

TAX RATE RECAPITULATION
Fiscal Year 2019

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 4,706,276.42
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	1,894,701.95
lc. Tax Levy (Ia minus Ib)	\$ 2,811,574.47
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) lc 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	94.2877	2,650,968.90	162,636,166.00	16.30	2,650,969.51
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	2.9259	82,263.86	5,046,776.00	16.30	82,262.45
Net of Exempt					
Industrial	0.2603	7,318.53	448,965.00	16.30	7,318.13
SUBTOTAL	97.4739		168,131,907.00		2,740,550.09
Personal	2.5261	71,023.18	4,357,324.00	16.30	71,024.38
TOTAL	100.0000		172,489,231.00		2,811,574.47

MUST EQUAL 1C

Assessors

John Fosnot, Assessor , Worthington , assessors@worthington-ma.us 413-238-5578 | 11/27/2018 7:11 PM

Comment:

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 11/28/2018 10:39 AM

Comment:

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

Reviewed By: Matthew Andre
Date: 11/28/2018
Approved: Deborah Wagner
Director of Accounts: Mary Jane Handy

Mary Jane Handy

NOTE : The information was Approved on 11/28/2018

TAX RATE RECAPITULATION

Fiscal Year 2019

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(g) from page 4)	<u>4,238,512.55</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)	94,716.00
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 :	0.00
TOTAL Ilb (Total lines 1 through 10)	<u>94,716.00</u>
Ilc. State and county cherry sheet charges (C.S. 1-EC)	352,082.00
Ild. Allowance for abatements and exemptions (overlay)	20,965.87
Ile. Total amount to be raised (Total Ila through Ild)	<u>4,706,276.42</u>

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State	
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	564,208.00
2. Massachusetts school building authority payments	0.00
TOTAL IIIa	<u>564,208.00</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>278,618.00</u>
2. Other available funds (page 4, col (d))	<u>888,775.95</u>
TOTAL IIIc	<u>1,167,393.95</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate	
1a. Free cash..appropriated on or before June 30, 2018	0.00
1b. Free cash..appropriated on or after July 1, 2018	0.00
2. Municipal light surplus	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>1,894,701.95</u>

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

a. Total amount to be raised (from Ile)	<u>4,706,276.42</u>
b. Total estimated receipts and other revenue sources (from IIIe)	<u>1,894,701.95</u>
c. Total real and personal property tax levy (from Ic)	<u>2,811,574.47</u>
d. Total receipts from all sources (total IVb plus IVc)	<u>4,706,276.42</u>

NOTE : The information was Approved on 11/28/2018

TAX RATE RECAPITULATION
Fiscal Year 2019

LOCAL RECEIPTS NOT ALLOCATED *

Receipt Type Description	(a) Actual Receipts Fiscal 2018	(b) Estimated Receipts Fiscal 2019
==> 1. MOTOR VEHICLE EXCISE	188,527.86	95,000.00
2. OTHER EXCISE		
==> a.Meals	0.00	0.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> d.Cannabis	0.00	0.00
==> 3. PENALTIES AND INTEREST ON TAXES AND EXCISES	17,453.64	7,200.00
==> 4. PAYMENTS IN LIEU OF TAXES	9,453.00	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	25,642.74	25,400.00
9. OTHER CHARGES FOR SERVICES	0.00	0.00
10. FEES	1,649.00	800.00
a.Cannabis Impact Fee	0.00	0.00
11. RENTALS	876.50	775.00
12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13. DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14. DEPARTMENTAL REVENUE - CEMETERIES	1,750.00	0.00
15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16. OTHER DEPARTMENTAL REVENUE	6,010.67	6,000.00
17. LICENSES AND PERMITS	23,353.23	20,600.00
18. SPECIAL ASSESSMENTS	0.00	0.00
==> 19. FINES AND FORFEITS	1,101.08	925.00
==> 20. INVESTMENT INCOME	6,418.63	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)	12,203.37	0.00
24. Totals	294,439.72	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 2019 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 Kinsharf, Accountant, Worthington, accountant@worthington-ma.us 508-833-8508 | 11/26/2018 10:24 AM

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 2019 estimated receipts to FY 2018 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

NOTE : The information was Approved on 11/28/2018

TAX RATE RECAPITULATION
 Fiscal Year 2019

City/Town Council or Town Meeting Dates	FY*	APPROPRIATIONS							AUTHORIZATIONS		
		(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)	MEMO ONLY
05/05/2018	2018	17,007.68	0.00	0.00	17,007.68	0.00	0.00	0.00	0.00	0.00	
03/28/2018	2018	17,302.00	0.00	0.00	17,302.00	0.00	0.00	0.00	0.00	0.00	
05/05/2018	2019	3,884,030.35	3,044,552.35	278,618.00	560,860.00	0.00	0.00	0.00	0.00	0.00	
10/17/2018	2019	320,172.52	26,566.25	0.00	293,606.27	0.00	0.00	0.00	0.00	0.00	
Total		4,238,512.55	3,071,118.60	278,618.00	888,775.95	0.00	0.00	0.00	0.00	0.00	

* Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2018 or fiscal 2019.

