

TAX RATE RECAPITULATION

Fiscal Year 2024

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 5,902,918.21
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	2,368,697.16
lc. Tax Levy (Ia minus Ib)	\$ 3,534,221.05
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	92.6521	3,274,530.02	226,611,011.00	14.45	3,274,529.11
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	2.7351	96,664.48	6,689,680.00	14.45	96,665.88
Net of Exempt					
Industrial	0.3360	11,874.98	821,840.00	14.45	11,875.59
SUBTOTAL	95.7232		234,122,531.00		3,383,070.58
Personal	4.2768	151,151.57	10,460,240.00	14.45	151,150.47
TOTAL	100.0000		244,582,771.00		3,534,221.05

MUST EQUAL 1C

Signatures

Assessors

Gary L. Ouimet, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 2:50 PM

Comment:

Richard Wagner, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 1:25 PM

Comment:

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 1:41 PM

Comment:

Documents

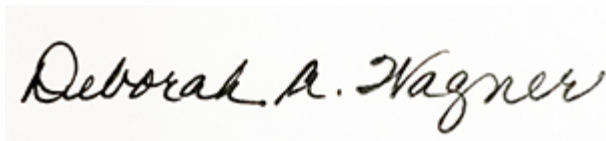
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Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: Matthew Andre
Date: 12/07/2023
Approved: Jared Curtis
Director of Accounts: Deborah A. Wagner

TAX RATE RECAPITULATION

Fiscal Year 2024

A handwritten signature in black ink on a light beige rectangular background. The signature reads "Deborah A. Wagner" in a cursive script.

TAX RATE RECAPITULATION

Fiscal Year 2024

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(g) from page 4)		5,450,040.18
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	<u>0.00</u>	
3. Final Awards	<u>0.00</u>	
4. Retained Earnings Deficit	<u>0.00</u>	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	<u>67,880.00</u>	
6. Revenue deficits	<u>0.00</u>	
7. Offset receipts deficits Ch. 44, Sec. 53E	<u>0.00</u>	
8. CPA other unappropriated/unreserved	<u>0.00</u>	
9. Snow and ice deficit Ch. 44, Sec. 31D	<u>0.00</u>	
10. Other :	<u>0.00</u>	
TOTAL Ilb (Total lines 1 through 10)		<u>67,880.00</u>
Ilc. State and county cherry sheet charges (C.S. 1-EC)		362,235.00
Ild. Allowance for abatements and exemptions (overlay)		22,763.03
Ile. Total amount to be raised (Total Ila through Ild)		<u>5,902,918.21</u>

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	<u>859,247.00</u>	
2. Massachusetts school building authority payments	<u>0.00</u>	
TOTAL IIIa		<u>859,247.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>245,000.00</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>245,000.00</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<u>355,252.00</u>	
2. Other available funds (page 4, col (d))	<u>909,198.16</u>	
TOTAL IIIc		<u>1,264,450.16</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2023	<u>0.00</u>	
1b. Free cash..appropriated on or after July 1, 2023	<u>0.00</u>	

TAX RATE RECAPITULATION

Fiscal Year 2024

2.	Municipal light surplus	0.00	
3.	Other source :	0.00	
	TOTAL III d		<u>0.00</u>
III e.	Total estimated receipts and other revenue sources (Total III a through III d)		<u>2,368,697.16</u>
IV. Summary of total amount to be raised and total receipts from all sources			
a.	Total amount to be raised (from II e)		<u>5,902,918.21</u>
b.	Total estimated receipts and other revenue sources (from III e)	<u>2,368,697.16</u>	
c.	Total real and personal property tax levy (from I c)	<u>3,534,221.05</u>	
d.	Total receipts from all sources (total IV b plus IV c)		<u>5,902,918.21</u>

TAX RATE RECAPITULATION

Fiscal Year 2024

LOCAL RECEIPTS NOT ALLOCATED *

	Receipt Type Description	(a) Actual Receipts Fiscal 2023	(b) Estimated Receipts Fiscal 2024	Percentage Change
==>	1. MOTOR VEHICLE EXCISE	172,567.82	141,000.00	-18.29
	2. OTHER EXCISE			
==>	a.Meals	0.00	0.00	0.00
==>	b.Room	0.00	0.00	0.00
==>	c.Other	0.00	0.00	0.00
==>	d.Cannabis	0.00	0.00	0.00
==>	3. PENALTIES AND INTEREST ON TAXES AND EXCISES	17,690.26	7,500.00	-57.60
==>	4. PAYMENTS IN LIEU OF TAXES	10,605.50	5,400.00	-49.08
	5. CHARGES FOR SERVICES - WATER	0.00	0.00	0.00
	6. CHARGES FOR SERVICES - SEWER	0.00	0.00	0.00
	7. CHARGES FOR SERVICES - HOSPITAL	0.00	0.00	0.00
	8. CHARGES FOR SERVICES - SOLID WASTE FEES	47,323.31	47,000.00	-0.68
	9. OTHER CHARGES FOR SERVICES	0.00	0.00	0.00
	10. FEES	7,212.28	7,000.00	-2.94
	a.Cannabis Impact Fee	0.00	0.00	0.00
	b.Community Impact Fee Short Term Rentals	0.00	0.00	0.00
	11. RENTALS	736.00	0.00	-100.00
	12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00	0.00
	13. DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00	0.00
	14. DEPARTMENTAL REVENUE - CEMETERIES	700.00	700.00	0.00
	15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00	0.00
	16. OTHER DEPARTMENTAL REVENUE	12,044.12	10,000.00	-16.97
	17. LICENSES AND PERMITS			
	a.Building Permits	20,937.06	15,000.00	-28.36
	b.Other licenses and permits	16,860.00	10,000.00	-40.69
	18. SPECIAL ASSESSMENTS	0.00	0.00	0.00
==>	19. FINES AND FORFEITS	842.50	400.00	-52.52
==>	20. INVESTMENT INCOME	19,260.04	1,000.00	-94.81
==>	21. MEDICAID REIMBURSEMENT	0.00	0.00	0.00
==>	22. MISCELLANEOUS RECURRING	0.00	0.00	0.00
	23. MISCELLANEOUS NON-RECURRING	7,563.35	0.00	-100.00
	24. Totals	334,342.24	245,000.00	-26.72

Signatures

TAX RATE RECAPITULATION

Fiscal Year 2024

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 , eric@erickinsherfcpa.com 508-833-8508 | 11/15/2023 10:46 AM](#)

Comment:

Documents

No documents have been uploaded.

* 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. The Recap Page 3 Support form must be submitted to support increases / decreases of estimated receipts to actual receipts.

==> The Recap Page 3 Support form must be submitted to support increases/ decreases of FY 2024 estimated receipts to FY 2023 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF). The Recap Page 3 Support form must be submitted to list each receipt type included in rows 22 and 23, Miscellaneous Recurring and Non-Recurring.

TAX RATE RECAPITULATION

Fiscal Year 2024

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)	
05/06/2023	2023	99,820.28	0.00	0.00	99,820.28	0.00	0.00	0.00	0.00	0.00	
05/06/2023	2024	5,275,413.83	4,175,139.02	355,252.00	745,022.81	0.00	0.00	0.00	1,680.00	0.00	
12/05/2023	2024	74,806.07	10,451.00	0.00	64,355.07	0.00	0.00	0.00	0.00	0.00	
Total		5,450,040.18	4,185,590.02	355,252.00	909,198.16	0.00	0.00	0.00			

* Enter the fiscal year to which the appropriation relates.

