



Alburgh Selectboard Special Meeting
Held in Person and/or via Zoom – Town Conference Room
Monday, October 5, 2026, at 6:00PM

Minutes

Meeting Time and Date: October 5, 2026, at 6:00PM

Meeting Location: Alburgh Town Office (Conference Room) - 1 N Main Street

Public Officials Present: Russell Duchaine, Vice-Chair; Jim Hokenberg, Member; Walter Kane, Member; Tom Ward, Member

Public Officials Absent: Alex McCracken, Chair

Staff Members: Amanda Costello, Town Administrator; Margret Brescia, Town Treasurer

Public Present: See Sign-In Sheet

1) Call to Order:

R. Duchaine called the meeting to order at 6:01PM

2) Agenda Review & Adjustments:

None.

3) Public Forum:

None.

4) Approval of Minutes:

Motion by W. Kane to accept the 09/28/2026 Selectboard minutes as written at 6:02pm with a second by J. Hokenberg. Motion passed unanimously.

5) FY26 End of Year Close Out:

General Fund preliminary status presented by Town Treasurer.

General Town Revenue Status:

General Town Revenue actuals appear to be much higher than the budget, that is because the anticipated town property tax to be collected was not added in.

Miscellaneous lines include any items that are not regularly generated. For example, transactions processed through this line could be purchased green E911 signs or something sold to another town. The Treasurer recommends to avoid using this line item as much as possible.

Town Officers' Status:

Town Administrator did not work the full fiscal year, so there is a surplus on that payroll line. Auditors and Listers have surplus due to vacancies. Training also has a surplus, this could also be due to vacancies or opting for free training.

Town Office Status:

Telephone/Internet and Computer & Software/IT lines were below budget; this is because staff worked with existing contractors to consolidate and improve prices.

Alburgh Library Status:

Entire budget is under expensed. No major projects or improvements occurred.

Assessments & Donations Status:

Northwest Solid Waste District dues put the line over budget because the line was not implemented into the budget when the transfer station operations and management were taken over. Additionally, the recreation line and sheriff's contract were slightly over. Treasurer noted that tax abatements were not typically budgeted for as they fell on the elected delinquent tax collector. The town has taken over these expenses.

Overall, there is a surplus of \$13,152.08, which is primarily due to decreased taxes to the school and some under budget lines. The cash on hand and budget expenses were closely monitored this year. Additionally, the board approved the Balanced Budget Policy in early June of 2026. The policy allows for line-item transfers. The Treasurer will identify and recommend the application of any budget surplus, which is reviewed and voted on by the board. This process aids in maintaining a balanced budget.

Highway Fund Status:

The highway gains revenue from local taxes, grants and state aid. Payroll was below budget, which is likely due to having less overtime than what was budgeted. Road and building construction, blacktopping and tree trimming were also under budget, no major road projects were completed. Prior year deficits are listed in the budget but are covered by revenue.

R. Duchaine requests a budget status report of FY2026 before the Balanced Budget Policy terms were applied, so the Selectboard can review actual prior year expenses. Treasurer has noted in NEMRC reasonings for any changes to any line's.

Improvement Discussion:

NEMRC recommends that the town not run financials off budget status reports. Financials should be run through town "Fund Balances." When the Treasurer started working with NEMRC, the fund balance sheets did not balance. Some funds may owe other fund balances. This is because there are items that the previous Treasurer did not enter correctly. The largest incorrect posting identified was when the town changed from in-house payroll through NEMRC to ADP. Items like FICA/MEDI were paid correctly, but not applied as an expense, they were applied as a payable. Current Treasurer went back to the 2020 audit and is working to confirm and correct the fund balances, which is a very time-consuming process. Treasurer will follow up with the board to review the corrections made and will likely invite a NEMRC representative as well.

Treasurer also identified about five old voided checks that were physically voided but sitting in NEMRC as outstanding checks. The Treasurer is investigating these and verifying their statuses to act on them correctly.

Once the fund balances are corrected, SOP, policies and procedures will be created and implemented with best practices going forward for the benefit of staff and auditors.

R. Duchaine asked about the Capital Equipment Fund status. Treasurer states she borrowed 100k from the Capital Expense to offset low cash funds while tax revenue is being collected. Treasurer states there is 200k in the Capital Equipment Fund not including interest since the capital fund is in an interest-bearing account. An exact amount will be reported when the fund balance corrections are completed.

