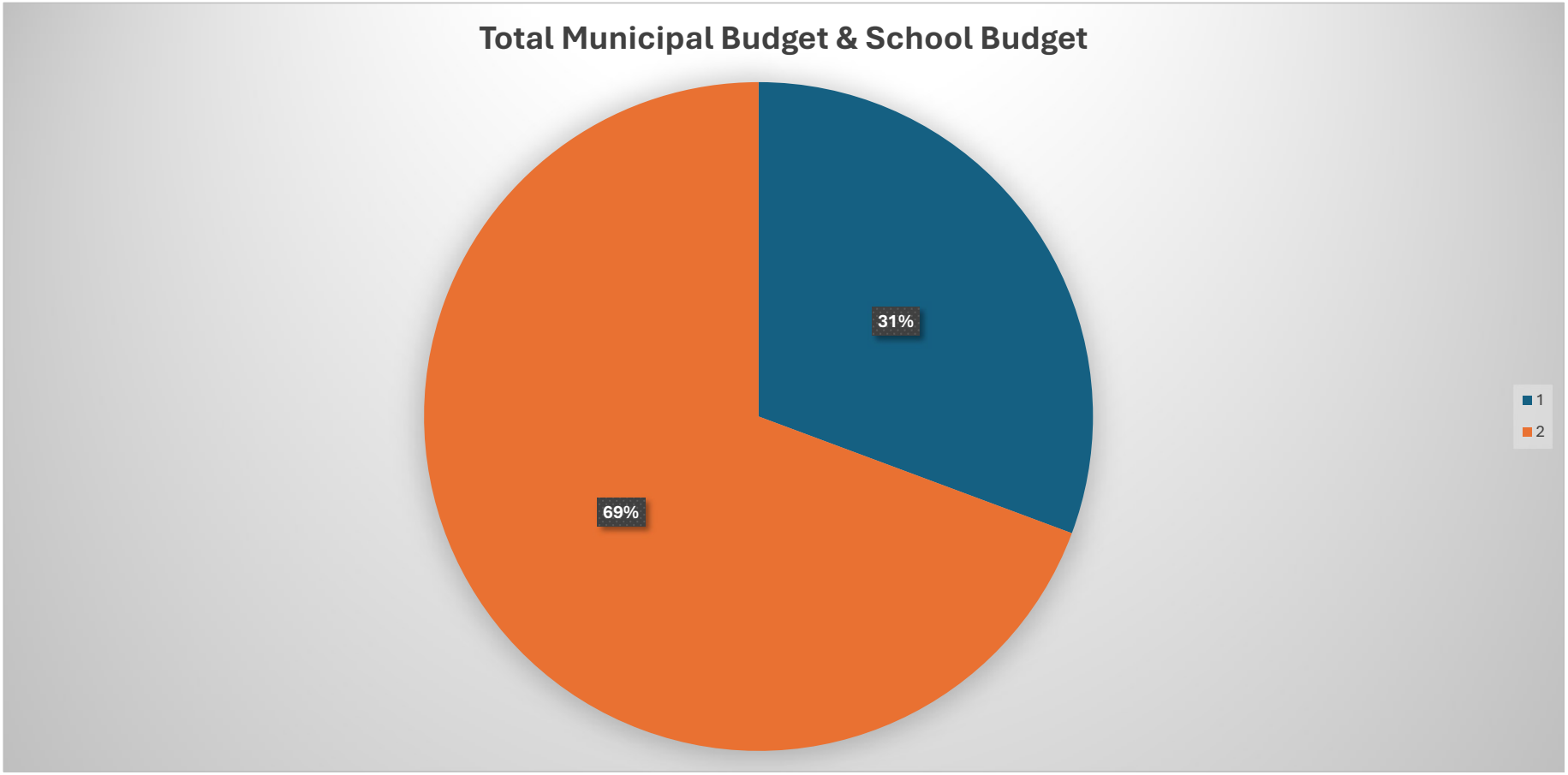
+$0.5675 over '23



2024 Homestead Tax Rate *Town $1.066 (35%) *School $2.0073 (65%)

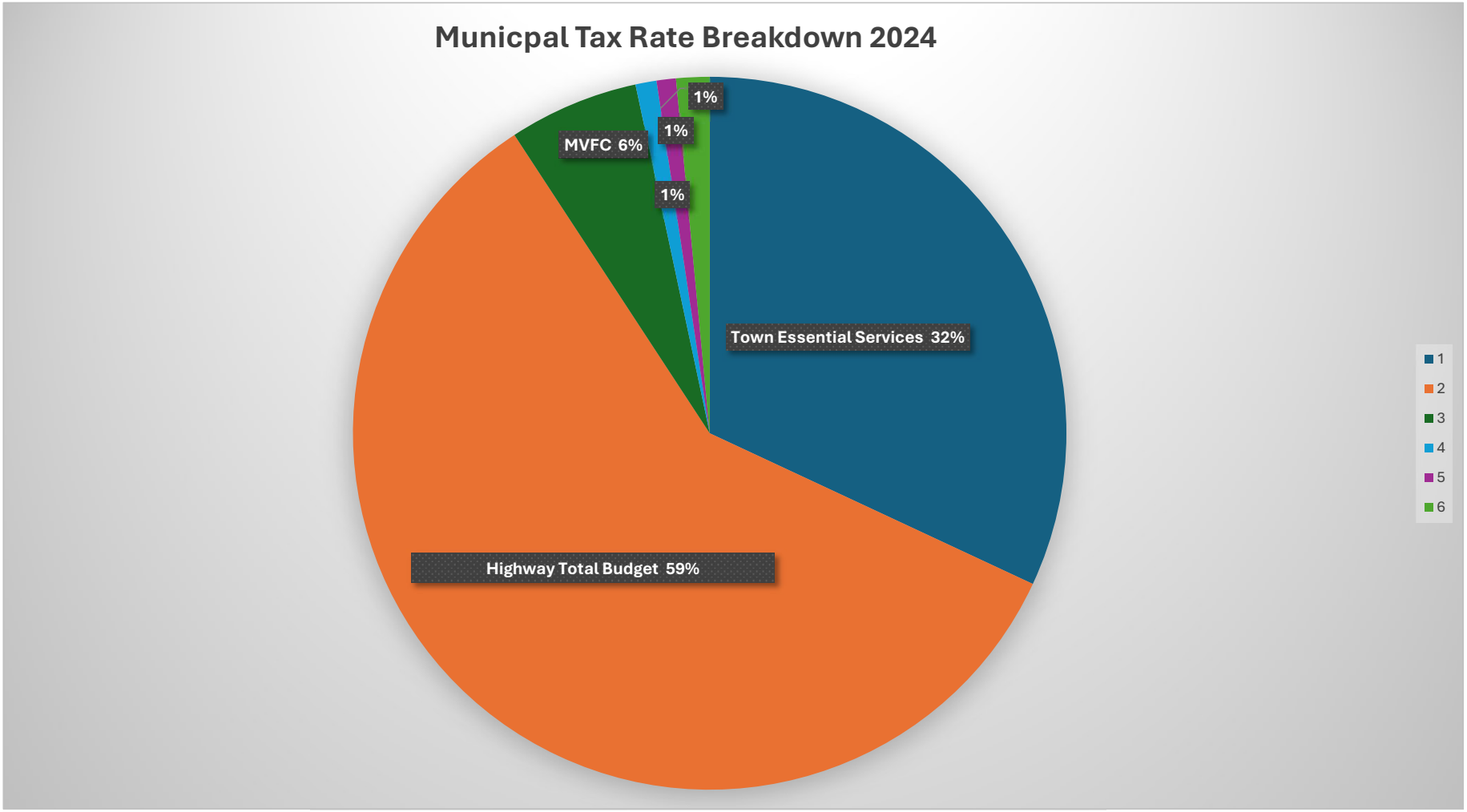


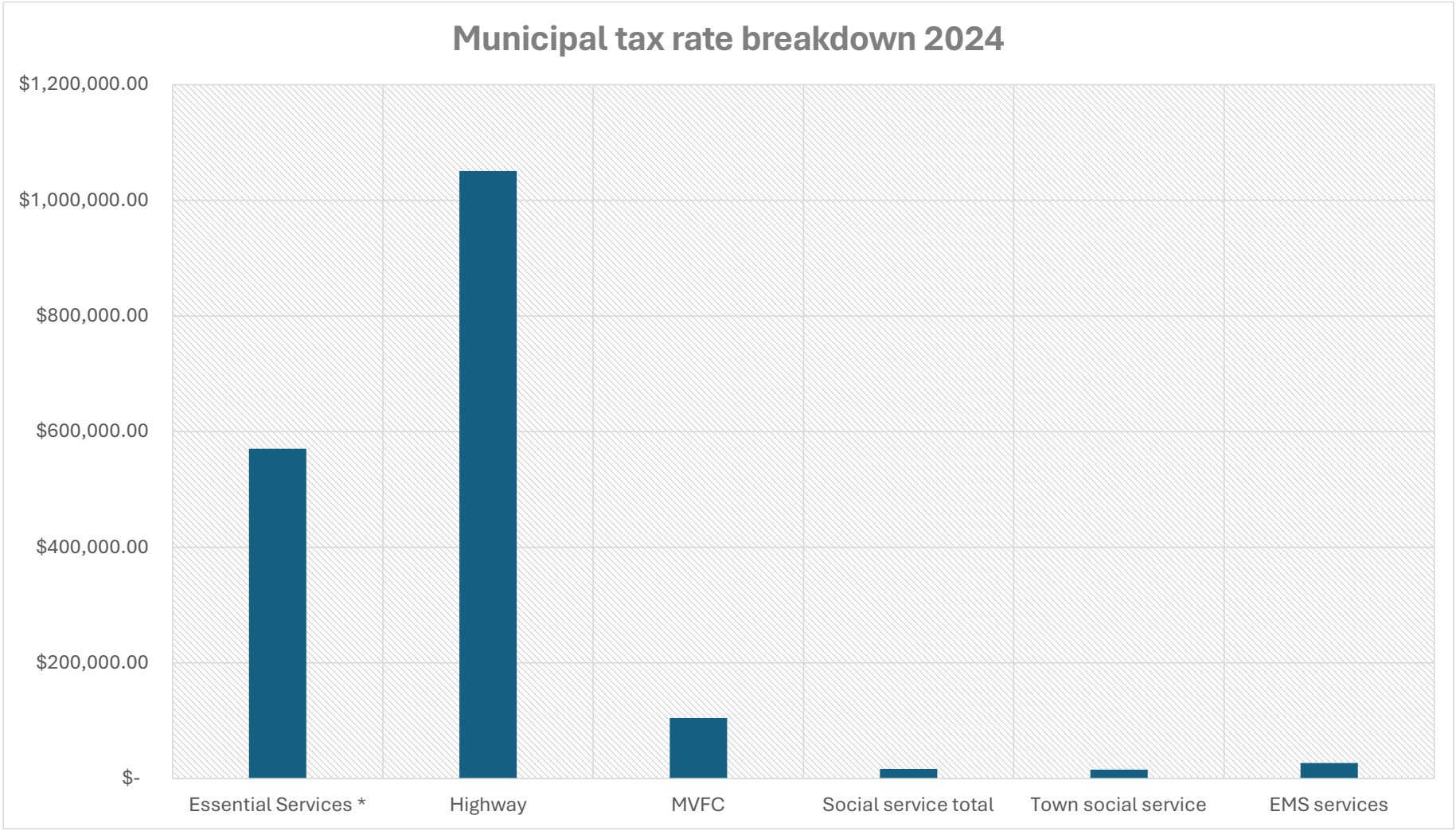
2024 Non-Residential Tax Rate *Town $1.066 (39%) *School $1.6567 (61%)



Total Municipal Budget $1,702,194 = 31%

Total School Budget $3,846,620 = 69%


Municpal Tax Rate Breakdown 2024
1%
1%
MVFC 6%
1%
Town Essential Services 32%
Highway Total Budget 59%
1
2
3
4
5
6


Municipal tax rate breakdown 2024
$1,200,000.00
$1,000,000.00
$800,000.00
$600,000.00
$400,000.00
$200,000.00
$-
Essential Services *
Highway
MVFC
Social service total
Town social service
EMS services

What are Essential Services ? 32% of total

- Town Office, Town House Building & Maintenance
- Wages & Benefits for All Town Officers
  - Select Board
  - Treasurer
  - Town Clerk
  - Listers
  - Auditors
  - Constable
  - Delinquent Tax Collector
  - Zoning
- Computer Systems and tech support
- Cemeteries