** 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.

Signatures

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 | 12/5/2023 7:43 PM

Comment:

Documents

No documents have been uploaded.

**Levy Limit
Fiscal Year 2024**

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2023 LEVY LIMIT

A. FY 2022 Levy Limit	3,200,387	
A1. Amended FY 2022 Growth	0	
B. ADD (IA + IA1)*2.5%	80,010	
C. ADD FY 2023 New Growth	83,619	
C1. ADD FY 2023 New Growth Adjustment	0	
D. ADD FY 2023 Override	0	
E. FY 2023 Subtotal	3,364,016	
F. FY 2023 Levy Ceiling	5,424,213	I. 3,364,016
		FY 2023 Levy Limit

II. TO CALCULATE THE FY 2024 LEVY LIMIT

A. FY 2023 Levy Limit from I	3,364,016	
A1. Amended FY 2023 Growth	0	
B. ADD (IIA + IIA1)*2.5%	84,100	
C. ADD FY 2024 New Growth	65,225	
C1. ADD FY 2024 New Growth Adjustment	0	
D. ADD FY 2024 Override	0	
E. ADD FY 2024 Subtotal	3,513,341	
F. FY 2024 Levy Ceiling	6,114,569	II. 3,513,341
		FY 2024 Levy Limit

III. TO CALCULATE THE FY 2024 MAXIMUM ALLOWABLE LEVY

A. FY 2024 Levy Limit from II.	3,513,341	
B. FY 2024 Debt Exclusion(s)	87,201	
C. FY 2024 Capital Expenditure Exclusion(s)	0	
D. FY 2024 Stabilization Fund Override	0	
E. FY 2024 Other Adjustment :	0	
F. FY 2024 Water/Sewer	0	
G. FY 2024 Maximum Allowable Levy	3,600,542	

Signatures

Board of Assessors

Richard Wagner, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 1:22 PM
Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/5/2023 11:38 AM
Gary L. Ouimet, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 2:51 PM

**Levy Limit
Fiscal Year 2024**

Documents

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[Preliminary Municipal Cherry Sheet Estimates](#)

Select a Fiscal Year:

Select a Municipality:

[Receipt Estimates](#) [Assessments & Charges](#)

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2024

NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS

General Laws, Chapter 58, Section 25A

Worthington

A. EDUCATION

Distributions and Reimbursements

Chapter 70	464,966
School Transportation	0
Charter Tuition Reimbursement	22,332
Smart Growth School Reimbursement	0

Offset Items - Reserve for Direct Expenditure:

School Choice Receiving Tuition	63,307
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Sub-Total, All Education Items: **550,605**

B. GENERAL GOVERNMENT:

Distributions and Reimbursements

Unrestricted General Government Aid	150,163
Local Share of Racing Taxes	0
Regional Public Libraries	0
Veterans Benefits	2,734
Exemp: VBS and Elderly	11,078
State Owned Land	140,094

Offset Items - Reserve for Direct Expenditure:

Public Libraries	4,573
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Sub-Total, All General Government: **308,642**

C. TOTAL ESTIMATED RECEIPTS: **859,247**



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[Preliminary Municipal Cherry Sheet Estimates](#)

Select a Fiscal Year: Select a Municipality:

[Receipt Estimates](#) [Assessments & Charges](#)

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2024
 NOTICE TO ASSESSORS OF ESTIMATED CHARGES
 General Laws, Chapter 59, Section 21

Worthington

A. COUNTY ASSESSMENTS:

County Tax	0
Suffolk County Retirement	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 Districts	383
Metropolitan Area Planning Council	0
Old Colony Planning Council	0
RMV Non-Renewal Surcharge	1,960
Sub-Total, State Assessments:	2,343

C. TRANSPORTATION AUTHORITIES:

MBTA	0
Boston Metro. Transit District	0
Regional Transit	2,666
Sub-Total, Transportation Assessments:	2,666

D. ANNUAL CHARGES AGAINST RECEIPTS:

Multi-Year Repayment Program	49,656
Special Education	0
Sub-Total, Annual Charges Against Receipts:	49,656

E. TUITION ASSESSMENTS:

School Choice Sending Tuition	281,234
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E. TUITION ASSESSMENTS:

Charter School Sending Tuition 26,336

Sub-Total, Tuition Assessments: 307,570

F. TOTAL ESTIMATED CHARGES:

362,235

Questions About Local Aid Please Email The Municipal Databank at : databank@dor.state.ma.us

**TOWN OF WORTHINGTON
FISCAL YEAR 2024
BUDGET SUMMARY**

FY2024 Preliminary Cherry Sheet Estimates						
Worthington						
PROGRAM	FY2023 Cherry Sheet Estimate	FY2024 Governor's Budget Proposal	FY2024 HW&M Budget Proposal	FY2024 SW&M Budget Proposal	FY2024 Conference Committee	FY2024 Final Cherry Sheet Estimate
Education Receipts:						
Chapter 70	365,735	464,966	464,966	464,966	464,966	464,966
School Transportation	0	0				
Charter Tuition Reimbursement	0	19,192	18,536	18,586	22,332	22,332
Smart Growth School Reimbursement	0	0				
Offset Receipts:						
School Choice Receiving Tuition	81,403	60,242	60,242	60,242	63,307	63,307
Sub-Total, All Education Items:	447,138	544,400	543,744	543,794	550,605	550,605
General Government:						
Unrestricted Gen Gov't Aid	145,507	148,417	147,835	150,163	150,163	150,163
Local Share of Racing Taxes	0	0				
Regional Public Libraries	0	0				
Veterans Benefits	6,565	2,734	2,734	2,734	2,734	2,734
Exemp: VBS and Elderly	10,783	11,135	11,078	11,078	11,078	11,078
State Owned Land	125,617	140,094	140,094	140,094	140,094	140,094
Offset Receipts:						
Public Libraries	4,073	4,573	4,348	4,573	4,573	4,573
Sub-Total, All General Government:	292,545	306,953	306,089	308,642	308,642	308,642
Total Estimated Receipts:	739,683	851,353	849,833	852,436	859,247	859,247
Total Estimated Receipts Net of Offsets:	654,207	786,538	785,243	787,621	791,367	791,367
County Assessments:						
County Tax	0	0				
Suffolk County Retirement	0	0				
Sub-Total, County Assessments:	0	0				
State Assessments and Charges:						
Retired Employees Health Insurance	0	0				
Retired Teachers Health Insurance	0	0				
Mosquito Control Projects	0	0				
Air Pollution Districts	379	383	383	383	383	383
TOTAL RECEIVED thru 3/4/22	0	0				
Old Colony Planning Council	0	0				
RMV Non-Renewal Surcharge	940	1,960	1,960	1,960	1,960	1,960
Sub-Total, State Assessments:	1,319	2,343	2,343	2,343	2,343	2,343
Transportation Authorities:						
MBTA	0	0				
Boston Metro. Transit District	0	0				
Regional Transit	2,643	2,666	2,666	2,666	2,666	2,666
Sub-Total, Transp Authorities:	2,643	2,666	2,666	2,666	2,666	2,666
Annual Charges Against Receipts:						
Multi-Year Repayment Program	49,656	49,656	49,656	49,656	49,656	49,656
Special Education	0	0				
STRAP Repayments	0	0				
Sub-Total, Annual Charges:	49,656	49,656	49,656	49,656	49,656	49,656
Tuition Assessments:						
School Choice Sending Tuition	202,285	189,957	189,957	189,957	281,234	281,234
Charter School Sending Tuition	0	26,892	26,236	26,286	26,336	26,336
Sub-Total, Tuition Assessments:	202,285	216,849	216,193	216,243	307,570	307,570
Total All Estimated Charges:	255,903	271,514	270,858	270,908	362,235	362,235
Net Budget Impact:	206,247	221,858	221,202	221,252	312,579	312,579

