

JOHNSON SELECTBOARD MEETING MINUTES  
JOHNSON MUNICIPAL BUILDING  
MONDAY, JANUARY 13, 2020

**Present:**

Selectboard Members: Mike Dunham, Nat Kinney, Doug Molde, Eric Osgood

Others: Brian Story, Rosemary Audibert, Duncan Hastings, Dean West, Walter Pomroy

**Note: All votes taken are unanimous unless otherwise noted.**

**1. Call to Order**

Eric called the meeting to order at 7:00.

**2. Additions, Changes to Agenda**

Brian added approval of the fire service contract and discussion of a communication from Walter Pomroy.

**3. Review Disposition of Historical Society Use of 188 Lower Main East**

Eric said he, Doug, Duncan and Dean had worked together to come up with a proposed agreement between the town and the Historical Society. Dean West said the purchase price of the Holcomb House was \$190,000. With the cost to bring the building up to code and prepare for occupancy by the Historical Society the total was about \$306,000. The Historical Society put up \$52,000 toward that cost and then at town meeting the town agreed to take out a 5 year loan for the remaining \$252,000. Over the next five years the Historical Society made total payments of \$175,839.81, leaving a balance of \$130,746.90. The Historical Society is now proposing to give the town \$75,000 in cash toward the balance. They are also asking that the town give them credit for \$25,000 of in kind services – things they have done voluntarily that increase the value of the building, not things that we're done for their own. For instance, painting, electrical work, and trim work. The \$75,000 and the \$25,000 add up to \$100,000, leaving a balance of \$30,746. They are asking that the town absorb that balance. Taxpayer money would be invested in the building but the town would own a building worth roughly \$300,000 for an investment of about \$30,000. That is a town building on the town's asset list. If the town accepts these terms the board has to decide how to take the \$75,000 – as a lump sum payment or in more than one payment.

Duncan said if the town absorbs the last \$30,000 of the cost, that allows the Historical Society to keep that amount for future improvements. They currently have around \$75,000 in their capital fund. That is money they won't have to ask the taxpayers for to do capital improvements as needed.

Doug said the town agreed to purchase the building and assume the debt and the Historical Society promised to use their best efforts to reimburse the town. They formed a 501(c)(3) and raised money. The town's agreement would be with the 501(c)(3), Johnson Historical Society, Inc. They spent time and effort getting the Historical Society operating and acquiring the building and they feel vulnerable because the building is the town's asset and we can do what we want with it. This proposed agreement addresses that through some of its terms. He noted that if the town absorbs the last \$30,000 it is inevitable that if the Historical Society comes to the town in the future asking for money the selectboard will ask where they spent the money that was left.

Duncan said the agreement assumes that the Historical Society is going to continue as a town sponsored entity but also anticipates that if at some point in the future that is not the case both boards would negotiate settlement of a purchase price, disposition of assets, etc. The agreement doesn't commit either board to anything specific at this time but basically says that we agree to negotiate in good faith, understanding that the negotiations might not yield results.

Mike asked what the total amount is that the town has put in so far. Duncan said \$306,586. Dean said once the payments proposed by this agreement have been received by the town, the total amount the town has invested will be \$30,746.

Eric said when the loan was being repaid the Historical Society paid half the annual payments. Dean said they plan to repay the town for their half; they will just be about \$30,000 short of the town's total expenditure. Mike said there's also the \$25,000 of in kind contributions. So the total amount not repaid to the town is around \$55,000. (*Walter arrived at 7:16.*)

Eric said there is the town Historical Society and there is also Johnson Historical Society, Inc., which has the money. Dean said the mission of Johnson Historical Society, Inc. is to raise funds for support of the operations of the Historical Society. All the money has been raised by Johnson Historical Society, Inc. and the money being retained is in the Inc's funds.

Nat said he would like to see a list of how the Historical Society came to the \$25,000 figure for the in kind contributions. He is uncomfortable with the town forgetting about the \$30,700. He would be open to looking at how that amount could be repaid over the next 5 years in smaller amounts. That was the agreement when we bought the building.

Duncan said he disagrees. The Historical Society said they would make their best effort to repay the debt but it was understood that they might end up paying anywhere from 0 to 100% of the debt. Nat said the Historical Society is still capable of raising money. He doesn't want to drain their funds by taking it all at once. The promise was that the Historical Society would make its best effort and he thinks some effort could still be made.

