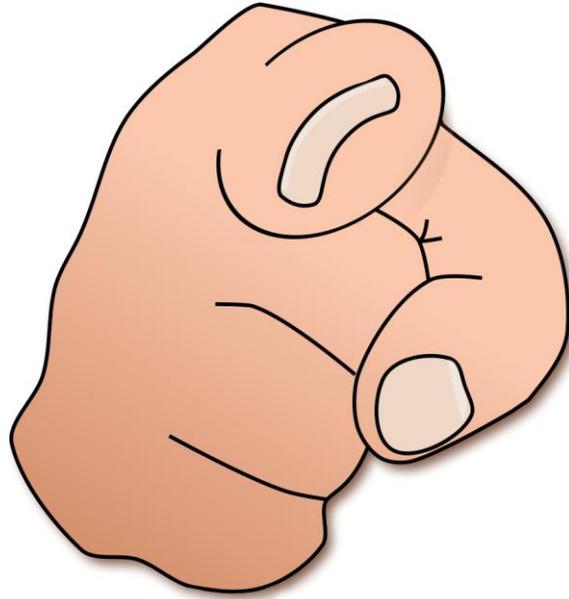


WE WANT YOU!



WE NEED YOU!

The Town is always looking for residents who might be able to volunteer for one of Gill's many boards, committees, councils and commissions. If you think you might be interested in joining any of these groups, please contact the Chair, or contact Ray Purington at 863-9347.

Cable Advisory Committee (Janet Masucci, 863-2381)

Conservation Commission (Chris Polatin, 863-9808)

Cultural Council (Laura Carboni, 834-0738)

Energy Commission (Claire Chang, 626-3620)

Zoning Board of Appeals (Suzanne Smiley, 863-8174)



THANK YOU ANN!!

Tonight's Town Meeting is Ann Banash's final one as a member of Gill's Selectboard – a position she has held for nearly 21 years! And don't forget years of service on the Finance Committee before that. We will take a moment during the meeting to pay tribute to Ann and to recognize her years of service and leadership.

An appreciation party for Ann Banash will be held next Monday, May 12th from 5:30 to 7:30 PM at the Gill Tavern. Please drop in, spend time and share stories with friends and neighbors, and say thank you to Ann for all she has done for our Town. There will be a cash bar and light refreshments will be served.

(Cash donations are being collected to help defray the cost of the party and to go towards a gift for Ann. Please contact Ronnie LaChance, Lynda Hodsdon Mayo, or Ray Purington.)

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN, SS.

TOWN OF GILL

ANNUAL TOWN MEETING: MAY 5, 2014

To any of the Constables of the Town of Gill in the County of Franklin,

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said town, qualified to vote in elections and in town affairs, to meet at the Gill Town Hall in said Town on Monday, the Fifth day of May, in the year Two Thousand and Fourteen (5/5/2014) at 6:30 p.m. in the evening then and there to act on the following articles:

Article 1: To see if the Town will vote to transfer a sum or sums of money from the Fiscal Year 2014 Unemployment Insurance Account (number 913) to the Unemployment Trust Fund (number 814), or take any action relative thereto.

Motion: It is moved the Town vote to transfer the entire remaining balance as of June 30, 2014 from the Fiscal Year 2014 Unemployment Insurance Account (number 913) to the Unemployment Trust Fund (number 814), up to a maximum transfer of \$2,500.00 (Two Thousand Five Hundred and 00/100 Dollars).

The Town appropriates this money each year within the Omnibus Budget to cover any small amounts of unemployment claims that may come up during the year. This year, to date, there have been no claims paid from this account. At the end of the year, the amount remaining is transferred to the trust fund in order save against any future large claims. The trust fund balance is presently \$48,753. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.

Article 2: To see if the Town will vote to create an Energy Stabilization Fund for the purpose of funding any energy conservation related projects, including equipment, vehicles, renovations, feasibility studies, audits, or debt-service, bond, and payments related thereto, as authorized by Chapter 40, Section 5B of the General Laws, as amended, or take other action relative thereto. (A 2/3 vote is required to create a stabilization fund.)

Motion: It is moved the Town vote to create an Energy Stabilization Fund for the purpose of funding any energy conservation related projects, including equipment, vehicles, renovations, feasibility studies, audits, or debt-service, bond, and payments related thereto, as authorized by Chapter 40, Section 5B of the General Laws, as amended.

A 2/3 majority is required to establish a stabilization fund.

In 2011 the Town took out a 16-year, \$127,500 bond to finance energy improvements at the Gill Elementary School. As part of that project, the School Committee agreed to return to the Town any savings resulting from the improvements. In turn, it has been the Town's intent to use those savings to make the annual payments on the bond.

At the end of Fiscal Year 2013, the first annual performance audit was conducted to determine the value of the energy savings for that year. The amount was calculated to be \$14,711, and in accordance with our agreement, the School District credited Gill's assessment this year by that amount. A special purpose stabilization fund is the best way to set aside the energy savings to use to make payments on the bond, interest, and annual performance audit.

In the future, once the balance of this stabilization fund is staying ahead of what is owed on the bond, it is envisioned that the fund could be used to undertake other energy conservation projects.

The Finance Committee recommends this article by a vote of 6 in favor, and 0 opposed.

Article 3: To see if the Town will vote to transfer \$14,711.00 (Fourteen Thousand Seven Hundred Eleven and 00/100 Dollars) from the Fiscal Year 2014 Gill-Montague School District Account (number 310) to the Energy

Stabilization Fund, or take any action relative thereto. (A 2/3 vote is required to place money into a stabilization fund.)

Motion: It is moved the Town vote to transfer \$14,711.00 (Fourteen Thousand Seven Hundred Eleven and 00/100 Dollars) from the Fiscal Year 2014 Gill-Montague School District Account (number 310) to the Energy Stabilization Fund.

A 2/3 majority is required to transfer money into a stabilization fund.

As noted in Article 2, \$14,711 is the amount that the School District credited Gill's assessment for Fiscal Year 2014 because of energy savings at Gill Elementary School during Fiscal Year 2013. Assuming that Articles 2 and 3 are approved, \$9,589 from this stabilization fund will be sought in Article 18 to make bond, interest, and audit payments for Fiscal Year 2015.

The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.

Article 4: To see if the Town will vote to transfer a sum or sums of money from the Fiscal Year 2014 Gill-Montague School District Account (number 310) to be used to purchase and install materials and equipment to make code compliance repairs and upgrades to the kitchen at the Gill Elementary School, or take any action relative thereto.

Motion: It is moved the Town vote to transfer \$15,000.00 (Fifteen Thousand and 00/100 Dollars) from the Fiscal Year 2014 Gill-Montague School District Account (number 310) to be used to purchase and install materials and equipment to make code compliance repairs and upgrades to the kitchen at the Gill Elementary School.

A recent inspection of the kitchen at the Gill Elementary School identified several repairs and upgrades needed to bring it back into compliance with health codes. The work includes installation of a commercial grade 3-bay sink and a separate stainless steel hand washing sink, other plumbing repairs, and re-coating the epoxy floor.

The money for this article is available because the Department of Revenue certified the School District's Excess & Deficiency for Fiscal Year 2013. Their revenues exceeded the 5% budget cap allowed by law, which resulted in a \$34,623 reduction to Gill's assessment for Fiscal Year 2014. The other \$19,623 of the assessment reduction will be addressed in Article 5. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.