Effect On Tax Rate for Individual Items 2024

		Taxes Needed	Effect on Tax Rate	Taxes for $100,000 Property	Taxes for $150,000 Property	Taxes for $200,000 Property	GRAND LIST
Article a	Essential Services	$ 570,400.00	0.3572	$ 357.23	$ 535.84	$ 714.45	1,596,750.00
Article b	Highway	$ 1,050,545.00	0.6579	$ 657.93	$ 986.89	$ 1,315.85	
Article c	MVFC	$ 55,000.00	0.0344	$ 34.44	$ 51.67	$ 68.89	
Article d	MVFC capital improvement	$ 50,000.00	0.0313	$ 31.31	$ 46.97	$ 62.63	
Article e	Social service total	$ 17,063.00	0.0107	$ 10.69	$ 16.03	$ 21.37	
Article f	Town social service	$ 16,708.00	0.0105	$ 10.46	$ 15.70	$ 20.93	
Article g	EMS services	$ 26,904.00	0.0168	$ 16.85	$ 25.27	$ 33.70	
Articles i		$ -	0.0000	$ -	$ -	$ -	
	Total	$ 1,786,620.00	1.1190	$ 1,118.91	$ 1,678.37	$ 2,237.82	
	Every $10,000 in the budget	$ 10,000.00	0.0063	$ 6.26	$ 9.39	$ 12.53	
	For a penny on the tax rate	$ 15,778.30	0.0099	$ 9.88	$ 14.82	$ 19.76	

Town of Marlboro, VT
2024 TOWN ACTUAL VS BUDGET
January 1 through November 23, 2024

	Jan 1 - Nov 23, 24	Budget	% of Budget
Ordinary Income/Expense			
Income			
4100 · REVENUES - TOWN AND HIGHWAY			
4200 · PROPERTY TAX REVENUE			
4210 · Property Tax Revenue	3,835,343.05	3,800,000.00	100.9%
4220 · Delinquent Tax Income	421,758.80	0.00	100.0%
4230 · Delinquint Tax Penalty/Fee Inc	3,000.58	0.00	100.0%
4240 · Delinquent Tax Interest Income	4,822.64	0.00	100.0%
4250 · Tax Bill Copy Fees	20.00	0.00	100.0%
4260 · Property Tax Adjustment	29,069.98	0.00	100.0%
4200 · PROPERTY TAX REVENUE - Other	0.00	0.00	0.0%
Total 4200 · PROPERTY TAX REVENUE	4,294,015.05	3,800,000.00	113.0%
4300 · REVENUES TO TOWN			
4301 · Pilot Payment	3,880.87	3,828.00	101.4%
4306 · Liens/ Releases- State	36.00	0.00	100.0%
4308 · Current Use / Hold Harmless	82,999.00	82,999.00	100.0%
4310 · Vermont Civil Fees Income	2,389.50	0.00	100.0%
4311 · Fees and Licenses	15,839.00	0.00	100.0%
4312 · Zoning Fees	4,848.00	0.00	100.0%
4315 · State Fees Collected / Payable	675.00	0.00	100.0%
4320 · State Reappraisal Income-Yearly	5,737.50	0.00	100.0%
4325 · Listers Cont Education - State	600.00	0.00	100.0%
4330 · EDUCATION FUND INCOME	596,145.75	0.00	100.0%
4334 · National Grid Income	13,733.99	0.00	100.0%
4335 · Rental Income	12,622.50	14,000.00	90.2%
4336 · Bank Interest Income	3,318.67	0.00	100.0%

Town of Marlboro, VT
2024 TOWN ACTUAL VS BUDGET
January 1 through November 23, 2024

