

**TOWN OF WORTHINGTON
ANNUAL TOWN MEETING
May 4, 2013 – 9:30 a.m.**

Hampshire ss:

To either of the Constables of the Town of Worthington in the County of Hampshire.

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 election and in Town affairs to meet at the Town Hall in said Worthington on Saturday the Fourth of May, 2013 at 9:30 a.m., then and there to act on the following articles:

ARTICLE ONE: To choose all other Town officers as are not required by law to be elected by ballot.

- Almoners of the Whiting Street Fund
Bruce Barshefsky, Beverly Bowman, Sandra Epperly
- Field Drivers and Fence Viewers
Bart Niswonger, Kevin Porter, Darlene Millman
- Surveyors of Wood and Timber
Keith Manley, Christopher Powell, Clarence Witter

ARTICLE TWO: To act upon the reports of the Town Clerk, Town Treasurer, Selectboard, Almoners of the Whiting Street Fund and other elected or appointed officers or committees of the Town.

ARTICLE THREE: To see if the Town will vote to Raise and Appropriate the sum of **\$1,018,699.00** for the total Gateway Regional School District assessment for the period July 1, 2013 through June 30, 2014, or take any other action in relation thereto:

Gateway Regional Appropriation	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Total	\$1,170,184.00	\$1,018,699.00	Not Recommended	Not Recommended

ARTICLE FOUR: To see if the Town will vote to Raise and Appropriate the sum of **\$282,665.00** for Vocational Education, or take any other action in relation thereto:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Vocational Education	\$192,779.00	\$282,665.00	Recommended	Recommended

ARTICLE FIVE: To see if the Town will vote to transfer from the Stabilization Fund the sum of **\$10,000.00** for the purposes of engaging a consultant and funding legal expenses to further explore and develop a business plan and financial model for, and pursue all necessary statutory and regulatory requirements to, the establishment of a public elementary school in the R.H. Conwell Building, or take any other action in relation thereto.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE SIX: To see if the Town will vote to amend the AGREEMENT AMONG THE TOWNS OF HUNTINGTON, MIDDLEFIELD, MONTGOMERY, RUSSELL, WORTHINGTON, CHESTER AND BLANDFORD, MASSACHUSETTS WITH RESPECT TO THE FORMATION OF A REGIONAL SCHOOL DISTRICT by adding the following language as Section XIX:

SECTION XIX: WITHDRAWAL OF THE TOWN OF WORTHINGTON

The withdrawal of the town of Worthington shall be effective if the amendment of the agreement approved by the regional district School Committee on February 27, 2013, is (1) accepted by the town of Worthington by a majority vote at the next special or annual town after the secretary of the regional district school committee delivers to the Board of Selectmen of the town of Worthington a notice in writing that the regional district school committee has approved the said amendment, (2) accepted by the other members towns at town meetings in accordance with subsection (B) of Section IX of this Agreement, and 3) the Commissioner of Elementary and Secondary Education approves said withdrawal or special legislation is passed authorizing said withdrawal in a manner consistent with the terms of this amendment.

The regional district school committee may submit the amendment to any of the other member towns within one year after an adverse vote in such town or towns; otherwise the amendment shall not take effect after an adverse vote in any town. No town may reverse, rescind or amend its acceptance of the amendment once given. Acceptance of this amendment does not preclude the reentrance of the town of Worthington to the regional school district by another amendment. The town of Worthington will be obligated to pay to the District operating and capital costs in accordance with the provisions of Section IX of the Regional Agreement. The town of Worthington will be obligated to pay any repayment amounts due to the Massachusetts School Building Authority (MSBA) in accordance with Section IX (E) of the Regional Agreement, unless or until such amounts have been repaid for all of the buildings and/or MSBA no longer requires repayment for the building(s).

