SUBJECT: Override Discussion 9/25 & 10/4

The Finance Committee will be hosting two meetings to discuss the override vote scheduled for November 8, how it might impact taxation and the town budget in general. We look forward to your questions and thoughts.

The Worthington Select Board has voted to hold an election on November 8, asking the town to consider an override of the property tax growth restrictions of Proposition  $2\frac{1}{2}$ . The November 8 ballot will include two questions, one with an override amount of \$195,000 and a second with an override amount of \$290,000. To pass, a question must be approved by a majority of the voters. If both questions pass, the one with the higher dollar value will prevail.

If an override is approved by the voters, the FY2026 operating budgets, as approved by Annual Town Meeting in June 2025, will utilize approximately \$145,000 of either override. This would leave \$45,000 or \$145,000 in untaxed excess levy capacity for potential future use, subject to appropriation by Town Meeting.

September 25, 6:30 PM

RH Conwell School

Pizza Provided

October 4, 9:00 AM

RH Conwell School

PTO Bake Sale

Childcare will be available at both meeting. Please contact Gretchen Morse-Dobosz, gmorsedobosz@rhconwell.org / 413 238 5856



## TOWN OF WORTHINGTON MEMORANDUM

**To: Department Heads** 

From: Selectboard/Worthington Finance Committee

**Date: September 2025** 

Re: Ways to balance the FY26 budget

Now that the Annual Town Meeting has taken place and the final Cherry Sheets have been posted the current budget deficit is 145,527.70. As all communities in the state need to have a balanced budget that is governed by Prop 2 1/2 this deficit needs to be cured before the town can submit its tax rate to DOR for approval.

To be balanced revenues must equal or exceed expenses. While state aid (Cherry Sheets) are now known there are two revenues yet to be finalized.....New Growth and the Override. *New Growth needs to be calculated by the Board of Assessors and submitted to DOR for approval*. The override has been scheduled for November 8 and when those revenues are final if the budget is still not balanced the town will need to call a Special Town Meeting to balance it.

Ways to balance would be to apply available funds and possibly increase local estimated receipts as well as reducing expense.

Please be advised that an article might be placed on the STM warrant to allow town meeting to reduce operating appropriations that were previously approved at the ATM. If the override fails having this knowledge might play a role in deciding to reduce appropriations.

We will keep you informed as things happen.

	FV2014	EV2015	EV2016	EV2017	EV2018	EV2019	EV2020	EV2021	EV2022	EV2023	EV2024	EV2025	DOLLAR	PERCENT
Town Operating Budget (Non-School)	1,247,429.71	1,392,599.14	1,497,767.16	1,507,874.08	1,585,055.35	1,699,393.25	1,821,439.51	1,952,258.22	2,156,095.14	2,257,741.84	2,520,609.37	2,657,173.00		
Change From Prior Year:	69,043.44	145,169.43	105,168.02	10,106.92	77,181.27	114,337.90	122,046.26	130,818.71	203,836.92	101,646.70	262,867.53	136,563.63		
Gateway	1,018,699.00	1,022,773.00	99,351.00	73,298.00	71,760.00	84,299.00	77,108.00	78,146.00	77,172.00	76,628.00	76,494.00	54,528.00		
Change From Prior Year:	151,485.00	4,074.00	(923,422.00)	(26,053.00)	(1,538.00)	12,539.00	(7,191.00)	1,038.00	(974.00)	(544.00)	(134.00)	(21,966.00)		
Local School Budget Appropriated	0.00	0.00	1,011,912.00	1,042,887.00	1,096,479.00	1,103,087.35	1,116,204.25	1,166,275.04	1,211,756.09	1,272,008.47	1,371,663.65	1,497,322.49		
Change From Prior Year:			(10,861.00)	30,975.00	53,592.00	6,608.35	13,116.90	50,070.79		60,252.38	99,655.18	125,658.84		
School Choice Sending	0.00	0.00	370,520.00	467,624.00	341,551.00	350,271.00	333,822.00	191,367.00	193,129.00	202,285.00	281,234.00	317,044.00		
Change From Prior Year:			370,520.00	97,104.00	(126,073.00)	8,720.00	(16,449.00)	(142,455.00)	1,762.00	9,156.00	78,949.00	35,810.00		
SUB TOTAL PK-12 SCHOOL:	1,018,699.00	1,022,773.00	1,382,432.00	1,510,511.00	1,438,030.00	1,453,358.35	1,450,026.25	1,486,896.83	1,526,564.14	1,610,629.85	1,828,912.83	1,972,587.33		
Change From Prior Year:			359,659.00	128,079.00	(72,481.00)	15,328.35	(3,332.10)	36,870.58	39,667.31	84,065.71	218,282.98	143,674.50		
Vocational	295,033.00	314,793.00	265,557.00	315,335.00	213,055.00	192,933.00	224,300.00	187,054.00	190,817.00	248,751.00	226,323.00	276,825.05		
Change From Prior Year:		19,760.00	(49,236.00)	49,778.00	(102,280.00)	(20,122.00)	31,367.00	(37,246.00)	3,763.00	57,934.00	(22,428.00)	50,502.05		
Change From Prior Year:	2,561,161.71	2,730,165.14	3,145,756.16 415,591.02	187,963.92	3,236,140.35 (97,579.73)	109,544.25	150,081.16	130,443.29	3,873,476.28 247,267.23	243,646.41	4,575,845.20 458,722.51	4,906,585.38 330,740.18	330,740.18	7.23
Cherry Sheet Aid	225,579.00	244,654.00	504,948.00	463,801.00	521,559.00	564,208.00	596,895.00	728,276.00	704,582.00	739,683.00	859,247.00	914,134.00	54,887.00	6.39
Local Estimated Receipts	163,100.00	163,100.00	163,100.00	214,000.00	163,100.00	163,100.00	163,100.00	163,100.00	163,100.00	245,000.00	245,000.00	245,000.00		
Tax Levy	2,280,928.27	2,331,271.41	2,677,424.43	2,772,547.86	2,713,451.37	2,811,574.47	2,941,636.17	2,834,337.50	3,077,969.34	3,235,000.61	3,534,221.05	3,743,281.29		
Excess Capacity	209,984.73	241,915.59	17,491.57	465.14	135,183.63	132,613.53	94,372.83	326,371.50	211,790.66	217,097.39	66,320.95	2,339.71		
Tax Rate	14.00	13.94	16.06	16.59	15.82	16.30	17.21	16.41	16.04	14.91	14.45	13.79		
Average Single Family Valuation	228,537.00	233,260.00	235,412.00	237,540.00	246,404.00	247,439.00	246,277.00	246,534.00	272,693.00	307,806.00	348,120.00	382,004.00		
Average Single Family Bill	3,199.52	3,251.64	3,780.72	3,940.79	3,898.11	4,033.26	4,238.43	4,045.62	4,374.00	4,589.36	5,030.33	5,267.84		
Dollar Change From Prior Year	130.39	52.12	529.08	160.07	(42.68)	135.15	205.17	(192.81)	328.38	215.36	440.97	237.51		
Percent Change	4.25	1.63	16.27	4.23	(1.08)	3.47	5.09	(4.55)	8.12	4.92	9.61	4.72		

#### **DATE: November 8**

Questions 1A and 1B are separate questions. You may vote for or against each question independently.

Each question requires a majority of those voting on that question to pass. If more than one question

Passes, the question with the highest dollar amount will prevail.

1A Shall the Town of Worthington be allowed to assess an additional 195,000.00 in real estate and personal property taxes for the purposes of operating the Municipal Government and Public Schools for the fiscal year beginning July 1, 2025?

1B Shall the Town of Worthington be allowed to assess an additional 290,000.00 in real estate and personal property taxes for the purposes of operating the Municipal Government and Public Schools for the fiscal year beginning July 1, 2025?