6) SLFRF Expenditures:

Treasurer and Town Administrator are working with the state to verify the close out of town ARPA funds. It has been difficult to find prior staff documentation of the SLFRF & ARPA reports. The Treasurer is concerned that ARPA may not be fully closed out, last closeout submittal in April 2025. Town is waiting to hear back from VLCT and state on guidance for next steps. Treasurer recommends not expending any other ARPA funds that were rolled into the general fund.

8) FY28 Budget Planning & Scheduling:

Item 8 was reviewed prior to executive while waiting for interview time.

The Selectboard will start reviewing the budget at their next regular meeting on October 26th. The main focus of this meeting will be budgeting. Town Administrator suggests having a majority of the budget planned before January as draft annual town reports need to be sent to REPRO for review. Since the FY26 budget closeout shows the town stayed on budget, most of the line items will stay the same with the exception of known or anticipated contract increases. The Town Administrator also suggests the board discuss a capital paving ballot item to contribute to yearly so the town can complete larger paving projects and development of a paving index.

7) Executive Session – Highway Maintenance Position Employment Interview(s)

Motion made by R. Duchaine to enter executive session at 6:32pm to discuss Highway Maintenance Position Employment Interview(s) under the provisions of 1 VSA 313 (a)(1) of the Vermont Statutes; inviting Adam Driver and George Hakey. Second by T. Ward. Motion approved unanimously.

Motion by R. Duchaine to exit executive session at 7:26pm with a second by J. Hokenberg. Motion approved unanimously.

9) Consent Agenda

- **Approval of Warrants**

Warrants were reviewed and approved.

10) Adjournment

Motion by W. Kane to adjourn at 7:38pm with a second by T. Ward. Motion approved unanimously. Meeting adjourned by R. Duchaine.

Respectfully Submitted,

Amanda Costello

APPROVED MINUTES: _____ Date: _____
Alex McCracken, Chair

Filed with the Alburgh Town Clerk's Office on this _____ day of _____, 2026.

