

VLCT NEWS

A PUBLICATION OF THE VERMONT LEAGUE OF CITIES & TOWNS

SERVING AND STRENGTHENING VERMONT LOCAL GOVERNMENTS

April 2013

VMERS GROUP B, C AND D EMPLOYER CONTRIBUTION RATES TO RISE JULY 1 (REVISED MARCH 2013)

The Vermont Municipal Employees Retirement System (VMERS) Board of Directors has revised the contribution rates for many VMERS employers for the coming year and has agreed to ask the legislature to adjust the employee rates in a like amount. Group A municipalities will see their contribution rates remain unchanged at 4.00 percent of

payroll. Municipalities that are members of the VMERS Groups B, C, and D will see their employer contributions rise by one-eighth of one percent of payroll effective July 1, 2013. The rates of Group C employers will be adjusted by an additional one-eighth percent effective January 1, 2014. On

(continued on page 7)

EMPLOYER PROVIDED HEALTH AND MEDICAL BENEFITS

The Municipal Assistance Center and the VLCT Health Trust frequently receive questions about employer-provided health and medical benefits. Topics include employer contributions to health plans in general, health savings accounts and other tax-favored health plans, and cafeteria plans in general. This article will explore information available on the IRS website that can answer those questions.

Information for local governments is included under the Federal, State and Local Government (FSLG) section of the IRS website, www.irs.gov. In the upper right corner is a drop-down menu identified by the

(continued on page 12)

RETURN OF THE SEMIQUINCENTENNIALS

Editor's note: Between the years 1749 and 1764, Bennington Wentworth, the First Royal Governor of New Hampshire, issued 129 township charters in present-day Vermont. Most were issued from 1761 to 1764, with over half of them during 1761. In 2011, the Vermont Historical Society, with help from the Department of Tourism and Marketing and VLCT, promoted semiquincentennial celebrations around the state. This year, 35 more towns (including Moretown) and one city are eligible to celebrate two hundred and fifty years of "municipalness." Following are reports from two of these towns. And if your town is planning a 250-year tribute this year, please let us know and we'll pass along the details in future newsletters.

(continued on page 8)



Essex Town's first Town Meeting, held on March 22, 1786, was accurately re-enacted at the start of the 2013 Town Meeting by several current residents. Pictured, L-R: Steve McQueen, Max Levy, Tim Jerman, George Tyler, and Pat Scheidel.

INSIDE THIS ISSUE

PACIF Vehicle Repairs Go Green . . .	2
Ask the League	4
Local Government Day	5
Legal and Regulatory Notes	6
Municipal Census Survey	7
Risk Management Services	10
Health Advocate	14
Trivia	15
Classifieds	17
Calendar	20



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89 Main Street, Suite 4
Montpelier, VT 05602-2948
Tel.: (802) 229-9111 • Fax: (802) 229-2211
Email: info@vlct.org
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Shawna O'Neill
Design/Layout

David Gunn
Editor/Copy Editor

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PACIF VEHICLE REPAIRS GO GREEN WITH LKQ PARTS

PACIF recently started using LKQ Corporation as the preferred source for parts to repair covered vehicles that have more than 15,000 miles and at least \$1,500 in damage. LKQ specializes in recycled, reconditioned, and rebuilt original equipment manufacturer (OEM) parts which it collects, inspects, prepares, and warrants in a nationwide system with a Vermont distribution center. These parts are reliable and less expensive than new parts, so using them reduces claim expenses and also helps the environment by conserving non-renewable resources.

“For claims involving passenger cars and light trucks,” says Kelly Kindestin, Manager, Property and Casualty Claims, “our adjusters are now calculating their quotes with parts from LKQ, as many national carriers – State Farm, Travelers, Liberty Mutual, and others – have been doing for a while. This should also streamline our subrogation process [that is, recovering expenses from at-fault third parties], since this will put our prices in line with the third parties’ carriers.”

LKQ’s recycled, reconditioned, and rebuilt parts have a warranty to be free from defects in material and workmanship for as long as the original purchaser owns the vehicle. LKQ also handles some aftermarket and sheet metal parts that, while not OEM, are certified for quality by the Certified Automotive Parts Association. Auto repair shops are likely acquainted with using LKQ parts, since so many national carriers already use this company to keep costs low and quality high. And keeping PACIF’s repair costs low is a good way to work toward lowering members’ premium contributions.

LKQ has more than 430 facilities in five countries. Its Vermont distribution center is in Williston, where a wide selection of parts are available. On average, LKQ is able to recycle 82 percent (by weight) of each vehicle it salvages, and it promotes low-environmental-impact practices in how it runs its operations. For more information about LKQ Corporation, visit www.lkqcorp.com.



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ASK THE LEAGUE

WHAT IS A DOG CENSUS AND WHAT PURPOSE DOES IT SERVE?

State law requires all dogs six months of age or older to receive a current preexposure rabies vaccination and to be licensed annually. 20 V.S.A. § 3581. The Vermont Commissioner of Agriculture has adopted a rule providing that no vaccine needs to be administered to a dog or wolf-hybrid if “in the judgment of the veterinarian, the animal’s medical condition would prevent the development of adequate immunity to rabies.” In such instances, the town clerk should issue a license upon receipt of a certificate or a certified copy thereof signed by a duly licensed veterinarian, stating that the dog’s medical condition exempts it from vaccination.

A dog census is a list of unlicensed, inoculated, and licensed dogs and wolf-hybrids owned and kept in a town which is used to control these renegade canines. State law requires that this list be pro-

mulgated every year. The process of putting this list together starts with the selectboard which “shall annually designate one or more persons to maintain a list of unlicensed, inoculated and licensed dogs and wolf-hybrids owned or kept in their municipality and to submit the list to the municipal clerk.” 20 V.S.A. § 3590(a). Upon receipt, the town clerk must then notify all the owners and keepers of dogs named on the list yet to be licensed or inoculated of the need to do so and that failure to comply may result in the dogs being humanely destroyed. After May 30th, the town clerk must then update this list and return it to the selectboard. This list – or census if you will – is returned to the selectboard because it is the selectboard that is authorized by State law to issue a warrant at any time to one or more police officers, constables, pound keepers, or elected or appointed an-

imal control officers directing them to impound all unlicensed and inoculated dogs and to enter a complaint against their owners. The form of the selectboard warrant is prescribed by law and can be found in 20 V.S.A. § 3622. This “warrant” is in the form of a selectboard order or command to another municipal official and should not be confused with a “search warrant” issued by a judicial officer authorizing the search and seizure of dogs. If the owner or keeper of a dog is not willing to voluntarily surrender his or her dog, the town should contact its town attorney for assistance in applying to court for a search warrant to seize the animal.

Due to a recent change in the law, these dogs, once impounded, “may be transferred to an animal shelter or rescue organization for the purpose of finding an adoptive home for the dog or wolf-hybrid. If the dog or wolf-hybrid cannot be placed in an adoptive home or transferred to a humane society or rescue organization within ten days, or a greater number of days established by the municipality, the dog or wolf-hybrid may be destroyed in a humane way.” 20 V.S.A. § 3621(a). The selectboard also has the option of waiving the license fee (including the State’s portion) upon a showing of current vaccinations and financial hardship. 20 V.S.A. § 3621(b).