	Jan 1 - Nov 23, 24	Budget	% of Budget
4337 · Bounced Check Fee Income	-3,794.31	0.00	100.0%
4360 · Valsoft (Cott Systems)	227.00	0.00	100.0%
4416 · 2024 Elections Grant	5,000.00	0.00	100.0%
4921 · General Liability Insurance Ref	0.00	0.00	0.0%
4300 · REVENUES TO TOWN - Other	0.00	0.00	0.0%
Total 4300 · REVENUES TO TOWN	744,258.47	100,827.00	738.2%
4100 · REVENUES - TOWN AND HIGHWAY - Other	0.00	0.00	0.0%
Total 4100 · REVENUES - TOWN AND HIGHWAY	5,038,273.52	3,900,827.00	129.2%
Total Income	5,038,273.52	3,900,827.00	129.2%
Gross Profit	5,038,273.52	3,900,827.00	129.2%
Expense			
5000 · ADMINISTRATION			
5010 · Animal Relief Fund (ARF)	906.00	312.80	289.6%
5011 · Center Cemetery Expense	4,407.23	4,600.00	95.8%
5012 · King Cemetery Expense	14,423.48	0.00	100.0%
5013 · Clark Warren Cemetery Expense	2,400.00	2,400.00	100.0%
5014 · MERP Grant Expense	305.00	0.00	100.0%
5015 · ARPA-American Rescue Plan Act			
5022 · ARPA-Funds to Payroll	30,945.37	0.00	100.0%
Total 5015 · ARPA-American Rescue Plan Act	30,945.37	0.00	100.0%
5025 · Bank Fees	779.20	200.00	389.6%

Town of Marlboro, VT
2024 TOWN ACTUAL VS BUDGET
January 1 through November 23, 2024

	Jan 1 - Nov 23, 24	Budget	% of Budget
5026 · Bank Late fees/Interest Due	385.89	100.00	385.9%
5027 · Bonding Insurance	31.00	0.00	100.0%
5028 · VLCT & PACIF YEARLY DUES	2,789.00	11,205.00	24.9%
5030 · Ballot Clerk	0.00	0.00	0.0%
5031 · Legal Expenses - 2023	4,876.00	0.00	100.0%
5032 · Legal - Listers	66.00	1,750.00	3.8%
5033 · Legal - Zoning	5,715.15	1,750.00	326.6%
5034 · Legal - HR	400.00	1,750.00	22.9%
5035 · Legal - Select Board	926.00	1,750.00	52.9%
5040 · Town Office Hiring Ads	0.00	500.00	0.0%
5041 · Meetings/Membership	245.00	300.00	81.7%
5042 · Mileage Reimburse - Listers	217.08	330.00	65.8%
5043 · Mileage Reimburse-Town Admin	195.64	150.00	130.4%
5044 · Mileage Reimbursement- Zoning	0.00	20.00	0.0%
5046 · Mileage Reimburse-Treasurers	291.45	0.00	100.0%
5047 · Mileage Reimbursement from 2023	0.00	0.00	0.0%
5071 · Listers - Hardware/Software	1,266.00	1,200.00	105.5%
5072 · Listers - ProVal/CAMA	3,075.78	2,850.00	107.9%
5073 · Listers - Cartographic	1,320.08	1,320.00	100.0%
5074 · Clerk - Europa IT	4,475.00	2,300.00	194.6%
5075 · Clerk - Valsoft (Cott Systems)	1,893.72	1,500.00	126.2%
5076 · Computer Hardware Purchase	526.52	0.00	100.0%
5077 · SoundCloud Expense	305.28	0.00	100.0%
5078 · Town Office Copier Maintenance	520.00	550.00	94.5%
5079 · Treasurer Accounting Systems	3,870.06	2,500.00	154.8%
5081 · GODaddy-Town Website	1,161.71	700.00	166.0%
5082 · Select Board - Zoom	857.91	450.00	190.6%
5083 · Select Board - Adobe Pro	950.96	0.00	100.0%

Town of Marlboro, VT
2024 TOWN ACTUAL VS BUDGET
January 1 through November 23, 2024

	Jan 1 - Nov 23, 24	Budget	% of Budget
5091 · Mutual Aid Assessment	19,653.00	21,000.00	93.6%
5092 · Outside Contract-Town	186.80	0.00	100.0%
5093 · Property Tax Overpayment	29,982.91	0.00	100.0%
5200 · PAYROLL TOWN			
5201 · Salaries & Wages Town			
5202 · Listers	17,020.88	18,500.00	92.0%
5203 · Zoning Office Payroll	20,155.24	15,000.00	134.4%
5204 · Town Clerks	49,945.40	50,000.00	99.9%
5205 · Town Treasurers Office	133,264.71	141,400.00	94.2%
5206 · Auditors	3,983.59	4,000.00	99.6%
5207 · Select Board	3,749.99	3,600.00	104.2%
5208 · Town Administrator	32,531.18	25,000.00	130.1%
5209 · Emergency Management Office	3,050.00	3,600.00	84.7%
5210 · Select Board Assistant	3,646.82	3,500.00	104.2%
5211 · Delinquent Tax Collector	5,154.32	6,500.00	79.3%
5221 · FEMA Hours Worked	687.24	0.00	100.0%
5201 · Salaries & Wages Town - Other	-30,945.37	0.00	100.0%
Total 5201 · Salaries & Wages Town	242,244.00	271,100.00	89.4%
5223 · QuickBooks Fees Town	996.00	0.00	100.0%
9020 · FICA Expense Company	41,442.84	18,500.00	224.0%
5200 · PAYROLL TOWN - Other	0.00	0.00	0.0%
Total 5200 · PAYROLL TOWN	284,682.84	289,600.00	98.3%
5241 · BENEFITS TOWN			
5240 · Health Insurance-Town Employee			
5245 · FTE Insurance Quarterly Ady	0.00	0.00	0.0%