Effective upon the withdrawal of the town of Worthington, the provisions of the Agreement shall be modified to reflect said withdrawal.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE SEVEN: To see if the Town will vote to transfer from the Stabilization Fund the sum of **\$39,603.00** for a **2013 Chevrolet Tahoe Four Door, Four-Wheel Drive Utility Vehicle with graphics package**, as quoted by state contract, to replace the 2003 Ford Explorer, or take any other action in relation thereto.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE EIGHT: To see if the Town will vote to fix the salaries or compensation of all elected officers of the Town, as provided by MGL Chapter 41, Section 108 as amended, and Raise and Appropriate the sum of **\$43,672.00** for these salaries or compensation to be as of July 1, 2013 as follows, or take any other action in relation thereto:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Selectboard, Chair	\$2,228.00	\$2,273.00	Recommended	Recommended
Selectboard, Clerk	1,958.00	1,997.00	Recommended	Recommended
Selectboard, Member	1,958.00	1,997.00	Recommended	Recommended
Bd. of Health, Chair	1,632.00	1,665.00	Recommended	Recommended
Bd. of Health, Clerk	1,632.00	1,665.00	Recommended	Recommended
Bd. of Health, Mem.	1,632.00	1,665.00	Recommended	Recommended
Moderator	102.50	100.00	Recommended	Recommended
Town Clerk	9,251.00	9,436.00	Recommended	Recommended
Assessors, Chair	6,452.00	6,581.00	Recommended	Recommended
Assessors, Clerk	10,032.00	10,233.00	Recommended	Recommended
Assessors, Member	5,941.00	6,060.00	Recommended	Recommended
Total	\$42,818.50	\$43,672.00		

ARTICLE NINE: To see if the Town will vote to Raise and Appropriate the sum of **\$287,770.85** for the following Town charges, or take any other action in relation thereto:

GENERAL GOVERNMENT:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Selectboard Expenses	\$2,500.00	\$2,500.00	Recommended	Recommended
Assessors' Expenses	2,900.00	1,750.00	Recommended	Recommended
Tax Map Maintenance	1,800	1,150.00	Recommended	Recommended
Assessors' Software	4,550.00	4,800.00	Recommended	Recommended
Assessors' Revaluation	1,400.00	14,000.00	Recommended	Recommended
Online Property Rec. Cards	2,000.00	2,100.00	Recommended	Recommended
Online Tax Maps	1,800.00	1,800.00	Recommended	Recommended
Town Clerk's Expenses	700.00	700.00	Recommended	Recommended
Election Expenses	2,826.00	382.00	Recommended	Recommended
Registrars' Expense	50.00	50.00	Recommended	Recommended
Tax Collector's Salary	14,119.00	14,401.00	Recommended	Recommended
Asst Tax Cltr.'s Salary	5,835.00	5,952.00	Recommended	Recommended
Tax Collector's Expenses	4,100.00	4,100.00	Recommended	Recommended
Tax Collector's Software	4,620.00	4,620.00	Recommended	Recommended
Accountant's Salary	10,281.00	12,139.00	Recommended	Recommended
Accountant's Expenses	400.00	400.00	Recommended	Recommended
Accounting Software	2,250.00	2,419.00	Recommended	Recommended
Treasurer's Salary	11,901.00	12,139.00	Recommended	Recommended
Asst. Treasurer's Salary	564.00	564.00	Recommended	Recommended
Treasurer's Expenses	1,700.00	2,000.00	Recommended	Recommended
Treasurer's Software	2,250.00	2,418.45	Recommended	Recommended
Administrative Secretary	21,050.40	26,624.00	Recommended	Recommended
Assistant Secretary	646.00	659.00	Recommended	Recommended
Recording Secretary	2,100.00	2,800.00	Recommended	Recommended
Bd. of Appeals Expense	500.00	400.00	Recommended	Recommended
Conservation Comm. Exp.	500.00	500.00	Recommended	Recommended
Town Off. Maint. & Sup.	3,000.00	3,100.00	Recommended	Recommended
Town Hall Maintenance	4,600.00	4,600.00	Recommended	Recommended