Article 5: To see if the Town will vote to transfer a sum or sums of money from the Fiscal Year 2014 Gill-Montague School District Account (number 310) to the Education Stabilization Fund, or take any action relative thereto. (A 2/3 vote is required to place money into a stabilization fund.)

Motion: It is moved the Town vote to transfer \$19,623.00 (Nineteen Thousand Six Hundred Twenty Three and 00/100 Dollars) from the Fiscal Year 2014 Gill-Montague School District Account (number 310) to the Education Stabilization Fund.

A 2/3 majority is required to transfer money into a stabilization fund.

The money for this article is the other piece of the \$34,623 assessment reduction explained in Article 4. Before making this transfer, the Education Stabilization Fund has a balance of \$68,958. The fund can be used for future assessments from the Gill-Montague Regional School District or the Franklin County Technical School, or otherwise in support of those schools. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.

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**Article 6:** To hear and act upon the Annual Report of the Officers of the Town, or take any action relative thereto.

**Motion:** It is moved to pass over Article 6.

*Annual Reports are still significantly behind schedule. Article 19 has been proposed by the Selectboard to get caught up on these important yearly records of the Town.*

**Article 7:** To elect the following officers: Two or more Field Drivers; Fence Viewers; Measurers of Wood, Bark and Surveyors of Lumber - all for one year, or take any action relative thereto.

**Motion:** It is moved to elect Edward J. Golembeski and Clifford C. Hatch as Field Drivers and elect the Selectboard as Fence Viewers; Measurers of Wood, Bark and Surveyors of Lumber - all for one year.

**Article 8:** To see if the Town will vote to accept and expend any sum of money that might be made available from State or Federal funds for roadwork for the Fiscal Year 2015 and for the Chapter 90 type funds, authorize the Selectboard to enter into contracts with the Commonwealth of Massachusetts Department of Transportation, and to authorize the Treasurer with the approval of the Selectboard to borrow in anticipation of reimbursement or take any action relative thereto.

**Motion:** It is moved the Town accept and expend any sum of money that might be made available from State or Federal funds for roadwork for the Fiscal Year 2015 and for the Chapter 90 type funds, authorize the Selectboard to enter into contracts with the Commonwealth of Massachusetts Highway Department, and authorize the Treasurer with the approval of the Selectboard to borrow in anticipation of reimbursement.

*Chapter 90 funds are given annually by the State to the Town, and are used for our road maintenance program – activities such as repaving asphalt roads, applying new oil & stone, grading gravel roads, and drainage and guardrail projects. The Town will receive \$150,928 for FY2015. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 9:** To see if the Town will vote to accept any sum of money that might be made available from the Quintus Allen Trust during Fiscal Year 2015, and authorize the Selectboard to expend such funds in support of the Gill Elementary School, or take any action relative thereto.

**Motion:** It is moved the Town accept any sum of money that might be made available from the Quintus Allen Trust during Fiscal Year 2015, and authorize the Selectboard to expend such funds in support of the Gill Elementary School.

*Quintus Allen was an original trustee of the 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 by the Trust is distributed to those towns each year. This year the Gill Elementary School is using some of the Quintus Allen money for an all-grades, artist-led project to create several clay tile murals as permanent art installations on the inside and outside of the school. The current balance of the Town’s Quintus Allen account is \$10,364, from which \$2,005 will be paid for the murals.*

*The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 10:** To see if the Town will vote to authorize the following revolving funds per the provisions of Massachusetts General Laws, Chapter 44, Section 53E ½, for which revenues will be deposited into the funds and expended to pay related costs as recommended by the Selectboard, and total expenditures for the fiscal year beginning July 1 next will be limited to the amounts listed below, with all money remaining in the fund at the end of each fiscal year, or take any action relative thereto:

| Dept. Spend                               | Authorized to | Types of Receipts Credited      | Program/Purpose for which Funds may be Expended                                                     | Maximum Annual Expenditures |
|-------------------------------------------|---------------|---------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------|
| Fire Dept.                                |               | Oil Burner Inspection Fees      | Inspector & Etc.                                                                                    | \$2,000.00                  |
| Town Clerk, Animal Control Officer        |               | Dog Fees & Fines                | Licenses, Dog Care & Control, & Etc.                                                                | 4,000.00                    |
| Cemetery Commission                       |               | Opening Fees                    | Cemeteries & Caretaking                                                                             | 2,000.00                    |
| Conservation Commission                   |               | Consultant Fees                 | Project Review                                                                                      | 10,000.00                   |
| Agricultural Commission                   |               | Farmers’ Market & Ag Event Fees | Ag Programs                                                                                         | 500.00                      |
| Energy Commission                         |               | Workshop and Program Fees       | Energy Programs                                                                                     | 1,000.00                    |
| Zoning Board of Appeals                   |               | ZBA Fees                        | Hearings & Expenses                                                                                 | 2,000.00                    |
| Board of Health, Administrative Assistant |               | Recycling Program Revenue       | Solid waste & recycling programs, Solid Waste District membership, recycled-content office products | 5,000.00                    |

**Motion:** It is moved the Town vote to authorize the listed revolving funds per the provisions of Massachusetts General Laws, Chapter 44, Section 53E ½, for which revenues will be deposited into the funds and expended to pay related costs as recommended by the Selectboard, and total expenditures for the fiscal year beginning July 1 next will be limited to the amounts listed, with all money remaining in the fund at the end of each fiscal year:

*These are the same revolving funds that were approved last year. A revolving fund allows program fees to be used within the fiscal year for the purposes listed by the "department" that collects the fees. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 11:** To see if the Town will vote to adjust the exemption eligibility factor for qualifying for the property tax exemption for senior citizens under Massachusetts General Laws Chapter 59, Section 5, Clause 41C, to be increased from \$13,000.00 maximum, if the applicant is single and \$15,000.00 maximum if married, to \$15,000.00 if single and \$20,000.00 if married, or take any action relative thereto.

**Motion:** It is moved the Town vote to adjust the exemption eligibility factor for qualifying for the property tax exemption for senior citizens under Massachusetts General Laws Chapter 59, Section 5, Clause 41C, to be increased from \$13,000.00 maximum if the applicant is single and \$15,000.00 maximum if married, to \$15,000.00 if single and \$20,000.00 if married.

*This article is requested and recommended by the Board of Assessors. Currently, Gill's senior citizens (age 70 or older) with a single income of up to \$13,000 or a married income of up to \$15,000 can be eligible for a \$500 exemption on the property taxes for their home. This year, due to COLA increases in their Social Security income, several seniors earned more than the maximum and had to be denied the exemption they had been receiving for many years. Other seniors are getting very close to these income limits.*

*The proposed adjustments are sufficient to restore exemptions to our seniors who have fallen into this income "hole". The Assessors will continue to monitor the relationship between the income limits and Social Security increases, and will return to Town Meeting when future adjustments are warranted.*

*The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 12:** To see if the Town will vote to name the Gill Historical Collection in the Riverside Municipal Building the "Allan D. Adie, Sr. Historical Collection," in honor of Mr. Adie's vision and hours of dedication in preserving the history of Gill, or take any action relative thereto.

