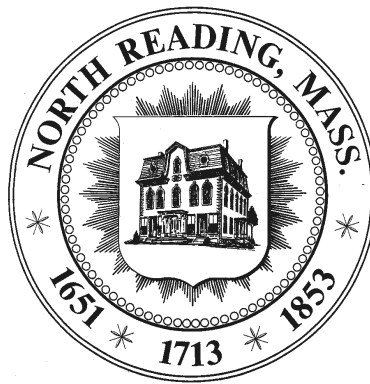


**TOWN OF NORTH READING
MASSACHUSETTS**

**SPRING ANNUAL
TOWN MEETING WARRANT**



MONDAY, JUNE 6, 2022

7:00 P.M.

Gymnasium, North Reading High School, 189 Park Street

*Learn more and ask questions about the business to be conducted at
Town Meeting at the Select Board's*

**VIRTUAL WARRANT ARTICLE INFORMATIONAL HEARING
ON JUNE 1, 2022 AT 8:00 P.M.**

TURN PAGE FOR FURTHER DETAILS

Please bring this book with you to the Town Meeting.



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IMPORTANT INFORMATION REGARDING SPRING ANNUAL TOWN MEETING

It is the intention of the Town Moderator and Select Board to convene and conduct the Spring Annual Town Meeting at the Middle/High School located at 189 Park Street on Monday, June 6, 2022 at 7:00 PM in the gymnasium.

Under state law, only residents who were registered as voters in North Reading as of May 17, 2022 may participate at this Spring Annual Town Meeting. Residents who were not registered as of that date may attend the Town Meeting but may not vote and will be seated separate from registered voters.

The Select Board wishes to call your attention to a **Warrant Article Informational Hearing** which will be held on **Wednesday, June 1, 2022 at 7:45 PM** in person at Town Hall and via "Zoom" virtual meeting technology. The purpose of this Informational Hearing is to give residents a chance to learn more about each warrant article, to ask questions, and to be able to discuss the warrant articles before Town Meeting as much as possible. Residents may access this hearing virtually as follows:

Via the internet: <https://us02web.zoom.us/j/82366018385>

Via phone: **One tap mobile: +19292056099 or +13126266799**

-or-

Dial by telephone: (929) 205-6099 or (312) 626-6799

Enter Meeting ID: 823 6601 8385 #, then press # again

Residents are also encouraged to submit questions via email to townadministrator@northreadingma.gov. Questions received by 12:00 PM on May 27th will be responded to at the Warrant Article Informational Hearing that evening.

As has been the case since March, 2020, the situation regarding COVID-19 continues to evolve. While no social distancing, facial covering, or other restrictions are in place for public meetings at this time, please note that if such restrictions are required at Town Meeting they will be communicated in advance. In the event the Town Moderator determines that conditions require that the date/time or venue for the Fall Annual Town Meeting must be further changed due to weather, public health, or public safety reasons, notice will be distributed as promptly and extensively as possible.

PROCEDURE FOR TOWN MEETING

1. Moderator presides, using Roberts Rules of Order, except as provided by the General Laws, the Charter and By-Laws.
2. Articles in the warrant are considered in the order in which they appear, but voters may move to consider them out of order. (This takes a 4/5 vote of the Town Meeting.)
3. In order for an article to be considered by Town Meeting, it must be moved and seconded. The article is then open for debate by all in attendance.
4. To speak at Town Meeting, stand and say Mr. Moderator. After being recognized by the Moderator, state name and address before making any remarks.
5. Debate may be ended by a voter's "Move the question."
6. Amendments to original motion must be presented in writing to the Moderator. Upon being seconded and discussed, the Moderator calls for a vote. If passed, the original motion, as amended, is then voted.
7. Reconsideration of a vote is permitted only once and only at that session of Town Meeting.

The above information was prepared by the North Reading League of Women Voters.

A CITIZEN'S CHECKLIST FOR TOWN MEETING

To be considered on each vote:

1. **IS IT NECESSARY?** Or is it something that is not really needed or perhaps already being provided by a private or public group?
2. **CAN WE AFFORD IT?** Remember, there is no limit to what we would like, but there is a limit to what we can afford.
3. **WHAT WILL IT ULTIMATELY COST?** Many proposals are like icebergs - only a small fraction of the total cost is apparent on the surface.
4. **HOW WILL IT AFFECT BASIC LIBERTIES?** If it imposes unreasonable or illegal restraints on your life or that of others it should be vigorously opposed.
5. **IS IT IN THE BALANCED BEST INTEREST OF ALL?** If it is designed to benefit a small group of special interests, while taking unfair advantage of others, work for its defeat.
6. **IS IT A "FOOT IN THE DOOR" PROPOSITION?** Compromising a little now may bring an oppressive burden later, either in more regulations or more taxes or a combination of both.
7. **DOES IT PLACE TOO MUCH POWER IN THE HANDS OF ONE INDIVIDUAL OR GROUP?** Once the decisive power is granted to a non-elected public official or a commission as a municipal authority, the private citizen lose effective control.
8. **IS ITS APPEAL BASED ON EMOTIONAL PROPAGANDA OR FACTS?** The further a proposition gets away from facts, the more critical one should be.

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Italicized information is explanatory in nature.*

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Glossary of Terms Commonly Used in Municipal Finance

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended. Any amount that is appropriated may be encumbered. A warrant article appropriation is carried forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.

Assessed Valuation: The value placed upon a particular property by the local Board of Assessors for the purpose of apportioning the town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value", certified periodically by the Commonwealth's Commissioner of Revenue (no less frequently than once every three years).

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds and overlay surplus.

Audit: Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA or public accountant, or elected auditor meets this test.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate.

Bond Authorization: The action of town meeting authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the selectmen.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the town meeting) or final (the plan approved by that body).

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

Cherry Sheet: An annual statement received from the Massachusetts Department of Revenue detailing estimated receipts for the next fiscal year for the various state aid accounts and estimated state and county government charges payable by the Town in setting the tax rate. The actual receipts and charges may vary from the estimates.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. Regarding wages, hours and working conditions.

Debt Exclusion: A vote to exclude from the levy limit the costs of debt service for capital projects. This exclusion remains in effect for the life of the debt only.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Enterprise Fund: A standalone fund with its own assets, liabilities, fund balance, revenues and expenses in which a municipal service is operated as a business unit. Costs of the service are primarily recovered from user charges, and may be supplemented by general revenues.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: The spending of money by the town and schools for the programs or projects within the approved budget.

FTE: A full-time equivalent employee based on a 40-hour work week. May be one or more employees, but the total weekly hours equal 40.

Fiscal Year ("FY"): A 12-month period, beginning July 1 and ending June 30, to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The designation of the fiscal year is that of the calendar year in which it ends; for example, FY17 or FY 2017 is the fiscal year which begins July 1, 2016 and ends June 30, 2017.

Free Cash: Certified as of each July 1 by the State, this is the portion of Undesignated Fund Balance available for appropriation. It is not cash per se, rather it is approximately the total of cash and receivables less current liabilities and earmarked reserves, reduced also by reserves for uncollected taxes.

Fund: An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

General Fund: The fund into which the general (non-earmarked) revenues of the town are deposited and from which money is appropriated to pay expenses.

General Obligation Bonds: Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

Joint Labor Management Negotiation Process: A negotiation process available to Police and Fire Unions, which utilizes Commonwealth of Massachusetts' mediators and arbitrators. If an arbitration decision is issued, it is binding upon the Executive Branch (The Select Board and Management Staff). Further, the Executive Branch must fully support such an arbitration decision before Town Meeting, even if they believe such a decision is not in the best interest of the Town.

Level-Service Budget: A budget that describes the funding required for maintaining current levels of service or activity, plus cost increases for contractual and mandated obligations. It brings previously approved programs forward at existing levels of service.

Levy Ceiling: A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the

total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, debt exclusion, or a special exclusion. (See Levy Limit)

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)

Local Aid: Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

M.G.L.: Massachusetts General Laws.

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit.

Other Post-Employment Benefits (OPEB): The set of benefits, other than pensions, that government employees earn while actively working, but do not receive until they retire. Typically included is health insurance coverage for retirees, their spouses and in some cases their beneficiaries.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay: (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet, and cannot exceed an amount deemed reasonable by the Commissioner of Revenue.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within 10 days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote to increase the amount of property tax revenue that may be raised over the levy limit.

Personnel Services: The cost of salaries, wages and related employment benefits.

Purchased Services: The cost of services that are provided by a vendor.

Raise: A phrase used to identify a funding source for an expenditure which refers to money generated by the tax levy or other local receipt.

Reserve Fund: A fund appropriated each year that may be used only by vote of the Finance Committee for "extraordinary or unforeseen expenditures." Revolving Fund: Those funds that may be used for special uses. For example, Recreation fees may be paid into a revolving fund, and expenditures can be made without appropriation with the approval of the Town Administrator.

Revolving funds: are established by state law or town bylaw. Some revolving funds must be annually reauthorized by Town Meeting.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Stabilization funds may be established for different purposes, and interest generated by such funds is added to and becomes part of the stabilization fund. A two-thirds vote of town meeting is required to establish, amend the purpose of, or appropriate money into or out of the stabilization fund.

Tax Levy: Total amount of dollars assessed in property taxes imposed by the Town each fiscal year. Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title (or Tax Taking): A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

Tax Title Foreclosure: The procedure initiated by a city or town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).

Triennial Certification: The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Turn Back: Unexpended funds of a prior fiscal year operating budget are returned to the Town, which ultimately revert to Free Cash.

Unreserved Fund Balance or Surplus Revenue Account: The amount by which cash, accounts receivable and other assets exceed liabilities and restricted reserves. It is akin to the stockholders equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Warrant: An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

Report of the North Reading Finance Committee June Town Meeting 2022

Careful budgeting has brought the town to a successful end of FY2022. As we plan for the upcoming fiscal year we do so with greater confidence that we can continue to offer the full range of services residents expect although we must continue to be careful and plan conservatively.

The challenge continues to be how to maintain as much as possible of a level services budget in this economy. The current rate of inflation affects a number of areas of town expenses. Wages, services and other costs increase at a greater rate than the 2 1/2 tax cap creating difficulty. We need to continue to carefully guard resources for the future. However we would be remiss if we did not take care of the town's infrastructure. You will find that FY2023's Capital budget is at a more normal level supporting needed equipment and major repairs, for example structural repairs to the library have been funded as have road repairs, instructional technical equipment for the schools, etc. If items such as building and road repairs are not done in an appropriate time frame these items become more expensive to accomplish. We enter this upcoming year satisfied that while we have not been able to fund a number of worthwhile requests we have made good progress. The Capital Improvement Planning Committee report will list funded items. We find ourselves with a balanced budget which has allowed for capital expenditures and the hiring of a few key necessary personnel in addition to maintaining level services within reason.