** 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 | 11/20/2018 5:06 PM

Comment:

NOTE : The information was Approved on 11/28/2018

**Levy Limit
 Fiscal Year 2019**

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2018 LEVY LIMIT

A. FY 2017 Levy Limit	2,670,613	
A1. ADD Amended FY 2017 Growth	0	
B. ADD (IA + IA1)*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. FY 2018 Subtotal	<u>2,748,521</u>	
F. FY 2018 Levy Ceiling	4,288,008	I. <u>2,748,521</u>
		FY 2018 Levy Limit

II. TO CALCULATE THE FY 2019 LEVY LIMIT

A. FY 2018 Levy Limit from I	2,748,521	
A1. ADD Amended FY 2018 Growth	0	
B. ADD (IIA + IIA1)*2.5%	68,713	
C. ADD FY 2019 New Growth	28,212	
C1. ADD FY 2019 New Growth Adjustment	0	
D. ADD FY 2019 Override	0	
E. ADD FY 2019 Subtotal	<u>2,845,446</u>	
F. FY 2019 Levy Ceiling	4,312,231	II. <u>2,845,446</u>
		FY 2019 Levy Limit

III. TO CALCULATE THE FY 2019 MAXIMUM ALLOWABLE LEVY

A. FY 2019 Levy Limit from II.	2,845,446
B. FY 2019 Debt Exclusion(s)	98,742
C. FY 2019 Capital Expenditure Exclusion(s)	0
D. FY 2019 Stabilization Fund Override	0
E. FY 2019 Other Adjustment :	0
F. FY 2019 Water/Sewer	0
G. FY 2019 Maximum Allowable Levy	<u>2,944,188</u>

Signatures

Board of Assessors

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 11/26/2018 11:27 AM

NOTE : The information was Approved on 11/28/2018

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2019
NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS
General Laws, Chapter 58, Section 25A
Worthington

A. EDUCATION:

Distributions and Reimbursements:

Chapter 70	243,571
School Transportation	0
Charter Tuition Reimbursement	0
Smart Growth	0

Offset Items – Reserve for Direct Expenditure:

School Choice Receiving Tuition	92,504
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Sub-Total, All Education Items: **336,075**

B. GENERAL GOVERNMENT:

Distributions and Reimbursements:

Unrestricted General Government Aid	129,877
Local Share of Racing Taxes	0
Regional Public Libraries	0
Urban Revitalization	0
Veterans Benefits	19,761
Exemp: VBS and Elderly	6,738
State Owned Land	69,545

Offset Item - Reserve for Direct Expenditure:

Public Libraries	2,212
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Sub-Total, All General Government: **228,133**

C. TOTAL ESTIMATED RECEIPTS: **564,208**

C.S. 1-EC Commonwealth of Massachusetts Department of Revenue FY2019
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	375
Metropolitan Area Planning Council	0
Old Colony Planning Council	0
RMV Non-Renewal Surcharge	1,060
Sub-Total, State Assessments:	1,435

C. TRANSPORTATION AUTHORITIES:

MBTA	0
Boston Metro. Transit District	0
Regional Transit	376
Sub-Total, Transportation Assessments:	376

D. ANNUAL CHARGES AGAINST RECEIPTS:

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

E. TUITION ASSESSMENTS:

School Choice Sending Tuition	350,271
Charter School Sending Tuition	0
Sub-Total, Tuition Assessments:	350,271

F. TOTAL ESTIMATED CHARGES:	352,082
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Schedule B-1
Free Cash Certification and Appropriation - Fiscal Year 2019

Part I

	Date Certified
1. 7/1/2017 Free Cash Certification	278,618.00 2/6/2018
ADD:	
2. Free Cash Update Part I	0.00
TOTAL	278,618.00
Subtract Free Cash Appropriated From This Certification	
3. FY 2018 Recap	0.00
4. FY 2019 Recap (check to Recap page 4, column c)	278,618.00
5. FY 2019 Recap appropriated on or before June 30th to reduce the tax rate	0.00 <i>To Recap pg 2 Part III d 1a</i>
Balance of Unappropriated Free Cash Part I:	0.00

Part II

	Date Certified
1. 7/1/2018 Free Cash Certification	302,112.00 10/18/2018
ADD:	
2. Free Cash Update Part II	0.00
TOTAL:	302,112.00
Subtract Free Cash Appropriated From This Certification	
3. FY 2019 Recap (check to Recap page 4, column c)	0.00
4. FY 2019 Recap appropriated on or after July 1st to reduce the tax rate	0.00 <i>To Recap pg 2 Part III d 1b</i>
Balance of Unappropriated Free Cash Part II:	302,112.00

Signatures

Accounting Officer

Eric Kinsharf, Accountant , Worthington , accountant@worthington-ma.us 508-833-8508 | 11/26/2018 10:17 AM

NOTE : The information was Approved on 11/28/2018

Schedule B-2
SOURCES AND USES OF OTHER AVAILABLE FUNDS - Fiscal Year 2019

Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund When Approp. was Made	Col. B. Amount of Appropriation
03/28/2018	General Stabilization	Tax Taking Foreclosure Maint.	1,047,555.09	1,552.00
03/28/2018	General Stabilization	Group Insurance Account	1,046,003.09	14,300.00
03/28/2018	General Stabilization	Town Hall/Hwy Phone Expense	1,031,703.09	1,450.00
05/05/2018	General Stabilization	Conwell Litigation Defense	1,030,150.63	4,000.00
05/05/2018	General Stabilization	Winter Highway Maint.	1,026,150.63	13,007.68
05/05/2018	General Stabilization	Equip 2 New Police Officers	1,013,142.95	2,000.00
05/05/2018	General Stabilization	2018 Freightliner Ten-Wheeler	1,011,142.95	210,000.00
05/05/2018	General Stabilization	Paint North Side Exterior Town Hall	801,142.95	4,000.00
05/05/2018	General Stabilization	Asbestos Abatement & Demo-Moran Prop	797,142.95	43,050.00
05/05/2018	General Stabilization	Transfer Station-40 Yard Compactor	754,092.95	8,000.00
05/05/2018	Chapter 90 Funds	Roadwork	235,800.00	235,800.00
05/05/2018	FY18 Voc Ed Budget	Transfer to Conwell Stabilization	81,688.33	39,416.00
05/05/2018	FY18 Tree Warden Budget	FY19 Tree Warden Expenses	28,610.00	10,000.00
05/05/2018	Rolland North Cemetery Trust	Cemetery Expenses	99,463.66	8,594.00
10/17/2018	FY18 Voc Ed Budget	Transfer to Conwell Stabilization	39,416.00	-5,576.00
10/17/2018	General Stabilization	Paper Compactor	1,034,988.54	4,000.00
10/17/2018	General Stabilization	Replacement of Adams Road Bridge	1,030,988.54	172,325.00
10/17/2018	General Stabilization	Rte 143 Engineering & Design	858,663.54	76,500.00
10/17/2018	General Stabilization	Rte 143 Land/Easement Acquisitions	782,163.54	40,000.00
10/17/2018	North Cemetery Roads Acct.	Sale of Lots Account	6,357.27	6,357.27
			Total	888,775.95

