

TAX RATE RECAPITULATION
Fiscal Year 2018

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 4,477,321.57
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	1,763,870.20
lc. Tax Levy (Ia minus Ib)	\$ 2,713,451.37
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	94.1830	2,555,609.90	161,542,941.00	15.82	2,555,609.33
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	2.8713	77,911.33	4,924,820.00	15.82	77,910.65
Net of Exempt					
Industrial	0.2617	7,101.10	448,965.00	15.82	7,102.63
SUBTOTAL	97.3160		166,916,726.00		2,640,622.61
Personal	2.6840	72,829.03	4,603,588.00	15.82	72,828.76
TOTAL	100.0000		171,520,314.00		2,713,451.37

MUST EQUAL 1C

Board of Assessors

John Fosnot, Assessor , Worthington , assessors@worthington-ma.us 413-238-5578 | 12/1/2017 8:54 AM

Comment:

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/1/2017 8:59 AM

Comment:

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: Matthew Andre
Date: 12/06/2017
Approved: Deborah Wagner
Director of Accounts: Mary Jane Handy

Mary Jane Handy

NOTE : The information was Approved on 12/6/2017

TAX RATE RECAPITULATION
Fiscal Year 2018

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(g) from page 4)		<u>4,042,923.20</u>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	<u>0.00</u>	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	0.00	
4. Total overlay deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	75,939.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	<u>0.00</u>	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other : FY17 Medicare Approp.	1,611.62	
TOTAL Ilb (Total lines 1 through 10)		<u>77,550.62</u>
Ilc. State and county cherry sheet charges (C.S. 1-EC)		343,063.00
Ild. Allowance for abatements and exemptions (overlay)		13,784.75
Ile. Total amount to be raised (Total Ila through Ild)		<u>4,477,321.57</u>

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	521,559.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		<u>521,559.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>163,100.00</u>	
2. Offset Receipts (Schedule A-1)	<u>0.00</u>	
3. Enterprise Funds (Schedule A-2)	<u>0.00</u>	
4. Community Preservation Funds (See Schedule A-4)	<u>0.00</u>	
TOTAL IIIb		<u>163,100.00</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<u>348,199.00</u>	
2. Other available funds (page 4, col (d))	<u>731,012.20</u>	
TOTAL IIIc		<u>1,079,211.20</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2017	0.00	
1b. Free cash..appropriated on or after July 1, 2017	0.00	
2. Municipal light source	0.00	
3. Other source :	0.00	
TOTAL IIId		<u>0.00</u>
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)		<u>1,763,870.20</u>

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from Ile)		<u>4,477,321.57</u>
b. Total estimated receipts and other revenue sources (from IIIe)	<u>1,763,870.20</u>	
c. Total real and personal property tax levy (from Ic)	<u>2,713,451.37</u>	
d. Total receipts from all sources (total IVb plus IVc)		<u>4,477,321.57</u>

NOTE : The information was Approved on 12/6/2017

TAX RATE RECAPITULATION
Fiscal Year 2018

LOCAL RECEIPTS NOT ALLOCATED *

Receipt Type Description	(a) Actual Receipts Fiscal 2017	(b) Estimated Receipts Fiscal 2018
==> 1. MOTOR VEHICLE EXCISE		
2. OTHER EXCISE	160,944.17	95,000.00
==> a.Meals	0.00	0.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> 3. PENALTIES AND INTEREST ON TAXES AND EXCISES	22,927.09	7,200.00
==> 4. PAYMENTS IN LIEU OF TAXES	9,363.00	5,400.00
5. CHARGES FOR SERVICES - WATER	0.00	0.00
6. CHARGES FOR SERVICES - SEWER	0.00	0.00
7. CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8. CHARGES FOR SERVICES - SOLID WASTE FEES	34,532.79	27,000.00
9. OTHER CHARGES FOR SERVICES	0.00	0.00
10. FEES	1,214.00	800.00
11. RENTALS	1,061.50	775.00
12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13. DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14. DEPARTMENTAL REVENUE - CEMETERIES	0.00	0.00
15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16. OTHER DEPARTMENTAL REVENUE	12,738.41	10,000.00
17. LICENSES AND PERMITS	22,113.10	15,000.00
18. SPECIAL ASSESSMENTS	0.00	0.00
==> 19. FINES AND FORFEITS	1,332.16	925.00
==> 20. INVESTMENT INCOME	3,355.70	1,000.00
==> 21. MEDICAID REIMBURSEMENT	0.00	0.00
==> 22. MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	0.00
23. MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	33.90	0.00
24. Totals	269,615.82	163,100.00

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2018 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Accounting Officer

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the above-indicated fiscal year tax rate recapitulation form by the City / Town / District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Eric Kinsherf, Accountant , Worthington , accountant@worthington-ma.us 508-833-8508 | 11/30/2017 12:24 PM

Comment:

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or departmental revolving funds per Chapter 44, Section 53E 1/2. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2018 estimated receipts to FY 2017 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

TAX RATE RECAPITULATION
Fiscal Year 2018

APPROPRIATIONS

AUTHORIZATIONS

MEMO ONLY

City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)
05/06/2017	2017	135,750.19	0.00	0.00	135,750.19	0.00	0.00	0.00	0.00	0.00
05/06/2017	2018	3,839,137.00	2,959,632.00	348,199.00	531,306.00	0.00	0.00	0.00	0.00	0.00
11/28/2017	2018	68,036.01	4,080.00	0.00	63,956.01	0.00	0.00	0.00	0.00	0.00
Total		4,042,923.20	2,963,712.00	348,199.00	731,012.20	0.00	0.00	0.00	0.00	0.00

* Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2017 or fiscal 2018.
 ** Appropriations included in column (b) must not be reduced by local receipts or any other funding source.
 Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.
 *** Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Clerk
 I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.
 Katrin Kaminsky, Town Clerk, Worthington, townclerk@worthington-ma.us 413-238-5578 | 11/30/2017 11:35 AM
 Comment:

NOTE : The information was Approved on 12/6/2017

**Levy Limit
 Fiscal Year 2018**

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2017 LEVY LIMIT

A. FY 2016 Levy Limit	2,588,871	
A1. ADD Amended FY 2016 Growth	0	
B. ADD (IA + IA1)*2.5%	64,722	
C. ADD FY 2017 New Growth	17,020	
C1. ADD FY 2017 New Growth Adjustment	0	
D. ADD FY 2017 Override	0	
E. FY 2017 Subtotal	<u>2,670,613</u>	
F. FY 2017 Levy Ceiling	4,178,041	I. <u>2,670,613</u>
		FY 2017 Levy Limit

II. TO CALCULATE THE FY 2018 LEVY LIMIT

A. FY 2017 Levy Limit from I	2,670,613	
A1. ADD Amended FY 2017 Growth	0	
B. ADD (IIA + IIA1)*2.5%	66,765	
C. ADD FY 2018 New Growth	11,143	
C1. ADD FY 2018 New Growth Adjustment	0	
D. ADD FY 2018 Override	0	
E. ADD FY 2018 Subtotal	<u>2,748,521</u>	
F. FY 2018 Levy Ceiling	4,288,008	II. <u>2,748,521</u>
		FY 2018 Levy Limit

III. TO CALCULATE THE FY 2018 MAXIMUM ALLOWABLE LEVY

A. FY 2018 Levy Limit from II.	2,748,521
B. FY 2018 Debt Exclusion(s)	100,114
C. FY 2018 Capital Expenditure Exclusion(s)	0
D. FY 2018 Stabilization Fund Override	0
E. FY 2018 Other Adjustment :	0
F. FY 2018 Water/Sewer	0
G. FY 2018 Maximum Allowable Levy	<u>2,848,635</u>

Signatures

Board of Assessors

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 11/23/2017 12:41 PM

**C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2018
NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS
General Laws, Chapter 58, Section 25A
Worthington**

A. EDUCATION:

Distributions and Reimbursements:

Chapter 70	240,361
School Transportation	0
Charter Tuition Reimbursement	0
Smart Growth	0

Offset Items – Reserve for Direct Expenditure:

School Choice Receiving Tuition	73,800
---------------------------------	--------

Sub-Total, All Education Items:

314,161

B. GENERAL GOVERNMENT:

Distributions and Reimbursements:

Unrestricted General Government Aid	125,485
Local Share of Racing Taxes	0
Regional Public Libraries	0
Urban Revitalization	0
Veterans Benefits	20,804
Exemp: VBS and Elderly	0
State Owned Land	58,970

Offset Item - Reserve for Direct Expenditure:

Public Libraries	2,139
------------------	-------

Sub-Total, All General Government:

207,398

C. TOTAL ESTIMATED RECEIPTS:

521,559

**C.S. 1-EC Commonwealth of Massachusetts Department of Revenue FY2018
 NOTICE TO ASSESSORS OF ESTIMATED CHARGES
 General Laws, Chapter 59, Section 21
 Worthington**

A. COUNTY ASSESSMENTS:

County Tax	0
Suffolk County Retirement	0
Essex County Reg Comm Center	0
Sub-Total, County Assessments:	0

B. STATE ASSESSMENTS AND CHARGES:

Retired Employees Health Insurance	0
Retired Teachers Health Insurance	0
Mosquito Control Projects	0
Air Pollution	366
Metropolitan Area Planning Council	0
Old Colony Planning Council	0
RMV Non-Renewal Surcharge	1,060
Sub-Total, State Assessments:	1,426

C. TRANSPORTATION AUTHORITIES:

MBTA	0
Boston Metro. Transit District	0
Regional Transit	86
Sub-Total, Transportation Assessments:	86

D. ANNUAL CHARGES AGAINST RECEIPTS:

Special Education	0
STRAP Repayments	0
Multi-Year Repayment	0
Sub-Total, Annual Charges Against Receipts:	0

E. TUITION ASSESSMENTS:

School Choice Sending Tuition	341,551
Charter School Sending Tuition	0
Sub-Total, Tuition Assessments:	341,551

F. TOTAL ESTIMATED CHARGES:

	343,063
--	----------------

Schedule B-1

Free Cash Certification and Appropriation - Fiscal Year 2018

Part I

	Date Certified
1. 7/1/2016 Free Cash Certification	
ADD:	348,199.00 5/4/2017
2. Free Cash Update Part I	
TOTAL	0.00
Subtract Free Cash Appropriated From This Certification	<u>348,199.00</u>
3. FY 2017 Recap	0.00
4. FY 2018 Recap (check to Recap page 4, column c)	348,199.00
5. FY 2018 Recap appropriated on or before June 30th to reduce the tax rate	0.00 To Recap pg 2 Part III d 1a
Balance of Unappropriated Free Cash Part I:	<u>0.00</u>

Part II

	Date Certified
1. 7/1/2017 Free Cash Certification	
ADD:	0.00
2. Free Cash Update Part II	
TOTAL:	0.00
Subtract Free Cash Appropriated From This Certification	<u>0.00</u>
3. FY 2018 Recap (check to Recap page 4, column c)	0.00
4. FY 2018 Recap appropriated on or after July 1st to reduce the tax rate	0.00 To Recap pg 2 Part III d 1b
Balance of Unappropriated Free Cash Part II:	<u>0.00</u>

Signatures

Accounting Officer

Eric Kinsherf, Accountant , Worthington , accountant@worthington-ma.us 508-833-8508 | 11/14/2017 2:58 PM

Schedule B-2

SOURCES AND USES OF OTHER AVAILABLE FUNDS - Fiscal Year 2018

Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund When Approp. was Made	Col. B. Amount of Appropriation
05/06/2017	General Stabilization	FY17 Snow & Ice Appropriation	988,663.40	25,041.00
05/06/2017	General Stabilization	FY17 Veterans Benefits Account	963,622.40	6,473.00
05/06/2017	General Stabilization	Repair Fire Suppression School Generator	957,149.40	8,500.00
05/06/2017	Overlay Surplus	Transfer to Stabilizaton	94,986.19	94,986.19
05/06/2017	FY17 Revaluation Appropriation	Assessors Tax Map Enhancement Acct	750.00	750.00
05/06/2017	Rolland North Cemetery Fund	Town Cemetery Expenses	10,834.67	8,164.00
05/06/2017	General Stabilization	Highway Plow Truck	870,614.40	222,350.00
05/06/2017	General Stabilization	Municipal Employee Job/Comp Review	648,264.40	7,800.00
05/06/2017	Chapter 90 Funds	Roadwork	236,501.00	236,501.00
05/06/2017	FY17 Voc Ed Exp Account Balance	Conwell Stabilization	56,491.64	56,491.00
11/28/2017	FY18 Insurance Budget	Small Bridge Grant bill	3,687.00	948.75
11/28/2017	FY17 Lighting Article	Transfer to Conwell Stabilization	13,190.32	13,190.32
11/28/2017	FY17 Generator Article	Transfer to Conwell Stabilization	4,239.04	4,239.04
11/28/2017	FY18 School Budget	FY17 Prior Year Bill	915,313.95	351.00
11/28/2017	FY18 Treas. Software Budget	FY17 Prior Year Bill	3,066.35	157.00
11/28/2017	FY18 Fire Expense Budget	FY17 Prior Year Bill	14,771.20	69.90
11/28/2017	General Stabilization	250th Anniversary Fund	1,087,483.29	20,000.00
11/28/2017	General Stabilization	Transfer Station Paper Compactor	1,067,483.29	25,000.00
Total			731,012.20	731,012.20

(Must equal Recap page 4 column d)

Column (A) must be greater than or equal to the amount of the appropriation in Column (B) at the time of the appropriation unless otherwise specified by general or special law.

Signatures

Accounting Officer

Eric Kinsharf, Accountant , Worthington , accountant@worthington-ma.us 508-833-8508 | 11/30/2017 12:24 PM

**Schedule DE-1
 Debt Exclusion - Fiscal Year 2018**

(A) Ballot Vote Date	(B) Purpose(s) of Exclusion Vote	(C) Date of original issuance note/bond per purpose(s)	(D) Temp or Perm (T/P)	(E) FY 2017 Net Excluded Debt Service	(F) FY 2017 Gross Debt Service Expended	(G) FY 2018 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2018 Net Excluded Debt Service
03/04/2000	Gateway Building Projects	01/01/2000	P	65,174	65,174	63,636	0	63,636
08/17/2013	Fire Truck	08/08/2014	P	37,226	37,225	36,478	0	36,478
Total:								100,114

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

Signatures

Financial Officer

Eric Kinsherf, Accountant , Worthington , accountant@worthington-ma.us 508-833-8508 | 11/14/2017 2:57 PM

NOTE : The information was Approved on 12/6/2017

Debt Exclusion Votes
Fiscal Year 2018

Vote date	Purpose of vote	Yes	No	FY 2017 amount	FY 2018 amount
03/04/2000	CONSTRUCT AND RECONSTRUCT VARIOUS SCHOOL BUILDINGS	163	34	65,174	63,636
08/17/2013	NEW PUMPER TRUCK	49	48	37,226	36,478
Grand total:				102,400	100,114

SCHEDULE OL-1
 OVERLAY WORKSHEET - Fiscal Year 2018

Overlay Available								
1.	Overlay Balance as of 6/30/2017	19,733.17						
2.	Overlay from FY 2018 (Tax Rate Recap Page 2 IId)	13,784.75						
3.	Overlay Balance Available (Add lines 1 and 2)	<u>33,517.92</u>						
Overlay Use								
4.	Overlay Transferred to Overlay Surplus after 7/1/2017	0.00						
5.	Other Overlay Charges after 7/1/2017	0.00						
6.	5 year Average Abatements And Exemptions Granted thru 6/30/2017	9,773.00						
7.	Overlay Balance Needed (Add lines 4 thru 6)	<u>9,773.00</u>	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	
			10,755.22	10,369.78	12,842.97	8,159.54	6,737.50	
8.	Overlay Balance Available in excess of Overlay Balance Needed (negative indicates a Shortfall) (subtract line 7 from line 3)	<u>23,744.92</u>					5-year average FY 2013 to FY 2017	<u>9,773.00</u>
Potential Future Liabilities								
9.	Real Estate Tax Receivables as of 6/30/2017	88,942.23						
10.	Personal Property Tax Receivables as of 6/30/2017	1,696.91						
11.	Pending ATB or Court decision(s)	500.00						
12.	Total Potential Future Liabilities	<u>91,139.14</u>						

Signatures

Assessor

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 11/23/2017 12:39 PM

NOTE : The information was Approved on 12/6/2017

ACCOUNTING OFFICER'S LETTER IN LIEU OF BALANCE SHEET
Fiscal Year 2018

Due to the absence of the June 30th balance sheet, I have examined the general ledger of the city/town/district and other than the amount(s) reported below, I do not anticipate that there will be any deficits that may be raised on the Pro Forma or Tax Rate Recapitulation form.

