

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN, SS.

TOWN OF GILL

CONTINUATION OF ANNUAL TOWN MEETING: JUNE 16, 2009

Article 15: Move the Town vote to pass over Article 15.

Original article read: To see if the Town will vote to approve that, upon exceeding the levy limit, any monies appropriated that exceed the levy limit may be contingent upon the approval by the voters of an "Override of Proposition 2 1/2."

State aid and the final Gill Montague Regional School District assessment are still unknown, making it necessary to come back to a special town meeting in the fall to settle the budget. For this reason the Selectboard and Finance Committee will present tonight an unbalanced budget, with the intent to make it balance in the fall. Passing an unbalanced budget makes an override contingency moot, so the Selectboard and Finance Committee recommend passing over this article.

Article 16: Move the Town vote to fix the salaries of all elected officials for Fiscal Year 2010, and raise and appropriate from taxation any sum or sums therefore, and further raise and appropriate from taxation any sum or sums of money for the maintenance of the several departments of the Town, and for other necessary charges, in accordance with the amount recommended by the Selectboard.

The Selectboard and Finance Committee recommend the attached FY10 budget.

Article 17: Move the Town vote to raise and appropriate from taxation One Million Four Hundred Seven Thousand Five Hundred Eighty Seven and 00/100 Dollars (\$1,407,587.00) for its assessed share of the Gill-Montague Regional School District Budget, all or some of which may be contingent upon an override ballot question.

The amount listed above was the amount approved by the School Committee on May 6, 2009. The Selectboard and Finance Committee will propose an amended figure of \$1,363,274.00 which corresponds with the figure Montague approved at its town meeting on June 6.

Article 18: Move the Town vote to transfer Sixty Six Thousand Forty Six and 70/100 Dollars (\$66,046.70) from Sewer Use Fees to Riverside Sewer System to offset Fiscal Year 2010 sewer expenses including the Tax Collector's salary as related to collecting sewer fees.

A recurring article necessary to use fees collected from sewer users to pay for sewer expenses. The Selectboard and Finance Committee recommend this article.

Article 19: Move the Town vote to transfer from the Quintus Allen Fund the sum of Four Hundred Thirty Four and 00/100 Dollars (\$434.00) for use at the Gill Elementary School.

Quintus Allen was an original trustee of Greenfield Savings Bank. Upon his death in 1884, he established a trust fund to be used for education-related expenses in several towns, including Gill. The interest earned each year is appropriated to the Gill Elementary School for various projects. The Selectboard and Finance Committee recommend this article.

Article 20: Move the Town vote to raise and appropriate from taxation Eighteen Thousand and 00/100 Dollars (\$18,000.00) to create a “Building Maintenance and Repair Account.”

Given the age of the Town’s buildings, there are several repair projects that come up every year. While there has been a Town Hall and Riverside Municipal Building Account funded in the past (which now has a balance of approximately \$2,000), there has never been an account set up to cover repairs made at ALL of the Town’s buildings, including the Town Garage and the Slate Memorial Library. This article would create one account to be used for ANY town building that needed repairs throughout the year. The Selectboard and Finance Committee recommend this article.

Article 21: Move the Town vote to pass over Article 21.

Original article read: To see if the Town will vote to create a Cops Hiring Recovery Program Stabilization Fund.

The Selectboard applied in April for a federal grant (funded partially through the economic stimulus package) to bring back a third full-time police officer. The grant pays for the officer’s full salary and benefits for three years, with the expectation that the Town will pay the entire cost in the fourth year. We may not hear word of whether we’ve been awarded the grant until September 30. The Selectboard and Finance Committee recommend passing over this article and taking it up again at a special town meeting if and when we receive the grant.

Article 22: Move the Town vote to pass over Article 22.

Original article read: To see if the Town will vote to accept the terms of the United States Department of Justice Cops Hiring Recovery Grant to hire an additional full-time police officer and, if granted, to transfer funds equivalent to one-quarter of the expected fourth year salary and benefits cost of that officer from the police department budget into the Cops Hiring Recovery Program Stabilization Fund.

See explanation for Article 21.

Article 23: Move the Town vote to transfer Thirteen Thousand Six Hundred Thirty One and 00/100 Dollars (\$13,631.00) from the Building Inspector Assessment Stabilization Fund to create a new Building Inspector Assessment Revolving Fund, per the provisions of Massachusetts General Laws, Chapter 44, Section 53E ½, for which building permit, wiring permit, and plumbing permit revenues will be deposited into the funds and expended to pay related costs for inspection services under the direction of the Selectboard, and total expenditures for the fiscal year beginning July 1 next will be limited to One Hundred Thousand and 00/100 Dollars (\$100,000.00), with all money remaining in the fund at the end of each fiscal year.

