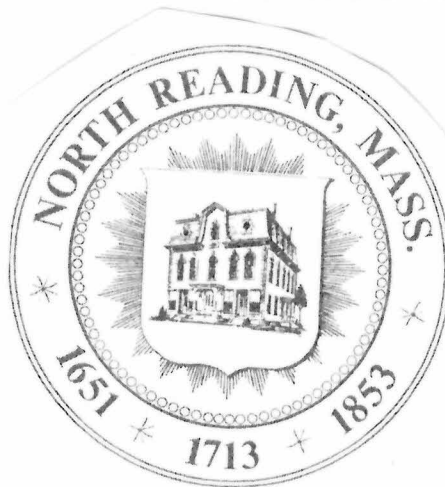


**TOWN OF NORTH READING
MASSACHUSETTS**

**ANNUAL
TOWN MEETING WARRANT
AND
REPORT OF THE FINANCE COMMITTEE**



MONDAY, JUNE 10, 2019

7:00 P.M.

Daniel H. Shay Performing Arts Center, North Reading High School, Park Street
Please bring this book with you to the Town Meeting.

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 Board of Selectmen 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 Manager.

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 over due. 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 FINANCE COMMITTEE TOWN MEETING, JUNE 2019

Through the hard work of municipal departments, the School Committee, Finance Committee, Financial Planning Team, and the Select Board, we are pleased to report that budget gaps for FY2020 have been closed. Many tough decisions have had to be made throughout the process at the price of various expanded offerings and projects. Budget constraints have caused the postponement of various school and municipal projects.

The Finance Committee continues to be very concerned with the escalating costs of providing level services to the town. Revenues have not kept pace with the rising cost of goods and services. It is imperative that we all work together to identify long term solutions to structural issues. Preliminary projections for the next several years indicate deficits are likely. Health care for school and municipal employees and retirees continues to be a major budget driver. Through an innovative program major insurance increases have been contained for FY2020. Salary and other contractual obligations consume a large part of the budget as well. Several contracts are currently in negotiation or will be negotiated in FY2020. The Finance Committee hopes that these can be settled satisfactorily with an eye towards the long term impact.

We must do additional work towards growing our tax base to include commercial development along Rt. 28 and Concord Street. We must also seriously consider sewer services to portions of the town especially Rt. 28. which will help grow our tax base, essential to the long-term sustainability of our operating budget. The EDC (Economic Development Committee), the CPC (Community Planning Commission), the Select Board and our town planner Danielle McKnight continue work hard to locate grants, consider projects and evaluate ways to expand this base.

We are very fortunate that through the diligence of the Select Board, the EDC (Economic Development Committee), the CPC (Community Planning Commission) as well as other officials and committees, the sale of the Berry Property was successfully completed over a year ago. By the end of this year there will be two of the five condominium buildings completed increasing our tax revenue. However it will be another 3+ years before total build out and sale of the individual units are completed for the full benefits of this project to be realized. Funds from the sale are a one time event; these funds must be protected and used wisely in ways such as leveraging borrowing for infrastructure. It is the ongoing new tax revenues which will benefit the town for years to come.

The CIPC (Capital Improvement Planning Committee) has approved various large capital projects for FY2020 to recommend the Select Board. This committee examines and recommends needed projects maintaining our bonding at a sustainable level. There is never enough money available for all requests. The committee must prioritize determining which projects need immediate funding and which can await future funding. In making these decisions costs of postponement, town safety and the effect on the Capital Budget are but a few of the considerations. You will be asked to vote on the capital budget in the warrant. We look forward to your support.

The Stabilization Fund is to protect the town in the event of a true emergency and to help sustain our bond rating. It could be considered the town's health insurance policy; it demonstrates the financial health of the town. In the past we have recommended that the fund be maintained at 5% of net revenue (the sum of the levy limit, state aid and local receipts). The advent of increased costs and needs suggest that 5% is no longer a realistic amount and that it needs to be increased. MGL Part 1, Title VII, Chapter 40, Section 5B covers town stabilization funds. In 2016 the state removed the 10% cap while North Reading had been aiming for 5%.

We are still not at 5%. The current balance is \$2,462,455. Article 5 in tonight's warrant proposes transferring \$500,000 from Free Cash to the Stabilization Fund. This brings the fund very close to 5% and we hope Town Meeting will support this important motion. Going forward we will look at what possible increase to this fund is necessary.

The Finance Committee looks forward to the continued cooperative efforts of the municipal and school committees, boards, departments and citizens as we work together to address the challenges of the coming years.

We wish to thank the Town Finance Director Elizabeth Rourke, Town Administrator Mike Gilleberto, School Supt. Jon Bernard, School Director of Finance and Operations Mike Connelly, the School Committee, the Select Board, and the Financial Planning Team for their work in making the hard decisions necessary during this budget process.

Respectfully Submitted,

Abby Hurlbut, Chair
Ben Gamer, Vice Chair
Richard Johnson, Clerk
Ted Haggerty
Vinnie Ruschioni
Joe Foti
Don Kelliher
Dan Pulver
Dan Mills

**TOWN of NORTH READING
REVENUE FORECAST
June 10, 2019**

	FY 2019 Budget	FY 2020 Projection
TAXES:		
PRIOR YEAR ADJUSTED LEVY LIMIT	42,647,910	44,467,836
ADD 2.5%	1,066,198	1,111,696
NEW GROWTH	753,728	975,000
ADJUSTED LEVY LIMIT	44,467,836	46,554,532
DEBT EXCLUSION - PERMANENT	1,633,161	1,526,616
DEBT EXCLUSION - HIGH SCHOOL/MIDDLE	4,633,350	4,854,111
EXCESS LEVY CAPACITY	(16,552)	
TOTAL TAXES	50,717,794	52,935,259
STATE AID: CHERRY SHEET - EXPANDED		
CHAPTER 70	7,083,527	7,130,467
UNRESTRICTED GENERAL GOVERNMENT AID	1,835,878	1,885,447
ANNUAL FORMULA LOCAL AID		
VETERANS' BENEFITS	193,479	187,414
POLICE CAREER INCENTIVE		
EXEMPTIONS: BLIND, ELDERLY, SURV SP	39,216	44,026
CHAPTER TUITION REIMBURSEMENT	11,374	8,707
SCHOOL LUNCH - OFFSET RECEIPT		
PUBLIC LIBRARIES - OFFSET RECEIPT	15,929	16,899
STATE OWNED LAND	44,036	45,798
	9,223,439	9,318,758
STATE AID: OTHER		
SBAB REIMBURSEMENT	243,393	243,393
TOTAL STATE AID	9,466,832	9,562,151
LOCAL RECEIPTS:		
MOTOR VEHICLE EXCISE	2,500,000	2,700,000
PENALTIES & INTEREST	200,000	220,000
PAYMENT IN LIEU OF TAXES	254,000	254,000
TRASH FEE	1,003,358	1,185,000
FEES	130,000	150,000
CEMETERY	25,000	25,000
DEPARTMENTAL REVENUE	30,000	40,000
LICENSES & PERMITS	375,000	420,000
FINES & FORFEITS	15,000	15,000
INVESTMENT INCOME	254,000	210,000
MUNICIPAL MEDICAID	50,000	50,000
MISC. RECURRING- MEALS TAX	200,000	225,000
MISC. NON-RECURRING	-	
TOTAL LOCAL RECEIPTS	5,036,358	5,494,000
REVENUE SUB-TOTAL	65,220,984	67,991,410
OTHER FINANCING SOURCES:		
TRNSFR FR RESERVE SEPTIC LOANS	15,872	15,872
DEBT SERVICE STABILIZATION FUND	1,200,000	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	10,000
TRANSFER FROM PERPETUAL CARE	20,000	20,000
TRNSFR FROM AMBULANCE RESERVE	577,553	650,000
TRANSFER FROM WATER (INDIRECT)	458,887	472,654
TRANSFER FROM RECREATION (INDIRECT)	3,100	3,700
TRANSFER FROM SOLID WASTE STAB		
TRANSFER FROM 104 LOWELL RD. REVOLVING		22,800
TRANSFER FROM PREMIUM FOR SALE OF BONDS	-	
TRANSFER FROM STABILIZATION	-	
OTHER POST EMPLOYMENT TRUST FUND		
HEALTH INSURANCE TRUST FUND	50,000	
REVENUE SURPLUS		(606)
	2,679,328	2,738,336
TOTAL GENERAL FUND REVENUE	67,900,312	70,729,745
Expenditures	67,900,312	70,729,745
Variance	0	0

