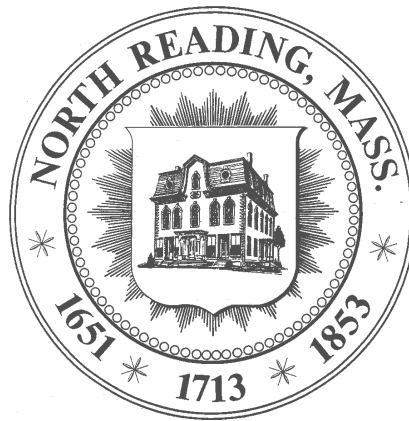


**TOWN OF NORTH READING
MASSACHUSETTS**

**SPRING ANNUAL
TOWN MEETING WARRANT**



MONDAY, JUNE 12, 2023

7:00 P.M.

Gymnasium, North Reading High School, 189 Park Street

**CORRECTED VERSION INCLUDING
ARTICLE 19 DETAILS (FY 2024 OPERATING BUDGET)**

TURN PAGE FOR FURTHER DETAILS

Please bring this book with you to the Town Meeting.

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*Each article is accompanied by a "**Description...**" of what each article does.
Italicized information is explanatory in nature.*

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*****This corrected version of the Town Meeting warrant has been mailed due to the *FY 2024 Operating Budget* details associated with Article 19 having been omitted from the version mailed on May 18th. New information begins after page 19.*****

**Please recycle the previous version
and bring this version with you to Town Meeting on June 12th.**

Thank you for your patience and understanding.

IMPORTANT INFORMATION REGARDING THE JUNE 12TH SPRING ANNUAL TOWN MEETING

It is the intention of the Town Moderator and Select Board to convene and conduct the Spring Annual Town Meeting at the Middle/High School located at 189 Park Street on Monday, June 12, 2023 at 7:00 PM in the gymnasium. Under state law, only residents who were registered as voters in North Reading as of June 2, 2023 may participate at this Town Meeting. Residents who were not registered as of that date may attend Town Meeting but may not vote and will be seated separate from registered voters. Visit www.northreadingma.gov or call 978-357-5230 for voter registration information.

Report of the North Reading Finance Committee June Town Meeting 2023

In an effort to provide a snapshot of the sources of town revenue, the town's expenses, and how this breaks down on the homeowner's real estate tax bill, we have developed a series of pie charts to display these data. The Finance Committee plans to expand these charts in the future in an attempt to provide additional information and transparency to residents. Charts are on the following pages.

As we plan for the upcoming fiscal year we do so with the knowledge that it becomes more difficult to balance the budget each year. The current rate of inflation affects many areas of town expenses. It is a monumental task to balance the ever growing needs and wants of the Town and its residents with the limited increase in revenue. The combined efforts of the Financial Planning Team members have been successful in closing this annual gap, but only with some pain and compromise. Services, wages and other expenses increase at a greater rate than the 2 1/2 % tax cap. This year as the budget has been developed some requests have been declined and some capital items have been unfunded. Several requests for "new hires" have not been able to be funded. While the town has been successful at developing a balanced budget the challenge continues to be how do we continue to maintain as much as possible of level services. It has not been without some difficult decisions.

We continue to carefully guard resources for the future. However we would be remiss if we do not take care of the town's infrastructure. You will find that FY2024's Capital budget continues to support needed equipment, roads and structural repairs. For example the Capital budget includes repairs to the Park Street Bridge, engineering and redesigning of several dangerous roadway intersections, and ongoing roads work. If such items are delayed the projects can become much more expensive.

We need to take care of our school and municipal buildings. This past year has seen work done to the Library, the Damon Tavern and The Third Meeting House. The Facilities Master Plan Committee has been working with architects and engineers to bring about a major renovation of the Fire Station to meet current requirements for modern fire apparatus and the safety of our firefighters. This upcoming year will see much needed new HVAC at the library and a new boiler for the Hood School among projects necessary to maintain school and municipal buildings.

Residents have also experienced the negative impact of the current economy. However, we want to see the gains achieved through quality education programs, public safety and infrastructure maintenance be sustained.

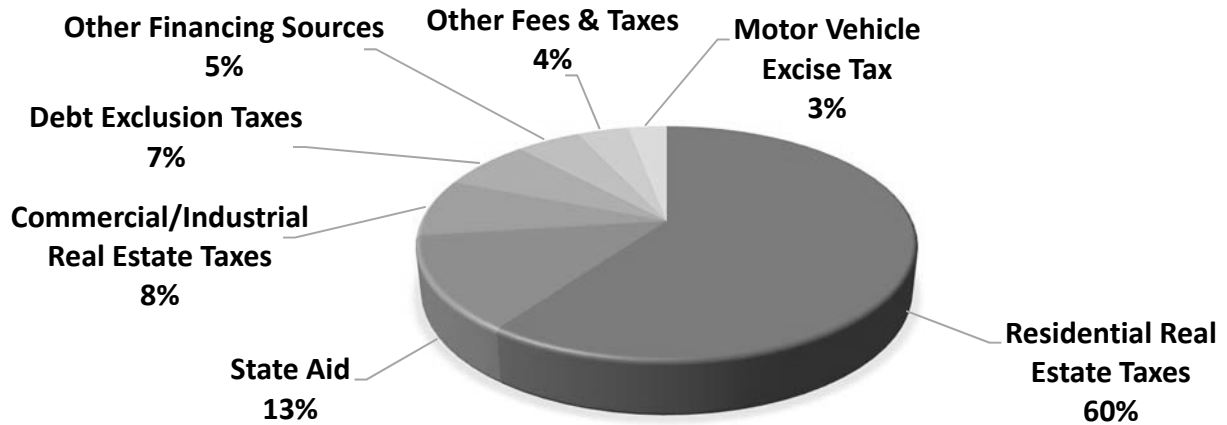
Through the hard work of both school and municipal leaders in conjunction with the Town Administrator, School Superintendent, School Assistant Superintendent for Finance and Operations, Finance Committee, Financial Planning Team, Capital Planning Improvement Committee and the Town Finance Director we have arrived at a balanced budget. It is one that can be lived with and one which reflects future challenges.

Abby Hurlbut, Chair
Dan Mills, Vice Chair
Richard Johnson, Clerk
Dan Pulver
Janene Imbriano
Don Kelliher
Tim Sutherland
Matt Davis

**ESTIMATED ANNUAL TAX ALLOCATION
FOR A \$750,000 PROPERTY VALUE
(\$10,500 Tax Bill)**

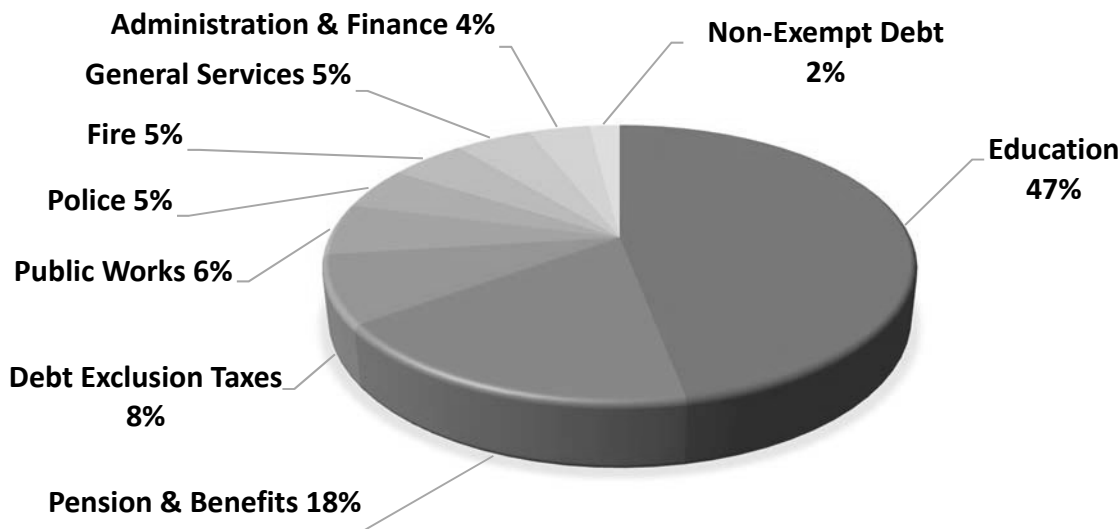
	<i><u>Share of \$10,500 Tax Bill</u></i>	<i><u>% of Tax Bill</u></i>
Education Public, Vocational, Technical & Agricultural Schools	\$5,204	50%
Pension & Benefits Current Town and School Employees and Retirees	\$1,927	18%
Exempt Debt Service Middle/High School Construction, Police Station Renovations, Hood School Renovations, Batchelder School Renovations, Smith Property, etc.	\$829	8%
Police Department	\$606	6%
General Services Library, Town Clerk, Elder Services, Veterans' Services, Code Enforcement, Community Planning Commission, Conservation Commission, Parks & Recreation, etc.	\$540	5%
Administration & Finance General Town Administrative Office, Finance Department, Town Counsel, Human Resources, IT Department, General Insurance, Reserve Fund, etc.	\$488	5%
Fire Department	\$464	4%
Public Works Road Maintenance, Engineering, Snow & Ice operations, Tree Maintenance, Solid Waste Management, Street Lighting, Grounds and Cemetery Maintenance, Machinery Maintenance, Facilities Maintenance, etc.	\$442	4%
	\$10,500	100%