ATTEST: _____, Alburgh Town Clerk

10/04/26

Town of Alburgh General Ledger

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04:30 pm

Previous Year Pd: 12 - Budget Status Report
General Fund

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Account	Budget	Actual	% of Budget
10-6-00-00.00 Transfer In	0.00	18,795.53	100.00%
10-6-01 General Town Revenue			
10-6-01-05.00 Town Property Taxes	0.00	5,401,376.15	100.00%
10-6-01-06.00 Property Tax Adjustment	0.00	0.00	0.00%
10-6-01-10.00 PILOT Prog State Pmt.	25,000.00	30,077.67	120.31%
10-6-01-15.00 Current Use Hold Harmless	30,000.00	51,825.00	172.75%
10-6-01-25.00 Delinquent Tax	0.00	513,514.12	100.00%
10-6-01-30.00 Int/Penalty Delin. Tax	57,000.00	77,657.65	136.24%
10-6-01-35.00 Interest Bank	9,000.00	10,462.59	116.25%
10-6-01-36.00 Bounced Check Fee Revenue	0.00	2,888.39	100.00%
10-6-01-50.00 Tax Overpayments	0.00	5.30	100.00%
10-6-01-51.00 Marriage Licenses Sold	1,200.00	880.00	73.33%
10-6-01-52.00 Recording Fees	15,000.00	21,802.00	145.35%
10-6-01-53.00 DMV Renewals	170.00	116.00	68.24%
10-6-01-54.00 Vault Time/Scans/File Fee	1,500.00	2,212.50	147.50%
10-6-01-55.00 Dog Fees	1,000.00	1,798.00	179.80%
10-6-01-60.00 Alcohol License	500.00	810.00	162.00%
10-6-01-62.00 Rent office space to Vill	3,600.00	3,600.00	100.00%
10-6-01-62.01 Rent for Missile Base sol	2,600.00	2,707.14	104.12%
10-6-01-62.03 NWSWD Lease Payment	0.00	5,601.03	100.00%
10-6-01-65.00 Photocopy fee	5,500.00	4,894.48	88.99%
10-6-01-70.00 Fax fees	50.00	0.00	0.00%
10-6-01-80.00 Railroad Tax from State	6,500.00	6,538.31	100.59%
10-6-01-85.00 Fish & Game licenses	1,000.00	1,755.00	175.50%
10-6-01-95.00 Muni fines from State	2,000.00	721.00	36.05%
10-6-01-99.00 Miscellaneous Revenue	1,000.00	2,362.36	236.24%
10-6-01-99.02 DT funds pd with CC for T	0.00	0.00	0.00%
Total General Town Revenue	162,620.00	6,143,604.69	3,777.89%
10-6-05-05.00 Share of traffic fines	200.00	966.46	483.23%
Total Revenues	162,820.00	6,163,366.68	3,785.39%
10-7-05 TOWN OFFICERS			
10-7-05-10.01 Town Office payroll	0.00	0.00	0.00%
10-7-05-10.02 ADP Payroll fees	8,500.00	8,208.99	96.58%
10-7-05-10.04 Payroll - Administrator	63,381.63	55,673.10	87.84%
10-7-05-10.05 Payroll - Selectboard	7,500.00	7,547.00	100.63%
10-7-05-10.10 Payroll - Auditors	3,000.00	512.00	17.07%
10-7-05-10.15 Payroll - Lister	15,000.00	11,586.72	77.24%
10-7-05-10.20 Payroll - Health Officer	0.00	0.00	0.00%
10-7-05-10.25 Payroll - Treasurer	32,136.75	32,131.62	99.98%
10-7-05-10.27 Payroll - Clerk	54,500.00	54,366.74	99.76%
10-7-05-10.30 Payroll - Asst. Clerk & T	24,900.00	23,440.56	94.14%
10-7-05-10.45 Training	1,400.00	73.00	5.21%
10-7-05-10.50 Payroll - ACO	7,500.00	7,499.96	100.00%
10-7-05-15.00 FICA / MEDI	16,597.89	15,710.56	94.65%
10-7-05-16.00 VMERS - Retirement	9,000.00	9,520.08	105.78%

Account	Budget	Actual	% of Budget
10-7-05-17.00 Workmens Compensation	2,211.00	2,211.19	100.01%
10-7-05-22.00 Lister Training	100.00	50.00	50.00%
10-7-05-23.00 Health/Dental/Vision Bene	66,361.00	65,943.02	99.37%
Total TOWN OFFICERS	312,088.27	294,474.54	94.36%
10-7-07-30.00 Transfer Out	0.00	-1,000.00	100.00%
10-7-10 TOWN OFFICE			
10-7-10-20.00 Property Maintenance	16,429.00	16,429.35	100.00%
10-7-10-21.00 Cleaning	3,500.00	3,450.00	98.57%
10-7-10-22.00 Mowing Town property	9,740.00	9,740.00	100.00%
10-7-10-23.00 Town Audit	0.00	0.00	0.00%
10-7-10-25.00 Telephone/Internet - Offi	6,760.00	5,364.95	79.36%
10-7-10-26.00 Town Report	4,000.00	3,779.34	94.48%
10-7-10-27.00 Office Supplies/Equipment	3,500.00	2,977.86	85.08%
10-7-10-28.00 USPS Postage Mailings etc	3,000.00	3,440.49	114.68%
10-7-10-29.00 Printing Legal Notices	500.00	171.75	34.35%
10-7-10-30.00 Photocopier	2,600.00	2,225.04	85.58%
10-7-10-31.00 Land Record Vol./Maintena	3,700.00	406.75	10.99%
10-7-10-32.00 Computer & Software & IT	26,000.00	21,769.07	83.73%
10-7-10-33.00 NEMRC Contract / training	11,000.00	9,492.14	86.29%
10-7-10-34.00 Office Electricity	6,500.00	5,678.89	87.37%
10-7-10-35.05 AVFD Ballot items	100,000.00	100,000.00	100.00%
10-7-10-45.00 Heat	3,200.00	2,165.59	67.67%
10-7-10-46.00 Water/Sewer	1,700.00	1,630.00	95.88%
10-7-10-47.00 Prop/Liability Insurance	17,208.00	16,068.83	93.38%
10-7-10-48.00 Unemployment Insurance	250.00	382.50	153.00%
Total TOWN OFFICE	219,587.00	205,172.55	93.44%
10-7-11 BALLOT APPROPRIATIONS			
10-7-11-10.01 Alburgh Rescue Inc Ballot	300,000.00	300,000.00	100.00%
10-7-11-10.02 Fireworks Ballot	14,319.00	14,319.03	100.00%
10-7-11-10.03 COMMUNITY RECREATIONAL IM	0.00	0.00	0.00%
Total BALLOT APPROPRIATIONS	314,319.00	314,319.03	100.00%
10-7-12 Alburgh Library			
10-7-12-24.00 Upkeep	7,844.00	1,703.02	21.71%
10-7-12-34.00 Electricity	2,500.00	2,039.54	81.58%
10-7-12-45.00 Heat	2,500.00	1,804.39	72.18%
10-7-12-46.00 Water/Sewer	1,000.00	900.00	90.00%
Total Alburgh Library	13,844.00	6,446.95	46.57%
10-7-13 Alburgh Springs Community			
10-7-13-24.00 Upkeep	0.00	0.00	0.00%
10-7-13-34.00 Springs Comm. Hall Electr	0.00	0.00	0.00%
Total Alburgh Springs Community	0.00	0.00	0.00%