(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 Kinsherf, Accountant , Worthington , accountant@worthington-ma.us 508-833-8508 | 11/26/2018 10:18 AM

NOTE : The information was Approved on 11/28/2018

Schedule DE-1
 Debt Exclusion - Fiscal Year 2019

(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 2018 Net Excluded Debt Service	(F) FY 2018 Gross Debt Service Expended	(G) FY 2019 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2019 Net Excluded Debt Service
03/04/2000	Gateway Building Projects	01/01/2000	P	63,636	63,636	63,011	0	63,011
08/17/2013	Fire Truck	08/08/2014	P	36,478	36,478	35,731	0	35,731
Total:								98,742

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

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

Signatures

Financial Officer
 Eric Kinshurf, Accountant, Worthington, accountant@worthington-ma.us 508-833-8508 | 11/26/2018 10:18 AM

NOTE : The information was Approved on 11/28/2018

Debt Exclusion Votes
Fiscal Year 2019

Vote date	Purpose of vote	Yes	No	FY 2018 amount	FY 2019 amount
03/04/2000	CONSTRUCT AND RECONSTRUCT VARIOUS SCHOOL BUILDINGS	163	34	63,636	63,011
08/17/2013	NEW PUMPER TRUCK	49	48	36,478	35,731
Grand total:				100,114	98,742

**SCHEDULE OL-1
 OVERLAY WORKSHEET - Fiscal Year 2019**

Overlay Available							
1. <u>Overlay Balance as of 6/30/2018</u>	14,955.47						
2. <u>Overlay from FY 2019 (Tax Rate Recap Page 2 lld)</u>	20,965.87						
3. <u>Overlay Balance Available (Add lines 1 and 2)</u>	35,921.34						
<u>Overlay Use</u>							
4. <u>Overlay Transferred to Overlay Surplus after 7/1/2018</u>	0.00						
5. <u>Other Overlay Charges after 7/1/2018</u>	0.00						
6. <u>5 year Average Abatements And Exemptions Granted thru 6/30/2018</u>	12,137.99	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	
7. <u>Overlay Balance Needed (Add lines 4 thru 6)</u>	12,137.99	18,562.45	10,755.22	10,369.78	12,842.97	8,159.54	
8. <u>Overlay Balance Available in excess of Overlay Balance Needed (negative indicates a Shortfall) (subtract line 7 from line 3)</u>		5-year average FY 2014 to FY 2018					
<u>Potential Future Liabilities</u>	23,783.35						
9. <u>Real Estate Tax Receivables as of 6/30/2018</u>	72,565.75						
10. <u>Personal Property Tax Receivables as of 6/30/2018</u>	2,444.88						
11. <u>Pending ATB or Court decision(s)</u>	600.00						
12. <u>Total Potential Future Liabilities</u>	75,610.63						

	Signatures
Accounting Officer Eric Kinsherf, Accountant , Worthington , accountant@worthington-ma.us 508-833-8508 11/26/2018 10:19 AM	
Assessor Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 11/19/2018 10:49 AM	

NOTE : The information was Approved on 11/28/2018

TOWN OF WORTHINGTON
FY18 MISCELLANEOUS REVENUES

1800.00.4840		\$ 9,282.37
1800.00.4950		\$ 2,921.00
	TOTAL	<u>\$ 12,203.37</u>

RECURRING:

NONE		\$ -
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NON-RECURRING:

Treasurer Cash Reconciliation Difference		\$ 9,282.37
Refunds/Reimbursements		\$ 2,921.00
		<u>\$ 12,203.37</u>
	TOTAL	<u>\$ 12,203.37</u>

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2018
Fiscal Year 2019

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	486	120,255,300				
102	0	0				
MISC 103,109	25	8,901,300				
104	6	978,800				
105	1	231,100				
111-125	0	0				
130-32,106	136	8,756,900				
200-231	0		0			
300-393	3			643,100		
400-442	3				261,800	
450-452	0				0	
CH 61 LAND	35	27	0	404,145		
CH 61A LAND	16	7	0	319,721		
CH 61B LAND	12	7	0	473,791		
012-043	22	23,512,766	0	3,206,019	187,165	
501	94					882,294
502	7					56,599
503	0					0
504	1					2,177,122
505	1					1,162,900
506	0					0
508	1					78,409
550-552	0					0
TOTALS	890	162,636,166	0	5,046,776	448,965	4,357,324
Real and Personal Property Total Value						172,489,231
Exempt Parcel Count & Value						69 20,732,300

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
<p>Board of Assessors</p> <p>John Fosnot, Assessor , Worthington , assessors@worthington-ma.us 413-238-5578 11/14/2018 2:16 PM</p> <p>Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 11/14/2018 2:10 PM</p>

Comments
No comments to display.