Nat also noted that this document is not really written like a memorandum of agreement agreed to by two parties. There is language about what the Johnson Historical Society wants, which is fine for a planning document but as an MOU it concerns him. For instance, it states that the JHS board has expressed interest numerous times in expanding and occupying the upstairs of the building. He is not sure how that fits into a memorandum of agreement. It reads more like a letter of intent. His biggest concern is regarding the potential of selling the building. The agreement says it should be put in a covenant that the town will not sell the building without written consent of the JHS board of directors. There is no comment about the selectboard's role. He doesn't think it is prudent to put that constraint on a future selectboard. He thinks it is pretty clear in state statute that it is the voters who have the authority to approve a sale since the building is deeded to the Town of Johnson. He doesn't believe it is prudent to surrender that responsibility. He thinks it would be foolish to decide to

sell the building without consulting the Historical Society, but it shouldn't be taken out of the selectboard's hands.

Eric said the agreement represents our good faith intent. We can't bind a future selectboard and we can't fully agree to something with a group that is under our umbrella and that we can direct to agree to something. This represents our intent. Nat said it seems stronger than that to him. We had a long discussion about whether to follow through with a cleaning contract that was much less detailed than this.

Duncan said the Historical Society does not want to be in the position of having a future board kick them out. They will have contributed 90% of the cost of the building and it would not be fair for a future board to kick them out. That would not be acceptable to them.

Nat said the building is deeded to the Town of Johnson. If the Historical Society wants ownership we can discuss that, but as long as it is in the town's name the selectboard needs to maintain authority. The town was asked to front this money and trust the Historical Society to pay it back, which by and large they have done. Now the town has the responsibility of holding onto the deed. It will take some trust from the other side and some participation to make sure that the selectboard has a brain and won't sell the building out from under the group.

Dean said there is no advantage to the Historical Society of having its name on the deed. As long as the Historical Society is under the umbrella of the town it is all the same thing whether the deed names the town or the Historical Society. The town can't really sell the building to the Historical Society because the town would still own it. All the Historical Society is trying to do is gain some protection that the building is not sold. They're willing to live with the risk of the town owning the building while they maintain the organization that will help support the building. They know that at some future date the building could be sold because we can't commit a future board to any action. If there was something on paper that might guide a future board, that might help protect the Historical Society.

Mike asked how Morristown handles the Noyes House. Dean said he doesn't know but there was an article in last year's warning for a tax appropriation for work on the Noyes House. Mike said historical societies in towns are important. There is no doubt that the Historical Society is an asset to the Town of Johnson.

Doug said he thinks the agreement probably should be between the Town of Johnson and Johnson Historical Society, Inc. Duncan said Doug had previously suggested that regarding the payment of the \$75,000. If the board agreed to the proposal tonight he thought he would draft a separate agreement between the town and the Historical Society, Inc. that was just about reimbursement of the cost.

The board agreed to defer decision on this to a future meeting. Duncan said the group worked really hard on this draft agreement and he is not sure he personally wants to continue with additional negotiations. Eric said he is not sure he would want to start over either. Dean said he thinks the Historical Society would have a hard time giving a \$75,000 check to the town

without an agreement. Eric said the payment would not happen until there is an agreement. It won't be in our budget.

Duncan asked where this leaves us. Eric said the board will have to discuss it at a future meeting. Doug said he would like to have Kyle here for the discussion. Eric said the board would probably invite Historical Society members back in for more discussion and maybe suggest changes. Nat said this is the first time he has seen this agreement and it is much different than what he had expected. It is the first time he has had a chance to give feedback on it.

Mike said he thinks if discussion of this is scheduled for the next meeting there will be a vote on it then. Eric said he doubts there will be time to discuss this at the next regular meeting. Mike said we will have to make time for it. It would be nice to get this straightened out before the budget is finalized. Eric said he doesn't think it will happen that quickly. Mike suggested we could vote on it tonight. Doug said he would like to see it on the agenda for the next meeting. He suggested allocating 10 minutes for it. Mike said he thinks we should allocate at least half an hour. Eric said it probably will be on the agenda for the fourth Monday in January. Our regular meeting already has a full agenda. We can't dedicate half an hour to something like this during a regular meeting.