#### Additional comments not on the ballot:

#### "PYRAMID" OR "TIER" OVERRIDE

The "pyramid" or "tier" approach provides voters with a choice of two or more different funding levels for general spending purposes or for specific services or programs. A separate question is presented for each funding level. The funding levels are presented as alternative, not independent, proposals, which means a higher funding level proposed in a question also includes all lower ones. Therefore, if the voters approve more than one question, the approved question stating the highest dollar amount prevails and the community's levy limit is increased by that amount.

ATM ADOPTED JUNE 7 2025

	FY2024 ADOPTED Thru STM	FY2025 ADOPTED Thru STM	FY2026 ADOPTED ATM	TAX IMPACT FY2026 ADOPTED ATM	TAX IMPACT FY2026 ADOPTED ATM
	12/5/2023 PER TAX RECAP	12/9/2024 PER TAX RECAP	Final Cherry Sheets	Final Cherry Sheets	Final Cherry Sheets
I. REVENUES and AVAILABLE FUNDS					
A. TAXATION:					
FY2026 Levy Limit Base     FY2025 Amended Growth	3,364,016.00	3,513,341.00	3,659,857.00	3,659,857.00	3,659,857.00
3. ( line 1 + line 2 ) x 2.5%	84,100.00	87,834.00	91,496.00	91,496.00	91,496.00
4. FY2026 New Growth 5. FY2026 Override	65,225.00	58,682.00	48,682.00	48,682.00 195,000.00	48,682.00 290,000.00
6. FY2026 Debt /Capital Exclusion	04.005.00	04 000 00			
a. Fire Pumper Truck     b. Capital Projects Bonded Principal and Interest	31,995.00 55,206.00		Last Pymt Last Pymt	Last Pymt Last Pymt	Last Pymt Last Pymt
TOTAL REVENUE: TAXATION	3,600,542.00	3,745,621.00	3,800,035.00	3,995,035.00	4,090,035.00
NON-TAXATION REVENUE and AVAILABLE FUNDS	3,000,342.00	3,743,021.00	3,000,033.00	3,333,033.00	4,030,033.00
B. ESTIMATED RECEIPTS:  1. State Aid Cherry Sheet	859,247.00	914.134.00	941.449.00	941,449.00	941,449.00
Local Receipts Not Allocated	245,000.00	245,000.00	245,000.00	245,000.00	245,000.00
C. AVAILABLE FUNDS: Free Cash Appropriated to General Stabilization Fund Free Cash Appropriated	355,252.00	162,805.00	223,525.00	223,525.00	223,525.00
General Stabilization Fund Appropriated To Reduce Tax Rate		112,606.00			
General Stabilization Fund Appropriated Conwell Stabilization Fund Appropriated	416,684.07	34,558.00 13,710.00	236,122.56 3,976.15	236,122.56 3,976.15	236,122.56 3,976.15
Sale of Lots		3,000.00	3,970.13	3,976.13	3,976.13
Voced Appropriation Other Available Funds	100,000.00				
		222 570 04	422,654.27	422,654.27	422,654.27
Chapter "90" Available Funds	232,578.81	232,578.81	422,004.21	422,004.27	
	232,578.81 2,208,761.88	1,718,391.81	2,072,726.98	2,072,726.98	2,072,726.98
Chapter "90" Available Funds				•	
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS:	2,208,761.88 5,809,303.88	1,718,391.81 5,464,012.81	2,072,726.98 5,872,761.98	2,072,726.98	6,162,761.98
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES	2,208,761.88	1,718,391.81	2,072,726.98	2,072,726.98	6,162,761.98
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest	2,208,761.88 5,809,303.88	1,718,391.81 5,464,012.81	2,072,726.98 5,872,761.98	2,072,726.98 6,067,761.98	6,162,761.98
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2. Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets	2,208,761.88 5,809,303.88	1,718,391.81 5,464,012.81	2,072,726.98 5,872,761.98	2,072,726.98 6,067,761.98	6,162,761.98 5,522,298.68
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2. Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,s31d	2,208,761.88 5,809,303.88 5,290,104.90	1,718,391.81 5,464,012.81 4,950,398.30	2,072,726.98 5,872,761.98 5,522,298.68	2,072,726.98 6,067,761.98 5,522,298.68	6,162,761.98 5,522,298.68
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2 Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,831d 5. Other	2,208,761.88 5,809,303.88 5,290,104.90 67,880.00 5,009.00	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 3,804.00	2,072,726.98 5,872,761.98 5,522,298.68 81,156.00 5,513.00	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 5,513.00	5,522,298.68 81,156.00 5,513.00
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Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2 Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,s31d 5. Other	2,208,761.88 5,809,303.88 5,290,104.90 67,880.00 5,009.00 281,234.00 26,336.00	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 317,044.00 44,106.00	2,072,726.98 5,872,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00	5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00
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Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2 Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,s31d 5. Other	2,208,761.88 5,809,303.88 5,290,104.90 67,880.00 5,009.00 281,234.00 26,336.00 49,656.00 22,763.03	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 3,804.00 317,044.00 44,106.00 49,656.00 20,648.80	2,072,726.98 5,872,761.98 5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00	5,522,298.66 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2. Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,s31d 5. Other	2,208,761.88 5,809,303.88 5,290,104.90 67,880.00 5,009.00 281,234.00 26,336.00 49,656.00 22,763.03 452,878.03	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 317,044.00 44,106.00 49,656.00 20,648.80 511,274.80	2,072,726.98 5,872,761.98 5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00 49,656.00 26,500.00	5,522,298.66 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00
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Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2. Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,s31d 5. Other	2,208,761.88 5,809,303.88 5,290,104.90 67,880.00 5,009.00 281,234.00 26,336.00 49,656.00 22,763.03 452,878.03 5,742,982.93	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 317,044.00 44,106.00 49,656.00 20,648.80 511,274.80 5,461,673.10	2,072,726.98 5,872,761.98 5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68	5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2 Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,831d 5. Other	2,208,761.88 5,809,303.88 5,809,303.88 5,290,104.90 67,880.00 5,009.00 281,234.00 26,336.00 49,656.00 22,763.03 452,878.03 5,742,982.93	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 3,804.00 317,044.00 44,106.00 49,656.00 20,648.80 511,274.80 5,461,673.10	2,072,726.98 5,872,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68	5,522,298.66 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.66
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2. Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,s31d 5. Other	2,208,761.88 5,809,303.88 5,290,104.90 67,880.00 5,009.00 281,234.00 26,336.00 49,656.00 22,763.03 452,878.03 5,742,982.93	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 317,044.00 44,106.00 20,648.80 511,274.80 5,461,673.10	2,072,726.98 5,872,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68 5,872,761.98 6,018,289.68	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68	6,162,761.98  5,522,298.68  81,156.00  278,002.00  255,164.00  49,656.00  26,500.00  495,991.00  6,018,289.68  6,162,761.98  6,018,289.68  144,472.30  271,448,970.00
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2 Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,s31d 5. Other	2,208,761.88 5,809,303.88 5,809,303.88 5,290,104.90 67,880.00 281,234.00 26,336.00 49,656.00 22,763.03 452,878.03 5,742,982.93 5,809,303.88 5,742,982.93 66,320.95 244,582,771.00	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 3,804.00 317,044.00 44,106.00 20,648.80 511,274.80 5,461,673.10 5,464,012.81 5,464,073.10 2,339.71 271,448,970.00	2,072,726.98 5,872,761.98 5,872,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68 5,872,761.98 6,018,289.68 (145,527.70) 271,448,970.00	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68 6,067,761.98 6,018,289.68	6,162,761.98  5,522,298.68  81,156.00  5,513.00  278,002.00  55,164.00  49,656.00  26,500.00  495,991.00  6,018,289.68  144,472.30  271,448,970.00  3,945,562.70
Chapter "90" Available Funds  TOTAL: Non-Tax Revenue  TOTAL REVENUE and AVAILABLE FUNDS  II. EXPENDITURES  A. APPROPRIATIONS: 1. Gross Appropriations from Town Meetings  B. OTHER AMOUNTS TO BE RAISED: 1. Tax Title/Debt and Interest 2. Overlay/Revenue/Offset Deficits 3. Cherry Sheet Offsets 4. Snow & Ice Deficit c.44,s31d 5. Other	2,208,761.88 5,809,303.88 5,809,303.88 5,290,104.90 67,880.00 5,009.00 281,234.00 26,336.00 49,656.00 22,763.03 452,878.03 5,742,982.93 6,320.95 244,582,771.00 3,534,221.05	1,718,391.81 5,464,012.81 4,950,398.30 76,016.00 3,804.00 317,044.00 44,106.00 20,648.80 511,274.80 5,461,673.10 2,339.71 271,448,970.00 3,743,281.29	2,072,726.98 5,872,761.98 5,872,761.98 5,522,298.68 81,156.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68 5,872,761.98 6,018,289.68 (145,527.70) 271,448,970.00	2,072,726.98 6,067,761.98 5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68 49,472.30 271,448,970.00 3,945,562.70	2,072,726.98 6,162,761.98 5,522,298.68 81,156.00 5,513.00 278,002.00 55,164.00 49,656.00 26,500.00 495,991.00 6,018,289.68 144,472.30 271,448,970.00 3,945,562.70 14,544 382,004.00 5,554.34