Account	Budget	Actual	% of Budget
10-7-14 Alburgh Industrial Develo			
10-7-14-24.00 Industrial Park Electrici	265.00	253.99	95.85%
Total Alburgh Industrial Develo	265.00	253.99	95.85%
10-7-15 ELECTIONS			
10-7-15-26.00 Ballots & Election	1,500.00	1,197.61	79.84%
10-7-15-33.00 Board of Civil Authority	1,000.00	1,080.00	108.00%
Total ELECTIONS	2,500.00	2,277.61	91.10%
10-7-16 ASMNTS/DONATIONS			
10-7-16-34.04 Alburgh Sno-Springers	3,000.00	3,000.00	100.00%
10-7-16-35.00 VLCT Yearly Dues	4,082.00	4,202.00	102.94%
10-7-16-35.02 Grand Isle County Tax	102,575.08	99,298.24	96.81%
10-7-16-35.04 Northwest Reg Planning	5,000.00	2,592.00	51.84%
10-7-16-35.06 Lease Agrmnt Fire Dept	24,600.00	24,600.00	100.00%
10-7-16-35.07 911 Dispatching /Training	20,579.60	20,579.60	100.00%
10-7-16-35.08 Capital Equip fund Fire D	75,000.00	75,000.00	100.00%
10-7-16-35.09 Ambulance Purchase	50,000.00	50,000.00	100.00%
10-7-16-35.12 Christmas Lights	0.00	0.00	0.00%
10-7-16-35.14 4th of July Fireworks	0.00	0.00	0.00%
10-7-16-35.17 Alburgh Recreation Commit	2,500.00	2,533.98	101.36%
10-7-16-35.18 Town Aid to Cemeteries	12,600.00	12,600.00	100.00%
10-7-16-35.20 Alburgh Public Library	82,681.00	82,680.96	100.00%
10-7-16-35.28 NWSWD Yearly Dues	0.00	3,019.80	100.00%
10-7-16-35.30 VT Green-Up-Dues & Suppli	500.00	290.00	58.00%
10-7-16-35.35 Islands In the Sun Ctr	4,000.00	4,000.00	100.00%
10-7-16-35.36 Alburgh Historical Societ	1,000.00	1,000.00	100.00%
10-7-16-35.38 Sheriff's Contract	111,384.00	115,448.67	103.65%
10-7-16-35.48 Green Mountain Transit	1,225.00	1,225.00	100.00%
10-7-16-35.55 Alburgh Planning Commissi	1,000.00	1,000.00	100.00%
10-7-16-35.61 Island Arts	1,500.00	1,500.00	100.00%
Total ASMNTS/DONATIONS	503,226.68	504,570.25	100.27%
10-7-17 .			
10-7-17-29.00 Tax Overpayment	0.00	0.00	0.00%
10-7-17-35.00 Taxes to school	4,840,933.75	4,761,260.63	98.35%
10-7-17-36.00 Legal Fees	22,156.00	22,156.48	100.00%
10-7-17-40.00 Hunting & Fishing State f	1,500.00	1,494.50	99.63%
10-7-17-42.00 Animal State fees	1,300.00	1,855.00	142.69%
10-7-17-43.00 Marriage State fees	1,500.00	520.00	34.67%
10-7-17-46.00 Tax Sale Expenses	0.00	0.00	0.00%
10-7-17-47.00 Tax Abatements	0.00	11,494.38	100.00%
10-7-17-48.00 Mileage	750.00	420.60	56.08%
10-7-17-98.00 Deficit	18,795.53	18,795.53	100.00%
10-7-17-99.00 Miscellaneous Expense	0.00	0.01	100.00%
Total .	4,886,935.28	4,817,997.13	98.59%