TOWN of NORTH READING
FY20 APPROPRIATION PROJECTION
June 10, 2019

APPROPRIATIONS:

	FY19	FY20
DEPARTMENT	Revised Budget	Select Board Recommendations
SELECT BOARD	26,341	27,572
MODERATOR	50	50
TOWN ADMIN.	258,664	359,375
HUMAN RESOURCES	177,694	180,544
SALARY POOL	232,966	380,194
FINANCE COMMITTEE	2,050	2,050
RESERVE FUND	110,000	110,000
FINANCE DIRECTOR	210,909	211,859
ACCOUNTING	196,461	204,843
ASSESSING	226,397	241,554
TREASURY	64,287	66,968
COLLECTION	287,528	298,596
LEGAL COUNSEL	130,500	130,500
INFO SYSTEMS	431,462	464,439
Info Systems Capital	35,000	35,000
TOWN CLERK and Elections	281,729	263,654
Town Clerk Misc. Capital	0	0
CONSERVATION COMM.	41,788	44,048
COMMUNITY PLANNING	186,232	191,240
CPC Misc. Capital	0	0
BOARD OF APPEALS	25,607	13,538
PUBLIC SAFETY DIRECTOR	30,000	30,000
POLICE DEPARTMENT	3,981,144	4,005,545
Police Misc. Capital	70,124	84,645
FIRE DEPARTMENT	3,376,192	3,556,758
Fire Misc. Capital	79,268	82,854
CODE ENFORCEMENT	264,456	367,661
EMERGENCY MANAGEMENT	3,478	3,478
DEPT. of PUBLIC WORKS	2,306,169	2,452,492
DPW Misc. Capital	19,000	32,100
FUEL	150,000	151,500
SANITATION	1,252,988	1,264,050
HEALTH	224,274	266,257
ELDER SERVICES	162,947	175,130
Elder Services Misc. Capital	0	0
VETERANS' SERVICES	348,483	362,242
LIBRARY	575,773	588,103
RECREATION	218,224	241,790
YOUTH SERVICES	59,055	59,616
GENERAL GOVT. SUB TOTAL	16,047,240	16,950,244
 SCHOOL OPERATIONS	 30,746,047	 31,757,773
GEN. GOVT. & SCHOOL SUB TOTAL	46,793,287	48,708,017
 UNAPPROPRIATED and OTHER SHARED COSTS:		
REGIONAL SCHOOL ASSESSMENT	624,198	731,204
DEBT SERVICE NON-EXEMPT	1,206,831	1,188,520
DEBT SERVICE EXEMPT	6,553,820	6,668,036
DEBT SERVICE LITTLE SCHOOL ROOF	84,343	81,400
DEBT SERVICE - SHORT TERM INTEREST	46,198	68,311
EMPLOYEE BENEFITS	10,952,134	11,663,178
OTHER POST EMPLOYMENT BENEFITS	300,000	300,000
STATE & COUNTY CHARGES	207,503	222,937
CHERRY SHEET OFFSETS	14,630	16,899
EXCESS CAPACITY NOT APPROPRIATED	-16,552	
RESERVE for ABATE & EXEMPT.	337,243	225,000
SNOW & ICE DEFICIT	290,975	300,000
RETIREMENTS	180,000	200,000
GENERAL LIABILITY INSURANCE	325,703	356,243
RAISE & APPROPRIATE FOR OTHER ARTICLES		
USE OF FREE CASH		
APPROPRIATED at OCTOBER TOWN MEETING		
OTHER COSTS SUB TOTAL	21,107,026	22,021,728
 GRAND BUDGET TOTAL	 67,900,312	 70,729,745
 REVENUE PROJECTION	 67,900,312	 70,729,745
PROJECTED SURPLUS/(DEFICIT)	(0)	0

COMMONWEALTH OF MASSACHUSETTS**TOWN OF NORTH READING****ANNUAL TOWN MEETING****JUNE 10, 2019****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 the Daniel H. Shay Performing Arts Center, North Reading High School, Park Street in said North Reading, on **MONDAY**, the **TENTH DAY OF JUNE, 2019**, at **seven o'clock** in the evening, then and there to act on the following articles:--

Article 1 FY2019 Budget Amendment

To see if the Town will vote to amend the FY2019 Operating Budget voted under Article 14 of the June 4, 2018 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 FY2019, 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:** Recommendation to be made at Town Meeting.**Finance Committee:** Recommendation to be made at Town Meeting.

Article 2 Fund FY2019 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 FY2019 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, 2019.

Recommendations ...**Select Board:** Recommendation to be made at Town Meeting.**Finance Committee:** Recommendation to be made at Town Meeting.

Article 3 FY2019 Appropriate Funds to Capital Improvement Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2019 Operating Budget voted under Article 14 of the June 4, 2018 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. The current balance in the account is \$1,425,966. 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 FY2019 Transfer Funds to Water Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2019 Operating Budget voted under Article 14 of the June 4, 2018 Annual Town Meeting, FY2019 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: Finance Committee

Description...

The Water Stabilization Fund is used to fund water enterprise capital projects and other water enterprise related purposes. It is proposed an amount be transferred from Water Retained Earnings into the Water Stabilization Fund. The present balance in the Fund is \$1,914,299.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Article 5 FY2019 Appropriate Money to Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2019 Operating Budget voted under Article 14 of the June 4, 2018 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: Finance Committee

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 \$2,462,456.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 6 FY2019 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 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 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 \$1,496,860.96.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Article 7 FY2019 Transfer Funds to Solid Waste Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2019 Operating Budget voted under Article 14 of the June 4, 2018 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 \$138,894.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Article 8 Appropriate Money for Participating Funding Arrangement Fund

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 to be added to the Participating Funding Arrangement Fund established under Article 24 of the June 4, 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 2019 employee health insurance program, if any, to the Town's Participating Funding Arrangement Fund. The Fund is a reserve account to pay for the Town's portion of future employee health insurance costs.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

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 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 12 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 FY2020 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 13 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 a contract 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. The Town anticipates receiving \$516,073 in Fiscal Year 2020 Chapter 90 Funding for local projects.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommendation to be made at Town Meeting.

Article 14 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 2018. 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 15 FY 2020 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, 2020 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, 2019 to June 30, 2020. 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: Recommendation to be made at Town Meeting.

June 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
ALL COSTS	69,991,917	67,559,593	72,857,600	75,879,151	75,327,997	75,327,997
GENERAL GOVERNMENT:						
ADMINISTRATION	1,389,611	1,149,398	1,246,779	1,521,950	1,546,528	1,546,528
FINANCE	11,824,382	10,862,181	12,404,178	13,186,437	13,186,437	13,186,437
PUBLIC SAFETY	7,783,185	7,434,106	8,028,936	8,708,456	8,397,198	8,397,198
PUBLIC WORKS	3,203,417	3,518,793	3,728,157	4,092,909	3,900,142	3,900,142
GENERAL SERVICES	1,390,532	1,299,441	1,427,987	1,510,921	1,448,745	1,448,745
LAND USE	220,834	205,554	253,627	258,358	248,826	248,826
EDUCATION	30,216,985	30,195,351	31,370,245	32,488,977	32,488,977	32,488,977
DEBT SERVICE	7,947,961	7,712,995	7,891,192	8,006,267	8,006,267	8,006,267
ENTERPRISES	6,015,010	5,181,775	6,506,499	6,104,877	6,104,877	6,104,877

Above is a summary, by function, of the FY2020 Operating Budgets of all Town Departments. The detail for these budgets is on the following pages.

