

**Grand Isle Select Board**  
**Grand Isle Town Office 9 Hyde Rd, Grand Isle VT**  
**Minutes of the Meeting for Monday February 19, 2024**

**CALL TO ORDER:** Jeff Parizo calls the meeting to order at 6pm.

**Board Members Present:** Jeff Parizo, Jen Morway, Ellen Howrigan

**Board Members via Zoom:** Josie Leavitt

**Community Members Present:** David Leake, Glenda Leake, Colleen Bushway, Ron Bushway, Tim Maxham, Sue Lawrence, Emily Clark

**Community Members via Zoom:** Esther Blow, Lucille Campbell, Joe Longo, Rick Brigham, Mike Donoghue

**Add to Agenda:**

**Public Comment:** Emily Clark updates everyone, saying that the Planning Commission was preliminarily approved for the Village Designation and the state organization that handles that will be having a hearing on it on February 26<sup>th</sup>.

**Review and Approve Minutes:** Jen Morway says she would like to clarify that the \$25,000 used from the unassigned funds would be paid back with the ARPA money that is currently in a CD.

***Jeff Parizo makes a motion to approve the minutes of February 5, 2024 with corrections. Ellen Howrigan seconds. Selectboard chair, Jeff Parizo, calls the vote which passes unanimously.***

**Guests**

**Rick Brigham, Sullivan & Powers- Audit Walk-Through:** Rick Brigham (Rick) provides an overview of the audit process, including planning, testing of transactions, and controls. He discusses the balance sheet and income statement for funds, as well as notes on the financial statements. Rick explains that any material weaknesses that were found, such as the collection of cash at the transfer station, are already being corrected and dealt with. Rick notes that the journal entries process should be reviewed by a second person, Jen Morway explains that the Selectboard has begun reviewing journal entries. Rick says they are very pleased with all the hard work that has gone into correcting issues that the last audit presented, stating he and Jordon Plummer are very pleased. Rick concludes his presentation on the audit report and discusses the management letter and audit committee letter. Rick congratulates the board on the successful audit and opens the floor for questions. Jen Morway (Jen) asks Rick about the Library and Cemetery Fund recommendations, asking if he can explain those. Rick says that it states that the cemetery fund includes revenues from lot sales and trust fund arrangements which is perpetual care. Rick goes on to explain that typically, perpetual care would sit alone and earn interest and the interest would be spent. Rick says they would hope to see the revenues moved to the general fund where cemetery related expenses would come out of, to keep the general fund and trust fund separate. Rick says of the Library fund, they would like to see the treasurer have control of all cash accounts, that the library treasurer should have access to all of that information as well. Ellen Howrigan (Ellen) asks about the item named construction in progress on page 5. Rick says he believes that was a payable related to the demolition of the

town garage, that payable was named construction in progress. Ellen asks about an item named general Fund investments and non-major governmental funds on page 7. Rick says those are certificates of deposit. Ellen asks about an item named general fund accounts payable. Rick explains that the books are kept open at the end of the year for any bills that are received in July and August for the prior year. Ellen asks about an item named unavailable property taxes and interest, if their allowance for doubtful accounts should be changed due to that. Rick explains that those receivables need to be collected within 60 days and if they are not, they need to be deferred. Ellen asks about an item named non-spendable. Rick explains that this is for pre-paid items. Ellen asks about an item named penalties and interest on delinquent taxes on page 8, Ellen asks if that is what was collected in the fiscal year, Rick says yes and it includes receivables that did not get deferred. Ellen asks if investment income from certificates. Rick says it could be interest income and investments from certificates of deposits. Ellen asks about the CDs listed on page 19, noting that some of them have a low rate and asks if they should look into those. Rick says that they should look at each CD individually, see what the rate is, see when they can be moved, see what the fee would be to move them early and make some changes based on that data. Ellen asks about custodial credit risk, noting that it says they currently do not have any policy to limit the exposure to custodial credit risk, asking Rick if this is something they should have. Rick asks if they have an investment policy, Jeff Parizo says that is what they are currently working on. Rick says that policy may could cover that risk. Ellen asks about common stock on page 21, Ellen asks what that refers to. Rick says he is not sure. A community member says it belongs to the cemetery. Ellen asks about allowance for doubtful accounts and delinquent taxes on page 22, asking if that has evened out since June. Rick says that is something they will want to look at now, to review outstanding balances from before 2023. Jeff Parizo (Jeff) clarifies to say those are property taxes. Jeff & Ellen discuss investigating this item. Jeff says that they should put this on the agenda for the first meeting in May. Ellen asks for clarification on State of Vermont local fines, on page 36. Rick says those are usually from people being pulled over for speeding. Jen Morway asks about the Unassigned Fund Balance, if the amount left over from the demolition of the garage was applied to this. Melissa Boutin says yes. Ellen explains that is on page 47.