Deficit Description	Amount
Debt and Interest Charges Not Included on Recap Page 4	0.00
Final Awards	0.00
Overlay Deficit	0.00
Revenue Deficit	0.00
Offset Receipt Deficit	0.00
Snow and Ice Deficit	0.00
Enterprise Fund Balance Deficit	0.00
Other Deficit Description	
Medicare	1,611.62
Total Other Deficits	1,611.62
Total All Deficits	1,611.62

Signatures

Accounting Officer

Eric Kinsharf, Accountant , Worthington , accountant@worthington-ma.us 508-833-8508 | 11/30/2017 12:46 PM

Janice Boucher Janice@erickinshercpa.comHide

To **Joe Boudreau** jlboudreau3@verizon.net, **Jean**

Boudreau jmlboudreau@verizon.net, **Assessors** assessors@worthington-ma.us

Cc **Eric Kinsherf** eric@erickinshercpa.com, **Barbara Newton** Barbara@erickinshercpa.com

Hi Joe,

Per our discussion today, there is an amount of \$1611.62 for Medicare taxes that is over-expended for FY17 that should be raised on the FY18 recap. This amount was determined when reconciling the bank statement payments to the cashbook.

I have included in on the Letter In Lieu of Balance Sheet form on the Tax Recap.

Thank you,

Janice

Janice Boucher

Senior Municipal Accountant, Outsourced Division

Eric A. Kinsherf, CPA

116 State Road, Unit # 8

PO Box 791

Sagamore Beach, MA 02562

Cell: 508-965-3954



ERIC A KINSHERE, CPA

Certified Public Accountants

116 State Road #8, P.O. Box 791

Sagamore Beach, MA 02562

Phone: (508) 833-8508 Fax: (877) 262-0416

December 1, 2017

Please be advised that the amount of \$33.90 in the Miscellaneous-Non-Recurring receipts for FY2017 represents a reimbursement refund for a prior year purchase.

Thank you,

Janice Boucher

Eric Kinshere, CPA

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2017
Fiscal Year 2018

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	483	119,012,900				
102	0	0				
MISC 103,109	25	8,878,400				
104	6	978,800				
105	1	231,100				
111-125	0	0				
130-32,106	139	9,123,100				
200-231	0		0			
300-393	3					
400-442	3			646,400		
450-452	0				261,800	
CH 61 LAND	35	22			0	
CH 61A LAND	17	7	0	337,235		
CH 61B LAND	13	7	0	320,050		
012-043	22	23,318,641	0	478,791		
501	98		0	3,142,344	187,165	
502	6					901,414
503	0					56,006
504	1					0
505	1					2,268,243
506	0					1,166,000
508	1					0
550-552	0					211,925
TOTALS	890	161,542,941	0	4,924,820	448,965	4,603,588
Real and Personal Property Total Value						171,520,314
Exempt Parcel Count & Value						67 20,514,700

For CH 61, 61A and 61B Land: enter the mixed use parcel count in the left-hand box, and enter the 100% Chapter land parcel count in the right-hand box.

Signatures

Board of Assessors

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 11/15/2017 10:07 AM

Comment: Signing on behalf of the Board of Assessors

Comments

Is Community Accessible

Change in industrial due to a change of use. A former small converted building that was used by a manufacture/warehouse with some office was sold and converted to a residence.

N

LA13 Tax Base Levy Growth
 Retain documentation for 5 years in case of DOR audit - Fiscal Year 2018

Property Class	(A)PFY LA4 Values	Omitted and Revised No.	(B) Omitted and Revised Values	Abatement No.	(C) Abatement Values	Other Adjustment No.	(D) Other Adjustment Values	(E) Adjusted Value Base
RESIDENTIAL								
SINGLE FAMILY (101)	113,781,500	0	0	1	28,200	12	900,946	114,654,246
CONDOMINIUM (102)	0	0	0	0	0	0	0	0
TWO & THREE FAMILY (104 & 105)	1,225,200	0	0	0	0	0	0	1,225,200
MULTI - FAMILY (111-125)	0	0	0	0	0	0	0	0
VACANT LAND (130-132 & 106)	9,435,200	0	0	1	18,600	3	-68,300	9,348,300
ALL OTHERS (103, 109, 012-018)	31,893,265	0	0	0	0	11	-1,148,934	30,744,331
TOTAL RESIDENTIAL	156,335,165	0	0	2	46,800	26	-316,288	155,972,077
OPEN SPACE	0	0	0	0	0	0	0	0
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0	0	0	0	0	0
TOTAL OPEN SPACE	0	0	0	0	0	0	0	0
COMMERCIAL	3,934,340	0	0	0	0	3	-64,424	3,869,916
COMMERCIAL - CHAPTER 61, 61A, 61B	1,262,091	0	0	0	0	8	-31,230	1,230,861
TOTAL COMMERCIAL	5,196,431	0	0	0	0	11	-95,654	5,100,777
INDUSTRIAL	707,945	0	0	1	12,800	1	-248,400	446,745
PERSONAL PROPERTY	4,882,090	0	0					
TOTAL REAL & PERSONAL	167,121,631	0	0					

NOTE : The information was Approved on 11/17/2017

LA13 Tax Base Levy Growth
 Retain documentation for 5 years in case of DOR audit - Fiscal Year 2018

Property Class	Reval Percnt	(F) + or - Reval Adj Values	(G) Total Adjusted Value Base	(H) CFY LA4	(I) New Growth Valuation	(J) PY Tax Rate	(K) Tax Levy Growth
RESIDENTIAL							
SINGLE FAMILY (101)	0.03553	4,073,256	118,727,502	119,012,900	285,398		
CONDOMINIUM (102)	0.00000	0	0	0	0		
TWO & THREE FAMILY (104 & 105)	-0.01249	-15,300	1,209,900	1,209,900	0		
MULTI - FAMILY (111-125)	0.00000	0	0	0	0		
VACANT LAND (130-132 & 106)	-0.03436	-321,200	9,027,100	9,123,100	96,000		
ALL OTHERS (103, 109, 012-018)	0.04476	1,376,172	32,120,503	32,197,041	76,538		
TOTAL RESIDENTIAL	0.03278	5,112,928	161,085,005	161,542,941	457,936	16.59	7,597
OPEN SPACE	0.00000	0	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0.00000	0	0	0	0		
TOTAL OPEN SPACE	0.00000	0	0	0	0	0.00	0
COMMERCIAL	-0.02098	-81,172	3,788,744	3,788,744	0		
COMMERCIAL - CHAPTER 61, 61A, 61B	-0.07701	-94,785	1,136,076	1,136,076	0		
TOTAL COMMERCIAL	-0.03450	-175,957	4,924,820	4,924,820	0	16.59	0
INDUSTRIAL	0.00497	2,220	448,965	448,965	0	16.59	0
PERSONAL PROPERTY				4,603,588	213,770	16.59	3,546
TOTAL REAL & PERSONAL				171,520,314	671,706		11,143

Community Comments:

Signatures

Board of Assessors

Jean Boudreau, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 11/15/2017 10:09 AM

Comment: Signing on behalf of the Board of Assessors

NOTE : The information was Approved on 11/17/2017

CLASSIFICATION TAX ALLOCATION
Fiscal Year 2018

1. The selected Residential Factor is 1.000000

If you desire each class to maintain 100% of its full values tax share, indicate a residential factor of "1" and go to question 3.

2. In computing your residential factor, was a discount granted to Open Space?

Yes No

If Yes, what is the percentage discount? 0

3. Was a residential exemption adopted?

Yes No

If Yes, please complete the following:

Class 1 Total Assessed Value	=	<u>161,542,941</u>	X	<u>0</u>	=	<u>0</u>
Class 1 Total Parcel Count *		<u>0</u>		Selected Res. Exemption %		Residential Exemption

* Include all parcels with a Mixed-Use Residential designation

Applicable number of parcels to receive exemption 0

Net value to be exempted 0

4. Was a small commercial exemption adopted?

Yes No

% Selected 0

If Yes, please complete the following:

No. of parcels eligible	<u>0</u>
Total value of parcels	<u>0</u>
Total value to be exempted	<u>0</u>

5. The following information was derived from the LA-7. Please indicate in column D percentages (accurate to 4 digits to the right of the decimal point) which result from your selected residential factor. (If a residential factor of "1" has been selected, you may leave Column D blank.)

A Class	B Certified Full and Fair Cash Value Assessments	C Percentage Full Value Shares of Total Tax Levy	D New Percentage Shares of Total Tax Levy
Residential	161,542,941.00	94.1830%	94.1830%
Open Space	0.00	0.0000%	0.0000%
Commercial	4,924,820.00	2.8713%	2.8713%
Industrial	448,965.00	0.2617%	0.2617%
Personal Property	4,603,588.00	2.6840%	2.6840%
TOTALS	171,520,314.00	100.0000%	100.0000%

NOTE : The information was Approved on 12/6/2017

CLASSIFICATION TAX ALLOCATION
Fiscal Year 2018

6. Notice was given to taxpayers on 11/23/2017 (date), 9:00 AM (time), at Country Journal (place), by Legal Ad (describe type of notice) that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2018 would be held on 11/28/2017 (meeting date).

