

**TOWN OF WORTHINGTON  
ANNUAL TOWN MEETING  
August 29, 2020  
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 Fourth of May, 2019 at 9:30 AM, 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, Catherine Whitcomb, Diane Meehan
- Field Drivers and Fence Viewers  
Bart Niswonger, Kevin Porter, Darlene Millman
- Surveyors of Wood and Timber  
Keith Manley, Sam 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 **\$1,166,275.04** for the total Worthington School District Budget for the period of July 1, 2020 through June 30, 2021, or take any other action in relation thereto:

Worthington School District Appropriation	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Elementary	\$798,204.25	<b>\$890,441.04</b>	Recommended	Recommended
Secondary	293,000.00	<b>275,834.00</b>	Recommended	Recommended
Total	\$1,091,204.25	<b>\$1,166,275.04</b>		

**ARTICLE FOUR:** To see if the Town will vote to Appropriate and Transfer the sum of **\$632.00** from the Conwell Stabilization Fund to purchase a new Wet/Dry Vac and Supplies for the School, or take any other action in relation thereto.

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

**ARTICLE FIVE:** To see if the Town will vote to Appropriate and Transfer the sum of **\$3,886.00** from the Conwell Stabilization Fund to purchase a new Floor Scrubber for the School, or take any other action in relation thereto.

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

**ARTICLE SIX:** To see if the Town will vote to Appropriate and Transfer the sum of **\$484.00** from the Conwell Stabilization Fund to purchase a new Commercial

Vacuum Cleaner for the School, or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE SEVEN:** To see if the Town will vote to Appropriate and Transfer the sum of **\$976.00** from the Conwell Stabilization Fund to purchase a new Floor Machine and Supplies for the School, or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE EIGHT:** To see if the Town will vote to Raise and Appropriate the sum of **\$187,054.00** for Vocational Education, or take any other action in relation thereto:

Vocational Education	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
	\$224,300.00	<b>\$187,054.00</b>	Recommended	Recommended

**ARTICLE NINE:** To see if the Town will vote to Raise and Appropriate the sum of **\$78,146.00** 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	FY2019 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Bonded Projects	\$55, 820.00	<b>56, 858.00</b>	Recommended	Recommended
MSBA Payback	21,288.00	<b>21,288.00</b>	Recommended	Recommended
Total	\$77,108.00	<b>\$78,146.00</b>		

**ARTICLE TEN:** 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 **\$50,465.00** for these salaries and compensation to be as of July 1, 2020 as follows, or take any other action in relation thereto:

	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Selectboard, Chair	\$2,307.00	<b>\$2,307.00</b>	Recommended	Recommended
Selectboard, Clerk	2,027.00	<b>2,027.00</b>	Recommended	Recommended
Selectboard, Member	2,027.00	<b>2,027.00</b>	Recommended	Recommended
Bd. of Health, Chair	1,829.00	<b>1,871.00</b>	Recommended	Recommended
Bd. of Health, Clerk	1,829.00	<b>1,871.00</b>	Recommended	Recommended
Bd. of Health, Mem.	1,829.00	<b>1,871.00</b>	Recommended	Recommended
Moderator	100.00	<b>100.00</b>	Recommended	Recommended
Town Clerk	10,368.00	<b>10,606.00</b>	Recommended	Recommended
Assessors, Chair	6,201.00	<b>6,344.00</b>	Recommended	Recommended
Assessors, Clerk	13,304.00	<b>13,610.00</b>	Recommended	Recommended
Assessors, Member	5,629.00	<b>5,758.00</b>	Recommended	Recommended
Tree Warden	2,026.00	<b>2,073.00</b>	Recommended	Recommended
Total	\$49,476.00	<b>\$50,465.00</b>		

**ARTICLE ELEVEN:** To see if the Town will vote to Raise and Appropriate the sum of **\$441,044.00** for the following Town charges, or take any other action in relation

thereto:

**GENERAL GOVERNMENT:**

	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Selectboard Expenses	\$3,000.00	<b>\$3,500.00</b>	Recommended	Recommended
Assessors' Expenses	1,750.00	<b>1,750.00</b>	Recommended	Recommended
Classified Advertising	2,000.00	<b>2,000.00</b>	Recommended	Recommended
Tax Map Maintenance	1,600.00	<b>1,600.00</b>	Recommended	Recommended
Assessors' Software Support	8,200.00	<b>8,500.00</b>	Recommended	Recommended
Assessors' Revaluation	3,900.00	<b>3,900.00</b>	Recommended	Recommended
Online Tax Maps	2,400.00	<b>2,400.00</b>	Recommended	Recommended
Town Clerk's Expenses	700.00	<b>700.00</b>	Recommended	Recommended
Election Expenses	2,180.00	<b>3,979.00</b>	Recommended	Recommended
Registrars' Expense	50.00	<b>50.00</b>	Recommended	Recommended
Tree Warden's Expenses	10,000.00	<b>13,000.00</b>	Recommended	Recommended
Tax Collector	17,198.00	<b>17,938.00</b>	Recommended	Recommended
Asst Tax Cltr/Asst Treasurer	7,825.00	<b>8,170.00</b>	Recommended	Recommended
Tax Collector's Expenses	4,100.00	<b>4,100.00</b>	Recommended	Recommended
Tax Collector's Software	5,094.00	<b>5,349.00</b>	Recommended	Recommended
Accounting Services	30,000.00	<b>30,000.00</b>	Recommended	Recommended
Accounting Software	3,606.00	<b>3,858.00</b>	Recommended	Recommended
Treasurer	17,198.00	<b>17,938.00</b>	Recommended	Recommended
Treasurer's Expenses	4,500.00	<b>4,500.00</b>	Recommended	Recommended
Treasurer's Software	1,287.00	<b>1,376.00</b>	Recommended	Recommended
Town Payroll Service	2,700.00	<b>3,000.00</b>	Recommended	Recommended
Executive Assistant	52,416.00	<b>54,725.00</b>	Recommended	Recommended
Assistant Secretary	750.00	<b>3,900.00</b>	Recommended	Recommended
Recording Secretary	8,000.00	<b>8,000.00</b>	Recommended	Recommended
Bd. of Appeals Expense	500.00	<b>500.00</b>	Recommended	Recommended
Conservation Comm. Exp.	600.00	<b>600.00</b>	Recommended	Recommended
Historic Commission Exp.	0.00	<b>250.00</b>	Recommended	Recommended
Town Off. Maint. & Sup.	3,200.00	<b>3,200.00</b>	Recommended	Recommended
Town Hall Maintenance	4,500.00	<b>4,500.00</b>	Recommended	Recommended
Town Hall Custodian	2,634.00	<b>2,748.00</b>	Recommended	Recommended
Town Telephone Exp.	8,800.00	<b>10,000.00</b>	Recommended	Recommended
Town Building Heating	23,000.00	<b>23,000.00</b>	Recommended	Recommended
War Memorial & Town Bldgs	250.00	<b>250.00</b>	Recommended	Recommended
Conwell Bldg. Expenses	102,500.00	<b>125,277.00</b>	Recommended	Recommended
IT/Comptr. Replenishmt plan	4,000.00	<b>4,000.00</b>	Recommended	Recommended
Comptr. Maint. & Supplies	700.00	<b>700.00</b>	Recommended	Recommended
Computer Maint. Labor	3,200.00	<b>3,200.00</b>	Recommended	Recommended
Town Web Site	1,000.00	<b>1,000.00</b>	Recommended	Recommended
Planning Board Expenses	300.00	<b>300.00</b>	Recommended	Recommended
P.V.P.C.	192.00	<b>196.00</b>	Recommended	Recommended
Recreation Comm. Exp.	1,600.00	<b>1,800.00</b>	Recommended	Recommended
Finance Comm. Expense	140.00	<b>140.00</b>	Recommended	Recommended
Town Reports	1,250.00	<b>1,250.00</b>	Recommended	Recommended
Law Account Expense	12,000.00	<b>15,000.00</b>	Recommended	Recommended

Tax Taking-Collector	1,200.00	<b>1,200.00</b>	Recommended	Recommended
Tax Title Foreclosure Treas.	2,500.00	<b>2,500.00</b>	Recommended	Recommended
Tax Title Foreclosure Maint.	2,000.00	<b>2,000.00</b>	Recommended	Recommended
Audit Expenses	12,500.00	<b>12,500.00</b>	Recommended	Recommended
Council on Aging	8,490.00	<b>10,000.00</b>	Recommended	Recommended
COA Building Lease	10,700.00	<b>10,700.00</b>	Recommended	Recommended
Total	\$398,210.00	<b>\$441,044.00</b>		