**TOWN OF WORTHINGTON
FISCAL YEAR 2024
BUDGET SUMMARY**

	FY2021 ESTIMATED PER RECAP	FY2021 ACTUAL	FY2021 Actual/Esti	FY2022 ESTIMATED PER RECAP	FY2022 ACTUAL	FY2022 Actual/Esti	FY2023 ESTIMATED PER RECAP	FY2023 ACTUAL	FY2023 Actual/Esti	FY2024 ESTIMATED PER RECAP
LOCAL ESTIMATED RECEIPTS										
MRGF 1. Motor Vehicle Excise	95,000.00	164,606.69	69,606.69	95,000.00	202,764.10	107,764.10	132,000.00	172,567.82	40,567.82	133,500.00
MRGF 2. Other Excise										
MRGF 3. Penalties/Interest	7,200.00	17,886.07	10,686.07	7,200.00	16,307.85	9,107.85	7,200.00	17,690.26	10,490.26	7,200.00
MRGF 4. In Lieu of Taxes	5,400.00	9,654.51	4,254.51	5,400.00	9,617.18	4,217.18	5,400.00	10,605.50	5,205.50	5,400.00
5. Charge for Services Water										
6. Charges for Services Sewer										
7. Charges for Services Hospital										
8. Charges for Services Trash	30,000.00	63,769.11	33,769.11	30,000.00	52,613.66	22,613.66	52,000.00	47,323.31	-4,676.69	47,000.00
9. Other Charges for Services										
10.Fees	1,200.00	8,766.92	7,566.92	1,200.00	7,975.00	6,775.00	7,500.00	7,212.28	-287.72	7,200.00
11.Rentals	1,000.00	6,651.50	5,651.50	1,000.00	3,385.50	2,385.50	2,500.00	736.00	-1,764.00	700.00
12.Departmental Revenue Schools										
13.Departmental Revenue Libraries										
14.Departmental Revenue Cemeteries	0.00				2,900.00	2,900.00	2,000.00	700.00	-1,300.00	700.00
15.Departmental Revenue Recreation										
16.Other Departmental Revenue	2,800.00	31,032.07	28,232.07	2,952.00	11,141.79	8,189.79	10,000.00	12,044.12	2,044.12	11,900.00
17.Licenses and Permits	19,000.00	24,950.98	5,950.98	19,000.00						
a. Building Permits					16,646.89		15,000.00	20,937.06	5,937.06	20,000.00
b. Other Licenses and Permits					10,941.94	8,588.83	10,000.00	16,860.00	6,860.00	10,000.00
18.Special Assessments										
MRGF 19.Fines and Forfeits	500.00	347.70	(152.30)	348.00	455.00	107.00	400.00	842.50	442.50	400.00
MRGF 20.Investment Income	1,000.00	1,478.37	478.37	1,000.00	1,314.99	314.99	1,000.00	19,260.04	18,260.04	1,000.00
MRGF 21.Medicaid Reimbursement										
MRGF 22.Miscellaneous Recurring (please Specify)										
23.Miscellaneous non-recurring (please Specify)		3,581.05	3,581.05		30,442.99 (A)	30,442.99	0.00	7,563.35		
TOTALS	163,100.00	332,724.97	169,624.97	163,100.00	366,506.89	203,406.89	245,000.00	334,342.24	81,778.89	245,000.00
(A) Include a 19,000.00 sale of fire truck										

Schedule B-1

Free Cash Certification and Appropriation - Fiscal Year 2024

Part I

	Date Certified
1. 7/1/2022 Free Cash Certification	355,252.00 10/12/2022
ADD:	
2. Free Cash Update Part I	0.00
TOTAL	355,252.00
<hr/>	
Subtract Free Cash Appropriated From This Certification	
3. FY 2023 Recap	0.00
4. FY 2024 Recap (check to Recap page 4, column c)	355,252.00
5. FY 2024 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. 7/1/2023 Free Cash Certification	162,805.00 9/27/2023
ADD:	
2. Free Cash Update Part II	0.00
TOTAL:	162,805.00
<hr/>	
Subtract Free Cash Appropriated From This Certification	
3. FY 2024 Recap (check to Recap page 4, column c)	0.00
4. FY 2024 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:	162,805.00

Signatures

Accounting Officer

[Eric Kinsherf, Accountant , Worthington , eric@erickinsherfcpa.com 508-833-8508 | 11/15/2023 10:32 AM](#)

Documents

No documents have been uploaded.

Schedule B-2

SOURCES AND USES OF OTHER AVAILABLE FUNDS - Fiscal Year 2024

Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund When Approp. was Made	Col. B. Amount of Appropriation
05/06/2023	FY23 Voc Ed Budget	Transfer to Conwell Stabilization	23,027.01	18,822.93
05/06/2023	General Stabilization	FY23 Snow & Ice Supplies	1,473,721.11	69,150.02
05/06/2023	General Stabilization	FY23 Snow & Ice Wages	1,404,570.89	7,187.50
05/06/2023	General Stabilization	FY23 Snow & Ice Add'l Compensation	1,397,383.39	4,659.83
05/06/2023	General Stabilization	Solid Waste Compactor	1,392,723.56	23,444.00
05/06/2023	General Stabilization	FY24 Highway Budget	1,369,279.56	11,000.00
05/06/2023	General Stabilization	Highway 10 Wheel Plow Truck	1,358,279.56	378,000.00
05/06/2023	Chapter 90 Funds	Roadwork Chapter 90	232,578.81	232,578.81
05/06/2023	Septic Repair Program	Hwy, Fire & Town Hall Septic Systems	101,036.89	100,000.00
12/05/2023	FY24 Voc Ed Budget	FY24 Group Insurance Budget	212,915.22	60,000.00
12/05/2023	FY24 Fire Budget	FY23 Prior Year Bill Fire Dept	16,315.69	115.00
12/05/2023	General Stabilization	Reimburse ARPA Account	1,375,070.89	4,240.07
			Total	909,198.16

(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 Kinsherb, Accountant , Worthington , eric@erickinshercpa.com 508-833-8508 | 11/15/2023 10:32 AM

Documents

No documents have been uploaded.

**Schedule DE-1
Debt Exclusion - Fiscal Year 2024**

(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 2023 Net Excluded Debt Service	(F) FY 2023 Gross Debt Service Expended	(G) FY 2024 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2024 Net Excluded Debt Service
03/04/2000	Gateway Building Projects	01/01/2000	P	55,340	55,340	55,206	0	55,206
08/17/2013	Fire Truck	08/08/2014	P	32,742	32,742	31,995	0	31,995
			Total:	88,082	88,082	87,201	0	87,201

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 , eric@erickinsherfcpa.com 508-833-8508 | 11/15/2023 10:33 AM

Documents

No documents have been uploaded.

Debt Exclusion Votes

Fiscal Year 2024

Vote date	Purpose of vote	Yes	No	FY 2023 amount	FY 2024 amount
03/04/2000	CONSTRUCT AND RECONSTRUCT VARIOUS SCHOOL BUILDINGS	163	34	55,340	55,206
08/17/2013	NEW PUMPER TRUCK	49	48	32,742	31,995
Grand total:				88,082	87,201

Documents

No documents have been uploaded.