Town Hall Custodian	4,165.20	4,150.00	Recommended	Recommended
Town Telephone Exp.	5,500.00	5,500.00	Recommended	Recommended
Town Building Heating	24,200.00	27,200.00	Recommended	Recommended
Conwell Bldg. Expenses	75,000.00	75,000.00	Recommended	Recommended
Moran Property Expenses	5,000.00	5,000.00	Recommended	Recommended
Comptr. Maint. & Supplies	2,000.00	2,000.00	Recommended	Recommended
Computer Maint. Labor	2,400.00	2,400.00	Recommended	Recommended
Website Maintenance	400.00	2,500.00	Recommended	Recommended
Planning Board Expenses	800.00	800.00	Recommended	Recommended
P.V.P.C.	173.40	173.40	Recommended	Recommended
Recreation Comm. Exp.	1,900.00	1,900.00	Recommended	Recommended
School Comm. Exp.	200.00	200.00	Recommended	Recommended
Finance Comm. Expense	130.00	130.00	Recommended	Recommended
Town Reports	1,250.00	1,250.00	Recommended	Recommended
Law Account Expense	7,500.00	8,500.00	Recommended	Recommended
Tax Taking-Collector	1,200.00	1,200.00	Recommended	Recommended
Tax Title Foreclosure Treas.	1,000.00	10,000.00	Recommended	Recommended
Council on Aging	5,300.00	6,300.00	Recommended	Recommended
Historical Comm. Exp.	500.00	500.00	Recommended	Recommended
Reduced-rate Audit Exp.	0.0	4,000.00	Recommended	Recommended
Total	\$236,751.00	\$287,770.85		

ARTICLE TEN: To see if the Town will vote to transfer from the Stabilization Fund the sum of **\$4,000.00** for the purposes of instituting an IT replenishment plan under the control of the Selectboard covering the Town's computers, servers, printers, and other hardware and peripherals so that replacements may be made to aging equipment prior to failure and to allow for replacement of failed equipment, or take any other action in relation thereto.

Selectboard Action: Recommended *Finance Com. Action: Recommended*

ARTICLE ELEVEN: To see if the Town will vote to transfer from the Stabilization fund the sum of **\$5,000.00** to upgrade the Kidde Sentinel, dry-chemical fire suppression system in the Town Hall kitchen with a newer, code compliant, wet-chemical Pyro Chem system, or take any other action in relation thereto.

Selectboard Action: Recommended *Finance Com. Action: Recommended*

ARTICLE TWELVE: To see if the Town will vote to Raise and Appropriate the sum of **\$168,097.00** for the following Town charges, or take any other action in relation thereto:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Hampshire Cty Retirement	\$54,846.00	\$61,984.00	Recommended	Recommended
Group Insurance	49,122.89	56,813.00	Recommended	Recommended
Unemployment Comp.	400.00	400.00	Recommended	Recommended
Workers Compensation	6,000.00	6,500.00	Recommended	Recommended
Insurance and Bonds	35,000.00	36,400.00	Recommended	Recommended
Medicare	5,400.00	6,000.00	Recommended	Recommended
Total:	\$150,768.89	\$168,097.00		

ARTICLE THIRTEEN : To see if the Town will vote to Raise and Appropriate the sum of **\$14,912.00** for the Worthington Library, or take any other action in relation thereto:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Worthington Library	\$14,201.00	\$14,912.00	Recommended	Recommended

ARTICLE FOURTEEN: To see if the Town will vote to Raise and Appropriate the sum of **\$11,332.00** and transfer from the Rolland North Cemetery Fund the sum of **\$5,361.00** for a total of **\$16,693.00** for the following Town charges, or take any other action in relation thereto:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Center Cemetery Maint.	\$3,746.00	\$3,840.00	Recommended	Recommended
North Cemetery Maint.	5,230.00	5,361.00	Recommended	Recommended
Ringville Cemetery Maint.	3,374.00	3,458.00	Recommended	Recommended
Historical Cemetery Maint.	696.00	800.00	Recommended	Recommended
Grave Openings	3,155.00	3,234.00	Recommended	Recommended
Total:	\$16,201.00	\$16,693.00		

ARTICLE FIFTEEN: To see if Town will vote to Raise and Appropriate the sum of **\$233,024.10** for the following Town charges, or take any other action in relation thereto:

PUBLIC HEALTH AND SAFETY:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Emergency Mgmt. Salary	\$900.00	\$900.00	Recommended	Recommended
Emergency Mgmt. Expenses	600.00	600.00	Recommended	Recommended
Animal Control Officer Salary	1,427.00	1,456.00	Recommended	Recommended
Animal Control Officer. Exp.	150.00	300.00	Recommended	Recommended
Police Department Expenses	15,000.00	15,000.00	Recommended	Recommended
Police Department Wages	30,000.00	33,000.00	Recommended	Recommended
Police Wages Clerical	4,199.52	4,283.76	Recommended	Recommended
Regional Lockup Assessment	1,189.00	1,189.00	Recommended	Recommended
Fire Dept. Operating Expenses	18,400.00	18,400.00	Recommended	Recommended
Fire Department Fuel	5,000.00	5,000.00	Recommended	Recommended
Fire Dept. Wages, Clerical	4,199.52	4,283.76	Recommended	Recommended
Fire Chief's Salary	4,556.00	4,647.00	Recommended	Recommended
Fire Dept. Grant Writer	1,077.00	1,099.00	Recommended	Recommended
Fire Dept. Code Insp. Comp.	1,500.00	1,500.00	Recommended	Recommended
Fire Dept. Call Comp.	13,000.00	13,000.00	Recommended	Recommended
Hilltown Comm. Ambulance	13,837.32	16,604.78	Recommended	Recommended
Constable's Salary	100.00	100.00	Recommended	Recommended
Constable's Expenses	500.00	500.00	Recommended	Recommended
Animal Inspector's Salary	596.00	608.00	Recommended	Recommended
Building Inspector's Salary	8,459.00	8,628.00	Recommended	Recommended

Building Inspector Alternate	750.00	750.00	Recommended	Recommended
Building Inspector's Expenses	325.00	325.00	Recommended	Recommended
Plumbing Inspector's Salary	1,293.00	1,319.00	Recommended	Recommended
Plumbing Inspector's Expense	400.00	400.00	Recommended	Recommended
Wiring Inspector's Salary	2,035.00	2,076.00	Recommended	Recommended
Wiring Inspector's Expense	110.00	110.00	Recommended	Recommended
Assist. Wiring Insp. Expense	600.00	600.00	Recommended	Recommended
Gas Inspector's Salary	1,017.00	1,037.00	Recommended	Recommended
Board of Health Expenses	200.00	200.00	Recommended	Recommended
Board of Health Agent	2,200.00	2,200.00	Recommended	Recommended
Tree Warden Expenses	3,500.00	10,000.00	Recommended	Recommended
Ctrl. Hampshire Vets' Service	4,347.00	3,815.00	Recommended	Recommended
Veteran's Aid	9,704.00	15,000.00	Recommended	Recommended
Disposal Works	50,000.00	50,000.00	Recommended	Recommended
Disposal Attendant	8,707.80	9,052.80	Recommended	Recommended
Hilltown Resource Mgt. Coop.	3,790.00	3,790.00	Recommended	Recommended
Street Lights	650.00	650.00	Recommended	Recommended
Berkshire Reg. Group Purch.	600.00	600.00	Recommended	Recommended
Total:	\$214,919.16	\$233,024.10		

ARTICLE SIXTEEN: To see if the Town will vote to Raise and Appropriate the sum of **\$21,200.00** for the following Town charges, or take any other action in relation thereto:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
Fire Rescue Truck	\$21,800.00	\$21,200.00	Recommended	Recommended