**ARTICLE TWELVE:** To see if the Town will vote to Raise and Appropriate the sum of **\$511,575.00** for the following Town charges, or take any other action in relation thereto:

	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Hampshire Cty Retirement	\$143,665.00	<b>\$200,228.00</b>	Recommended	Recommended
Group Insurance	218,315.00	<b>234,829.00</b>	Recommended	Recommended
Unemployment Comp.	1,500.00	<b>1,500.00</b>	Recommended	Recommended
Workers Compensation	10,137.00	<b>9,518.00</b>	Recommended	Recommended
Insurance and Bonds	46,818.00	<b>45,000.00</b>	Recommended	Recommended
Medicare	20,500.00	<b>20,500.00</b>	Recommended	Recommended
Total:	\$440,935.00	<b>\$511,575.00</b>		

**ARTICLE THIRTEEN:** To see if the Town will vote to Raise and Appropriate the sum of **\$20,837.00** for the Worthington Library, or take any other action in relation thereto:

	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Worthington Library	\$19,845.00	<b>\$20,837.00</b>	Recommended	Recommended

**ARTICLE FOURTEEN:** To see if the Town will vote to Raise and Appropriate the sum of **\$20,445.00** for the following Town charges, or take any other action in relation thereto:

	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Center Cemetery Maint.	\$4,434.00	<b>\$4,212.00</b>	Recommended	Recommended
North Cemetery Maint.	8,544.00	<b>8,116.00</b>	Recommended	Recommended
Ringville Cemetery Maint.	3,995.00	<b>3,795.00</b>	Recommended	Recommended
Historical Cemetery Maint.	922.00	<b>877.00</b>	Recommended	Recommended
Grave Openings	3,400.00	<b>3,400.00</b>	Recommended	Recommended
Total:	\$21,295.00	<b>\$20,445.00</b>		

**ARTICLE FIFTEEN:** To see if Town will vote to Raise and Appropriate the sum of **\$311,800.54** for the following Town charges, or take any other action in relation thereto:

**PUBLIC HEALTH AND SAFETY:**

	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Emergency Mgmt. Salary	\$975.00	<b>\$997.00</b>	Recommended	Recommended
Emergency Mgmt. Expenses	600.00	<b>600.00</b>	Recommended	Recommended
CivicReady	1,110.00	<b>1144.00</b>	Recommended	Recommended
Animal Control Officer Salary	1,600.00	<b>1,637.00</b>	Recommended	Recommended
Animal Control Officer. Exp.	300.00	<b>300.00</b>	Recommended	Recommended
Police Department Expenses	16,500.00	<b>18,745.00</b>	Recommended	Recommended
Police Chief Salary	*NEW*	<b>36,400.00</b>	Recommended	Recommended
Police Department Wages	41,382.00	<b>22,800.00</b>	Recommended	Recommended
Police Wages Clerical	9,672.00	<b>10,097.00</b>	Recommended	Recommended
Police IMC Software Maint.	900.00	<b>950.00</b>	Recommended	Recommended
Regional Lockup Assessment	1,098.00	<b>1,098.00</b>	Recommended	Recommended
Fire Dept. Operating Expenses	22,795.00	<b>22,800.00</b>	Recommended	Recommended
Fire Department Fuel	2,500.00	<b>2,500.00</b>	Recommended	Recommended
Fire Dept. Wages, Clerical	4,836.00	<b>5,049.00</b>	Recommended	Recommended
Fire Chief Salary	5,375.00	<b>5,608.00</b>	Recommended	Recommended
Fire Dept. Grant Writer	1,206.00	<b>1,234.00</b>	Recommended	Recommended
Fire Dept. Code Insp. Comp.	1,500.00	<b>1,500.00</b>	Recommended	Recommended
Fire Dept. Call Comp.	13,000.00	<b>13,000.00</b>	Recommended	Recommended
Hilltown Comm. Ambulance	28,360.01	<b>29,785.54</b>	Recommended	Recommended
Town Constable	100.00	<b>100.00</b>	Recommended	Recommended
Animal Inspector	668.00	<b>683.00</b>	Recommended	Recommended
Building Commissioner	14,841.00	<b>18,476.00</b>	Recommended	Recommended
Building Inspector Alternate	203.00	<b>203.00</b>	Recommended	Recommended
Building Inspector's Expenses	1,375.00	<b>1,375.00</b>	Recommended	Recommended
Plumbing Inspector	1,450.00	<b>1,483.00</b>	Recommended	Recommended
Plumbing Inspector's Expense	400.00	<b>400.00</b>	Recommended	Recommended
Wiring Inspector	3,277.00	<b>3,352.00</b>	Recommended	Recommended
Wiring Inspector's Expense	120.00	<b>120.00</b>	Recommended	Recommended
Assist. Wiring Insp. Expense	300.00	<b>300.00</b>	Recommended	Recommended
Gas Inspector	1,140.00	<b>1,166.00</b>	Recommended	Recommended
Board of Health Expenses	200.00	<b>200.00</b>	Recommended	Recommended
Board of Health Agent	3,900.00	<b>3,900.00</b>	Recommended	Recommended
Ctrl. Hamp. Veterans' Service	5,227.00	<b>5,573.00</b>	Recommended	Recommended
Veteran's Aid	30,000.00	<b>25,000.00</b>	Recommended	Recommended
Disposal Works	45,000.00	<b>55,000.00</b>	Recommended	Recommended
Disposal Attendant	10,800.00	<b>11,256.00</b>	Recommended	Recommended
Hilltown Resource Mgt. Coop.	6,220.00	<b>6,129.00</b>	Recommended	Recommended
Street Lights	800.00	<b>840.00</b>	Recommended	Recommended
Total:	\$280,216.01	<b>\$311,800.54</b>		