THIS SPACE for NOTES

June 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
A D M I N I S T R A T I O N						
MODERATOR	50	-	50	50	50	50
1 SALARIES	50	-	50	50	50	50
2 EXPENSES	-	-	-	-	-	-
The Moderator is an elected position. The responsibilities of the Moderator are the conduct of Town Meetings and the appointment of Finance Committee Members. The moderator may also appoint members to other committees as directed by Town Meeting.						
FINANCE COMMITTEE	2,050	627	2,050	2,050	2,050	2,050
3 SALARIES	1,500	417	1,500	1,500	1,500	1,500
4 EXPENSES	550	210	550	550	550	550
The Finance Committee consists of 9 members appointed by the Moderator. The Committee has the responsibility to make recommendations to Town Meeting on all fiscal matters and such other matters as it deems appropriate. The Committee is responsible for administering the Reserve Fund. The Salaries line item is to fund the services of a part-time secretary.						
RESERVE FUND	104,500	-	110,000	110,000	110,000	110,000
5 EXPENSES	104,500		110,000	110,000	110,000	110,000
This fund is appropriated to provide for extraordinary and unforeseen expenditures. FY18 was budgeted at \$135,200 of which \$30,700 was transferred to various departments. In those instances, the additional budgets and expenditures are included under the appropriate departments.						
GENERAL INSURANCE	318,810	301,558	335,793	356,243	356,243	356,243
6 EXPENSES	318,810	301,558	335,793	356,243	356,243	356,243 *

* Line 6 Fund \$10,745 from WATER REVENUE

This Appropriation is to pay the premiums for the General Insurance of the Town. It covers such things as general liability, buildings and vehicles.

June 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
TOWN COUNSEL	115,000	114,489	130,500	130,500	130,500	130,500
7 EXPENSES	115,000	114,489	130,500	130,500	130,500	130,500 *
* Line 7 Fund \$8,000 from WATER REVENUE						
This appropriation is to pay for the legal services. Town Counsel provides legal advice to Town Officials and Boards as well as represents the Town during court proceedings. Also included are funds for the services of Labor Counsel.						
SELECT BOARD	25,287	24,647	26,341	27,572	27,572	27,572
8 SALARIES	21,762	21,762	22,816	22,822	22,822	22,822
9 EXPENSES	3,525	2,885	3,525	4,750	4,750	4,750
This appropriation provides for a part-time clerical support for the Select Board, the services of a recording secretary, and expenses.						
TOWN ADMINISTRATOR	284,229	270,660	258,664	334,797	359,375	359,375
10 SALARIES	224,479	224,479	215,564	292,097	316,675	316,675 *
11 EXPENSES	59,750	46,181	43,100	42,700	42,700	42,700
12 CAPITAL	-	-	-	-	-	-
* Line 10 Fund \$20,269 from WATER REVENUE						
This budget provides for the compensation of the Town Administrator, Grant Writer/Project Manager, Administrative Assistant, and occasional additional clerical support. Expenses include the administrative costs of General Government, Town Meeting etc.						
HUMAN RESOURCES	191,827	183,780	177,694	180,544	180,544	180,544
13 SALARIES	163,734	163,734	161,444	164,194	164,194	164,194
14 EXPENSES	28,093	20,046	16,250	16,350	16,350	16,350
15 CAPITAL	-	-	-	-	-	-
This budget provides for the compensation of the Human Resources Director and Part-Time Benefits Coordinator						
SALARY POOL SUPPLEMENT	347,858	253,637	205,687	380,194	380,194	380,194
Overtime and Longevity	15,000		15,000	15,000	15,000	15,000
Retirement Incentives/Buy-backs						
Compensation Change	332,858	253,637	190,687	365,194	365,194	365,194
16 SALARY POOL SUPPLEMENT	347,858	253,637	205,687	380,194	380,194	380,194

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 FY18 was \$502,521 of which \$225,514 was distributed to various departments where the budget and expenditure are included. The budgeted amount for FY19 was \$232,966 of which \$27,280 has been transferred to date.

THIS SPACE for NOTES

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
FINANCE						
FINANCE DIRECTOR	217,981	217,981	210,909	211,859	211,859	211,859
17 SALARIES	217,981	217,981	210,909	211,859	211,859	211,859 *
* Line 17 Fund \$1,615 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 as well as the salary for a part-time Assistant Finance Director.						
ACCOUNTING	192,119	120,362	196,461	204,843	204,843	204,843
18 SALARIES	111,844	72,663	116,186	124,468	124,468	124,468 *
19 EXPENSES	80,275	47,699	80,275	80,375	80,375	80,375 *
20 CAPITAL	-	-	-	-	-	-
* Line 18 Fund \$13,474 from WATER REVENUE						
* Line 19 Fund \$10,759 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	237,244	237,093	228,397	241,554	241,554	241,554
21 SALARIES	190,126	190,125	182,819	188,571	188,571	188,571
22 EXPENSES	47,118	46,967	43,578	52,983	52,983	52,983
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	66,594	66,594	64,287	66,968	66,968	66,968
24 SALARIES	66,594	66,594	64,287	66,968	66,968	66,968
25 EXPENSES	-	-	-	-	-	-
26 CAPITAL	-	-	-	-	-	-
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 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						

COLLECTION	295,738	285,935	287,528	298,596	298,596	298,596
27 SALARIES	211,541	211,541	205,282	214,950	214,950	214,950 *
28 EXPENSES	84,197	74,394	82,246	83,646	83,646	83,646 *
29 CAPITAL	-	-	-	-	-	-

* Line 27 Fund \$18,710 from WATER REVENUE

* Line 28 Fund \$782 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	532,885	481,300	466,462	499,439	499,439	499,439
30 SALARIES	200,185	150,991	148,992	150,468	150,468	150,468 *
31 EXPENSES	317,700	315,309	282,470	313,971	313,971	313,971 *
32 CAPITAL	15,000	15,000	35,000	35,000	35,000	35,000

* Line 30 Fund \$10,083 from WATER REVENUE

* Line 31 Fund \$15,492 from WATER REVENUE

The IT Department is responsible for the data processing effort for General Government. The department is staffed with a full-time Information Technology Director and one full-time computer technician.

PENSIONS & BENEFITS	10,281,821	9,452,917	10,952,134	11,663,178	11,663,178	11,663,178
County Retirement	3,726,502	3,623,078	3,861,918	4,161,014	4,161,014	4,161,014
Workers' Compensation	324,603	291,520	334,341	344,371	344,371	344,371
Employment Security	20,000	2,160	20,000	20,000	20,000	20,000
Health Insurance	5,600,600	4,966,893	6,104,395	6,484,093	6,484,093	6,484,093
Life Insurance	21,000	20,766	21,000	21,000	21,000	21,000
Medicare	534,116	502,527	555,480	577,700	577,700	577,700
Public Safety Disability	30,000	-	30,000	30,000	30,000	30,000
Retired Public Safety Medical	-	-	-	-	-	-
Uninsured Medical	25,000	45,973	25,000	25,000	25,000	25,000
33 PENSIONS & BENEFITS	10,281,821	9,452,917	10,952,134	11,663,178	11,663,178	11,663,178 *

* Line 33 Fund \$245,710 from WATER REVENUE

* Line 33 Fund \$3,700 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 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
PUBLIC SAFETY						
PUBLIC SAFETY ADMINISTRATION	-	-	30,000	30,000	30,000	30,000
34 SALARIES	-	-	30,000	30,000	30,000	30,000
35 EXPENSES	-	-	-	-	-	-
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 through bylaw						
POLICE DEPARTMENT	3,962,389	3,658,168	4,051,268	4,298,736	4,090,190	4,090,190
36 SALARIES	3,566,120	3,314,076	3,725,785	3,947,992	3,739,446	3,739,446
37 EXPENSES	291,083	238,910	255,359	266,099	266,099	266,099
38 CAPITAL	105,186	105,182	70,124	84,645	84,645	84,645
Operations						
...Salaries	3,529,609	3,290,823	3,654,684	3,718,122	3,718,122	3,718,122
...Expenses	285,933	238,172	247,709	261,199	261,199	261,199
...Capital	105,186	105,182	70,124	84,645	84,645	84,645
	3,920,728	3,634,177	3,972,517	4,063,966	4,063,966	4,063,966
The Police Department presently 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) 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	36,511	23,253	18,965	21,323	21,323	21,323
...Expenses	5,150	738	5,150	4,900	4,900	4,900
...Capital	-	-	-	-	-	-
	41,661	23,991	24,115	26,223	26,223	26,223
The Animal Control is staffed with (1) part time officer who is responsible for the investigation and response to animal related calls for service.						
Dispatch						
...Salaries	-	-	52,136	208,546	-	-
...Expenses	-	-	2,500	-	-	-
	-	-	54,636	208,546	-	-
The FY 2019 budget proposes to establish a dedicated civilian dispatch function consisting of 3 full-time employees and two part-time employees						
FIRE DEPARTMENT	3,335,860	3,293,495	3,455,460	3,750,644	3,639,612	3,639,612
39 SALARIES	2,890,867	2,890,866	3,023,889	3,275,946	3,164,914	3,164,914 *
40 EXPENSES	402,143	289,933	352,303	391,844	391,844	391,844 *
41 CAPITAL	42,850	112,696	79,268	82,854	82,854	82,854
* Line 39 Fund \$474,220 from AMBULANCE RESERVE						
* Line 40 Fund \$175,780 from AMBULANCE RESERVE						
Operations						
...Salaries	2,844,517	2,861,772	3,018,889	3,270,946	3,159,914	3,159,914
...Expenses	184,894	135,275	161,308	194,364	194,364	194,364
...Capital	36,850	112,696	46,845	70,147	70,147	70,147
	3,066,261	3,109,743	3,227,042	3,535,457	3,424,425	3,424,425