NOTE : The information was Approved on 11/20/2018

LA13 Tax Base Levy Growth
 Retain documentation for 5 years in case of DOR audit - Fiscal Year 2019

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)	119,012,900	0	0	3	94,400	5	274,100	119,192,600
CONDOMINIUM (102)	0	0	0	0	0	0	0	0
TWO & THREE FAMILY (104 & 105)	1,209,900	0	0	0	0	0	0	1,209,900
MULTI - FAMILY (111-125)	0	0	0	0	0	0	0	0
VACANT LAND (130-132 & 106)	9,123,100	0	0	1	60,400	5	-416,000	8,646,700
ALL OTHERS (103, 109, 012-018)	32,197,041	0	0	1	5,000	4	-232,329	31,959,712
TOTAL RESIDENTIAL	161,542,941	0	0	5	159,800	14	-374,229	161,008,912
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								
COMMERCIAL - CHAPTER 61, 61A, 61B	3,788,744	0	0	0	0	1	2,875	3,791,619
	1,136,076	0	0	0	0	4	3,290	1,139,366
TOTAL COMMERCIAL	4,924,820	0	0	0	0	5	6,165	4,930,985
INDUSTRIAL	448,965	0	0	0	0	0	0	448,965
PERSONAL PROPERTY	4,603,588	0	0	0	0	0	0	4,603,588
TOTAL REAL & PERSONAL	171,520,314	0	0	0	0	0	0	171,520,314

NOTE : The information was Approved on 11/20/2018

LA13 Tax Base Levy Growth
 Retain documentation for 5 years in case of DOR audit - Fiscal Year 2019

Property Class	Reval Perct	(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)	0.00000	0	119,192,600	120,255,300	1,062,700		
CONDOMINIUM (102)	0.00000	0	0	0	0		
TWO & THREE FAMILY (104 & 105)	0.00000	0	1,209,900	1,209,900	0		
MULTI - FAMILY (111-125)	0.00000	0	0	0	0		
VACANT LAND (130-132 & 106)	0.00000	0	8,646,700	8,756,900	110,200		
ALL OTHERS (103, 109, 012-018)	0.00000	0	31,959,712	32,414,066	454,354		
TOTAL RESIDENTIAL	0.00000	0	161,008,912	162,636,166	1,627,254	15.82	25,743
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	0.00000	0	3,791,619	3,849,119	57,500		
COMMERCIAL - CHAPTER 61, 61A, 61B	0.05116	58,291	1,197,657	1,197,657	0		
TOTAL COMMERCIAL	0.01182	58,291	4,989,276	5,046,776	57,500	15.82	910
INDUSTRIAL	0.00000	0	448,965	448,965	0	15.82	0
PERSONAL PROPERTY			4,357,324	4,357,324	98,521	15.82	1,559
TOTAL REAL & PERSONAL			172,489,231	172,489,231	1,783,275		28,212

Community Comments:

Growth is 102% higher than three year average. This is based on some new single family home development.

Signatures
Board of Assessors
John Fosnot, Assessor, Worthington, assessors@worthington-ma.us 413-238-5578 11/14/2018 2:16 PM
Jean Boudreau, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 11/14/2018 2:11 PM

NOTE : The information was Approved on 11/20/2018

CLASSIFICATION TAX ALLOCATION
 Fiscal Year 2019

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	=	162,636,166	X	<u>0</u>	=	<u>0</u>
Class 1 Total Parcel Count *		0		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	162,636,166.00	94.2877%	94.2877%
Open Space	0.00	0.0000%	0.0000%
Commercial	5,046,776.00	2.9259%	2.9259%
Industrial	448,965.00	0.2603%	0.2603%
Personal Property	4,357,324.00	2.5261%	2.5261%
TOTALS	172,489,231.00	100.0000%	100.0000%

NOTE : The information was Approved on 11/28/2018

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2019

6. Notice was given to taxpayers on 11/22/2018 (date), 9:00 AM (time), at Daily Hampshire Gazette (place), by Legal Ad (describe type of notice) that a public hearing on the issue of adopting the tax levy percentages for fiscal year 2019 would be held on 11/27/2018 (meeting date).

7. We hereby attest that on 11/27/2018 (date), 7:00 PM (time), at Town Hall (place) in a public hearing on the issue of adopting the percentages for fiscal year 2019, 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 11/27/2018 (date).

8. The LA-5 excess capacity for the current fiscal year is calculated as 132,613.53

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

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 | 11/28/2018 5:00 AM

Board of Assessors

John Fosnot, Assessor , Worthington , assessors@worthington-ma.us 413-238-5578 | 11/27/2018 7:12 PM

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 11/28/2018 10:38 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.

Charles Rose, Selectman , Worthington , selectboard@worthington-ma.us 413-238-5577 | 11/27/2018 8:45 PM

Hattie Plehn, Selectman , Worthington 413-238-5577 | 11/27/2018 8:48 PM

Stephen Smith, Chairman , Worthington , selectboard@worthington-ma.us 413-238-5577 | 11/27/2018 8:50 PM

Daily Hampshire Gazette	Northampton	Hampshire	MA	Thursday, 22 November 2018	100.00%
TOWN OF WORTHINGTON NOTICE OF PUBLIC HEARING A Tax Rate Classification Hearing will be held Tuesday, November 27, 2018 at 7:00 PM in the office of the Selectboard at Worthington Town Hall. The public is welcome to attend. November 22 21666 .					