Note: Please join us on June 13th at the Capitol Plaza in Montpelier for a full-day discussion on all issues canine including licensing requirements, abandoned dogs, dog control enforcement, and vicious dog hearings. This workshop also features the release of our comprehensive dog control handbook, “The Big Book of Woof,” replete with model dog hearing related notices, rules of procedure and decision templates, and a revised dog control ordinance.

*Garrett Baxter, Staff Attorney II
VLCT Municipal Assistance Center*

NEED A WRITTEN LEGAL OPINION?

LOOKING FOR EXPERTISE DRAFTING A NEW ORDINANCE?

NEED HELP UPDATING THAT PERSONNEL POLICY?

VLCT’s attorneys can provide your municipality with legal assistance at highly competitive rates. Please call **Abby Friedman** for more information at **1-800-649-7915**.



SAMPLE PROJECTS:

- Water & Sewer Ordinances
- Zoning Bylaws
- Municipal Charter Amendments
- Highway Ordinances



LOCAL OFFICIALS: ENGAGED, ACTIVE, INFORMED!

The Joint Transportation Committee hearing room was full on Wednesday, February 20, at Local Government Day in the Legislature. So, too, were the joint hearing of the House and Senate Government Operations committees and an afternoon hearing on stormwater management initiatives in the House Fish, Wildlife and Water Resources Committee. In all three hearings, local officials – freshly informed from morning briefings by the Secretary of the Agency of Transportation, the Tax Department Policy Director and the Mayor of Rutland – commented on a host of programs and initiatives. They included issues with the Local Transportation Facilities Program, opposition to a proposal to prohibit disconnections from water or sewer service for non-payment of bills, potential difficulties with same-day voter registration, and same day reporting of election results to the Secretary of State's office.

During lunch, Governor Shumlin addressed local officials and legislators, reiterating his optimism of and support for jobs in Vermont and his proposal to ensure that Vermont students are ready to take on high-skill jobs offered by businesses in the state. He urged local officials to support his proposals for providing educational opportunities to students both at the pre-K and at the high school level. (VLCT opposes both initiatives if the funding is to come from the property tax, which it currently does.) The governor reminded local officials of the shortfalls in the transportation budget that his administration is trying to address without cutting funds to

local transportation programs, and the continued help for towns devastated by Tropical Storm Irene.

After lunch, House members returned to the State House to debate H.265, a bill establishing education property tax rates and base education amounts for FY 2014. Local officials sat in the gallery watching the action as their representatives voted on this issue that is key to municipal financial well being. Also in the afternoon, local public works and stormwater staff in Chittenden County who have been implementing stormwater management

and mitigation projects over the last decade – some at great expense and some in surprisingly innovative, inclusive and inexpensive ways – gave an excellent presentation on their activities to the House Fish, Wildlife and Water Resources Committee.

Two hundred municipal officials attended; we hope each one ticked the “Job Well Done” box next to the 2013 version of Local Government Day in the Legislature.

*Karen Horn, Director
Public Policy and Advocacy*

UPCOMING MUNICIPAL ASSISTANCE CENTER WORKSHOPS

TREASURERS WORKSHOP II

*Tuesday, April 23, Lake Morey Resort, Fairlee and
Thursday, April 25, Middlebury Inn, Middlebury*

This advanced workshop is designed for those treasurers and finance officials who wish to move beyond performing basic recordkeeping.

SELECTBOARD INSTITUTE II

Saturday, April 13, Holiday Inn, Rutland

The Selectboard Institute provides Vermont selectboard members with the skills they need to manage the affairs of their town, focusing on the fundamentals of municipal governance and current issues facing selectboards. Selectboard Institute II sessions are designed with the needs of smaller towns in mind. Topics will include understanding the municipal organization, essentials of municipal law, effective communication, financial literacy and planning, managing conflicts of interest, local land use, updates on health reform, and how to prevent embezzlement and bonding requirements. Find the complete agenda at www.vlct.org/eventscalendar/upcomingevents/.

MUNICIPAL EMPLOYMENT LAW AND HUMAN RESOURCES MANAGEMENT WORKSHOP

*Wednesday, May 1, Capitol Plaza Hotel and Conference Center, Montpelier
(Co-sponsored by the VLCT Municipal Assistance Center and PACIF)*

CONDUCTING EFFECTIVE TAX APPEALS

*Tuesday, May 7, Lake Morey Resort, Fairlee
Thursday, May 9, Middlebury Inn, Middlebury*

SPRING PLANNING AND ZONING FORUM II

Wednesday, May 22, Lake Morey Resort, Fairlee

MUNICIPAL ATTORNEYS FORUM

Wednesday, May 29, Capital Plaza Hotel and Conference Center, Montpelier

For registration, agendas, and other information, please visit www.vlct.org/eventscalendar/upcomingevents/, call 800-649-7915, or email info@vlct.org.

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LEGAL AND REGULATORY NOTES



SUPERIOR COURT HOLDS ATTORNEY'S FEES MUST BE DISCLOSED UNDER PUBLIC RECORDS ACT

The Town of Concord has been involved in litigation with William and Rosemary Smith regarding zoning issues. In June 2012, a citizen requested that the Town produce copies of records showing the amounts the Town had paid to its attorney in the litigation. When the Town failed to produce the records, the citizen brought suit to compel their production under the Vermont Public Records Act.

The Town asserted that the records were exempt from disclosure while the Smith litigation was pending, citing attorney-client priv-

ilege and the litigation exception to the Public Records Act. The litigation exception protects from disclosure "records which are relevant to litigation to which the public agency is a party of record, provided all such matters shall be available to the public after ruled to be discoverable by the court before which the litigation is pending, but in any event upon final determination of the litigation." 1 V.S.A. § 316(c)(14).

Judge Robert Bent of the Washington Superior Court ordered the Town to produce a

summary of payments made to its attorney. The bills themselves did not have to be produced unless the Town's summary could not adequately respond to the request. If the bills were produced, the Town could redact descriptions of the services provided. *Kirk Wool v. Town of Concord*, 798-11-12 Wncv.

Judge Bent largely rejected the Town's arguments regarding attorney-client privilege, noting that "The amount a client pays its attorney, or for that matter, invoices for services (to the extent that the invoice summarizes the content of the communications) have generally not been held to fall under the [attorney-client] privilege." However, the privilege would apply to "the description of services provided, to the extent that there is disclosure of the topic of communication."

With respect to the Public Record Act's litigation exception, Judge Bent noted that while the amount Concord had paid to its attorney was relevant to the litigation in a broad sense, "Disclosure of billing amounts to a third party during the litigation simply has no potential to put the town at a disadvantage in the litigation." If any disadvantage did arise, it would be merely political "and something that 'goes with the territory' of being a public official." Thus, the litigation exception would not apply to the records.

The Wool decision outlines some important Public Records Act guidance for records custodians around the state. Municipal officials should keep in mind that even while litigation is pending, courts are apt to consider any disadvantage suffered by the municipality from disclosure of its legal fees to be outweighed by the public's right to know how much the town is spending in litigation. In some circumstance, when presented in the

(continued on next page)

VLCT FINANCIAL CONSULTING AVAILABLE

VLCT's Senior Financial Consultant, Bill Hall, is available to assist towns and cities on a wide range of financial topics, including:

- Implementing VLCT's Model Financial Policies
- Internal fraud risk assessment/internal control review
- Basic governmental accounting
- Preparing for an outside audit
- Management of cash and investments
- Financial reporting
- Complying with audit recommendations
- Debt management
- Capital improvement program planning
- GASB 34 implementation



Bill Hall

FOR MORE INFORMATION ON FINANCIAL CONSULTING AND POSSIBLE DISCOUNTS FOR PACIF MEMBERS, PLEASE CALL ABBY FRIEDMAN AT 1 (800) 649-7915.