7. We hereby attest that on 11/28/2017 (date), 6:30 PM (time), at Town Hall (place) in a public hearing on the issue of adopting the percentages for fiscal year 2018, that the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives, and that the percentages set forth above were duly adopted in public session on 11/28/2017 (date).

8. The LA-5 excess capacity for the current fiscal year is calculated as 135,183.63

The LA-5 excess capacity for the prior fiscal year is calculated as 465.14

For cities : City Councilors, Aldermen, Mayor

For towns : Board of Selectmen

For districts : Prudential Committee or Commissioners

Signatures

Clerk

I hereby attest that notice was given to taxpayers that a public hearing on the issue of adopting the tax levy percentages would be held on the date and time stated above.

Katrin Kaminsky, Town Clerk , Worthington , townclerk@worthington-ma.us 413-238-5578 | 11/30/2017 11:32 AM

Board of Assessors

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/1/2017 8:57 AM

John Fosnot, Assessor , Worthington , assessors@worthington-ma.us 413-238-5578 | 12/1/2017 8:53 AM

Authorized Signature

Signatures for LA5 Certification

For cities: City Councilors, Aldermen, Mayor

For towns: Board of Selectmen

For districts: Prudential Committee or Commissioners

We hereby attest that on the hearing date above the Board of Assessors presented information and data relevant to making such determination and the fiscal effect of the available alternatives at the hearing and that the percentages set forth above were duly adopted in public session on date stated above.

Stephen Smith, Chairman , Worthington , selectboard@worthington-ma.us 413-238-5577 | 11/30/2017 11:18 AM

Charles Rose, Selectman , Worthington , selectboard@worthington-ma.us 413-238-5577 | 11/30/2017 11:25 AM

Country Journal • Thursday, November 23, 2017

**TOWN OF WORTHINGTON
NOTICE OF
PUBLIC HEARING**

A Tax Rate Classification Hearing will be held **Tuesday, November 28, 2017 at 6:30 PM** in the office of the Selectboard at Worthington Town Hall. The public is welcome to attend.
11/23/17

TOWN

MEETINGS

**TOWN OF WORTHINGTON
ANNUAL TOWN MEETING
May 6, 2017 – 9:30 AM**

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 RH Conwell Elementary School in said Worthington on Saturday the Sixth of May, 2017 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, Sandra Epperly, Diane Meehan
- 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 **\$1,071,830.00** for the total Worthington School District Budget for the period of July 1, 2017 through June 30, 2018, or take any other action in relation thereto:

Worthington School District Appropriation	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Elementary	\$761,974.60	\$800,917.60	Recommended	Recommended
Secondary	255,912.40	270,912.40	Recommended	Recommended
Total	\$1,017,887.00	\$1,071,830.00		

ARTICLE FOUR: To see if the Town will vote to continue to Authorize a Tuition-Based Public Preschool Program for residents of Worthington and other towns from the ages of 2.9 to 5 and to fund and administer such a program from the receipts of Federal and/or State grants and from a revolving fund established pursuant to M.G.L. c.71, s.26A, s.26B and s.26.C or c.71, s.47, for the receipts of fees/tuition received from parents and childcare financial assistance programs; and to see if the Town will vote to Raise and Appropriate the sum of **\$25,000.00** to further seed such revolving fund to help mitigate the timing of receipts to expenditures and for any shortfall that may exist between receipts and expenditures, or take any other action in relation thereto.

Selectboard Action: Recommended Finance Comm. Action: Defer to Town Mtg.

ARTICLE FIVE: To see if the Town will vote to Raise and Appropriate the sum of **\$213,055.00** for Vocational Education, or take any other action in relation thereto:

Vocational Education	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
	\$315,335.00	\$213,055.00	Recommended	Recommended

ARTICLE SIX: To see if the Town will vote to Raise and Appropriate the sum of **\$71,760.00** to be paid to Gateway Regional School District for capital and MSBA payback costs, or take any other action in relation thereto:

Gateway School District Payback	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Bonded Projects	\$65,174.00	\$63,636.00	Recommended	Recommended
MSBA Payback	8,124.00	8,124.00	Recommended	Recommended
Total	\$73,298.00	\$71,760.00		

ARTICLE SEVEN: 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 to Raise and Appropriate the sum of **\$44,224.00** for these salaries and compensation to be as of July 1, 2016 as follows, or take any other action in relation thereto:

	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Selectboard, Chair	\$2,307.00	\$2,307.00	Recommended	Recommended
Selectboard, Clerk	2,027.00	.00	Recommended	Recommended
Selectboard, Member	2,027.00	2,027.00	Recommended	Recommended
Bd. of Health, Chair	1,750.00	1,776.00	Recommended	Recommended
Bd. of Health, Clerk	1,750.00	1,776.00	Recommended	Recommended
Bd. of Health, Mem.	1,750.00	1,776.00	Recommended	Recommended
Moderator	100.00	100.00	Recommended	Recommended
Town Clerk	9,916.00	10,065.00	Recommended	Recommended
Assessors, Chair	6,915.00	6,019.00	Recommended	Recommended
Assessors, Clerk	10,753.00	12,914.00	Recommended	Recommended
Assessors, Member	6,368.00	5,464.00	Recommended	Recommended
Total	\$45,663.00	\$44,224.00		

ARTICLE EIGHT: To see if the Town will vote to Raise and Appropriate the sum of **\$362,188.00** for the following Town charges, or take any other action in relation thereto:

GENERAL GOVERNMENT:

	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Selectboard Expenses	\$2,500.00	\$2,000.00	Recommended	Recommended
Assessors' Expenses	1,750.00	1,750.00	Recommended	Recommended
Classified Advertising	New	3,000.00	Recommended	Recommended
Tax Map Maintenance	1,275.00	1,275.00	Recommended	Recommended
Softwr. up./Online Search	7,245.00	7,515.00	Recommended	Recommended
Assessors' Revaluation	1,000.00	.00	Recommended	Recommended
Online Tax Maps	1,800.00	2,400.00	Recommended	Recommended
Town Clerk's Expenses	700.00	700.00	Recommended	Recommended
Election Expenses	3,138.00	450.00	Recommended	Recommended
Registrars' Expense	50.00	50.00	Recommended	Recommended
Tax Collector's Salary	15,133.00	15,360.00	Recommended	Recommended
Asst Tax Ctr/Asst Treas. Salary	Combined	7,299.00	Recommended	Recommended
Tax Collector's Expenses	4,100.00	4,100.00	Recommended	Recommended
Tax Collector's Software	5,094.00	5,451.00	Recommended	Recommended
Accounting Services	14,581.00	30,000.00	Recommended	Recommended
Accounting Software	3,000.00	3,000.00	Recommended	Recommended
Treasurer's Salary	14,363.00	14,718.00	Recommended	Recommended
Treasurer's Expenses	4,100.00	4,500.00	Recommended	Recommended
Treasurer's Software	4,070.00	4,500.00	Recommended	Recommended
Town Payroll Service	1,230.00	2,500.00	Recommended	Recommended
Executive Assistant	48,728.00	49,459.00	Recommended	Recommended
Assistant Secretary	250.00	250.00	Recommended	Recommended
Recording Secretary	3,500.00	10,000.00	Recommended	Recommended
Bd. of Appeals Expense	250.00	500.00	Recommended	Recommended
Conservation Comm. Exp.	600.00	600.00	Recommended	Recommended
Town Off. Maint. & Sup.	3,200.00	3,200.00	Recommended	Recommended
Town Hall Maintenance	4,600.00	4,500.00	Recommended	Recommended
Town Hall Custodian	2,635.00	2,623.00	Recommended	Recommended
Town Telephone Exp.	6,500.00	6,500.00	Recommended	Recommended
Town Building Heating	23,000.00	23,000.00	Recommended	Recommended
Conwell Bldg. Expenses	98,740.00	98,740.00	Recommended	Recommended
Moran Property Expenses	500.00	500.00	Recommended	Recommended
IT/Comptr. Replenishmt plan	4,000.00	4,000.00	Recommended	Recommended
Comptr. Maint. & Supplies	1,500.00	700.00	Recommended	Recommended
Computer Maint. Labor	2,400.00	3,200.00	Recommended	Recommended
Town Web Site	2,500.00	2,500.00	Recommended	Recommended
Planning Board Expenses	800.00	300.00	Recommended	Recommended
P.V.P.C.	178.00	182.00	Recommended	Recommended
Recreation Comm. Exp.	1,000.00	1,600.00	Recommended	Recommended
Finance Comm. Expense	130.00	130.00	Recommended	Recommended
Town Reports	1,250.00	1,250.00	Recommended	Recommended
Law Account Expense	12,000.00	12,000.00	Recommended	Recommended
Tax Taking-Collector	1,200.00	1,200.00	Recommended	Recommended
Tax Title Foreclosure Treas.	2,500.00	2,500.00	Recommended	Recommended
Tax Title Foreclosure Maint.	2,000.00	2,000.00	Recommended	Recommended

