

**Windham VT Selectboard Minutes
December 23, 2024 Special Meeting
Held at the Meeting House and on Zoom**

Present at the Meeting House

Michael Pelton, selectboard
Mary McCoy (Mac), selectboard clerk
Richard Paré, road crew foreman
Absent: Kord Scott, selectboard chair

Present on Zoom

George Dutton, selectboard
Abby Pelton
Cathy Stover
Cathy Fales
Phil McDuffie
Pat McLaine

1. Start Recording and Call to Order

Michael called the meeting to order and started the recording at 5:30 PM.

2. Additions/deletions and/or changes to agenda – There were no changes to be agenda.

3. Announcements – There were no announcements.

4. Act on the minutes from the previous selectboard meeting

Motion: To approve the December 16, 2024 selectboard minutes; Michael moved, and he and George agreed.

5. Public Comments – There were no public comments.

6. Adopt ARPA fund balance obligation resolution – Michael explained that to meet federal government guidelines, all ARPA funds must be “obligated” by the end of this year, and we have some funds that have not been obligated. Kord discussed this with Katie Buckley from the VLCT, who is their ARPA fund advisor, and she recommended moving the money into our General Fund account where it can be used as needed. Katie gave us the wording needed to meet the guidelines. **Motion:** To approve the resolution to expend SLFRF funds in an amount up to \$33,560 for payroll expenses for the period 01/01/2024 through 12/31/2024. Michael moved, and he and George agreed. The motion passed.

7. Review 2024 financials and proposed budgets for 2025 – Michael explained that, due to Treasurer Kathy Scott’s resignation, he has been working with Cynthia Stoddard from NEMRC to prepare the budgetary figures. He presented financial spreadsheets that showed the budget and actual figures for 2023 and 2024 (to date) and the proposed budget for 2025. These are the financial reports, now in process, that will be presented in the auditor’s 2024 Town Report. Michael went line-by-line through all of the spreadsheets. These minutes focus on the categories that were discussed. Many others required no discussion.

A) Highway Equipment Replacement Schedule – Michael noted that there are many unknowns as to future equipment costs. He was able to get some replacement amounts from a vendor which he used. Trade-in amounts and costs for new equipment were estimated. Years of service were based on the past. Michael said the schedule reflects his recommendation that we plan ahead and set aside the funds that will be needed for equipment purchases, rather than take out loans when equipment is purchased. That way, we make a little interest while the funds are in the bank, rather than pay interest and make payments on loans. His schedule requires an article to put \$173,000 aside. If we try that for a couple of year, we can see how the schedule is working. Richard said he liked the plan. If there is any surplus, it can be added to the Highway Budget.

B) Highway Budget

- *Revenue:* The actual revenue figures for 2024 need to be verified, as are highway grant figures,

so the proposed budget number for revenue is yet to be determined.

- *Payroll:* Funds for raises based on COLA were added for the current crew. Payroll figures included hiring a third person at \$25/hour in anticipation of Richard and/or Kurt retiring. Hiring a third person would need to be a separate article for Town Meeting. Richard, Michael, and George agreed that we need to start the process for adding a third person, as that might take a while. Someone might need to get his/her commercial drivers license and take other training.
- *Payroll Benefits:* \$33,132 was added to cover a new person, in case they require a family plan for their health insurance.
- *General Highway:* Michael said some numbers given as 2024 to-date actual figures might be wrong due to errors when costs were coded in accounting. These are being fixed.
 - *Designate Highway Fund:* It was noted that the figures for Bridges and Culverts need to be rectified with the funds for culverts in the Highway Funds budget. It was agreed to place \$10,000 in the *General Highway* budget for Culverts, unless Cynthia advises otherwise. The amount for Gravel/Stan/Surp was discussed. We received grants in the past for this; the figure needs to be \$65,000 in case those grants are not received again. Other determinations made were to set Diesel Fuel at \$45,000, Sand at \$40,000, and Salt at \$31,000.
- *Insurance:* There may be coding errors. There needs to be a better breakdown of the various insurance costs. The combined 2025 budget number could increase as much as \$5,000.
- *Equipment:* Richard thought \$32,000 for Equipment was enough for whatever might be needed.
- *Contacted Services:* The cost for Ditching was covered by a grant in 2024. For 2025, Richard recommended budgeting it at \$10,000. Richard advised setting the budget for Tree Service at \$5,000. Michael and George agreed with his recommendations.
- *Town Garage Expense:* The Utilities have decreased due to reductions from the town solar array, and this amount was lowered to \$5,000. Other discussed costs were set at \$900 for Telephone and \$500 for Propane (for generator).
- *Grants:* Several grants are in limbo, and some expected funds have not yet been received. Michael expects that there will be no Grant expenses in 2025.
- *Total Highway General Expenses:* These are expected to total \$596,574. Adding a third person to the road crew has driven this amount up from previous years.
 - *Designate Highway Fund:* Michael said Cynthia and Imme will provide more solid numbers for Revenue & Reimbursement, and an additional \$200,000 is expected. Cynthia also needs to look at the funds for Repaving, as well as for Bridges & Culverts and Town Garage M&I. Cynthia said there are coding error, but these will be fixed, and there will be solid figures for the new treasurer. Richard said \$100,000 is needed for the salt shed as matching funds for a grant received.
- *Total for Highway Budget:* The total without offsetting amounts and a few final figures will be around \$596,600. The total including amounts in separate articles will be around \$819,500.