**SCHEDULE OL-1
OVERLAY WORKSHEET - Fiscal Year 2024**

<u>Overlay Available</u>							
1.	Overlay Balance as of 6/30/2023	38,517.37					
2.	Overlay from FY 2024 (Tax Rate Recap Page 2 IId)	22,763.03					
3.	Overlay Balance Available (Add lines 1 and 2)	61,280.40					
<u>Overlay Use</u>							
4.	Overlay Transferred to Overlay Surplus after 7/1/2023	0.00					
5.	Other Overlay Charges after 7/1/2023	0.00			Abatements and Exemptions Granted		
6.	5 year Average Abatements And Exemptions Granted thru 6/30/2023	17,281.13	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019
7.	Overlay Balance Needed (Add lines 4 thru 6)	17,281.13	16,307.82	19,034.15	15,980.02	18,586.70	16,496.96
					5-year average FY 2019 to FY 2023		17,281.13
8.	Overlay Balance Available in excess of Overlay Balance Needed (negative indicates a Shortfall) (subtract line 7 from line 3)	43,999.27					
<u>Potential Future Liabilities</u>							
9.	Real Estate Tax Receivables as of 6/30/2023	82,990.77					
10.	Personal Property Tax Receivables as of 6/30/2023	2,165.05					
11.	Pending ATB or Court decision(s)	0.00					
12.	Total Potential Future Liabilities	85,155.82					

Signatures

Accounting Officer

Eric Kinsherf, Accountant , Worthington , eric@erickinsherfcpa.com 508-833-8508 | 11/15/2023 10:33 AM

Assessor

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 9:07 AM

SCHEDULE OL-1
OVERLAY WORKSHEET - Fiscal Year 2024

Documents

No documents have been uploaded.

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2023

Fiscal Year 2024

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	488	169,882,500	divided 488 = 348,120			
102	0	0				
MISC 103,109	25	12,877,400				
104	6	1,358,100				
105	1	425,400				
111-125	0	0				
130-32,106	136	7,491,300				
200-231	0		0			
300-393	2			831,100		
400-442	3				294,300	
450-452	0				0	
CH 61 LAND	34	22	0	337,612		
CH 61A LAND	27	7	0	445,232		
CH 61B LAND	14	10	0	679,937		
012-043	24	34,576,311	0	4,395,799	527,540	
501	98					1,263,342
502	10					2,643,745
503	0					0
504	1					4,528,459
505	1					1,887,400
506	0					0
508	1					137,294
550-552	0					0
TOTALS	910	226,611,011	0	6,689,680	821,840	10,460,240
Real and Personal Property Total Value						244,582,771
Exempt Parcel Count & Value					77	24,700,900

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>Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 11/20/2023 2:13 PM</p>

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2023

Fiscal Year 2024

Comments

No comments to display.

Documents

Documents have been uploaded.

LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2024

Property Class	(A) All Prior Year Abatement No.	(B) All Prior Year Abatement Values	(C) New Growth Valuation	(D) PY Tax Rate	(E) Tax Levy Growth
RESIDENTIAL					
SINGLE FAMILY (101)	0	0	2,058,696		
CONDOMINIUM (102)	0	0	0		
TWO & THREE FAMILY (104 & 105)	0	0	0		
MULTI - FAMILY (111-125)	0	0	0		
VACANT LAND (130-132 & 106)	0	0	35,220		
ALL OTHERS (103, 109, 012-018)	0	0	407,400		
TOTAL RESIDENTIAL	0	0	2,501,316	14.91	37,295
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL OPEN SPACE	0	0	0	0.00	0
COMMERCIAL	0	0	320,000		
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL COMMERCIAL	0	0	320,000	14.91	4,771
INDUSTRIAL	0	0	0	14.91	0
PERSONAL PROPERTY	0	0	1,553,225	14.91	23,159
TOTAL REAL & PERSONAL	0	0	4,374,541		65,225

Community Comments:

Signatures

Board of Assessors

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 11/20/2023 2:38 PM

LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2024

Documents

Documents have been uploaded.

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2024

	LA4 VALUES		FFCV PERCENTS		SHIFT OPTIONS
Residential	226,611,011	Residential	92.6521	Min Res Factor at 150%	96.0346
Open Space	0	Open Space	0.0000	Min Res Factor at 175%	0.0000
Commercial	6,689,680	Commercial	2.7351	Chapter 3	0.0000
Industrial	821,840	Industrial	0.3360	Lowest Historical Res%	74.6840
Pers Prop	10,460,240	Pers Prop	4.2768	Prior FY LA5 Res Shift%	92.6219
Total	244,582,771	Total %	100.0000	Lowest Res Factor	96.0346
			INPUT OPTIONS		OPEN SPACE DISCOUNT
Levy (Recap Page1 Ic)	3,534,221	Resid Factor Selected	1.000000	Open Space Discount %	0.0000
		Com/Ind/PP Shift	1.00000	Open Space Factor	1.00000
		Single Tax Rate	14.45		
	SHIFT PERCENTS		TAX RATES		
Residential %	92.6521	Residential	14.45		
Open Space %	0.0000	Open Space	0.00		
Commercial %	2.7351	Commercial	14.45		
Industrial %	0.3360	Industrial	14.45		
Pers Prop %	4.2768	Pers Prop	14.45		
Total %	100.0000				

RESIDENTIAL EXEMPTION OPTIONS & CALCULATIONS (Upload Exemption Calculation Worksheet)

Total Residential Value	226,611,011	/ Total Res Parcel Count	0	= Average Residential Value	0
Avg Residential Value	0	X Res Exemption%(max35)	0.0000	= Residential Exemption	0
No. Eligible Res Parcels	0.000000	Total Res Value Exempted	0		
Total Residential Value	226,611,011	- Total Res Value Exempted	0	= Tot Res Value After Exemption	0
Total Residential Value	226,611,011	/ # Eligible Res Parcels	0.000000	= Approx. Break-Even Value	0

SENIOR MEANS TESTED EXEMPTION OPTIONS & CALCULATION (Upload Exemption Calculation Worksheet)

No. Eligible Res Parcels	0	Total Res Value Exempted	0		
Total Residential Value	226,611,011	- Total Res Value Exempted	0	= Total Res Val After Exemption	226,611,011

COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS

Residential Exemption	0	+ Senior Means Tested Exemption	0	= Combined Res Value Exempted	0
Total Residential Value	226,611,011	- Combined Res Value Exempted	0	= Total Res Val After Exemptions	226,611,011
Net Value of 101 Parcels After Combined Exemptions			0		

SMALL COMMERCIAL EXEMPTION OPTIONS & CALCULATION

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2024

No. Eligible Com Parcels	0				
Com Exemp % (max 10%)	0.0000	X Total Value of Eligible Parcel	0	= Total Com Value Exempted	0
Tot Com & Indus Value	7,511,520	- Total Com Value Exempted	0	= Com & Ind Val after Exemption	7,511,520

LA5 Certification

Public Hearing Held on: Date 12/05/2023 Time 6:30 PM at Town Hall Adopted on Date 12/05/2023

The LA-5 excess capacity for the current fiscal year is calculated as **66,320.95**

The LA-5 excess capacity for the prior fiscal year is calculated as **217,097.39**

If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA - 5.

Signatures

Board of Assessors

We hereby attest that on the hearing date above, we presented all information and data relevant to making a decision on allocating the tax levy including the fiscal effect of the available alternatives at the hearing, and that the residential factor and percentages set forth in this LA-5 were duly adopted in public session on the date stated above.