**Motion:** It is moved the Town vote to name the Gill Historical Collection in the Riverside Municipal Building the "Allan D. Adie, Sr. Historical Collection," in honor of Mr. Adie's vision and hours of dedication in preserving the history of Gill.

*The Gill Historical Commission (GHC) is requesting permission to name the Gill Historical Collection in the Riverside Municipal Building in honor of Allan D. Adie, Sr. The GHC states "We think that his years and many long hours of hard work, correspondence, research, and collecting should be honored in this way. He is responsible for the vision to persuade the Town to establish a historical commission and to maintain a collection of materials and artifacts that preserve Gill's past and inform its future."*

*If voters approve this article, the GHC intends to install a plaque adjacent to the collection's door in the hallway at Riverside. The proposed dedication will read: "Allen D. Adie, Sr. was a long-time resident of the Town of Gill. Among his many contributions to the town, he was the guiding force behind the creation of the Gill Historical Commission in 1983. In honor of Mr. Adie's vision and hours of dedication in preserving the history of Gill, the Gill Historical Commission, by vote of the Town, is naming this collection the Allan D. Adie, Sr. Historical Collection."*

**Article 13:** To see if the Town will vote to create a special unpaid committee to be known as a regional school district planning committee, to consist of three members, including one member of the school committee, to be appointed by the Moderator, or take any action relative thereto.

**Motion:** It is moved the Town vote to create a special unpaid committee to be known as a regional school district planning committee, to consist of three members, including one member of the school committee, to be appointed by the Moderator.

*This article is requested by the Gill-Montague Regional School Committee. Establishing this committee, and identical ones in Montague and Erving, will create a "regional school district planning board" in accordance with Massachusetts General Laws Chapter 71, Section 14, and will allow further exploration of the possibility of Erving joining our District.*

**Article 14:** To see if the Town will vote to fix the salaries or compensation of the several officers of the Town as follows, or take any action relative thereto:

**Motion:** It is moved the Town vote to fix the salaries or compensation of the several officers of the Town as follows, plus any cost of living adjustment (COLA) that may be provided by the Town:

|                                                |             |
|------------------------------------------------|-------------|
| Constable(s) – Each Posting                    | \$18.66     |
| Moderator – Annual Town Meeting                | \$136.12    |
| Special Town Meeting, Each                     | \$24.28     |
| Selectboard Chair                              | \$2,537.32  |
| 2 <sup>nd</sup> & 3 <sup>rd</sup> Member, Each | \$2,306.72  |
| Board of Assessors Chair                       | \$3,081.13  |
| 2 <sup>nd</sup> & 3 <sup>rd</sup> Member, Each | \$2,801.03  |
| Board of Health Chair                          | \$1,368.60  |
| 2 <sup>nd</sup> & 3 <sup>rd</sup> Member, Each | \$1,253.31  |
| Town Clerk                                     | \$17,209.68 |
| Tax Collector                                  | \$21,682.33 |
| Additional As Sewer Collector                  | \$648.16    |
| Treasurer                                      | \$19,408.21 |
| Registrars – Three members, Each               | \$57.88     |
| Town Clerk                                     | \$92.71     |

*All amounts are level funded from Fiscal Year 2014. A COLA, if approved in Article 15, would be in addition to the amounts listed above. For the Finance Committee, 2 members voted to recommend this article, 3 members abstained, and 1 member was absent.*

**Article 15:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide any sum or sums of money to provide a cost of living adjustment (COLA) for Town employees and elected officials, or take any action relative thereto.

**Motion:** It is moved the Town vote to raise and appropriate \$7,752.00 (Seven Thousand Seven Hundred Fifty Two and 00/100 Dollars) to provide a 1.5% cost of living adjustment (COLA) for all Town employees and elected officials, excepting the Selectboard and Board of Assessors who shall receive no COLA.

*In March the Personnel Committee recommended a COLA of 1.5% to the Selectboard based upon the 1.5% Social Security increase being granted for 2014. The Selectboard and Board of Assessors voted to not receive the COLA this year. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 16:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide 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, or take any action relative thereto.

**Motion:** It is moved the Town vote to raise by taxation \$1,348,248.61 (One Million Three Hundred Forty Eight Thousand Two Hundred Forty Eight and 61/100 Dollars) and transfer \$49,000.00 (Forty Nine Thousand and 00/100 Dollars) from Sewer Use Fees and appropriate \$38,865.00 (Thirty Eight Thousand Eight Hundred Sixty Five and 00/100 Dollars) from Fiscal Year 2015 Estimated Sewer Receipts for a total appropriation of \$1,436,113.61 (One Million Four Hundred Thirty Six Thousand One Hundred Thirteen and 61/100 Dollars) for the maintenance of the several departments of the Town, and for other necessary charges, in accordance with the amount recommended by the Selectboard.

*Please see the separate handout (legal-sized paper) for the Omnibus amounts. The amounts in the motion come from lines 87-90 of the handout. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 17:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide \$1,458,438.00 (One Million Four Hundred Fifty Eight Thousand Four Hundred Thirty Eight and 00/100 Dollars) to provide \$1,441,328.00 for its Fiscal Year 2015 operating assessment and \$17,110.00 for its Fiscal Year 2015 debt service costs for the Gill-Montague Regional School District, or take any action relative thereto.

**Motion:** It is moved the Town vote to raise and appropriate by taxation \$1,458,438.00 (One Million Four Hundred Fifty Eight Thousand Four Hundred Thirty Eight and 00/100 Dollars) to provide \$1,441,328.00 for its Fiscal Year 2015 operating assessment and \$17,110.00 for its Fiscal Year 2015 debt service costs for the Gill-Montague Regional School District.

*Gill's assessment for the GMRSD's operating budget has increased by \$22,072 (1.6%) and the debt service for the high school/middle school renovation project decreased by \$2,977. The Selectboard and Finance Committee believe the figures are reasonable and affordable, and commend the District for bringing forward another fiscally responsible budget. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 18:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide \$9,589.00 (Nine Thousand Five Hundred Eighty Nine and 00/100 Dollars) to pay into the General Obligation Energy Conservation Bond Sinking Fund, and to pay supplemental interest associated with said bond, and to pay for an annual energy performance audit, all relating to the energy project at the Gill Elementary School, or take any action relative thereto.

**Motion:** It is moved the Town vote to transfer \$9,589.00 (Nine Thousand Five Hundred Eighty Nine and 00/100 Dollars) from the Energy Stabilization Fund to pay into the General Obligation Energy Conservation Bond Sinking Fund, and to pay supplemental interest associated with said bond, and to pay for an annual energy performance audit, all relating to the energy project at the Gill Elementary School.

*A 2/3 majority is required to transfer money out of a stabilization fund.*

*As explained in Articles 2 and 3, this article makes the Fiscal Year 2015 payments related to the 2011 energy improvements at the Gill Elementary School. The money in the Energy Stabilization Fund is available because of savings produced by the energy improvements.*

*The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 19:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide any sum or sums of money to provide clerical assistance and printing costs necessary to compile and publish Annual Reports for Fiscal Years 2010, 2011, 2012, and 2013, or take any action relative thereto.