SOURCES OF REVENUE – FY2024



Residential Real Estate Taxes	\$48,918,171	60%
State Aid	10,092,621	13%
Commercial/Industrial Real Estate Taxes	6,670,660	8%
Debt Exclusion Taxes	6,059,595	7%
Other Financing Sources	3,640,304	5%
Other Fees & Taxes	3,245,945	4%
Motor Vehicle Excise Tax	2,755,000	3%
TOTAL REVENUE	\$81,382,296	100%

USES OF FUNDS – FY2024



Education	\$38,262,928	47%
Pension & Benefits	14,605,110	18%
Debt Exclusion Taxes	6,302,988	8%
Public Works	4,768,847	6%
Police	4,396,853	5%
Fire	4,087,918	5%
General Services	3,950,612	5%
Administration & Finance	3,740,272	4%
Non-Exempt Debt (Annual Capital Projects)	1,266,768	2%
TOTAL EXPENSES	\$81,382,296	100%

**TOWN of NORTH READING
REVENUE FORECAST
June 12, 2023**

	FY 2023 Budget	FY 2024 Projection
TAXES:		
PRIOR YEAR ADJUSTED LEVY LIMIT	51,082,126	53,386,821
AMENDED NEW GROWTH	-	-
ADD 2.5%	1,277,053	1,334,671
NEW GROWTH	1,027,642	867,340
ADJUSTED LEVY LIMIT	53,386,821	55,588,831
DEBT EXCLUSION - PERMANENT	1,203,355	1,201,595
DEBT EXCLUSION - HIGH SCHOOL/MIDDLE	4,847,387	4,858,000
EXCESS LEVY CAPACITY	(6,461)	-
TOTAL TAXES	59,431,102	61,648,426
STATE AID: CHERRY SHEET - EXPANDED		
CHAPTER 70	7,356,107	7,492,247
UNRESTRICTED GENERAL GOVERNMENT AID	2,056,816	2,089,725
ANNUAL FORMULA LOCAL AID	-	-
VETERANS' BENEFITS	97,538	88,249
POLICE CAREER INCENTIVE	-	-
EXEMPTIONS: BLIND, ELDERLY, SURV SP	47,623	64,982
CHAPTER TUITION REIMBURSEMENT	1,653	594
SCHOOL LUNCH -OFFSET RECEIPT	-	-
PUBLIC LIBRARIES - OFFSET RECEIPT	27,988	29,290
STATE OWNED LAND	73,184	84,141
	9,660,909	9,849,228
STATE AID: OTHER		
SBAB REIMBURSEMENT	243,393	243,393
TOTAL STATE AID	9,904,302	10,092,621
LOCAL RECEIPTS:		
MOTOR VEHICLE EXCISE	2,755,000	2,755,000
PENALTIES & INTEREST	225,079	225,000
PAYMENT IN LIEU OF TAXES	325,000	325,000
TRASH FEE	1,301,891	1,300,000
FEES	120,000	120,000
CEMETERY	30,000	30,000
DEPARTMENTAL REVENUE	40,000	45,000
LICENSES & PERMITS	540,000	540,000
FINES & FORFEITS	4,556	4,500
INVESTMENT INCOME	50,000	376,445
MUNICIPAL MEDICAID	30,000	30,000
MISC. RECURRING- MEALS TAX	230,000	250,000
MISC. NON-RECURRING	-	-
TOTAL LOCAL RECEIPTS	5,651,526	6,000,945
REVENUE SUB-TOTAL	74,986,930	77,741,992
OTHER FINANCING SOURCES:		
TRANSFR FR RESERVE SEPTIC LOANS	-	-
DEBT SERVICE STABILIZATION FUND	1,200,000	1,266,768
CIPC-DEBT SERVICE STABILIZATION FUND	-	-
DEBT EXCLUSION/BATCH PREMIUM	43,916	43,915
TRANSFER FROM CELL TOWER ACCT.	300,000	300,000
TRANSFER FROM CEMETERY ACCT.	10,000	25,000
TRANSFER FROM PERPETUAL CARE	19,526	-
TRANSFR FROM AMBULANCE RESERVE	650,000	700,000
TRANSFER FROM WATER (INDIRECT)	511,480	524,267
TRANSFER FROM RECREATION (INDIRECT)	1,283	1,283
TRANSFER FROM SOLID WASTE STAB	-	-
TRANSFER FROM 104 LOWELL RD. REVOLVING	26,000	26,000
TRANSFER FROM PREMIUM FOR SALE OF BONDS		
FREE CASH	592,512	707,731
PFA STABILIZATION		45,340
HEALTH INSURANCE TRUST FUND		
REVENUE SURPLUS	3,354,718	3,640,304
TOTAL GENERAL FUND REVENUE	78,341,648	81,382,296
Expenditures	78,331,377	81,382,296
Variance	10,271	0

**TOWN of NORTH READING
FY24 APPROPRIATION PROJECTION
June 12, 2023**

APPROPRIATIONS:

DEPARTMENT	FY24 Select Board Recommendations Including One Time Costs	
	FY23 Budget Including One Time Costs	
SELECT BOARD	\$ 30,785	\$ 31,528
MODERATOR	\$ 50	\$ 50
TOWN ADMIN.	\$ 313,869	\$ 392,686
HUMAN RESOURCES	\$ 253,438	\$ 238,757
SALARY POOL	\$ 779,257	\$ 415,326
FINANCE COMMITTEE	\$ 2,050	\$ 2,050
RESERVE FUND	\$ 110,000	\$ 110,000
FINANCE DIRECTOR	\$ 297,667	\$ 226,092
ACCOUNTING	\$ 222,979	\$ 238,112
Accounting Capital	\$ -	\$ 3,000
ASSESSING	\$ 245,614	\$ 276,285
Assessing Capital	\$ -	\$ -
TREASURY	\$ 75,413	\$ 77,508
COLLECTION	\$ 330,796	\$ 341,676
LEGAL COUNSEL	\$ 130,500	\$ 130,500
INFO SYSTEMS	\$ 623,850	\$ 681,656
Info Systems Capital	\$ 40,000	\$ 40,000
CONSERVATION COMM.	\$ 48,357	\$ 45,091
COMMUNITY PLANNING	\$ 210,926	\$ 217,364
CPC Misc. Capital	\$ 5,000	\$ -
BOARD OF APPEALS	\$ 16,103	\$ 12,876
PUBLIC SAFETY DIRECTOR	\$ 30,000	\$ 30,000
POLICE DEPARTMENT	\$ 4,129,068	\$ 4,222,797
Police Misc. Capital	\$ 116,059	\$ 144,056
FIRE DEPARTMENT	\$ 3,946,085	\$ 3,997,418
Fire Misc. Capital	\$ 90,500	\$ 90,500
CODE ENFORCEMENT	\$ 390,402	\$ 390,301
EMERGENCY MANAGEMENT	\$ 3,478	\$ 3,478
DEPT. of PUBLIC WORKS	\$ 2,731,613	\$ 3,010,657
DPW Misc. Capital	\$ 52,200	\$ 54,000
FUEL	\$ 302,684	\$ 277,684
SANITATION	\$ 1,400,887	\$ 1,426,506
HEALTH	\$ 336,486	\$ 357,701
PUBLIC SERVICE DIRECTOR	\$ 102,850	\$ 102,375
TOWN CLERK and Elections	\$ 321,238	\$ 295,746
Town Clerk Capital	\$ -	\$ -
ELDER SERVICES	\$ 215,150	\$ 235,345
Elder Services Capital	\$ -	\$ 4,731
VETERANS' SERVICES	\$ 341,642	\$ 339,037
LIBRARY	\$ 642,726	\$ 752,257
RECREATION	\$ 271,409	\$ 277,316
YOUTH SERVICES	\$ 62,715	\$ 76,824
GENERAL GOVT. SUB TOTAL	\$ 19,223,847	\$ 19,569,286
SCHOOL OPERATIONS	\$ 35,709,330	\$ 37,319,595
GEN. GOVT. & SCHOOL SUB TOTAL	\$ 54,933,177	\$ 56,888,881
UNAPPROPRIATED and OTHER SHARED COSTS:		
CAPITAL IMPROVEMENT PLAN		
REGIONAL SCHOOL ASSESSMENT	\$ 772,372	\$ 943,333
DEBT SERVICE NON-EXEMPT	\$ 1,169,859	\$ 1,061,493
DEBT SERVICE EXEMPT	\$ 6,338,052	\$ 6,302,988
DEBT SERVICE LITTLE SCHOOL ROOF	\$ 69,525	\$ 67,275
DEBT SERVICE - SHORT TERM INTEREST	\$ 142,390	\$ 138,000
EMPLOYEE BENEFITS	\$ 13,687,712	\$ 14,605,110
OTHER POST EMPLOYMENT BENEFITS	\$ 300,000	\$ 375,000
TO CAPITAL IMPROVEMENT STABILIZATION		
TO STABILIZATION		
STATE & COUNTY CHARGES	\$ 159,121	\$ 178,980
CHERRY SHEET OFFSETS	\$ 27,988	\$ 29,290
RESERVE for ABATE & EXEMPT.	\$ 277,000	\$ 250,000
SNOW & ICE DEFICIT		
RETIREMENTS		
GENERAL LIABILITY INSURANCE	\$ 454,182	\$ 541,946
RAISE & APPROPRIATE FOR OTHER ARTICLES		
USE OF FREE CASH for ONE TIME WITHIN OPERATING		
USE OF AMBULANCE RESERVES FOR ONE TIME COSTS		
OTHER COSTS SUB TOTAL	\$ 23,398,200	\$ 24,493,415
GRAND BUDGET TOTAL	\$ 78,331,377	\$ 81,382,296
REVENUE PROJECTION	\$ 78,341,648	\$ 81,382,296
PROJECTED SURPLUS/(DEFICIT)	\$ 10,271	\$ (0)

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.