	FY2024	FY2025	FY2026	DOLLAR	PERCENT
	TOTAL	TOTAL	1 12020	CHANGE	CHANGE
	APPROPRIATED	APPROPRIATED	ATM ADOPTED	CHANGE	CHANGE
	AFFROFRIATED	AFFROFRIATED	ATMIADOFTED		
	Thru STM 12/5/23	Thru STM 12/9/24			
Appropriation					
Арргорпацоп					
Selectmen's Salaries	9,500.00	9,737.00	9,981.00	244.00	2.51
Board of Health Salaries	6,396.00	6,555.00	6,720.00	165.00	2.52
Moderator's Salary	100.00	100.00	100.00	0.00	0.00
Town Clerk's Salary	18,000.00	18,450.00	18,911.00	461.00	2.50
Assessor's Salaries	36,887.00	37,809.00	38,754.00	945.00	2.50
Tree Warden Salary	2,400.00	2,460.00	2,522.00	62.00	2.52
Selectmen's Expense	3,500.00	3,500.00	3,000.00	(500.00)	(14.29)
ATM Tent Rental	1,685.00	0.00	0.00	0.00	
Classified Advertising	2,500.00	2,500.00	2,500.00	0.00	0.00
Assessor's Expense	1,750.00	1,750.00	1,750.00	0.00	0.00
Assessor's Software Support	6,800.00	7,208.00	7,641.00	433.00	6.01
Tax Map Maintenance	1,800.00	1,900.00	2,000.00	100.00	5.26
On Line Tax Maps	3,000.00 4,700.00	3,000.00 6,200.00	3,000.00	0.00 (200.00)	0.00
Revaluation Expense Town Clerk Expense	4,700.00 1,650.00	6,200.00 1,700.00	6,000.00 1,700.00	(200.00)	(3.23)
Election Expense	2,175.00	5,680.00	1,700.00	(4,668.00)	(82.18)
Board of Registrar's Expense	50.00	5,680.00	50.00	0.00	0.00
Tree Warden Expense	20,000.00	20,000.00	20,000.00	0.00	0.00
Tax Collector's Salary	21,690.00	22,664.00	23,704.00	1,040.00	4.59
Assistant Tax Collector/Treasurer Salary	9,880.00	10,329.00	10.795.00	466.00	4.51
Tax Collector's Expense	4,100.00	4,200.00	4,300.00	100.00	2.38
Tax Collector Software Contract	8,300.00	9,450.00	9,900.00	450.00	4.76
Town Accountant Services Account	31,800.00	34,200.00	35,100.00	900.00	2.63
Accounting Software Support	4,467.00	4,690.00	4,923.90	233.90	4.99
Treasurer Salary	21,690.00	22,664.00	23,704.00	1,040.00	4.59
Treasurer Expense	4,500.00	4,500.00	4,700.00	200.00	4.44
Treasurer Software Support	1,593.00	1,673.00	1,756.00	83.00	4.96
Town Payroll Service	4,000.00	4,200.00	4,500.00	300.00	7.14
Administrative Secretary Salary	66,082.00	69,077.00	72,218.00	3,141.00	4.55
Asst. Administrative Secretary	4,528.00	9,464.00	10,020.00	556.00	5.87
Recording Secretary	8,000.00	8,000.00	7,000.00	(1,000.00)	(12.50)
Board of Appeals Expense	600.00	600.00	600.00	0.00	0.00
Conservation Commission Expense	900.00	900.00	700.00	(200.00)	(22.22)
Town Office Maintenance & Supplies	3,750.00	3,750.00	3,750.00	0.00	0.00
Town Hall Maintenance	4,500.00	4,500.00	4,500.00	0.00	0.00
Town Hall Custodian	0.00	0.00		0.00	
Town Hall Custodial Services	3,420.00	3,420.00	3,000.00	(420.00)	(12.28)
Town Telephone Expense	22,000.00	21,000.00	23,000.00	2,000.00	9.52
Heating Expense Town Buildings	24,000.00	24,000.00	25,000.00	1,000.00	4.17
War Memorial and Public Buildings and Flags	300.00	300.00	300.00	0.00	0.00
R. H. Conwell Bulding Expense	144,677.00	147,149.00	147,544.00	395.00	0.27
IT/Computer Replenishment Plan	4,000.00	4,000.00	4,000.00	0.00	0.00
Computer Maintance Supplies	2,000.00	2,000.00	2,500.00	500.00	25.00
Computer Maintance Labor	3,200.00	3,200.00	3,200.00	0.00	0.00
Town Web Site	1,000.00	1,000.00	1,000.00	0.00	0.00
Web Master	2,000.00	2,000.00	2,000.00	0.00	0.00
Planning Board Expense	500.00	500.00	400.00	(100.00)	(20.00)
Pioneer Valley Planning Commission	218.00	224.00	228.83	4.83	2.16
Parks & Recreation Expense	3,800.00	4,145.00	4,145.00	0.00	0.00
Founder's Day	4,000.00	4,000.00	0.00	45.00	40.00
Finance Committee Expense	140.00	150.00	165.00	15.00	10.00
Annual Audit Expense	12,500.00	12,500.00	14,500.00	2,000.00	16.00
Town Reports Law Account Expense	1,250.00	1,250.00	1,250.00	0.00	0.00
	15,000.00 1,200.00	15,000.00 1,200.00	15,000.00 1,200.00	0.00 0.00	0.00
Tax TakingCollector Tax Title ForeclosureTreasurer					
Tax Foreclosure Maintenance Expense	2,185.00 2,000.00	2,185.00 2,000.00	7,000.00 3,000.00	4,815.00 1,000.00	220.37 50.00
Council on Aging	12,000.00	14,600.00	14,600.00	0.00	0.00
COA Building Lease	9,785.00	9,981.00	14,600.00	200.00	2.00
Historical Commission Expense	250.00	9,981.00 250.00	250.00	0.00	0.00