Town of Marlboro, VT
2024 TOWN ACTUAL VS BUDGET
January 1 through November 23, 2024

	Jan 1 - Nov 23, 24	Budget	% of Budget
5240 · Health Insurance-Town Employee - Other	73,639.53	61,800.00	119.2%
Total 5240 · Health Insurance-Town Employee	73,639.53	61,800.00	119.2%
5250 · Retirement VMERS - Town	5,237.06	0.00	100.0%
5251 · Retirement VMERS - Recovery	261,919.39	0.00	100.0%
Total 5241 · BENEFITS TOWN	340,795.98	61,800.00	551.4%
5260 · Unemployment Insurance-Town	101.75	220.00	46.3%
5261 · Worker's Comp - Town	1,673.00	0.00	100.0%
5320 · Postage	700.31	2,000.00	35.0%
5321 · Postage-Delinquent Taxes	257.43	0.00	100.0%
5323 · Shipping Expense	70.87	300.00	23.6%
5325 · PO Box 154 Rent - Town	220.00	280.00	78.6%
5340 · Town Office Supplies	2,234.08	2,800.00	79.8%
5350 · Clerk - Preservation Supplies	703.41	500.00	140.7%
5352 · Professional Develp-Town Admin	0.00	100.00	0.0%
5353 · Professional Develop-SB Board	0.00	0.00	0.0%
5354 · Professional Develop-Treasurer	315.00	100.00	315.0%
5356 · Professional Develop-Listers	35.00	500.00	7.0%
5357 · Professional Develop-Town Clerk	135.00	100.00	135.0%
5360 · Auditors-Printing Town Report	1,348.08	1,700.00	79.3%
5371 · Clerk - Election Supplies	356.61	650.00	54.9%
5372 · Clerk - Election Mailings	1,177.51	1,400.00	84.1%
5380 · Public Officers Liabilty	477.75	4,000.00	11.9%
5390 · Recycling Center Maintenance	31,319.53	31,500.00	99.4%
5395 · Solid Waste Expense	12,110.00	18,900.00	64.1%
5410 · Taxes & Assessments	4,592.57	19,300.00	23.8%

Town of Marlboro, VT
2024 TOWN ACTUAL VS BUDGET
January 1 through November 23, 2024

	Jan 1 - Nov 23, 24	Budget	% of Budget
5412 · Town Park	0.00	200.00	0.0%
5415 · Conservation & Planning Commiss	102.32	4,500.00	2.3%
5423 · Purchase Reimbursement Town	201.53	100.00	201.5%
5430 · Vault Door	0.00	0.00	0.0%
5480 · Vermont Dog Lic Fees Payable	-30.00	0.00	100.0%
5701 · National Grid Expense	0.00	1,200.00	0.0%
6521 · Vermont State Fee	200.00	0.00	100.0%
5000 · ADMINISTRATION - Other	90.08	0.00	100.0%
Total 5000 · ADMINISTRATION	824,220.87	503,237.80	163.8%
5009 · ARPA-DV FIBER FOR BROABAND	0.00	0.00	0.0%
5070 · COMPUTER EXPENSE	0.00	0.00	0.0%
5185 · Property Tax Abatement	0.00	0.00	0.0%
5500 · PLANT OPERATION EXPENDITURES			
5520 · Security & Fire Alarm	3,229.25	800.00	403.7%
5540 · Insurance-Town Property	9,894.00	3,800.00	260.4%
5560 · Plowing, Mowing	2,272.90	2,400.00	94.7%
5580 · Repairs & Maintenance	416.30	350.00	118.9%
5581 · Unforseen Building Maintenance	0.00	40,000.00	0.0%
5610 · Electric-Town Hall Net Solar	629.97	475.00	132.6%
5611 · Electric-Town Office Net Solar	-53.56	475.00	-11.3%
5640 · Heating Fuel Town	4,495.47	400.00	1,123.9%
5660 · Telephone/Internet	4,078.12	4,100.00	99.5%
5800 · Town House Restoration	5.00	0.00	100.0%
5500 · PLANT OPERATION EXPENDITURES - Other	0.00	0.00	0.0%
Total 5500 · PLANT OPERATION EXPENDITURES	24,967.45	52,800.00	47.3%