**ARTICLE SIXTEEN:** To see if the Town will vote to Appropriate and Transfer the sum of **\$6,330.00** from the General Stabilization Fund to purchase a Laptop for the new Police Cruiser or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE SEVENTEEN:** To see if the Town will vote to Appropriate and Transfer the

sum of **\$1,348.00** from the General Stabilization Fund to purchase a Seat and Cage for the new Police Cruiser or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE EIGHTEEN:** To see if the Town will vote to Appropriate and Transfer the sum of **\$1,600.00** from the General Stabilization Fund to purchase a Workstation/Desk for the Police Chief 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 and Transfer the sum of **\$2,577.00** from the General Stabilization Fund to purchase two Radar Guns for the police cruisers 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 Raise and Appropriate the sum of **\$34,237.00** for Principal and Interest on the Fire Truck Debt, or take any other action in relation thereto:

	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
Fire Pumper Truck	\$35,731.00	<b>\$34,237.00</b>	Recommended	Recommended

**ARTICLE TWENTY-ONE:** To see if the Town will vote to Raise and Appropriate the sum of **\$550,501.00** for the following Town charges, or take any other action in relation thereto:

	FY2020 Adopted	FY2021 Proposed	Selectboard Action	Finance Comm. Action
General Highway Maint.	\$50,000.00	<b>50,000.00</b>	Recommended	Recommended
Road Sweeping	6,000.00	<b>6,000.00</b>	Recommended	Recommended
Town Mowing	10,000.00	<b>9,200.00</b>	Recommended	Recommended
Winter Highway Maint.	110,000.00	<b>110,000.00</b>	Recommended	Recommended
Wtr. HWY Overtime Wages	11,853.00	<b>11,853.00</b>	Recommended	Recommended
Highway Dept. Wages	148,963.00	<b>148,040.00</b>	Recommended	Recommended
Highway Wages Clerical	4,836.00	<b>5,049.00</b>	Recommended	Recommended
Highway Superintendent	69,555.00	<b>72,530.00</b>	Recommended	Recommended
Hwy.Supt. Add'l Wtr. Comp.	2,479.00	<b>2,479.00</b>	Recommended	Recommended
Garage Maintenance	14,000.00	<b>14,000.00</b>	Recommended	Recommended
Machinery Maintenance	30,000.00	<b>30,000.00</b>	Recommended	Recommended
Highway/Police Fuel	27,000.00	<b>27,000.00</b>	Recommended	Recommended
Superintendent's Expense	1,600.00	<b>1,600.00</b>	Recommended	Recommended
FRCOG Group Purchasing	*NEW*	<b>2,750.00</b>	Recommended	Recommended
Secondary Rd. Improvemts.	60,000.00	<b>60,000.00</b>	Recommended	Recommended
Total:	\$546,286.00	<b>\$550,501.00</b>		