	EV2024	EVOCA	EVANAC	DOLLAD	DEDCENT
	FY2024	FY2025	FY2026	DOLLAR	PERCENT
	TOTAL	TOTAL		CHANGE	CHANGE
	APPROPRIATED	APPROPRIATED	ATM ADOPTED		
	The CTM 42/5/22	Thru CTM 42/0/24			
	Thru STM 12/5/23	Thru STM 12/9/24			
Worthington Library Operating	24,045.00	24,045.00	25,247.25	1,202.25	5.00
Maintenenance of Cemeteries	18,500.00	17,995.00	18,395.00	400.00	2.22
Cemetery Commission Expense	500.00	500.00	500.00	0.00	0.00
Grave Openings	3,400.00	3,400.00	3,400.00	0.00	0.00
Center Cemetery Maintenance	0.00	0.00	0.00	0.00	
North Cemetery Maintenance	0.00	0.00	0.00	0.00	
Ringville Cemetery Maintenance	0.00	0.00	0.00	0.00	
Historical Cemetery Maintenance	0.00	0.00	0.00	0.00	
Emergency Management Salary	1,136.00	1,164.00	1,193.00	29.00	2.49
Emergency Management Expense	600.00	600.00	0.00		
CivicReady Code Red	1,368.00	1,368.00	3,375.00	2,007.00	146.71
Animal Control Officer's Salary	1,865.00	1,912.00	1,960.00	48.00	2.51
Animal Control Officer's Expense	300.00	300.00	350.00	50.00	16.67
Hilltown Community Ambulance Assoc.	44,434.87	63,482.00	66,011.08	2,529.08	3.98
Constable's Salary	100.00	100.00	100.00	0.00	0.00
Animal Inspector's Salary	779.00	798.00	818.00	20.00	2.51
Building Commissioner Salary	22,452.00	14,102.04	12,475.00	(1,627.04)	(11.54)
Local Building Inspector		9,384.96	9,812.40	427.44	4.55
Building Inspector Alternate	1,000.00	1,000.00	0.00	(1,000.00)	(100.00)
Building Inspector Expense	2,500.00	2,500.00	2,000.00	(500.00)	(20.00)
Permitting Software	·	,	8,000.00	,	, ,
Plumbing Inspector's Salary	1,690.00	1,732.00	1,775.00	43.00	2.48
Plumbing Inspector Expense	400.00	500.00	500.00	0.00	0.00
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Wiring Inspector's Salary	3,820.00	3,916.00	4,014.00	98.00	2.50
Wiring Inspector's Expense	120.00	1,000.00	120.00	(880.00)	(88.00)
Asst. Wiring Inspector's Expense	300.00	300.00	300.00	0.00	0.00
Gas Inspector's Salary	1,328.00	1,361.00	1,395.00	34.00	2.50
Board of Health Agent Compensation	5,500.00	4,000.00	4,000.00	0.00	0.00
Board of Health Expense	200.00	200.00	200.00	0.00	0.00
Central Hampshire Veteran's Services	6,134.00	6,179.00	6,271.00	92.00	1.49
Veterans Aid	12,000.00	12,000.00	12,000.00	0.00	0.00
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Disposal Works	62,000.00	66,500.00	73,125.00	6,625.00	9.96
Disposal Attendent	13,344.00	14,224.00	14,864.00	640.00	4.50
HRMC	6,869.00	7,004.00	7,411.75	407.75	5.82
Street Lights	1,200.00	1,350.00	1,400.00	50.00	3.70
Fire Chief's Salary	6,779.00	7,091.00	8,863.00	1,772.00	24.99
Fire Dept. Wages Clerical	6,103.00	6,381.00	6,671.00	290.00	4.54
Fire Dept. Call Compensation	15,000.00	16,000.00	16,800.00	800.00	5.00
Fire Dept.Code Insp Compensation	1,500.00	1,500.00	2,000.00	500.00	33.33
Fire Dept. Grant Writer	1,406.00	1,441.00	1,477.00	36.00	2.50
Fire Dept. Operating Expense	26,885.00	33,000.00	30,000.00	(3,000.00)	(9.09)
Fire Dept. Fuel	2,500.00	2,500.00	2,500.00	0.00	0.00
Hampshire County Retirement	302,287.00	323,278.00	280,341.00	(42,937.00)	(13.28)
Worker's Compensation	12,000.00	16,300.00	17,089.00	789.00	4.84
Unemployment Compensation	3,500.00	3,500.00	3,500.00	0.00	0.00
Group Insurance	371,752.00	392,365.00	389,936.94	(2,428.06)	(0.62)
Medicare	24,000.00	25,000.00	28,000.00	3,000.00	12.00
Insurance and Bonds					
	61,000.00	69,070.00	71,714.00	2,644.00	3.83
Fire Pumper Truck 2014	31,994.50	31,248.00	0.00	,=	
Police Wages Full Time Officers	62,400.00	65,083.00		(65,083.00)	(100.00)
Police Wages Part Time Officers		0.00	20,000.00	20,000.00	#DIV/0!
Police Wages Clerical	12,205.00	12,761.00	13,341.00	580.00	4.55
Police Chief Salary	85,120.00	89,918.00	89,918.00	0.00	0.00
Police Dept. Expense	21,025.00	21,550.00	21,550.00	0.00	0.00
IMC Software Yearly Maint.	888.00	991.00	991.00	0.00	0.00
Regional Lockup Assmt	0.00	0.00	0.00	0.00	0.00
					2.00
CJIS Yearly Maintenance	750.00	750.00	750.00	0.00	0.00
0			90,397.00	(1,310.00)	(1.43)
Superintendent's Salary	87,672.00	91,707.00			
Highway Dept. Wages	87,672.00 178,942.00	239,554.00	213,657.00	(25,897.00)	(10.81)
·	87,672.00				
Highway Dept. Wages	87,672.00 178,942.00	239,554.00	213,657.00	(25,897.00)	(10.81)
Highway Dept. Wages Highway Wages Clerical	87,672.00 178,942.00 6,103.00	239,554.00 6,381.00	213,657.00 6,671.00	(25,897.00) 290.00	(10.81) 4.54

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	FY2024	FY2025	FY2026	DOLLAR	PERCENT
	TOTAL APPROPRIATED	TOTAL	ATM ADODTED	CHANGE	CHANGE
	APPROPRIATED	APPROPRIATED	ATM ADOPTED		
	Thru STM 12/5/23	Thru STM 12/9/24			
Garage Maintenance	14,000.00	15,000.00	15,000.00	0.00	0.00
Extraordinary Garage Maintenance	6,000.00	0.00	0.00	0.00	
General Highway Maintenance	50,000.00	40,000.00	40,000.00	0.00	0.00
Machinery Maintenance	40,000.00	30,000.00	30,000.00	0.00	0.00
Extraordinary Machinery Maintenance	5,000.00	0.00	0.00	0.00	
Road Sweeping	6,500,00	6,500.00	6.500.00	0.00	0.00
Town Mowing	12,000.00	12,000.00	12,000.00	0.00	0.00
FRCOG Group Purchasing	3,250.00	3,250.00	3,415.00	165.00	5.08
Highway / Police Fuel	33,500.00	33,500.00	33,500.00	0.00	0.00
Superintendent's Expense	1,500.00	600.00	600.00	0.00	0.00
Secondary Road Improvements	60,000.00	50,000.00	50,000.00	0.00	0.00
Reserve Fund	10,000.00	10,000.00	10,000.00	0.00	0.00
Interest on Loans	0.00	0.00	10,000.00	0.00	0.00
Prior Year Bills	115.00	0.00	363.00	363.00	
FIIOI Teal Bills	115.00	0.00	363.00	363.00	
Sub Total Town Operating:	2,520,609.37	2,665,000.00	2.554.183.15	(82,968.85)	(4.16)
	_,0_0,000.01	_,000,000	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(52,500.00)	(11.0)
Bonded Capital Projects	55,206.00	54,528.00	0.00	(54,528.00)	(100.00)
MSBA Payback	21,288.00	,		0.00	` '/
Sub Total Gateway District:	76,494.00	54,528.00	0.00	(54,528.00)	(100.00)
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Town Elementary School	1,020,634.65	1,154,491.46	1,185,990.14	31,498.68	2.73
Out of District Tuition & Transportation	71,000.00	0.00	145,000.00	145,000.00	20
SPED Summer School	4,200.00	0.00	16,500.00	16,500.00	
Town Secondary	275,829.00	342,901.03	368,130.37	25,229.34	7.36
Pre School Revolving	0.00	0.00	300,130.37	0.00	7.30
Fie School Revolving	0.00	0.00		0.00	
Sub Total Town School:	1,371,663.65	1,497,392.49	1,715,620.51	218,228.02	14.57
Vocational Education	226,323.00	286,826.00	366,217.10	79,391.10	27.68
Out Total All Calcada	4 074 400 05	4 000 740 40	0.004.007.04	042.004.40	11.70
Sub Total All Schools:	1,674,480.65	1,838,746.49	2,081,837.61	243,091.12	11.70
TOTAL TOWN OPERATING:	4,195,090.02	4,503,746.49	4,636,020.76	160,122.27	7.93
Stabilization Fund from Free Cash	355,252.00	162,805.00	223,525.00		
Chapter "90"	232,578.81	395,383.81	422,654.27		
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Fire Dept. Capital:					
Repair Ladder Truck standpipe etc.			58,274.00		
Parking lot paving etc			0.00		
New chief command vehicle			0.00		
11017 SHICE COMMUNICATION			0.00		
Radios	0.00		+		
Kadios KME Pump Repairs	0.00	15,000.00	+		
Federal FF Grant Match		3,600.00			
Ladder Truck Insp		1,500.00	+		
Edddor Truok mop		1,000.00	+		
Sub Total Fire Dept. Capital:	0.00	20,100.00	58,274.00		
-					
Highway Dept. Capital:					
One Time Additional Secondary Rd Maint.			10,000.00		
New Ford F600 Truck w/Interchangeable bodies			154,285.00		
New Waste Oil Furnance		14,458.00			
Backhoe		,			
10 Wheel Dump Truck	378,000.00				
Loader	.,,				
Over GuardRail Mower					
New Pick-Up Truck					
		1	· ·		
Sub Total Highway Capital:	378,000.00	14,458.00	164,285.00		