Tax payers have also experienced the negative impact of the economy. Large tax increases would not be welcomed! However the residents of North Reading do not want to see the gains achieved in quality education programs, public safety and infrastructure maintenance be diminished. Through the hard work of both school and municipal leaders in conjunction with the Town Administrator,

School Superintendent, School Assistant Superintendent of Finance and Operations, Finance Committee, Financial Planning Team and the town Finance Director we have arrived at a balanced budget. It is one that it is felt can be lived with and one which understands future challenges.

Respectful Submitted,

Abby Hurlbut, Chair
Richard Johnson, Clerk
Ben Gamer
Don Kelliher

Dan Mills, Vice Chair
Dan Pulver
Ted Haggerty
Matt Davis

TOWN of NORTH READING
REVENUE FORECAST
June 6, 2022

	FY 2022 Budget	FY 2023 Projection
TAXES:		
PRIOR YEAR ADJUSTED LEVY LIMIT	48,765,572	51,082,126
AMENDED NEW GROWTH	335	
ADD 2.5%	1,219,148	1,277,053
NEW GROWTH	1,097,071	850,000
ADJUSTED LEVY LIMIT	51,082,126	53,209,179
DEBT EXCLUSION - PERMANENT	1,360,694	1,247,271
DEBT EXCLUSION - HIGH SCHOOL/MIDDLE	4,778,899	4,847,387
EXCESS LEVY CAPACITY	(11,711)	
TOTAL TAXES	57,210,008	59,303,837
STATE AID: CHERRY SHEET - EXPANDED		
CHAPTER 70	7,221,227	7,356,107
UNRESTRICTED GENERAL GOVERNMENT AID	1,951,438	2,004,127
ANNUAL FORMULA LOCAL AID		
VETERANS' BENEFITS	133,323	97,538
POLICE CAREER INCENTIVE		
EXEMPTIONS: BLIND, ELDERLY, SURV SP	50,023	47,623
CHAPTER TUITION REIMBURSEMENT	2,684	1,653
SCHOOL LUNCH - OFFSET RECEIPT		
PUBLIC LIBRARIES - OFFSET RECEIPT	23,346	24,240
STATE OWNED LAND	57,015	56,984
	9,439,056	9,588,272
STATE AID: OTHER		
SBAB REIMBURSEMENT	243,393	243,393
TOTAL STATE AID	9,682,449	9,831,665
LOCAL RECEIPTS:		
MOTOR VEHICLE EXCISE	2,500,000	2,750,000
PENALTIES & INTEREST	200,000	220,000
PAYMENT IN LIEU OF TAXES	250,000	325,000
TRASH FEE	1,308,970	1,401,147
FEES	150,000	150,000
CEMETERY	20,000	25,000
DEPARTMENTAL REVENUE	35,000	40,000
LICENSES & PERMITS	410,000	510,000
FINES & FORFEITS	10,000	15,000
INVESTMENT INCOME	35,000	50,000
MUNICIPAL MEDICAID	30,000	30,000
MISC. RECURRING- MEALS TAX	175,000	230,000
MISC. NON-RECURRING	-	
TOTAL LOCAL RECEIPTS	5,123,970	5,746,147
REVENUE SUB-TOTAL	72,016,427	74,881,649
OTHER FINANCING SOURCES:		
TRNSFR FR RESERVE SEPTIC LOANS		-
DEBT SERVICE STABILIZATION FUND	1,341,723	1,200,000
CIPC-DEBT SERVICE STABILIZATION FUND		-
DEBT EXCLUSION/BATCH PREMIUM	43,916	43,916
TRANSFER FROM CELL TOWER ACCT.	300,000	300,000
TRANSFER FROM CONCOM ACCT.		
TRANSFER FROM CEMETERY ACCT.	10,000	25,000
TRANSFER FROM PERPETUAL CARE	20,000	3,000
TRNSFR FROM AMBULANCE RESERVE	650,000	650,000
TRANSFER FROM WATER (INDIRECT)	499,005	511,480
TRANSFER FROM RECREATION (INDIRECT)	1,238	1,283
TRANSFER FROM SOLID WASTE STAB		
TRANSFER FROM 104 LOWELL RD. REVOLVING	23,000	26,000
TRANSFER FROM PREMIUM FOR SALE OF BONDS	-	
FREE CASH	-	582,512
OTHER POST EMPLOYMENT TRUST FUND		
HEALTH INSURANCE TRUST FUND		
REVENUE SURPLUS	2,888,882	3,343,191
TOTAL GENERAL FUND REVENUE	74,905,309	78,224,841
Expenditures	74,905,309	78,224,841
Variance	0	(0)

**TOWN of NORTH READING
FY23 APPROPRIATION PROJECTION
June 6, 2021**

APPROPRIATIONS:

DEPARTMENT	FY22 Revised Budget	FY23 Select Board Recommendations
SELECT BOARD	33,204	30,785
MODERATOR	50	50
TOWN ADMIN.	369,567	313,869
HUMAN RESOURCES	214,677	253,438
SALARY POOL	581,470	548,008
FINANCE COMMITTEE	2,050	2,050
RESERVE FUND	110,000	110,000
FINANCE DIRECTOR	221,018	297,667
ACCOUNTING	200,488	222,979
ASSESSING	243,334	245,614
TREASURY	68,497	75,413
COLLECTION	312,735	330,796
LEGAL COUNSEL	130,500	130,500
INFO SYSTEMS	586,207	623,850
Info Systems Capital	40,000	40,000
CONSERVATION COMM.	49,458	48,357
COMMUNITY PLANNING	199,018	210,926
CPC Misc. Capital	5,000	5,000
BOARD OF APPEALS	14,138	16,103
PUBLIC SAFETY DIRECTOR	30,000	30,000
POLICE DEPARTMENT	4,113,633	4,129,069
Police Misc. Capital	118,774	116,059
FIRE DEPARTMENT	3,619,989	3,946,086
Fire Misc. Capital	90,500	90,500
CODE ENFORCEMENT	340,942	390,402
EMERGENCY MANAGEMENT	3,478	3,478
DEPT. of PUBLIC WORKS	2,632,815	2,649,431
DPW Misc. Capital	144,600	52,200
FUEL	153,337	302,684
SANITATION	1,345,563	1,400,887
HEALTH	292,423	292,423
PUBLIC SERVICE DIRECTOR	0	102,850
TOWN CLERK and Elections	269,974	321,238
ELDER SERVICES	196,240	215,150
VETERANS' SERVICES	337,623	341,642
LIBRARY	634,376	642,727
RECREATION	309,032	271,409
YOUTH SERVICES	62,693	62,715
GENERAL GOVT. SUB TOTAL	18,077,402	18,866,353
SCHOOL OPERATIONS	34,276,665	35,709,330.00
GEN. GOVT. & SCHOOL SUB TOTAL	52,354,067	54,575,682.97
UNAPPROPRIATED and OTHER SHARED COSTS:		
CAPITAL IMPROVEMENT PLAN		
REGIONAL SCHOOL ASSESSMENT	742,543.00	772,372.00
DEBT SERVICE NON-EXEMPT	1,464,097.00	1,169,859.87
DEBT SERVICE EXEMPT	6,157,753.00	6,338,051.59
DEBT SERVICE LITTLE SCHOOL ROOF	71,775.00	69,525.00
DEBT SERVICE - SHORT TERM INTEREST	75,000.00	159,685.93
EMPLOYEE BENEFITS	12,818,701.00	13,687,711.62
OTHER POST EMPLOYMENT BENEFITS		
TO CAPITAL IMPROVEMENT STABILIZATION & STABILIZATION		
STATE & COUNTY CHARGES	187,242.00	166,018.00
CHERRY SHEET OFFSETS	21,165.00	24,240.00
EXCESS CAPACITY NOT APPROPRIATED	(48,931.95)	
RESERVE for ABATE & EXEMPT.	250,000.00	225,000.00
SNOW & ICE DEFICIT	239,972.00	
RETIREMENTS		
GENERAL LIABILITY INSURANCE	440,953.00	454,181.71
RAISE & APPROPRIATE FOR OTHER ARTICLES		
USE OF FREE CASH	348,931.00	582,512.00
APPROPRIATED at OCTOBER TOWN MEETING		
OTHER COSTS SUB TOTAL	22,769,200	23,649,157.71
GRAND BUDGET TOTAL	75,123,267	78,224,841
REVENUE PROJECTION	75,123,267	78,224,841
PROJECTED SURPLUS/(DEFICIT)	0.00	0.00

MOTIONS CUSTOMARY TO NORTH READING TOWN MEETINGS**MOTION TO ADMIT**

A motion to admit non-voters to any session of a Town Meeting, which requires a majority vote of the Meeting in accordance with Town By-laws.

MOTION TO DISPENSE WITH THE READING OF THE WARRANT AND THE RETURN OF SERVICE BY THE CONSTABLE

This waives the requirement to read each article in its entirety as it is printed in the Warrant, which allows the Town Meeting to go directly to the reading of a motion under each article. It also waives the requirement to read the "Return of Service" which is the Constable's attestation that the Warrant was properly posted in accordance with the Town's By-laws.

MAIN MOTION

The initial motion made under each article to bring it before the Town Meeting for discussion and action. There must be a main motion before any action may be taken on each article.

MOTION TO AMEND

A motion that proposes to modify or change the action presented under another motion, usually the main motion. The Town Meeting must act on the amendment first; depending on how the amendment is voted will determine whether the main motion will change to reflect the amendment. If the amendment fails, there will be no change to the main motion; however, another motion to amend can be made.

MOTION TO CONSIDER OUT OF ORDER

A motion allowing an article to be taken out of its sequential order as printed in the Warrant, which requires a 4/5 vote of the meeting in accordance with the Town's By-laws.

MOTION TO POSTPONE

A motion to defer action on an article to a definite time. In some instances, action on one article may be dependent or impacted by another later-occurring article. In such an instance, a motion could be made to postpone action on the current article until the later-occurring article has been voted.

MOTION TO PASS OVER

A motion to defer action on an article indefinitely. No action would be taken under the article other than the vote to pass over. If the vote to pass over fails, then the article must be acted upon in some manner.

MOTION TO RECESS REGULAR TOWN MEETING

A motion to temporarily suspend discussion and action during the Meeting for a brief period of time, usually pre-stated.

MOTION TO ADJOURN TO A TIME CERTAIN

A motion made to continue the Town Meeting to another specified date, time and place, if necessary.

MOTION TO ADJOURN -- SINE DIE

A motion to officially close the Town Meeting. This motion can only be made after all articles have been acted upon, and essentially adjourns the Town Meeting without providing for a further date.

COMMONWEALTH OF MASSACHUSETTS

TOWN OF NORTH READING

SPRING ANNUAL TOWN MEETING

JUNE 6, 2022

7:00 P.M.

Middlesex, SS.