VMERS GROUP B, C AND D

(continued from page 1)

July 1, Group B employer rates will increase from 5 percent of payroll to 5.125 percent, Group C rates will go from 6.5 percent to 6.625 percent, and Group D rates will rise from 9.5 percent to 9.625 percent. Group C rates will increase to 6.75 percent effective January 1, 2014.

VMERS EMPLOYER CONTRIBUTION RATES				
	GROUP A	GROUP B	GROUP C	GROUP D
July 1, 2012	4.00%	5.00%	6.50%	9.50%
July 1, 2013	4.00%	5.125%	6.625%	9.625%
January 1, 2014	4.00%	5.125%	6.75%	9.625%

Under statute, VMERS employee rates are set by the legislature. The VMERS Board has asked that the employee rates be adjusted by the same amount as the employer rates – no change for Group A members, a one-eighth percent increase for Group B, C, and D employees effective July 1, 2013, and another one-eighth percent increase for Group C employees on January 1, 2014.

VMERS EMPLOYEE CONTRIBUTION RATES				
	GROUP A	GROUP B	GROUP C	GROUP D
July 1, 2012	2.5%	4.5%	9.25%	11.00%
July 1, 2013	2.5%	4.625%	9.375%	11.125%
January 1, 2014	2.5%	4.625%	9.50%	11.125%

The final rates are revised from those announced in November, with the employer rates generally lower than those initially agreed to. The employee changes recommended by the board are new. They weren't agreed to earlier and resulted from a series of negotiations between representatives of employers and unions.

Group B rates have been unchanged since 1999 when they were lowered from 5.6 percent to 5 percent for employers and from 5 percent to 4.5 percent for employees. Group C rates were increased from 6 percent to 6.5 percent in 2010 for employers and from 9 percent to 9.25 percent for employees. Group D employer rates were 9 percent from 1999 through 2005 and 9.5 percent since 2006, and the employee rates have been at 11 percent since the plan's inception.

1999 VMERS EMPLOYER CONTRIBUTION RATE REDUCTIONS				
	GROUP A	GROUP B	GROUP C	GROUP D
July 1, 1999	4.2%	5.6%	6.5%	Did not exist
July 1, 2000	4.0%	5.0%	6.0%	Did not exist

1999 VMERS EMPLOYEE CONTRIBUTION RATE REDUCTIONS				
	GROUP A	GROUP B	GROUP C	GROUP D
July 1, 1999	3.0%	5.0%	11.0%	Did not exist
July 1, 2000	2.5%	4.5%	9.0%	Did not exist

(Much of the rest of this article was originally printed in the January 2013 *VLCT News*.)

The increases have been necessitated by a recent erosion of the VMERS funding status. Like almost every other public pension plan in the country, VMERS saw its ratio of funding need to funds available decline substantially during the current economic downturn. Funding status is determined by subtracting the present value of the investments of the system (\$417,443,451) from the present and future prospective benefits for members (\$605,707,322), leaving \$188,263,871 to be raised somehow.

(continued on page 13)

THE MUNICIPAL CENSUS SURVEY

VLCT's Municipal Assistance Center has recently compiled the information received from member municipalities throughout Vermont on the 2012 Municipal Census Survey. This survey gathered data about member municipalities' general municipal policies and practices; land use planning techniques, statistics, and fees; and water and sewer usage and price rates. The data have been assembled into three reports:

- The 2012 Vermont General Municipal Information Report continues a tradition of providing up-to-date information on Vermont's local governments.
- The 2012 Vermont Municipal Water and Sewer Rate Information provides water and sewer billing practices and fees.
- The 2012 Vermont Municipal Land Use Regulation Practices and Fees provides land use regulation practices and fees.

These reports are posted on VLCT's website, www.vlct.org. We hope you find them useful. And we want to thank all of the member municipalities that participated in the 2012 VLCT Municipal Census Survey. Naturally, the more members that provide data to us, the more beneficial these survey reports will be. For more information, please contact Liz Lepore, Research and Information Assistant, at llepore@vlct.org or 1-800-649-7915.

ATTORNEY'S FEES

(continued from previous page)

right way, public disclosure of legal fees arising from litigation may actually benefit the town. Often a summary of the amounts paid to the town's attorney will suffice to fulfill a request, but if actual billing records are produced, custodians may lawfully redact any description of services that would disclose the subjects of conversation between the town's attorney and local officials.

Although the decision is presently unpublished, it is posted on our website at www.vlct.org/assets/News/Current/wool_vs_concord.pdf.

*Jim Barlow, Senior Staff Attorney
VLCT Municipal Assistance Center*



RETURN OF THE SEMIQUINCENTENNIALS

(continued from page 1)



All photos courtesy of Art Kilmer.

Got video? You can watch amazingly accurate recreations of early town meetings in Williston and Essex at www.cctv.org/watch-tv/programs/williston-celebrates-250-years-town-meeting and www.cctv.org/watch-tv/programs/essex-town-meeting-10, respectively.

ESSEX AT 250

A doctor, a ghost, and a rum loving wheelwright walk into an auditorium ...

What sounds like the start of a ribald joke is really the beginning of a one-act play in which local officials in Essex assumed roles as the original local officials to celebrate the Town's 250th birthday.

Chartered in 1763 thanks to an act of the aforementioned ghost (Governor Benning Wentworth of New Hampshire, ably portrayed by Gil Coates of the Monkton Historical Society), it wasn't until March 22, 1786, that residents convened for the important tasks of appointing office holders, road repair and maintenance, and set-

ting a tax rate. The one-act reenactment of that first Town Meeting, which served as the start of this year's Town Meeting, is one in a series of events planned to celebrate the ses-tercentennial of Essex.

The play was written by members of the Essex Community Players, who worked with members of the Essex Community Historical Society and the Essex 250th Committee to pull the event together. Heart and Soul of Essex, a community group working on an Orton Family Foundation grant, also played a key role.

*Trevor Lashua
Assistant Town Manager, Essex*

WILLISTON AT 250

As part of Williston's 250th Anniversary celebration, Town Meeting started with a pot luck dinner featuring food from the 1700s and 1800s (such as baked beans, bread puddings, and stews). Attendees could also have their picture taken with

Thomas Chittenden, one of our first settlers who would soon be governor. There followed a whimsical skit from three different Town Meetings of yore featuring characters in period costumes. The issues discussed were:

(1786) *Shall we widen roads in order to accommodate the 18-wheeler wagons at a cost of 40 pounds?* This idea was favored by Giles Chittenden and Col. Jonathan Spafford but not by Eldar Taylor, who opposed the tax of two pence on a pound to pay for it. The ayes carried.

(1804) *Shall we pay William Frost to survey Abel Gillett's land?* Abel Gillett gets along well with his neighbor, William Frost, but they have a boundary dispute. The two think they can work out an agreement without outside help. However, the Town votes to assign its own surveyor – since he's already inspected the rest of Williston – to maintain uniformity.