	FY2024	FY2025	FY2026	DOLLAR	PERCENT	1
	TOTAL	TOTAL		CHANGE	CHANGE	1
	APPROPRIATED	APPROPRIATED	ATM ADOPTED			1
	Thru STM 12/5/23	Thru STM 12/9/24				
Ballian Barris Carrisal						4
Police Dept. Capital  New Cruiser F150 with cab and slide out						+
Protective Vests (2)						+
						+
Speed Signs W/Solar Mounts (2) Seat & Cage						+
PC for new cruiser						+
Workstation Chief's Desk						$^{+}$
Two Radar Gun						$^{+}$
Two Radai Guii						$^{+}$
Sub Total Police Dept. Capital	0.00	0.00	0.00	0.00		+
						1
Replace section of pipe in Conwell gym			3,976.15			1
Round Folding Tables			2,100.00			ſ
Town Hall Gable Crnice Strip Replacement			5,800.00			Ī
AP Warrant Mis-Posting			5,663.50			
Ballfield		5,000.00				floor
Ringville Cemetery Driveway		3,000.00				1
Conwell Water Tank Insp		5,460.00				
Conwell AHERA Insp		3,250.00				
Rte 143 ROW						┙
Audit Expense Adjustment	1,500.00					
ARPA Grant Adjustment	4,240.07					1
Septic Systems Repairs	100,000.00					1
New Trash Compactor	23,444.00					1
Conwell Shed Repair						1
Live Tree						1
Grill						4
Bench						4
ADA Table						1
RH Conwell Renovations						1
RH Conwell Roof Repairs						4
Town Hall Painting Front						4
Town Hall Repairs						4
Transfer Station Platform						4
Collins Employee Handbook/ Comp Study						4
Town Hall Painting South Side						4
UMAS Conversion SoftRight						4
UMAS Conversion Kinsherf						4
Conwell Bldg Vacumm Cleaner						4
Conwell Bldg Wet/Dry Vac & Supplies						+
Conwell Bidg Floor Scrubber						+
Conwell Bldg Floor Machine & Supplies						+
Conwell Stabilization From VOCED						+
SUB TOTAL MISC NON-OPERATING:	129,184.07	16,710.00	17,539.65			+
COD TOTAL MICO NON OF ENAME.	123,104.01	10,7 10.00	17,000.00			†
SUB TOTAL NON-OPERATING:	1,095,014.88	609,456.81	886,277.92			1
TOTAL APPROPRIATIONS	F 000 101 20	F 446 222 22	F 500 000 00			1
TOTAL APPROPRIATIONS:	5,290,104.90	5,113,203.30	5,522,298.68			+
						1
					1	+

#### **HISTORY OF THE USE OF THE STABILIZATION FUND**

For many years the stabilization fund has been used to fund non-operating expenses, whether capital or other one-time expenses. As a result, the funding of these expenses did not impact the tax rate.

The operating budget is composed of recurring expenses that are offset by various non-tax recurring revenues and the remaining amount is raised through taxation. Current expenses are paid for by current revenues. The policy of using the stabilization fund this way ensures that the tax rate reflects the cost of the recurring operating expenses.

Over the years it has been said that the town should have a plan or replacement schedule for various town vehicles and equipment. A few years ago the Finance Committee looked into creating a capital improvement plan. It was determined that because of the relatively small size of the town and the sporadic nature of when equipment needs replacement, it would be hard to project years into the future when to make the replacement.

One obvious reason for such a plan would be to smooth out the tax impact, by scheduling the timing of replacements to allow time in between each replacement. While in theory that made sense, we discovered that implementing that timing was problematic. In a lot of cases the need for replacement was dictated by the age of the current piece or something unforeseen happened. One example would be the replacement of the town's fire trucks. It was determined years ago that the town should replace the two pumper trucks every 20 years and schedule the replacement 10 years apart. When it became time for the replacement of the oldest truck, it was determined the newest truck, which had numerous problems, had to be replaced first and the nice, neat schedule was scrapped.

At that time most equipment was funded through borrowing, and the annual debt service was in the operating budget- so a planned replacement schedule would smooth out the tax impact. An easier way was not to have to schedule the replacement and not to borrow but to fund the replacements with cash. This not only solved the scheduling problem, it also reduced the expense by eliminating interest cost. As a result, the town began the policy of building up the balance in the stabilization fund by annually voting into the fund the total free cash that was certified for the year. This also created a reserve for unexpected expenses and emergencies (i.e. bridge replacements and Rte. 143 costs).

Following, please see a list of the various votes from the stabilization fund that covers the last seventeen years, subtotaled by year.