To either of the Constables of the Town of North Reading in the County of Middlesex, 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 Town affairs, to meet at 189 Park Street in said North Reading, on **MONDAY**, the **SIXTH DAY OF JUNE, 2022**, at **seven o'clock** in the evening, then and there to act on the following articles:--

Article 1 FY2022 Budget Amendment

To see if the Town will vote to amend the FY2022 Operating Budget voted under Article 16 of the June 5, 2021 Annual Town Meeting, including the funding of the first year of certain collective bargaining agreements, and appropriate by transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds, or borrow a sum of money for such purposes; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This is a routine article to provide supplemental funding for department budgets for the fiscal year ending June 30, 2022, including potentially funding the first year of certain collective bargaining agreements. A request for funds will be available for Town Meeting, if necessary.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 2 Fund FY2022 Snow and Ice Deficit

To see if the Town will vote to transfer from any available source of funds, or appropriate and transfer from unexpended warrant articles of previous years a sum of money to fund a deficit in the FY2022 Snow and Ice Budget; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article provides funds necessary for a deficit, if any, in the Snow and Ice Budget for the fiscal year ending June 30, 2022.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 3 FY2022 Appropriate Funds to Capital Improvement Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2022 Operating Budget voted under Article 16 of the June 5, 2021 Annual Town Meeting, or appropriate by transfer from any available source of funds a sum of money to be added to the Capital Improvement Stabilization Fund established under Article 5 of the October 2007 Town Meeting; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Select Board proposes to transfer surplus funds, if any, to the Town's Capital Improvement Stabilization Fund. The use of this fund includes funding capital purchases in order to reduce the need for borrowing for certain projects, and to pay debt service. The current balance in the account is \$958,995.. An estimated amount is to be added to the Fund from various sources under this article.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 4 FY2022 Transfer Funds to Water Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2022 Operating Budget voted under Article 16 of the June 5, 2021 Annual Town Meeting, FY2022 Water Department retained earnings, or appropriate by transfer from any available source of funds a sum of money to be added to the Water Stabilization Fund; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Water Stabilization Fund is used to fund water enterprise capital projects and other water enterprise related purposes. The present balance in the Fund is \$2,751,555. It is proposed an amount be transferred from Water Retained Earnings into the Fund.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 5 FY2022 Appropriate Funds to Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2022 Operating Budget voted under Article 16 of the June 5, 2021 Annual Town Meeting, or appropriate by transfer from any available source of funds a sum of money to be added to the Stabilization Fund; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Select Board proposes to transfer surplus funds, if any, to the Town's Stabilization Fund. The Stabilization Fund may be used for any lawful purpose, however, it represents the Town's rainy day fund for unexpected emergencies. The current balance in the account is \$3,784,025.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 6 FY2022 Transfer Funds to Other Post Employment Benefits Liability Trust Fund

To see if the Town will vote to raise by taxation and appropriate or appropriate by transfer from any available source of funds, a sum of money to the Other Post Employment Benefits Liability Trust Fund established under Article 19 of the June 3, 2013 Town Meeting; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article will transfer surplus funds, if any, to supplement a reserve account to pay for future health care costs for retirees. The current balance in this account is \$2,897,213,

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Article 7 FY2022 Transfer Funds to Solid Waste Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2022 Operating Budget voted under Article 16 of the June 5, 2021 Annual Town Meeting, or appropriate by transfer from any available source of funds a sum of money to be added to the Solid Waste Stabilization Fund established under Article 23 of the April 3, 2006 Town Meeting; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article seeks to transfer surplus funds, if any, from funding sources including Trash Receipts to be used to offset future Solid Waste costs. The current balance in this account is \$165,970.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 8 FY2022 Appropriate Funds to Participating Funding Arrangement Fund

To see if the Town will vote to transfer a sum of money from the FY2022 Operating Budget voted under Article 16 of the June 5, 2021 Annual Town Meeting, or appropriate by transfer from any available source of funds a sum of money to be added to the Participating Funding Arrangement Fund established under Article 24 of the June 4, 2018 Town Meeting and re-named under Article 6 of the October 15, 2018 Town Meeting; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Select Board proposes to transfer the Town's share of surplus funds from the FY 2021 employee health insurance program to the Town's Participating Funding Arrangement Stabilization Fund. The Fund is a reserve account to pay for the Town's portion of future employee health insurance costs. The present balance in the account is \$1,107,828.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 9 Select Town Officers

To choose all necessary Town officers not elected by ballot, and determine what instructions shall be given to them.

Sponsor: Select Board

Description...

This is a customary article required by law which provides for the selection of officers not otherwise specified within the Annual Town Election Ballot, the General By-laws or the Charter.

Recommendations ...

Select Board: Recommended.

Finance Committee: No action required.

Article 10 Hear and Act on Reports of Town Officers and Committees

To hear and act upon the reports of Town Officers and Committees.

Sponsor: Select Board

Description...

This is a customary article which provides for Officers and Committees so instructed to report to Town Meeting their progress or recommendations.

Recommendations ...

Select Board: Recommended.

Finance Committee: No action required.

Article 11 Prior Year Bills

To see if the Town will vote to raise by taxation and appropriate, or appropriate by transfer from any available source of funds, a sum of money to pay prior year bills; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article provides for payment of prior fiscal year bills which were not submitted prior to the end of Fiscal Year 2021. The requested amount for prior year bills, if any, will be available at Town Meeting. A 4/5 vote is required for approval of this article.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Article 12 FY 2023 Operating Budget

To see if the Town will vote to fix the compensation of all elected officers, provide for a reserve fund, and allocate sums of money to defray charges and expenses of the Town, including or relating to, but not limited to:

- Town Boards,
- Town Departments,
- Town Committees,
- Debt and the interest thereon
- Wages and Salaries; and
- Employee Benefits

for the fiscal year ending June 30, 2023 to appropriate the funds required for the aforementioned purposes and/or to fund the first year of certain collective bargaining agreements; and to raise these funds by taxation as authorized by MGL Ch. 59, by transferring unexpended funds remaining in accounts established by Warrant Articles of previous Town Meetings or any other available source of funds; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article is the annual operating budget of General Government, including potentially funding the first year of certain collective bargaining agreements, and the School Department. It sets forth appropriations of funds to pay for all the normal costs of providing governmental services to the community for the period of July 1, 2022 to June 30, 2023. The budget is voted in two (2) motions; one for appropriations requiring a majority vote and a second for appropriations requiring a 2/3rd vote.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

June 6, 2022

FY2023						
	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
ALL COSTS	77,255,563	74,769,792	79,961,475	84,483,319	84,214,255	84,214,255
GENERAL GOVERNMENT:						
ADMINISTRATION	1,608,132	1,090,119	1,763,140	2,074,131	2,074,131	2,074,131
FINANCE	13,986,242	12,659,333	14,490,979	15,524,031	15,524,031	15,524,031
PUBLIC SAFETY	8,402,665	7,795,168	8,609,738	9,206,281	9,042,078	9,042,078
PUBLIC WORKS	3,913,039	4,072,639	4,276,315	4,514,243	4,487,383	4,487,383
GENERAL SERVICES	1,483,582	1,337,013	1,500,906	1,661,472	1,583,472	1,583,472
LAND USE	253,491	251,201	267,626	280,386	280,386	280,386
EDUCATION	33,324,420	33,327,507	35,019,208	36,481,702	36,481,702	36,481,702
DEBT SERVICE	7,904,789	7,953,045	7,768,625	7,719,826	7,719,826	7,719,826
ENTERPRISES	6,379,203	6,283,767	6,264,938	7,021,247	7,021,247	7,021,247

Above is a summary, by function, of the FY2023 Operating Budgets of all Town Departments. The detail for these budgets is on the following pages.

THIS SPACE for NOTES

June 6, 2022

FY2023

	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
SELECT BOARD	26,574	23,780	33,204	30,785	30,785	30,785
8 SALARIES	21,574	23,701	28,204	24,785	24,785	24,785
9 EXPENSES	5,000	79	5,000	6,000	6,000	6,000
This appropriation provides for a part-time clerical support for the Select Board, the services of a recording secretary, and expenses.						
TOWN ADMINISTRATOR	300,703	308,057	369,567	313,869	313,869	313,869
10 SALARIES	250,053	259,514	326,917	262,569	262,569	262,569 *
11 EXPENSES	50,650	48,543	42,650	51,300	51,300	51,300
12 CAPITAL	-	-	-	-	-	-
* Line 10 Fund \$21,934 from WATER REVENUE						
This budget provides for the compensation of the Town Administrator, Administrative Assistant, and occasional additional clerical support. Expenses include the administrative costs of General Government, Town Meeting etc.						
HUMAN RESOURCES	191,663	193,375	214,677	253,438	253,438	253,438
13 SALARIES	179,475	187,547	183,694	198,255	198,255	198,255
14 EXPENSES	12,188	5,829	30,983	55,183	55,183	55,183
15 CAPITAL	-	-	-	-	-	-
This budget provides for the compensation of the Human Resources Director and the Benefits Coordinator						
SALARY POOL SUPPLEMENT	461,662	33,944	462,139	779,257	779,257	779,257
Overtime and Longevity	15,000		15,000	15,000	15,000	15,000
Retirement Incentives/Buy-backs						
Compensation Change	446,662	33,944	447,139	764,257	764,257	764,257 *
16 SALARY POOL SUPPLEMENT	461,662	33,944	462,139	779,257	779,257	779,257
* Line 16 Fund \$295,312 from FREE CASH						
This line item provides for overtime which may be necessary from time to time within the various General Government Departments and included in this line item is the cost of living increase to fund union employee and labor contracts.						
The original budgeted amount for FY21 was \$461,662 of which \$33,944 was distributed to various departments where the budget and expenditure are included.						

THIS SPACE for NOTES

June 6, 2022

FY2023

	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
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FUNCTION SUMMARY

FINANCE

FINANCE DIRECTOR	233,627	233,627	221,018	297,667	297,667	297,667
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17 SALARIES

	233,627	233,627	221,018	297,667	297,667	297,667 *
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* Line 17 Fund \$1,748 from WATER REVENUE

The Finance Director is responsible for coordination of the activities between the Accounting, Collector, Treasury, Assessing and Information Technology Departments and for budget development. This line item represents the salary of the Finance Director/Town Accountant for the assumption of these duties as well as compensation for a part-time Assistant Finance Director and a Grant Writer.

ACCOUNTING

	198,467	185,657	200,488	222,979	222,979	222,979
--	---------	---------	---------	---------	---------	---------

18 SALARIES

	127,827	128,775	129,713	136,629	136,629	136,629 *
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19 EXPENSES

	70,640	56,882	70,775	86,350	86,350	86,350 *
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20 CAPITAL

	-	-	-	-	-	-
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* Line 18 Fund \$14,580 from WATER REVENUE

* Line 19 Fund \$11,643 from WATER REVENUE

The Accounting Department is staffed with a full-time Administrative Assistant and an Accounting Analyst.

This Department is responsible for maintaining the financial records of the Town and the approval of all invoices for payment.