(1850) *Shall the sale and consumption of alcohol be allowed in the Town of Williston?* Causing a major uproar at Town Meeting,

(continued on next page)

Dramatis Personæ of Essex

- Selectboard chair and State Rep. Linda Myers.....the Narrator
- State Rep. Tim Jerman..... "Barty" Willard
- Town Manager Pat Scheidel.....Dr. Elkannah Billings
- Ann Gray, Essex Community Historical Society Joanna Billings
- Selectboard member Max Levy.....Justin Day
- Selectboard member Dave RogersonSolomon Staunton
- Village Trustee president George TylerSamuel Smith
- Village Trustee Dan Kerin Abram Stevens
- Village Trustee Andrew BrownJoel Woodworth
- Moderator Steve McQueen.....Samuel Bradley



SEMIQUINCENTENNIALS

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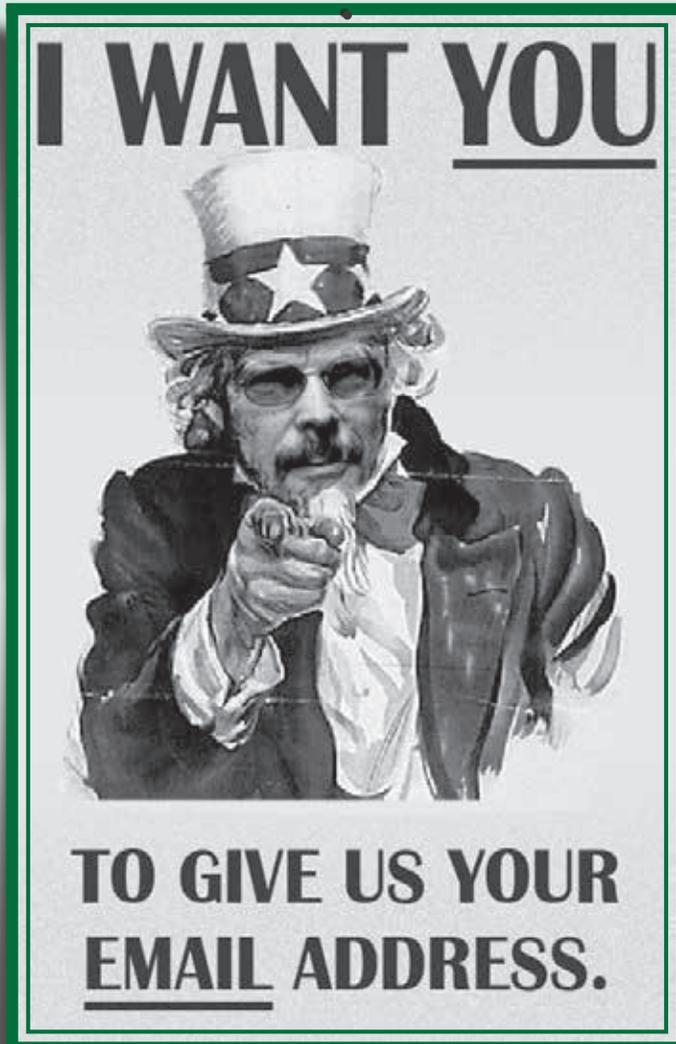
the Women's Temperance League argues strongly against alcohol consumption – except for medicinal purposes. Its members barely let others get a word in edgewise and Moderator Thomas Barney had his hands full maintaining order. But an eloquent and passionate speech by William French explaining how the sale of alcohol would benefit the economy and the town treasury causes the vote to pass.

It was a great start to Williston's 250th anniversary and more events are planned throughout the year. For example, June 7, midnight to midnight, will feature a "Day in the Life of Williston" photo shoot and the premiere screening of Jim Heltz's film, "Williston Revisited," among other events. A commemorative town photo will be taken on June 8 at the community park involving as many residents as possible. The Town Band's annual July 3rd concert on the green will hopefully feature music from Williston's past. And the theme for Independence Day will of course be Williston's 250th Anniversary.

Another continuing event is the 250th Healthy Challenge, which started January 4 with a snow shoe hike at Catamount Family Center, the home built by Thomas Chittenden for his son, Giles. The local health and fitness clubs, under the leadership of the Rehab Gym, are sponsoring this piece of Williston's yearlong celebration.

*Deb Beckett
Williston Town Clerk/Treasurer*

PLEASE HELP YOUR LEAGUE



Did you know that VLCT spends about \$50,000 per year on postage? Postage and other costs for mailing paper copies of our newsletters, legislative reports and alerts, along with workshop and training announcements keep increasing. One way to help us control these expenses is to choose email as your preferred communication method with the League.

We know that you probably get lots of email already and may be loath to see even more items filling your Inbox, but email is our best way to reach you. It's the least expensive and the fastest. We don't send spam. We don't offer you free money. We don't try to sell you questionable products or services. We *do* keep you informed about items of interest to municipal officials – whether those are the latest training opportunities for town officers or legislative proposals that affect your town. Our aim is to serve and strengthen local governments and your email address helps us achieve that goal.

Send your "public" email address, along with your full name, municipality and position(s) to mailings@vlct.org. If you already have an email listed with us but would like to update it please send a note to mailings@vlct.org. Please also see our "Statement of VLCT Communications as Public Records" at http://www.vlct.org/assets/About-VLCT/VLCT_communications_statement_02-11.pdf.



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PACIF member Water Treatment Managers, please note: your employees can now earn up to 50 percent of their drinking water treatment and water systems operation Continuing Education Units (CEUs) by taking online classes through VLCT. We are happy to announce that PACIF Online University has received pre-approval from the State of Vermont for 40 of its courses to earn these credits. Most of the pre-approved courses have been in the PACIF Online University curriculum for some time, and many of them cover general topics such as Back Safety, Working in Extreme Temperatures, and Slips Trips and Falls. Of the pre-approved courses, 22 will earn their full face value in credits, 17 will earn half of the face value, and one will earn double.

“We are very pleased that the State of

Vermont has approved these courses for the credit they deserve, and we expect this will encourage our members to increase their use of these free, convenient trainings,” says Joe Damiata, VLCT’s Manager, Underwriting, Safety and Health Promotion. “I am grateful to Jim Carrien, our Administrative Assistant and Loss Control Trainee, for having the initiative and persistence to obtain this pre-approval from the state.”

The Online University has been one of PACIF’s many member perks for years. In it, each employer creates an administrator account to assign courses and record employee progress, and employees sign up to take the courses in a “campus” that equates to their particular work area: Police, Fire, EMS; Utilities; Parks & Recreation; Public Works; and Administration & Office. The University can be used at any time on



any computer that has Internet access, and a course can be interrupted and resumed at any point. When an employee completes a course, he or she can print a certificate of completion, and the administrator can see the updated status. Many of the courses explain safety issues, and others are human-resource related trainings that are required by law.

If you have questions about how to make the best possible use of PACIF Online University in your organization, contact Jim Carrien at 800-649-7915, ext. 1946 or jcarrien@vlct.org.

ANNUAL UI TRUST WAGE REPORTS ARE DUE

Within three work days of sending the annual wage reports email to members of the Unemployment Insurance (UI) Trust, Kelley Avery received ten members’ completed Excel files! And more are coming in steadily. Kelley credits wonderful staff at these member sites for their promptness and accuracy. The fact that the Excel file Kelley provides gets more streamlined every year might help, too.

If you are the UI Trust contact for your municipality, the file to download and complete is at www.vlct.org/rms/unemployment-insurance-trust/, and the deadline for returning completed files is May 1, 2013. But don’t wait that long! If you haven’t returned the Excel file yet, please let Kelley know what is holding you up. She’ll help if she can. Email her at kavery@vlct.org or call 800-649-7925.