**Motion:** It is moved the Town vote to raise and appropriate by taxation \$5,000.00 (Five Thousand and 00/100 Dollars) to provide clerical assistance and printing costs necessary to compile and publish Annual Reports for Fiscal Years 2010, 2011, 2012, and 2013.

*Despite the best of intentions, Annual Reports remain significantly behind schedule. Annual Reports are the responsibility of the Selectboard, and compiling and publishing the information is tasked to the Administrative Assistant. Other duties and projects have received more priority and attention. There is an awareness that Annual Reports are an important record of the Town and are required by law. This article will provide funds to hire a temporary clerical assistant to get us up to date.*

*The Finance Committee recommends this article by a vote of 4 in favor, 0 opposed, and 2 absent.*

**Article 20:** To see if the Town will vote to hear and act upon a report presented by the Capital Improvement Planning Committee, or take any action relative thereto.

**Motion:** It is moved to pass over Article 20.

*Although the Capital Improvement Planning Committee has met several times during the past year, no report is ready at this time.*

**Article 21:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide a sum or sums of money to purchase and install a roof and perform related maintenance to the roof of the Public Safety Complex (Police, Fire, and Highway Departments) located at 196 Main Road, including design, compliance, and asbestos remediation costs, and including borrowing costs that may be associated with said purchase and authorize the Town Treasurer with the approval of the Selectboard, to borrow in accordance with MGL Chapter 44, §7; all or some of which may be contingent upon a Proposition 2 1/2 debt exclusion vote override, or take any other action relative thereto. (A 2/3 vote is required for authorization to borrow.)

**Motion:** It is moved the Town vote to appropriate \$158,000.00 (One Hundred Fifty Eight Thousand and 00/100 Dollars),

with \$52,766.00 (Fifty Two Thousand Seven Hundred Sixty Six and 00/100 Dollars) to be appropriated from Free Cash, and

\$30,000.00 (Thirty Thousand and 00/100 Dollars) to be raised and appropriated by taxation, and

\$75,234.00 (Seventy Five Thousand Two Hundred Thirty Four and 00/100 Dollars) to be borrowed by the Town Treasurer

to purchase and install a roof and perform related maintenance to the roof of the Public Safety Complex (Police, Fire, and Highway Departments) located at 196 Main Road, including design, compliance, and asbestos remediation costs and including borrowing costs that may be associated therewith, and

to authorize the Town Treasurer with the approval of the Selectboard to issue any bonds or notes that may be necessary for that purpose as authorized by General Laws Chapter 44 § 7 or any other general or special law;

provided however, that this appropriation and debt authorization be contingent upon passage of a Proposition 2½ debt exclusion referendum under General Laws Chapter 59, § 21C(k).

*A 2/3 majority is required to authorize borrowing.*

*The existing flat membrane roof on the front half of the Safety Complex was installed in 1983. Thirty-one years later, after numerous leaks and repairs, it has reached the end of its useful life. We are proposing to strip the roof down to the original 1954 wood deck, and install a tapered membrane roof system.*

*There are many layers on the current roof. The outermost layer is the rubber membrane, and below that is a 2-inch layer of cork-fiber insulation. Below the cork are the remnants of the original gravel & asphalt (stone & tar) roof. Below the gravel & asphalt are several layers of black roofing paper, which have been tested and contain non-friable asbestos. Below the roofing paper is the wood deck, and below the wood deck is foam insulation that was sprayed on from the inside of the building.*

*The project has an estimated total cost of \$158,000. Of that, \$52,766 will come from Free Cash and \$30,000 will come from taxation during Fiscal Year 2015. The remaining \$75,234 will be borrowed, contingent upon passage of a Proposition 2 ½ debt exclusion ballot question, which voters will see at the May 19<sup>th</sup> Town Election. It is anticipated that the \$75,234 loan will be repaid over 5 years, beginning in Fiscal Year 2016, with an estimated tax rate impact of \$0.12/thousand, and additional taxes of \$23 per year for the average single-family home.*

*The Finance Committee recommends this article by a vote of 4 in favor, 0 opposed, and 2 absent.*

**Article 22:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide a sum or sums of money to purchase and install a heating system for the Riverside Municipal Building and/or Town Hall and/or Slate Memorial Library, including design, compliance, removal of any obsolete equipment, and any asbestos remediation costs, and including borrowing costs that may be associated with said purchase and authorize the Town Treasurer with the approval of the Selectboard, to borrow in accordance with MGL Chapter 44, §7; all or some of which may be contingent upon a Proposition 2 1/2 debt exclusion vote override, or take any other action relative thereto. (A 2/3 vote is required for authorization to borrow.)

**Motion:** It is moved the Town vote to transfer \$25,000.00 (Twenty Five Thousand and 00/100 Dollars) from unappropriated funds (Free Cash) as a portion of the cost to purchase and install heating systems for the Riverside Municipal Building and Town Hall, including design, compliance, removal of any obsolete equipment, and any asbestos remediation costs.

*This \$25,000 will leverage the grant funds the Town received for being designated as a Green Community. By combining Town funds and grant money, we expect to be able to replace the boilers in the Town Hall and the Riverside Municipal Building, as well as insulate the attics of both buildings and the walls at Riverside. A new heating system is needed at Riverside – the steam boiler is 37 years old, in poor condition, and consumes 1,800 gallons of fuel oil each year.*

*The Finance Committee recommends this article by a vote of 4 in favor, 0 opposed, and 2 absent.*

**Article 23:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide \$2,000.00 (Two Thousand and 00/100 Dollars) to add to the First Light Appraisal Account to be used toward the cost of a triennial appraisal of the real and personal property in the Town of Gill owned by FirstLight Hydro Generating Company, or take any other action relative thereto.

**Motion:** It is moved the Town vote to transfer from the Released Overlay account \$2,000.00 (Two Thousand and 00/100 Dollars) to add to the First Light Appraisal Account to be used toward the cost of a triennial appraisal of the real and personal property in the Town of Gill owned by FirstLight Hydro Generating Company.

*Every three years the Department of Revenue requires the Assessors to obtain a new appraisal of the value of the Gill portion of the Turners Falls Dam, as well as other property in Gill owned by FirstLight. This article adds to the account for saving toward the next appraisal. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 24:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide \$2,000.00 (Two Thousand and 00/100 Dollars) to add to the Board of Assessors Triennial Revaluation Account, or take any action relative thereto.

**Motion:** It is moved the Town vote to transfer from the Released Overlay account \$2,000.00 (Two Thousand and 00/100 Dollars) to add to the Board of Assessors' Triennial Revaluation account.

*Fiscal Year 2017 is the next triennial recertification year for Gill, in which the Department of Revenue will review and certify property values town wide. Because of the added level of research and analysis, the Assessors incur extra costs during revaluation years. This article continues saving toward the next revaluation. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 25:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide \$5,000.00 (Five Thousand and 00/100 Dollars) for the Town Audit Account to be used toward a portion of the cost to conduct an independent financial audit of the Town, or take any action relative thereto.

**Motion:** It is moved the Town vote to transfer from the Released Overlay account \$5,000.00 (Five Thousand and 00/100 Dollars) to add be used toward a portion of the cost to conduct an independent financial audit of the Town.