Audit Expenses	12,500.00	12,500.00	Recommended	Recommended
Council on Aging	7,486.00	7,486.00	Recommended	Recommended
Historical Comm. Exp.	500.00	200.00	Recommended	Recommended
Total	\$307,338.00	\$362,188.00		

ARTICLE NINE: To see if the Town will vote to Raise and Appropriate the sum of **\$337,541.00** for the following Town charges, or take any other action in relation thereto:

	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Hampshire Cty Retirement	\$92,249.00	\$118,196.00	Recommended	Recommended
Group Insurance	157,196.00	148,037.00	Recommended	Recommended
Unemployment Comp.	1,200.00	1,200.00	Recommended	Recommended
Workers Compensation	6,158.00	6,600.00	Recommended	Recommended
Insurance and Bonds	40,131.00	43,008.00	Recommended	Recommended
Medicare	13,175.00	20,500.00	Recommended	Recommended
Total:	\$310,926.00	\$337,541.00		

ARTICLE TEN: To see if the Town will vote to Raise and Appropriate the sum of **\$18,000.00** for the Worthington Library, or take any other action in relation thereto:

	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Worthington Library	\$17,263.00	\$18,000.00	Recommended	Recommended

ARTICLE ELEVEN: To see if the Town will vote to Raise and Appropriate the sum of **\$12,336.00** and transfer from the Rolland North Cemetery Fund the sum of **\$8,164.00** for a total of **\$20,500.00** for the following Town charges, or take any other action in relation thereto:

	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Center Cemetery Maint.	\$4,134.00	\$4,237.00	Recommended	Recommended
North Cemetery Maint.	7,965.00	8,164.00	Recommended	Recommended
Ringville Cemetery Maint.	3,724.00	3,817.00	Recommended	Recommended
Historical Cemetery Maint.	861.00	882.00	Recommended	Recommended
Grave Openings	3,400.00	3,400.00	Recommended	Recommended
Total:	\$20,084.00	\$20,500.00		

ARTICLE TWELVE: To see if Town will vote to Raise and Appropriate the sum of **\$297,108.00** for the following Town charges, or take any other action in relation thereto:

PUBLIC HEALTH AND SAFETY:

	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Emergency Mgmt. Salary	\$932.00	\$946.00	Recommended	Recommended
Emergency Mgmt. Expenses	600.00	600.00	Recommended	Recommended
Animal Control Officer Salary	1,530.00	1,553.00	Recommended	Recommended
Animal Control Officer. Exp.	300.00	300.00	Recommended	Recommended
Police Department Expenses	11,000.00	11,000.00	Recommended	Recommended
Police Department Wages	36,830.00	37,382.00	Recommended	Recommended
Police Wages Clerical	6,003.00	9,141.00	Recommended	Recommended
Regional Lockup Assessment	1,098.00	1,098.00	Recommended	Recommended
Fire Dept. Operating Expenses	18,900.00	22,795.00	Recommended	Recommended
Fire Department Fuel	2,500.00	2,500.00	Recommended	Recommended
Fire Dept. Wages, Clerical	1,501.00	1,524.00	Recommended	Recommended
Fire Chief's Salary	4,883.00	4,956.00	Recommended	Recommended
Fire Dept. Grant Writer	1,154.00	1,171.00	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	22,073.00	23,207.00	Recommended	Recommended
Constable's Salary	100.00	100.00	Recommended	Recommended
Animal Inspector's Salary	638.00	648.00	Recommended	Recommended
Building Inspector's Salary	9,063.00	9,500.00	Recommended	Recommended
Building Inspector Alternate	776.00	788.00	Recommended	Recommended
Building Inspector's Expenses	325.00	200.00	Recommended	Recommended
Plumbing Inspector's Salary	1,386.00	1,407.00	Recommended	Recommended
Plumbing Inspector's Expense	400.00	400.00	Recommended	Recommended
Wiring Inspector's Salary	2,181.00	3,181.00	Recommended	Recommended
Wiring Inspector's Expense	120.00	120.00	Recommended	Recommended
Assist. Wiring Insp. Expense	600.00	300.00	Recommended	Recommended
Gas Inspector's Salary	1,090.00	1,106.00	Recommended	Recommended
Board of Health Expenses	200.00	200.00	Recommended	Recommended
Board of Health Agent	3,900.00	3,900.00	Recommended	Recommended
Tree Warden Expenses	15,000.00	30,000.00	Recommended	Recommended
Ctrl. Hamp. Veterans' Service	4,458.00	4,709.00	Recommended	Recommended
Veteran's Aid	19,000.00	45,750.00	Recommended	Recommended
Disposal Works	45,000.00	45,000.00	Recommended	Recommended
Disposal Attendant	10,000.00	10,500.00	Recommended	Recommended
Hilltown Resource Mgt. Coop.	4,682.00	5,410.00	Recommended	Recommended
Street Lights	750.00	730.00	Recommended	Recommended
Berkshire Reg. Group Purch.	.00	.00	Recommended	Recommended
Hampshire Cnty Emer Comm Sys	486.00	486.00	Recommended	Recommended
Total:	\$243,959.00	\$297,108.00		

ARTICLE THIRTEEN: To see if the Town will vote to Raise and Appropriate the sum of **\$36,478.00** for Principle and Interest on the Fire Truck Debt, or take any other action in relation thereto:

	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
Fire Pumper Truck	\$37,226.00	\$36,478.00	Recommended	Recommended

ARTICLE FOURTEEN: To see if the Town will vote to Raise and Appropriate the sum of **\$459,112.00** for the following Town charges, or take any other action in relation thereto:

	FY2017 Adopted	FY2018 Proposed	Selectboard Action	Finance Comm. Action
General Highway Maint.	\$40,000.00	\$40,000.00	Recommended	Recommended
Road Sweeping	5,000.00	5,000.00	Recommended	Recommended
Winter Highway Maint.	95,000.00	95,000.00	Recommended	Recommended
Wtr. HWY Overtime Wages	11,853.00	11,853.00	Recommended	Recommended
Highway Dept. Wages	102,493.00	108,825.00	Recommended	Recommended
Highway Wages Clerical	6,003.00	4,571.00	Recommended	Recommended
HWY Superintendent's Salary	63,827.00	64,784.00	Recommended	Recommended
Hwy.Supt. Add'l Wtr. Comp.	2,479.00	2,479.00	Recommended	Recommended
Garage Maintenance	14,000.00	14,000.00	Recommended	Recommended
Machinery Maintenance	30,000.00	30,000.00	Recommended	Recommended
Highway/Police Fuel	32,000.00	32,000.00	Recommended	Recommended
Superintendent's Expense	600.00	600.00	Recommended	Recommended
Secondary Rd. Improvemts.	50,000.00	50,000.00	Recommended	Recommended
Total:	\$453,255.00	\$459,112.00		

ARTICLE FIFTEEN: To see if the Town will vote to Appropriate and Transfer the sum of **\$222,350.00** from the General Stabilization Fund to purchase a 2017 Freightliner Plow Truck to replace the current 2000 Freightliner Plow Truck, or take any action relative thereto.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE SIXTEEN: To see if the Town will vote to transfer the sum of **\$7,800.00** from the General Stabilization Fund to contract services to perform a Municipal Employee Job Description Review and Update, Salary Survey and Compensation Schedule, or take any action relative thereto.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE SEVENTEEN: To see if the Town will vote to Raise and Appropriate the sum of **\$1,000.00** to pay the FY 2018 WiredWest Communications Cooperative dues or take any action relative thereto.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE EIGHTEEN: 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 Comm. Action: Recommended

ARTICLE NINETEEN: To see if the Town will vote to Appropriate as available funds the total sum of **\$236,501.00** 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 Comm. Action: Recommended*

ARTICLE TWENTY: To see if the Town will vote to Transfer from Free Cash a **sum of money** to the General Stabilization Fund, or to take any other action in relation thereto.