**Mike moved to approve the proposed agreement with the Historical Society as written, seconded by Doug.** Eric asked if the motion will include the payment plan – lump sum or spread out. Mike suggested one lump sum. Doug suggested spreading it between two years. **Mike agreed to the friendly amendment that payment is to be divided between two years. The motion was passed 3 to 1 with Nat opposed**

**Mike moved to authorize the chair to sign the agreement with the Historical Society, Doug seconded and the motion was passed 3 to 1 with Nat opposed.**

***4. Approval of Fire Services Contract***

Brian said our attorney was fine with the fire services contract. We had a question about the area being served being well defined as the town separate from the village. They said it is well defined in Section 2. They are fine with us signing the contract.

**Doug moved to authorize Eric to sign the fire services contract with the village, Mike seconded and the motion was passed.**

***5. Discussion of Communication from Walter Pomroy***

Brian said regarding the email received from Walter he consulted with the Municipal Assistance Center at VLCT. The matter bears more investigation. He thinks we should talk to our attorney before taking action. He explained that at our September meeting the board made a motion to take surplus from the 2018-2019 fiscal year and put it into two reserve funds – the capital equipment fund and the capital improvement repair fund for buildings. In his letter Walter said that given the language to incorporate those funds he doesn't think that was a proper use of those surplus funds. The advice we received from the Municipal Assistance Center is that it might not be proper use of the funds and we have to investigate that more. We have exhausted what we can get for free and we need to talk to our attorney.

Eric asked if they gave guidance about what can be done with that money. Brian said the safe answer is that any surplus can be returned to the voters and any money in a specific line item that is in excess can go into a reserve fund. The way we are running reserve funds in general is fine. If we have a surplus that is not from any general line item but is a general surplus for the whole budget, that is the issue.

Eric said we don't know what surplus we have until August when the tax rate is already set. What mechanism is there for giving the money back to the voters? Brian said as he understands it we could use surplus from 2018 19 to pay down taxes for the 2020-21 fiscal year. Walter agreed that is his understanding.

Duncan said when there is a surplus the selectboard is authorized to handle the money. If the town ends up with a surplus the board is within its rights to dedicate it to any number of things. The question becomes the legality surrounding the wording of the reserve funds. The town needs a legal opinion on that. His own opinion is that it is the selectboard that is responsible for dealing with that surplus one way or another. Once the board knows what the surplus is it can be applied to the next year's budget. But he is not sure that can be done if the town doesn't have annual audits. Wolcott has annual audits. They take known figure approved by the auditor and apply that to their proposed future budget. There is always one year lag time. The Town of Johnson does an audit every other year.

Walter said there is nothing in statute to support what the selectboard did. There is relevant statute for school districts but for municipalities there is nothing in statute that says how to handle it. Technically it is up to the board to decide what to do with surpluses. But the voters have set guidelines regarding what can happen with the reserves. They have said that money can only enter into reserve funds within certain guidelines. The board's September motion did not follow those guidelines when money was put into the reserves. The selectboard has the right to decide what to do with the money but didn't have the right to do what it did.

Doug asked, so the selectboard could decide to spend the money on something specific but could not decide to put it into a reserve fund because the methodology of how money should be put into the reserves has been defined? Walter said that is right. He wanted to bring this to the board because now the board has \$116,000 to play with.

Eric said a question for our attorney would be whether we could we could show in our budget for the next fiscal year that the money is being applied to the reserve fund and have the voters approve that budget. Would that be legal? Walter said he feels that would be a proper transfer. It would be a line item in the budget that voters would approve. Brian said regardless of the attorney's opinion there are ways that we can accomplish the same thing we had intended to do.

Mike said there was some talk that once we put money into a reserve fund we couldn't take it out. Brian said we can only take it out for its approved purpose. But the money hasn't actually been transferred yet by Rosemary into the reserve funds. Eric said he thinks she makes the transfer when she closes the books. He believes the reserve funds are separate accounts at the bank. Mike said because it hasn't been done yet we could rescind the motion.

Doug said he would presume that even if it had been done, if it was wrongfully done we could pull it out. Brian agreed. Eric said he would wait for the attorney's opinion and he would want Rosemary to be aware of what we are doing.

Duncan said he would encourage the town to seek the attorney's opinion. He thinks Walter's point is interesting and is a valid concern and he thinks the attorney will need to weigh that against the general authority of the selectboard to conduct the business of the town. Statue is clear on what happens if the town has a deficit. The town has to retire it in the ensuing year. But there is no specific statutory language about dealing with a surplus.

Doug noted that not all the money we raise comes from taxpayers. Eric agreed that the money didn't all come from taxpayers. Nat said it's still their money.

