

MEETING MINUTES  
BOARD OF ASSESSORS  
March 22, 2010

Attending: John Prentiss, Chairman, Vincent Ritchie, Diane Lanney

Approved DA training:

\$26	3/24/10	WCAA Workshop
\$50	4/7/10	MAAO Workshop
\$0	4/23/10	Vision Software Update
\$0	4/29/10	MMA Workshop

Approved February 8, 2010 meeting minutes.

Mr. Ritchie provided an update on the Solar Farm. Ansar is required by their backer, a Japanese Firm Mitusiu (sp), to obtain approval of all twelve sites from National Grid prior to proceeding with any of the individual projects. Mr. Ritchie expects at least 60 days.

Ed Blanchard, Fin Com Chair, entered the meeting at 7:35 p.m.

Discussed BOA's 2 Reserve Fund Transfer Requests. Mr. Blanchard agrees the expenditures were unforeseen and required. However, Fin Com, as they just authorized \$10,000 from Reserve to Selectboard legal fees has about \$19,000 remaining and we have a winter deficit. Their March meeting inaction was due to waiting for information from the Town Accountant on the Property Update Account. DA asked Mr. Blanchard if the BOA could provide any information as the Town Accountant had not been able to and, after all, it is the BOA's account. Mr. Blanchard asked if the Property Update Account could pay for the expense. The DA explained that if that were at all possible it would have been done at the time of the expense and, as has been done more than once in the past, Fin Com would have simply been advised of the unbudgeted amount that the BOA expected to be able to cover within their existing budget, but warned that if further unforeseen costs arose, they would actually request the transfer.

DA pulled the account balance of Property Update funds. Currently ~\$8,100 with a \$4,800 invoice outstanding leaving ~\$3,300. Of that, expenses have been incurred and DA expects all of that money to be expended by June 30, 2010. Discussion arose regarding possible municipal transfer on May 1, 2010 from expected excess in non-BOA accounts. The DA does not believe it prudent to expect the service provider to wait until May 1 for payment, and the BOA was hesitant to count on this as there has been little support of this Board in the past. The DA reminded Mr. Blanchard that no account can be spent in deficit and that fiscal year expenses paid in the following fiscal year requires

article and vote (2/3 if remaining funds, 7/8 if no remaining funds) at Town Meeting and should not be considered an option. Discussion on revenues ensued. The BOA pointed out that, although Town revenues have tripled in the past five years, State and local receipts have steadily decreased. Where do Selectboard and Fin Com think this money comes from.

The DA suggested that further expense items be held off until a municipal transfer to BOA expenses on May 1<sup>st</sup> is made – All Agreed.

Reviewed the 10-year Property Update Stabilization Plan (updated through FY10). Mr. Blanchard believes the account has excess funds. It does not. In fact, the Full Measure and List of Personal Property cost \$9,000 more than the expected budgeted amount and is reflected in the FY11 increased Property Update Stabilization amount. DA reminded Mr. Blanchard that any reduction in funds would need to be “made up”. The intention of the account is to allow for a stable annual appropriation amount. That amount can be reduced now, but will cause a required increase over successive years or one very big year of increase. The BOA does not believe this is a good faith action, especially in this economic climate. Mr. Blanchard acknowledged that the Property Update Stabilization Account is in extremely good condition; the BOA reminded him that this is no accident and asked why he wants to change it.

\*DA will provide an updated copy to Mr. Blanchard.

Saturday, April 10, 2010 at 10:45 a.m. is BOA’s time to meet with Selectboard and Fin Com to discuss BOA FY11 budget.

Mr. Blanchard pointed out that the BOA FY11 budget had increase over FY10. The DA explained that the BOA does a zero-based budget every year for the past seven years at least. The BOA could have carried the same amounts from year to year, resulting in less decreases, and therefore less increases this fiscal year but did not and hoped there would not be a penalization for the annual zero-based budget. The individual increases were pointed out by Mr. Blanchard beginning with the ATB funds, followed by all other increases. The DA addressed each detail of the increases and referenced why there were decreases in FY10. Mr. Blanchard acknowledged how good the FY11 BOA budget presented was. Mr. Blanchard was reminded that almost \$2,000 for FY09 and FY10 had been cut from the BOA Expense account foregoing all Assessors Clerk training. That training needs to be re-instated. Maybe other departments could forego some training this year as the Assessor’s office had the past two years.

The DA has spreadsheets that show prior year budget, end of year turnovers, as well as expense to revenue analysis that she will send to Mr. Blanchard.

Mr. Blanchard exited the meeting.

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Entered into Executive Session to approve meeting minutes and discuss ATB with intent  
to return to open session.  
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Meeting adjourned at 9:18 p.m.

Next meeting scheduled for March 29, 2010 at 7:00 p.m.