Selectboard Action: Recommended *Finance Comm. Action: Recommended*

ARTICLE TWENTY-ONE: To see if the Town will vote to endorse a plan called "Worthington Cares" by which volunteers will solicit donations of new or gently-used household items, then collect and distribute these donated items to various immigrant and refugee support groups, or take any other action thereto.

ARTICLE TWENTY-TWO: To see if the Town will vote to Appropriate and Transfer the sum of **\$56,491.00** from the FY 2017 Vocation Education Account to the Conwell Stabilization Fund, or take any other action in relation thereto.

Selectboard Action: Recommended *Finance Comm. Action: 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 2018, 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.

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.

ARTICLES FOR FY 2017

ARTICLE TWENTY-FIVE: To see if the Town will vote to Appropriate and Transfer the sum of **\$25,041.00** from the Stabilization Fund to fund deficit spending in the Winter Highway Maintenance Account, or take any other action in relation thereto.

Selectboard Action: Recommended *Finance Comm. Action: Recommended*

ARTICLE TWENTY-SIX: To see if the Town will vote to Appropriate and Transfer from the Stabilization Fund the sum of **\$6,473.00** to fund the FY17 Veterans' Benefits Account, or take any other action in relation thereto.

Selectboard Action: Recommended *Finance Comm. Action: Recommended*

ARTICLE TWENTY-SEVEN: To see if the Town will vote to Appropriate and Transfer the sum of **\$8,500.00** from the RH Conwell Stabilization Fund to fund the repair of the fire suppression back-up generator for the RH Conwell Elementary School building, or take any other action in relation thereto.

Selectboard Action: Recommended *Finance Comm. Action: Recommended*

ARTICLE TWENTY-EIGHT: To see if the Town will vote to Appropriate and Transfer from Overlay Surplus the sum of **\$94,986.19** to the General Stabilization Fund, or to take any other action in relation thereto.

Selectboard Action: Recommended *Finance Comm. Action: Recommended*

ARTICLE TWENTY-NINE: To see if the Town will vote to Appropriate and Transfer the sum of **\$750.00** from the FY17 Revaluation Expense Account to the Assessors Tax Map Enhancement Account, or to take any other action in relation thereto.

Selectboard Action: Recommended *Finance Comm. Action: Recommended*

ARTICLE THIRTY: To see if the Town will vote to amend the General Bylaw, Section II which currently reads as follows: "*Elected Town Boards and Officers*," by replacing the words "a Commission Chair" with "an additional Commissioner" AND by deleting the line: "A County Commissioner for a term of two years," or take any other action in relation thereto.

ARTICLE THIRTY-ONE: To see if the town will vote to amend the zoning bylaw to add the following section:

SECTION XIV LARGE-SCALE GROUND-MOUNTED SOLAR PHOTOVOLTAIC INSTALLATIONS (LSGMSPI)

A. Purposes

The purposes of this section are to:

1. Promote the creation of large-scale ground-mounted solar photovoltaic installations with a minimum nameplate capacity of 250kW DC (hereinafter abbreviated as LSGMSPI)
2. Provide standards for the placement, design, construction, operation, monitoring, modification and removal of such installations
3. Address public safety, minimize impacts on scenic, natural and historic resources, and provide adequate financial assurance for the eventual decommissioning of such installations.

The provisions set forth in this section shall apply to the construction, operation, and/or repair of LSGMSPI.

B. Applicability

This section applies to LSGMSPI proposed to be constructed after the effective date of this section. This section also pertains to physical modifications that materially alter the type, configuration, or size of these installations or related equipment.

LSGMSPIs will be permitted in Worthington, subject to the terms of this Section and subject to Site Plan Review, per Section XII.

C. Definitions

Large-Scale Ground-Mounted Solar Photovoltaic Installation (LSGMSPI): A solar photovoltaic system that is structurally mounted on the ground and is not roof-mounted, and has a minimum nameplate capacity of 250 kW DC.

Rated Nameplate Capacity: The maximum rated output of electric power production of the photovoltaic system in Direct Current (DC).

Solar Photovoltaic Array: an arrangement of solar photovoltaic panels.

Wetlands: as defined in the Wetlands Protection Regulations, 310 CMR 10.02 (1) (a)-(f).

D. General Requirements for all LSGMSPI

The following requirements are common to all LSGMSPI to be sited in Designated Locations.

1. Compliance with Laws and Regulations

The construction and operation of all LSGMSPI shall be consistent with all applicable local, state and federal requirements, including but not limited to all applicable safety, construction, electrical, and communications requirements. All buildings and fixtures forming part of a LSGMSPI shall be constructed in accordance with the State Building Code.

2. Building Permit and Building Inspection

No LSGMSPI shall be constructed, installed, or modified as provided in this section without first obtaining a building permit.

3. Fees

The application for a Site Plan Review for a LSGMSPI must be accompanied by the fee as determined by the Planning Board.

4. Site Plan Review

LSGMSPIs shall undergo Site Plan Review (see Section XII) by the Planning Board prior to construction, installation or modification as provided in this section.

5. General

All plans and maps shall be prepared, stamped and signed by a Professional Engineer licensed to practice in Massachusetts.

6. Required Documents

Pursuant to the site plan review process, the project proponent shall provide the following documents:

a. A site plan showing:

- (1) Property lines and physical features, including roads, lot areas, setbacks, open space, parking, and structure coverage for the project site;
- (2) Proposed changes to the landscape of the site, grading, drainage, vegetation clearing and planting, exterior lighting, screening vegetation or structures;

- (3) Blueprints or drawings of the LSGMSPI and appurtenant structures signed by a Professional Engineer licensed to practice in the Commonwealth of Massachusetts showing the proposed layout of the system, lighting, signage, utility connections, transformers, and any potential shading from nearby structures or natural features or vegetation;
 - (4) One or three line electrical diagram detailing the solar photovoltaic installation, associated components, and electrical interconnection methods, with all National Electrical Code compliant disconnects and overcurrent devices;
 - (5) Documentation of the major system components to be used, including the photovoltaic panels, mounting system, and inverter;
 - (6) Name, address, license verification, and contact information for proposed system installer;
 - (7) Name, address, phone number and signature of the project proponent, as well as all co-proponents or property owners, if any;
 - (8) The name, contact information and signature of any agents representing the project proponent;
 - (9) The delineation of any wetlands on or near the specific portion of the parcel proposed for the LSGMSPI.
- b. Documentation of actual or prospective access and control of the project site; see also Section XIV.D.7;
 - c. An operation and maintenance plan; see also Section XIV.D.8;
 - d. Zoning district designation for the parcel(s) of land comprising the project site (submission of a copy of a zoning map with the parcel(s) identified is suitable for this purpose);
 - e. Natural Resources Conservation Service soil survey classification map(s) for the proposed site;
 - f. Proof of liability insurance; and
 - g. Description of financial surety that satisfies Section XIV.14.c.

The Planning Board may waive documentary requirements as it deems appropriate.

7. Site Control

The project proponent shall submit documentation of actual or prospective access and control of the project site sufficient to allow for construction and operation of the proposed LSGMSPI.

8. Operation and Maintenance Plan

The project proponent shall submit a plan for the operation and maintenance of the LSGMSPI, which shall include measures for maintaining safe access to the installation, storm water controls, as well as general procedures for operational maintenance of the installation.

9. Utility Notification

No LSGMSPI shall be constructed until evidence has been given to the Planning Board that the utility company that operates the electrical grid where the installation is to be located has been informed of the solar photovoltaic installation owner or operator's intent to install an interconnected customer-owned generator.

10. Dimension and Density Requirements

a. Setbacks

For LSGMSPIs, front, side and rear setbacks shall be as follows:

- (1) Front yard: The front yard depth shall be at least 50 feet.
- (2) Side yard. Each side yard shall have a depth at least 50 feet.
- (3) Rear yard. The rear yard depth shall be at least 50 feet.
- (4) Access roads or driveways shall be set back at least 25 feet from side and rear lot lines.

b. Appurtenant Structures

All appurtenant structures to LSGMSPIs shall be subject to the Worthington Zoning By-laws. Whenever reasonable, structures should be shielded from view by vegetation and/or joined or clustered to avoid adverse visual impacts. Vegetation shall be of varieties native to New England. Said vegetative screening shall reach a mature form to effectively screen the installation within five years of installation. Planting of the vegetative screening shall be completed prior to final approval of the photovoltaic installation by the Building Inspector.

11. Design Standards

a. Lighting

Lighting of other parts of the installation, such as appurtenant structures, shall be limited to that required for safety and operational purposes, and shall be shielded from abutting properties. Lighting of the solar photovoltaic installation shall be directed downward and shall incorporate full cut-off fixtures to reduce light pollution.

b. Signage

Signs on LSGMSPIs shall comply with the Worthington sign by-law (Section IV.A.5.c). A sign consistent with the Worthington sign by-law shall be required to identify the owner and provide a 24-hour emergency contact phone number.