The board agreed to get an opinion on this from the town's attorney.

The board invited Walter to go through the budget with them. Walter said he would look at it if someone emailed it to him. Brian said he can email him a draft. (*Walter and Duncan left at 7:56.*)

#### **6. Review Draft Budget**

Brian said the amount shown in the highway equipment capital budget does not include the questionable transfer. The board had wanted to put the additional money into the reserve funds because from 2022 to 2025, especially in 2022 and 2023, quite a few replacements will be coming due at the same time. Eric said in FY 23-24 and FY 24-25 we will have a negative reserve fund balance. Brian agreed; if we don't have the \$100,000 we will have a negative amount for 2 years and will be uncomfortably low in 22-23. If we add the \$100,000 we will be fine. His hope is that in the future we might be able to lower our yearly increase.

Eric asked if this budget draft has the replacement for the grader extended. Brian said not the grader but the screener. The screener was originally supposed to be replaced in 2019 and he is putting it off for at least another year. Eric said he thought we talked about moving the grader replacement out a year. Brian said we might decide to extend it a little when we get closer to its end of life. It is scheduled to be replaced in 2023. We might find that we could keep it another year or two. But he wouldn't want to make that decision now.

Brian said he had previously stated in error that we didn't have a new equipment purchase for this year but we are replacing the 2014 tandem this year.

Doug asked, if we count money owed in taxes as income, what happens if we don't take in all the taxes owed? Brian said it would be a loss. If we close the books with a deficit we have to make the town whole immediately. Eric said if there are owed taxes that are written off as uncollectible, that revenue disappears and it reduces the amount of cash on hand at the end of the year. Doug asked if that relates to the cash on hand we supposedly had in September. Eric said Rosemary would have already taken care of that when she closed the books.

Brian said we have applied for several state highway grants and haven't received them all yet. For FY 21 he put a \$104K of grant revenue in. That includes the potential grants for Rocky

Road, a Better Roads Grant and a Grants-in-Aid grant. He thinks we will get most if not all of the grants we are applying for. What we take in from the grants is about 80% of what we will spend on the projects.

Brian said we had planned on taking \$25,000 out of the building reserve fund but we had quite a bit of expense that exceeded what we planned. There was work on the Holcomb House and the work on this building cost more than expected. Do we want to draw more from our reserve fund? Eric asked how much we have in the building reserve fund. Brian said there is about \$54,000. Eric said we will only have about half of that after the planned \$25,000 comes out. Brian said we also had planned to put another \$16,000 into it from the current year's budget.

Mike said when the Holcomb House leases come up for renewal in the spring we need to increase the rent.

Eric asked if the \$16,000 we plan to put in the reserve fund could just be reallocated to the expense on this building and the Holcomb House. Could it be applied directly to the unanticipated expenses in the current year's budget? Brian said he thinks the way we would show that would be by giving it back to the taxpayers. We have already paid for that work and we still have a surplus. The reason to take more out of the reserve fund would be to increase the surplus for 2019-20, none of which is yet dedicated to FY 21. Eric asked, if we already have anticipated cash on hand at the end of the year, why would we take more out of our reserve? Brian said to increase what we can contribute toward reducing taxes or to increase what we can afford in other areas. Eric said the intent of those reserve funds is not to reduce taxes. Why wouldn't we use our surplus versus taking money out of the reserve fund? That fund is so low already he would be concerned about depleting it more. If there is only \$25,000 now and we take out \$10,000 more, that leaves \$15,000, which is what is budgeted to be spent from the fund next year. We would deplete it to nothing. Doug said that is assuming we can't put in the \$16,000 that we had planned to put in.

Mike said this budget draft is a 9.3% increase in taxes. He feels we have to get that down to zero.

Brian noted that revenue that used to be in parades, events and celebrations has now been moved into a Tuesday Night Live budget. He said we have a few procedural questions around how to handle Tuesday Night Live revenue from one year to the next. It relates to Walter's question. We act as financial agent for Tuesday Night Live. People are donating to Tuesday Night Live but the money they take in becomes town funds once we get it. Eric said that is one reason the skate park wanted to set up a reserve fund. Brian said they were considering it but we haven't drawn up an article yet. That is something he hopes to hammer out this week. Nat said he is wondering if it is necessary if money is raised and earmarked for a specific purpose. Brian said he and Rosemary disagree about that. Rosemary feels comfortable with handling money that comes in earmarked for a specific purpose and spending it for that purpose next year. Eric said maybe that would be a good thing to discuss with our attorney. Nat said from a Tuesday Night Live sponsor's point of view that is how he would understand it. Brian said when a grant is earmarked for a purpose he is comfortable

with spending it for that purpose in the next year but with a donation for a specific purpose, once the year rolls over he is less comfortable being specific with how that money is spent. Doug said he thinks this needs to be an attorney question. What we can do with money that is provided for a specific purpose such as the Historical Society's money.