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

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

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

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

MAIN MOTION

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

MOTION TO AMEND

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

MOTION TO CONSIDER OUT OF ORDER

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

MOTION TO POSTPONE

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

MOTION TO PASS OVER

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

MOTION TO RECESS REGULAR TOWN MEETING

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

MOTION TO ADJOURN TO A TIME CERTAIN

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

MOTION TO ADJOURN -- SINE DIE

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

COMMONWEALTH OF MASSACHUSETTS

TOWN OF NORTH READING

SPRING ANNUAL TOWN MEETING

JUNE 12, 2023

7:00 P.M.

Middlesex, SS.

To either of the Constables of the Town of North Reading in the County of Middlesex, GREETINGS.

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in Town affairs, to meet at 189 Park Street in said North Reading, on **MONDAY**, the **TWELFTH DAY OF JUNE, 2023**, at **seven o'clock** in the evening, then and there to act on the following articles:--

Article 1 FY2023 Budget Amendment

To see if the Town will vote to amend the FY2023 Operating Budget voted under Article 12 of the June 6, 2022 Annual Town Meeting, including the funding of the first year of certain collective bargaining agreements, and appropriate by transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds, or borrow a sum of money for such purposes; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This is a routine article to provide supplemental funding for department budgets for the fiscal year ending June 30, 2023, including potentially funding the first year of certain collective bargaining agreements. A request for funds will be available for Town Meeting, if necessary.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommendation to be made at Town Meeting

Article 2 FY2023 Capital Budget Amendment

To see if the Town will vote to amend the FY 2023 Capital Budget voted under Article 17 of the June 6, 2022 Annual Town Meeting, and to raise by taxation and appropriate, or appropriate and transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds, or borrow a sum of money for such purposes; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would amend the FY2023 capital budget adopted at June Town Meeting. Proposed amendments, if any, will be provided at Town Meeting.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting

Finance Committee: Recommendation to be made at Town Meeting

Article 3 FY2023 Capital Budget Amendment – Synthetic Turf Athletic Field

To see if the Town will appropriate a sum of money to pay costs of designing and constructing a synthetic turf athletic field, including the payment of all costs incidental and related thereto; to determine whether this appropriation shall be met by transfer from bond premiums or other available funds, or otherwise provided, and to rescind the borrowing made for such project under Article 17 of the June 6, 2022 Annual Town Meeting, or to take any other action relative thereto.

Sponsor: Select Board

Description...

This article would correct the funding source for the Synthetic Turf Athletic Field, approved under Article 17 of the June 6, 2022 Annual Town Meeting, from borrowing to the intended financing source of a transfer from bond premiums or other available funds. No additional funding is being sought.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 4 Fund FY2023 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 FY2023 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, 2023.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommendation to be made at Town Meeting

Article 5 FY2023 Appropriate Funds to Capital Improvement Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2023 Operating Budget voted under Article 12 of the June 6, 2022 Annual Town Meeting, or appropriate by transfer from any available source of funds a sum of money to be added to the Capital Improvement Stabilization Fund established under Article 5 of the October 2007 Town Meeting; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Select Board proposes to transfer surplus funds, if any, to the Town's Capital Improvement Stabilization Fund. The use of this fund includes funding capital purchases in order to reduce the need for borrowing for certain projects, and to pay debt service. The current balance in the account is \$1,434,811. An estimated amount is to be added to the Fund from various sources under this article.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 6 FY2023 Transfer Funds to Other Post Employment Benefits Liability Trust Fund

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

Sponsor: Select Board

Description...

This article will transfer surplus funds, if any, to supplement a reserve account to pay for future health insurance costs for retirees. The current balance in this account is \$3,008,002.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended

Article 7 FY2023 Appropriate Funds to Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2023 Operating Budget voted under Article 12 of the June 6, 2022 Annual Town Meeting, or appropriate by transfer from any available source of funds a sum of money to be added to the Stabilization Fund; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Select Board proposes to transfer surplus funds, if any, to the Town's Stabilization Fund. The Stabilization Fund may be used for any lawful purpose, however, it represents the Town's rainy day fund for unexpected emergencies. The current balance in the account is \$4,078,073 .

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 8 FY2023 Transfer Funds to Solid Waste Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2023 Operating Budget voted under Article 12 of the June 6, 2022 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 and/or the Solid Waste Management budget to be used to offset future solid waste costs. The current balance in this account is \$148,399.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting

Finance Committee: Recommendation to be made at Town Meeting

Article 9 FY2023 Transfer Funds to Water Stabilization Fund

To see if the Town will vote to transfer a sum of money from the FY2023 Operating Budget voted under Article 12 of the June 6, 2022 Annual Town Meeting, FY2023 Water Department retained earnings, or appropriate by transfer from any available source of funds a sum of money to be added to the Water Stabilization Fund; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Water Stabilization Fund is used to fund water enterprise capital projects and other water enterprise related purposes. The present balance in the Fund is \$2,948,022.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting

Article 10 FY2023 Appropriate Funds to Participating Funding Arrangement Fund

To see if the Town will vote to transfer a sum of money from the FY2023 Operating Budget voted under Article 12 of the June 6, 2022 Annual Town Meeting, or appropriate by transfer from any available source of funds a sum of money to be added to the Participating Funding Arrangement Fund established under Article 24 of the June 4, 2018 Town Meeting and re-named under Article 6 of the October 15, 2018 Town Meeting; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Select Board proposes to transfer the Town's share of surplus funds from the FY 2022 employee health insurance program to the Town's Participating Funding Arrangement Stabilization Fund. The Fund is a reserve account to pay for the Town's portion of future employee health insurance costs. The present balance in the account is \$1,526,761.

Recommendations ...

Select Board: Recommended

Finance Committee Recommended

Article 11 FY2023 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 established under Article 23 of the June 10, 2019 Town Meeting for unanticipated or unbudgeted costs associated with special education, out-of-district tuition or transportation; or what it will do in relation thereto.

Sponsor: School Committee

Description...

This article supplements a reserve account to pay for certain unanticipated education costs. Approval to spend money from this fund would require a majority vote of the School Committee and Select Board. The current balance in this account is \$200,000.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommended

Article 12 FY2023 Appropriate Funds for Legal Expenses – 20 Elm Street

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

Sponsor: Select Board

Description...

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

Recommendations ...

Select Board: Recommendation to be made at Town Meeting.

Finance Committee: Recommendation to be made at Town Meeting

Article 13 FY2023 Appropriate Funds to Cover Grant Deficits

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 cover deficits in the following grant accounts:

Fund Grant Deficits	
FEMA	\$47,969
CARES Act	\$15,585
Chapter 90	\$33,250

or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would provide funding for certain expenditures of federal and state funds that were determined to be ineligible in the audit process..

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 14 Create Opioid Settlement Special Purpose Stabilization Fund

To see if the Town will vote, pursuant to the provisions of G.L. c.40, §5B, to create a new special purpose stabilization fund, to be known as the Opioid Settlement Stabilization Fund, which may be expended for all of the purposes allowed by law subject to further Town Meeting appropriation, including those set forth in the applicable opioid-litigation settlement documents, and consistent with any state guidelines or regulations further clarifying allowable uses of opioid litigation settlement funds; and further, to adopt the last paragraph of said §5B and dedicate to such fund, without further appropriation, 100% of the opioid litigation settlement funds received by the Town; and further, to transfer from available funds a sum of money equal to that received or to be received by the Town from opioid litigation settlements resulting from the Town's participation in the national Opioid Multi-District Litigation into said Opioid Settlement Stabilization Fund; or what it will do in relation thereto.

Sponsor: Select Board

Description...

The Town, like many cities and towns in Massachusetts, is a participant in national multi-jurisdiction litigation seeking to recover funds from the manufacturers and distributors of opioid drugs. This article would create a special purpose stabilization fund to receive litigation settlement payments. Requests for expenditures from the Fund are anticipated to be submitted to future Town Meeting(s).

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 15 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 2022. 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: Recommended

Finance Committee: Recommendation to be made at Town Meeting

Article 16 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 17 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 18 Increase Senior Tax Rebate

To see if the Town will vote to increase the maximum property tax exemption for qualifying participants in the Senior Tax Work-Off program in accordance with G.L. c.59, §5K, as originally accepted and created under Article 5 of the April 3, 2000 Annual Town Meeting, from \$750.00 to \$1,000.00; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article seeks to increase the maximum amount of the property tax exemption for participants in the Senior Tax Work-Off program from \$750 to \$1,000.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 19 FY 2024 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, 2024 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, 2023 to June 30, 2024. The budget is voted in two (2) motions; one for appropriations requiring a majority vote and a second for appropriations requiring a 2/3rd vote.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

FY 2024						
	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
FUNCTION SUMMARY						
ALL COSTS	79,879,773	77,754,858	84,320,196	89,070,590	87,342,498	87,342,498
GENERAL GOVERNMENT:						
ADMINISTRATION						
FINANCE	1,446,259	1,102,599	2,074,131	1,862,843	1,862,843	1,862,843
PUBLIC SAFETY	14,511,737	13,585,272	15,524,031	16,489,439	16,489,439	16,489,439
PUBLIC WORKS	8,855,595	8,549,712	9,042,079	10,840,009	9,236,251	9,236,251
GENERAL SERVICES	4,243,341	4,553,095	4,487,384	4,803,847	4,768,847	4,768,847
LAND USE	1,499,739	1,209,867	1,686,321	1,838,053	1,806,315	1,806,315
EDUCATION	270,331	261,251	280,386	275,332	275,332	275,332
DEBT SERVICE	35,019,208	34,969,040	36,481,702	38,262,928	38,262,928	38,262,928
ENTERPRISES	7,768,625	7,462,455	7,719,826	7,574,146	7,569,756	7,569,756
	6,264,938	6,061,568	7,024,337	7,123,994	7,070,788	7,070,788

Above is a summary, by function, of the FY2024 Operating Budgets of all Town Departments. The detail for these budgets is on the following pages.