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.

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
Fire Alarm						
...Salaries	-	-	-	-	-	-
...Expenses	10,500	15,221	10,500	20,500	20,500	20,500
...Capital	6,000	-	32,423	12,707	12,707	12,707
	<u>16,500</u>	<u>15,221</u>	<u>42,923</u>	<u>33,207</u>	<u>33,207</u>	<u>33,207</u>
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.						
Emergency Medical Service						
...Salaries	-	-	-	-	-	-
...Expenses	198,298	138,301	178,295	175,780	175,780	175,780
...Capital	-	-	-	-	-	-
	<u>198,298</u>	<u>138,301</u>	<u>178,295</u>	<u>175,780</u>	<u>175,780</u>	<u>175,780</u>
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.						
Call Force						
...Salaries	45,000	27,744	5,000	5,000	5,000	5,000
...Expenses	8,451	1,136	2,200	1,200	1,200	1,200
...Capital	-	-	-	-	-	-
	<u>53,451</u>	<u>28,880</u>	<u>7,200</u>	<u>6,200</u>	<u>6,200</u>	<u>6,200</u>
The Call Department is budgeted to supplement the permanent full-time force on a part-time basis.						
Fire & Police Mechanic						
...Salaries	1,350	1,350	-	-	-	-
...Expenses	-	-	-	-	-	-
...Capital	-	-	-	-	-	-
	<u>1,350</u>	<u>1,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Maintenance services for the vehicles in these two departments have been moved to each departments expenses.						
EMERGENCY MANAGEMENT	3,478	3,462	3,478	3,478	3,478	3,478
42 SALARIES	-	-	-	-	-	-
43 EXPENSES	3,478	3,462	3,478	3,478	3,478	3,478
44 CAPITAL	-	-	-	-	-	-
CODE ENFORCEMENT	260,769	259,689	264,456	367,661	367,661	367,661
45 SALARIES	239,732	239,731	240,451	336,209	336,209	336,209
46 EXPENSES	21,037	19,958	24,005	31,452	31,452	31,452
47 CAPITAL	-	-	-	-	-	-
* Line 45 Fund \$22,800 from 104 LOWELL ROAD REVOLVING FUND						
Building Inspection						
...Salaries	182,015	182,015	180,575	238,339	238,339	238,339
...Expenses	13,317	13,067	14,050	20,112	20,112	20,112
...Capital	-	-	-	-	-	-
	<u>195,332</u>	<u>195,082</u>	<u>194,625</u>	<u>258,451</u>	<u>258,451</u>	<u>258,451</u>
The Code Enforcement Department is staffed with a full-time Department Head/Building Inspector, one fulltime inspector, one part-time 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.						

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
Plumbing & Gas Inspection						
...Salaries	21,096	19,111	22,067	40,604	40,604	40,604
...Expenses	2,833	3,682	4,250	5,250	5,250	5,250
	<u>23,929</u>	<u>22,793</u>	<u>26,317</u>	<u>45,854</u>	<u>45,854</u>	<u>45,854</u>
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	6,420	6,120	6,420	7,300	7,300	7,300
...Expenses	975	302	1,275	1,785	1,785	1,785
	<u>7,395</u>	<u>6,422</u>	<u>7,695</u>	<u>9,085</u>	<u>9,085</u>	<u>9,085</u>
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	30,201	32,485	31,389	49,966	49,966	49,966
...Expenses	3,912	2,907	4,430	4,305	4,305	4,305
...Capital	-	-	-	-	-	-
	<u>34,113</u>	<u>35,392</u>	<u>35,819</u>	<u>54,271</u>	<u>54,271</u>	<u>54,271</u>
This program is staffed with two part-time inspectors who are responsible for the inspections of all new and changed electrical services.						
HEALTH	220,689	219,292	224,274	257,937	266,257	266,257
48 SALARIES	134,057	134,057	138,042	161,617	169,937	169,937
49 EXPENSES	86,632	85,235	86,232	96,320	96,320	96,320
50 CAPITAL	-	-	-	-	-	-
Administration						
...Salaries	134,057	134,057	138,042	144,977	144,977	144,977
...Expenses	6,120	4,383	5,720	6,020	6,020	6,020
...Capital	-	-	-	-	-	-
	<u>140,177</u>	<u>138,440</u>	<u>143,762</u>	<u>150,997</u>	<u>150,997</u>	<u>150,997</u>
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 a full-time Administrative Assistant.						
Environmental Health						
...Salaries	-	-	-	-	-	-
...Expenses	68,962	69,384	68,962	90,300	90,300	90,300
	<u>68,962</u>	<u>69,384</u>	<u>68,962</u>	<u>90,300</u>	<u>90,300</u>	<u>90,300</u>
This program provides for the enforcement of Environmental and Sanitary Codes, Local Regulations and Mosquito Control Programs.						
Community Health						
...Salaries	-	-	-	16,640	24,960	24,960
...Expenses	11,550	11,468	11,550	-	-	-
...Misc Capital	-	-	-	-	-	-
	<u>11,550</u>	<u>11,468</u>	<u>11,550</u>	<u>16,640</u>	<u>24,960</u>	<u>24,960</u>
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.						

FY2020

Tree Expenses consist of the yearly contractual costs to maintain and remove trees.

FY2020

FUNCTION SUMMARY

Cemetery, Parks and Grounds

This program employs 3 full-time employees and reflects maintenance in parks and grounds, and the Town's three cemeteries. The Town is currently expanding Riverside Cemetery.

Salaries	102,661	109,038	106,284	108,899	108,899	108,899
Expenses	448,322	411,928	466,424	504,154	496,654	496,654
Capital	-	-	8,000	22,000	22,000	22,000
	<u>550,983</u>	<u>520,966</u>	<u>580,708</u>	<u>635,053</u>	<u>627,553</u>	<u>627,553</u>

Stormwater

This program provides for administrative, engineering & professional services for management of the town stormwater & drainage system. A portion of the DPW Administrative & Town Engineer salaries are budgeted in the Stormwater budget.

54	SALARIES	16,264	15,472	21,032	21,663	21,663	21,663
55	EXPENSES	940,485	941,385	1,231,956	1,232,256	1,242,387	1,242,387

FUEL / VEHICLE POOL	-	134,360	150,000	151,500	151,500	151,500
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The Fuel Budget provides funds to pay for fuel for all Town Vehicles except the those belonging to the School Department.