Brian said there are not likely to be many changes in the income part of the budget. He said we are estimating current use a little low but we want to be cautious about estimating that high.

Eric asked about office salaries. We are getting a new person and he is anticipating they would be paid somewhat less than Jan. Why do we have an 8% increase in the salary line? Brian said primarily because of the recreation coordinator. That position was approved as an amendment to the budget last year. It wasn't part of the budget. After the first round of interviews for Jan's replacement we might have a better idea of experience level and we might be able to be less cautious about what is budgeted for that position. Doug asked if much accrued leave had to be paid out for any employees that retired recently. Brian said not much.

Eric asked why \$20,000 is budgeted for selectboard consulting services – because of the merger study? Brian said because of the merger study and the gravel pit. Work done so far for the gravel pit was more expensive than expected and Brian S. and Brian K. want consultant advice on the results because they don't feel confident interpreting the raw data.

Mike asked why we didn't have an assistant town clerk hired a month before Jan left. Eric said we didn't have much advance notice of exactly when she was going to retire.

Brian said our attorney has a rate increase so the estimate for legal expenses is up a little

Eric asked if Brian has made contact with Jim Barlow. Brian said he hasn't but he did contact the labor board today. The consent election will be at the end of January. That is when we would start negotiations. Eric said if we use Jim Barlow that will save us money. Brian said that is his intention.

Brian said there will be a reappraisal this year so the grand list will go up. Doug said the ten cents on the grand list that we pay to the village will also go up.

Brian said the amount budgeted for computer support is going up a little. We are going to add off-site backup to our tech services. Now when we do backups we back up every couple of days to a hard drive that is physically taken off site. He thinks it goes home with Rosemary. This will provide automatic continuous back up. It will be much more secure and worth the money.

Brian said he is estimating a little high for building capital expense. His hope is that this year we can do the work on the clock tower at the municipal building and if we have money left over we can use it for old mill house maintenance.

Eric asked about the amount budgeted for the light industrial park. Is that expense that is anticipated but may not get expended? Brian said that is our loan payments and should be 100% expended. We haven't spent any money on the industrial park other than the loan payments. Nat said we should have a spreadsheet at town meeting showing that, since people have asked how much we are paying for the industrial park property.

Brian said NEMRC has dramatically increased their software licensing fee. They have not had a software increase of any note for a while. In the past competitors' rates have been a little higher than NEMRC and if we switch to a competitive product we would have to learn a new system. Now that they are raising their price it could make sense to change if we got a new employee that already knew how to use another product. But if we tried to take the time to train everyone on a new software package the lost productivity would eat up any savings.

There is a big increase for NEMS. Doug asked if we are going to have them in to speak to the board. It was agreed to invite them into next Monday's meeting.

Brian said the highway salary increase is higher than the 1.5% that was approved due to longevity bonuses for some employees. That applies to sick time as well.

Eric said negotiations could affect raises. The union could negotiate a raise that takes effect at a time other than January 1st or they could negotiate an increase that is more than what we budgeted. Brian said our budget is what we bring to the negotiation table. This is the money we have to work with and increases beyond what we have budgeted will have to be deferred to when we can make money available. Doug said or we would have to not do something else in order to pay the wage increases.

Mike asked if we are going to hire a negotiator. Brian said the recommendation is that we use someone who has expertise at least the first time we negotiate. He and Eric have talked about using Jim Barlow.

Brian said the amount we will be paying for unemployment insurance is higher because we are not receiving a credit this year that we have received in the past. The total amount we owe is a minor increase but last year we got a \$600 credit that we are not getting this year.