APPLY NOW FOR A PACIF EQUIPMENT GRANT!

April 30th is the Round 1 deadline to apply for a 2013 PACIF Equipment Grant. The first round is when most of the year’s funds are disbursed, so if you are interested in acquiring high-cost equipment that is likely to significantly reduce the risk of injury to people or damage to or loss of property, please visit www.vlct.org/rms/pacif/pacif-equipment-grants/ and learn more about how these grants work.



EQUIPMENT BOUGHT WITH PACIF GRANTS IN 2012:

Public Works	trench box, chain saw chaps and helmets, flammable liquids cabinets, manhole cover lifters, Dump-Loks, eye wash stations, roadwork signage, job box, tripod system (for confined space entry)
Water/Wastewater	crane, inspection camera, LED warning lights, body harness
Police	ballistic vests, officer cameras, high visibility coats and jackets
Fire	turnout gear, personal flotation devices, self-contained breathing apparatuses
EMS	power cot, stair chair, tank boss
Facilities	centrally monitored alarm systems, security cameras, motion-activated lighting

2013 RMS CALENDAR

PACIF's Annual Workers' Compensation Audits. February-April 2013. PACIF members should expect an email or phone call from their Member Relations Representative or an Underwriting team member to schedule a time to review 2012 payroll records in order to reconcile 2012 fees. Questions? Contact Larry Smith at lsmith@vlct.org or 800-649-7915.

Globally Harmonized System (GHS) Training and Safety Roundtable. Friday, March 29, 2013, 9:00 a.m. to 12:00 noon. Northwestern Medical Center, St. Albans. Presented by the Northwest Chapter of the Vermont Safety & Health Council. Free to VSHC members; \$20 per person for non-members. For information and to register, visit www.vshc.org/calendar/index.php.

Free Breakfast Seminars on Excavation Safety. 7:30-11:00 a.m., on dates and at locations listed below. Presented by the Vermont MUST team (Managing Underground Safety Training). To prepare for a safe and compliant excavation season, send your crews to learn from the experts about potential hazards of utility damage, the "Dig Safe" rules and requirements, call center notification procedures, Common Ground Alliance's best practices, working safely around underground facilities, the steps to take if you damage an underground facility, marking techniques for underground facilities, pre-marking tips, and the enforcement process. No charge to attend. *Spaces fill quickly, so reserve now* at www.must-ne.com/safety_training.php#trainedvt.

Tuesday, April 2 DoubleTree Hotel, 1117 Williston Road, Burlington
Wednesday, April 3 Elks Lodge, 1 Country Club Road, Montpelier
Thursday, April 4 Tupelo Music Hall, 188 South Main Street, White River Junction.

Annual Vermont Workplace Safety Conference and Governor's Safety Awards. April 12, 9:00 a.m. to 3:45 p.m., Double-Tree Hotel and Conference Center, Burlington. Attending the conference is an excellent professional development opportunity for HR staff and employees with safety responsibilities. For topics and agenda please visit www.vtsbdc.org/small-business-training-workshops/workplace-safety. Registration, \$85. No-cost registration for the Governor's Safety Awards only is available by emailing pcrawford@vtsbdc.org.

Regional Seminars: Help Getting Through Health Reform. April times, dates and locations around the state are TBD at press time; a detailed announcement will be emailed to all VLCT members in late March. Presented by the VLCT Health Trust. As state and federal health reform policies and processes take shape, each seminar will explain the latest reliable information about how municipal employers and employees will be affected by health insurance reform. Speakers will include staff from Vermont Health Connect as well as VLCT staff who monitor the state-level activities relating to health reform. Free and open to all VLCT member organizations.

Deadline to Apply for PACIF Equipment Grant in Round 1 of 2013. April 30, 2013. All PACIF members can apply for 50/50 matching funds toward certain safety-oriented equipment. Go to www.vlct.org/rms/pacif/pacif-equipment-grants/ for this year's guidelines and application. Completed applications must be received by Jim Carrien at VLCT Risk Management Services by April 30. See related item on the previous page.

31st Annual Vermont Municipal Highway Association Expo. Wednesday, May 15, 7:30 a.m. to 3:00 p.m., Barre Civic Center. The one chance all year for road and highway crews from around the state to gather, see what new equipment and free goodies the exhibitors have on hand, swap stories, and compete in the snow plow rodeo and backhoe competition. For more information, email Debbie@agcvt.org.



EMPLOYER PROVIDED BENEFITS

(continued from page 1)

words Information for... Place your cursor over that menu and click on "Government Entities." Then click Tax Information for Federal, State & Local Governments to open the FSLG home page.

Employer provided health and medical benefits are one form of fringe benefits that are generally offered to employees of local governments. A fringe benefit is a form of pay, in addition to stated pay, for the performance of services. As a general rule, all income paid to an employee is taxable unless an exclusion applies (IRC section 61). Health and medical benefits are addressed under Internal Revenue Code sections 105 (benefits received through employer paid health or accident insurance), 106 (health insurance premiums paid by the employer), and 125 (cafeteria plans).

Benefits received through employer paid health or accident insurance. IRC Section 105 addresses the exclusion for payments received under accident and health plans. Generally, such amounts received by an employ-

ee through accident or health insurance for personal injuries or sickness are included in gross income to the extent they are attributable to non-taxable contributions by the employer or that the employer pays directly. (§105(a)). However, §105(b) excludes from gross income any such amounts if they are paid to the taxpayer to reimburse the taxpayer for expenses incurred by him for medical care (as defined in §213(d)) of the taxpayer, his spouse, his dependents, and any child under the age of 27. Thus, an employer may pay qualifying employee medical expenses, or reimburse them, without the payment resulting in taxable income to the employee. These payments may be for specific injuries or illness, but not for work missed (i.e., sick pay). While most regulations regarding what benefits may be excluded from income require a written plan, this is one benefit that does not require one (according to the IRS website).

One method employers frequently use to directly reimburse employees for medical expenses not otherwise reimbursed by health insurance is through a Health Reimbursement Arrangement (HRA). An HRA is a written plan to provide for employee payment or reimbursement of qualifying medical



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or health benefits. It may provide for the carryover of benefits from year to year (although it most commonly does not), and may specify the types of medical benefits that are covered. An HRA can only be financed by employer contributions, and contributions cannot be funded through a voluntary salary

(continued on page 14)

Don't dig yourself into trouble...



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VMERS GROUP B, C AND D

(continued from page 7)

Under current law rates, employees are projected to contribute \$73,131,500, leaving \$115,132,371 to be paid. To pay for the retirement benefits to be earned by active members going forward will cost employers \$44,004,074. That leaves an “actuarial shortfall” of \$71,128,297 to be paid by June 30, 2038, the date set by the legislature to retire any such shortfall.

This means that VMERS’ funding ratio is 85.4 percent, where “fully-funded” would be 100 percent. For perspective, the system’s ratio was 101.5 percent on June 30, 2008, just before the start of the Great Recession. In the past year, that ratio fell from 92.3 percent due mainly to the fact that the system expected to earn 6.25 percent on its investments during the period July 1, 2011, through June 30, 2012, and it only earned 2.12 percent. VMERS’ assets are invested along with those of the Vermont State Employees Retirement System, the Vermont State Teachers Retirement System, and the retirement system of the City of Burlington by the Vermont Pension Investment Committee (VPIC). The combined \$3.6 billion is invested in stocks, bonds, real estate, and other diversified vehicles.