THIS SPACE for NOTES

							FY23		SELECT BOARD		FINCOM
							Budget		REC		REC
							DEPT. REQUEST				
							Budget				

FUNCTION SUMMARY

	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
SELECT BOARD	33,204	27,138	30,785	31,528	31,528	31,528
8 SALARIES	28,204	23,915	24,785	25,528	25,528	25,528
9 EXPENSES	5,000	3,223	6,000	6,000	6,000	6,000
This appropriation provides for a part-time clerical support for the Select Board, the services of a recording secretary, and expenses.						
TOWN ADMINISTRATOR	369,567	315,923	313,869	392,686	392,686	392,686
10 SALARIES	326,917	273,760	262,569	345,511	345,511	345,511
11 EXPENSES	42,650	42,163	51,300	47,175	47,175	47,175
12 CAPITAL	-	-	-	-	-	-
* Line 10 Fund \$22,482 from WATER REVENUE						
This budget provides for the compensation of the Town Administrator, Administrative Assistant, Grant Writer and occasional additional clerical support. Expenses include the administrative costs of General Government, Town Meeting etc.						
HUMAN RESOURCES	223,396	198,389	253,438	238,757	238,757	238,757
13 SALARIES	193,013	193,014	198,255	205,207	205,207	205,207
14 EXPENSES	30,383	5,375	55,183	33,550	33,550	33,550
15 CAPITAL	-	-	-	-	-	-
This budget provides for the compensation of the Human Resources Director and the Benefits Coordinator						
SALARY POOL SUPPLEMENT	176,539	-	779,257	415,326	415,326	415,326
Overtime and Longevity	15,000	-	15,000	15,000	15,000	15,000
Retirement Incentives/Buy-backs	-	-	-	-	-	-
Compensation Change	161,539	-	764,257	400,326	400,326	400,326
16 SALARY POOL SUPPLEMENT	176,539	-	779,257	415,326	415,326	415,326

* Line 16 Fund \$75,000 from FREE CASH

This line item provides for overtime which may be necessary from time to time within the various General Government Departments and included in this line item is the cost of living increase to fund union employee and labor contracts.
The original budgeted amount for FY22 was \$462,139 of which \$285,600 was distributed to various departments where the budget and expenditure are included.

THIS SPACE for NOTES

	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
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FUNCTION SUMMARY

F I N A N C E

FINANCE DIRECTOR	229,830	229,829	297,667	226,092	226,092	226,092
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17 SALARIES

	229,830	229,829	297,667	226,092	226,092	226,092 *
--	---------	---------	---------	---------	---------	-----------

* Line 17 Fund \$1,792 from WATER REVENUE

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

ACCOUNTING

	200,488	178,088	222,979	241,112	241,112	241,112
--	---------	---------	---------	---------	---------	---------

18 SALARIES

	129,713	123,004	136,629	142,662	142,662	142,662 *
--	---------	---------	---------	---------	---------	-----------

19 EXPENSES

	70,775	55,084	86,350	95,450	95,450	95,450 *
--	--------	--------	--------	--------	--------	----------

20 CAPITAL

	-	-	-	3,000	3,000	3,000
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* Line 18 Fund \$14,945 from WATER REVENUE

* Line 19 Fund \$11,934 from WATER REVENUE

* Line 20 Fund \$3,000 from FREE CASH

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

	243,334	211,019	245,614	276,285	276,285	276,285
--	---------	---------	---------	---------	---------	---------

21 SALARIES

	201,401	178,204	189,182	197,948	197,948	197,948
--	---------	---------	---------	---------	---------	---------

22 EXPENSES

	41,933	32,815	56,432	78,337	78,337	78,337
--	--------	--------	--------	--------	--------	--------

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

	75,922	75,922	75,413	77,508	77,508	77,508
--	--------	--------	--------	--------	--------	--------

24 SALARIES

	75,922	75,922	75,413	77,508	77,508	77,508
--	--------	--------	--------	--------	--------	--------

25 EXPENSES

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

26 CAPITAL

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

	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
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FUNCTION SUMMARY

COLLECTION	317,256	301,090	330,796	341,676	341,676	341,676
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27 SALARIES	232,760	232,763	242,800	250,905	250,905	*
28 EXPENSES	84,496	68,327	87,996	90,771	90,771	*
29 CAPITAL	-	-	-	-	-	-

* Line 27 Fund \$20,753 from WATER REVENUE
* Line 28 Fund \$867 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	626,206	568,470	663,850	721,656	721,656	721,656
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30 SALARIES	159,495	75,173	75,149	188,156	188,156	*
31 EXPENSES	426,711	460,222	548,701	493,500	493,500	*
32 CAPITAL	40,000	33,075	40,000	40,000	40,000	40,000

* Line 30 Fund \$11,184 from WATER REVENUE
* Line 31 Fund \$17,184 from WATER REVENUE

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

PENSIONS & BENEFITS	12,818,701	12,020,854	13,687,712	14,605,110	14,605,110	14,605,110
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County Retirement	4,688,167	4,553,483	4,992,898	5,210,793	5,210,793	5,210,793
Workers' Compensation	365,344	294,339	376,304	322,934	322,934	322,934
Employment Security	20,000	24,417	20,000	20,000	20,000	20,000
Health Insurance	7,044,350	6,492,530	7,572,676	8,299,556	8,299,556	8,299,556
Life Insurance	21,000	19,485	21,000	21,000	21,000	21,000
Medicare	624,840	587,674	649,834	675,827	675,827	675,827
Public Safety Disability	30,000	-	30,000	30,000	30,000	30,000
Retired Public Safety Medical	-	-	-	-	-	-
Uninsured Medical	25,000	48,926	25,000	25,000	25,000	25,000

33 PENSIONS & BENEFITS	12,818,701	12,020,854	13,687,712	14,605,110	14,605,110	*
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* Line 33 Fund \$272,801 from WATER REVENUE
* Line 33 Fund \$1,283 from PARKS and RECREATION REVENUE
* Line 33 Fund \$300,000 from CELL TOWER REVENUE
* Line 33 Fund \$45,340 from PFA STABILIZATION

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

THIS SPACE for NOTES

FUNCTION SUMMARY					
PUBLIC SAFETY					

PUBLIC SAFETY ADMINISTRATION	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
	30,148	30,148	30,000	30,000	30,000	30,000

34 SALARIES	30,148	30,148	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 bylaw

POLICE DEPARTMENT	4,232,407	4,101,792	4,245,127	4,366,853	4,366,853	4,366,853
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36 SALARIES	3,851,212	3,754,552	3,854,188	3,937,039	3,937,039	3,937,039
37 EXPENSES	262,421	230,959	274,880	285,758	285,758	285,758
38 CAPITAL	118,774	116,281	116,059	144,056	144,056	144,056

Operations	3,829,087	3,731,006	3,831,858	3,913,868	3,913,868	3,913,868
...Salaries	259,621	230,570	272,080	282,958	282,958	282,958
...Expenses	118,774	116,281	116,059	144,056	144,056	144,056
...Capital	4,207,482	4,077,857	4,219,997	4,340,882	4,340,882	4,340,882

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

Animal Control	22,125	23,546	22,330	23,171	23,171	23,171
...Salaries	2,800	389	2,800	2,800	2,800	2,800
...Expenses	-	-	-	-	-	-
...Capital	24,925	23,935	25,130	25,971	25,971	25,971

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

THIS SPACE for NOTES

FY2024

FUNCTION SUMMARY

FIRE DEPARTMENT		FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
		3,918,385	3,769,373	4,036,585	5,681,676	4,087,918	4,087,918
39	SALARIES	3,363,035	3,363,034	3,487,935	4,908,922	3,539,268	3,539,268 *
40	EXPENSES	464,850	343,406	458,150	660,254	458,150	458,150 *
41	CAPITAL	90,500	62,933	90,500	112,500	90,500	90,500
* Line 39 Fund \$528,750 from AMBULANCE RESERVE							
* Line 40 Fund \$171,250 from AMBULANCE RESERVE							
* Line 40 Fund \$21,000 from FREE CASH							
Operations							
...	Salaries	3,326,442	3,326,441	3,482,935	4,903,922	3,534,268	3,534,268
...	Expenses	246,800	174,593	241,900	444,004	241,900	241,900
...	Capital	71,000	44,484	71,000	71,000	71,000	71,000
		3,644,242	3,545,518	3,795,835	5,418,926	3,847,168	3,847,168
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. This year's request includes the addition of a Day Officer/Fire Prevention position to assist with administrative and fire prevention/code enforcement.							
Fire Alarm							
...	Salaries	-	-	-	-	-	-
...	Expenses	20,000	16,883	20,000	22,000	22,000	22,000
...	Capital	18,000	17,450	18,000	40,000	18,000	18,000
		38,000	34,333	38,000	62,000	40,000	40,000
The Fire Alarm Program is responsible for maintaining the Fire Alarm System throughout the Town as well as the communications system of the Fire Department.							
Emergency Medical Service							
...	Salaries	-	-	-	-	-	-
...	Expenses	166,250	151,130	166,250	171,250	171,250	171,250
...	Capital	-	-	-	-	-	-
		166,250	151,130	166,250	171,250	171,250	171,250
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	36,593	36,593	5,000	5,000	5,000	5,000
...	Expenses	31,800	800	30,000	23,000	23,000	23,000
...	Capital	-	-	-	-	-	-
		68,393	37,393	35,000	28,000	28,000	28,000
The Call Department is budgeted to supplement the permanent full-time force on a part-time basis.							
Fire & Police Mechanic							
...	Salaries	-	-	-	-	-	-
...	Expenses	-	-	-	-	-	-
...	Capital	1,500	999	1,500	1,500	1,500	1,500
		1,500	999	1,500	1,500	1,500	1,500
Maintenance services for the vehicles in these two departments have been moved to each departments expenses.							