June 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
GENERAL SERVICES						
TOWN CLERK	251,823	251,789	281,729	263,654	263,654	263,654
57 SALARIES	216,898	216,898	229,482	220,603	220,603	220,603
58 EXPENSES	34,925	34,891	52,247	43,051	43,051	43,051
59 CAPITAL	-	-	-	-	-	-
Clerk						
...Salaries	204,171	207,718	191,628	198,661	198,661	198,661
...Expenses	16,250	13,125	20,440	19,545	19,545	19,545
...Capital	-	-	-	-	-	-
	220,421	220,843	212,068	218,206	218,206	218,206
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.						
Elections						
...Salaries	12,727	9,180	37,854	21,942	21,942	21,942
...Expenses	18,675	21,766	31,807	23,506	23,506	23,506
...Capital	-	-	-	-	-	-
	31,402	30,946	69,661	45,448	45,448	45,448
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.						
ELDER SERVICES	162,896	164,362	162,947	185,306	175,130	175,130
60 SALARIES	146,836	147,318	143,972	165,931	155,755	155,755
61 EXPENSES	16,060	17,044	18,975	19,375	19,375	19,375
62 CAPITAL	-	-	-	-	-	-
Elder Services is staffed with a full-time Director, two (2) part-time van drivers, a full-time clerk and one (1) part-time Outreach Assistant. This department provides a variety of services to the elderly including a hot lunch program, "Meals on Wheels", home care, clinics and transportation.						
VETERANS' SERVICES	354,239	295,024	348,483	362,242	362,242	362,242
63 SALARIES	56,549	56,549	50,793	70,552	70,552	70,552
64 EXPENSES	297,690	238,475	297,690	291,690	291,690	291,690
65 CAPITAL	-	-	-	-	-	-

The Veterans' Department is staffed with a full-time Veterans' Agent and a part-time Administrative Assistant. The services provided include state public assistance, VA benefits, referral services and fuel assistance.

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
LIBRARY	564,447	559,848	575,773	640,103	588,103	588,103
66 SALARIES	439,284	439,284	449,283	512,452	460,452	460,452
67 EXPENSES	125,163	120,564	126,490	127,651	127,651	127,651
68 CAPITAL	-	-	-	-	-	-
The Library budget includes funding for a full-time Director and Assistant Director, 2 full-time professional librarians, 5 part-time staff and 4 substitute staff. The Library is currently open 51 hours per week.						
YOUTH SERVICES	57,127	28,418	59,055	59,616	59,616	59,616
69 SALARIES	54,127	25,794	56,055	56,616	56,616	56,616
70 EXPENSES	3,000	2,624	3,000	3,000	3,000	3,000
The Youth Services Department is staffed by a full-time Youth Services Director.						
LAND USE						
CONSERVATION COMM	38,368	36,639	41,788	44,048	44,048	44,048
71 SALARIES	19,387	19,387	22,785	24,934	24,934	24,934
72 EXPENSES	18,981	17,252	19,003	19,114	19,114	19,114
73 CAPITAL	-	-	-	-	-	-
The Conservation Commission (ConCom) consists of 5 appointed members and 2 alternates. The Commission has jurisdiction over all activities which take place in Wetlands. These activities are highly regulated by the State. The ConCom holds public hearings to determine whether an activity within the Commission's jurisdiction can be approved and sets conditions under which they can occur. The budget continues to provide part-time clerical support and a part-time Conservation Agent retained on a contractual basis. Town: It approves all sub-divisions. The Commission is supported by a full-time Town Planner and a full-time secretary.						
BOARD of APPEALS	14,831	9,300	25,607	23,070	13,538	13,538
77 SALARIES	11,181	6,452	21,957	17,570	8,038	8,038
78 EXPENSES	3,650	2,848	3,650	5,500	5,500	5,500
The Board of Appeals (ZBA) consists of 3 appointed members and up to 3 alternates. The ZBA has the responsibility of granting variances and special permits from the Zoning By-Law and hearing appeals of the Building Inspector. The ZBA is staffed with Clerical Support.						

June 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
E D U C A T I O N						
PUBLIC SCHOOLS	29,633,545	29,633,530	30,746,047	31,757,773	31,757,773	31,757,773
SALARIES	24,752,649	24,541,109	25,582,158	26,433,390	26,433,390	26,433,390
79 TEACHERS	18,806,794	18,554,917	19,437,078	20,028,680	20,028,680	20,028,680
80 ADMINISTRATION	2,778,455	2,916,265	2,967,148	2,993,411	2,993,411	2,993,411
81 PARAPROFESSIONALS/TUTORS	1,465,553	1,432,974	1,482,489	1,563,695	1,563,695	1,563,695
82 CUSTODIAL	1,088,589	1,035,503	1,070,615	1,104,083	1,104,083	1,104,083
83 ATHLETICS	306,453	309,157	316,562	362,320	362,320	362,320
84 HEALTH SERVICES	7,988	7,830	7,988	7,988	7,988	7,988
85 TRANSPORTATION SPED	139,576	127,361	140,602	143,557	143,557	143,557
86 TECHNOLOGY SUPPORT	159,241	157,102	159,676	229,656	229,656	229,656
87 SALARY POOL SUPPLEMENT				-	-	-
EXPENSES	4,880,896	5,092,422	5,163,889	5,324,383	5,324,383	5,324,383
88 DISTRICT LEADERSHIP & ADMINISTRATION	189,727	269,644	184,069	207,050	207,050	207,050
89 INSTRUCTION	1,039,891	970,338	1,053,817	1,061,625	1,061,625	1,061,625
90 STUDENT SERVICES	417,675	566,520	439,925	414,150	414,150	414,150
91 OPERATION & MAINTENANCE OF PLANT	1,501,676	1,521,017	1,536,688	1,634,775	1,634,775	1,634,775
92 FIXED CHARGES	87,750	31,719	72,750	65,500	65,500	65,500
93 COMMUNITY SERVICES	4,750	5,429	4,750	5,250	5,250	5,250
94 EQUIPMENT				5,000	5,000	5,000
95 SPECIAL ED TUITION	1,639,427	1,727,755	1,871,890	1,926,033	1,926,033	1,926,033
96 SMALL CAPITAL				5,000	5,000	5,000
97 UNASSIGNED REDUCTION						
98 REGIONAL VOTECH & ESSEX AGRICUL	583,440	561,821	624,198	731,204	731,204	731,204

June 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
D E B T S E R V I C E						
School Debt						
Athletic Field Bathroom Facilities	-	-	23,000	22,667	22,667	22,667
Batch Entrance 6/17	-	557	9,975	5,625	5,625	5,625
Batchelder Plans	11,785	11,785	11,400	11,000	11,000	11,000
Batchelder Renovations	765,533	765,533	766,200	716,500	716,500	716,500
Device Initiative 06/15	17,400	1,392	17,625	16,875	16,875	16,875
High/Middle Construction	4,630,200	4,505,200	4,633,350	4,854,111	4,854,111	4,854,111
Hood & High Modulares	36,448	36,448	20,400	-	-	-
Hood School Renovation	311,030	311,030	301,108	291,062	291,062	291,062
Little School Asbestos Abatement	5,150	5,150	5,050	5,700	5,700	5,700
Little School Roof 10/15	81,000	16,316	84,343	81,400	81,400	81,400
Middle Boiler/Little Soffit	18,278	18,278	17,700	12,200	12,200	12,200
Modular Classrooms 10/06	76,625	76,625	73,700	71,100	71,100	71,100
Modulars 3	52,925	52,925	51,000	-	-	-
School Asbestos Abatement 06/13	5,925	5,925	5,825	-	-	-
School Boiler 06/11	30,500	30,500	29,750	28,750	28,750	28,750
School Rack Truck 06/13	15,450	15,450	15,150	-	-	-
School Roof Repairs 10/09	11,663	11,663	11,463	11,250	11,250	11,250
School Security 10/07	5,300	5,300	5,088	-	-	-
School technology 06/11	17,550	17,550	17,100	16,500	16,500	16,500
Ambulance 10/10	33,600	33,600	32,700	31,500	31,500	31,500
Building on the Common Improve. 10/09	23,325	23,325	22,925	22,500	22,500	22,500
Class A Fire Pumper 10/12	123,500	123,500	116,150	-	-	-
Connection Design 10/17	-	-	-	50,231	50,231	50,231
Culvert Installation 4/10	30,500	30,500	29,750	28,750	28,750	28,750
DPW Building Roof 6/18	-	-	-	28,865	28,865	28,865
DPW Dump Truck 10/11	29,250	29,250	28,500	27,500	27,500	27,500
DPW Loader 6/18	-	-	-	22,092	22,092	22,092
DPW Truck 06/13	15,350	15,350	10,100	-	-	-
Drain System Repairs 6/14	11,650	11,650	11,450	11,200	11,200	11,200
Drain System Repairs 6/15	6,200	696	6,375	6,125	6,125	6,125
Dump Truck 04/06	11,450	11,450	11,000	10,600	10,600	10,600
Eisenhaure Park	182,169	182,169	176,856	172,325	172,325	172,325
Fire Department Communications 6/17	-	-	76,400	90,508	90,508	90,508
Fire Pumper - E3	-	-	-	57,042	57,042	57,042
Fire Pumper 10/05	29,188	29,188	28,113	27,113	27,113	27,113
Fire Station AC 6/14	5,800	5,800	5,700	5,575	5,575	5,575
Fire Station Improvements 06/15	10,440	1,079	10,613	6,775	6,775	6,775
Fire Station Improvements 06/16	21,781	3,579	20,945	16,788	16,788	16,788
Flint Library Repairs 04/09	5,681	5,681	5,581	5,475	5,475	5,475
GIS Base Map 6/15	16,800	1,044	16,875	16,125	16,125	16,125
Light Fixtures-Municipal Bldgs 10/09	5,381	5,381	5,281	5,175	5,175	5,175
Loader 10/05	10,800	10,800	5,500	5,300	5,300	5,300
Munis Software 10/12	85,850	85,850	-	-	-	-
Park St. Bridge	7,144	7,144	6,931	6,750	6,750	6,750
Police Facility Improvements 06/13	5,302	5,302	5,200	5,075	5,075	5,075
Police Station Renovations	561,658	561,658	539,163	522,363	522,363	522,363
Police Technology/Remodel 04/07	34,863	34,863	33,738	32,738	32,738	32,738
Public Safety Exterior Repairs 6/14	5,600	5,600	5,500	5,375	5,375	5,375
Replace Culverts	6,493	6,493	6,300	6,100	6,100	6,100
Replace Dump Truck 40&41 6/15	23,040	3,572	23,300	21,525	21,525	21,525
Replace Wood Chipper 6/14	10,350	10,350	5,200	5,075	5,075	5,075
Senior Van 6/14	10,350	10,350	5,200	5,075	5,075	5,075
Sewer FEIR 06/15	46,000	3,479	56,250	53,750	53,750	53,750
Skug River Culvert 6/14	18,150	18,150	17,850	17,475	17,475	17,475
Smith Property	226,638	226,638	219,900	212,900	212,900	212,900