*This Article continues to set aside funds to pay for the next triennial audit of the Town's finances, to be conducted in Fiscal Year 2016. The Finance Committee recommends this article by a vote of 5 in favor, 0 opposed, and 1 absent.*

**Article 26:** To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 32B, Section 20, or take any other action relative thereto.

Chapter 32B, Section 20. (a) A city, town, district, county or municipal lighting plant that accepts this section may establish an Other Post-Employment Benefits Liability Trust Fund, and may appropriate amounts to be credited to the fund. Any interest or other income generated by the fund shall be added to and become part of the fund. Amounts that a governmental unit receives as a sponsor of a qualified retiree prescription drug plan under 42 U.S.C. section 1395w-132 may be added to and become part of

the fund. All monies held in the fund shall be segregated from other funds and shall not be subject to the claims of any general creditor of the city, town, district, county or municipal lighting plant.

(b) The custodian of the fund shall be (i) a designee appointed by the board of a municipal lighting plant; (ii) the treasurer of any other governmental unit; or (iii) if designated by the city, town, district, county or municipal lighting plant in the same manner as acceptance prescribed in this section, the Health Care Security Trust board of trustees established in section 4 of chapter 29D, provided that the board of trustees accepts the designation. The custodian may employ an outside custodial service to hold the monies in the fund. Monies in the fund shall be invested and reinvested by the custodian consistent with the prudent investor rule established in chapter 203C and may, with the approval of the Health Care Security Trust board of trustees, be invested in the State Retiree Benefits Trust Fund established in section 24 of chapter 32A.

(c) This section may be accepted in a city having a Plan D or Plan E charter, by vote of the city council; in any other city, by vote of the city council and approval of the mayor; in a town, by vote of the town at a town meeting; in a district, by vote of the governing board; in a municipal lighting plant, by vote of the board; and in a county, by vote of the county commissioners.

(d) Every city, town, district, county and municipal lighting plant shall annually submit to the public employee retirement administration commission, on or before December 31, a summary of its other post-employment benefits cost and obligations and all related information required under Government Accounting Standards Board standard 45, in this subsection called "GASB 45", covering the last fiscal or calendar year for which this information is available. On or before June 30 of the following year, the public employee retirement administration commission shall notify any entity submitting this summary of any concerns that the commission may have or any areas in which the summary does not conform to the requirements of GASB 45 or other standards that the commission may establish. The public employee retirement administration commission shall file a summary report of the information received under this subsection with the chairs of the house and senate committees on ways and means, the secretary of administration and finance and the board of trustees of the Health Care Security Trust.

**Motion:** It is moved the Town vote to accept the provisions of Massachusetts General Laws Chapter 32B, Section 20.

*Accepting this section of the Massachusetts General Laws will allow the Town to establish a trust fund to be used to set aside money now that will be used in the future to pay for the Town's share of retirees' health insurance – an expense commonly referred to as "OPEB", which stands for Other Post-Employment Benefits.*

*The Government Accounting Standards Board (GASB) requires every town to calculate its future OPEB liabilities, and to recognize those costs on its annual financial statements. Gill began this practice as part of the triennial financial audit that was conducted last year.*

*Any money the Town votes into this trust fund can only be used for OPEB expenses. Money cannot be removed for any other purpose.*

*The Finance Committee recommends this article by a vote of 4 in favor, 0 opposed, and 2 absent.*

**Article 27:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide a sum or sums of money for the Other Post-Employment Benefits Liability Trust Fund, or take any action relative thereto.

**Motion:** It is moved the Town vote to raise and appropriate by taxation \$2,500.00 (Two Thousand Five Hundred and 00/100 Dollars) for the Other Post-Employment Benefits Liability Trust Fund.

*While there is no state mandate or accounting requirement to do so, this article begins to set aside money to meet future expenses of the Town's obligation to provide health insurance for future retirees. Although the Town's Other Post-Employment Benefits (OPEB) liability is a very large number, the Selectboard and Finance Committee believe there are still too many assumptions and unknowns built into what is essentially an actuarial estimate. The \$2,500 is a small amount, but it is a start. More work will be done in the coming years to get a better understanding of these future financial obligations, and refine the calculations of how much needs to be saved into the OPEB Trust Fund. The Finance Committee recommends this article by a vote of 4 in favor, 0 opposed, and 2 absent.*

**Article 28:** To see if the Town will vote to raise and appropriate by taxation, transfer from available funds, or otherwise provide a sum or sums of money for one or more of the Stabilization Funds of the Town (Capital, Education, or General), or take any action relative thereto. (A 2/3 majority is required to place money into a stabilization fund.)

**Motion:** It is moved the Town vote to raise and appropriate by taxation \$49,964.00 (Forty Nine Thousand Nine Hundred Sixty Four and 00/100 Dollars) to be placed into the Education Stabilization Fund.

*A 2/3 majority is required to place money into a stabilization fund.*

*Not including any amount transferred to the Education Stabilization Fund in Fiscal Year 2014 under Article 5, there is currently \$68,958 in the Education Stabilization Fund, \$48,164 in the Capital Stabilization Fund, and \$207,683 in the Stabilization Fund. No money is being recommended to be transferred into the Capital Stabilization Fund or the Stabilization Fund in Fiscal Year 2015, the year of this budget.*

*The figure of \$49,964 here proposed for transfer into the Education Stabilization Fund represents the difference between the Fiscal Year 2015 (next year's) actual assessments for the Gill-Montague Regional School District and the Franklin County Technical School and what the assessments would have been if there had been 2.5% increases over the Fiscal Year 2014 (this year's) assessments. Putting money into the Education Stabilization Fund will provide a reserve that can be used in future years when assessment increases are greater than 2.5%.*

*If any of the articles of Annual Town Meeting are amended or defeated, the amounts going into the stabilization funds may be adjusted in order to maintain a balanced budget that does not require an override. The Finance Committee recommends this article by a vote of 4 in favor, 0 opposed, and 2 absent.*

**Article 29:** To see if the Town will vote to transfer a sum of money or sums of money from unappropriated funds (Free Cash) or other available funds to be used to reduce the tax rate and stabilize the tax levy for Fiscal Year 2015, or take any action relative thereto.

**Motion:** It is moved the Town vote to transfer \$68,000.00 (Sixty Eight Thousand and 00/100 Dollars) from unappropriated funds (Free Cash), and further transfer \$5,519.00 (Five Thousand Five Hundred Nineteen and 00/100) from Released Overlay, for a total of \$73,519.00 (Seventy Three Thousand Five Hundred Nineteen and 00/100 Dollars) to be used to reduce the tax rate and stabilize the tax levy for Fiscal Year 2015.

*Free Cash is the money that remains unspent in department budgets from the previous year, plus any revenues that exceed what was anticipated when the tax rate was set. The Free Cash from Fiscal Year 2013 was certified by the Department of Revenue to be \$145,766. Of that, \$52,766 is being put toward the Safety Complex roof (Article 21) and \$25,000 is being used in Article 22 (heating systems). The remaining \$68,000 is used in this article to reduce the tax rate and contribute toward the operation of the Town.*

*Depending on the outcomes of the other "money" articles, a different amount may be recommended to be used to reduce the Fiscal Year 2015 tax rate. The Finance Committee recommends this article by a vote of 4 in favor, 0 opposed, and 2 absent.*

**COMMONWEALTH OF MASSACHUSETTS**

**FRANKLIN, SS.**

**TOWN OF GILL**

And, you are directed to serve this Warrant, by posting up attested copies thereof at the Town Hall, Main Road; Post Office, Mt. Hermon; The Gill Store & Tavern, Main Road; and Riverside Municipal Building, Route 2, in said Town seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as foresaid.