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 1:42 PM

Gary L. Ouimet, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 2:52 PM

Richard Wagner, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 1:21 PM

Clerk

I hereby attest that notice was given to taxpayers according to the Open Meeting Law and any other local rules, by-laws or ordinances that a public hearing on the issue of adopting the residential factor and tax levy percentages would be held on the date and time stated above. I further attest that a meeting was held in accordance with that notice and that the residential factor and percentages set forth in this LA-5 were so adopted.

Katrin Kaminsky, Town Clerk , Worthington , townclerk@worthington-ma.us 413-238-5578 | 12/5/2023 7:49 PM

Mayor

I approve of the residential factor and tax rate percentages set forth in this LA-5.

Documents

No documents have been uploaded.

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2024

TAX RATE OPTIONS

Resid Factor Selected	1.000000
Open Space Discount %	0.0000

LA5 Certification

Public Hearing Held on: Date 12/05/2023 Time 6:30 PM at Town Hall Adopted on Date 12/05/2023

ENTER EXEMPTION OPTIONS

If adopting a residential or senior means tested exemption, the Exemption Calculation Worksheet must be uploaded to submit the LA - 5.

RESIDENTIAL EXEMPTION OPTIONS

Res Exemption%(max35)	0.0000	(You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us)
Total Res Parcel Count	0	
No. Eligible Res Parcels	0.000000	
Total Res Value Exempted	0	

SENIOR MEANS TESTED EXEMPTION OPTIONS

No. Eligible Res Parcels	0	(You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us)
Total Res Value Exempted	0	

SENIOR MEANS TESTED EXEMPTION OPTIONS

No. Eligible Res Parcels	0	(You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us)
Total Res Value Exempted	0	

COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS

Net Value of 101 Parcels After Combined Exemptions	0
--	---

SMALL COMMERCIAL EXEMPTION

Com Exemp % (max 10%)	0.0000	(You must notify the DLS Databank if the percent has changed - Databank@dor.state.ma.us)
No. Eligible Com Parcels	0	
Total Value of Eligible Parcel	0	
Tax Rate Override: Water Sewer Debt Shift	No	

Signatures

Board of Assessors

We hereby attest that on the hearing date above, we presented all information and data relevant to making a decision on allocating the tax levy including the fiscal effect of the available alternatives at the hearing, and that the residential factor and percentages set forth in this LA-5 were duly adopted in public session on the date stated above.

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2024

Signatures

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 1:42 PM

Gary L. Ouimet, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 2:52 PM

Richard Wagner, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2023 1:21 PM

Clerk

I hereby attest that notice was given to taxpayers according to the Open Meeting Law and any other local rules, by-laws or ordinances that a public hearing on the issue of adopting the residential factor and tax levy percentages would be held on the date and time stated above. I further attest that a meeting was held in accordance with that notice and that the residential factor and percentages set forth in this LA-5 were so adopted.

Katrin Kaminsky, Town Clerk , Worthington , townclerk@worthington-ma.us 413-238-5578 | 12/5/2023 7:49 PM

Mayor

I approve of the residential factor and tax rate percentages set forth in this LA-5.

Documents

No documents have been uploaded.

TOWN MEETINGS

**TOWN OF WORTHINGTON
ANNUAL TOWN MEETING
May 6, 2023
RH Conwell School - OUTSIDE**

A quorum of 80 being present, Moderator Kevin O'Connor called the meeting to order at 9:35am.

Bart Niswonger, Planning Board Chair, summarized ongoing work with PVPC regarding dimensional requirements in the existing Zoning By-Law.

Evan Johnson announced Founder's Day celebration on July 1 at Historical Society.

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, Sam 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 was voted unanimously but a few to Raise and Appropriate the sum of **\$1,371,663.65** the total Worthington School District Budget for the period of July 1, 2023, through June 30, 2024.

Worthington School District Appropriation		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Elementary		\$1,095,834.65	Recommended	Recommended
Secondary		275,829.00	Recommended	Recommended
Total		\$1,371,663.65		

ARTICLE FOUR: It was voted unanimously pursuant to the provisions of Section 53E ½ of Chapter 44 M.G.L. to re-authorize the amount of **\$1,680.00** as the annual spending limit for the Conwell School Laptop Protection Plan revolving fund, such limit to be applicable for Fiscal Year 2024.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE FIVE: It was voted unanimously to Raise and Appropriate the sum of **\$286,323.00** for Vocational Education.

ARTICLE SIX: It was voted unanimously to Raise and Appropriate the sum of **\$76,494.00** to be paid to Gateway Regional School District for Capital and MSBA payback costs.

Gateway School District Payback		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Bonded Projects		\$55,206.00	Recommended	Recommended
MSBA Payback		21,288.00	Recommended	Recommended
Total		\$76,494.00		

ARTICLE SEVEN: It was voted unanimously but one 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 **\$73,283.00** for these salaries and compensation to be as of July 1, 2023 as follows:

		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Selectboard, Chair		\$3,500.00	Recommended	Recommended
Selectboard, Clerk		3,000.00	Recommended	Recommended
Selectboard, Member		3,000.00	Recommended	Recommended
Bd. of Health, Chair		2,132.00	Recommended	Recommended
Bd. of Health, Clerk		2,132.00	Recommended	Recommended
Bd. of Health, Mem.		2,132.00	Recommended	Recommended
Moderator		100.00	Recommended	Recommended
Town Clerk		18,000.00	Recommended	Recommended
Assessors, Chair		7,228.00	Recommended	Recommended
Assessors, Clerk		23,098.00	Recommended	Recommended
Assessors, Member		6,561.00	Recommended	Recommended
Tree Warden		2,400.00	Recommended	Recommended
Total		\$73,283.00		

ARTICLE EIGHT: It was voted unanimously but one to Raise and Appropriate the sum of **\$519,730.00** for the following Town charges:

GENERAL GOVERNMENT:

		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Selectboard Expenses		\$3,500.00	Recommended	Recommended
Assessors' Expenses		1,750.00	Recommended	Recommended
Classified Advertising		2,500.00	Recommended	Recommended
Tax Map Maintenance		1,800.00	Recommended	Recommended
Assessors' Software Support		6,800.00	Recommended	Recommended
Assessors' Revaluation		4,700.00	Recommended	Recommended
Online Tax Maps		3,000.00	Recommended	Recommended
Town Clerk's Expenses		1,650.00	Recommended	Recommended
Election Expenses		2,175.00	Recommended	Recommended
Registrars' Expense		50.00	Recommended	Recommended
Tree Warden's Expenses		20,000.00	Recommended	Recommended
Tax Collector		21,690.00	Recommended	Recommended
Asst Tax Cltr/Asst Treasurer		9,880.00	Recommended	Recommended
Tax Collector's Expenses		4,100.00	Recommended	Recommended
Tax Collector's Software		8,300.00	Recommended	Recommended
Accounting Services		31,800.00	Recommended	Recommended
Accounting Software		4,467.00	Recommended	Recommended
Treasurer		21,690.00	Recommended	Recommended
Treasurer's Expenses		4,500.00	Recommended	Recommended
Treasurer's Software		1,593.00	Recommended	Recommended
Town Payroll Service		4,000.00	Recommended	Recommended
Executive Assistant		66,082.00	Recommended	Recommended
Assistant Secretary		4,528.00	Recommended	Recommended
Recording Secretary		8,000.00	Recommended	Recommended
Bd. of Appeals Expense		600.00	Recommended	Recommended
Conservation Comm. Exp.		900.00	Recommended	Recommended