June 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
Stormwater	23,656	23,656	22,919	22,206	22,206	22,206
Technology 10/07	5,125	5,125	-	-	-	-
Title V	10,868	10,868	10,868	-	-	-
Town Hall Doors 6/14	5,150	5,150	5,050	2,475	2,475	2,475
Town Hall Renovations 6/15	10,600	1,473	10,488	7,675	7,675	7,675
Town Hall Roof	49,363	49,363	47,875	46,606	46,606	46,606
Town INET 6/18	-	-	-	40,542	40,542	40,542
Town Road 06/13	6,050	6,050	5,950	5,825	5,825	5,825
Town Road 06/15	14,000	2,088	14,250	13,750	13,750	13,750
Town Road 6/17	-	5,945	42,000	40,500	40,500	40,500
Town Road 6/18	-	-	-	41,500	41,500	41,500
Town Road Program 6/14	23,200	23,200	17,850	15,000	15,000	15,000
Town Wifi 06/16	17,800	1,624	18,125	17,375	17,375	17,375
Wastewater DEIR 06/13	5,150	5,150	5,050	-	-	-
Short Term Interest & Admin. Fee	69,939	182,190	46,198	68,311	68,311	68,311
99 DEBT SERVICE	7,947,961	7,712,995	7,891,192	8,006,267	8,006,267	8,006,267 *

* Line 99 Fund \$43,916 from RESERVE for DEBT EXCLUSION

* Line 99 Fund \$15,872 from RESERVE for SEPTIC LOANS

* Line 99 Fund \$1,200,000 from CAPITAL IMPROVEMENT STABILIZATION FUND

June 10, 2019

FY2020

	FY18 Budget	FY18 Expended	FY19 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
ENTERPRISE FUNDS						
WATER DEPARTMENT	3,861,237	3,078,969	4,235,770	3,971,196	3,971,196	3,971,196
100 SALARIES	743,026	545,209	815,431	830,405	830,405	830,405 *
101 EXPENSES	2,351,648	2,143,662	2,306,510	2,337,517	2,337,517	2,337,517 *
102 CAPITAL	8,000	-	206,025	-	-	- *
103 DEBT	758,563	390,098	907,804	803,274	803,274	803,274 *
* Line 100 Fund \$815,031 from WATER REVENUE						
* Line 101 Fund \$2,337,517 from WATER REVENUE						
* Line 103 Fund \$803,274 from WATER REVENUE						
The Water Department employs 1 superintendent, 1 foreman and 3 water plant operators, 1 meter reader and 2 equipment operators. Administrative support is provided by the DPW Administrative Division.						
HILLVIEW COUNTRY CLUB	1,505,758	1,483,993	1,584,438	1,478,861	1,478,861	1,478,861
104 SALARIES	30,759	24,970	26,494	26,711	26,711	26,711 *
105 EXPENSES	984,240	986,325	1,072,200	1,026,600	1,026,600	1,026,600 *
106 IN LIEU of TAX PAYMENT	-	-	-	-	-	- *
107 L.U.C. EXPENSES	-	-	-	-	-	- *
108 CAPITAL	65,000	46,939	75,000	25,000	25,000	25,000 *
109 DEBT	425,759	425,759	410,744	400,550	400,550	400,550 *
*Line 104 Fund \$26,711 from HILLVIEW REVENUE						
*Line 105 Fund \$1,026,600 from HILLVIEW REVENUE						
*Line 108 Fund \$75,000 from HILLVIEW REVENUE						
*Line 109 Fund \$400,550 from HILLVIEW REVENUE						
PARKS AND RECREATION ENTERPRISE	648,015	618,813	686,291	654,820	654,820	654,820
110 SALARIES	463,755	445,384	482,191	496,110	496,110	496,110 *
111 EXPENSES	158,558	147,856	199,300	158,710	158,710	158,710 *
112 CAPITAL	25,702	25,573	4,800	-	-	- *
*Line 110 Fund \$241,790 from RAISE and APPROPRIATE						
*Line 110 Fund \$254,320 from PARKS & RECREATION REVENUE						
*Line 111 Fund \$158,710 from PARKS & RECREATION REVENUE						
The Recreation Department is staffed by a full-time Operations Director/Department Head, a full-time Recreation Director, a full-time Parks Director, 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/Department Head, Parks Director and Recreation Director.						
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. The enterprise account 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	25,811,961	24,469,472	27,089,664	29,279,030	28,727,875	28,727,875
EDUCATION	30,216,985	30,195,351	31,370,245	32,488,977	32,488,977	32,488,977
DEBT SERVICE	7,947,961	7,712,995	7,891,192	8,006,267	8,006,267	8,006,267
ENTERPRISES	6,015,010	5,181,775	6,506,499	6,104,877	6,104,877	6,104,877
TOTAL BUDGET	69,991,917	67,559,593	72,857,600	75,879,151	75,327,997	75,327,997