Brian noted that salt is getting quite a bit more expensive. He said the uniform company we use is increasing its prices again. Mike said not all public works crews have uniforms. The cost budgeted for uniforms is \$6,250. Brian said he thinks that benefit is negotiable. We could require employees to obtain, clean and maintain their own uniforms. Doug asked if we can require them to have uniforms or just clothes that meet certain standard. Brian said he is not sure. Mike said he would think any safety equipment would be supplied by the town but not necessarily all clothes. He said they only added benefit of a uniform is that it identifies employees as working for the Town of Johnson. Brian said their name is also on the uniforms. Eric asked if we see value in that for us. Mike said he sees value but also potential for savings. Doug said he can understand people might want to know who they are talking to but employees will be stepping out of a town truck. Eric agreed that they are identifiable as town employees because of their vehicles. Brian said he likes providing uniforms even if

they are not technically safety equipment. We know the uniforms are safe and in good condition and don't have anything that can get caught in equipment. But we could be very prescriptive about what is acceptable for employees to wear at work. Doug suggested that if we are going to be negotiating this benefit perhaps we should not have it in the budget.

Doug asked about budgeting for ash tree removal. Brian said he has not increased the budget much for that yet. Doug mentioned that he called the transfer station and asked about the stump dump and was told that they don't take stumps anymore. Nat asked if we want to be serious about the threat of emerald ash borer or see how it plays out without taking an active role in starting to thin out roadside ashes. Eric suggested we could split that out as a new line item that we can point out to people. Mike said that is a good idea. Nat said if we want to be serious about this we really should start taking action, but he doesn't think we can afford to raise the budget by \$20,000 for it. Eric suggested maybe adding \$5,000. Doug suggested Sue Lovering might be able to provide preventive cost figures versus the cost of getting rid of trees once they start coming down. He feels if we put money in the budget for dealing with ash trees we should have Eric's report address that. Brian said he will reach out to Sue and see if she has anything. Nat said he thinks we are just talking about dropping the trees and leaving them where they are. We could just leave them or advertise on Front Porch Forum that they are available to be taken for firewood. It was agreed to add a line item for dealing with ash trees and put \$5,000 in it. Nat said he thinks we should start removing ashes on municipally-owned land.

Mike said he feels that the 9.3% increase in this budget is too high.

Eric said if we are told we can't do what we previously did with the cash on hand, that is \$116,000 that could be used to reduce taxes. Brian said one thing that is not in this budget yet is use of the estimated budget surplus of \$32,000 for 2019-20. In the past we have taken a portion of the projected surplus and used it to lower taxes. Eric said we could use the money Walter brought up that was put in the reserve funds to reduce taxes and use the \$32,000 somewhere else. Brian said if we have to dedicate that \$116,000 to reduce taxes in the upcoming budget year we could also increase the line item that contributes to the reserve fund by the same amount.

Eric noted that the money we are going to receive from the Historical Society in payment for the Holcomb House is not in the budget yet. Brian said between that and our surplus we have close to \$70,000 unallocated. Doug said we could make it \$100,000 if we accepted all the money from the Historical Society in one year. Brian said it will show up as surplus at the end of the current year and we can dedicate the surplus to reduce taxes the following year. The reason to be cautious about taking our projected surplus of \$32,000 and dedicating all of that is that if we dedicate the money we have to come up with that money. If we expect a surplus of \$32,000 and dedicate it and then we have less, we have a deficit that we created ourselves. Mike said we know we have the \$116,000. Brian agreed because that is for a year that is already closed out. Mike said he thinks we should use that.

Mike asked what 9% is in terms of cents. Eric said that is about 6 cents. So the current budget proposal would result in about a 6 cent increase in the tax rate.

Nat said the library said they should be included on the list of town properties in the town report. The library is not currently listed.

Brian said he will run through the budget again and do some fine tuning. Eric asked how we will incorporate the money from the Historical Society. Brian said he thinks it will show up as cash on hand at the end of the year. It will be shown as miscellaneous income. Eric said we don't have to collect it in this current budget year. We can collect it after July 1st. Brian said he would want to talk to Rosemary about this but he thinks it would show up the same if we accepted it in the current year and didn't spend it. If our plan is to use it to reduce taxes we can get it this year and roll it over as surplus or we can accept it next year and use it to pay down taxes in the same year. Eric agreed that if we accept it next year it reduces the amount to be raised by taxes and it does the same thing if we accept it this year. If we accept half this year and half a year from now we get the effect of the full \$75,000 in the 2021 budget. Doug said in that case we might as well take it all this year. Perhaps Mike's original motion would have been better. Eric said the board could revise the motion.

**7. Adjourn**

Doug move to adjourn, Mike seconded, the motion was passed and the meeting was adjourned at 9:30.

*Minutes submitted by Donna Griffiths*