**Highway Department Update:** Ron Bushway (Ron) says they've had a few snowstorms to deal with. Ron says that they have been working on their tool inventory. Ron says that Ron Waller is being trained on the square point-of-sale system.

**Buildings Facilities Manager Update:** Ron says the fuel tank at the town office has been inspected. Ron says that they are repairing the transfer station, that they are going to install waterproof pergola flooring at the transfer station, replacing the old carpeting.

#### IT Update

**Listers- Lynda Morgan's computer & NEMRC Online:** Sue Lawrence (Sue) explains that Lynda's computer is too slow to use. Jen Morway (Jen) explains that the town is currently in a flux as SNS begins work with the town. Jen explains that SNS will be coming on-site at the town office on March 18<sup>th</sup> to access what they currently have in place and put together recommendations of what they may need over the next three year. Jen says they will then be attending the March 18<sup>th</sup> Selectboard meeting. Jen explains that by going to NEMRC Online, they would no longer have to be responsible for providing the back-up of those local files. Jen goes over the monthly fees for NEMRC online. Jen explains that what they will need for a new computer should be accessed after they move to NEMRC online, because the hardware requirements would be different. Jen says one option to help Lynda in the time being is to give her one of the town laptops, that she would be able to access her Microsoft email though the cloud/online, and if they can move to NEMRC online, she would be able to access NEMRC that way.

Jeff asks what the NEMRC Online fees are. Jen explains that it's a one-time setup fee of \$500 and it's \$10 a month per user. Jen lists the users that would need access as: Melissa Boutin, Sue Moquin, the cash register, and the three listers.

***Jeff Parizo makes a motion to approve NEMRC online. Ellen Howrigan seconds.*** Sue Lawrence asks if they put NEMRC on the laptop, would they need another license. Jen Morway explains that the license is per user, not per device, so Lynda will be able to use the license she used on the computer that is too slow on the borrowed laptop. ***No further discussion. Selectboard chair, Jeff Parizo, calls the vote which passes unanimously.***

### **New Business:**

**SAM.gov Renewal Discussion:** Jeff Parizo asks Melissa Boutin (Melissa) if the renewal has been completed, Melissa confirms it has. Jeff says that, going forward, he would like Angie Low to be involved with the renewal process. Melissa says she and Adam White will meet with Angie Low to go over the process.

**Town Website Authorization:** Jeff Parizo says he is wondering if they should have all minutes and agendas be posted to the website by Angie Low. The selectboard and community members discuss the idea. Jen Morway questions the timeline for minutes for open meeting law, wondering if that would require Angie to work odd hours. Jeff explains that having Angie as the gatekeeper of the website could include training scribes on how to posting minutes and agenda. The Selectboard says they will continue thinking about this idea and asks Angie to think about it.