Historic Commission Exp		250.00	Recommended	Recommended
Town Off. Maint. & Sup.		3,750.00	Recommended	Recommended
Town Hall Maintenance		4,500.00	Recommended	Recommended
Town Hall Custodian		3,420.00	Recommended	Recommended
Town Telephone Exp.		22,000.00	Recommended	Recommended
Town Building Heating		24,000.00	Recommended	Recommended
War Memorial & Town Bldgs		300.00	Recommended	Recommended
Conwell Bldg. Expenses		144,677.00	Recommended	Recommended
IT/Comptr. Replenishmt plan		4,000.00	Recommended	Recommended
Comptr. Maint. & Supplies		2,000.00	Recommended	Recommended
Computer Maint. Labor		3,200.00	Recommended	Recommended
Town Web Site		1,000.00	Recommended	Recommended
Webmaster		2,000.00	Recommended	Recommended
Planning Board Expenses		500.00	Recommended	Recommended
P.V.P.C.		218.00	Recommended	Recommended
Parks & Rec Comm. Exp.		3,800.00	Recommended	Recommended
Founder's Day		4,000.00	Recommended	Recommended
Finance Comm. Expense		140.00	Recommended	Recommended
Town Reports		1,250.00	Recommended	Recommended
Law Account Expense		15,000.00	Recommended	Recommended
Tax Taking-Collector		1,200.00	Recommended	Recommended
Tax Title Foreclosure Treas.		2,185.00	Recommended	Recommended
Tax Title Foreclosure Maint.		2,000.00	Recommended	Recommended
Audit Expenses		12,500.00	Recommended	Recommended
Council on Aging		12,000.00	Recommended	Recommended
COA Building Lease		9,785.00	Recommended	Recommended
Total		\$519,730.00		

ARTICLE NINE: It was voted unanimously to Raise and Appropriate the sum of **\$24,045.00** for the Worthington Library.

ARTICLE TEN: It was voted unanimously to Raise and Appropriate the sum of **\$22,400.00** for the following Town charges:

		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Maintenance of Cemeteries		\$18,500.00	Recommended	Recommended
Cem. Commission Expense		500.00	Recommended	Recommended
Grave Openings		3,400.00	Recommended	Recommended
Total:		\$22,400.00		

ARTICLE ELEVEN: It was voted unanimously as amended to Raise and Appropriate the sum of **\$708,273.00** for the following Town charges:

		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Hampshire Cty Retirement		\$302,287.00	Recommended	Recommended
Unemployment Comp.		3,500.00	Recommended	Recommended
Workers Compensation		12,000.00	Recommended	Recommended
Group Insurance		305,486.00	Recommended	Recommended
Insurance and Bonds		61,000.00	Recommended	Recommended
Medicare		24,000.00	Recommended	Recommended
Total:		\$708,273.00		

ARTICLE TWELVE: It was voted unanimously to Raise and Appropriate the sum of **\$190,439.87** for the following Town charges:

PUBLIC HEALTH AND SAFETY:

		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Emergency Mgmt. Salary		\$1,136.00	Recommended	Recommended
Emergency Mgmt. Expenses		600.00	Recommended	Recommended
Code Red		1,368.00	Recommended	Recommended
Animal Control Officer Salary		1,865.00	Recommended	Recommended
Animal Control Officer. Exp.		300.00	Recommended	Recommended
Hilltown Comm. Ambulance		44,434.87	Recommended	Recommended
Town Constable		100.00	Recommended	Recommended
Animal Inspector		779.00	Recommended	Recommended
Building Commissioner		22,452.00	Recommended	Recommended
Building Inspector Alternate		0.00	Recommended	Recommended
Building Inspector's Expenses		2,500.00	Recommended	Recommended
Plumbing Inspector		1,690.00	Recommended	Recommended
Plumbing Inspector's Expense		400.00	Recommended	Recommended
Wiring Inspector		3,820.00	Recommended	Recommended
Wiring Inspector's Expense		120.00	Recommended	Recommended
Assist. Wiring Insp. Expense		300.00	Recommended	Recommended
Gas Inspector		1,328.00	Recommended	Recommended
Board of Health Expenses		200.00	Recommended	Recommended
Board of Health Agent		5,500.00	Recommended	Recommended
Ctrl. Hamp. Veterans' Service		6,134.00	Recommended	Recommended
Veteran's Aid		12,000.00	Recommended	Recommended
Disposal Works		62,000.00	Recommended	Recommended
Disposal Attendant		13,344.00	Recommended	Recommended
Hilltown Resource Mgt. Coop.		6,869.00	Recommended	Recommended
Streetlights		1,200.00	Recommended	Recommended
Total:		\$190,439.87		

ARTICLE THIRTEEN: It was voted unanimously to Appropriate and Transfer the sum of **\$23,444.00** from the General Stabilization Fund to purchase a Solid Waste Compactor for the Transfer Station.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE FOURTEEN: It was voted unanimously to Raise and Appropriate **\$60,288.00** for the following Town charges: **FIRE DEPARTMENT**

		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Fire Dept. Operating Exps.		\$27,000.00	Recommended	Recommended
Fire Department Fuel		2,500.00	Recommended	Recommended
Clerical		6,103.00	Recommended	Recommended
Fire Chief Salary		6,779.00	Recommended	Recommended
Fire Dept. Grant Writer		1,406.00	Recommended	Recommended
Code Inspection Comp.		1,500.00	Recommended	Recommended
Fire Dept. Call Comp.		15,000.00	Recommended	Recommended
Total		\$60,288.00		

ARTICLE FIFTEEN: It was voted unanimously to Raise and Appropriate the sum of **\$31,994.50** for Principal and Interest on the Fire Truck Debt.

Article By Citizen's Petition:

ARTICLE SIXTEEN: The motion failed by a vote of 57-64 to raise and appropriate **\$24,464.00** for a part-time officer, with no dollars for a second full-time officer, thereby eliminating the position.

ARTICLE SEVENTEEN: It was voted unanimously to Raise and Appropriate **\$182,388.00** for the following Town charges:

POLICE DEPARTMENT

		FY2024 Adopted	Selectboard Action	Finance Comm. Action
Police Dept. Expenses		\$21,025.00	Recommended	Recommended
Police Chief Salary		85,120.00	Recommended	Recommended
<i>Police Dept. Wages</i>		62,400.00	Recommended	Recommended
Police Clerical Wages		12,205.00	Recommended	Recommended
IMC Software Maint.		888.00	Recommended	Recommended
CJIS Yearly Maintenance		750.00	Recommended	Recommended
Total		\$182,388.00		

ARTICLE EIGHTEEN: It was voted unanimously to Raise and Appropriate the sum of **\$617,817.00** and Transfer from the General Stabilization Fund the sum of **\$11,000.00** ** for a total of **\$628,817.00** for the following Town charges:

		FY2024 Adopted	Selectboard Action	Finance Comm. Action
General Highway Maint.		\$50,000.00	Recommended	Recommended
Road Sweeping		6,500.00	Recommended	Recommended
Town Mowing		12,000.00	Recommended	Recommended
Winter Highway Maint.		110,000.00	Recommended	Recommended
Wtr. HWY Overtime Wages		11,850.00	Recommended	Recommended
Highway Dept. Wages		178,942.00	Recommended	Recommended
Highway Wages Clerical		6,103.00	Recommended	Recommended
Highway Superintendent		87,672.00	Recommended	Recommended
Hwy.Supt. Add'l Wtr. Comp.		2,500.00	Recommended	Recommended
Garage Maintenance		14,000.00	Recommended	Recommended
Extraordinary Garage Maint. **		6,000.00	Recommended	Recommended
Machinery Maintenance		40,000.00	Recommended	Recommended
Extraordinary Machinery Maint.**		5,000.00	Recommended	Recommended
Highway/Police Fuel		33,500.00	Recommended	Recommended
Superintendent's Expense		1,500.00	Recommended	Recommended
FRCOG Group Purchasing		3,250.00	Recommended	Recommended
Secondary Rd. Improvemts.		60,000.00	Recommended	Recommended
Total:		\$628,817.00		

ARTICLE NINETEEN: It was voted 95-15 to Appropriate and Transfer the sum of **\$378,000.00** from the General Stabilization Fund to purchase a New 10 Wheel Plow and Wing Dump Truck to replace the 2009 International Dump Truck. It was noted that the old truck will be sold rather than traded.