Given under our hand this 23<sup>rd</sup> day of April in the year Two Thousand Fourteen (4/23/2014).

**Selectboard of Gill**

\_\_\_\_\_, Chair

\_\_\_\_\_, Board member

\_\_\_\_\_, Board member

A true copy Attest:

\_\_\_\_\_, Town Clerk

Date: \_\_\_\_\_

Individuals who may need auxiliary aids for effective communication for this meeting should call the Gill Town Hall at (413) 863-9347 or MA Relay System at (800) 439-2370.

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Gill by posting up attested copies of the same at Town Hall, Main Rd.; Post Office, Mt. Hermon; Gill Store & Tavern, Main Rd.; and Riverside Municipal Building, Route 2, seven days before the date hereof, as within directed.

\_\_\_\_\_ Constable of Gill

Date: \_\_\_\_\_

**Article 16 - Omnibus Budget**

|    | A                                                  | B                             | C                             | D                                             | E                                     | F           | G                                              |
|----|----------------------------------------------------|-------------------------------|-------------------------------|-----------------------------------------------|---------------------------------------|-------------|------------------------------------------------|
|    |                                                    |                               |                               | FY15                                          |                                       |             |                                                |
|    | Omnibus Budget for 5/5/2014<br>Annual Town Meeting | FY13<br>Approved<br>with COLA | FY14<br>Approved<br>with COLA | Selectboard &<br>Finance Comm.<br>Recommended | Increase /<br>(Decrease)<br>( D - C ) | %<br>Change | Notes                                          |
| 1  | <b>GENERAL GOVERNMENT</b>                          |                               |                               |                                               |                                       |             |                                                |
| 2  | Moderator Salary                                   | 205.44                        | 328.96                        | 328.96                                        | -                                     |             |                                                |
| 3  | Selectboard Salaries                               | 7,150.72                      | 7,150.76                      | 7,150.76                                      | -                                     |             |                                                |
| 4  | Selectboard Expenses                               | 2,805.75                      | 2,854.90                      | 2,800.00                                      | (54.90)                               | -1.9%       |                                                |
| 5  | Administrative Assistant (Salary & Exp.)           | 49,577.05                     | 52,414.37                     | 52,431.00                                     | 16.63                                 |             |                                                |
| 6  | Finance Committee                                  | 150.00                        | 150.00                        | 150.00                                        | -                                     |             |                                                |
| 7  | Reserve Fund                                       | 1,500.00                      | 1,500.00                      | 1,500.00                                      | -                                     |             |                                                |
| 8  | Accountant Expenses                                | 200.00                        | 200.00                        | 200.00                                        | -                                     |             |                                                |
| 9  | Assessors Salaries                                 | 8,683.19                      | 8,683.19                      | 8,683.19                                      | -                                     |             |                                                |
| 10 | Assessors Clerical & Expenses                      | 29,086.31                     | 29,465.94                     | 30,359.60                                     | 893.66                                | 3.0%        | Step raise                                     |
| 11 | Treasurer Salary                                   | 18,083.78                     | 19,408.21                     | 19,408.21                                     | -                                     |             |                                                |
| 12 | Treasurer Expenses                                 | 6,555.00                      | 6,805.00                      | 6,902.00                                      | 97.00                                 | 1.4%        |                                                |
| 13 | Tax Collector Salary                               | 21,319.89                     | 21,682.33                     | 21,682.33                                     | 0.00                                  |             |                                                |
| 14 | Tax Collector Expenses                             | 8,292.00                      | 8,333.00                      | 8,522.00                                      | 189.00                                | 2.3%        |                                                |
| 15 | Legal                                              | 5,000.00                      | 5,000.00                      | 5,000.00                                      | -                                     |             |                                                |
| 16 | IT Committee                                       | 1,700.00                      | 2,050.00                      | 1,750.00                                      | (300.00)                              | -14.6%      |                                                |
| 17 | Town Clerk Salary                                  | 15,922.00                     | 17,209.68                     | 17,209.68                                     | -                                     |             |                                                |
| 18 | Town Clerk Expenses                                | 5,550.00                      | 3,635.00                      | 5,115.00                                      | 1,480.00                              | 40.7%       | Includes Sept. primary & Nov. election in FY15 |
| 19 | Electors/Registrars                                | 4,103.05                      | 1,627.20                      | 3,240.00                                      | 1,612.80                              | 99.1%       | Includes Sept. primary & Nov. election in FY15 |
| 20 | Conservation Commission                            | 926.08                        | 823.66                        | 824.00                                        | 0.34                                  |             |                                                |
| 21 | Agricultural Commission                            | 200.00                        | 200.00                        | 200.00                                        | -                                     |             |                                                |
| 22 | Planning Board                                     | 1,782.21                      | 1,841.33                      | 1,760.00                                      | (81.33)                               | -4.4%       | Lower wage for new clerical assistant          |
| 23 | Zoning Board of Appeals                            | 1,983.29                      | 1,662.45                      | 1,553.00                                      | (109.45)                              | -6.6%       | Lower wage for new clerical assistant          |
| 24 | Energy Commission                                  | 200.00                        | 500.00                        | 500.00                                        | -                                     |             |                                                |
| 25 | Town Hall/Riverside Bldg Operations                | 25,725.11                     | 24,962.31                     | 25,554.00                                     | 591.69                                | 2.4%        | State testing of stage elevator/lift           |
| 26 | Building Repairs & Maintenance                     | 17,845.00                     | 18,000.00                     | 18,000.00                                     | -                                     |             |                                                |
| 27 | Garage/Public Safety Bldg Operations               | 16,955.00                     | 18,598.00                     | 20,574.00                                     | 1,976.00                              | 10.6%       | Increase in electric rates                     |
| 28 | <b>GENERAL GOVERNMENT TOTAL</b>                    | <b>251,500.87</b>             | <b>255,086.29</b>             | <b>261,397.73</b>                             | <b>6,311.44</b>                       | <b>2.5%</b> |                                                |
| 29 |                                                    |                               |                               |                                               |                                       |             |                                                |
| 30 | <b>PUBLIC SAFETY</b>                               |                               |                               |                                               |                                       |             |                                                |
| 31 | Police Department (incl. FY13 article)             | 181,827.16                    | 184,470.79                    | 184,721.00                                    | 250.21                                | 0.1%        |                                                |
| 32 | Fire Department                                    | 68,854.68                     | 74,781.02                     | 74,785.00                                     | 3.98                                  |             |                                                |
| 33 | <b>PUBLIC SAFETY TOTAL</b>                         | <b>250,681.84</b>             | <b>259,251.81</b>             | <b>259,506.00</b>                             | <b>254.19</b>                         | <b>0.1%</b> |                                                |
| 34 |                                                    |                               |                               |                                               |                                       |             |                                                |