The Building Inspector Assessment Stabilization Fund was created by last year’s Town Meeting in an attempt to smooth out the unpredictability of funding the building inspection program. The amount the Franklin County Cooperative Inspection Program charges Gill every year for providing building, plumbing, and electrical inspection services is figured on an average of the amount of permit fees the town collected over the previous three years. When a lot of building in town is happening, we collect a lot of fees,

which means we may collect more in fees than we pay the Inspection Program for their services. When building slows down, we collect fewer fees, but the Inspection Program will bill us based on the high amount of fees we collected in the past. The fund was created to set aside any surplus fees collected in the "good years" to be able to pay for the Program fees in the "bad years".

During last year's Annual Town Meeting, voters set aside \$13,631.00 in surplus fees collected in FY2007 into the Fund; this is the current balance in the account. The Selectboard and Finance Committee feel a revolving fund would be a more appropriate tool to manage these fluctuating revenues and expenses and is recommending this article, which would both create a new revolving fund and transfer all of the Building Inspector Stabilization Fund monies into it.

Article 24: Move the Town vote to raise and appropriate from taxation Seven Hundred Fifty and 00/100 Dollars (\$750.00) to hire a consultant to conduct an "Other Post Employment Benefits" survey in compliance with Governmental Accounting Standards Board Statement Number 45.

The federal Governmental Accounting Standards Board has issued a statement requiring governments to "provide more complete, reliable, and decision-useful financial reporting regarding the costs and financial obligations that governments incur when they provide postemployment benefits other than pensions (OPEB) as part of the compensation for services rendered by their employees. Postemployment healthcare benefits, the most common form of OPEB, are a very significant financial commitment for many governments." Through a collective purchasing agreement organized by the Franklin Regional Council of Governments, the cost of hiring a consultant to calculate the Town's future employment benefits costs is \$750. The Selectboard and Finance Committee recommend this article.

Article 25: Move the Town vote to pass over Article 25.

*Original article read: To see if the Town will vote to raise and appropriate from taxation Three Thousand and 00/100 Dollars (\$3,000.00) to add to the Board of Assessors' Revaluation Account. The Board of Assessors will make a motion to pass over this article. There is money remaining in the "Assessor's Software" account that may be used for expenses related to the state-mandated triennial recertification of property values. Our next recertification will be taking place during calendar year 2010, and should be similar to those done in 2004 and 2001, and **not** like the large-scale, town-wide re-inspection of 2007. The Board of Assessors, Selectboard, and Finance Committee recommend passing over this article.*

Article 26: Move the Town vote to raise and appropriate from taxation Fifteen Thousand and 00/100 Dollars (\$15,000.00) to hire a consultant to conduct an independent financial audit.

While the Massachusetts Department of Revenue recommends that towns have an independent financial audit conducted every year, Gill has not had one conducted for five years. The Selectboard and Finance Committee recommend this article.

Article 27: Move the Town vote to raise and appropriate from taxation Twenty Five Thousand and 00/100 Dollars (\$25,000.00) to make a loan payment on the Mariamante parcel.

We have enough in the general operating expenses of the town to make this year's loan payment. The Selectboard and Finance Committee recommend this article.

Article 28: Move the Town vote to transfer Five Thousand and 00/100 Dollars (\$5,000.00) from unappropriated funds to the stabilization fund.

This article would set funds aside into the Town's general Stabilization Fund (a "rainy day" fund). The Selectboard and Finance Committee recommend this article.

Article 29: Move the Town vote to transfer One Hundred Seventy Two Thousand Nine Hundred Fifty Eight and 50/100 Dollars (\$172,958.50) from unappropriated funds to be used to stabilize the tax levy for Fiscal Year 2010.

This proposes the Town use the remainder of its unappropriated funds (Free Cash), certified in the fall of 2008, to help fund the fiscal year 2010 operating budget and keep the tax levy under Proposition 2 ½ limits. The Selectboard and Finance Committee recommend this article. If Article 28 fails, the Selectboard will propose amending Article 29 to include the remaining \$5,000, thereby recommending a transfer of \$177,958.50 to stabilize the tax levy.