ARTICLE SEVENTEEN: To see if the Town will vote to appropriate and borrow **\$305,000.00** - the net price reflecting the **\$45,000.00** trade-in value for the old 2000 International KME Pumper Truck - to purchase a 2013 International 7400, Four Wheel Drive, Class A Pumper with Compressed Air Foam for the Fire Department and authorize the Treasurer, with approval of the Selectboard, to issue any bonds or notes that may be necessary for that purpose as authorized by Massachusetts General Laws Chapter 44 § 7(9), or any other general or special law, for a period not to exceed ten (10) years, provided, however, that this appropriation and debt authorization be contingent upon passage of a Proposition 2½ debt exclusion, or take any other action in relation thereto.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE EIGHTEEN: To see if the Town will vote to transfer from the FY12 Fire Grant account the sum of **\$30,000.00** to a Fire Department Matching Grant Funds account for the purpose of enabling the Fire Department to apply for Federal, State and other grants requiring such funds and to later expend such funds under the terms and conditions authorized or enabled by any resulting funded contracts or take any other action in relation thereto.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE NINETEEN: To see if the Town will vote to Raise and Appropriate the sum of **\$441,260.76** for the following Town charges, or take any other action in relation thereto:

	FY2013 Adopted	FY2014 Proposed	Selectboard Action	Finance Comm. Action
General Highway Maintenance	\$40,000.00	\$40,000.00	Recommended	Recommended
Road Sweeping	4,600.00	4,600.00	Recommended	Recommended
Winter Highway Maintenance	95,000.00	95,000.00	Recommended	Recommended
Winter Hwy. Overtime Wages	10,625.00	10,625.00	Recommended	Recommended
Highway Dept. Wages	90,849.20	93,721.00	Recommended	Recommended
Highway Wages Clerical	4,199.52	4,283.76	Recommended	Recommended
Hwy. Superintendent's Salary	56,914.00	58,052.00	Recommended	Recommended
Hwy.Supt. Add'l Winter Comp.	2,479.00	2,479.00	Recommended	Recommended
Garage Maintenance	11,000.00	14,000.00	Recommended	Recommended
Machinery Maintenance	30,000.00	30,000.00	Recommended	Recommended
Highway/Police Fuel	38,000.00	38,000.00	Recommended	Recommended
Superintendent's Expense	500.00	500.00	Recommended	Recommended
Secondary Rd. Improvements	50,000.00	50,000.00	Recommended	Recommended
Total:	\$434,166.72	\$441,260.76		

ARTICLE TWENTY: To see if the Town will vote to Raise and Appropriate the sum of **\$10,000.00** to establish a Reserve Fund to provide for extraordinary or unforeseen expenditures, as provided by M.G.L. Chapter 40, Section 6, as amended, or take any other action in relation thereto.

Selectboard Action: Recommended Finance Com. Action: Recommended

ARTICLE TWENTY-ONE: To see if the Town will vote to Appropriate as available funds the total sum of **\$360,928.00** from Chapter 90 funds or any other amounts from the Commonwealth of Massachusetts for highway construction and/or maintenance, or take any other action in relation thereto.

Selectboard Action: Recommended Finance Com. Action: Recommended

ARTICLE TWENTY-TWO: To see if the Town will vote to transfer from the Stabilization Fund the sum of **\$25,000.00** to fund an engineering design study of the former Moran residence for the purposes of determining cost estimates for renovating the structure to be used as Town offices and a police station, or take any other action in relation thereto.

Selectboard Action: Recommended Finance Com. Action: Not Recommended

ARTICLE TWENTY-THREE: To see if the Town will vote to authorize the Selectboard to enter into contracts with the Massachusetts Highway Department for construction and/or maintenance of public highways for the Fiscal Year 2014, and further to authorize the Selectboard on behalf of the Town to accept any money from the Commonwealth of Massachusetts for highway construction and/or maintenance, or to take any other action in relation thereto.

Selectboard Action: Recommended Finance Com. Action: Recommended

ARTICLE TWENTY-FOUR: To see if the Town will vote to authorize the Selectboard to apply for Massachusetts State or Federal grant programs and to further authorize the Selectboard to expend monies received through such programs following a public hearing, or take any other action in relation thereto.