FY2024

FUNCTION SUMMARY

EMERGENCY MANAGEMENT	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
	3,478	2,286	3,478	3,478	3,478	3,478

42 SALARIES
43 EXPENSES
44 CAPITAL

CODE ENFORCEMENT

45 SALARIES
46 EXPENSES
47 CAPITAL

* Line 45 Fund \$26,000 from 104 LOWELL ROAD REVOLVING FUND

Building Inspection
...Salaries
...Expenses
...Capital

The Code Enforcement Department is staffed with a full-time Department Head/Building Inspector, one fulltime inspector, one per diem inspector and one full-time clerical staff for all code enforcement activities. This Department is responsible for issuing all building permits and inspection of all new construction as well as enforcing the Architectural Access Board Regulations and several local bylaws including the Zoning Bylaw.

Plumbing & Gas Inspection

...Salaries
...Expenses

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
...Expenses

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
...Expenses
...Capital

This program is staffed with two part-time inspectors who is responsible for the inspections of all new and changed electrical services.

HEALTH

48 SALARIES
49 EXPENSES
50 CAPITAL

Administration

...Salaries
...Expenses
...Capital

The Board of Health is responsible for establishing the public health policies of the Town. The Board consists of 3 members appointed by the Town Administrator. The Department is staffed with a full-time Health Agent and Administrative Assistant.

FUNCTION SUMMARY					FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
Environmental Health										
...	Salaries	-	-	-	-	-	-	-	-	-
...	Expenses	75,900	64,721	101,913	101,913	101,913	101,913	101,913	101,913	101,913
This program provides for the enforcement of Environmental and Sanitary Codes, Local Regulations and Mosquito Control Programs.										
Community Health										
...	Salaries	71,137	71,137	49,920	63,024	63,024	63,024	63,024	63,024	63,024
...	Expenses	-	3,500	-	-	-	-	-	-	-
...	Misc Capital	-	-	-	-	-	-	-	-	-
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.										
P U B L I C W O R K S										
OPERATIONS										
		2,777,415	2,995,623	2,783,813	3,074,657	3,064,657	3,064,657	3,064,657	3,064,657	3,064,657
51	SALARIES	1,280,657	1,334,355	1,307,574	1,444,120	1,444,120	1,444,120	1,444,120	1,444,120	*
52	EXPENSES	1,372,158	1,608,299	1,424,039	1,576,537	1,566,537	1,566,537	1,566,537	1,566,537	*
53	CAPITAL	144,600	52,969	52,200	54,000	54,000	54,000	54,000	54,000	*
* Line 51 Fund \$101,685 from WATER REVENUE										
* Line 52 Fund \$28,721 from WATER REVENUE										
* Line 52 Fund \$25,000 from CEMETERY FUNDS										
* Line 52 Fund \$50,000 from FREE CASH										
* Line 53 Fund \$54,000 from FREE CASH										
Administration										
...	Salaries	131,749	138,015	155,856	165,259	165,259	165,259	165,259	165,259	165,259
...	Expenses	26,000	19,792	26,000	34,000	34,000	34,000	34,000	34,000	34,000
...	Capital	-	-	-	-	-	-	-	-	-
		157,749	157,807	181,856	199,259	199,259	199,259	199,259	199,259	199,259
The Administration element of the Public Works Department is staffed with a Director and 2 full-time administrative staff of which a portion of their salaries are budgeted in the Water Enterprise and Stormwater division. This division is responsible for overseeing and managing the entire Public Works Department.										
Engineering										
...	Salaries	41,680	45,838	46,713	48,547	48,547	48,547	48,547	48,547	48,547
...	Expenses	10,300	730	30,300	45,800	35,800	35,800	35,800	35,800	35,800
...	Capital	9,600	8,615	-	-	-	-	-	-	-
		61,580	55,183	77,013	94,347	84,347	84,347	84,347	84,347	84,347
Engineering is staffed with one full-time Engineer who provides technical support to the Public Works Department and other Town Departments and and one full-time GIS technician. A portion of both salaries are budgeted in the Water Enterprise and Stormwater division.										
Road & Street										
...	Salaries	430,696	423,346	418,758	461,116	461,116	461,116	461,116	461,116	461,116
...	Expenses	181,217	138,597	187,733	193,733	193,733	193,733	193,733	193,733	193,733
...	Capital	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000
		611,913	561,943	606,491	661,849	661,849	661,849	661,849	661,849	661,849
The Road and Street Division is staffed with 7 employees. They perform the construction and seasonal maintenance functions required of the 87.08 miles of Town paved and gravel roadways.										

FY2024

	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
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FUNCTION SUMMARY

Snow & Ice	-	146,590	-	-	-	-
...Salaries	175,000	490,911	175,000	175,000	175,000	175,000
...Expenses	175,000	637,501	175,000	175,000	175,000	175,000

Snow and Ice reflects the costs of Winter Operations for materials and hired equipment.

Street Lighting	76,487	67,474	78,782	93,356	93,356	93,356
...Expenses						

This budget item provides for the amount to be paid to RMLD to illuminate street lights.

Trees	-	-	-	-	-	-
...Salaries	45,000	37,165	45,000	45,000	45,000	45,000
...Expenses	45,000	37,165	45,000	45,000	45,000	45,000

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

Machinery Maintenance	145,961	127,389	148,643	168,225	168,225	168,225
...Salaries	159,110	139,246	166,800	166,800	166,800	166,800
...Expenses	-	-	21,500	16,500	16,500	16,500
...Capital	305,071	266,635	336,943	351,525	351,525	351,525

The Machinery Maintenance program is staffed by 2 full-time mechanics. Their responsibility is to maintain the DPW fleet consisting of 60 vehicles as well as 56 pieces of equipment both motorized and non-motorized.

Cemetery, Parks and Grounds	153,077	150,756	151,926	167,096	167,096	167,096
...Salaries	25,500	21,208	27,500	27,500	27,500	27,500
...Expenses	72,000	12,934	9,000	4,500	4,500	4,500
...Capital	250,577	184,898	188,426	199,096	199,096	199,096

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.

Town Buildings	118,271	137,929	147,672	152,041	152,041	152,041
...Salaries	510,956	458,846	524,336	626,760	626,760	626,760
...Expenses	63,000	31,420	21,700	26,000	26,000	26,000
...Capital	692,227	628,195	693,708	804,801	804,801	804,801

Town Buildings employs 1 full-time facilities maintenance manager/superintendent and 1 full-time laborer. This budget includes the costs for cleaning, maintaining, minor and major repairs and operating all public buildings except schools.

Stormwater	239,223	164,492	238,006	281,837	281,837	281,837
...Salaries	162,588	234,330	162,588	168,588	168,588	168,588
...Expenses	-	-	-	-	-	-
...Capital	401,811	398,822	400,594	450,425	450,425	450,425

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.

FUNCTION SUMMARY

	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
SOLID WASTE MANAGEMENT	1,272,589	1,379,277	1,400,887	1,426,506	1,426,506	1,426,506

54 SALARIES	21,663	16,701	21,663	22,313	22,313	22,313
55 EXPENSES	1,250,926	1,362,576	1,379,224	1,404,193	1,404,193	1,404,193 *

The Solid Waste Management program provides contractual trash & recycling services as well as salaries to check the trash trucks and cover Saturday trash drop off at DPW facility.

FUEL / VEHICLE POOL	193,337	178,195	302,684	302,684	277,684	277,684
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56 EXPENSES	193,337	178,195	302,684	302,684	277,684	277,684
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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.

G E N E R A L S E R V I C E S

PUBLIC SERVICES ADMINISTRATION	-	-	102,850	102,375	102,375	102,375
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57 SALARIES	-	-	100,000	98,475	98,475	98,475
58 EXPENSES	-	-	2,850	3,900	3,900	3,900
Public Services Administration consists of one Director of Public Services and has the administrative responsibility of overseeing the functions of Town Clerk, Elder Services, Veterans, Library, Youth Services, Recreation, and such other public services as may be assigned by charter or bylaw						

TOWN CLERK	269,974	225,103	321,238	295,746	295,746	295,746
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59 SALARIES	229,116	195,666	260,151	245,921	245,921	245,921
60 EXPENSES	40,858	29,437	61,087	49,825	49,825	49,825 *
61 CAPITAL	-	-	-	-	-	-

Clerk	213,308	189,444	208,462	206,568	206,568	206,568
...Salaries	19,115	14,454	20,801	23,475	23,475	23,475
...Expenses	-	-	-	-	-	-
...Capital	-	-	-	-	-	-

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	15,808	6,222	51,689	39,353	39,353	39,353
...Salaries	21,743	14,983	40,286	26,350	26,350	26,350
...Expenses	-	-	-	-	-	-
...Capital	-	-	-	-	-	-

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.