VMERS has always had the best funding ratio of any of the state retirement systems and only dipped under 100 percent funding in 2009. In 1999, the system stood at 124.6 percent funding and the VMERS Board of Trustees lowered the employer contributions for the first time since it was founded in 1974.

As mentioned above, the board has the authority to set the employer contribution rates, but it is the legislature that gets to set the employee contribution rates. In 1999, the VMERS Board recommended that the legislature lower most of the employee rates for a five-year period, given the system’s over-funded status, and recommended that the lower rates be extended another five years and then annually since then. The legislature gladly followed the board’s recommendations.

Each of the groups has a different set of benefits and a different set of members. Each group therefore needs a different level of contribution from employers and employees to make sure it is fully-funded

(continued on page 15)

ON-SITE WORKSHOPS LET THE VLCT MAC STAFF TRAVEL TO YOU!

Since 2005, VLCT Municipal Assistance Center staff have been conducting customized on-site workshops in municipal offices across the state.

Each workshop costs \$825, though VLCT PACIF members are eligible for a reduced rate of \$415 for many of the topics listed below (except for land use). PACIF members may also be eligible for a PACIF scholarship, which can cover the cost of the training. Please call PACIF Loss Control at 800-649-7915, or visit www.vlct.org/rms/pacif/pacif-scholarships/ for more information on the program. In addition, MAC can develop custom workshops upon request. To discuss or schedule a workshop, please contact Abigail Friedman or call 800-649-7915.

ON-SITE WORKSHOP PROGRAM OFFERINGS:

- Improving the Relationship Between Independent Officers and the Selectboard
- Roles and Responsibilities of Town Officers
- Conducting Effective Selectboard Meetings
- Conducting Effective Tax Appeal Grievances and Hearings
- A Field Guide to the Open Meeting Law and Executive Session
- How to Write a Good Hearing Decision
- The Role of the Manager and the Role of the Selectboard
- An Orientation to Local Government for New Selectboard Members
- How to Respond to a Public Records Request
- Developing and Managing the Town Budget
- Financial Management, Internal Controls, Fraud Risk Assessment
- Inter-local Agreements
- Municipal Charter Adoption and Amendment
- Many specific topics for local land use boards

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EMPLOYER PROVIDED BENEFITS

(continued from page 12)

reduction agreement on the part of an employee. Employees are reimbursed for qualified medical expenses up to a maximum dollar amount. HRAs may be offered with other health plans, including Flexible Spending Arrangements (FSAs).

There are two benefits to the employee of an HRA. First, contributions made by the employer to the HRA are excluded from the employee's gross income. Second, reimbursements received by the employee under the plan are tax free if they are to reimburse qualified medical expenses. If any distribution can be made for other than reimbursement of qualified medical expenses (such as unused amounts being payable in cash), the distribution amount is included in income. Such arrangements are not common in HRAs of Vermont employers.

Non-prescription medicines (other than insulin) are not considered qualified medical expenses for HRA purposes. A medicine will be a qualified medical expense only if it requires a prescription, is available over the counter but the employee has a prescription for it, or is insulin.

Employer contributions to health plans. Under §106, contributions to the cost of accident or health insurance, including qualified long-term care insurance paid by an employer, are excludable from the income of employees. This includes employer contributions to a Health Savings Account (HSA) or Archer Medical Savings Account (MSA).

A Health Saving Account is a tax-exempt trust or custodial account that is set up with a qualified HSA trustee to pay or reimburse certain incurred medical expenses. To be eligible to establish an HSA, you

(1) must be covered under a high deductible health plan (HDHP), (2) have no other health coverage except what is permitted, (3) are not enrolled in Medicare, and (4) cannot be claimed as a dependent on someone else's tax return.

Generally, an employee who is covered by an HDHP – as well as a health FSA or an HRA – cannot also make contributions to an HSA. However, there are exceptions for an employee who is covered under a limited-purpose health FSA or HSA, who has a suspended HSA, who has a post-

(continued on page 16)

HOW HEALTH ADVOCATE CAN WORK FOR YOU

This is the second in an occasional series of true-life stories from Health Trust subscribers sharing their experiences with Health Advocate. Health Advocate is a resource to subscribers and their dependents to help them understand their insurance coverage and get the most value from it. For more information, please visit www.vlct.org/rms/health-trust/health-advocate/.

BILLING SNAFU RESOLVED – AND A USEFUL RESOURCE REVEALED

The first thing to understand about Larry St. Peter, who works in the Public Works Department of the Village of Essex Junction, is that he is very responsible about money. He and his wife Robyn budget carefully, are aware of their bills, and pay them promptly – even the ones that don't come monthly, such as medical bills.

This family of six does use the health care system, and last year they had a set of non-preventive visits which Larry figured would add up. Being on a high-deductible health plan, Larry was prepared to pay the bills with the CHOICE Strategies debit card that he has through the Village. But he never got any bills from Fletcher Allen Health Care or any Explanations of Benefits (EOBs) from their new carrier, Blue Cross Blue Shield. What he got, when he finally got something, totally shocked him: a letter from a collections agency saying he owed \$4,200 to make good on a debt to Fletcher Allen. The letter was soon followed by phone calls from the agency, as if he and Robyn were scofflaws.

Larry tried paying the collections agency with the CHOICE Strategies card, but the charge was refused. CHOICE looks into every charge to make sure it is a qualified medical expense, and the collections agency is simply not a medical provider. So Robyn called Fletcher Allen's billing department and spent time on the phone trying to sort it all out, but they were no help at all. Finally, she called Health Advocate.

It took less than ten minutes on the phone with Health Advocate for Robyn to explain their side of the situation and be understood. Health Advocate gave her a different number to call at Fletcher Allen, and it was all sorted out. The source of the trouble turned out to be that Fletcher Allen had sent all of its bills to Cigna (the St. Peters' insurance carrier the previous year) instead of to Blue Cross. Fletcher Allen rescinded the account from the collections agency, and when the hospital sent the bills to Blue Cross, the St. Peters started receiving their EOBs as they should have all along.

Larry highly recommends not just using Health Advocate, but calling them sooner rather than later if you have any questions about medical care or billing. "Even if you're not sure what you can use the CHOICE Strategies card for – deductibles, co-pays, whatever – just call Health Advocate, and they will explain it to you. Really."

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VMERS GROUP B, C AND D

(continued from page 13)

so that the system as a whole is fully-funded. If one group is not contributing enough to pay for its benefits, it means that members in the other groups are subsidizing those in the underfunded group either through contributions that are artificially high or benefits that could otherwise be higher.

The lowered rates noted above have remained in existence with one exception. The actuarial report for June 30, 2009, showed that for Group C to achieve full-funding status by the 2038 date, total contributions would need to rise to 16.17 percent of payroll from its then combined rate of 15 percent (nine percent for employees and six percent for employers). The VMERS Board raised the employer rate effective July 1, 2010, to 6.5 percent and asked the legislature to raise the employee rate by the same one-half percent to 9.5 percent. At least one union group objected to meeting that shared obligation, and the legislature “compromised” by increasing the employee rate by only one-quarter percent.

Due in part to this smaller employee contribution rate and to the general impact of the performance of the VMERS investments, the actuarial report for June 30, 2012, shows the combined rate necessary for Group C employees’ benefits to be fully funded has now risen to 16.82 percent. The rate needed for Group B to attain a timely fully-funded status rose 0.85 percent in just the past year and

is now very close to what is now being charged. The same goes for Group D: the rate needed rose by 2.26 percent in one year and is now just 0.4 percent below the current rates being charged. The rates for Group A participants continue to be adequate for the time being.