TOWN

MEETINGS

ANNUAL TOWN MEETING

May 5, 2018

A quorum of over 200 being present, Moderator called the meeting to order at 10:00 am. Opening activities were presented by Conwell School students Augustus & Charlotte Niswonger, Mya Coon-Drawe & Jonah Graves. John McDonald and Deb Carnes-Reilly were recognized for their service to the school. Tom Wisnauckas & Gretchen Eliason were recognized for their service on Finance 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, Catherine Whitcomb, 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 accept 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 failed by a vote of 108-98 that the Town will appropriate \$2,100,000.00 to pay the Town's share of the cost of designing, constructing and installing a high-speed broadband network, including the payment of all costs incidental and related thereto, which project shall be undertaken by the Town acting alone, and that to meet this appropriation, the Treasurer, with the approval of the Selectmen, is authorized to borrow up to said amount under and pursuant to M.G.L. c. 44, s. 8(8), or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor. Any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount. No amount shall be borrowed or expended pursuant hereto unless the Town shall have voted to exclude the amounts required to repay any borrowing approved by this vote from the limitations on total property taxes contained in M.G.L. c. 59, s. 21C (also known as Proposition 2½).

ARTICLE FOUR: It failed by a vote of 133-68 that the Town will appropriate \$1,070,000.00 to pay the Town's share of the cost of designing, constructing and installing a high-speed broadband network, including the payment of all costs incidental and related thereto, which project shall be undertaken by the Town acting in conjunction with Matrix Millennium, and that to meet this appropriation, the Treasurer, with the approval of the Selectmen, is authorized to borrow up to said amount under and pursuant to M.G.L. c. 44, s. 8(8), or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor. Any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount. No amount shall be borrowed or expended pursuant hereto unless the Town shall have voted to exclude the amounts required to repay any borrowing approved by this vote from the limitations on total property taxes contained in M.G.L. c. 59, s. 21C (also known as Proposition 2½).

ARTICLE FIVE: It passed by a declared majority that the Town accept the Comcast proposal to build a cable/broadband network that will serve at least 96% of the Town pursuant to the Massachusetts Broadband Institute's Flexible Grant program and to further request that the Selectboard execute a Cable Television License Agreement with Comcast pursuant to statutes and regulations overseen by the Massachusetts Department of Telecommunications and Cable.

ARTICLE SIX: It was voted unanimously to Raise and Appropriate the sum of **\$1,078,087.35** for the total Worthington School District Budget for the period of July 1, 2018 through June 30, 2019.

Worthington School District Appropriation	FY2018 Adopted	FY2019 Proposed		
Elementary	\$800,917.60	\$742,837.35		
Secondary	270,912.40	335,250.00		
Total	\$1,071,830.00	\$1,078,087.35		

ARTICLE SEVEN: It was voted unanimously but one 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 EIGHT: It was voted unanimously to Raise and Appropriate the sum of **\$192,933.00** for Vocational Education.

Vocational Education	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
	\$213,055.00	\$192,933.00	Recommended	Recommended

ARTICLE NINE: It was voted unanimously to Raise and Appropriate the sum of **\$84,299.00** to be paid to Gateway Regional School District for capital and MSBA payback costs.

Gateway School District Payback	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
Bonded Projects	\$63,636.00	\$63,011.00	Recommended	Recommended
MSBA Payback	8,124.00	21,288.00	Recommended	Recommended
Total	\$71,760.00	\$84,299.00		

ARTICLE TEN: 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 **\$46,898.00** for these salaries and compensation to be as of July 1, 2018 as follows.

	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
Selectboard, Chair	\$2,307.00	\$2,307.00	Recommended	Recommended
Selectboard, Clerk	.00	.00	Recommended	Recommended
Selectboard, Member	2,027.00	2,027.00	Recommended	Recommended
Bd. of Health, Chair	1,776.00	1,806.00	Recommended	Recommended
Bd. of Health, Clerk	1,776.00	1,806.00	Recommended	Recommended
Bd. of Health, Mem.	1,776.00	1,806.00	Recommended	Recommended
Moderator	100.00	100.00	Recommended	Recommended
Town Clerk	10,065.00	10,235.00	Recommended	Recommended
Assessors, Chair	6,019.00	6,121.00	Recommended	Recommended
Assessors, Clerk	12,914.00	13,133.00	Recommended	Recommended
Assessors, Member	5,464.00	5,557.00	Recommended	Recommended
Tree Warden	*NEW*	2,000.00	Recommended	Recommended
Total	\$44,224.00	\$46,898.00		

ARTICLE ELEVEN: It was voted unanimously to Raise and Appropriate the sum of **\$410,489.00** for the following Town charges:

	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
Selectboard Expenses	\$2,000.00	\$3,000.00	Recommended	Recommended
Assessors' Expenses	1,750.00	1,750.00	Recommended	Recommended
Classified Advertising	3,000.00	2,000.00	Recommended	Recommended
Tax Map Maintenance	1,275.00	1,400.00	Recommended	Recommended
Assessors' Software Support	7,515.00	7,840.00	Recommended	Recommended
Assessors' Revaluation	.00	1,800.00	Recommended	Recommended
Online Tax Maps	2,400.00	2,400.00	Recommended	Recommended
Town Clerk's Expenses	700.00	700.00	Recommended	Recommended
Election Expenses	450.00	3,435.00	Recommended	Recommended
Registrars' Expense	50.00	50.00	Recommended	Recommended
Tree Warden's Expenses	30,000.00	20,000.00	Recommended	Recommended
Tax Collector	15,360.00	16,640.00	Recommended	Recommended
Asst Tax Cltr/Asst Treasurer	7,299.00	7,575.00	Recommended	Recommended
Tax Collector's Expenses	4,100.00	4,100.00	Recommended	Recommended
Tax Collector's Software	5,451.00	5,094.00	Recommended	Recommended
Accounting Services	30,000.00	30,000.00	Recommended	Recommended
Accounting Software	3,000.00	3,434.00	Recommended	Recommended
Treasurer	14,718.00	16,640.00	Recommended	Recommended
Treasurer's Expenses	4,500.00	4,500.00	Recommended	Recommended
Treasurer's Software	4,500.00	1,529.00	Recommended	Recommended
Town Payroll Service	2,500.00	2,500.00	Recommended	Recommended
Executive Assistant	49,459.00	50,711.00	Recommended	Recommended
Assistant Secretary	250.00	750.00	Recommended	Recommended
Recording Secretary	10,000.00	10,000.00	Recommended	Recommended
Bd. of Appeals Expense	500.00	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	4,500.00	4,500.00	Recommended	Recommended
Town Hall Custodian	2,623.00	2,668.00	Recommended	Recommended
Town Telephone Exp.	6,500.00	8,160.00	Recommended	Recommended
Town Building Heating	23,000.00	23,000.00	Recommended	Recommended
War Memorial & Town Bldgs	*NEW*	250.00	Recommended	Recommended
Conwell Bldg. Expenses	98,740.00	102,500.00	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	700.00	700.00	Recommended	Recommended
Computer Maint. Labor	3,200.00	3,200.00	Recommended	Recommended
Town Web Site	2,500.00	2,500.00	Recommended	Recommended
Planning Board Expenses	300.00	300.00	Recommended	Recommended
P.V.P.C.	182.00	187.00	Recommended	Recommended
Recreation Comm. Exp.	1,600.00	1,600.00	Recommended	Recommended
Finance Comm. Expense	130.00	140.00	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
COA Building Lease	*NEW*	15,000.00	Recommended	Recommended
Historical Comm. Exp.	200.00	200.00	Recommended	Recommended
Total	\$392,188.00	\$410,489.00		

ARTICLE TWELVE: It was voted unanimously to Raise and Appropriate the sum of **\$374,352.00** for the following Town charges:

	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
Hampshire Cty Retirement	\$118,196.00	\$113,996.00	Recommended	Recommended
Group Insurance	148,037.00	175,000.00	Recommended	Recommended
Unemployment Comp.	1,200.00	1,200.00	Recommended	Recommended
Workers Compensation	6,600.00	15,000.00	Recommended	Recommended
Insurance and Bonds	43,008.00	48,656.00	Recommended	Recommended
Medicare	20,500.00	20,500.00	Recommended	Recommended
Total:	\$337,541.00	\$374,352.00		

ARTICLE THIRTEEN: It was voted unanimously to Raise and Appropriate the sum of **\$18,900.00** for the Worthington Library.

	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
Worthington Library	\$17,263.00	\$18,900.00	Recommended	Recommended

ARTICLE FOURTEEN: It was voted unanimously to Raise and Appropriate the sum of **\$12,806.00** and transfer from the Rolland North Cemetery Fund the sum of **\$8,594.00** for a total of **\$21,400.00** for the following Town charges.

	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
Center Cemetery Maint.	\$4,237.00	\$4,460.00	Recommended	Recommended
North Cemetery Maint.	8,164.00	8,594.00	Recommended	Recommended
Ringville Cemetery Maint.	3,817.00	4,018.00	Recommended	Recommended
Historical Cemetery Maint.	882.00	928.00	Recommended	Recommended
Grave Openings	3,400.00	3,400.00	Recommended	Recommended
Total:	\$20,500.00	\$21,400.00		

ARTICLE FIFTEEN: It was voted unanimously to see if Town will vote to Raise and Appropriate the sum of **\$266,256.00** for the following Town charges.

	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
Emergency Mgmt. Salary	\$946.00	\$962.00	Recommended	Recommended
Emergency Mgmt. Expenses	600.00	600.00	Recommended	Recommended
CivicReady	*NEW*	1,110.00	Recommended	Recommended
Animal Control Officer Salary	1,553.00	1,579.00	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	37,382.00	37,382.00	Recommended	Recommended
Police Wages Clerical	9,141.00	9,360.00	Recommended	Recommended
Regional Lockup Assessment	1,098.00	1,098.00	Recommended	Recommended
Fire Dept. Operating Expenses	22,795.00	22,795.00	Recommended	Recommended
Fire Department Fuel	2,500.00	2,500.00	Recommended	Recommended
Fire Dept. Wages, Clerical	1,524.00	4,680.00	Recommended	Recommended
Fire Chief	4,956.00	5,200.00	Recommended	Recommended
Fire Dept. Grant Writer	1,171.00	1,191.00	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	23,207.00	24,568.00	Recommended	Recommended
Town Constable	100.00	100.00	Recommended	Recommended
Animal Inspector	648.00	659.00	Recommended	Recommended
Building Commissioner	9,500.00	10,046.00	Recommended	Recommended
Building Inspector Alternate	788.00	200.00	Recommended	Recommended
Building Inspector's Expenses	200.00	400.00	Recommended	Recommended
Plumbing Inspector	1,407.00	1,431.00	Recommended	Recommended
Plumbing Inspector's Expense	400.00	400.00	Recommended	Recommended

Wiring Inspector	3,181.00	3,235.00	Recommended	Recommended
Wiring Inspector's Expense	120.00	120.00	Recommended	Recommended
Assist. Wiring Insp. Expense	300.00	300.00	Recommended	Recommended
Gas Inspector	1,106.00	1,125.00	Recommended	Recommended
Board of Health Expenses	200.00	200.00	Recommended	Recommended
Board of Health Agent	3,900.00	4,900.00	Recommended	Recommended
Ctrl. Hamp. Veterans' Service	4,709.00	5,033.00	Recommended	Recommended
Veteran's Aid	45,750.00	36,000.00	Recommended	Recommended
Disposal Works	45,000.00	45,000.00	Recommended	Recommended
Disposal Attendant	10,500.00	10,500.00	Recommended	Recommended
Hilltown Resource Mgt. Coop.	5,410.00	6,546.00	Recommended	Recommended
Street Lights	730.00	750.00	Recommended	Recommended
Hampshire Cnty Emer Comm Sys	486.00	486.00	Recommended	Recommended
Total:	\$267,108.00	\$266,256.00		

ARTICLE SIXTEEN: It was voted unanimously to Appropriate and Transfer the sum of \$2,000.00 from the General Stabilization Fund to equip two new police officers.