ASSESSING

	275,638	275,637	243,334	245,614	245,614	245,614
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21 SALARIES

	219,155	220,692	201,401	189,182	189,182	189,182
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22 EXPENSES

	56,483	54,945	41,933	56,432	56,432	56,432
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23 CAPITAL

	-	-	-	-	-	-
--	---	---	---	---	---	---

The Assessing Department is staffed with a full-time Assessing Manager and 2 full-time clerical staff. In addition, there is a three member part-time Board of Assessors appointed by the Town Administrator. The Assessing Department is responsible for valuing all property within the Town and setting the Tax Rate. The Board also grants abatements and exemptions where warranted.

TREASURY

	68,197	70,791	68,497	75,413	75,413	75,413
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24 SALARIES

	68,197	70,791	68,497	75,413	75,413	75,413
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25 EXPENSES

	-	-	-	-	-	-
--	---	---	---	---	---	---

26 CAPITAL

	-	-	-	-	-	-
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The Treasurer is the full-time Collector and receives a stipend for the Treasurer's duties. Additional staff consists of 1 full-time clerical person. The responsibilities of this Department include payroll preparation, investment of Town funds, borrowing and administering Employee Benefits.

June 6, 2022

FY2023

	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
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FUNCTION SUMMARY

COLLECTION	276,293	286,370	312,735	330,796	330,796	330,796
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27 SALARIES	191,897	204,668	228,239	242,800	242,800	242,800 *
28 EXPENSES	84,396	81,702	84,496	87,996	87,996	87,996 *
29 CAPITAL	-	-	-	-	-	-

* Line 27 Fund \$20,247 from WATER REVENUE
* Line 28 Fund \$846 from WATER REVENUE

The Collection Department consists of 1 full-time Collector, who also serves as Treasurer and 3 full-time clerical staff. The responsibilities of this Department include the collection of all taxes due the Town (real estate, personal property and motor vehicle excise). In addition, this department is responsible for the collection of water bills, ambulance bills and trash bills.

INFORMATION SYSTEMS	537,423	468,138	626,206	663,850	663,850	663,850
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30 SALARIES	153,842	134,204	159,495	75,149	75,149	75,149 *
31 EXPENSES	343,581	270,539	426,711	548,701	548,701	548,701 *
32 CAPITAL	40,000	63,395	40,000	40,000	40,000	40,000

* Line 30 Fund \$10,911 from WATER REVENUE
* Line 31 Fund \$16,765 from WATER REVENUE

The IT Department is responsible for the data processing effort for General Government. The department is staffed with consulting services and one full-time computer technician.

PENSIONS & BENEFITS	12,396,597	11,139,114	12,818,701	13,687,712	13,687,712	13,687,712
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County Retirement	4,402,035	4,401,955	4,688,167	4,992,898	4,992,898	4,992,898
Workers' Compensation	354,703	279,996	365,344	376,304	376,304	376,304
Employment Security	20,000	-	20,000	20,000	20,000	20,000
Health Insurance	6,943,052	5,872,153	7,044,350	7,572,676	7,572,676	7,572,676
Life Insurance	21,000	19,847	21,000	21,000	21,000	21,000
Medicare	600,807	555,214	624,840	649,834	649,834	649,834
Public Safety Disability	30,000	-	30,000	30,000	30,000	30,000
Retired Public Safety Medical	-	-	-	-	-	-
Uninsured Medical	25,000	9,949	25,000	25,000	25,000	25,000

33 PENSIONS & BENEFITS	12,396,597	11,139,114	12,818,701	13,687,712	13,687,712	13,687,712 *
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* Line 33 Fund \$266,147 from WATER REVENUE
* Line 33 Fund \$1,283 from PARKS and RECREATION REVENUE
* Line 33 Fund \$300,000 from CELL TOWER REVENUE

This Line Item funds the various pension and employee benefits paid on behalf of current and retired employees.

THIS SPACE for NOTES

June 6, 2022

FY2023

	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
PUBLIC SAFETY						

PUBLIC SAFETY ADMINISTRATION	30,000	30,000	30,000	30,000	30,000	30,000
34 SALARIES						
35 EXPENSES	30,000	30,000	30,000	30,000	30,000	30,000
Public Safety Administration consists of one Director of Public Safety, and has the administrative responsibility for the protection of persons and property, including the functions of police, fire, emergency management, public health, sealing of weights and measures, health and safety inspection, and such other public safety services as may be assigned by charter or bylaw						
POLICE DEPARTMENT	4,067,056	3,795,767	4,232,407	4,245,128	4,245,128	4,245,128

36 SALARIES	3,796,889	3,564,181	3,851,212	3,854,189	3,854,189	3,854,189
37 EXPENSES	270,167	231,586	262,421	274,880	274,880	274,880
38 CAPITAL	-	-	118,774	116,059	116,059	116,059
Operations						
...Salaries	3,775,566	3,543,377	3,829,087	3,831,858	3,831,858	3,831,858
...Expenses	265,267	231,058	259,621	272,080	272,080	272,080
...Capital	-	-	118,774	116,059	116,059	116,059
	4,040,833	3,774,435	4,207,482	4,219,997	4,219,997	4,219,997

The Police Department consists of thirty-two (32) full-time sworn personnel, one (1) non-sworn Administrative Assistant, one (1) non-sworn Mental Health/Substance Abuse Clinician and one (1) non-sworn Substance Abuse Grant Director. The Department is administered by the Chief of Police and three (3) Lieutenants. The Patrol force is staffed by six (6) Sergeants and Eighteen (18) Patrol Officers. The Investigative/Prosecution Division is staffed by two (2) fulltime Detectives and one (1) fulltime School Resource Officer. The Community Services Division is staffed by one sergeant. The Department performs several major functions including but not limited to: Law Enforcement, Community Policing, Crime Prevention, Crime Investigation, responding to calls for service, housing prisoners, and Administrative Functions. In addition, the Department is the enforcement branch for Town Government and works with various Town Agencies in investigating and prosecuting cases on their behalf.

Animal Control						
...Salaries	21,323	20,804	22,125	22,330	22,330	22,330
...Expenses	4,900	528	2,800	2,800	2,800	2,800
...Capital	-	-	-	-	-	-
	26,223	21,332	24,925	25,130	25,130	25,130

The Animal Control is staffed with (1) part time officer who is responsible for the investigation and response to animal related calls for service.

FUNCTION SUMMARY

		FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FIRE DEPARTMENT		3,715,761	3,360,555	3,710,489	4,200,789	4,036,585	4,036,585
39	SALARIES	3,143,089	3,024,413	3,155,139	3,652,139	3,487,935	3,487,935 *
40	EXPENSES	481,770	267,433	464,850	458,150	458,150	458,150 *
41	CAPITAL	90,902	68,710	90,500	90,500	90,500	90,500
* Line 39 Fund \$483,750 from AMBULANCE RESERVE							
* Line 40 Fund \$166,250 from AMBULANCE RESERVE							
Operations							
...	Salaries	3,138,089	2,995,071	3,150,139	3,647,139	3,482,935	3,482,935
...	Expenses	254,700	188,468	246,800	241,900	241,900	241,900
...	Capital	70,595	37,571	71,000	71,000	71,000	71,000
The Fire Department consists of 22 permanent men and 1 Administrative Assistant: Chief, Deputy Chief, 4 Captains, and 16 Firefighters. The Operations Division provides inspection services, fire prevention and fire suppression.		3,463,384	3,221,109	3,467,939	3,960,039	3,795,835	3,795,835
Fire Alarm							
...	Salaries	-	-	-	-	-	-
...	Expenses	20,500	17,525	20,000	20,000	20,000	20,000
...	Capital	18,807	13,261	18,000	18,000	18,000	18,000
The Fire Alarm Program is responsible for maintaining the Fire Alarm System throughout the Town as well as the communications system of the Fire Department.		39,307	30,786	38,000	38,000	38,000	38,000
Emergency Medical Service							
...	Salaries	-	-	-	-	-	-
...	Expenses	174,570	60,505	166,250	166,250	166,250	166,250
...	Capital	-	16,879	-	-	-	-
The EMS Program is responsible for providing the emergency medical & ambulance services to the residents of the Town. The Department currently has 8 Emergency Medical Technicians and 14 Paramedics.		174,570	77,384	166,250	166,250	166,250	166,250
Call Force							
...	Salaries	5,000	29,342	5,000	5,000	5,000	5,000
...	Expenses	32,000	935	31,800	30,000	30,000	30,000
...	Capital	-	-	-	-	-	-
The Call Department is budgeted to supplement the permanent full-time force on a part-time basis.		37,000	30,277	36,800	35,000	35,000	35,000
Fire & Police Mechanic							
...	Salaries	-	-	-	-	-	-
...	Expenses	-	-	-	-	-	-
...	Capital	1,500	999	1,500	1,500	1,500	1,500
Maintenance services for the vehicles in these two departments have been moved to each departments expenses.		1,500	999	1,500	1,500	1,500	1,500
EMERGENCY MANAGEMENT		3,478	2,595	3,478	3,478	3,478	3,478
42	SALARIES	-	-	-	-	-	-
43	EXPENSES	3,478	2,595	3,478	3,478	3,478	3,478
44	CAPITAL	-	-	-	-	-	-