**Public Records Request:** Jeff Parizo (Jeff) explains they received an out-of-state records request. Jeff asks Melissa Boutin (Melissa) how they have handled record requests in the past. Melissa explains that it is usually for minimal, generic information. Melissa explains this request was for appointments and what they are being paid, clarifying it was just a list of names and what they make and nothing more. Jeff says he feels like these requests should go through the town attorney. Melissa says that is not how it has been handled in the past, but they could change that going forward. Josie Leavitt says that this sounds like it should be a policy. The selectboard agrees. Mike Donoghue (Mike) says that the law requires a prompt response to records requests and that having it go through the town attorney might not allow for a prompt response. Mike gives the example of a request of meeting minutes, posing the question- 'should a records request for meeting minutes go to the town attorney?' Jeff says he will speak to VLCT to see what they recommend.

**Grant Writer Discussion:** Jeff Parizo (Jeff) says that the Selectboard is wondering if they should hire a grant writer to handle grants for various town departments, boards, and commissions. Jeff says there is a person on the Planning Commission that has experience with this and he asked Jen Morway if she would be interested in a position like that. Jeff says they could be paid per diem. Jeff would like to know what everyone thinks about this idea. Jeff clarifies that in many cases, the grant writer fee could be paid with the grant. Josie Leavitt (Josie) notes that many grants do not allow any of the grant money to be used as payment for a grant writer. Jeff says that each grant would have to be approved by the selectboard and they would take that into consideration per grant. The Selectboard and community members discuss the idea. The Selectboard agree to discuss this further at the March 4<sup>th</sup> meeting and invite Carrie San Angelo as a guest.

**Employee Personnel Policy Discussion:** Jeff Parizo has the Selectboard go through the draft of the employee personnel policy page by page. The Selectboard gets to a point where they decide that they will further comb through the policy and add their notes/thoughts on each page and discuss this at a future meeting.

### Old Business:

**Investment Policy Discussion Update:** Jeff Parizo (Jeff) explains that there was a paragraph that they removed from the policy before they approved it and that they may need to add that back in because it affects bonds. The Selectboard discusses the bonds that the town has. Jen Morway says they also have trusts that it would affect. Jeff asks the Selectboard if they should add that paragraph back in. Ellen Howrigan says they might want to amend it. The Selectboard decides to add the paragraph back in.

***Jeff Parizo makes a motion to approve the Investment Policy from the VLCT template with the following paragraph added back in: This Policy does not apply to trust funds held by the Town of Grand Isle. These trust funds are managed under a separate investment policy for trust assets, adopted by the \_\_\_\_\_ trustees of public funds in accordance with 24 V.S.A. § 2432. It does not apply to bond fund investments made in accordance with applicable bond debenture requirements. Josie Leavitt seconds.*** Emily Clark notes that with the discussions regarding CD rates that they should be reviewing and moving CDs to better rates. Jen Morway explains that with the new reporting that they have just begun receiving, they would be able to do that going forward. ***No further discussion. Jeff Parizo calls the vote which passes unanimously.***

**Livestock Ordinance Discussion:** Josie Leavitt says that after speaking with her committees, it looks like this is something they will have to deal with themselves. The Selectboard discusses what they could put in a town ordinance and what the town is not equipped to do. The Selectboard will discuss this ordinance at the April 1<sup>st</sup> meeting.

### Administrative Check-In:

**Jeff-** Will ask VLCT about public records request

**Jen-** Invite Carrie to the March 4<sup>th</sup> meeting to discuss grant writing, Contact Wendy at NEMRC about NEMRC Online

**Ellen-** Check in with Agency of Ag regarding the Livestock Ordinance

**Josie-** Check in with Agency of Ag regarding the Livestock Ordinance

**All-** Read and make notes on the Employee Personnel Policy

**Review and Sign Warrants:** *Jen Morway makes a motion for the chair to approve and sign the warrants and that the one with Landry get an invoice. Jeff Parizo seconds.* Jeff Parizo explains to Josie Leavitt that there was a post it note for \$1,500 for Allan Landry for working at the Transfer Station but that there was no receipt or invoice and that they are requesting an invoice from him in order to receive his check. ***No further discussion. Jeff Parizo calls the vote which passes unanimously.***

**Adjournment:** *makes a motion to adjourn the meeting at 7:55pm. Seconds. No further discussion. Jeff Parizo calls the vote which passes unanimously.*