Town of Marlboro, VT
2024 TOWN ACTUAL VS BUDGET
January 1 through November 23, 2024

	Jan 1 - Nov 23, 24	Budget	% of Budget
6600 · EMERGENCY MANAGEMENT			
6610 · Propane-Town & Firehouse	142.23	500.00	28.4%
6620 · Telephone Expense	71.91	100.00	71.9%
6661 · Generator	468.44	1,300.00	36.0%
6600 · EMERGENCY MANAGEMENT - Other	0.00	0.00	0.0%
Total 6600 · EMERGENCY MANAGEMENT	682.58	1,900.00	35.9%
66900 · Reconciliation Discrepancies	-8,709.94	0.00	100.0%
6700 · Sheriff's Office Expenses	11,283.38	9,000.00	125.4%
7000 · APPROPRIATIONS			
7010 · Marlboro Volunteer Fire Dept.	105,000.00	105,000.00	100.0%
7015 · Rescue, Inc.	20,973.96	20,000.00	104.9%
7020 · American Red Cross	0.00	500.00	0.0%
7025 · Deerfield Valley Rescue	5,000.00	5,000.00	100.0%
7030 · Grace Cottage Hospital	1,000.00	1,000.00	100.0%
7035 · Green Up Vermont	100.00	100.00	100.0%
7040 · Marlboro Mixer Newsletter	3,000.00	3,000.00	100.0%
7045 · Southeastern VT Eco. Developmen	0.00	3,234.00	0.0%
7046 · Windhm Cnty Natural Resources	0.00	1,000.00	0.0%
7310 · Brattleboro Area Hospice	250.00	250.00	100.0%
7315 · Moover - SE Vermont Trans (Bus)	500.00	250.00	200.0%
7325 · Deerfield Valley Food Pantry	500.00	500.00	100.0%
7330 · Gathering Place	500.00	500.00	100.0%
7335 · Green Mt. RSVP Ctr.	230.00	230.00	100.0%
7338 · Groundworks Collaborative	1,500.00	1,500.00	100.0%
7340 · Health Care & Rehab. Services	1,050.00	1,050.00	100.0%
7343 · Marlboro Town Library	0.00	500.00	0.0%
7344 · Warming Center Fuel/Maintence	0.00	1,500.00	0.0%

Town of Marlboro, VT
2024 TOWN ACTUAL VS BUDGET
January 1 through November 23, 2024

	Jan 1 - Nov 23, 24	Budget	% of Budget
7345 · Marlboro Cares	1,800.00	1,800.00	100.0%
7346 · Marlboro Community Center	5,000.00	5,000.00	100.0%
7348 · Marlboro Meeting House	11,500.00	5,000.00	230.0%
7350 · SEVCA-South Eastern Comm Action	970.00	970.00	100.0%
7352 · SeVEDS-SE VT Economic Developme	0.00	3,234.00	0.0%
7355 · Senior Solutions	400.00	400.00	100.0%
7360 · Visiting Nurses Assn. & Hospice	6,358.00	3,179.00	200.0%
7365 · Womens Freedom Center	1,200.00	1,200.00	100.0%
7370 · Youth Services	1,000.00	1,000.00	100.0%
7000 · APPROPRIATIONS - Other	0.00	0.00	0.0%
Total 7000 · APPROPRIATIONS	167,831.96	166,897.00	100.6%
9025 · Child Support	92.31	0.00	100.0%
Total Expense	1,020,368.61	733,834.80	139.0%
Net Ordinary Income	4,017,904.91	3,166,992.20	126.9%
Net Income	**4,017,904.91**	**3,166,992.20**	**126.9%**