FUNCTION SUMMARY

		FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
CODE ENFORCEMENT		324,254	292,916	340,942	390,402	390,402	390,402
45	SALARIES						
46	EXPENSES	296,977	277,815	313,665	360,767	360,767	360,767
47	CAPITAL	27,277	15,101	27,277	29,635	29,635	29,635
* Line 45 Fund \$26,000 from 104 LOWELL ROAD REVOLVING FUND		-	-	-	-	-	-
Building Inspection							
...	Salaries	217,449	216,285	222,191	262,339	262,339	262,339
...	Expenses	17,652	8,701	17,652	19,750	19,750	19,750
...	Capital	-	-	-	-	-	-
		235,101	224,986	239,843	282,089	282,089	282,089
The Code Enforcement Department is staffed with a full-time Department Head/Building Inspector, one full-time inspector, one per diem inspector and one full-time clerical staff for all code enforcement activities. This Department is responsible for issuing all building permits and inspection of all new construction as well as enforcing the Architectural Access Board Regulations and several local bylaws including the Zoning Bylaw.							
Plumbing & Gas Inspection							
...	Salaries	38,450	21,517	38,450	44,764	44,764	44,764
...	Expenses	3,825	2,576	3,825	3,750	3,750	3,750
		42,275	24,093	42,275	48,514	48,514	48,514
This program is staffed with two part-time inspectors who are responsible for inspecting all new and repaired gas and plumbing installations.							
Weights & Measures							
...	Salaries	7,300	6,812	7,300	7,300	7,300	7,300
...	Expenses	2,025	520	2,025	2,360	2,360	2,360
		9,325	7,332	9,325	9,660	9,660	9,660
This program is staffed with a part-time Sealer of Weights and Measures. He is responsible for inspecting all scales and pumps used in connection with the sales of products.							
Electrical Inspection							
...	Salaries	33,778	33,200	45,724	46,364	46,364	46,364
...	Expenses	3,775	3,304	3,775	3,775	3,775	3,775
...	Capital	-	-	-	-	-	-
		37,553	36,504	49,499	50,139	50,139	50,139
This program is staffed with two part-time inspectors who is responsible for the inspections of all new and changed electrical services.							
		262,116	313,335	292,423	336,486	336,486	336,486
HEALTH							
48	SALARIES	180,196	232,474	210,503	228,553	228,553	228,553
49	EXPENSES	81,920	80,861	81,920	107,933	107,933	107,933
50	CAPITAL	-	-	-	-	-	-
Administration							
...	Salaries	155,236	164,694	160,563	178,633	178,633	178,633
...	Expenses	6,020	5,309	6,020	6,020	6,020	6,020
...	Capital	-	-	-	-	-	-
		161,256	170,003	166,603	184,653	184,653	184,653
The Board of Health is responsible for establishing the public health policies of the Town. The Board consists of 3 members appointed by the Town Administrator. The Department is staffed with a full-time Health Agent and Administrative Assistant.							
Environmental Health							
...	Salaries	-	-	-	-	-	-
...	Expenses	75,900	71,901	75,900	101,913	101,913	101,913
		75,900	71,901	75,900	101,913	101,913	101,913
This program provides for the enforcement of Environmental and Sanitary Codes, Local Regulations and Mosquito Control Programs.							
Community Health							
...	Salaries	24,960	67,780	49,920	49,920	49,920	49,920
...	Expenses	-	3,651	-	-	-	-
...	Misc Capital	-	-	-	-	-	-
		24,960	71,431	49,920	49,920	49,920	49,920
This program provides for Communicable Disease Surveillance and follow-up, Immunization Clinics and Non-Communicable Disease Screenings performed by a part-time Public Health Nurse.							

FY2023

FUNCTION SUMMARY						
	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
PUBLIC WORKS						
OPERATIONS						
	2,503,950	2,725,880	2,777,415	2,810,672	2,783,812	2,783,812
51 SALARIES	1,103,369	1,203,698	1,260,657	1,334,433	1,307,573	1,307,573 *
52 EXPENSES	1,350,581	1,498,710	1,372,158	1,424,039	1,424,039	1,424,039 *
53 CAPITAL	50,000	23,472	144,600	52,200	52,200	52,200 *
* Line 51 Fund \$99,205 from WATER REVENUE						
* Line 52 Fund \$27,826 from WATER REVENUE						
* Line 52 Fund \$10,000 from CEMETERY FUNDS						
* Line 52 Fund \$20,000 from PERPETUAL CARE						
* Line 53 Fund \$52,200 from FREE CASH						
Administration	126,931	127,191	131,749	155,856	155,856	155,856
...Salaries	24,500	21,314	26,000	26,000	26,000	26,000
...Expenses	50,000	-	-	-	-	-
...Capital	201,431	148,505	157,749	181,856	181,856	181,856
The Administration element of the Public Works Department is staffed with a Director and 2 full-time administrative staff of which a portion of their salaries are budgeted in the Water Enterprise and Stormwater division. This division is responsible for overseeing and managing the entire Public Works Department.						
Engineering	40,709	40,709	41,680	46,713	46,713	46,713
...Salaries	12,300	31,278	10,300	30,300	30,300	30,300
...Expenses	-	-	9,600	-	-	-
...Capital	53,009	71,987	61,580	77,013	77,013	77,013
Engineering is staffed with one full-time Engineer who provides technical support to the Public Works Department and other Town Departments and one full-time GS technician. A portion of both salaries are budgeted in the Water Enterprise and Stormwater division.						
Road & Street	336,710	336,710	430,696	418,758	418,758	418,758
...Salaries	181,217	171,117	181,217	187,733	187,733	187,733
...Expenses	-	-	-	-	-	-
...Capital	517,927	507,827	611,913	606,491	606,491	606,491
The Road and Street Division is staffed with 7 employees. They perform the construction and seasonal maintenance functions required of the 87.08 miles of Town paved and gravel roadways.						
Snow & Ice	-	125,302	-	-	-	-
...Salaries	175,000	336,925	175,000	175,000	175,000	175,000
...Expenses	175,000	462,227	175,000	175,000	175,000	175,000
Snow and Ice reflects the costs of Winter Operations for materials and hired equipment.						
Street Lighting	74,260	71,998	76,487	78,782	78,782	78,782
...Expenses						
This budget item provides for the amount to be paid to RMLD to illuminate street lights.						

FUNCTION SUMMARY							SELECT BOARD		FINCOM	
GENERAL SERVICES							REC		REC	
PUBLIC SERVICES ADMINISTRATION							102,850		102,850	
57 SALARIES	-	-	-	-	-	-	102,850		102,850	
58 EXPENSES	-	-	-	-	-	-	100,000		100,000	
Public Services Administration consists of one Director of Public Services and has the administrative responsibility of overseeing the functions of Town Clerk, Elder Services, Veterans, Library, Youth Services, Recreation, and such other public services as may be assigned by charter or bylaw							2,850		2,850	
TOWN CLERK	306,955	308,171	269,974	321,238	321,238	321,238	321,238		321,238	
59 SALARIES							260,151		260,151	
60 EXPENSES	247,936	258,845	229,116	260,151	260,151	260,151	61,087		61,087	
61 CAPITAL	59,019	49,326	40,858	61,087	61,087	61,087	-		-	
Clerk							208,462		208,462	
..Salaries	205,086	228,380	213,308	208,462	208,462	208,462	20,801		20,801	
..Expenses	21,775	18,808	19,115	20,801	20,801	20,801	-		-	
..Capital	226,841	247,188	232,423	229,263	229,263	229,263	229,263		229,263	
The Town Clerk's office is staffed by a full-time Town Clerk and 2 full-time clerical staff. This Office is responsible for maintaining all vital statistics of the Town, including births, marriages, deaths, and records of all boards and committees. This office also maintains the minutes of Town Meetings and is responsible for conducting the annual census.							51,689		51,689	
Elections							40,286		40,286	
..Salaries	42,870	30,465	15,808	51,689	51,689	51,689	-		-	
..Expenses	37,244	30,517	21,743	40,286	40,286	40,286	91,975		91,975	
..Capital	80,114	60,982	37,551	91,975	91,975	91,975	-		-	
The Elections program is responsible for conducting all elections and Town Meetings. This program is also responsible for maintaining lists of registered voters within the Town.							215,150		215,150	
ELDER SERVICES							215,150		215,150	
62 SALARIES	183,503	163,789	196,240	215,150	215,150	215,150	194,022		194,022	
63 EXPENSES	162,700	153,631	175,437	194,022	194,022	194,022	21,128		21,128	
64 CAPITAL	20,803	10,158	20,803	21,128	21,128	21,128	-		-	
Elder Services is staffed with a full-time Director, Clerk, Outreach Assistant and two (2) part-time van drivers.							341,642		341,642	
This department provides a variety of services to the elderly including a hot lunch program, " Meals on Wheels", home care, clinics and transportation.							79,952		79,952	
VETERANS' SERVICES							261,690		261,690	
65 SALARIES	314,630	194,740	337,623	341,642	341,642	341,642	-		-	
66 EXPENSES	52,940	55,659	75,933	79,952	79,952	79,952	642,727		642,727	
67 CAPITAL	261,690	139,081	261,690	261,690	261,690	261,690	501,510		501,510	
The Veterans' Department is staffed with a full-time Veterans' Agent and a part time Admin. Assistant. The services provided include state public assistance, VA benefits, referral services and fuel assistance.							141,217		141,217	
LIBRARY							642,727		642,727	
68 SALARIES	616,968	609,768	634,376	695,727	695,727	695,727	501,510		501,510	
69 EXPENSES	489,667	485,055	504,658	554,510	554,510	554,510	141,217		141,217	
70 CAPITAL	127,301	124,713	129,718	141,217	141,217	141,217	-		-	
The Library budget includes funding for a full-time Director and Assistant Director, 3 full-time professional staff, 8 part-time staff and 4 substitute technicians. The Library is currently open 51 hours per week.							62,715		62,715	
YOUTH SERVICES							87,715		87,715	
71 SALARIES	61,526	60,545	62,693	87,715	87,715	87,715	59,495		59,495	
72 EXPENSES	58,326	59,738	59,493	84,495	84,495	84,495	3,220		3,220	
The Youth Services Department is staffed by a full-time Youth Services Director.							3,220		3,220	

	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
E D U C A T I O N						
PUBLIC SCHOOLS	32,593,216	32,592,982	34,276,665	35,709,330	35,709,330	35,709,330
SALARIES	27,224,866	27,027,577	28,560,606	29,816,507	29,816,507	29,816,507
81 TEACHERS	20,690,434	20,676,374	21,834,923	22,724,276	22,724,276	22,724,276
82 ADMINISTRATION	3,041,462	3,018,086	3,173,192	3,304,469	3,304,469	3,304,469
83 PARAPROFESSIONALS/TUTORS	1,616,602	1,533,316	1,612,387	1,739,243	1,739,243	1,739,243
84 CUSTODIAL	1,182,570	1,153,792	1,193,051	1,283,109	1,283,109	1,283,109
85 ATHLETICS	373,160	359,496	374,531	406,300	406,300	406,300
86 HEALTH SERVICES	7,988	7,988	7,988	7,988	7,988	7,988
87 TRANSPORTATION SPED	143,435	77,986	172,499	141,367	141,367	141,367
88 TECHNOLOGY SUPPORT	169,215	200,539	192,035	209,755	209,755	209,755
89 SALARY POOL SUPPLEMENT				-	-	-
EXPENSES	5,368,350	5,565,405	5,716,059	5,892,823	5,892,823	5,892,823
90 DISTRICT LEADERSHIP & ADMINISTRATION	238,050	185,605	256,650	251,350	251,350	251,350
91 INSTRUCTION	1,170,575	1,182,503	1,421,725	1,392,067	1,392,067	1,392,067
92 STUDENT SERVICES	420,750	686,829	558,750	538,630	538,630	538,630
93 OPERATION & MAINTENANCE OF PLANT	1,697,275	1,643,401	1,732,825	1,740,275	1,740,275	1,740,275
94 FIXED CHARGES	55,500	49,254	65,500	71,000	71,000	71,000
95 COMMUNITY SERVICES	5,000	1,146	5,250	4,895	4,895	4,895
96 EQUIPMENT	5,000	11,470	5,000	5,000	5,000	5,000
97 SPECIAL ED TUITION	1,771,200	1,794,566	1,665,359	1,884,606	1,884,606	1,884,606
98 SMALL CAPITAL	5,000	10,631	5,000	5,000	5,000	5,000
99 UNASSIGNED REDUCTION						
* Line 81 Fund \$30,000 from FREE CASH						
* Line 91 Fund \$132,00 from FREE CASH						
* Line 93 Fund \$3,000 from FREE CASH						
* Line 93 Fund \$50,000 from FREE CASH						
* Line 96 Fund \$5,000 from FREE CASH						
* Line 98 Fund \$5,000 from FREE CASH						
100 REGIONAL VOTECH & ESSEX AGRICUL	731,204	734,525	742,543	772,372	772,372	772,372