### TOWN OF WORTHINGTON FINANCE COMMITTEE STABILIZATION APPROPRIATIONS

#### Appropriations From General Stabilization Fund

FY26 Repair Ladder Truck	58,274.00	
Secondary Road Maintenance	10,000.00	
Ford F600 Highway Truck	154,285.00	
Round Folding Chairs	2,100.00	
Town Hall Gable Cornice Repair Mis-posting AP Warrant	5,800.00 5,663.50	236,122.50
This posting it wanted	0,000.00	255,122.55
FY25		
KME Pump Repairs	15,000.00	
Federal FF Grant Match Ladder Truck Inspection	3,600.00 1,500.00	
Waste Oil Furnance	14,458.00	
To Reduce Tax Rate	112,606.00	147,164.00
FY24 Ten Wheel Plow Truck	270 000 00	
Ten wheel Plow Truck	378,000.00	378,000.00
FY23		370,000.00
Backhoe	120,000.00	
New Cruiser F150 with cab and slide out	47,243.00	
Grill	200.00 1,285.00	
2 Benches ADA Table	1,273.00	
Winter Highway Maintenance	18,952.19	
Winter Highway OT	5,543.35	
Highway Super Addl Comp	4,151.93	198,648.47
FY22		
Loader	135,350.00	
Over GuardRail Mower	60,000.00	
Protective Vests (2)	2,200.00	
Speed Signs W/Solar Mounts (2)	5,819.00	
Town Hall Painting Front Town Hall Repairs	3,500.00 1,140.00	
Transfer Station Platform	1,710.00	
Collins Employee Handbook/ Comp Study	9,500.00	219,219.00
FY21	E7 E46 00	
New Hwy Dept Pick-Up Truck Seat & Cage for new cruiser	57,546.00 1,348.00	
PC for new cruiser	6,330.00	
Workstation Chief's Desk	1,600.00	
Two Radar Guns	2,577.00	
Town Hall Painting South Side	4,700.00	
UMAS Conversion SoftRight	2,336.00	
LIMAS Conversion Kinsherf	2 500 00	78 937 NN
UMAS Conversion Kinsherf	2,500.00	78,937.00
UMAS Conversion Kinsherf  FY20	2,500.00	78,937.00
FY20 Comcast Unserved Premises	179,015.63	78,937.00
FY20 Comcast Unserved Premises New Highway F350 Truck	179,015.63 44,000.00	78,937.00
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements	179,015.63 44,000.00 5,000.00	78,937.00
FY20 Comcast Unserved Premises New Highway F350 Truck	179,015.63 44,000.00	78,937.00
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle	179,015.63 44,000.00 5,000.00 40,223.00	78,937.00 274,478.63
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs FY19	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 43,050.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 43,050.00 8,000.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 43,050.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 4,000.00 172,325.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 4,000.00 172,325.00 4,000.00 76,500.00 40,000.00	274,478.63
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 43,050.00 8,000.00 172,325.00 4,000.00 76,500.00	
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 4,000.00 172,325.00 4,000.00 76,500.00 40,000.00	274,478.63
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 4,000.00 172,325.00 4,000.00 76,500.00 40,000.00	274,478.63
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 2000.00 210,000.00 4,000.00 43,050.00 8,000.00 172,325.00 4,000.00 40,000.00 33,591.63	274,478.63
FY20 Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 4,000.00 172,325.00 4,000.00 40,000.00 33,591.63	274,478.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 4,000.00 4,000.00 76,500.00 40,000.00 33,591.63	274,478.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 43,050.00 8,000.00 76,500.00 40,000.00 33,591.63 25,000.00 20,000.00 22,350.00 7,800.00 4,000.00 7,800.00 4,000.00	274,478.63 593,466.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 4,000.00 4,000.00 76,500.00 40,000.00 33,591.63	274,478.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 43,050.00 4,000.00 43,050.00 4,000.00 76,500.00 40,000.00 33,591.63 25,000.00 222,350.00 7,800.00 4,000.00 13,008.00	274,478.63 593,466.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 4,000.00 43,050.00 8,000.00 172,325.00 4,000.00 40,000.00 33,591.63 25,000.00 20,000.00 222,350.00 7,800.00 4,000.00 13,008.00	274,478.63 593,466.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00  2,000.00 210,000.00 4,000.00 43,050.00 4,000.00 76,500.00 40,000.00 33,591.63  25,000.00 222,350.00 7,800.00 4,000.00 13,008.00	274,478.63 593,466.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor Site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation Treasury Remediation Thermal Imaging Camera	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 43,050.00 8,000.00 172,325.00 4,000.00 20,000.00 20,000.00 20,000.00 22,350.00 7,800.00 4,000.00 13,008.00	274,478.63 593,466.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00  2,000.00 210,000.00 4,000.00 43,050.00 4,000.00 76,500.00 40,000.00 33,591.63  25,000.00 222,350.00 7,800.00 4,000.00 13,008.00	274,478.63 593,466.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor Site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation Treasury Remediation Thermal Imaging Camera Vacuum Tanker Truck Prior Year Bills Winter Hwy Deficit	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00  2,000.00 210,000.00 4,000.00 43,050.00 4,000.00 76,500.00 40,000.00 33,591.63  25,000.00 222,350.00 7,800.00 4,000.00 13,008.00  22,502.00 25,000.00 12,180.00 80,000.00 650.00 25,041.00	274,478.63 593,466.63 292,158.00
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation Treasury Remediation Thermal Imaging Camera Vacuum Tanker Truck Prior Year Bills	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00  2,000.00 210,000.00 4,000.00 43,050.00 4,000.00 76,500.00 40,000.00 22,350.00 7,800.00 4,000.00 13,008.00 22,502.00 25,000.00 22,502.00 25,000.00 12,180.00 80,000.00 80,000.00	274,478.63 593,466.63
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor Site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation Treasury Remediation Thermal Imaging Camera Vacuum Tanker Truck Prior Year Bills Winter Hwy Deficit	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00  2,000.00 210,000.00 4,000.00 43,050.00 4,000.00 76,500.00 40,000.00 33,591.63  25,000.00 222,350.00 7,800.00 4,000.00 13,008.00  22,502.00 25,000.00 12,180.00 80,000.00 650.00 25,041.00	274,478.63 593,466.63 292,158.00
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation Treasury Remediation Thermal Imaging Camera Vacuum Tanker Truck Prior Year Bills Winter Hwy Deficit Vet Aid	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00  2,000.00 210,000.00 4,000.00 43,050.00 4,000.00 76,500.00 40,000.00 33,591.63  25,000.00 222,350.00 7,800.00 4,000.00 13,008.00  22,502.00 25,000.00 12,180.00 80,000.00 650.00 25,041.00	274,478.63 593,466.63 292,158.00
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation Treasury Remediation Thermal Imaging Camera Vacuum Tanker Truck Prior Year Bills Winter Hwy Deficit  Vet Aid  FY16 New "Used" Grader Park Benches	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00  2,000.00 210,000.00 43,050.00 4,000.00 76,500.00 4,000.00 25,000.00 222,350.00 7,800.00 13,008.00 22,500.00 12,180.00 80,000.00 25,000.00 12,180.00 80,000.00 650.00 25,041.00 6,473.00	274,478.63 593,466.63 292,158.00
Comcast Unserved Premises New Highway F350 Truck Rte 143 ROW Easements New Tahoe Police Vehicle Paint East Side of Town Hall Two AEDs  FY19 Equip Two Police Officers Freightliner Ten Wheel Plow Truck Paint N. Exterior Town Hall Moran Demo Compactor Container Adams Rd Bridge Compactor site work Rte 143 Addl Design Rte 143 Easements Winter Hwy Deficit  FY18 Compactor 250th Anniversary New Plow Truck Compensation Study Conwell Litigation Winter Hwy Deficit  FY17 Accounting Remediation Treasury Remediation Treasury Remediation Treary Remediation Thermal Imaging Camera Vacuum Tanker Truck Priof Winter Hwy Deficit Vet Aid  FY16 New "Used" Grader	179,015.63 44,000.00 5,000.00 40,223.00 3,500.00 2,740.00 210,000.00 43,050.00 4,000.00 43,050.00 4,000.00 43,050.00 6,000.00 22,350.00 76,500.00 20,000.00 22,350.00 7,800.00 4,000.00 13,008.00 22,502.00 25,000.00 22,500.00 25,000.00 650.00 64,73.00 150,000.00	274,478.63 593,466.63 292,158.00