10/04/26

Town of Alburgh General Ledger

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04:30 pm

Previous Year Pd: 12 - Budget Status Report

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General Fund

Account	Budget	Actual	% of Budget
10-7-18 Animal Control			
10-7-18-25.00 ACO Expenses	1,000.00	77.55	7.76%
10-7-18-48.00 ACO Mileage	0.00	0.00	0.00%
10-7-18-58.00 Vet Expenses	1,000.00	750.00	75.00%
10-7-18-60.00 ACO other expenses	0.00	0.00	0.00%
10-7-18-98.00 ACO Reimbursements	0.00	0.00	0.00%
Total Animal Control	2,000.00	827.55	41.38%
10-7-25 GRANTS			
10-7-25-98.00 HAZARD MITIGATION EXPENSE	0.00	4,875.00	100.00%
Total GRANTS	0.00	4,875.00	100.00%
10-7-30 LANDFILL			
Total LANDFILL	0.00	0.00	0.00%
10-7-99-00.00 Transfer to Planning Fund	0.00	0.00	0.00%
Total Expenditures	6,254,765.23	6,150,214.60	98.33%
Total General Fund	-6,091,945.23	13,152.08	
Total All Funds	-6,091,945.23	13,152.08	

Account	Budget	Actual	% of Budget
20-6-01-56.00 Overweight Permits	500.00	545.00	109.00%
20-6-01-89.00 Grants- Highway	0.00	204,075.17	100.00%
20-6-05-10.00 State Aid to Highways	115,000.00	107,412.83	93.40%
20-6-05-20.00 Reimbursed Highway	0.00	37.00	100.00%
20-6-05-25.05 Hwy Portion Taxes	0.00	894,612.28	100.00%
20-6-05-25.06 Hwy tax portion prior yea	0.00	0.00	0.00%
Total Revenues	115,500.00	1,206,682.28	1,044.75%
20-7-50 HIGHWAY PAYROLL			
20-7-50-10.00 Payroll Highway	211,163.62	203,496.64	96.37%
20-7-50-15.00 FICA / MEDI	16,365.18	16,404.25	100.24%
20-7-50-16.00 VMERS Retirement	14,655.00	14,654.44	100.00%
20-7-50-17.00 Workmen's Comp. Insurance	16,515.00	16,515.33	100.00%
20-7-50-18.00 Unemployment Insurance	800.00	1,084.50	135.56%
20-7-50-19.00 Health/Dental/Vision Bene	77,610.00	61,019.11	78.62%
20-7-50-21.00 Optional Life Insurance	0.00	0.00	0.00%
20-7-50-44.00 Uniforms	5,000.00	4,446.26	88.93%
Total HIGHWAY PAYROLL	342,108.80	317,620.53	92.84%
20-7-52 HIGHWAY GARAGE EXP			
20-7-52-22.00 Computer/IT	0.00	0.00	0.00%
20-7-52-23.00 New Town Garage Pmt	32,950.00	32,948.76	100.00%
20-7-52-24.00 Stormwater	2,000.00	1,510.00	75.50%
20-7-52-24.01 Building maintenance	6,381.00	6,380.55	99.99%
20-7-52-25.00 Telephone/Internet/Cell P	3,000.00	2,767.33	92.24%
20-7-52-34.00 Electricity	4,000.00	3,812.84	95.32%
20-7-52-45.00 Heat	3,500.00	4,256.91	121.63%
20-7-52-46.00 Water/Sewer	1,000.00	945.00	94.50%
Total HIGHWAY GARAGE EXP	52,831.00	52,621.39	99.60%
20-7-54 GAS OIL & LUBRICANTS			
20-7-54-47.00 Diesel Fuel	30,000.00	27,655.76	92.19%
20-7-54-48.00 Oil, gear lube, gas, etc	3,500.00	2,724.69	77.85%
20-7-54-49.00 Capital Equipment	0.00	0.00	0.00%
Total GAS OIL & LUBRICANTS	33,500.00	30,380.45	90.69%
20-7-56 ASSOCIATED EXPENSES			
20-7-56-52.00 Tools	3,000.00	3,512.13	117.07%
20-7-56-52.01 Garage supplies	8,030.00	8,029.50	99.99%
20-7-56-53.00 Veh Parts/Rpr & Maint	28,558.00	28,557.97	100.00%
20-7-56-54.00 Equipment Rental	5,000.00	3,166.50	63.33%
20-7-56-57.00 Tires	6,500.00	2,326.66	35.79%
20-7-56-58.00 Road/Bldg Construction	15,031.00	99.99	0.67%
20-7-56-59.00 Contracted Services	3,500.00	1,187.50	33.93%
Total ASSOCIATED EXPENSES	69,619.00	46,880.25	67.34%