FUNCTION SUMMARY

DEBT SERVICE

School Debt

	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC.	FINCOM REC.
Athletic Field Bathroom Facilities	22,450	22,450	21,700	20,950	20,950	20,950
Batch Entrance 6/17	5,375	5,375	5,125	-	-	-
Batchelder Plans	10,600	10,600	10,200	10,000	10,000	10,000
Batchelder Renovations	702,100	702,100	633,400	576,300	576,300	576,300
Device Initiative 06/15	11,250	11,250	10,750	10,250	10,250	10,250
High/Middle Construction	4,802,662	4,701,250	4,778,899	4,847,387	4,847,387	4,847,387
Hood School Renovation	275,940	275,940	265,740	255,480	255,480	255,480
Little School Paving 06/21	74,025	74,025	-	14,605	14,605	14,605
Little School Roof 10/15	-	-	-	69,525	69,525	69,525
Little School Soffit 06/21	11,800	11,800	71,775	8,005	8,005	8,005
Middle Boiler/Little Soffit	63,600	63,600	11,000	11,000	11,000	11,000
Modular Classrooms 10/06	5,550	5,550	-	5,225	5,225	5,225
School Asbestos Abatement 06/13	27,500	27,500	28,250	-	-	-
School Boiler 06/11	11,019	11,019	10,750	10,450	10,450	10,450
School Roof Repairs 10/09	15,750	15,750	-	-	-	-
School technology 06/11	22,038	22,038	21,500	20,900	20,900	20,900
Building on the Common Improve. 10/09	39,200	-	37,800	36,400	36,400	36,400
Culvert Installation 4/10	27,500	27,500	26,250	-	-	-
Connection Des Connection Design	-	-	-	16,786	16,786	16,786
Damon Tavern Exterior 06/21	23,000	23,000	22,250	21,500	21,500	21,500
DPW Building Roof 6/18	26,250	-	14,350	14,000	14,000	14,000
DPW Dump Truck 1 06/19	-	-	-	-	-	-
DPW Dump Truck 10/11	-	-	34,667	8,750	8,750	8,750
DPW Dump Truck 2 06/19	-	-	13,384	28,000	28,000	28,000
DPW Fabric Storage Replace 06/19	-	-	22,970	20,000	20,000	20,000
DPW Facilities Asbestos Abate 06/19	-	-	10,635	7,000	7,000	7,000
DPW Garage Phase I 06/19	-	-	21,100	20,350	20,350	20,350
DPW Loader 06/18	21,850	21,850	10,600	5,350	5,350	5,350
Drain System Repairs 6/14	10,900	10,900	5,625	5,375	5,375	5,375
Drain System Repairs 6/15	5,875	5,875	-	-	-	-
Dump Truck 04/06	10,200	10,200	-	-	-	-
Eisenhaure Park	167,481	167,481	157,581	152,781	152,781	152,781
Fire Department Communications 6/17	79,200	79,200	73,200	73,200	73,200	73,200
Fire Pumper - E3	50,100	50,100	48,600	47,100	47,100	47,100
Fire Pumper 10/05	21,213	21,213	10,613	10,206	10,206	10,206
Fire Station AC 6/14	5,425	5,425	5,100	5,100	5,100	5,100
Fire Station Improvements 06/15	6,525	6,525	6,025	6,025	6,025	6,025
Fire Station Improvements 06/16	16,288	16,288	15,288	15,288	15,288	15,288
Flint Library Repairs 04/09	5,359	5,359	5,225	5,075	5,075	5,075
GIS Base Map 6/15	15,375	15,375	-	-	-	-
Library Clapboard Repairs 06/19	-	-	17,785	15,900	15,900	15,900
Library Exterior 10/20	-	-	14,785	14,450	14,450	14,450
Light Fixtures-Municipal Bldgs 10/09	-	-	-	-	-	-
Loader 10/05	5,059	5,059	-	-	-	-
Park St. Bridge	5,100	5,100	-	-	-	-
Police Station Renovations	6,556	6,556	6,357	6,156	6,156	6,156
Police Technology/Remodel 04/07	505,563	505,563	488,763	471,884	471,884	471,884
Public Safety Exterior Repairs 6/14	31,738	31,738	30,738	29,722	29,722	29,722
Replace Bobcat 06/21	5,225	5,225	5,075	-	-	-
Replace Culverts	5,900	5,900	-	14,363	14,363	14,363
Replace Dump Truck 40&41 6/15	20,775	20,775	5,700	5,500	5,500	5,500
Replace F450 Pickup 06/21	-	-	20,025	19,275	19,275	19,275
Roadway Restoration 06/19	-	-	-	14,605	14,605	14,605
Senior Center Exterior 06/21	-	-	88,420	86,400	86,400	86,400
Sewer FEIR 06/15	-	-	-	16,786	16,786	16,786
Skug River Culvert 6/14	51,250	51,250	16,575	-	-	-
Smith Property	17,025	17,025	16,050	16,050	16,050	16,050
Stormwater	205,900	205,900	198,900	187,000	187,000	187,000
Toolcat 06/21	21,500	21,500	25,622	24,685	24,685	24,685
Town Hall Boiler 06/20	-	-	-	13,151	13,151	13,151
Town Hall Renovations 6/15	7,425	7,425	25,954	23,800	23,800	23,800
Town Hall Roof	45,250	45,250	7,175	6,925	6,925	6,925
Town INET 6/18	40,750	40,750	43,850	42,450	42,450	42,450
Town Road 06/13	5,675	5,675	39,250	37,750	37,750	37,750
Town Road 06/15	13,250	13,250	5,525	5,350	5,350	5,350
Town Road 6/17	39,000	39,000	12,750	12,250	12,250	12,250
Town Road 6/18	41,700	41,700	37,500	36,000	36,000	36,000
Town Road Program 6/14	17,025	17,025	40,200	38,700	38,700	38,700
Town Will 06/16	11,750	11,750	16,575	16,050	16,050	16,050
Upper Elm Street Drainage 06/20	-	-	11,250	10,750	10,750	10,750
Upper Elm Street Paving 06/19	-	-	49,044	48,200	48,200	48,200
Wireless Fire Alarm 06/21	-	-	6,532	-	-	-
Short Term Interest & Admin. Fee	207,975	396,843	-	4,921	4,921	4,921
DEBT SERVICE	7,904,789	7,953,045	7,768,625	7,719,826	7,719,826	7,719,826

* Line 101 Fund \$43,916 from RESERVE for DEBT EXCLUSION
* Line 101 Fund \$1,200,000 from CAPITAL IMPROVEMENT STABILIZATION FUND

June 6, 2022

FY2023

	FY21 Budget	FY21 Expended	FY22 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
ENTERPRISE FUNDS						
WATER DEPARTMENT						
	3,981,344	4,104,930	3,985,759	4,720,106	4,720,106	4,720,106
102 SALARIES	804,854	643,800	714,770	794,532	794,532	794,532 *
103 EXPENSES	2,440,653	2,732,125	2,649,564	2,735,446	2,735,446	2,735,446 *
104 CAPITAL	27,000	8,169	-	5,000	5,000	5,000 *
105 DEBT	708,837	720,836	621,425	1,185,128	1,185,128	1,185,128 *
* Line 102 Fund \$794,532 from WATER REVENUE						
* Line 103 Fund \$2,735,446 from WATER REVENUE						
* Line 104 Fund \$5,000 from WATER REVENUE						
* Line 105 Fund \$1,185,128 from WATER REVENUE						

The Water Department employs 1 superintendent, 1 foreman, 1 equipment operator and 2 Maintenance Craftsman Positions. Administrative support is provided by the Exec. Admin Asst. and the Admin Asst. as well as the Business Manager/Project Manager under the DPW Administrative Division.

HILLVIEW COUNTRY CLUB						
	1,691,345	1,643,106	1,618,288	1,647,520	1,647,520	1,647,520
106 SALARIES	26,980	-	27,788	28,632	28,632	28,632 *
107 EXPENSES	1,244,200	1,240,249	1,269,800	1,307,500	1,307,500	1,307,500 *
108 IN LIEU OF TAX PAYMENT	-	-	-	-	-	-
109 L.U.C. EXPENSES	-	-	-	-	-	-
110 CAPITAL	50,000	32,692	-	-	-	-
111 DEBT	370,165	370,165	320,700	311,388	311,388	311,388 *
*Line 106 Fund \$28,632 from HILLVIEW REVENUE						
*Line 107 Fund \$1,307,500 from HILLVIEW REVENUE						
*Line 111 Fund \$311,388 from HILLVIEW REVENUE						

PARKS AND RECREATION ENTERPRISE						
	706,514	535,732	660,891	653,621	653,621	653,621
112 SALARIES	539,069	436,742	501,001	508,526	508,526	508,526 *
113 EXPENSES	149,445	98,990	145,390	145,095	145,095	145,095 *
114 CAPITAL	18,000	-	14,500	-	-	-
*Line 112 Fund \$271,409 from RAISE and APPROPRIATE						
*Line 112 Fund \$237,117 from PARKS & RECREATION REVENUE						
*Line 113 Fund \$145,095 from PARKS & RECREATION REVENUE						

The Recreation Department is staffed by a full-time Operations Director, a full-time Recreation Director, a full-time Parks Director/Department Head, a full-time Secretary, a full-time DPW/Parks employee and seasonal employees. The General Fund will subsidize the enterprise and pay for the salaries of the Parks and Recreation Operations Director, Parks Director/Department Head, the Recreation Director and half of the DPW/Parks Employee. The enterprise account is responsible for the salary of the Program Coordinator, Secretary and the costs of all seasonal employees and all other types of expenses. Enterprise funds are derived from user fees, recreation programs, functions, and corporate rentals. Seasonal employees are hired to assist in grounds maintenance, as recreation program counselors, and as food service employees.