LSGMSPIs shall not be used for displaying any advertising except for reasonable identification of the manufacturer or operator of the solar photovoltaic installation.

c. Utility Connections

Reasonable efforts, as determined by the Planning Board, shall be made to place all utility connections from the solar photovoltaic installation underground, depending on appropriate soil conditions, shape, and topography of the site and any requirements of the utility provider. Electrical transformers for utility interconnections may be above ground if required by the utility provider.

d. Height

Other than accessory buildings and appurtenant structures, no component of a LSGMSPI shall exceed 15 feet in height.

12. Safety and Environmental Standards

a. Emergency Services

The LSGMSPI owner or operator shall provide a copy of the project summary, electrical schematic, and site plan to the Town Fire Chief. Upon request the owner or operator shall cooperate with local emergency services in developing an emergency response plan. All means of shutting down the solar photovoltaic installation shall be clearly marked and approved by the Town fire chief. The owner or operator shall identify a responsible person for public inquiries throughout the life of the installation.

b. Land Clearing, Soil Erosion, Drainage and Habitat Impacts

Clearing of natural vegetation shall be limited to what is necessary for the construction, operation and maintenance of the LSGMSPI or otherwise prescribed by applicable laws, regulations and bylaws. LSGMSPIs shall be installed on water permeable surfaces as approved by the Planning Board during site plan review.

c. Landscape Maintenance

When possible, a diversity of plant species shall be used, with a preference for species native to New England. Use of plants identified by the most recent copy of the "Massachusetts Prohibited Plant List" maintained by the Massachusetts Department of Agricultural Resources, is prohibited. Herbicides shall only be applied by properly licensed personnel, as enforced by the Massachusetts Department of Agricultural Resources.

d. Sound Levels

The sound levels under normal operating conditions, measured at the boundary of the lot on which the installation is sited, shall not be more than 10 decibels greater than would otherwise exist in the absence of such a facility.

13. Monitoring and Maintenance

a. Solar Photovoltaic Installation Conditions

The LSGMSPI owner or operator shall maintain the facility in good condition. Maintenance shall include, but not be limited to, structural repairs, and integrity of security measures. Site access shall be maintained to a level acceptable to the Town Fire Chief and Police Chief. The owner or operator shall be responsible for the cost of maintaining the LSGMSPI and any access road(s), unless accepted as a public way.

b. Modifications

Any modifications to a LSGMSPI made after issuance of the required building permit shall require approval by the Planning Board.

14. Abandonment or Decommissioning

a. Abandonment

Absent notice of a proposed date of decommissioning or written notice of extenuating circumstances, the LSGMSPI shall be considered abandoned when it fails to operate for more than one year without the written consent of the Planning Board. If the owner or operator of the LSGMSPI fails to remove the installation in accordance with the requirements of this section within 150 days of abandonment or the proposed date of decommissioning, the Town retains the right, after the receipt of an appropriate court order, to enter and remove an abandoned, hazardous or decommissioned LSGMSPI. As a condition of site plan approval, a property owner shall agree to allow the Town entry to remove an abandoned or decommissioned installation. The cost for the removal will be charged to the property owner in accordance with the provisions of M.G.L. 139, Section 3A as a tax lien on the property.

b. Removal Requirements

Any LSGMSPI which has reached the end of its useful life or has been discontinued or has been abandoned consistent with Section XIV.14.a of this bylaw shall be removed. The owner or operator shall physically remove the installation no more than 150 days after the date of discontinued operations. The owner or operator shall notify the Planning Board by certified mail of the proposed date of discontinued operations and plans for removal. Decommissioning shall consist of:

- (1) Physical removal of LSGMSPI structures, equipment, security barriers and transmission lines from the site
- (2) Disposal of all solid and hazardous waste in accordance with local, state, and federal waste disposal regulations
- (3) Stabilization or re-vegetation of the site as necessary to minimize erosion. The Planning Board may allow the owner or operator to leave landscaping or designated below-grade foundations in order to minimize erosion and disruption to vegetation

c. Financial Surety

Proponents of LSGMSPI projects shall provide a form of surety, either through escrow account, bond or otherwise, to cover the cost of removal in the event the Town must remove the installation and remediate the landscape, in an amount and form determined to be reasonable by the Planning Board, but in no event to exceed more than 125 percent of the cost of removal and compliance with the additional requirements set forth herein, as determined by the project proponent. Such surety will not be required for municipally- or state-owned facilities. The project proponent shall submit a fully inclusive estimate of the costs associated with removal, prepared by a qualified engineer, during site plan review stage of application. The amount shall include a mechanism for calculating increased removal costs due to inflation.

15. Independent Engineer

The Planning Board may engage, at the applicant's expense, professional and technical consultants, including legal counsel, to assist the Planning Board with its review of the application in accordance with the requirements of Section 53G of Chapter 44 of the Massachusetts General Laws. The Planning Board may direct the applicant to deposit funds with the Planning Board at the time the application is accepted, and to add additional funds as needed upon notice. Failure to comply with this section shall be grounds for denying the application. Upon approval of the application, any excess amount in the account attributable to that project, including any accrued interest, shall be repaid to the applicant.

**ANNUAL TOWN MEETING May 6, 2017
MINUTES**

A quorum of 67 being present, Moderator Kevin O'Connor called the meeting to order at 9:30am. Bella Coon-Drawe played violin. She and Onya McDonald led the pledge. Evan Johnson was recognized for his years of service on Conservation Committee and Selectboard. Bart Niswonger gave a brief statue update on behalf of the Broadband Committee. The following articles were then acted upon:

ARTICLE ONE: It was voted unanimously 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, Sandra Epperly, Diane Meehan
Field Drivers and Fence Viewers
Bart Niswonger, Kevin Porter, Darlene Millman
Surveyors of Wood and Timber
Keith Manley, Christopher Powell, Clarence Witter

ARTICLE TWO: It was voted unanimously 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: It was voted unanimously to Raise and Appropriate the sum of **\$1,071,830.00** for the total Worthington School District Budget for the period of July 1, 2017 through June 30, 2018 as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE FOUR: It was voted unanimously to continue to Authorize a Tuition-Based Public Preschool Program for residents of Worthington and other towns from the ages of 2.9 to 5 and to fund and administer such a program from the receipts of Federal and/or State grants and from a revolving fund established pursuant to M.G.L. c.71, s.26A, s.26B and s.26.C or c.71, s.47, for the receipts of fees/tuition received from parents and childcare financial assistance programs; and It was voted unanimously to Raise and Appropriate the sum of **\$25,000.00** to further seed such revolving fund to help mitigate the timing of receipts to expenditures and for any shortfall that may exist between receipts and expenditures.

ARTICLE FIVE: It was voted unanimously to Raise and Appropriate the sum of **\$213,055.00** for Vocational Education as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE SIX: It was voted unanimously to Raise and Appropriate the sum of **\$71,760.00** to be paid to Gateway Regional School District for capital and MSBA payback costs as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE SEVEN: It was voted unanimously to fix the salaries or compensation of all elected officers of the Town, as provided by MGL Chapter 41, Section 108 as amended, and to Raise and Appropriate the sum of **\$44,224.00** for these salaries and compensation to be as of July 1, 2016 as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE EIGHT: It was voted unanimously to Raise and appropriate the sum of **\$362,188.00** for the following General Government charges as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE NINE: It was voted unanimously to Raise and Appropriate the sum of **\$337,541.00** for the following Town employment charges as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE TEN: It was voted unanimously to Raise and Appropriate the sum of **\$18,000.00** for the Worthington Library.

ARTICLE ELEVEN: It was voted unanimously to Raise and Appropriate the sum of **\$12,336.00** and transfer from the Rolland North Cemetery Fund the sum of **\$8,164.00** for a total of **\$20,500.00** as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE TWELVE: It was voted unanimously to Raise and Appropriate the sum of **\$297,108.00** for the following Town Public Health and Safety charges as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE THIRTEEN: It was voted unanimously to Raise and Appropriate the sum of **\$36,478.00** for Principle and Interest on the Fire Truck Debt.

ARTICLE FOURTEEN: It was voted unanimously to Raise and Appropriate the sum of **\$459,112.00** for the following Town Highway Maintenance charges as articulated in the summary table reviewed by the Selectboard and Finance Committee as posted in the warrant.