Account	Budget	Actual	% of Budget
20-7-57 MATERIALS FOR ROADS			
20-7-57-49.00 Gravel/Stone/Maintenance	35,000.00	32,940.11	94.11%
20-7-57-50.00 Hot Mix & Coldpatch	5,000.00	2,776.24	55.52%
20-7-57-51.00 Culverts	8,000.00	1,460.59	18.26%
20-7-57-52.00 Salt & Sand	40,000.00	35,512.81	88.78%
20-7-57-53.00 Chloride	11,000.00	10,944.00	99.49%
Total MATERIALS FOR ROADS	99,000.00	83,633.75	84.48%
20-7-58 HIGHWAY OTHER EXP			
20-7-58-23.00 Prop/Auto/Liability Insur	12,270.00	11,769.68	95.92%
20-7-58-49.01 Capital Equipment fund	25,000.00	25,000.00	100.00%
20-7-58-59.00 Cutting Trees	15,000.00	9,850.00	65.67%
20-7-58-60.00 Signs	2,000.00	743.13	37.16%
20-7-58-61.00 2021 International purcha	40,785.04	40,785.04	100.00%
20-7-58-61.01 Caterpillar loader purcha	33,891.39	33,891.39	100.00%
20-7-58-61.02 2023 Truck Purchase	58,962.42	58,962.42	100.00%
20-7-58-63.00 Training/ Mileage	500.00	0.00	0.00%
20-7-58-63.01 Safety	500.00	150.00	30.00%
20-7-58-64.00 Blacktopping	75,000.00	0.00	0.00%
20-7-58-65.00 Legal Advertising	250.00	50.00	20.00%
20-7-58-98.00 Deficit	145,394.63	0.00	0.00%
20-7-58-99.00 Decals, Radios	3,500.00	2,048.04	58.52%
Total HIGHWAY OTHER EXP	413,053.48	183,249.70	44.36%
20-7-60 HIGHWAY GRANTS			
20-7-60-00.00 HIGHWAY GRANT EXPENSE	0.00	0.00	0.00%
Total HIGHWAY GRANTS	0.00	0.00	0.00%
Total Expenditures	1,010,112.28	714,386.07	70.72%
Total Highway Fund	-894,612.28	492,296.21	
Total All Funds	-894,612.28	492,296.21	



Sign in Sheet

Town of Alburgh	Meeting Date:	Meeting Location:
Selectboard	10/05/2026	Alburgh Town Conference Room

NO.	Print Name (Required):	Phone Number (Optional)	Email (Optional)
1	George Haley <i>George Haley</i>		
2	<i>Mereda Joyal</i>		
3			
4			
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Name (original name)	Email	Join time	Leave time	Duration (minutes)	Guest	Recording disclaimer response	In waiting room
Town of Alburgh	townofalburgh@fairpoint.net	10/5/2026 17:59	10/5/2026 19:36		98 No	OK	No
Margret Brescia		10/5/2026 17:59	10/5/2026 18:00		1 Yes	No Response	Yes
Margret Brescia		10/5/2026 18:00	10/5/2026 18:32		33 Yes	No Response	No