Article 16 FY 2020 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 available funds or borrow pursuant to any applicable enabling authority, a sum of money for the purchase of items of a capital nature including, but not limited to, the possible projects and funding sources set forth below, 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
All Wheel Drive SUV	Fuel/Vehicle Pool	\$ 43,000	Free Cash
Roadway Restoration	DPW – Engineering	\$ 600,000	Bond
Turnout Gear Replacement	Fire	\$ 85,792	Free Cash
Computer Replacement Plan	IT Department	\$ 35,000	Free Cash
Phase 1 DPW Garage	DPW – Facilities	\$ 48,300	Bond
Interior Renovations			
Special Education Van Replacement	School	\$ 45,000	Free Cash
Simulator System	Police	\$ 94,662	Free Cash
Electronic Systems (Fire/Intrusion Alarm) Upgrade (Hood/Little)	School	\$ 30,000	Free Cash
Asbestos Abatement – Town Hall, Damon Tavern, Senior Center	DPW – Facilities	\$ 117,300	Bond
NPDES MS4 Stormwater Compliance	DPW – Engineering	\$ 50,000	Free Cash
Central St. Sidewalk Design Phase I	CPC	\$ 41,500	Free Cash
Document Management	IT Department	\$ 115,000 ¹	Free Cash/Debt Capital Stabilization
Replace Rescue 2	Fire	\$ 361,178 ²	Bond
Library Clapboard Repairs	DPW – Facilities	\$ 176,525	Bond
Replace Fabric Storage w/ metal bldg.	DPW – Facilities	\$ 70,000	Bond
Upper Elm St. Design/Construction	DPW – Engineering	\$ 325,000	Bond
Replace #33 F350 Dump Truck	DPW – Highway	\$ 90,000	Bond
Replace #92 2000 GVW Dump Truck	DPW – Highway	\$ 200,000	Bond
Computer Devices 1:1	School	\$ 60,000	Free Cash
Roadway Restoration	DPW – Engineering	\$ 400,000	Free Cash
Purchase Greens Mower	Hillview	\$ 50,000	Hillview Enterprise Retained Earnings
IRP Walkways (Outer Park)	Recreation	\$ 50,000	Parks and Rec. Enterprise Retained Earnings
Water Main Rehab/Replacement	Water	\$1,148,000	Water Enterprise Bond

Note 1 - \$56,091 will be paid from Free Cash and \$58,909 will be paid from the Debt Capital Stabilization Fund.
 Note 2 - \$361,178 BAN will be paid from Ambulance Receipts Reserve.

Sponsor: Select Board

Description...

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

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 17 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 to take any other action relative 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 18 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 2020 retirement obligations; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article will provide funding for obligations in the anticipated amount of \$200,000 owed to municipal and school employees who are retiring during FY2020. The Town has established a Retirement Trust Fund for this purpose, but due to past early retirements, the Fund is insufficient to meet the obligations. Therefore, additional funding is needed.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 19 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 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 \$1,496,860.96.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 20 Appropriate Money for Permitting Software

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 to complete a grant-funded project to acquire and set up permitting software; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The proposed article would appropriate funding to complete the purchase and implementation of electronic permitting software for certain Town Departments.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 21 Fund Repairs to Town Buildings

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 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...

The proposed article seeks funds to make non-capital improvements to various municipal buildings. The amount to be requested will be provided at Town Meeting.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommended.

Article 22 Appropriate Money for Special Counsel Legal Expenses

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 23 Establish School District Reserve Fund for Unanticipated/Unbudgeted Costs for Special Education, Out-of-District Tuition, or Transportation

To see if the Town will vote to accept the provisions of M.G.L. Chapter 40, Section 13E for the purpose of establishing a School District Reserve Fund, such fund to be used for the payment of unanticipated or unbudgeted costs associated with special education, out-of-district tuition or transportation; or what it will do in relation thereto.

Sponsor: Select Board and School Committee

Description...

This article seeks to create a fund which could be used to pay for unanticipated or unbudgeted costs associated with special education, out-of-district tuition, or transportation costs. The fund would be funded by transfers approved by Town Meeting. Approval to spend money from this fund would require a majority vote of the School Committee and Select Board.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 24 Transfer Funds to School District Reserve Fund for Unanticipated/Unbudgeted Costs for Special Education, Out-of-District Tuition, or Transportation

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 School District Reserve Fund for unanticipated or unbudgeted costs associated with special education, out-of-district tuition or transportation; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would transfer money into the fund proposed pursuant to the previous article. This money would be available for expenditure beginning July 1, 2019.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended.

Article 25 Appropriate funds for Survey, Engineering Design and/or Construction of a Portion of Swan Pond Road

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, appropriate by transfer from any available funds, or borrow in accordance with any applicable State Statute, the funds necessary to complete a land survey of the area of Swan Pond Road in order to delineate or create a Right-of-Way of said roadway, to complete the necessary engineering design including but not limited to storm water management systems, roadway geometry and roadway system design, and/or to construct a new paved roadway to replace the gravel portion of the area commonly known as Swan Pond Road, from its intersection with Adams Street, westerly for a distance of approximately 2,700 feet, including the payment of costs incidental or related thereto, provided that the use of such funds may be made contingent, at the Town's discretion, upon receipt of contributions in kind from abutting property owners; and to meet this appropriation, the Town Treasurer, with the approval of the Select Board, be authorized to borrow under and pursuant to Massachusetts General Laws Chapter 44 Section 7 or Section 8, or any other enabling authority, and to issue bonds or notes of the Town therefor; or what it will do in relation thereto.

Sponsor: Select Board

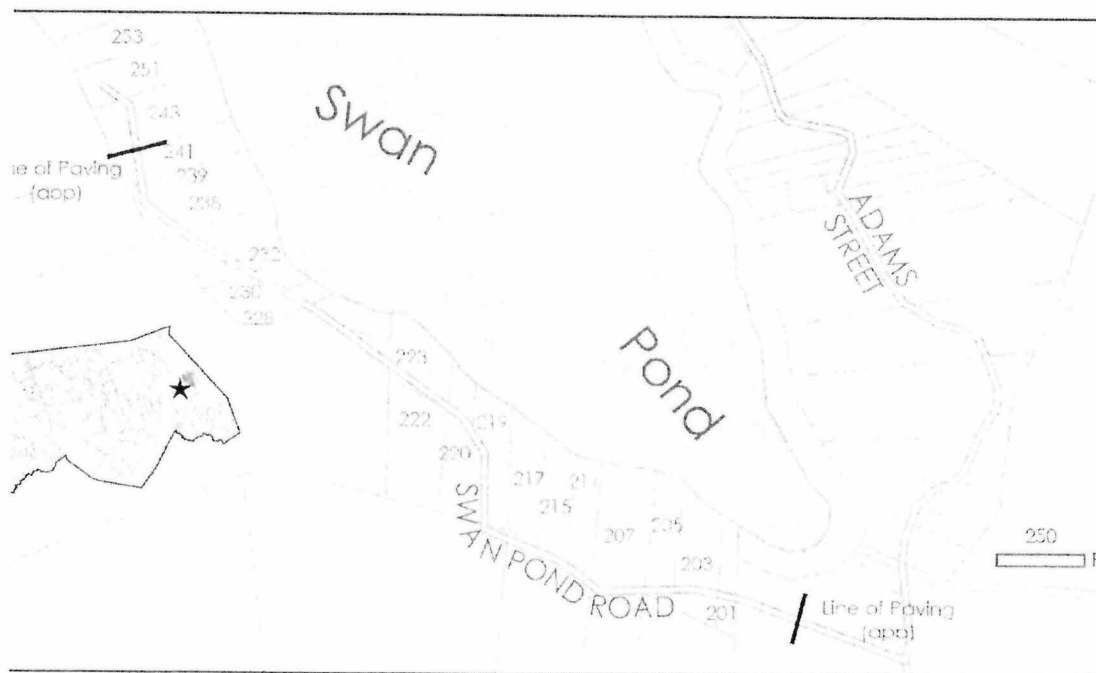
Description...

This article would appropriate funds for surveying, engineering design and/or construction of a paved roadway to replace the gravel portion of Swan Pond Road. The appropriation may be contingent upon the contributions of abutting property owners.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.



Article 26 Approval of Hillview Golf Cart Leases for Term in Excess of Three Years

To see if the Town will vote pursuant to G.L. c.30B, §12 to authorize the Hillview Commission, with the approval of the Town Administrator, to enter into any contracts for the lease of golf carts for terms in excess of three (3) years, or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would authorize contracts for the lease of golf carts for a term in excess of the three year limit established by State Law.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommendation to be made at Town Meeting.

Article 27 Amend Code – General By-Laws – Plastic Bags

To see if the Town will vote to amend the North Reading Town By-Laws by inserting a new Section entitled "Plastic Bags"; such bylaw to provide as follows:

1. Purpose and Intent

The production and use of thin-film single-use plastic bags have significant impacts on the environment of our community, including, but not limited to: unsightly plastic bags caught in trees and shrubs defiling our shared open space, parks and forest; blowing into our yards and spoiling our view; contributing to the potential death of animals through ingestion and entanglement; contributing to pollution of the land environment; creating a burden to our solid waste collection and recycling facility; clogging our storm drainage systems; and requiring the use of millions of barrels of crude oil nationally for their manufacture.