SUMMARY						
GENERAL GOVERNMENT	29,647,151	27,205,473	30,908,704	33,260,544	32,991,480	32,991,480
EDUCATION	33,324,420	33,327,507	35,019,208	36,481,702	36,481,702	36,481,702
DEBT SERVICE	7,904,789	7,953,045	7,768,625	7,719,826	7,719,826	7,719,826
ENTERPRISES	6,379,203	6,283,767	6,264,938	7,021,247	7,021,247	7,021,247
TOTAL BUDGET	77,255,563	74,769,792	79,961,475	84,483,319	84,214,255	84,214,255

Article 13 Fund Retirement Obligations

To see if the Town will vote to raise by taxation and appropriate or appropriate by transfer from available funds a sum of money for the purpose of funding FY 2023 retirement obligations; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article will provide funding for obligations owed to municipal and school employees who are retiring during FY2023.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 14 Appropriate Funds to Other Post Employment Benefits Liability Trust Fund

To see if the Town will vote to raise by taxation and appropriate or appropriate by transfer from available funds, a sum of money to the Other Post Employment Benefits Liability Trust Fund established under Article 19 of the June 3, 2013 Town Meeting; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article supplements a reserve account to pay for future health care costs for retirees. The current balance in this account is \$2,897,213.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 15 Authorize Treasurer to Enter into Compensating Balance Agreements

To see if the Town will vote to authorize its Treasurer/Collector to enter into a compensating balance agreement or agreements for FY2023 pursuant to MGL Chapter 44, Section 53F; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This is a customary article which allows the Treasurer to enter into compensating balance agreements with banks through which a portion of the interest earnings of deposits are retained by the bank in exchange for services.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 16 Rescind Authorization to Borrow

To see if the Town will vote to rescind the authorized, but unissued balances of various borrowing authorizations approved by the Town from time to time, which amounts are no longer needed to pay costs of completing the projects for which they were originally approved, or what it will do in relation thereto.

Sponsor: Select Board

Description...

This is a routine article seeking to rescind bond authorizations that are no longer needed because the respective projects are completed or have been abandoned.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Article 17 FY 2023 Capital Expenditures

To see if the Town will vote to raise by taxation and appropriate, appropriate and transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds or borrow pursuant to any applicable enabling authority, a sum of money to purchase items of a capital nature, or to undertake one or more capital projects, and further to authorize the Town Administrator to sell or trade-in items rendered surplus by such purchases; or what it will do in relation thereto.

Project	Department	Cost	Source of Funds
Wireless Fire Alarm Boxes – Town Bldgs.	Fire	\$ 39,428	Free Cash
LifePak 15	Fire	\$ 108,338	AmbInc. Receipts Res.
Roadway Rehab/Reconstruction	DPW-Engineering	\$ 500,000	Authorize to Borrow
"	DPW-Engineering	\$ 400,000	Free Cash
Turf Field	Parks/Recreation	\$ 356,000	Authorize to Borrow
"		\$ 30,000	Free Cash
Park St. Bridge Design	DPW-Engineering	\$ 100,000	Free Cash
Haverhill/Chestnut Street Intersection Signal	DPW-Engineering	\$ 480,000	Authorize to Borrow
Library – Upgrade Bathrooms	DPW-Facilities	\$ 20,000	Free Cash
Library Exterior	DPW-Facilities	\$ 80,000	Authorize to Borrow
Instructional Technology Equipment	School	\$ 135,000	Free Cash
Computer/Equip Replace Plan	Info. Tech.	\$ 45,000	Free Cash
Little School HVAC Upgrades/Phase II	School	\$ 100,000	Authorize to Borrow
Police Dept. Hot Water Heater Replacement	DPW-Facilities	\$ 65,000	Authorize to Borrow
Town Hall – HVAC Split Unit Installations	DPW-Facilities	\$ 120,000	Authorize to Borrow
Replace 2007 F-350 Dump #34	DPW-Highway	\$ 124,000	Authorize to Borrow
Elementary School Rooftop Unit Replace	School	\$ 100,000	Authorize to Borrow
Electronic Message Boards	Fire	\$ 44,000	Free Cash
Full-Size Pickup Truck	DPW-Highway	\$ 57,000	Free Cash
Sidewalk Repair and Tree Removal	DPW-Engineering	\$ 75,000	Free Cash
Function Building Improvements	Hillview Enterprise	\$ 100,000	Hillview Ret. Earn.
Tee Boxes	Hillview Enterprise	\$ 100,000	Hillview Ret. Earn.
Cart Paths	Hillview Enterprise	\$ 100,000	Hillview Ret. Earn.
Bunkers	Hillview Enterprise	\$ 75,000	Hillview Ret. Earn.
Drainage Work	Hillview Enterprise	\$ 25,000	Hillview Ret. Earn.
Water Main Rehab/Replacement	Water Enterprise	\$2,018,267	Authorize to Borrow
Water Main Replace – Unaccepted Ways	Water Enterprise	\$ 45,000	Authorize to Borrow
Pipe Redundancy Improvements	Water Enterprise	\$ 200,000	Authorize to Borrow
Replace 2010 Ford F-350 Utility Body #23	Water Enterprise	\$ 70,000	Water Infra. Stab.
Purchase John Deere Mini Excavator	Water Enterprise	\$ 68,000	Water Infra. Stab.

Sponsor: Select Board

Description...

This article, required by the Town Charter, annually funds the purchase/replacement of capital equipment, and capital improvement projects, for various Town Departments including the School Department as recommended by the Capital Improvement Planning Committee.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 18 Fund Town Building Repairs

To see if the Town will vote to raise by taxation and appropriate, or appropriate by transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds, or borrow a sum of money for the repair of Town buildings, including any costs incidental or related thereto; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would fund improvements and/or repairs to various municipal buildings. The amount to be requested will be provided at Town Meeting.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 19 Authorize Chapter 90 Highway Construction

To see if the Town will accept and expend such sum or sums of money that may be available under the provisions of Massachusetts General Laws, Chapter 90, Section 34, Clause 2(a) or other state roadway reimbursement programs and to authorize the Select Board to enter into contracts with the Massachusetts Department of Transportation Highway Division for the construction, reconstruction or maintenance of roadways in Town; or what it will do in relation thereto.

Sponsor: Department of Public Works

Description...

This article authorizes the use of Chapter 90 State Highway Aid for road and highway improvements. As of May 1, 2022, the Town anticipated receiving \$514,529 in Fiscal Year 2023 Chapter 90 funding for local road projects.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 20 Authorize Director of Public Works to Accept Easements

To see if the Town will vote to authorize the Director of Public Works to accept, on behalf of the Town, easements in perpetuity from owners of record in cases where such easements are deemed necessary or desirable for the installation and maintenance of drainage and water mains, or for other construction, which easements are in the interests of public health, welfare, safety, or convenience to the motoring public; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article is presented annually to allow the Director of Public Works to accept easements for the construction and maintenance of water mains, drainage and other purposes.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 21 Appropriate Funds for Legal Expenses – Middle/High School Litigation

To see if the Town will vote to raise by taxation and appropriate, or appropriate by transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds a sum of money for negotiation, mediation and/or litigation with PMA Consultants, LLC and Dore and Whittier Architects, Inc. concerning the Secondary School Building Project, including any costs incidental or related thereto; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would provide additional funding for legal expenses related to the Secondary School Building Project.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Article 22 Appropriate Funds for Legal Expenses - 20 Elm Street Litigation

To see if the Town will vote to raise by taxation and appropriate, or appropriate by transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds a sum of money for legal, engineering, consulting, and/or other services associated with the 20 Elm Street Chapter 40B Comprehensive Permit Application, including any costs incidental or related thereto; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would provide funding for legal and other expenses related to the 20 Elm Street Chapter 40B Comprehensive Permit Application.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Article 23 Increase Amount for Disabled Veterans Property Tax Exemption

To see if the Town will vote to accept General Laws Chapter 59, Section 5C½, which provides for an additional real estate exemption for Veteran taxpayers, that are granted a Clause 22 Exemption, who are granted personal exemptions on their domiciles under General Laws Chapter 59, Section 5, and to provide that the additional exemption shall be one hundred percent (100%) of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2022, or take any other action relative thereto.

Sponsor: Board of Assessors

Description...

This article would allow the Town to increase the property tax exemption for certain veterans from the current amount of \$400 annually.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 24 Increase Income Limit for Senior Property Tax Deferral

To see if the Town will vote to increase the amount of gross receipts that seniors may have in the preceding year to be eligible to defer property taxes under General Laws Chapter 59, Section 5, Clause 41A from \$20,000 to the amount established annually by the Commissioner of Revenue as the income limit for single seniors who are not heads of households to qualify for the "circuit breaker" state income tax credit for the preceding state tax year, pursuant to G.L. c.62, Section 6(k), with such increase to be effective for deferrals granted for taxes assessed for any fiscal year beginning on or after July 1, 2022, or take any other action relative thereto.

Sponsor: Board of Assessors

Description...

This article would allow the Town to increase the income eligibility limit for seniors who wish to defer their property tax payments. The current limit is \$20,000 and this article would increase the limit to the amounts allowed under the state "Circuit Breaker" tax credit.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 25 Amend Code – General By-laws – Chapter 11 – Alarm Systems

To see if the Town will vote to amend the Code of North Reading General By-Laws Chapter 11 – Alarm Systems, Article I – Fire or Medical Aid Alarms, Section 11-4.E. Installation, by deleting the words “of three hundred dollars (\$300)” designated by ~~strike through text~~ and replacing with the following text: “which shall be in accordance with the Fire Department’s fee schedule as established under authority of MGL c.40, § 22F” designated in ***bold italics text***, as follows:

E. Fire alarm users shall, on or before July 1st of each year, remit to the Town Treasurer a connection fee of ~~three hundred dollars (\$300)~~ ***which shall be in accordance with the Fire Department’s fee schedule as established under authority of MGL c.40, § 22F*** for each master box connection to the North Reading Fire Department receiving equipment.

or what it will do in relation thereto.

Sponsor: Fire Department

Description...

This article removes the amount of the connection fee from the general by-laws and allows the Fire Department to determine the amount of the fee in the same manner in which other Fire Department fees are established.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 26 Amend Code – General By-laws – Assessments (Sewer Betterments)

To see if the Town will vote to amend the Code of North Reading General By-Laws Chapter 25 – Assessments, by deleting the words designated by ~~strike through text~~ and adding the words designated in ***bold italics text***, as follows:

§ 25-1 Betterment assessments.

The Town of North Reading will ~~provide 50% of the necessary funds for~~ ***assess*** betterments approved through the processes outlined below.

§ 25-2 Streets, sidewalks, storm drains.

A. Private streets -- Street, sidewalk or storm drain betterments will be assessed using the "Fixed Uniform Rate" method.

(1) The Town of North Reading, based on the availability of funds, will provide 50% of the necessary funds for street betterments.

(2) At a public hearing, abutters on private streets must vote on whether they want their street converted to a public street. If a majority of the property owners residing on a street and representing a majority of the road frontage vote in favor of the conversion and the acceptance of costs for construction, the Public Works Department will recommend to the Select Board, the placement of the street on a list for conversion as funds become available. At the public

hearing, abutters are given a NOT-TO-EXCEED assessment cost estimate per linear foot of frontage.