	37,551	21,205	91,975	65,703	65,703	65,703
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June 12, 2023

FY2024

FUNCTION SUMMARY						
	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
ELDER SERVICES						
	196,240	145,437	215,150	259,814	240,076	240,076
62 SALARIES						
63 EXPENSES	175,437	130,285	194,022	232,670	212,932	212,932
64 CAPITAL	20,803	15,152	21,128	22,413	22,413	22,413
	-	-	-	4,731	4,731	4,731
* Line 64 Fund \$4,731 from FREE CASH						
Elder Services is staffed with a full-time Director, Clerk, Outreach Assistant and two (2) part-time van drivers. 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						
	337,623	208,064	341,642	339,037	339,037	339,037
65 SALARIES						
66 EXPENSES	75,933	73,748	79,952	89,747	89,747	89,747
67 CAPITAL	261,690	134,316	261,690	249,290	249,290	249,290
	-	-	-	-	-	-
The Veterans' Department is staffed with a full-time Veterans' Agent and a part time Admin. Assistant . The services provided include state public assistance, VA benefits, referral services and fuel assistance.						
LIBRARY						
	634,376	571,050	642,726	752,257	752,257	752,257
68 SALARIES						
69 EXPENSES	504,658	450,899	501,509	606,112	606,112	606,112
70 CAPITAL	129,718	120,151	141,217	146,145	146,145	146,145
	-	-	-	-	-	-
The Library budget includes funding for a full-time Director and Assistant Director, 3 full-time professional staff, 8 part-time staff and 4 substitute technicians. The Library is currently open 51 hours per week. This years request includes the addition of a full-time Library Program Coordinator.						
YOUTH SERVICES						
	61,526	60,213	62,715	88,824	76,824	76,824
71 SALARIES						
72 EXPENSES	58,326	59,738	59,495	69,367	69,367	69,367
	3,200	475	3,220	19,457	7,457	7,457
The Youth Services Department is staffed by a full-time Youth Services Director.						

FUNCTION SUMMARY						
	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
L A N D U S E						
CONSERVATION COMM	49,458	38,967	48,357	45,091	45,091	45,091
73 SALARIES	28,133	20,979	27,032	23,000	23,000	23,000
74 EXPENSES	21,325	17,988	21,325	22,091	22,091	22,091
75 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.						
PLANNING COMMISSION	210,311	206,560	215,926	217,364	217,364	217,364
76 SALARIES	161,900	162,500	164,356	170,794	170,794	170,794
77 EXPENSES	43,411	39,060	46,570	46,570	46,570	46,570
78 CAPITAL	5,000	5,000	5,000	-	-	-
The Community Planning Commission (CPC) consists of 5 elected members. The CPC has jurisdiction of all planning activities within the Town. It approves all sub-divisions. The Commission is supported by a full-time Town Planner and a full-time secretary.						
BOARD of APPEALS	10,562	15,724	16,103	12,876	12,876	12,876
79 SALARIES	10,562	10,562	9,103	9,376	9,376	9,376
80 EXPENSES	-	5,162	7,000	3,500	3,500	3,500

FY2024

	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
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FUNCTION SUMMARY

E D U C A T I O N

PUBLIC SCHOOLS	34,276,665	34,276,293	35,709,330	37,319,595	37,319,595	37,319,595
SALARIES	28,560,606	28,433,733	29,816,507	30,934,588	30,934,588	30,934,588
81 TEACHERS	21,834,923	21,744,185	22,724,276	23,400,487	23,400,487	23,400,487
82 ADMINISTRATION	3,173,192	3,175,949	3,304,469	3,447,502	3,447,502	3,447,502
83 PARAPROFESSIONALS/TUTORS	1,612,387	1,583,451	1,739,243	1,792,412	1,792,412	1,792,412
84 CUSTODIAL	1,193,051	1,240,856	1,283,109	1,303,042	1,303,042	1,303,042
85 ATHLETICS	374,531	413,996	406,300	437,337	437,337	437,337
86 HEALTH SERVICES	7,988	7,988	7,988	8,150	8,150	8,150
87 TRANSPORTATION SPED	172,499	103,994	141,367	140,602	140,602	140,602
88 TECHNOLOGY SUPPORT	192,035	163,315	209,755	255,056	255,056	255,056
89 SALARY POOL SUPPLEMENT				150,000	150,000	150,000
EXPENSES	5,716,059	5,842,560	5,892,823	6,385,007	6,385,007	6,385,007
90 DISTRICT LEADERSHIP & ADMINISTRATION	256,650	186,748	251,350	251,550	251,550	251,550
91 INSTRUCTION	1,421,725	1,324,595	1,392,067	1,479,683	1,479,683	1,479,683
92 STUDENT SERVICES	558,750	743,589	538,630	509,385	509,385	509,385
93 OPERATION & MAINTENANCE OF PLANT	1,732,825	1,736,784	1,740,275	1,780,775	1,780,775	1,780,775
94 FIXED CHARGES	65,500	36,956	71,000	71,000	71,000	71,000
95 COMMUNITY SERVICES	5,250	4,523	4,895	4,800	4,800	4,800
96 EQUIPMENT	5,000	27,796	5,000	5,000	5,000	5,000
97 SPECIAL ED TUITION	1,665,359	1,738,827	1,884,606	2,277,814	2,277,814	2,277,814
98 SMALL CAPITAL	5,000	42,742	5,000	5,000	5,000	5,000
99 UNASSIGNED REDUCTION						
* Line 81 Fund \$30,000 from FREE CASH						
* Line 91 Fund \$197,000 from FREE CASH						
* Line 92 Fund \$3,000 from FREE CASH						
* Line 93 Fund \$85,000 from FREE CASH						
* Line 96 Fund \$5,000 from FREE CASH						
* Line 97 Fund \$175,000 from FREE CASH						
* Line 98 Fund \$5,000 from FREE CASH						
100 REGIONAL VOTECH & ESSEX AGRICUL	742,543	692,747	772,372	943,333	943,333	943,333

FY2024

FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
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FUNCTION SUMMARY

DEBT SERVICE

School Debt

Athletic Field Bathroom Facilities	21,700	21,700	20,950	20,200	20,200	20,200
Batch Entrance 6/17	5,125	5,125	-	-	-	-
Batchelder Plans	10,200	10,200	10,000	-	-	-
Batchelder Renovations	633,400	633,400	576,300	550,000	550,000	550,000
Device Initiative 06/15	71,775	71,775	69,525	67,275	67,275	67,275
High/Middle Construction	5,625	5,625	5,375	5,125	5,125	5,125
Hood School Renovation						
Little School Paving 06/21	10,613	10,613	10,206	-	-	-
Little School Roof 10/15	5,275	5,275	5,100	-	-	-
Little School Soffit 06/21	6,275	6,275	6,025	5,775	5,775	5,775
Middle Boiler/Little Soffit	5,225	5,225	5,075	-	-	-
Modular Classrooms 10/06	-	-	-	-	-	-
School Asbestos Abatement 06/13	5,700	5,700	5,500	5,300	5,300	5,300
School Boiler 06/11	20,025	20,025	19,275	18,525	18,525	18,525
School Roof Repairs 10/09	-	-	14,605	14,250	14,250	14,250
School technology 06/11	88,420	88,420	86,400	83,400	83,400	83,400
Connection Des Common Improve. 10/09	10,750	10,750	10,250	-	-	-
Culvert Installation 4/10	4,778,899	4,509,750	4,847,387	4,858,000	4,858,000	4,858,000
Damon Tavern Exterior 06/21	265,740	265,740	255,480	245,160	245,160	245,160
DPW Building Roof 6/18	-	-	14,605	14,250	14,250	14,250
DPW Dump Truck 1 06/19	-	-	8,005	7,850	7,850	7,850
DPW Dump Truck 10/11	61,200	61,200	-	-	-	-
DPW Dump Truck 2 06/19	11,400	11,400	11,000	10,600	10,600	10,600
DPW Fabric Storage Replace 06/19	5,400	5,400	5,225	5,062	5,062	5,062
DPW Facilities Asbestos Abate 06/19	26,250	26,250	-	-	-	-
DPW Garage Phase 1 06/19	10,750	10,750	10,450	10,150	10,150	10,150
DPW Loader 06/18	-	-	-	-	-	-
Drain System Repairs 6/14	21,500	21,500	20,900	20,300	20,300	20,300
Drain System Repairs 6/15	37,800	-	36,400	-	-	-
Dump Truck 04/06	26,250	26,250	-	-	-	-
Eisenhaure Park	-	-	16,786	16,500	16,500	16,500
Fire Department Communications 6/17	22,250	22,250	21,500	20,750	20,750	20,750
Fire Pump - E3	14,350	14,350	14,000	13,500	13,500	13,500
Fire Pump 10/05	34,667	34,667	8,750	32,500	32,500	32,500
Fire Station AC 6/14	13,384	13,384	28,000	12,500	12,500	12,500
Fire Station Improvements 06/15	22,970	22,970	20,000	19,250	19,250	19,250
Fire Station Improvements 06/16	10,635	10,635	7,000	6,750	6,750	6,750
Flint Library Repairs 04/09	21,100	21,100	20,350	19,600	19,600	19,600
GIS Base Map 6/15	10,600	10,600	5,350	5,188	5,188	5,188
Library Clapboard Repairs 06/19	157,581	157,581	152,781	147,981	147,981	147,981
Library Exterior 10/20	76,200	76,200	73,200	70,200	70,200	70,200
Light Fixtures-Municipal Bldgs 10/09	48,600	48,600	47,100	45,600	45,600	45,600
Loader 10/05	15,788	15,788	15,288	14,788	14,788	14,788
Park St. Bridge	17,785	17,785	15,900	15,400	15,400	15,400
Police Station Renovations	14,785	14,785	14,450	13,950	13,950	13,950
Police Technology/Remodel 04/07	-	-	-	-	-	-