**Article 16 - Omnibus Budget**

|    | A                                                  | B                             | C                             | D                                             | E                                     | F            | G                                                          |
|----|----------------------------------------------------|-------------------------------|-------------------------------|-----------------------------------------------|---------------------------------------|--------------|------------------------------------------------------------|
|    |                                                    |                               |                               | FY15                                          |                                       |              |                                                            |
|    | Omnibus Budget for 5/5/2014<br>Annual Town Meeting | FY13<br>Approved<br>with COLA | FY14<br>Approved<br>with COLA | Selectboard &<br>Finance Comm.<br>Recommended | Increase /<br>(Decrease)<br>( D - C ) | %<br>Change  | Notes                                                      |
| 35 | <b>PUBLIC WORKS</b>                                |                               |                               |                                               |                                       |              |                                                            |
| 36 | Trees and Forestry                                 | 6,026.25                      | 6,000.00                      | 6,455.00                                      | 455.00                                | 7.6%         | Police detail for tree work on dangerous corners           |
| 37 | Highway Department                                 | 209,554.06                    | 238,701.33                    | 244,960.00                                    | 6,258.67                              | 2.6%         | Hired equipment, step raise, truck repairs, new training   |
| 38 | Highway Dep't. - Snow & Ice Removal                | 53,650.48                     | 53,651.00                     | 53,651.00                                     | -                                     |              |                                                            |
| 39 | Bridges and Street Lights                          | 5,750.00                      | 5,750.00                      | 6,300.00                                      | 550.00                                | 9.6%         | Increase in electric rates                                 |
| 40 | Solid Waste & Recycling                            | 67,604.00                     | 68,504.00                     | 69,632.00                                     | 1,128.00                              | 1.6%         | New 2-year contract w/ Alternative Recycling               |
| 41 | Solid Waste District                               |                               |                               |                                               | -                                     |              | Funded from revolving fund in Article 10                   |
| 42 | Sewer                                              | 79,369.64                     | 79,230.32                     | 87,865.00                                     | 8,634.68                              | 10.9%        | Increase in disposal charges from Montague, inflow repairs |
| 43 | Cemetery Commission                                | 4,500.00                      | 4,500.00                      | 4,500.00                                      | -                                     |              |                                                            |
| 44 | Memorial Committee                                 | 645.00                        | 693.00                        | 693.00                                        | -                                     |              |                                                            |
| 45 | <b>PUBLIC WORKS TOTAL</b>                          | <b>427,099.43</b>             | <b>457,029.65</b>             | <b>474,056.00</b>                             | <b>17,026.35</b>                      | <b>3.7%</b>  |                                                            |
| 46 |                                                    |                               |                               |                                               |                                       |              |                                                            |
| 47 | <b>HEALTH &amp; HUMAN SERVICES</b>                 |                               |                               |                                               |                                       |              |                                                            |
| 48 | Board of Health Salaries                           | 3,875.20                      | 3,875.22                      | 3,875.22                                      | -                                     |              |                                                            |
| 49 | Board of Health Clerical & Expenses                | 5,052.08                      | 2,851.72                      | 2,661.32                                      | (190.40)                              | -6.7%        | Savings on dues; lower wage for new clerical assistant     |
| 50 | Council on Aging                                   | 5,589.00                      | 5,676.00                      | 5,676.00                                      | -                                     |              |                                                            |
| 51 | Veterans Assessment                                | 2,323.00                      | 2,323.00                      | 2,393.00                                      | 70.00                                 | 3.0%         |                                                            |
| 52 | Veterans Benefits                                  | 4,000.00                      | 4,000.00                      | 4,000.00                                      | -                                     |              |                                                            |
| 53 | <b>HEALTH &amp; HUMAN SERVICES TOTAL</b>           | <b>20,839.28</b>              | <b>18,725.94</b>              | <b>18,605.54</b>                              | <b>(120.40)</b>                       | <b>-0.6%</b> |                                                            |
| 54 |                                                    |                               |                               |                                               |                                       |              |                                                            |
| 55 | <b>CULTURE &amp; RECREATION</b>                    |                               |                               |                                               |                                       |              |                                                            |
| 56 | Library                                            | 23,008.37                     | 23,719.25                     | 25,329.00                                     | 1,609.75                              | 6.8%         | Step raises; increase to printed & A/V materials           |
| 57 | Recreation Commission                              | 3,000.00                      |                               |                                               |                                       |              | No volunteers have stepped forward                         |
| 58 | Historical Commission                              | 860.00                        | 860.00                        | 860.00                                        | -                                     |              |                                                            |
| 59 | <b>CULTURE &amp; RECREATION TOTAL</b>              | <b>26,868.37</b>              | <b>24,579.25</b>              | <b>26,189.00</b>                              | <b>1,609.75</b>                       | <b>6.5%</b>  |                                                            |
| 60 |                                                    |                               |                               |                                               |                                       |              |                                                            |