C) General Fund Budget

- *Total Revenue:* The expected amount from Property Taxes is unknown, as is the amount for Delinquent Taxes. Cathy Fales said we could create a new source of income by raising our fees for zoning, as other towns charge more for zoning permits, hearings, and other costs. There was no other discussion about Revenue. Total Revenue might be about \$595,000.
- *Selectboard:* Michael said the \$7500 budgeted for the selectboard clerk was too high, and the

selectboard should do more of what Mac is doing. There was a clear error of -\$10,091 for SB Employer Fica/Medi that needs to be fixed. There were questions about what Grant Researcher was paid in 2024, as some of what was paid appears to have come from ARPA funds.

- *Town Treasurer:* There was discussion about what to budget for Wages-Treasurer, and clarity is needed, especially as we try to recruit a new treasurer. For Seminar-Workshops, \$200 was added, and Payroll Processing was increased to \$2,000 to cover the new road crew person's payroll processing. Adding NEMRC services to the Town Treasurer's budget was discussed. NEMRC costs are elsewhere in the budget as a lump sum, not broken down by category.
- *Town Clerk:* Phil said there needs to be more in the budget for Wages-Assistant TC, based on the many hours Ellen (his wife) works. He advocated having an assistant in the office along with the clerk at all times. Others agreed, and the amount was set at \$12,000.
- *Listers/Reappraisal:* The budget was set based on the three-person Board of Listers the town has had historically, but it was noted that this would need to be adjusted if that structure is changed. That change would have to be voted by the town.
- *Auditors:* The auditors provided an increased budget to cover their costs: Wages-Auditors is \$9,000; Auditor EE Fica/Medi is \$670; Seminars/Workshops is \$50; and Printing (of the Town Report) is \$1350 (which includes \$650 for postage).
- *Computers:* The figure for Curly Sprouts Creative, under contract to create our new town website, needs to be researched to see what the cost will be in 2025.
- *NEMRC:* As previously discussed, this number needs to be broken down by category – Treasurer, Listers, and Town Clerk.
- *Planning Commission:* The 2024 Actual amount shown for PC Clerk needs to be reviewed, as it only shows \$193.50. Budgeted for 2024 and 2025 was \$1400.
- *Zoning:* Wages-Admin Permit Work was set at \$4800 for the new professional Zoning Administrator. Mac questioned if the 2024 Actual amount was correct.
- *Public Safety:* Ticket revenue from the Sheriff's Department is down, and the cost of their services is up. George said we need to confirm those costs and perhaps decrease their hours. Our contract with them is set mid-year. Costs for WCS-Animal Control were way up in 2024, due to expenses related to one problematic situation. The amount budgeted for 2025 was \$2,000, an amount similar to previous years.
- *Delinquent Tax Collector:* Due to decreased delinquencies, this amount is 0.
- *App/Dues/Fees/Taxes:* The town's cost for using the Londonderry Transfer Station has gone way up, from \$38,548 in 2024 to \$50,012 in 2025. The possibility was discussed of using another town's station or creating our own. A challenge in having our own would be creating a plan for hazardous materials. This would be a decision based on what Windham residents want. We need to find out what the 2025 fee for VT League of Cities and Towns will be.
- *Town Office:* A breakdown on Office Supplies was suggested to clarify the \$2000 lump sum. George asked that the Telephone category be changed to Telephone/Internet and \$1600 be added to cover a different and faster internet provider, bringing that total to \$3250. The amount for Heating Oil was reduced to \$3000, due to the savings created by the upgrade to our heating system and the improved insulation.
- *Insurance:* \$45,000 needs to be added to offer new full-time employees, i.e. someone hired as both town clerk and treasurer, the option of individual or family insurance plans. This would need to be approved as a separate article at Town Meeting and removed from the General Budget.

- *Meeting House:* The 2024 Actual figure of \$779.70 for Contracted Services was thought to be a Town Office expense. Meeting House Propane (for cooking) has not been budgeted in the past and was added at \$500.
- *School House:* A sum of \$32,000 was proposed, based on the actual costs from 2024. This amount would be needed if the town decides to buy the schoolhouse. The sale would be voted on in the School Board's part of Town Meeting; the purchase would be approved in the Town's part with the \$32,000 sum there, if all is approved. How the building might be used will be discussed in a series of three town meetings prior to Town Meeting.
- *Legal All Departments:* This category has in the past covered all legal expenses, but will be broken down in the future. The total for all was set at \$15,000.
- *Social Services:* Input on this has not yet been received from the Social Services Committee. Budget numbers for 2025 are the same as 2024.
- *Total General Fund Expenses:* An amount of \$435,544 was calculated prior to the changes made this night, and the total includes funds that will need to be in separate articles.
- *Transfers Out:* These are the amounts that are voted in separate articles at Town Meeting. Michael said some of the budget decisions about these funds require further discussion. We need to be certain of what is currently in these funds, what might be needed, and if any revenue is expected. Also, a new one-time category for Emergency Communications might be added, costing around \$2000, and it would need to be a separate article for Town Meeting.
- *Total Expenses in General Fund & Appropriations:* We need January's balances to decide the amounts to request in the various categories. Right now, the total figure comes to \$443,544, but that does not include any offset from surplus funds, and there are several numbers we don't know yet.

At this point, it was clear that another meeting was needed as soon as possible, and Michael and George set it for next Monday, 12/30/24. George said he would speak with Bob Fisher, town attorney.

8) Adjourn special meeting and stop recording.

Motion: To adjourn the meeting at 8:30 PM. George moved, and all agreed.

**Special Meeting on the Budget is scheduled for
Monday, December 30, 2024**

Respectfully submitted,
Mary McCoy (Mac), selectboard clerk
Approved December 30, 2024