Selectboard Action: Recommended

Finance Comm. Action: Defer to ATM

ARTICLE TWENTY: 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.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-ONE: It was voted unanimously to Appropriate as available funds the total sum of **\$232,578.81** from Chapter 90 funds or any other amounts from the Commonwealth of Massachusetts for highway construction and/or maintenance.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-TWO: It was voted unanimously to Appropriate and Transfer the sum of **\$355,252.00** from Free Cash to the General Stabilization Fund.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-THREE: It was voted unanimously to Transfer from the Septic Repair Program Fund the sum of **\$100,000.00** to a specific appropriation to repair or replace the septic systems at the Highway Garage, Fire Station and Town Hall. It was noted that unspent funds from this transfer would be returned to the original source fund.

ARTICLE TWENTY-FOUR: 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 2024, 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-FIVE 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.

FY 2023 ARTICLES

ARTICLE TWENTY-SIX: It was voted unanimously to Appropriate and Transfer the sum of **\$18,822.93** from the Fiscal Year 2023 Vocational Education Account to the Conwell Stabilization Fund.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-SEVEN: It was voted unanimously to Appropriate and Transfer the sum of **\$80,997.35** from the General Stabilization Fund to fund deficit spending in the following appropriations:

Winter Highway Supplies: **\$69,150.02**

Winter Highway Overtime Wages: **\$7,187.50**

Highway Super Additional Winter Compensation: **\$4,659.83**

Selectboard Action: Recommended

Finance Comm. Action: Recommended

Zoning Bylaw Revisions:

ARTICLE TWENTY-EIGHT: It was voted unanimously to amend the Zoning By-Law by making the following editorial changes:

Amend Section 8.7(B)(3) by replacing “Adopted” with “Adopted”

Amend Section 8.6.7(B) by replacing “Board of Selectmen” with “Selectboard”

Amend Section 2.6.7(D) by replacing "Section D(4)" with "Section 2.6.6"

Amend Section 2.6.8(A)(1) by replacing "section F" with "Section 2.6.9"

Amend Section 2.6.8(A)(2) by replacing "Section F" with "Section 2.6.9"

Amend Section 2.6.14 by replacing "Section VIII B 5" with "Section 2.2.1(B)"

Amend section 4.5(B)(2) by replacing "Section XII" with "Section 2.6"

Amend section 4.6(C) by replacing "Section XII" with "Section 2.6"

Amend section 4.7(C) by replacing "Section XII" with "Section 2.6"

Amend section 8.4.3(7) by replacing "Section G" with "Section 8.4.6"

Amend section 8.5.3(A)(4) by replacing "Section XII" with "Section 2.6"

Amend section 8.5.6(E)(3)(b)(1) by replacing "Section XIV.14.a" with "Section 8.5.6(E)(3)(a)(1)"

Amend section 8.6.6(B) by replacing "Sections 8.7.3, 8.7.4, and 8.7.5" with "Sections 8.6.3, 8.6.4, and 8.6.5"

Amend section 8.6.6(B)(5) by replacing "§5(g)(i) of this section" with "Section 2.6.9(A)(1)"

Amend section 8.6.8(F) by replacing "§8.7.8(D)" with "§8.6.8(D)"

Amend section 8.6.8(I) by replacing "Section 5 (i)(viii)" with "Section 8.6.8(H)"

Amend Definition of a Small Business by replacing "Section IV, paragraph A(5b) of the Worthington By-Laws" with "Section 4.3(B)(1)(b) of this bylaw"

Amend Definition of a Common Driveway by replacing "Section XIII H" with "Section 8.4.6(C)"

ARTICLE TWENTY-NINE: It was voted unanimously to amend the Zoning By-Law as follows:

Amend section 4.4(A) by adding "Seasonal Food Trucks and Trailers operating at a fixed location for more than 5 days" as item number 20.

Amend Section 10 to add the following after the definition of "Filling Station" and before that of "Garage":

Food Truck or Trailer: A food establishment permitted by a local board of health under the State's Retail Food Code, that is operated from a movable or portable structure that can change location.

ARTICLE THIRTY: It was voted unanimously but one to amend the Zoning By-Law as follows:

Amend Section 8.6.4(A) by replacing:

A. No Medical Marijuana Treatment Center or Marijuana Establishment shall be located ~~on a parcel which is~~ within five hundred (500) feet ~~(to be measured in a straight line from the nearest point of the property line in question to the nearest point of the property line where the Medical Marijuana Treatment Center or Marijuana Establishment structure is or will be located)~~ of a parcel, occupied at the time the Applicant's license application was received by the Cannabis Control Commission, by

1. A public or private school providing education in preschool, kindergarten or any of grades 1-12
2. A public or private library

3. Duly licensed daycare centers
4. Churches, synagogues or other places of worship
5. Public or private parks, playgrounds and recreation areas
6. ~~Any residential use, either established by right or with a Special Permit~~

With:

- A. No Medical Marijuana Treatment Center or Marijuana Establishment shall be located within five hundred (500) feet of any of the following:
 1. A public or private school providing education in preschool, kindergarten or any of grades 1-12
 2. A public or private library
 3. Duly licensed daycare centers
 4. Churches, synagogues or other places of worship
 5. Public or private parks, playgrounds and recreation areas

Re-number 8.6.4(B) - 8.6.4(E) to 8.6.4(C) - 8.6.4(F)

Insert Section 8.6.4(B):

- B. Under no circumstance shall a Medical Marijuana Treatment Center or Marijuana Establishment be located within two hundred fifty feet (250) feet of a residential use.

Insert the following as Section 8.6.6(B)(3), renumbering the previous 8.6.6(B)(3) - 8.6.6(B)(10) to 8.6.6(B)(4) - 8.6.6(11).

3. Outdoor cultivation: For the purpose of this section, outdoor cultivation shall mean a marijuana establishment that involves the cultivation of mature cannabis outdoors in the open air, which is not (a) for personal use or (b) conducted by a licensed caregiver, in amounts not to exceed the state imposed limits for individuals or caregivers, and allowed in all areas where marijuana cultivation is allowed provided that:
 - a) No fertilizers, compost, soils, materials, machinery, or equipment shall be stored within the required front, side, and rear yard setbacks.
 - b) The minimum setback from all property lines shall be 200 feet.
 - c) The outdoor cultivation facility shall comply in every respect with the requirements of 935 CMR 500.110 (6) which regulates "Security and Alarm Requirements for Marijuana Establishments Operating Outdoors," as amended.
 - d) In reviewing a special permit under this section the Board shall consider the impact of the proposal on the following:
 1. Character of the neighborhood to include visual compatibility with surrounding uses.
 2. Proximity to other licensed marijuana uses to prevent clustering.
 3. Relationship to surrounding uses to avoid unnecessary exposure to minors.
 4. Site design and other development related site impacts.
 5. No odor from marijuana or its processing can be detected by a person with an unimpaired and otherwise normal sense of smell at the exterior of the Marijuana Establishment or at any adjoining use or property, except as allowed under a Special Permit granted to a Marijuana Cultivator with outdoor cultivation. Outdoor cultivation of marijuana will implement industry best practice to eliminate any

noticeable trace of marijuana odor at the perimeter of property of the cultivator site.