ARTICLE FIFTEEN: It was voted unanimously to Appropriate and Transfer the sum of **\$222,350.00** from the General Stabilization Fund to purchase a 2017 Freightliner Plow Truck to replace the current 2000 Freightliner Plow Truck.

ARTICLE SIXTEEN: It was voted 74-8 to transfer the sum of **\$7,800.00** from the General Stabilization Fund to contract services to perform a Municipal Employee Job Description Review and Update, Salary Survey and Compensation Schedule.

ARTICLE SEVENTEEN: It was voted by a majority to Raise and Appropriate the sum of **\$1,000.00** to pay the FY 2018 WiredWest Communications Cooperative dues.

ARTICLE EIGHTEEN: It was voted unanimously 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.

ARTICLE NINETEEN: It was voted unanimously to Appropriate as available funds the total sum of **\$236,501.00** from Chapter 90 funds or any other amounts from the Commonwealth of Massachusetts for highway construction and/or maintenance.

ARTICLE TWENTY: It was voted unanimously to Transfer from Free Cash **\$348,199.00** to the General Stabilization Fund.

ARTICLE TWENTY-ONE: It was voted by a majority to endorse a plan called "Worthington Cares" by which volunteers will solicit donations of new or gently-used household items, then collect and distribute these donated items to various immigrant and refugee support groups.

ARTICLE TWENTY-TWO: It was voted unanimously to Appropriate and Transfer the sum of **\$56,491.00** from the FY 2017 Vocation Education Account to the Conwell Stabilization Fund.

ARTICLE TWENTY-THREE: It was voted unanimously 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 2018, 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.

ARTICLE TWENTY-FOUR: It was voted unanimously 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.

ARTICLE TWENTY-FIVE: It was voted unanimously to Appropriate and Transfer the sum of **\$25,041.00** from the Stabilization Fund to fund deficit spending in the Winter Highway Maintenance Account.

ARTICLE TWENTY-SIX: It was voted unanimously to Appropriate and Transfer from the Stabilization Fund the sum of **\$6,473.00** to fund the FY17 Veterans' Benefits Account.

ARTICLE TWENTY-SEVEN: It was voted unanimously to Appropriate and Transfer the sum of **\$8,500.00** from the RH Conwell Stabilization Fund to fund the repair of the fire suppression back-up generator for the RH Conwell Elementary School building.

ARTICLE TWENTY-EIGHT: It was voted unanimously to Appropriate and Transfer from Overlay Surplus the sum of **\$94,986.19** to the General Stabilization Fund.

ARTICLE TWENTY-NINE: It was voted unanimously to Appropriate and Transfer the sum of **\$750.00** from the FY17 Revaluation Expense Account to the Assessors Tax Map Enhancement Account.

ARTICLE THIRTY: It was voted unanimously to amend the General Bylaw, Section II which currently reads as follows: "*Elected Town Boards and Officers,*" by replacing the words "a Commission Chair" with "an additional Commissioner" AND by deleting the line: "A County Commissioner for a term of two years".

ARTICLE THIRTY-ONE: It was voted 78-8 to amend the zoning bylaw to add the following section:

SECTION XIV LARGE-SCALE GROUND-MOUNTED SOLAR PHOTOVOLTAIC INSTALLATIONS (LSGMSPI)

as posted in the warrant. The purposes of this proposed by-law are to:

1. Promote the creation of large-scale ground-mounted solar photovoltaic installations
2. Provide standards for the placement, design, construction, operation, monitoring, modification and removal of such installations
3. Address public safety, minimize impacts on scenic, natural and historic resources, and provide adequate financial assurance for the eventual decommissioning of such installations.

The provisions set forth in this section shall apply to the construction, operation, and/or repair of these facilities.

It was voted unanimously to dissolve at 11:20am.
Respectfully submitted, Katrin Kaminsky, Town Clerk

Special Town Meeting - Tuesday November 28, 2017

The warrant having been duly posted and with a quorum of 42 present, Moderator Kevin O'Connor called the meeting to order at 7:05pm. The following articles were then acted upon:

ARTICLE ONE: It was voted unanimously to Raise and Appropriate the sum of **\$500.00** to pay for a Board of Health enforcement action.

ARTICLE TWO: It was voted unanimously to Raise and Appropriate the sum of **\$3,500.00** to fund the Conwell Litigation Defense Account.

ARTICLE THREE: It was voted unanimously to Raise and Appropriate an additional sum of **\$80.00** for the FY2018 the Ambulance Account.

ARTICLE FOUR: It was voted unanimously to Appropriate and Transfer the sum of **\$948.75** from FY2018 Insurance and Bonds Account to the Small Bridge Grant Account.

ARTICLE FIVE: It was voted unanimously to Appropriate and Transfer the sum of **\$13,190.32** from the Conwell Elementary Lighting Account to the Conwell Building Stabilization Fund.

ARTICLE SIX: It was voted unanimously to Appropriate and Transfer the sum of **\$4,239.04** from the Conwell Fire Suppression Generator Account to the Conwell Building Stabilization Fund.

ARTICLE SEVEN: It was voted unanimously to Appropriate and Transfer from the General Stabilization Fund the sum of **\$20,000.00** for the Worthington 250th Anniversary.

ARTICLE EIGHT: It was voted unanimously to Appropriate and Transfer the sum of **\$25,000.00** from the General Stabilization Fund to purchase a paper compactor and associated installation costs for the Town Transfer Station, any balance to revert back to the General Stabilization Fund.

ARTICLE NINE: It was voted unanimously to Appropriate and Transfer the sum of **\$351.00** from the FY2018 Worthington School District Budget to pay a RH Conwell FY2017 Amazon Bill for teachers' supplies.

ARTICLE TEN: It was voted unanimously to Appropriate and Transfer the sum of **\$157.00** from the FY2018 Treasurer's Software Support Account to pay a Treasurer's FY2017 software bill.

ARTICLE ELEVEN: It was voted unanimously to Appropriate and Transfer the sum of **\$69.90** from the FY2018 Fire Department Expense Account to pay a Fire Department FY2017 air cylinder rental bill.

Voted unanimously to dissolve at 7:19pm.

Respectfully submitted,

Katrin Kaminsky, Town Clerk

City/Town Council or Town Meeting Dates

PER TAX RECAP

City/Town Council or Town Meeting Dates	FY*	Town Mtg. Article Number	Total Appropriations Of Each Meeting	** From Raise and Appropriate (Tax Levy)	From Free Cash See B-1	From Other Available Funds See B-2	Available Fund	From Offset Receipts, See A-1 or Enterprise Funds, See A-2	(f) *** Revolving Funds See A-3	(g) Borrowing Authorization		
05/06/17 2018	2018	3	1,071,830.00	1,071,830.00								
		4	25,000.00	25,000.00								
		5	213,055.00	213,055.00								
		6	71,760.00	71,760.00								
		7	44,224.00	44,224.00								
		8	362,188.00	362,188.00								
		9	337,541.00	337,541.00								
		10	18,000.00	18,000.00								
		11	20,500.00	12,336.00			8,164.00	Rolland Fund				
		12	297,108.00	297,108.00								
		13	36,478.00	36,478.00								
		14	459,112.00	459,112.00								
		15	222,350.00	222,350.00								
		16	7,800.00	7,800.00								
		17	1,000.00	1,000.00								
		18	10,000.00	10,000.00								
		19	236,501.00	236,501.00								
		20	348,199.00	348,199.00			348,199.00					
		22	56,491.00	56,491.00								
					3,839,137.00	2,959,632.00	348,199.00	531,306.00				
		05/06/17 2017	2017	25	25,041.00	25,041.00						
				26	6,473.00	6,473.00						
				27	8,500.00	8,500.00						
				28	94,986.19	94,986.19						
		29	750.00	750.00								
			135,750.19	0.00	0.00	135,750.19						
11/28/17 2018	2018	1	500.00	500.00								
		2	3,500.00	3,500.00								
		3	80.00	80.00								
		4	948.75	948.75								
		5	13,190.32	13,190.32								
		6	4,239.04	4,239.04								
		7	20,000.00	20,000.00								
		8	25,000.00	25,000.00								
		9	351.00	351.00								
		10	157.00	157.00								
		11	69.90	69.90								
			68,036.01	4,080.00	0.00	63,956.01						
TOTAL FY2018			3,907,173.01	2,963,712.00	348,199.00	595,262.01						
Total P. 4 Recap			4,042,923.20	2,963,712.00	348,199.00	731,012.20						

Appropriation Worksheet

Variance

TFD FY18 Insurance	(948.75)
TFD FY18 School Budget	(351.00)
TFD FY18 Treasurer Software	(157.00)
TFD FY18 Fire Dept Expense	(69.90)
Final Variance	(0.00)