ARTICLE SEVENTEEN: It was voted unanimously to Raise and Appropriate the sum of \$35,731.00 for Principal and Interest on the Fire Truck Debt.

	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
Fire Pumper Truck	\$37,226.00	\$35,731.00	Recommended	Recommended

ARTICLE EIGHTEEN: It was voted unanimously to Raise and Appropriate the sum of \$488,801.00 for the following Town charges.

	FY2018 Adopted	FY2019 Proposed	Selectboard Action	Finance Comm. Action
General Highway Maint.	\$40,000.00	\$50,000.00	Recommended	Recommended
Road Sweeping	5,000.00	6,000.00	Recommended	Recommended
Town Mowing	*NEW*	8,000.00	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	108,825.00	111,842.00	Recommended	Recommended
Highway Wages Clerical	4,571.00	4,680.00	Recommended	Recommended
Highway Superintendent	64,784.00	67,247.00	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	27,000.00	Recommended	Recommended
Superintendent's Expense	600.00	700.00	Recommended	Recommended
Secondary Rd. Improvemts.	50,000.00	60,000.00	Recommended	Recommended
Total:	\$459,112.00	\$488,801.00		

ARTICLE NINETEEN: It was voted 72-2 to Appropriate and Transfer the sum of \$210,000.00 from the General Stabilization Fund to purchase a 2018 Freightliner Ten-Wheeler to replace the current 2007 International Plow Truck.

ARTICLE TWENTY: It was voted unanimously to Appropriate and Transfer the sum of \$4,000.00 from the General Stabilization Fund to Contract Services to Paint the North Exterior Side of Town Hall.

ARTICLE TWENTY-ONE: It was voted unanimously to Appropriate and Transfer the sum of \$43,050.00 from the General Stabilization Fund for the Asbestos Abatement and Demolition of the Moran Property Structure.

ARTICLE TWENTY-TWO: It was voted unanimously to Appropriate and Transfer the sum of \$8,000.00 from the General Stabilization Fund to Purchase a 40-Yard Compaction Container for the solid waste compactor at the Transfer Station.

ARTICLE TWENTY-THREE: 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 TWENTY-FOUR: It was voted unanimously to Appropriate as available funds the total sum of \$235,800.00 from Chapter 90 funds or any other amounts from the Commonwealth of Massachusetts for highway construction and/or maintenance.

ARTICLE TWENTY-FIVE: It was voted unanimously to Appropriate and Transfer the sum of \$278,618.00 from Free Cash to the General Stabilization Fund.

ARTICLE TWENTY-SIX: It was voted unanimously to Appropriate and Transfer the sum of \$39,416.00 from the FY 2018 Vocation Education Account to the Conwell Stabilization Fund.

ARTICLE TWENTY-SEVEN: It was voted unanimously to Appropriate and Transfer the sum of \$10,000.00 from the FY18 Tree Warden Account to the FY19 Tree Warden Account.

ARTICLE TWENTY-EIGHT: 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 2019, 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-NINE: 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.

ARTICLES FOR FY 2018

ARTICLE THIRTY : It was voted 57-1 to Appropriate and Transfer the sum of \$4,000.00 from the General Stabilization Fund to fund the Conwell Litigation Defense Account.

ARTICLE THIRTY-ONE: It was voted unanimously to Appropriate and Transfer the sum of \$13,007.68 from the General Stabilization Fund to fund deficit spending in the Winter Highway Maintenance Account.

Meeting dissolved at 2:00pm
Respectfully submitted,
Katrin Kaminsky, Town Clerk

Special Town Meeting Minutes

October 17, 2018

A quorum of 36 being present, Moderator Kevin O'Connor called the meeting to order at 7pm. The following articles were then acted upon:

ARTICLE ONE: It was voted unanimously to reduce by **\$5,576.00** the amount voted from the FY2018 Vocational Education Account to the Conwell Stabilization Fund in article twenty-six at the FY2019 Annual Town Meeting.

ARTICLE TWO: It was voted unanimously to Raise and Appropriate the additional sum of **\$26,566.25** to fund the Group Insurance Account.

ARTICLE THREE: It was voted unanimously to Appropriate and Transfer the sum of **\$4,000.00** from the General Stabilization Account to the Paper Compactor Account (#70433.90) to fund the concrete site work at the Transfer Station, any unused balance to revert back to the General Stabilization Fund.

ARTICLE FOUR: It was voted unanimously to Transfer the balance of **\$6,357.27** from the North Cemetery Roads Account to the Sale of Lots Account.

ARTICLE FIVE: It was voted unanimously to Appropriate and Transfer the sum of **\$172,325.00** from the General Stabilization Account to augment the Small Bridge Grant for the replacement of the Adams Road Bridge; any unused balance to revert back to the General Stabilization Account.

ARTICLE SIX: It was voted 33-3 to Appropriate and Transfer from the Stabilization Account the sum of **\$76,500.00** to augment the Route 143 Engineering and Design Project, any unused balance to revert back to the General Stabilization Account.