Selectboard Action: Recommended Finance Com. Action: Recommended

ARTICLE TWENTY-FIVE: To see if the Town will vote to transfer from Free Cash the sum of **\$192,161.00** to the Stabilization Fund, or to take any other action in relation thereto.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE TWENTY-SIX: To see if the Town will vote to transfer from Free Cash the sum of **\$39,907.00** to the Conwell Stabilization Fund and also transfer from FY2013 Vocational Education Account the sum of **\$12,600.00** to the Conwell Stabilization Fund or take any other action in relation thereto.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE TWENTY-SEVEN: To see if the Town will vote to amend the AGREEMENT AMONG THE TOWNS OF HUNTINGTON, MIDDLEFIELD, MONTGOMERY, RUSSELL, WORTHINGTON, CHESTER AND BLANDFORD, MASSACHUSETTS WITH RESPECT TO THE FORMATION OF A REGIONAL SCHOOL DISTRICT by adding the following language after the second sentence under subsection (A) of Section I: The Regional District School Committee:

Effective upon the biennial elections next following the Eleventh Amendment to this Agreement, the Committee shall consist of the following: two members who are residents of the Town of Huntington, two members who are residents of the Town of Middlefield, two members who are residents of the Town of Montgomery, two members who are residents of the Town of Russell, two members who are residents of the Town of Worthington, and two members who are residents of the Town of Chester, and two members who are residents of the Town of Blandford. Until said date, the prior regional school committee shall remain in effect.

Selectboard Action: No action

Finance Com. Action: No action

ARTICLES FOR FY 2013

ARTICLE TWENTY-EIGHT: To see if the Town will vote to transfer from the Overlay Surplus account the sum of **\$4,183.65** to the Interest on Loans account to fund required tax abatements to Verizon or take any other action in relation thereto.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE TWENTY-NINE: To see if the Town will vote to transfer from the Winter Highways Maintenance account the sum of **\$1,623.28** to fund deficit spending in the Winter Highways Overtime Wages account or take any other action in relation thereto.

Selectboard Action: Recommended

Finance Com. Action: Recommended

ARTICLE THIRTY: To take action on any other matters that may legally come before said meeting.

And you are directed to serve this warrant by posting attested copies thereof at the Town Hall and Post Office seven days at least before the time of said meeting.

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

Given under our hands April 25, 2013 I have served this warrant as directed.

Date of Posting: _____

Constable

Selectboard

ATTEST

GLOSSARY

APPROPRIATION: An authorization granted by a Town Meeting to make expenditures and to incur obligations for specific purposes. A "specific" appropriation is carried forward year to year until spent for the designated purpose or transferred by Town Meeting vote to another account.

AVAILABLE FUNDS: Free Cash, reserves and unexpended balances available for appropriation.

ESTIMATED RECEIPTS: Estimate of money to be received by the Town from various sources, such as licenses, state reimbursements, etc. The estimate is deducted by the Assessors from the gross amount to be raised by taxes when the tax rate is set.

FISCAL YEAR: A twelve-month period commencing July 1, to which the annual budget applies and at the end of which a Town determines its financial position and the results of its operations.

FREE CASH: Certified each July 1 by the Director of Accounts. This is the surplus revenue account (also called "excess and deficiency"), less any uncollected taxes of prior years. It is available for appropriation upon certification. By action of a Special Town Meeting after certification and before setting the tax rate, part or all of any unexpected "free cash" may be applied to reduce the tax rate of the current year. "Free Cash" is also referred to as "Available Funds".

OVERLAY: Is an amount of money raised by Assessors for the purpose of creating a fund to cover abatements and uncollectible taxes.

OVERLAY SURPLUS: Unused, accumulated amount of the Overlay for various years, which may be voted for extraordinary or unforeseen purposes.

RESERVE FUND: An amount appropriated for unforeseen or emergency purposes. An amount can be transferred from the Overlay Surplus Account to this fund, and it is controlled exclusively by the Finance Committee.

STABILIZATION: A special account created to provide for capital expenditures which are invested until used.

SURPLUS REVENUE: The amount by which the cash, accounts receivable and other assets exceed the liabilities and reserves.

TOWN MEETING WARRANT: A written order calling an Annual or Special Town Meeting and containing a list of items to be acted upon. Warrants are posted at the official posting places (Town Hall and Post Office).