**Article 16 - Omnibus Budget**

|    | A                                                  | B                             | C                             | D                                             | E                                     | F             | G                                                        |
|----|----------------------------------------------------|-------------------------------|-------------------------------|-----------------------------------------------|---------------------------------------|---------------|----------------------------------------------------------|
|    |                                                    |                               |                               | FY15                                          |                                       |               |                                                          |
|    | Omnibus Budget for 5/5/2014<br>Annual Town Meeting | FY13<br>Approved<br>with COLA | FY14<br>Approved<br>with COLA | Selectboard &<br>Finance Comm.<br>Recommended | Increase /<br>(Decrease)<br>( D - C ) | %<br>Change   | Notes                                                    |
| 61 | <b>FIXED COSTS</b>                                 |                               |                               |                                               |                                       |               |                                                          |
| 62 | Town Insurance                                     | 39,307.00                     | 39,404.00                     | 40,192.00                                     | 788.00                                | 2.0%          |                                                          |
| 63 | Mariamante Loan (debt excl)                        | 15,217.90                     | 14,594.00                     | 14,639.33                                     | 45.33                                 | 0.3%          |                                                          |
| 64 | Dump Truck Debt Payment (debt excl)                | 29,106.00                     | 28,053.00                     | -                                             | (28,053.00)                           | -100.0%       | 5-year debt exclusion loan has been paid off             |
| 65 | Energy Bond & Performance Audit                    | 6,658.65                      | 9,026.26                      | -                                             | (9,026.26)                            | -100.0%       | To be discussed & voted under Articles 2, 3, and 18      |
| 66 | Retirement                                         | 74,238.00                     | 80,595.00                     | 81,538.00                                     | 943.00                                | 1.2%          | Franklin Regional Retirement System assessment           |
| 67 | Unemployment Fund                                  | 2,500.00                      | 2,500.00                      | -                                             | (2,500.00)                            | -100.0%       | Town has adequate balance in its Unemployment Trust Fund |
| 68 | Group Health and Life Insurance                    | 83,063.48                     | 83,063.48                     | 83,064.00                                     | 0.52                                  |               |                                                          |
| 69 | Police Cruiser Loan (debt excl)                    | -                             | 11,455.49                     | 11,290.01                                     | (165.48)                              | -1.4%         | Second year of a 3-year loan                             |
| 70 | Town Hall Roof Loan (debt excl)                    | -                             | 16,672.00                     | 16,448.00                                     | (224.00)                              | -1.3%         | Second year of a 3-year loan                             |
| 71 | <b>FIXED COSTS TOTAL</b>                           | <b>250,091.03</b>             | <b>285,363.23</b>             | <b>247,171.34</b>                             | <b>(38,191.89)</b>                    | <b>-13.4%</b> |                                                          |
| 72 |                                                    |                               |                               |                                               |                                       |               |                                                          |
| 73 | <b>FRCOG ASSESSMENT</b>                            |                               |                               |                                               |                                       |               |                                                          |
| 74 | Core & Statutory Assessments                       | 10,376.00                     | 11,146.00                     | 11,786.00                                     | 640.00                                | 5.7%          | FRCOG Retirees' Unfunded Liability                       |
| 75 | Accounting                                         | 18,663.00                     | 19,436.00                     | 22,394.00                                     | 2,958.00                              | 15.2%         | Increased staffing levels to sustain 14-town program     |
| 76 | Health Agent/Cooperative Public Health             | 6,804.00                      | 10,206.00                     | 11,788.00                                     | 1,582.00                              | 15.5%         | Increase will offset reduction in grant funding          |
| 77 | Regional Emerg. Preparedness                       | 100.00                        | 100.00                        | 100.00                                        | -                                     |               |                                                          |
| 78 | Cooperative Inspection Program                     | 6,500.00                      | 6,500.00                      | 6,500.00                                      | -                                     |               |                                                          |
| 79 | <b>FRCOG ASSESSMENT TOTAL</b>                      | <b>42,443.00</b>              | <b>47,388.00</b>              | <b>52,568.00</b>                              | <b>5,180.00</b>                       | <b>10.9%</b>  |                                                          |
| 80 |                                                    |                               |                               |                                               |                                       |               |                                                          |
| 81 | <b>EDUCATION</b>                                   |                               |                               |                                               |                                       |               |                                                          |
| 82 | Gill-Montague Reg. Sch. Dist.                      |                               |                               |                                               |                                       |               | To be discussed & voted under Article 17.                |
| 83 | GMRSD Bldg Loan                                    |                               |                               |                                               |                                       |               | To be discussed & voted under Article 17.                |
| 84 | Franklin County Technical School                   | 143,902.00                    | 129,926.00                    | 96,620.00                                     | (33,306.00)                           | -25.6%        | Gill's enrollment decreased from 12 to 8 students        |
| 85 | <b>EDUCATION TOTAL</b>                             | <b>143,902.00</b>             | <b>129,926.00</b>             | <b>96,620.00</b>                              | <b>(33,306.00)</b>                    | <b>-25.6%</b> |                                                          |
| 86 |                                                    |                               |                               |                                               |                                       |               |                                                          |
| 87 | <b>OMNIBUS BUDGET TOTAL</b>                        | <b>1,413,425.82</b>           | <b>1,477,350.17</b>           | <b>1,436,113.61</b>                           | <b>(41,236.56)</b>                    | <b>-2.8%</b>  |                                                          |
| 88 | Less Transfer of Sewer Use Fees                    | 45,000.00                     | 45,000.00                     | 49,000.00                                     |                                       |               | Sewer use fees offset 100% of Sewer Budget               |
| 89 | Less Estimated Sewer Receipts                      | 34,042.00                     | 34,042.00                     | 38,865.00                                     |                                       |               | Sewer use fees offset 100% of Sewer Budget               |
| 90 | <b>TOTAL RAISED BY TAXATION</b>                    | <b>1,334,383.82</b>           | <b>1,398,308.17</b>           | <b>1,348,248.61</b>                           | <b>(50,059.56)</b>                    | <b>-3.6%</b>  |                                                          |

Supplemental Info for Article 16 - Omnibus Budget  
**Financial Summary for Fiscal Year 2015**

| <b>A</b> |                                                     | <b>B</b>            | <b>C</b>            | <b>D</b>                                        | <b>E</b>           | <b>F</b>          |
|----------|-----------------------------------------------------|---------------------|---------------------|-------------------------------------------------|--------------------|-------------------|
|          |                                                     | Fiscal Year 2013    | Fiscal Year 2014    | Selectboard &<br>Fin. Comm.<br>Fiscal Year 2015 | Dollar<br>Change   | Percent<br>Change |
| 1        | Omnibus Budget (Town Operations)                    | 1,413,425.82        | 1,477,350.17        | 1,436,113.61                                    | (41,236.56)        | -2.8%             |
| 2        | Warrant Articles                                    | 39,530.00           | 171,219.06          | 191,571.00                                      | 20,351.94          | 11.9%             |
| 3        | Miscellaneous (Overlay & Cherry Sheet Deducts)      | 59,616.62           | 63,603.36           | 59,294.00                                       | (4,309.36)         | -6.8%             |
| 4        | <b>Total Town Budget</b>                            | <b>1,512,572.44</b> | <b>1,712,172.59</b> | <b>1,686,978.61</b>                             | <b>(25,193.98)</b> | <b>-1.5%</b>      |
| 5        | GMRSD School Assessment (Operating & Debt)          | 1,408,058.00        | 1,439,343.00        | 1,458,438.00                                    | 19,095.00          | 1.3%              |
| 6        | <b>Total Gross Budget</b>                           | <b>2,920,630.44</b> | <b>3,151,515.59</b> | <b>3,145,416.61</b>                             | <b>(6,098.98)</b>  | <b>-0.2%</b>      |
| 7        | State Receipts                                      | 234,005.00          | 238,691.00          | 238,691.00                                      | -                  | 0.0%              |
| 8        | Local Receipts                                      | 208,990.00          | 227,000.00          | 227,000.00                                      | -                  | 0.0%              |
| 9        | Available Funds                                     | 94,935.35           | 233,294.45          | 189,739.00                                      | (43,555.45)        | -18.7%            |
| 10       | Free Cash to Reduce the Tax Rate                    | 93,726.00           | 68,000.00           | 68,000.00                                       | -                  | 0.0%              |
| 11       | <b>Total Receipts</b>                               | <b>631,656.35</b>   | <b>766,985.45</b>   | <b>723,430.00</b>                               | <b>(43,555.45)</b> | <b>-5.7%</b>      |
| 12       | Total Gross Budget                                  | 2,920,630.44        | 3,151,515.59        | 3,145,416.61                                    | (6,098.98)         | -0.2%             |
| 13       | Total Receipts (Excluding Property Taxes)           | 631,656.35          | 766,985.45          | 723,430.00                                      | (43,555.45)        | -5.7%             |
| 14       | <b>Property Tax Assessment</b>                      | <b>2,288,974.09</b> | <b>2,384,530.14</b> | <b>2,421,986.61</b>                             | <b>37,456.47</b>   | <b>1.6%</b>       |
| 15       | Town-wide Property Valuation (FY15 is in process)   | 149,216,042         | 142,105,491         | 142,105,491                                     | -                  | 0.0%              |
| 16       | Tax Rate If All Articles Pass (per 1,000 valuation) | <b>15.34</b>        | <b>16.78</b>        | <b>17.04</b>                                    | <b>0.26</b>        | <b>1.6%</b>       |
| 17       | Average Valuation of Single-Family Residence        | 202,600             | 192,000             | 192,000                                         | -                  | 0.0%              |
| 18       | Average Annual Taxes of Single-Family Residence     | 3,108               | 3,222               | 3,272                                           | 51                 | 1.6%              |