Re-number the current language in 8.6.9(J) as 8.6.9(J)(1) to read as follows:

8.6.9 Application Requirements

J. Waivers:

1. The Applicant shall be required to submit specific information regarding any waivers from 935 CMR 500.000 or 935 CMR 501.000 granted by the Commission. The Special Permit Granting Authority shall consider said waivers based on the following Commission criteria in 935 CMR 500 or 935 CMR 501.000:
 - a. Compliance would cause undue hardship to the investor;
 - b. If applicable, the requestor's non-compliance does not jeopardize the health or safety of any patient or the public;
 - c. If applicable, the requestor has instituted compensating features that are acceptable to the Planning Board; and
 - d. The requestor provides to the Planning Board written documentation, in a form and manner determined by the Planning Board, supporting its request for a waiver.

Add the following as Section 8.6.9(J)(2):

The Planning Board may waive any information requirements it judges to be unnecessary to the review of a particular plan. A request for a waiver(s) by an applicant must be made in writing by the applicant to the Planning Board.

The meeting dissolved at 12:20pm
Respectfully submitted,
Katrin Kaminsky, Town Clerk

TOWN OF WORTHINGTON
SPECIAL TOWN MEETING December 5, 2023 7:00 P.M. Town Hall

A quorum of 22 being present, Moderator Kevin O'Connor called the meeting to order at 7:02pm. The following articles were then acted upon:

ARTICLE ONE: It was voted unanimously to Raise and Appropriate the sum of **\$1,000.00** to fund the Alternate Building Inspector Account.

ARTICLE TWO: It was voted unanimously to Appropriate and Transfer the sum of **\$60,000.00** from the Vocational Education Expense Account and Raise and Appropriate the additional sum of **\$6,266.00**, for a total of **\$66,266.00**, to fund the Group Insurance Account.

ARTICLE THREE: It was voted unanimously to Raise and Appropriate the sum of **\$1,685.00** to fund Tent Expenses for 2024 Annual Town Meeting.

ARTICLE FOUR: It was voted unanimously to Raise and Appropriate the sum of **\$1,500.00** to pay the balance due on the FY23 invoice for FY2019-21 Audit Reports.

ARTICLE FIVE: It was voted unanimously to Appropriate and Transfer from the Current Year's Fire Department Expense Account the Bills of a Prior Year Account the sum of **\$115.00** to pay two **FY23** MassDOT Inspection bills from Dufour Escorted Tours.

ARTICLE SIX: It was voted unanimously to Appropriate and Transfer the sum of **\$4,240.07** from the General Stabilization Account to refund the ARPA account for heating oil bills erroneously charged to it.

(It was noted that no Article 7 exists)

ARTICLE EIGHT: It was voted unanimously to authorize the Selectboard to execute an easement exchange agreement with the northerly abutter to the Town Hall whereby the abutter would be allowed to continue maintenance and use of the lawn area on Town owned land in "Proposed Easement A" and the Town would be allowed to continue maintenance and use of the parking lot and stone wall on abutter owned land in "Proposed Easement B" as shown on a plan entitled "Easement Plan Located in Worthington, Massachusetts (Hampshire County)," dated August 31, 2023, prepared by Berkshire Design Group, said plan on file with the Town Clerk.

ARTICLE NINE: HOME RULE PETITION REGARDING GROUP HEALTH INSURANCE FOR ELIGIBLE RETIREES:

It was voted by a majority to authorize the Selectboard to petition the Massachusetts General Court for special legislation, a draft of which is set forth below, to validate, ratify and confirm section 7A of chapter 32B of the General Laws, as if the Town had properly voted to approve the question set forth in section 7A of said chapter, authorizing the Town to pay a rate in addition to fifty per cent of the premium for contributory group health insurance for eligible Town employees; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Selectboard approve amendments to the bill before enactment by the General Court, and to authorize the Selectboard to approve amendments which shall be within the scope of the general objectives of the petition:

An Act Relative to the Provision of Health Insurance for Eligible Employees and Retirees in the Town of Worthington.

SECTION 1. Notwithstanding any general or special law to the contrary, the actions of the town of Worthington and its Selectboard in offering health insurance coverage to town employees, in accordance with G.L. c. 32B, are hereby validated, ratified and confirmed, as if the Town had properly voted to approve the question set forth in section 7A of said chapter 32B, in accordance with law. The town may continue to provide such insurance and benefits under said chapter 32B as if the voters of the town had properly approved the question set forth in said section 7A of said chapter 32B; provided, however, that such actions are otherwise taken in accordance with said chapter 32B.

SECTION 2. This act shall take effect upon passage.

Dissolved at 7:35pm.

Respectfully submitted, Katrin Kaminsky, Town Clerk

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

City/Town Council or Town Meeting Dates	Town Mtg. Article Number	(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate (Tax Levy)	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	Available Fund	(e) *** From Offset Receipts, See A-1 or Enterprise Funds, See A-2	AUTHORIZATIONS	
								MEMO ONLY	
								(f) *** Revolving Funds See A-3	(g) Borrowing Authorization
	2023	26	18,822.93		18,822.93	FY23 VOCED to Conwell Stabl			
		27	80,997.35		80,997.35	General Stabilization Fund			
			0.00						
			0.00						
Tax Recap Page 4 Line 1			99,820.28	0.00	0.00	99,820.28			
	2024	3	1,371,663.65	1,371,663.65				1,680.00	
		4	0.00						
		5	286,323.00	286,323.00					
		6	76,494.00	76,494.00					
		7	73,283.00	73,283.00					
		8	519,730.00	519,730.00					
		9	24,045.00	24,045.00					
		10	22,400.00	22,400.00					
		11	708,273.00	708,273.00					
		12	190,439.87	190,439.87					
		13	23,444.00		23,444.00	General Stabilization Fund			
		14	60,288.00	60,288.00					
		15	31,994.50	31,994.50					
		16	0.00	0.00					
		17	182,388.00	182,388.00					
		18	628,817.00	617,817.00	11,000.00	General Stabilization Fund			
		19	378,000.00		378,000.00	General Stabilization Fund			
		20	10,000.00	10,000.00					
		21	232,578.81		232,578.81	Chapter 90			
		22	355,252.00		355,252.00	FC to Stabilization Fund			
		23	100,000.00		100,000.00	Septic Repair Program			
		24	0.00	0.00					
		25	0.00	0.00					
Tax Recap Page 4 Line 2			5,275,413.83	4,175,139.02	355,252.00	745,022.81			
	2024	1	1,000.00	1,000.00					
		2	66,266.00	6,266.00	60,000.00	FY24 VOCED			
		3	1,685.00	1,685.00					
		4	1,500.00	1,500.00					
		5	115.00		115.00	FY24 Fire Expense			
		6	4,240.07		4,240.07	General Stabilization Fund			
Tax Recap Page 4 Line 3			74,806.07	10,451.00	0.00	64,355.07			
Total FY2024			5,350,219.90	4,185,590.02	355,252.00	809,377.88			
Total Tax Recap Page 4			5,450,040.18	4,185,590.02	355,252.00	909,198.16			
Total FY2024			5,350,219.90						
Appropriation Worksheet:			5,290,104.90						
Variance: Transfers counted as appropriations			60,115.00						