**ARTICLE TWENTY-TWO:** To see if the Town will vote to Appropriate and Transfer the sum of **\$57,546.00** from the General Stabilization Fund to purchase a 2021 Ford F350 Flatbed Pick-up Truck (includes Sander and Plow Package), to replace the current 2010 Ford F350 Pick-up, or take any action relative thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE TWENTY-THREE:** To see if the Town will vote to Appropriate and Transfer the sum of **\$101,529.00** from the General Stabilization Fund to purchase a new Over-the-Guardrail Mower, or take any action relative thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE TWENTY-FOUR:** To see if the Town will vote to Appropriate and Transfer the sum of **\$4,700.00** from the General Stabilization Fund to Contract Services to Paint the South Exterior Side of Town Hall, or take any action relative thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE TWENTY-FIVE:** To see if the Town will vote to Appropriate and Transfer the sum of **\$4,836.00** from the General Stabilization Fund to pay for the Chart of Accounts Conversion to UMAS, or take any action relative thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE TWENTY-SIX:** 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 TWENTY-SEVEN:** To see if the Town will vote to Appropriate as available funds the total sum of **\$233,918.00** 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-EIGHT:** To see if the Town will vote to Appropriate and Transfer the sum of **\$394,269.00** from Free Cash 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 **\$30,830.00** from the FY 2020 Vocation Education Account to the Conwell Stabilization Fund, or 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 I - *Conduct of Town Meetings*, Subsection 8 - *Posting of Warrants*, by replacing the words "and at the Post Office" with the words: "and at the bulletin board outside Corners Store," or take any other action in relation thereto.

**ARTICLE THIRTY-ONE:** To see if the Town will vote to amend the General Bylaw Section II- *Elected Town Boards and Officers*, by replacing the words "Board of Selectmen" with the word: "Selectboard," or take any other action in relation thereto.

**ARTICLE THIRTY-TWO:** 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 2021, 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 THIRTY-THREE:** 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.

**ARTICLE THIRTY-FOUR:** To see if the Town will vote to Raise and Appropriate the sum of **\$1,071.73** to pay a RH Conwell FY20 Rockwood Ag-Grid LLC, net metering invoice, or take any other action in relation thereto.

**ARTICLE THIRTY-FIVE:** To see if the Town will vote to Raise and Appropriate the sum of **\$65.47** to pay a RH Conwell FY19 Konica Minolta, invoice, or take any other action in relation thereto.

**ARTICLE THIRY-SIX:** To see if the Town will vote to Raise and Appropriate the sum of **\$261.48** to pay three Fire Department Staples invoices, or take any other action in relation thereto.

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

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

Given under our hands August 21, 2020

I have served this warrant as directed.

\_\_\_\_\_

Date of Posting: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Selectboard

Constable

ATTEST

## GLOSSARY

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

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

**CHERRY SHEETS:** Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official notification of the next fiscal year's state aid and assessments to communities and regional school districts from the Commissioner of Revenue. State aid to municipalities and regional school districts consists of two major types -- distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advance estimates of state assessments and charges. Local assessors are required to use these figures in setting the local tax rate. Because these figures are estimates, it should be noted that based on filing requirements and/or actual information, the final aid or assessment may differ.

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

**EXCESS LEVY CAPACITY:** The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year

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

**FREE CASH:** Unrestricted funds from operations of the previous fiscal year that are certified by the Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the town accountant. A community should maintain a free cash balance to provide a hedge against unforeseen expenditures. Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves and make judgments regarding a community's fiscal stability, in part, on the basis of free cash. "Free Cash" is also referred to as "Available Funds".

**OVERLAY:** (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

**OVERLAY SURPLUS:** Unused, accumulated amount of the Overlay for various years, which may be voted for any lawful purpose and reverts to Free Cash at the end of each Fiscal Year.

**RESERVE FUND:** An amount set aside annually within the budget to provide a funding source for extraordinary unforeseen expenditures. The finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting.

**STABILIZATION FUND:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. (MGL Ch. 40 § 5B). Towns may appropriate into this fund in any year by a simple majority vote. Any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting is required to appropriate money from the stabilization fund.

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

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