ARTICLE SEVEN: It was voted 34-3 to:

- Authorize the Selectboard to acquire by purchase, gift, eminent domain or otherwise, the fee to and/or permanent and/or temporary easements for public way purposes, including without limitation, for the construction, alteration, installation, maintenance, improvement, repair, replacement and/or relocation of rights of way, sidewalks, drainage, utilities, driveways, guardrails, slopes, grading, rounding, landscaping, and other appurtenances and/or facilities, in order to enable the Town to undertake the Route 143 Road Project and for any and all purposes incidental or related thereto, in, on and under certain parcels of land and land adjacent to and within 200 feet of said parcels, said parcels located on Route 143 and shown more particularly on plans entitled "Massachusetts Department of Transportation Highway Division Plan and Profile of Route 143 in the Town of Worthington Hampshire County" dated September 21, 2018, prepared by CHA Tech Services LLC, said plan on file with the Town Clerk, as said plans may be amended and/or incorporated into an easement plan;
- Dedicate and/or transfer to the Selectboard for the purpose of dedication, for the foregoing purposes, those portions of the Town-owned parcels of land shown on said plans, which parcels will otherwise continue to be held by the boards and/or officers currently having custody thereof for the purposes for which they are held;
- Appropriate and Transfer from the General Stabilization Account the sum of **\$40,000.00** to fund the foregoing and any and all costs incidental or related thereto including, without limitation, the cost of any land/easement acquisitions; any unused balance to revert back to the General Stabilization Account and, further
- Authorize the Selectboard to enter into all agreements and take any and all actions as may be necessary or appropriate to effectuate the foregoing purposes.

ARTICLE EIGHT: It was voted unanimously to disband and dissolve the existing Municipal Light Board and to amend the General By-Law Section II – Elected Town Boards & Officers by deleting the words "A Municipal Light Board of three members for overlapping three year terms".

ARTICLE NINE : It was voted unanimously but one to amend the General By-Laws by adding Chapter XV, Stretch Energy Code, for the purpose of regulating the design and construction of certain buildings for the effective use of energy, effective July 1, 2019, as follows:

Chapter XV – Stretch Energy Code

1. Purpose . The Stretch Energy Code is codified by the State Board of Building Regulations and Standards as Appendix 115.AA to 780 CMR, the Massachusetts Building Code. The Stretch Energy Code is based on the International Energy Conservation Code (IECC), a model building energy code created by the International Code Council , with Massachusetts amendments. The IECC has been adopted by many state and municipal governments in the United States to establish minimum design and construction requirements for energy efficiency, and is updated on a three-year cycle.
2. Applicability. The Stretch Energy Code applies to new residential and commercial buildings.
3. Terms of Code. The Stretch Energy Code, 780 CMR Appendix 115.AA, including any future editions or amendments is incorporated by reference herein.

Dissolved at 8pm Respectfully submitted, Katrin Kaminsky

Town Clerk

Special Town Meeting
WEDNESDAY March 28, 2018

A quorum of 21 being 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 Appropriate and Transfer the sum of **\$1,552.00** from the General Stabilization Fund to the Tax Taking Foreclosure Maintenance Account.

ARTICLE TWO: It was voted unanimously to Appropriate and Transfer the sum of **\$14,300.00** from the General Stabilization Fund to the Group Insurance Account.

ARTICLE THREE: It was voted unanimously to Appropriate and Transfer the sum of **\$1,450.00** from the General Stabilization Fund to the Town Hall/HWY Phone Expense Account.

Voted to dissolve the meeting at 7:15pm.

Respectfully submitted,

Katrin Kaminsky, Town Clerk

City/Town Council or Town Meeting Dates

PER TAX RECAP

City/Town Council or Town Meeting Dates	Town Mtg. Article Number	FY*	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
03/28/18	2018	1	1,552.00			1,552.00	Stabilization Fund			
		2	14,300.00			14,300.00	Stabilization Fund			
		3	1,450.00			1,450.00	Stabilization Fund			
			17,302.00	0.00	0.00	17,302.00				
05/05/18	2019	6	1,078,087.35	1,078,087.35						
		7	25,000.00	25,000.00						
		8	192,933.00	192,933.00						
		9	84,299.00	84,299.00						
		10	46,898.00	46,898.00						
		11	410,489.00	410,489.00						
		12	374,352.00	374,352.00						
		13	18,900.00	18,900.00						
		14	21,400.00	21,400.00			Rolland Fund			
		15	266,256.00	266,256.00			Stabilization Fund			
		16	2,000.00	2,000.00						
		17	35,731.00	35,731.00						
		18	488,801.00	488,801.00						
		19	210,000.00	210,000.00						
		20	4,000.00	4,000.00						
		21	43,050.00	43,050.00						
		22	8,000.00	8,000.00						
		23	10,000.00	10,000.00						
		24	235,800.00	235,800.00			Chapter 90			
		25	278,618.00	278,618.00	278,618.00					
		26	39,416.00	39,416.00			FY18 VOCED			
		27	10,000.00	10,000.00			FY18 Tree Warden			
			3,884,030.35	3,044,552.35	278,618.00	560,860.00				
05/05/18	2018	30	4,000.00			4,000.00	Stabilization Fund			
		31	13,007.68			13,007.68	Stabilization Fund			
			17,007.68	0.00	0.00	17,007.68				
10/17/18	2019	1	(5,576.00)			(5,576.00)	FY18 VOCED			
		2	26,566.25	26,566.25						
		3	4,000.00	4,000.00						
		4	6,357.27	6,357.27						
		5	172,325.00	172,325.00						
		6	76,500.00	76,500.00						
		7	40,000.00	40,000.00						
			320,172.52	26,566.25	0.00	293,606.27				
TOTAL FY 2019			4,204,202.87	3,071,118.60	278,618.00	854,466.27				
Total P. 4 Recap			4,238,512.55	3,071,118.60	278,618.00	888,775.95				

Appropriation Worksheet

4,197,845.60

Variance N. Cemetery Rd Not on Budget Sheet

6,357.27

Final Variance

6,357.27