FY2024

FUNCTION SUMMARY

	FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
Public Safety Exterior Repairs 6/14	-	-	-	-	-	-
Replace Bobcat 06/21	6,357	6,357	6,156	5,956	5,956	5,956
Replace Culverts	488,763	488,763	471,884	469,628	469,628	469,628
Replace Dump Truck 40&41 6/15	30,738	30,738	29,722	28,690	28,690	28,690
Replace F450 Pickup 06/21	5,075	5,075	-	-	-	-
Roadway Restoration 06/19	-	-	14,363	14,000	14,000	14,000
Senior Center Exterior 06/21	-	-	16,786	16,500	16,500	16,500
Sewer FEIR 06/15	-	-	-	-	-	-
Skug River Culvert 6/14	16,575	16,575	16,050	15,563	15,563	15,563
Smith Property	198,900	198,900	187,000	180,200	180,200	180,200
Stormwater	25,622	25,622	24,685	23,740	23,740	23,740
Toolcat 06/21	-	-	13,151	12,750	12,750	12,750
Town Hall Boiler 06/20	25,954	25,954	23,800	23,050	23,050	23,050
Town Hall Renovations 6/15	7,175	7,175	6,925	6,675	6,675	6,675
Town Hall Roof	43,850	43,850	42,450	41,050	41,050	41,050
Town INET 6/18	39,250	39,250	37,750	36,250	36,250	36,250
Town Road 06/13	5,525	5,525	5,350	5,188	5,188	5,188
Town Road 06/15	12,750	12,750	12,250	11,750	11,750	11,750
Town Road 6/17	37,500	37,500	36,000	29,625	29,625	29,625
Town Road 6/18	40,200	40,200	38,700	37,200	37,200	37,200
Town Road Program 6/14	16,575	16,575	16,050	15,562	15,562	15,562
Town Wifi 06/16	11,250	11,250	10,750	10,250	10,250	10,250
Upper Elm Street Drainage 06/20	6,532	6,532	-	-	-	-
Upper Elm street Paving 06/19	49,044	49,044	48,200	46,700	46,700	46,700
Wireless Fire Alarm 06/21	-	-	4,921	5,750	5,750	5,750
Short Term Interest & Admin. Fee	75,000	75,779	142,390	142,390	138,000	138,000
DEBT SERVICE	7,768,625	7,462,455	7,719,826	7,574,146	7,569,756	7,569,756

* Line 101 Fund \$43,916 from RESERVE for DEBT EXCLUSION

* Line 101 Fund \$1,266,768 from CAPITAL IMPROVEMENT STABILIZATION FUND

ENTERPRISE FUNDS

WATER DEPARTMENT

	3,985,759	3,814,641	4,720,106	4,713,031	4,713,031	4,713,031
102 SALARIES	714,770	649,946	794,532	808,146	808,146	808,146
103 EXPENSES	2,649,564	2,570,270	2,735,446	2,807,543	2,807,543	2,807,543
104 CAPITAL	-	-	5,000	9,000	9,000	9,000
105 DEBT	621,425	594,424	1,185,128	1,088,342	1,088,342	1,088,342

* Line 102 Fund \$808,146 from WATER REVENUE

* Line 103 Fund \$2,807,543 from WATER REVENUE

* Line 104 Fund \$9,000 from WATER REVENUE

* Line 105 Fund \$1,088,342 from WATER REVENUE

The Water Department employs 1 superintendent, 1 foreman, 1 equipment operator and 2 Maintenance Craftsman Positions.

Administrative support is provided by the Exec. Admin Asst. and the Admin Asst. as well as the Business Manager/Project Manager under the DPW Administrative Division.

FY2024

FY22 Budget	FY22 Expended	FY23 Budget	DEPT. REQUEST	SELECT BOARD REC	FINCOM REC
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FUNCTION SUMMARY

HILLVIEW COUNTRY CLUB	1,618,288	1,659,269	1,647,520	1,663,125	1,663,125
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106 SALARIES					
107 EXPENSES	27,788	28,618	28,632	62,000	62,000 *
108 IN LIEU OF TAX PAYMENT	1,269,800	1,309,951	1,307,500	1,314,100	1,314,100 *
109 L.U.C. EXPENSES	-	-	-	-	-
110 CAPITAL	-	-	-	-	- *
111 DEBT	320,700	320,700	311,388	287,025	287,025 *

*Line 106 Fund \$62,000 from HILLVIEW REVENUE
*Line 107 Fund \$1,314,100 from HILLVIEW REVENUE
*Line 111 Fund \$287,025 from HILLVIEW REVENUE

PARKS AND RECREATION ENTERPRISE	660,891	587,658	656,711	747,838	694,632
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112 SALARIES	501,001	468,150	511,616	540,132	540,132 *
113 EXPENSES	145,390	106,210	145,095	154,500	154,500 *
114 CAPITAL	14,500	13,298	-	-	- *

*Line 112 Fund \$277,316 from RAISE and APPROPRIATE
*Line 112 Fund \$262,816 from PARKS & RECREATION REVENUE
*Line 113 Fund \$154,500 from PARKS & RECREATION REVENUE

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

S U M M A R Y

GENERAL GOVERNMENT	30,827,002	29,261,795	33,094,331	36,109,522	34,439,027
EDUCATION	35,019,208	34,969,040	36,481,702	38,262,928	38,262,928
DEBT SERVICE	7,768,625	7,462,455	7,719,826	7,574,146	7,569,756
ENTERPRISES	6,264,938	6,061,568	7,024,337	7,123,994	7,070,788
TOTAL BUDGET	79,879,773	77,754,858	84,320,196	89,070,590	87,342,498

Article 20 FY2024 One-Time Fire Department Recruit and Paramedic Training

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 fire recruit and paramedic training; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would provide additional funding for fire recruit and paramedic training for FY 2024 and future fiscal years, if necessary.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 21 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 2024 retirement obligations; or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article will provide funding for obligations owed to municipal and school employees who are retiring during FY2024.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 22 FY2024 Appropriate Funds to Other Post Employment Benefits Liability Trust Fund

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

Sponsor: Select Board

Description...

This article supplements a reserve account to pay for future health care costs for retirees. The current balance in this account is \$3,008,002.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 23 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 FY2024 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 24 Rescind Authorization to Borrow

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

Sponsor: Select Board

Description...

This is a routine article seeking to rescind bond authorizations that are no longer needed because the respective projects are completed or have been abandoned. Specific authorizations to be rescinded, if any, will be available at Town Meeting.

Recommendations ...

Select Board: Recommendation to be made at Town Meeting

Finance Committee: Recommendation to be made at Town Meeting

Article 25 FY 2024 Capital Expenditures

To see if the Town will vote to raise by taxation and appropriate, appropriate and transfer from unexpended funds remaining in Warrant Articles of previous years, or appropriate by transfer from any available source of funds or borrow pursuant to any applicable enabling authority, a sum of money 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.

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

(continued on next page)

Project	Department	Cost	Source Of Funds
Intersection: Haverhill and Chestnut Street - Supplemental Funding	DPW-Engineering	\$ 60,000 ¹	Free Cash
Intersection: Haverhill and Chestnut Street - Sidewalk to Heritage Way	DPW-Engineering	\$ 85,000 ²	\$81,216 Previous Free Cash appr \$ 3,784 Capital Improve. Stab.
Intersection: Park and Central - Design and Construction (including pedestrian signal)	DPW-Engineering	\$ 250,000	Bond
Intersection: Park and Central - Add Full Traffic Signal	DPW-Engineering	\$ 350,000	Bond
Intersection: North and Central - Design	DPW-Engineering	\$ 65,000	Bond
Intersection: North and Central - Construction	DPW-Engineering	\$ 330,000 ³	\$197,000 Bond \$133,000 Previous Bond Proceeds
Roadway Rehab & Reconstruction	DPW-Engineering	\$ 120,000	Bond
Library HVAC Replacement	DPW-Facilities	\$ 335,000	Bond
Hood School Boiler Replacements	School Department	\$ 225,000	Bond
Chestnut Street Culvert Replacement - Engineering/Design	DPW-Engineering	\$ 300,000	Free Cash
Library Fire Alarm Upgrades	DPW-Facilities	\$ 80,000 ⁴	Free Cash
Police Station FOB System/Security Upgrades	DPW-Facilities	\$ 40,000 ⁵	Free Cash
Replace 2006 Dump Truck #43 with Mack Granite 6 Wheeler w/Equip	DPW-Highway	\$ 255,000	\$227,550 Capital Improve. Stab \$ 27,450 Free Cash
Self Contained Breathing Apparatus Bottles	Fire Department	\$ 62,550	Free Cash
Computer/Equipment Replacement Plan	IT Department	\$ 45,000	Free Cash
Replace Unmarked Cruiser	Police Department	\$ 55,000	Free Cash
Window Replacement - Hood/Little Schools	School Department	\$ 50,000	Free Cash
Middle/High School WIFI Upgrade	School Department	\$ 80,000	Free Cash
DPW Garage - Ph. 2 Renovations	DPW-Facilities	\$ 23,666 ⁶	Previous Bond Proceeds
Function Building Improvements	Hillview Enterprise	\$ 100,000	Hillview Retained Earnings
Golf Course Projects	Hillview Enterprise	\$ 300,000	Hillview Retained Earnings
Water Main Rehabilitation and Replacement	Water Enterprise	\$ 500,000 ⁷	\$304,774 Water Premium Reserved \$195,226 Bond
Water Distribution System Improvements	Water Enterprise	\$ 200,000	Bond
Replace 2012 Ford Escape with F150 Hybrid	Water Enterprise	\$ 55,000	Bond
Parks/Recreation Improvements-Supplement	Parks/Recreation	\$ 100,000 ⁸	Parks/Recreation Retained Earnings

Note 1 - Supplements June 2022 Town Meeting, Article 17 FY 2023 Capital Expenditures

Note 2 - Total Project \$85,000

Transfer \$81,216 in unspent free cash from June 2019 Town Meeting, Article 16 FY 2020 Capital - Police Simulator System

Transfer \$3,784 from Capital Improvement Stabilization Fund

Note 3 - Total project \$330,000

Bond \$197,000

Transfer \$91,631 from unspent bond proceeds from October 2007 Town Meeting, Article 15 - Fund Settlements Eisenhaure Pond Park

Transfer \$12,841 from unspent bond proceeds from October 2009 Town Meeting, Article 10, FY 2010 Capital - HS/MS Roof Repair

Transfer \$28,528 from unspent bond proceeds from October 2015 Town Meeting, Article 11 - Little School Roof Repair/Replacement

Note 4 - Supplements June 2021 Town Meeting, Article 21 FY 2022 Capital Expenditures Due To Cost Increase

Note 5 - Supplements June 2021 Town Meeting, Article 21 FY 2022 Capital Expenditures Due To Cost Increase

Note 6 - Total Project \$23,666 - Transfer \$23,666 from June 2019 Town Meeting Article 16 FY 2020- Phase 1 DPW Garage Repairs

Note 7 - Total Project \$500,000

Bond \$195,226

Transfer \$304,774 from Water Premium Reserved for Capital

Note 8 - Supplements State Grant Funding

Town of North Reading, MA

Article 26 FY2024 Fund Town Building Repairs

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

Sponsor: Select Board

Description...