The VMERS Board believes that the time to act is now, before things get out of control. Public pension funds across the country are in dire straits due to expansion of benefits and inadequate contributions being made. Legislators, governors, mayors, and city councils are attempting to diminish benefits and increase employee contributions with mixed success; legal battles and political fights abound. Even in Vermont, the teachers’ system is only 61.6 percent funded; that of the state employees’ system is at 77.7 percent. That is why the VMERS Board voted to raise the employer rates on Groups B, C, and D and has asked the legislature to raise the employee rates.

Unless the VPIC assets can begin to consistently outperform our rather high expectations for returns in the various investments, the only other source of revenue to pay for the benefits retirees expect to be there for them is from contributions by employees and employers. Given that employers (municipal and school governments) don’t actually have any money, that portion will come from property taxpayers. Providing for retirement security must be a shared responsibility with both employers and employees paying their fair share, and that is reflected in the shared increases adopted by the board.

VLCT will keep you apprised of the

legislature’s actions regarding the recommended employee rates. For more information on VMERS groups and the actuarial reports, visit the VMERS website at www.vermonttreasurer.gov/retirement/municipal-vmers.

Steve Jeffrey
VLCT Executive Director

TRIVIA

Repeat triviologists Marianne Blake, Pamela Bolster, and Louise Luring of Windsor, the Northwest Vermont Solid Waste Management District, and Saxtons River, respectively, knew that Old Dads Turnout was the nickname for a Rutland Railroad siding about midway between Bartonville and Rockingham villages where one train could pull off the track to allow another to pass, proving me wrong that Google – blast its omniscience! – was unaware of the answer.

You may have to turn off your newsletter spam filter to answer this next query: What was the location of the first bridge spanning the Connecticut River, when was it built, and who built it? If you know the answer, email it (the answer, not the bridge) to dgunn@vlct.org. The answer will make its way, by hook or by crook, into the arguably archetypically April issue.

3092 people died last year in “distraction-affected” accidents

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at vlct.org/rms/pacif/pacif-online-university/.

Email jcarrien@vlct.org for assistance.





EMPLOYER PROVIDED BENEFITS

(continued from page 14)

deductible health FSA or HRA, or who has a retirement HRA. More information on these types of arrangements can be found in IRS Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans.

An Archer Medical Savings Account is a tax-exempt trust or custodial account that is set up with a U.S. financial institution in which money is saved exclusively for future medical expenses. To be eligible to establish an MSA, one must be either an employee (or the spouse of an employee) of a small employer that maintains an HDHP for the employee or spouse; or a self-employed person who maintains an HDHP. A small employer is an employer who had an average of 50 or fewer employees during either of the last two calendar years.

Flexible Spending Arrangement. Under a written employer plan, the employee may choose to reduce salary and contribute to an account for medical expenses on a pre-tax basis. Amounts in the account may be used to pay for qualifying medical expenses, but generally only within that calendar year.

Many plans provide for a grace period of up to 2½ months after the end of the plan year. Employers are not permitted to refund any part of a balance in an FSA. Employers may also contribute to an FSA; however, any contributions that are made to provide coverage for long-term care insurance are not excludable from income.

Cafeteria Plan. A cafeteria plan – which may include a flexible spending arrangement – is a written plan maintained by the employer to provide participants an opportunity to receive certain benefits on a pretax basis. Under IRS Code Section 125, employees can choose from among cash and certain qualified benefits, such as accident and health benefits (but not MSAs or long-term care insurance), adoption assistance, dependent care assistance, group-term life insurance coverage, and HSAs.

Employer contributions to the cafeteria plan are usually made pursuant to salary reduction agreements between the employer and the employee in which the employee agrees to contribute a portion of his or her salary on a pre-tax basis to pay for the qualified benefits. Salary reduction contributions are not considered wages for federal income tax purposes and are generally not

subject to FICA taxes. More information on cafeteria plans can be found at the IRS website under Frequently Asked Questions, www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/FAQs-for-government-entities-regarding-Cafeteria-Plans.

If you have specific questions about these health and medical benefits, please contact either of Vermont's two Federal, State and Local Government specialists: Fran Reina (315-793-2932) or Stephen Polak (802-859-1049).

*Bill Hall
Senior Financial Consultant
VLCT Municipal Assistance Center*

NEED HELP WITH HEALTH REFORM?

You are not alone, and VLCT is here to help you. Watch your email for details about a set of meetings around the state in April where VLCT and Vermont Health Connect staff will team up to explain the current shape of federal and state health reform.

BRATTLEBORO POSTS MUD SEASON ROAD CONDITIONS ONLINE

The Town of Brattleboro has gone high-tech in its attempt to inform residents and travelers of the real-time conditions of its network of gravel roads during mud season. Updated daily on its website, www.brattleboro.org/, are the conditions of all town gravel roads and whether they are in "good," "fair," "poor," or "closed" conditions, plus any timely comments. Also included is a color-coded map that shows how much trouble people can anticipate getting home after a good spring day of freezing and thawing.

Seems like an idea that other towns could and should replicate, assuming you have a web wizard to keep on top of ever-changing conditions. Check it out! And let us know if you do something similar in your town.

For additional information please contact Highway Superintendent, Hannah O'Connell.

*Steve Jeffrey
VLCT Executive Director*

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Classifieds

Please visit the VLCT website www.vlct.org/marketplace/classifiedads/ to view more classified ads. You may also submit your ad via an email link on this page of the site.

VLCT NEWS ADVERTISING POLICY

The *VLCT News* welcomes classified advertisements from municipal entities, public agencies, businesses and individuals. This service is free for VLCT members (regular, contributing and associate); the non-member rate is \$41 per ad.

Classified ads are generally limited to 200 words and run for one issue. These ads are also placed on the VLCT website for up to one month.

The *VLCT News* is published eleven times per year (the August and September issues are combined) and reaches readers during the first week of the month.

The deadline for submitting advertisements is the first Friday of the month prior to the issue date. Space is sometimes available for late additions; please feel free to check with the editor for availability.

For more information on placing classified ads in the *VLCT News*, contact classifieds@vlct.org. For details on display advertising, email vlctnews@vlct.org. Information on ad requirements may also be downloaded at www.vlct.org/events-news-blogs/news-letter-archive/advertising-information/.