(3) The final assessment is the LOWER of either of the actual per linear foot cost based on the total construction costs divided by the assessable frontage, or the estimated assessment quoted at the public hearing. The date between its acceptance on the list by the Select Board and the date it is funded for conversion may be and is typically several years. After it is funded, the Department of Public Works shall prepare engineering and construction documents so that it may be put out to bid and constructed. Sometime between the date it is funded and the award of the conversion contract, the street is accepted as a public street, by Town Meeting. Along with the Town Meeting vote of acceptance, a notice of assessment and a layout plan is filed at the Registry of Deeds. The filing allows for title companies to recognize that the street is to become a public street and assessments to be rendered at a future unknown date. However, the layout plan and notice of assessment will not show on a certificate of municipal liens because the work has not yet been undertaken and no costs have been assessed for the conversion of the street to public.

(4) After the street is accepted as a public street, the construction contract is awarded and construction takes place. It is not uncommon for the construction of private streets, sidewalks, or storm drains to span two full construction seasons. The current practice is for assessments to be calculated within six (6) months following the completion of all work associated with the particular street being converted. This six month allowance is in conformance with the statute. Therefore, abutters can expect to receive their assessments for street conversion within six months of completion of street construction.

§ 25-3 Public water supply; ~~sewers~~.

A. Water main or ~~sewer~~ improvement betterments will be assessed using the "Uniform Unit" method.

(1) The Town of North Reading, based on the availability of funds, will provide 50% of the necessary funds for water or ~~sewer~~ betterments.

(2) At a public hearing the abutters and property owners must vote on whether they want water mains constructed in the street. If a majority of the property owners residing on a street and representing the majority of the estimated usage vote in favor of the construction of the water or ~~sewer~~ improvement and the acceptance of costs for construction, the Public Works Department recommends to the Select Board, the placement of the street on a list for construction as funds become available. At the public hearing the abutters will be given a NOT-TO-EXCEED assessment cost estimate based on estimated usage as defined in Title 5 of the State Environmental Code 300 CMR Section 15.203.

(3) The final assessment is the LOWER of either the actual cost based on the total construction costs divided by the assessable usage, or the estimated assessment quoted at the public hearing. The date between acceptance on the list by the Select Board and the date funded may be and is typically several years. After funding, the Department of Public Works prepares engineering and construction documents so that the construction may be put out to bid and constructed. A notice of assessment and a layout plan is filed at the Registry of Deeds. The filing allows for title companies to recognize that assessments are to be rendered at a future unknown date. However the notice of assessment will not show on a certificate of municipal liens because the work has not yet been undertaken and no costs have been assessed for the construction or report of the sidewalks/drains.

[Amended 6-4-2018 ATM by Art. 28, approved 9-21-2018]

(4) The construction contract is awarded and construction takes place. It is not uncommon for

the construction of water or sewer improvements to span multiple construction seasons. The current practice is for assessments to be calculated within six months following the completion of all work associated with the particular water main being constructed. This six month allowance is in conformance with the statute. Therefore, abutters can expect to receive their assessments within six months of completion.

§ 25-4 Public sewers.

A. Sewer betterments.

(1) The Select Board, acting as sewer commissioners, may assess up to 100% of the cost of laying out and constructing main drains or of a system or systems of sewerage and sewage disposal upon the properties benefitting from each facility, provided that Town Meeting may vote a certain percentage with respect to particular projects.

(2) The Select Board may assess the cost of sewer projects by means of betterment assessments utilizing the so-called "Uniform Unit method" under MGL c. 83, § 15, and by means of privilege fees under MGL c. 83, §§ 17 and 20, also by the Uniform Unit method, and may determine what portion of the cost to be assessed for each project shall be assessed as a betterment or as a privilege fee.

(3) In making assessments, the Select Board may, as it deems appropriate, separate the costs of general benefit facilities, including but not limited to pumping stations, trunk and force mains, from that of special benefit facilities, including but not limited to the sewer mains, serving adjacent properties. A portion of the costs of the general benefit facilities may be apportioned by the Uniform Unit method on all areas to receive benefits within the pumping district or combination of districts. The proportional cost of the special benefit and general benefit facilities may be assessed against all properties abutting a sewered street.

or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article seeks to amend the present general by-law for assessments (betterments) by creating a new section applicable to sewer betterments.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommendation to be made at Town Meeting.

Article 27 Appropriate Funds for Forestry Consultant – Swan Pond Forest Area

To see if the Town will vote to raise by taxation and appropriate, or appropriate by transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds a sum of money for a consultant to assess the current trail system in the Swan Pond forest area and provide conceptual plans for trail improvements; or what it will do in relation thereto.

Sponsor: Forestry Committee

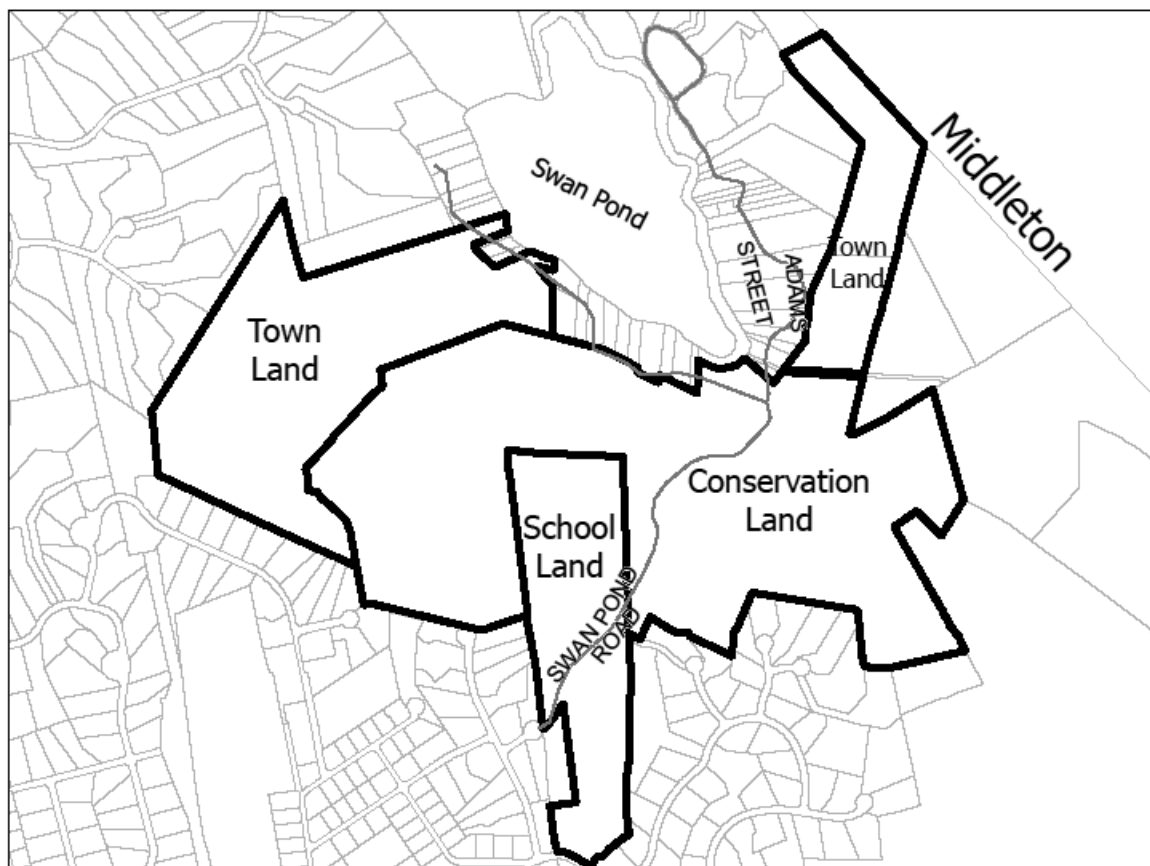
Description...

This article would authorize funding for a consultant, under the direction of the Forestry Committee, to provide conceptual plans for trail improvements on approximately 270 acres of Town-owned land in the area of Swan Pond.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.



And you are directed to serve this Warrant by posting up attested copies, fourteen days at least before the time of holding said meeting, in accordance with the Code of the Town of North Reading.

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 aforesaid.

As voted by the Select Board this **9th** day of **May** in the year of our Lord **two thousand and twenty-two** and

Given under our hands on the following date(s) as indicated below:

Kathryn M. Manupelli, Chair
Vincenzo Stuto, Vice-Chair
Richard F. Wallner, Clerk
Liane R. Gonzalez
Stephen J. O'Leary

SELECT BOARD OF NORTH READING

* * * * *

ATTEST: Doug Labb - Dated: _May 9, 2022

TOWN OF NORTH READING
Citizens Activity Record

To the Town Administrator:

I hereby request to be considered for membership to the following board(s) and/or committee(s): (If more than one, please indicate your preference: 1,2,3...)

- | | |
|---|--|
| <input type="checkbox"/> Board of Registrars | <input type="checkbox"/> Information Technology Advisory Committee |
| <input type="checkbox"/> Cable Advisory Committee | <input type="checkbox"/> Land Utilization Committee |
| <input type="checkbox"/> Commission on Disabilities | <input type="checkbox"/> Library Trustees |
| <input type="checkbox"/> Conservation Commission | <input type="checkbox"/> Martins Pond Reclamation Study Committee |
| <input type="checkbox"/> Council on Aging | <input type="checkbox"/> Mobile Home Rent Control Board |
| <input type="checkbox"/> Cultural Council | <input type="checkbox"/> Parks and Recreation Committee |
| <input type="checkbox"/> Finance Committee | <input type="checkbox"/> Recycling Committee |
| <input type="checkbox"/> Fiscal Advisory Committee | <input type="checkbox"/> Taxation Aid Committee |
| <input type="checkbox"/> Forest Committee | <input type="checkbox"/> Trustees of the Trust Fund |
| <input type="checkbox"/> Hillview Commission | <input type="checkbox"/> Wastewater Planning Advisory Committee |
| <input type="checkbox"/> Historic District Commission | <input type="checkbox"/> Water Commission |
| <input type="checkbox"/> Historical Commission | <input type="checkbox"/> Youth Services Committee |
| <input type="checkbox"/> Housing Partnership | <input type="checkbox"/> Zoning Board of Appeals |
| <input type="checkbox"/> Other _____ | |

Signature of Applicant

Date

Contact Information

Full Name (Print): _____
E-mail Address: _____
Residence Address: _____
Residence Phone: _____
Business Phone: _____
Cell Phone: _____
Mailing Address: _____

Membership in community organizations

Organization	Dates	Activities
_____	_____	_____
_____	_____	_____
_____	_____	_____

Do you have any skills, experience, or education you would like to mention?

What is your reason for wanting to serve on this board / committee / other?

Please return the completed form to: Town Administrator, Town Hall, 235 North Street, North Reading, MA 01864 or apply on-line at www.northreadingma.gov.

_____ Thank you for volunteering to serve your community _____



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Town of North Reading
Spring Annual Town Meeting
June 6, 2022
North Reading, MA 01864

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