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

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 27 FY2024 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. As of May 1, 2022, the Town anticipated receiving \$517,703 in Fiscal Year 2024 Chapter 90 funding for local road projects.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 28 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 29 Grant Easement on 0 Wilma Road (Map 13, Parcel 131) and 6 Elma Road (Map 13, Parcel 93)

To see if the Town will vote to transfer from the board or officer having care, custody and control for the purpose for which the property is currently held, to the Select Board for the limited purpose of disposition of an interest in land therein, the care, custody and control of two parcels of land off Main Street known as 1) 0 Wilma Road, and identified as Assessors' Parcel ID 213/013.0-0000-0131.0 and 2) 6 Elma Road, identified as Assessors' Parcel ID 213/013.0-0000-0093, and further to authorize the Select Board to convey an easement or easements in such property for drainage and related purposes on such terms and conditions as the Select Board deems appropriate, and to execute all documents and agreements and take all actions necessary to effectuate the purposes of this vote, or what it will do in relation thereto.

Sponsor: Select Board

Description...

This article would authorize the Select Board to convey easement(s) on these parcels for drainage or related purposes, as requested by an abutting property owner.

Recommendations ...

Select Board: Recommended.

Finance Committee: Recommendation to be made at Town Meeting



Article 30 Appropriate Money for Historical Buildings

To see if the Town will vote to raise by taxation and appropriate, or appropriate by transfer from unexpended funds remaining on warrant Articles of previous years, or appropriate by transfer from any available funds, or borrow a sum money for the purpose of repairs, maintenance, and improvements to buildings located on the grounds of the Reverend Daniel Putnam House located at 27 Bow Street and identified as Assessors' Map 54, Parcel 63; or what it will do in relation thereto..

Sponsor: Select Board

Description...

This article would appropriate funds for repairs, maintenance, and improvements to historical buildings located on the grounds of the Reverend Daniel Putnam House.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 31 FY2024 Fund Consultant Fees for Compliance with Section 3A of MGL C. 40A (MBTA Communities Requirements)

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 to fund consultant assistance with completing GIS, land use and/or zoning analysis, in order to assist the Town with achieving compliance with the mandates of Section 3A of MGL c. 40A; or what it will do in relation thereto.

Sponsor: Community Planning Commission

Description...

The article requests funds for consulting assistance to comply with new state requirements for MBTA-adjacent communities for housing and zoning.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Community Planning Commission: Recommendation to be made at Town Meeting

Article 32 FY2024 Fund American with Disabilities Act Self Evaluation and Transition Plan – Phase 2

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 to fund the second and final phase of a Self Evaluation and Transition Plan pursuant to the Americans with Disabilities Act; or what it will do in relation thereto.

Sponsor: Community Planning Commission

Description...

The article requests funds to complete the Town's ADA Self Evaluation & Transition Plan, the first phase of which is complete. Phase 1 evaluated Town facilities only, while Phase 2 will evaluate all other required public facilities and services, including parks, schools, as well as Town policies and programs.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Community Planning Commission: Recommendation to be made at Town Meeting

Article 33 FY2024 Appropriate Funds for Elderly/Disabled Resident Needs Assessment and Transportation Pilot

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 an elderly/disabled resident needs assessment and pilot transportation services including any costs incidental or related thereto; or what it will do in relation thereto.

Sponsor: Select Board / Commission on Disabilities

Description...

This article would provide additional funding for a disability-related resident needs assessment and to provide transportation services for residents on a trial basis. The amount to be requested will be provided at Town Meeting.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 34 Increase Revolving Fund Limit – Elder Services

To see if the Town will vote pursuant to the provisions of G.L. c.44, §53E½, as most recently amended, to establish Fiscal Year 2024 limitation on expenditures from the Department of Elder Affairs revolving fund established by the Code of North Reading General By-Laws, Chapter 66 – Finance, Article 1, Revolving Funds, § 66-1, Establishment of Revolving Accounts, with such limitation to remain applicable from fiscal year to fiscal year until such time as amended by Town Meeting prior to July 1 for the ensuing fiscal year; or what it will do in relation thereto.

Sponsor: Council on Aging

Description...

This article would increase the maximum program expenses that can be paid from the Elder Services Revolving Account from \$12,000 to \$50,000 annually, in anticipation of increased programming. This account is funded with program income, not tax appropriations.

Recommendations ...

Select Board: Recommended

Finance Committee: Recommended

Article 35 Citizens' Petition

No person shall be compelled to acquiesce to invasive medical treatments or procedures, collection of specimens, or sharing of personal data or medical information. A person's fundamental rights including privacy, travel, and speech afforded under the United States Constitution shall not be infringed upon to impede the making of decisions for themselves or for their dependents, including, but not limited to, decisions about privacy, health and medical care.

Notwithstanding any general or special law to the contrary, the Town of North Reading and all of its agencies, authorities and administrative subdivisions shall not require proof of vaccination against COVID-19, its variants, other strains of SARS virus, or the seasonal flu as a condition of entry to a public building.

Notwithstanding any general or special law to the contrary, no North Reading public elementary schools, middle school, or high school shall require proof of vaccination against COVID-19, its variants, other strains of SARS virus, or the seasonal flu as a condition of enrollment, access to school facilities or attendance in in-person classes.

Notwithstanding any general or special law to the contrary, and in the absence of peer-reviewed medical literature confirming the efficacy of face masks, no North Reading public elementary schools, middle school, or high school shall require the wearing of face masks as a condition of enrollment, access to school facilities or attendance in in-person classes.

Sponsor: John Barrette and others

Description...

This Citizens' Petition article includes a broad policy statement concerning health/medical related issues, and proposes policies for public buildings (including schools). Town Counsel has advised that approval of this article would, at most, be advisory in nature, as the authority over the subject matter lies exclusively with the Board of Health and/or School Committee.

Recommendations ...

Select Board: Not Recommended

Finance Committee: Not Recommended

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

HEREOF FAIL NOT, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid.

As voted by the Select Board this 8th day of **May** in the year of our Lord **two thousand and twenty-three** and

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

Liane Gonzalez, Chair
Vincenzo Stuto, Vice-Chair
Richard F. Wallner, Clerk
Stephen J. O'Leary
Kathryn M. Manupelli
Date: May 8, 2023

SELECT BOARD OF NORTH READING

* * * * *

ATTEST: Douglas Labb Dated: May 8, 2023

Glossary of Terms Commonly Used in Municipal Finance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

M.G.L.: Massachusetts General Laws.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



TOWN OF NORTH READING

Citizen Activity Form



(Scan QR code to complete this form online)

Paper copies can be returned to: Town Administrator, 235 North St, North Reading 01864

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

<input type="checkbox"/> Board of Assessors	<input type="checkbox"/> Economic Development Committee	<input type="checkbox"/> Recycling Committee
<input type="checkbox"/> Board of Health	<input type="checkbox"/> Finance Committee	<input type="checkbox"/> Recreation Committee
<input type="checkbox"/> Cable Advisory Committee	<input type="checkbox"/> Forest Committee	<input type="checkbox"/> Transportation Committee
<input type="checkbox"/> Commission on Disabilities	<input type="checkbox"/> Hillview Commission	<input type="checkbox"/> Veterans Event Committee
<input type="checkbox"/> Conservation Commission	<input type="checkbox"/> Historical Commission	<input type="checkbox"/> Veterans Memorial Committee
<input type="checkbox"/> Constables	<input type="checkbox"/> Land Utilization Committee	<input type="checkbox"/> Water Commission
<input type="checkbox"/> Council on Aging	<input type="checkbox"/> Library Trustees	<input type="checkbox"/> Youth Services Committee
<input type="checkbox"/> Cultural Council	<input type="checkbox"/> Martins Pond Reclamation Study Committee	<input type="checkbox"/> Zoning Board of Appeals

Signature of Applicant

Date

Full Name (Print): _____

E-mail Address: _____

Residence Address: _____

Mailing Address: _____

Phone Number(s): _____

Please specify: Home Office Mobile

Membership in community organizations:

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

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

Thank you for volunteering to serve your community

Town of North Reading
Spring Annual Town Meeting (Revised Warrant)
June 12, 2023
North Reading, MA 01864

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R E S I D E N T

N O R T H R E A D I N G , M A 0 1 8 6 4