HELP WANTED

Police Chief. Colchester is seeking a creative and innovative Chief to lead the Town's Police Department into the future. This important and influential position will require a dynamic big picture person who can direct a full-service department consisting of 26 sworn per-

sonnel and nine civilian employees and oversee an annual operating budget of \$3.85 million. The new Chief must be a strategic thinker, an exceptional leader, a creative problem solver, and capable of planning and directing the Department in a team environment. The Chief should also be able to effectively manage people, processes, and resources by utilizing, motivating, and developing the talents of staff. He or she must be customer service-oriented and politically astute with a proven record of earning the trust and respect of various groups that have a working relationship with the Department. Preferred candidates will have a record of working collaboratively in a unionized work environment and the demonstrated ability to build and maintain strong relationships with community residents and businesses, the town manager, selectboard, senior staff members and other law enforcement agencies. The successful candidate will also possess an extensive knowledge of law enforcement practices and services which has been acquired through verifiable work experience and education. This experience and education will be vital to implementing the goals and vision for the Department and the town. A full job description and employment application are at www.colchestervt.gov un-

der Opportunities. Salary, \$71,767-\$91,721, depending upon experience and qualifications, plus a competitive benefit package. The successful candidate may be required to pass a drug test and background check. To apply, please submit a cover letter that describes your experience, leadership style, and why you are interested in the position, town application, and references by April 5, 2013, to Sherry LaBarge, Human Resource Manager, PO Box 55, Colchester, VT 05446, or email slabarge@colchestervt.gov. E.O.E. (3-11)

Financial Assistant. The Town of Richmond is recruiting for a full-time Financial Assistant. Duties include maintaining the town and water resources department fund accounting system, monthly cash balance reporting, accounts payable, payroll, quarterly water billing, employee benefits, tax administration, debt payments and tracking, and assistance with the annual audit. Requirements: proficiency in computerized accounting and in Microsoft Word and Excel; the individual must enjoy working independently in a small office and assisting the public and town boards with excellent follow-through and attention to detail;

(continued on next page)

VERMONT STATE INFRASTRUCTURE BANK LOAN FUNDS ARE AVAILABLE THROUGH VEDA

Jointly operated by VEDA and VTrans, the Vermont State Infrastructure Bank has low-interest loan funds available for transportation-related projects that enhance economic opportunity and help create jobs. Municipalities, RDCs, and certain private sector companies may qualify for financing to construct or reconstruct roads and bridges, make safety improvements such as highway signing and pavement marking, make operational improvements such as traffic control and signal systems, and construct rail freight and intermodal facilities.



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CLASSIFIEDS

(continued from previous page)

familiarity with the workings of local government and experience with the NEMRC system are helpful but not required. A full job description is available upon request by emailing townmgr@gmavt.net. Direct questions to Geoffrey Urbanik, Town Manager, at (802) 434-5170. Salary, \$12.34 to \$19.72, depending upon qualifications and experience. Health benefits available. To apply, send cover letter, resume, and three current references to Financial Assistant Search, PO Box 285, Richmond, VT 05477. Position open until filled. EOE. (3-11)

Librarian. The Board of Trustees of Pettee Memorial Library, the municipal public library in Wilmington, seeks a librarian to serve as administrator of the library. A good portion of the librarian's time is spent at the circulation desk, making sure that the technology is in order, that patrons are satisfied, that repairs are made in timely manner, and that the

(continued on next page)

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CLASSIFIEDS

(continued from previous page)

collection is consistently maintained and improved. Applicants are expected to be familiar with computer operations and such library programs as Follett Destiny and MARC. The library is open six hours a day, Monday through Friday, four hours on Saturday, and two hours on Sunday. The librarian's duties will coincide with most of the hours that the library is open. Funded by the town of Wilmington, the librarian holds a part-time salaried position (approx. 30 hours per week). Depending on qualifications and experience, an applicant may expect between \$28,000 and \$31,000 annually with vacation leave and holidays but no health insurance benefits. To apply, send a resume and the names and addresses of three references to Chair, Board of Trustees, PO Box 14, Wilmington, VT 05363. Position open until filled. (2-20)

Town Manager. The Town of Cromwell, Conn. (pop. 14,000), is seeking a creative, proactive, community-oriented leader with solid financial grounding to serve as its first Town Manager. Located in the heart of Connecticut, minutes from the State Capitol in Hartford, and a comfortable drive northeast to Boston or southwest north to New York City, Cromwell is a community with a strong social fabric and character that offers a superior quality of life. The Town Manager reports to a seven-member Town Council and oversees an \$18M +/- budget and 125 employees. The ideal candidate will have successfully served in first manager transitional position and have demonstrated skills in municipal management, economic development, labor relations, and budgeting; experience with community engagement, planning and creative problem solving; strong interpersonal and written/verbal communications skills; and a BA (MPA or related degree preferred). Competitive salary and benefits package. More information is at www.municipalresources.com/career.html. To apply, email resume, in confidence, to recruitment@municipalresources.com, with Town Manager Search as the Subject line. Resumes accepted until position is filled. EEO. (2-28)

RFPs

Project Management Services. The Town of Burke is requesting proposals for project management services on a roadway and sidewalk improvement project in East Burke, funded in part by the Federal Highway Administration and the Town of Burke through the Vermont Agency of Transportation's Local Transportation Facilities Program. The RFP and Scope of Work are available from the Burke Town Clerk's Office, 212 School Street, West Burke, VT 05871, or by contacting the Town Clerk at 802-467-3717 or townclerk@burkevermont.org. Proposals are due by Friday, April, 12, 2013. (3-12)

Audit Services. The Town of Underhill is requesting proposals from certified public accountants to audit its financial statements for the fiscal year ending June 30, 2013, with the option of auditing its financial statements for each of the two subsequent fiscal years. The complete RFP is on the Town's website, www.underhillvt.gov, under Open Positions/Requests for Proposals. Proposals due by April 1, 2013. For more information, please contact RaMonna Sheppard, Finance Officer, at 802-899-4434 ext. 102, or underhillfinance@comcast.net. The town reserves the right to reject any or all proposals or to waive any specifications or requirements when determined to be in the best interest of the town. (3-08)

RE

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Calendar

For more information about the following workshops or events, please call Lisa Goodell, Conference Coordinator, at 800-649-7915, or email lgoodell@vlct.org. You may also visit www.vlct.org/events-news-blogs/event-calendar/ and select a workshop for more information or to register online. Please check back frequently for program updates. Final agendas and online registration are available six weeks prior to the event date. For non-VLCT events listed below, please contact the individuals directly. (The online registration option is available for VLCT workshops and events only.)

SELECTBOARD INSTITUTE II
Saturday, April 13, Holiday Inn, Rutland
(Sponsored by the VLCT Municipal Assistance Center)
Please see page 5 for seminar details.

TREASURERS WORKSHOP II
Tuesday, April 23, Lake Morey Resort, Fairlee
Thursday, April 25, Middlebury Inn, Middlebury
(Sponsored by the VLCT Municipal Assistance Center)

This advanced workshop is designed for those treasurers and finance officials who wish to move beyond performing basic recordkeeping. Includes a review of taxable and non-taxable fringe benefits and current IRS developments.

MUNICIPAL EMPLOYMENT LAW AND HUMAN RESOURCES MANAGEMENT WORKSHOP
Wednesday, May 1, Capitol Plaza Hotel and Conference Center, Montpelier
Wednesday, April 24, Rutland Free Library, Rutland
(Co-sponsored by the VLCT Municipal Assistance Center and PACIF)

This workshop will cover the fundamentals of employment law and personnel administration in a municipal setting. It will focus on the major state and federal

employment laws and cases affecting municipalities as employers, including emerging employment issues and human resources best practices. Selectboard members, municipal managers and administrators, police and fire chiefs, and department heads and front line managers are encouraged to attend.

CONDUCTING EFFECTIVE TAX APPEALS
Tuesday, May 7, Lake Morey Resort, Fairlee
Thursday, May 9, Middlebury Inn, Middlebury
(Sponsored by the VLCT Municipal Assistance Center)

With the property tax under increasing pressure – and the subject of more and more attention – it is essential that the appeals process be properly administered. Come learn what your town can do to conduct effective property tax grievances and appeals.

Visit www.vlct.org/events-news-blogs/event-calendar/ for the most up to date list of events.