11 Stab Votes Stabilization Approps

## TOWN OF WORTHINGTON FINANCE COMMITTEE STABILIZATION APPROPRIATIONS

Sam Hill Bridge	10,000.00		
Treasurer's software applications Tax Title	2,750.00		
Treasurer's software applications Cash Book	4,250.00		
Prior Year Bill Computer Maint.	125.00		
EMT Training	1,441.95	239,566.95	
	1,111.00	203,500.55	
FY15			
Town Hall Roof Repairs	2,000.00		
Town Hall Structual Analysis	1.975.00		
Conwell Litigation Defense	25,000.00		
Town Hall Repairs	25,000.00		
Conwel School Consultant	10,000.00		
Fire House Overhead Door Ballistic Vests	2,000.00		
	1,200.00		
Vetrans Aid	6,000.00		
Group Insurance	5,715.00		
Winter Hwy Deficit	10,400.00		
Winter Hwy OT Deficit	3,803.00		
FY15 Hwy Super Add'l Winter Comp	1,458.00		
FY14 Disposal Attendant Wages	850.00		
FY14 Vetrans Aid	5,500.00		
FY14 Group Insurance	4,524.00		
Kinne Brook Road Bridge	96,919.00		
General Higway Maintenance	14,400.00		
Conwell Litigation Defense	10,000.00	226,744.00	
FY14			
Town Hall Kitchen Fire Suppression System Upç	5,000.00		
Moran Property Preliminary Design	25,000.00		
New Police Vehicle	39,603.00		
IT Replacement	4,000.00		
Defibrillator Batteries	908.00		
Albert Barn Demo	89,700.00		
Albert Barn Demo Addi	18,425.00		
Treasurer Tax Title Foreclosurer	5,500.00	188,136.00	
Treadurer Tax Trac Foredodurer	0,000.00	100,130.00	
FY13			
R.H Conwell Paving	19,000.00		
Laptop Computer BOS	1,000.00		
3 New radios	26,000.00		
Repairs to Thermal Imager	6,000.00		
Hwy Garage Building Improvements	5,000.00		
Compensation Consultant	7,500.00		
Election Expense	2,000.00		
Albert Barn Demo Scope of Work	12,000.00		
Moran Property Expense	2,000.00		
Conwell Building Expense	3,000.00		
Law Expense	5,000.00		
Winter Hwy OT Deficit	1,623.00		
Storm Irene	27,585.00	117,708.00	
FY12	4 = 00 00		
Conwell Chairs and Tables	1,500.00		
Solar Panel Fencing	3,500.00		
Federal Grant Town Share	40,000.00		
Repairs to E-1	31,000.00		
Loader	60,000.00		
Town Web Site Design	6,000.00		
Town Hall Roof Repairs	5,000.00		
Town Bldgs Lighting	3,347.00		
WiredWest	1,000.00		
Assessors Maps	2,200.00	153,547.00	
FV44			
FY11 New PU Truck	22 500 00		
Computer Hwy Dept	33,500.00		
	1,100.00		
Conwell Building Expense	10,000.00		
Police Training and Equiptment			
Police Computer Software	12,711.00		
E differ Bod	12,605.00		
Fuel Tank Fire Dept	12,605.00 5,600.00		
Conwell Generator Transfer Station	12,605.00 5,600.00 5,000.00		
Conwell Generator Transfer Station Town Hall Parking Lot	12,605.00 5,600.00 5,000.00 2,000.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower Conwell Burnisher	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower Conwell Burnisher	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower Conwell Burnisher Computer COA	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 1,600.00		
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower Conwell Burnisher Computer COA Winter Hwy Deficit	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 1,600.00 16,054.00	119,770.00	
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower Conwell Burnisher Computer COA Winter Hwy Deficit Timber Consultant Conwell Auto HVAC System	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 1,600.00 16,054.00 1,500.00	119,770.00	
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower Conwell Burnisher Computer COA Winter Hwy Deficit Timber Consultant Conwell Auto HVAC System	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 16,054.00 1,500.00 7,400.00	119,770.00	
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower Conwell Burnisher Computer COA Winter Hwy Deficit Timber Consultant Conwell Auto HVAC System  FY10 Emergency Vehicle	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 1,200.00 3,700.00 1,600.00 1,600.00 7,400.00	119,770.00	
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell Snow Blower Conwell Snow Blower Conwell Burnisher Computer COA Winter Hwy Deficit Timber Consultant Conwell Auto HVAC System  FY10 Emergency Vehicle One new garage door and repairs to others	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 16,054.00 1,500.00 7,400.00	119,770.00	
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Sumisher Computer COA Winter Hwy Deficit Timber Consultant Conwell Auto HVAC System  FY10 Emergency Vehicle One new garage door and repairs to others Gate for town garage fence	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 16,054.00 1,500.00 7,400.00 75,000.00 6,206.00 1,000.00	119,770.00	
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell Snow Blower Conwell Snow Blower Conwell Burnisher Computer COA Winter Hwy Deficit Timber Consultant Conwell Auto HVAC System  FY10 Emergency Vehicle One new garage door and repairs to others	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 16,054.00 1,500.00 7,400.00	119,770.00	
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Sumisher Computer COA Winter Hwy Deficit Timber Consultant Conwell Auto HVAC System  FY10 Emergency Vehicle One new garage door and repairs to others Gate for town garage fence	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 16,054.00 1,500.00 7,400.00 75,000.00 6,206.00 1,000.00	119,770.00	
Conwell Generator Transfer Station Town Hall Parking Lot Computer Accountant Computer Tax Collector Conwell security Doors Conwell Snow Blower Conwell Burnisher Computer COA Winter Hwy Deficit Timber Consultant Conwell Auto HVAC System  FY10 Emergency Vehicle One new garage door and repairs to others Gate for town garage fence New Cruiser	12,605.00 5,600.00 5,000.00 2,000.00 1,100.00 1,200.00 3,500.00 1,200.00 3,700.00 16,054.00 1,500.00 7,400.00 6,206.00 1,000.00 32,990.00	119,770.00	3,762,761.18

12 Stab Votes Stabilization Approps

Using the Stabilization Fund to balance the budget takes a 2/3rds vote at town meeting. Unlike an override it does not impact taxes. However, it does create a dependency on its' continued use in subsequent years. Because it funds the operation budget, the use of that same amount will be needed to fund the next year's operating budget if that budget is the same as the current year's. But most likely the total will increase, so the amount used from the Stabilization Fund will need to increase accordingly. A hallmark of good budgeting is "only current revenues should be used to fund current expenses". The Stabilization Fund is not a current revenue. It will be only a matter of time before the Stabilization Fund is depleted.

The following are excerpts from various publications that speak to that issue.

\*

"Use Reserves and Non-recurring revenue to purchase capital items or make one-time expenditures. Appropriations from reserves should be made for unanticipated or capital costs, not regular operating expenses" From: DLS New Officials Finance Forum

"We recommend that Becket establish policies defining adequate reserve levels based on the community's needs and the circumstances under which reserves will be spent. The combination of competing spending priorities and limited revenue options make building reserves a challenging task. Often depending on the culture of town meeting, it can be difficult to justify a budget that requires a Proposition 2 ½ override while the town is sitting on any sizable reserve balance. However, communities in Massachusetts have been able to build and maintain reserves through a combination of exercising fiscal restraint, conservative revenue estimates, and current year cost containment.

As a best practice, reserve policies should focus on two key elements (free cash and stabilization). The free cash portion of the reserves should be in the 3-5% range on an annual basis. Free cash in excess of this amount should be treated as one-time revenue and, therefore, only be put toward one-time expenses"... From TOWN OF BECKET RECOMMENDATIONS DIVISION OF LOCAL SERVICES FINANCIAL MANAGEMENT REVIEW

"Phase Out the Use of Free Cash as a Funding Source for the Operational Budget To ultimately establish a consistent, long-term budget model designed to mitigate the risk of fiscal instability, we recommend Cheshire phase out the use of free cash as a funding source for the annual budget. Similar to advice provided by the Collins Center in its draft policy on financial reserves, we suggest the town set a goal of doing this as a gradual series of reductions over the next four to six years. With discipline and commitment, this

strategy will help the town achieve a more sustainable budgeting model while also avoiding major cuts to the budget or services along the way.

