

TOWN OF ORANGE
SELECTBOARD MEETING MINUTES
December 31, 2025
Orange Town Complex

The special meeting of the Town of Orange Selectboard was called to order at **6:37 p.m.**

In Attendance:

Steve Simpson, Kevin Wilson, Kristin Paya, Jim Wild, and Bill Crowther

Agenda

Steve Simpson moved to approve the agenda with the removal of the Payables/Warrant item, as there were no payables to approve. Kevin Wilson seconded the motion. **Motion approved as amended.**

Budget and Financial Discussion

Inactive Fund Balances

Bill reviewed several inactive fund balances that have not been used for several years and recommended zeroing them out and removing them from the balance sheet. The affected funds include:

- Election Fund
- FEMA 2022 Fund
- Richardson Gazebo Fund
- Economic Development Fund
- Civil Defense Fund

The net amount to transfer from the General Fund to create zero balances is **\$621.23**. Steve Simpson moved to approve the transfer and removal of these five accounts from the balance sheet. Kevin Wilson seconded the motion. **Motion approved.**

Bill noted that other inactive funds may also be eligible for cleanup in the future and recommended that budget reports be generated monthly.

General Financial Overview

Bill reviewed the balance sheet as of **December 30, 2025**, emphasizing overall trends rather than individual figures. Total fund balances reflect approximately **\$837,000**, plus liabilities. Bill noted that if all liabilities were due immediately, the Town would be approximately **\$111,000 short** based on current bank balances.

Delinquent taxes currently total approximately **\$246,000**, which Bill described as a concerning trend. This year's delinquent amount is approximately **\$85,000**. The last tax sale was held several years ago. There will be a **separate Town Meeting article** to appropriate funds for tax sale proceedings, noting that while costly, it is necessary. Two-thirds of tax revenue supports the school even when taxes go unpaid.

Residents may qualify for abatements, and reminders regarding homestead declarations were discussed.

General Fund and Highway Fund

Bill reported that the **General Fund overspent by approximately \$41,000**, which he attributed to a flaw in last year's budget, including approximately **\$91,000 in overstated revenue**.

The **Highway Fund underspent by approximately \$112,000**. (\$100,000 set aside for the Tucker Road Project) The Selectboard discussed options for the surplus, including setting funds aside for equipment. Steve Simpson moved to place the surplus into the Equipment Fund. Kevin Wilson seconded the motion. **Motion approved unanimously.**

Tucker Road Project

\$100,000 was approved by voters for Tucker Road, noting that the funds are being carried forward and remain designated for that project. The Town is awaiting guidance from VTrans regarding deficiencies in recent work.

Issues noted included improper finishing, failure to edge the road, immediate deterioration, potholes, and standing seams. The Town Road Crew addressed driveway work and made temporary improvements. The project total is approximately **\$209,000**, with an expected **80% state reimbursement**. If the work is not corrected, the Town would be responsible for **100% of the cost**.

Audit and Accounting Items

- Audit funds have not yet been used and need to move forward.
 - “NEMRC audit” bills were incorrectly coded as an audit expense and should instead be recorded as a NEMRC expense. A journal entry will be required to correct this.
 - Approximately **\$119,410.00** has been paid by the Town and is awaiting FEMA reimbursement.
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Tax Sale Costs

Steve Simpson reported that he has contacted the Town Attorney regarding typical upfront costs for a tax sale and is awaiting clarification. Kristin will also research potential costs. The process is not quick but was agreed to be necessary.

Additional Budget Discussion

No additional votes were taken. Bill will correct the budget worksheet based on discussion.

Adjournment

Kristin Paya moved to adjourn the meeting at **7:52 p.m.** Kevin Wilson seconded the motion. **Motion approved unanimously.**

Respectfully Submitted,

Diane Hallenbeck
Town Clerk