The purpose of this By-law is to eliminate the usage of thin-film single-use plastic bags by all retail establishments in the Town of North Reading.

2. Definitions

"Thin-film single-use plastic bags" means bags, with integral handles, and a thickness of 2.5 mils or less that are intended to be used for the transport of products provided by a retail establishment at the point of sale.

"ASTM D6400 standard" means the testing standard developed by the American Society for Testing and Materials for compostable plastics.

"Biodegradable bag" means a bag that:

- a. Contains no polymers derived from fossil fuels; and
- b. Is intended for single use and will decompose in a natural setting at a rate comparable to other biodegradable materials such as paper, leaves, and food waste.

"Recyclable paper bag" means a paper bag that is 100% recyclable and contains at least 40% post-consumer recycled content, and displays in a visible manner on the outside of the bag the word "recyclable" or a symbol identifying the bag is recyclable

"Retail establishment" means a business or vendor that sells or provides food, merchandise, goods, or personal services to the public, but not a bazaar or festival operated by a non-commercial entity.

"Reusable bag" means a bag that is specifically designed for multiple use and is made of thick plastic, cloth, fabric or other durable materials.

3. Use Regulations

- a. No retail establishment in the Town of North Reading shall distribute, use or sell thin-film single-use plastic bags that do not meet or exceed the ASTM D6400 standards.
- b. Retail establishments may provide customers with recyclable paper bags, biodegradable bags, or reusable bags at no charge or for a fee.
- c. Thin-film plastic bags used to contain dry cleaning, newspapers, produce, meat, bulk foods, wet items and other similar merchandise, typically without handles, shall be exempt from the prohibitions of this By-law.

4. Administration and Enforcement

Retail establishments may apply to the Board of Health for approval of new single-use bag products as they come on the market that meet, or exceed, the ASTM D6400 standards. The Board of Health shall be authorized to promulgate reasonable regulations for the effective administration and enforcement of this bylaw, including to determine the appropriate procedure for establishments to apply for approval of single-use bag products and to establish reasonable reporting requirements for establishments to demonstrate compliance.

This by-law shall be enforced through any lawful means in law or in equity, including, but not limited to, non-criminal disposition pursuant to G.L. C.40 section 21D. For purposes of non-criminal disposition, the Police, Board of Health and the Health Agent / Health Director of the Town of North Reading shall be the enforcing authority

If enforced using non-criminal disposition, the following fine schedule shall apply:

- a. Warning for a first offense;
- b. \$50 for the second offense;
- c. \$100 for the third offense and any successive offense;

Subsequent offenses shall be determined as offenses occurring within two years of the date of the first noticed offense. Each day or portion thereof shall constitute a separate offense. A warning or fine may be appealed to the Board of Health within 5 days of issuance so long as any appeal by the offender is still filed with the District Court within 21 days as provided by G.L. c. 40 section 21D.

5. Applicability

While this By-law shall be effective upon approval by the Attorney General and in accordance with G.L. c.40, §32, it shall be applicable to retail establishments in the Town beginning January 1, 2020.;

and to amend the Section 1-5(B) – “Non-Criminal Disposition” of the Town’s General Bylaws accordingly; and to authorize non-substantive changes to the numbering of the by-law in order that it be in compliance with the numbering format of the Code of North Reading; or what it will do in relation thereto.

Sponsor: Select Board

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting.

Description...

This article would amend the General Bylaws by adding a provision to eliminate the usage of thin-film single-use plastic bags by all retail establishments in North Reading, with certain exceptions. The Bylaw would be enforced through non-criminal enforcement.

Article 28 Amend Code – Zoning By-Laws

To see if the Town will vote to amend the North Reading Zoning Bylaw as it relates to Planned Unit Development (“PUD”) including, but not limited to, the following: Article XI of the Zoning Bylaws; Contiguous Acreage requirements; open space requirements; density limitations per acre; building coverage limitations; housing unit type restrictions; maximum height requirements; creation of new or amending current overlay districts; creation of new or amendment to current zoning districts; and further to amend the Town of North Reading Zoning Map as necessary; and to authorize non-substantive changes to the numbering of the by-law in order that it be in compliance with the numbering format of the Code of North Reading; or what it will do in relation thereto

Sponsor: Select Board

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: No action required.

Description...

The article would amend the Zoning Bylaws to alter some of the requirements of certain zoning districts, and to change requirements of Planned Unit Developments.

Article 29 Street Acceptance – Little Meadow Way

To see if the Town will vote to accept as a public way the layout of Little Meadow Way:

Little Meadow Way: Starting at the intersection with Marblehead Street at Station 0+00, following a loop and ending at Station 38+56.53, which connects back into Little Meadow Way at Station 5+02.61.

Meaning and intending hereby to accept Little Meadow Way as a public way, as therefore laid out by the Select Board and shown on "Street Acceptance Plan, Bradford Pond Estates, Little Meadow Way in North Reading MA", dated December 31, 2018; and "Roadway As-Built Plan, Bradford Pond Estates, Little Meadow Way in North Reading, MA, on file in the Community Planning Commission office, which plans are incorporated herein by reference, and further to authorize the Select Board to acquire by purchase, gift, or eminent domain, the fee simple or a lesser interest in the land within such ways, and any easements related thereto, and raise and appropriate the sum of \$1.00; or what it will do in relation thereto.

Sponsor: Community Planning Commission

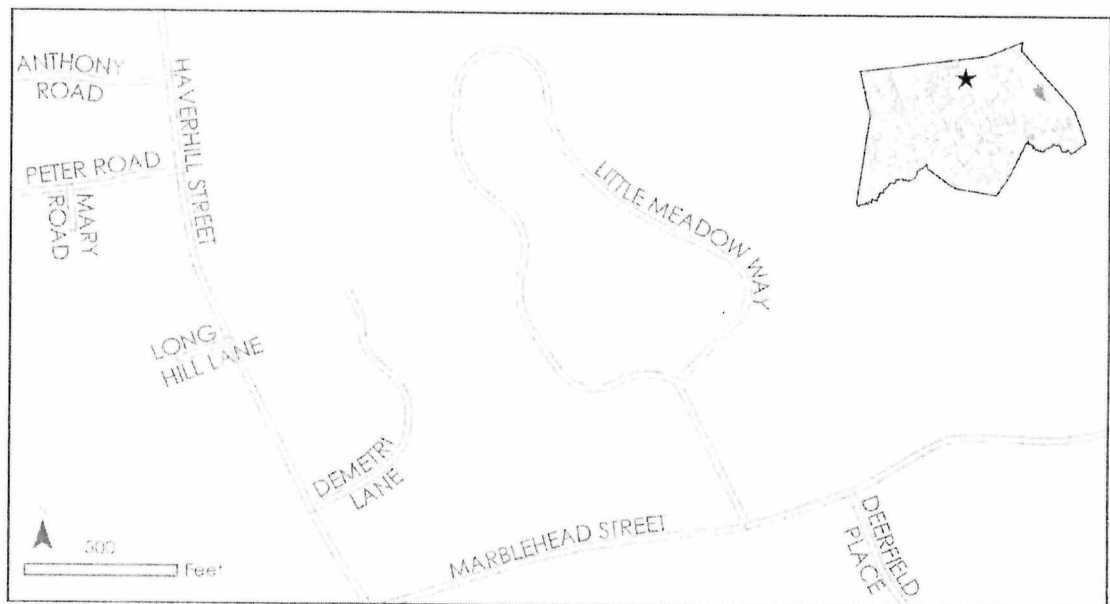
Recommendations ...

Selectmen: Recommended.

Finance Committee: Recommendation to be made at Town Meeting.

Description...

This article seeks to accept Little Meadow Way as a public way.



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.

Given under our hands this sixth day of May in the year of our Lord two thousand and nineteen.

SELECT BOARD

Michael A. Prisco, Chairman
Kathryn M. Manupelli, Vice Chair
Stephen J. O'Leary, Clerk
Robert J. Mauceri
Andrew J. Schultz

A True Copy: Attest
John J. Firriello, Constable