As the table below illustrates, Cheshire's current reserve levels are slightly above the averages for its peer group. Cheshire's higher average level of free cash is not surprising given the town's ingrained habit of relying on it as a direct funding source for the annual operating budget. None of Cheshire's peer towns appropriate free cash in this manner. As Cheshire gradually moves away from this approach, we advise appropriating any certified free cash amounts above the upper six percent target to build up any below-target stabilization funds, pay for capital projects or other one-time costs

On the other hand, the town has also been in the habit of drawing on reserves to fund ongoing operating costs. To help support the general fund budget, the town has annually been appropriating portions of its certified free cash "to reduce the tax rate," as reported on the tax recapitulation sheet. As the table below shows, on average each year for this past decade, the town has used \$211,000 in free cash for this purpose, representing 3.61 percent of the total general fund operating budget. Free Cash Used to Support the General Fund Budget, FY2013 to FY2022 \*Cheshire applies a single tax rate to all property classes. While this use of free cash as a revenue source for the ongoing budget slightly decreases the proportion of the budget funded by tax levy revenue, this is a hollow achievement given the inherent risks associated with a budget that is not structurally balanced. In a structurally balanced budget, all recurring (or "current") expenditures are supported only by recurring (or "current") revenues. Recurring revenues are those that can be reliably expected to occur again each year. and they never include reserve funds, which are sums set aside to mitigate risk. Conversely, any significant use of reserves like free cash2, or other nonrecurring revenue source, to fund ongoing services in a given year increases the risk of fiscal instability for the community. In a future year when an unreliable revenue source is unavailable to the town to draw on, budget leaders will be forced to make painful budget cuts. 2 Free cash is a reserve that represents the remaining, unrestricted funds from the previous year's fiscal operations based on the June 30 balance sheet. In any fiscal year, the town may only appropriate free cash after the amount has been certified by DLS. Included in the free cash calculation are unspent budget line items and the excess of actual receipts versus estimates, which are added to the unexpended free cash balance from the prior certification. DLS deducts outstanding receivables and certain deficits from this total to arrive at the new certified amount"... Source FINANCIAL MANAGEMENT REVIEW TOWN OF CHESHIRE SEPTEMBER 2022 PREPARED BY: DLS

"Over the last several years, a portion of free cash has also been appropriated to reduce the tax rate, including \$100,000 in FY2022. We generally discourage towns from

this practice, since it is equivalent to using free cash to fund the operating budget, and thus represents using a one-time revenue source to fund recurring expenses. If a one-time revenue source becomes unavailable in a subsequent year it may result in difficult budget decisions, including cuts and reductions to service"...Source:TOWN OF WESTHAMPTON FINANCIAL MANAGEMENT REVIEW MARCH 2022 PREPARED BY DLS

\*

As was stated in the first paragraph, It will be only a matter of time before the Stabilization Fund is depleted. That time easily would be shortened if large one-time items are charged that exceed the deposits into the fund.

One example is the need to replace the Fire Department's oldest pump truck and the ladder truck. It was suggested that one new truck could take the place of both trucks. An estimate has not yet been provided but based on the insurance company's current estimate for both trucks the replacement could easily exceed 800,000.00 dollars.

When it is decided that the time has come to replace and there is not enough in the Stabilization Fund the only alternative would be to borrow. Borrowing adds another component.....the cost of money or interest. Hence the truck will cost more if it is not funded from the Stabilization Fund. A borrowing will most likely require a Proposition 2½ ballot vote to increase taxes each year to pay back the annual principle and interest payment.

Hopefully this document provides additional information on the impacts of using the Stabilization Fund to balance the operating budget.

# TOWN OF WORTHINGTON FREE CASH ANALYSIS

	Conwell Building Stabilization Fund * Current Market Value	General Stabilization Fund	IDENTIFIED FREE CASH:	Mnius prior year regetave Free Cash in Add Prior year Free Cash not Appropriated Add Overlay Surplus Closed Net change in R.E./P.P. Receivable Net change in other Free Cash Adjustments Other Adjustments Other Adjustments RMV Non-Renewal	Unencumbered/unexpended Appropriations	Add Legal Appropriation Deficits Excess (+)/Shortfall (-) Local Receipts Add Actual Revenues Received, not Estimated Excess (+) /Shortfall (-) Cherry Sheets Subract Receivables Reclassed to Tax Title	FREE CASH COMPONENTS Add Revenue Deficits	FREE CASH CERTIFIED:	Free Cash Votes not Recorded RMV Non-Renewal Cr Balance Plus: Deferred Revenue	Police Outside detail Deficit State Aid Highways Agency Medicare Due from Trust Funds	EMPG Grant Title 1 REAP REAP Title IIA Small Bridge Grant Deficit Cemeteries Grant Deficit RMV OverUnder	Cash Variance Tax Variances Refunds Due	Surplus Revenue Loss: Real Estate Personal Property Other Receivables, Overdrawn Accounts	FREE CASH CALCULATION
		143,342.00	112,829.00	27,794.00 9,862.00 (16,885.00) 16,509.00	33,361.00	38,192.00 3,483.00 513.00		113,736.00	(153,250.00)	(3.00)			365,992.00 (86,972.00) (12,031.00)	7/1/99
	66,049.00	781,031.00	216,178.00	(12,840.00) 122.00	112,336.00	99,076.00 18,343.00 (859.00)		232,068.00	(175,964.00)			(136.00) (5.00)	498,624.00 (85,238.00) (5,213.00)	7/1/12
	85,359.00	848,374.00	215,448.00	(23,392.00) (3,911.00) 520.00	127,002.00	124,691.00 (9,462.00)		229,675.00	(232,068.00) 520.00	(3,977.00)		(75.00)	558,781.00 (89,167.00) (4,339.00)	7/1/13
	140,770.00	857,219.00	237,544.00	(10,548.00) (36,676.00)	137,612.00	154,545.00 (7,389.00)		252,754.00	(232,068,00) (229,675,00) (252,754,00) (217,324,00) (348,199,00) (278,618,00) (302,112,00) (394,269,00) 520,00	(32,441.00)		(75.00)	604,023.00 (85,436.00) (3,534.00) (108.00)	7/1/14
	140,770.00	939,504.00	233,846.00	(29,033.00) 26,177.00	112,939.00	130,015.00 (6,252.00)		217,324.00	(252,754.00)			(72.00) (6,375.00)	581,870.00 (100,945.00) (4,400.00)	7/1/15
	261,769.43	830,468.52	342,216.00	(5,813.00) (5,006.00)	232,320.00	109,250.00 11,465.00		348,199.00	(217,324.00)			(3,214.00)	671,839.00 (92,670.00) (2,193.00) (8,239.00)	7/1/16
	255,126.42	967,501.56	280,494.00	11,692.00 (66,577.00)	284,494.00	55,616.00 (4,731.00)		278,624.00	(348,199.00)	(39,034.00)		(6,001.00)	772,553.00 (88,942.00) (1,670.00) (10,083.00)	7/1/17
	330,069.11	1,015,743.48	303,271.00	(1,533.00) 33,018.00	133,585.00	131,340.00 6,861.00		302,112.00	(278,618.00)		(22,106.00)		677,847.00 (72,566.00) (2,445.00)	7/1/18
	363,545.33	733,623.80	373,684.00	69,043.00 21,785.00	121,732.00	156,113.00 5,011.00		394,269.00	(302,112.00)				769,838.00 (71,204.00) (1,932.00) (321.00)	7/1/19
	353,534.39	794,168.23	508,918.00	46,428.00 (1,611.00)	318,763.00	159,795.00 (14,457.00)		451,937.00	(394,269.00)				973,590.00 (120,483.00) (3,302.00) (3,599.00)	7/1/20
	378,535.47	1,113,883.73	441,700.00	26,247.00 1,457.00	289,362.00	169,625.00 (44,991.00)		445,419.00	50,341.00				473,818.00 (76,211.00) (2,054.00) (475.00)	7/1/21
	303,606.77	1,316,474.95	366,901.00	(792.00) (19,318.00)	142,295.00	203,407.00 21,611.00 19,698.00		355,252.00	47,407.00		(2,189.00) (14,113.00) (2,460.00) (1,031.00)		406,695.00 (77,011.00) (2,046.00)	7/1/22
		1,456,297.03	161,420.00	(15,626.00) 19,793.00 72.00	48,424.00	89,342.00 0.00 19,415.00		162,805.00	46,638.00				201,323.00 (82,991.00) (2,165.00)	7/1/23
ATM FY25 ATM FY26 ATM FY26	108,604.58	1,438,524.65	222,243.00	(33,918.00) 0.00 0.00	160,548.00	117,366.00 0.00 (21,753.00)		223,525.00	61,667.00				265,563.00 (100,709.00) (2,996.00)	7/1/24
1,5 1,5		1,4												

1,438,524.65 1,62,805.00 1,601,329.65 (<u>244,538.00</u>) 1,566,771.65 ATM FY25 223,525.00 ATM FY26 (<u>236,122.56</u>) 1,554,174.09 ATM FY26