

TAX RATE RECAPITULATION

Fiscal Year 2026

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from page 2, IIe)	\$ 6,021,919.82
Ib. Total estimated receipts and other revenue sources (from page 2, IIIe)	2,208,545.92
Ic. Tax Levy (Ia minus Ib)	\$ 3,813,373.90
Id. 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	92.530329	3,528,527.41	253,304,193.00	13.93	3,528,527.41
Net of Exempt					
Open Space	0.000000	0.00	0.00	0.00	0.00
Commercial	2.713423	103,472.96	7,428,066.00	13.93	103,472.96
Net of Exempt					
Industrial	0.298680	11,389.79	817,645.00	13.93	11,389.79
SUBTOTAL	95.542432		261,549,904.00		3,643,390.16
Personal	4.457568	169,983.74	12,202,709.00	13.93	169,983.74
TOTAL	100.000000		273,752,613.00		3,813,373.90

MUST EQUAL 1C

Signatures

Assessors

Jean Boudreau, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 12/5/2025 1:23 PM

Comment:

Gary L. Ouimet, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 12/6/2025 2:08 PM

Comment:

Richard Wagner, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 12/5/2025 6:04 PM

Comment:

Documents

No documents have been uploaded.

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

Reviewed By: Matthew Andre
Date: 12/08/2025
Approved: Jared Curtis
Director of Accounts: Deborah A. Wagner

TAX RATE RECAPITULATION

Fiscal Year 2026

Deborah A. Wagner

TAX RATE RECAPITULATION

Fiscal Year 2026

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(g) from page 4)		<u>5,522,298.68</u>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	<u>0.00</u>	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	0.00	
4. Retained Earnings Deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	81,156.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	<u>0.00</u>	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other : Appropriation Deficits	3,579.80	
TOTAL Ilb (Total lines 1 through 10)		<u>84,735.80</u>
Ilc. State and county cherry sheet charges (C.S. 1-EC)		388,335.00
Ild. Allowance for abatements and exemptions (overlay)		26,550.34
Ile. Total amount to be raised (Total Ila through Ild)		<u>6,021,919.82</u>

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	941,449.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		<u>941,449.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>380,819.00</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>380,819.00</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<u>223,525.00</u>	
2. Other available funds (page 4, col (d))	<u>662,752.92</u>	
TOTAL IIIc		<u>886,277.92</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2025	0.00	
1b. Free cash..appropriated on or after July 1, 2025	0.00	

TAX RATE RECAPITULATION
Fiscal Year 2026

2. Municipal light surplus	0.00	
3. Other source :	0.00	
TOTAL III d		0.00
III e. Total estimated receipts and other revenue sources		2,208,545.92
(Total III a through III d)		
IV. Summary of total amount to be raised and total receipts from all sources		
a. Total amount to be raised (from II e)		6,021,919.82
b. Total estimated receipts and other revenue sources (from III e)	2,208,545.92	
c. Total real and personal property tax levy (from I c)	3,813,373.90	
d. Total receipts from all sources (total IV b plus IV c)		6,021,919.82

TAX RATE RECAPITULATION

Fiscal Year 2026

LOCAL RECEIPTS NOT ALLOCATED *

	Receipt Type Description	(a) Actual Receipts Fiscal 2025	(b) Estimated Receipts Fiscal 2026	Percentage Change
==>	1. MOTOR VEHICLE EXCISE	214,445.14	210,000.00	-2.07
	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	22,567.02	18,000.00	-20.24
	4. PAYMENTS IN LIEU OF TAXES			
==>	a.Solar Payment in Lieu of Taxes	0.00	0.00	0.00
==>	b.All Other Payment in Lieu of Taxes	11,098.32	5,400.00	-51.34
	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	45,267.51	45,000.00	-0.59
	9. OTHER CHARGES FOR SERVICES	0.00	0.00	0.00
	10. FEES			
	a.Cannabis Impact Fee	0.00	0.00	0.00
	b.Community Impact Fee Short Term Rentals	0.00	0.00	0.00
	c.Other Fees	7,713.42	5,000.00	-35.18
	11. RENTALS	3,312.00	2,500.00	-24.52
	12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00	0.00
	13. DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00	0.00
	14. DEPARTMENTAL REVENUE - CEMETERIES	3,800.00	3,000.00	-21.05
	15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00	0.00
	16. OTHER DEPARTMENTAL REVENUE	26,132.19	13,700.00	-47.57
	17. LICENSES AND PERMITS			
	a.Building Permits	20,716.50	15,000.00	-27.59
	b.Other licenses and permits	16,884.00	15,000.00	-11.16
	18. SPECIAL ASSESSMENTS	0.00	0.00	0.00
==>	19. FINES AND FORFEITS	655.00	400.00	-38.93
==>	20. INVESTMENT INCOME	51,805.21	47,819.00	-7.69
==>	21. MEDICAID REIMBURSEMENT	0.00	0.00	0.00
==>	22. MISCELLANEOUS RECURRING	0.00	0.00	0.00

TAX RATE RECAPITULATION
Fiscal Year 2026

	Receipt Type Description	(a) Actual Receipts Fiscal 2025	(b) Estimated Receipts Fiscal 2026	Percentage Change
23.	MISCELLANEOUS NON-RECURRING	7,058.42	0.00	-100.00
24.	Totals	431,454.73	380,819.00	-11.74

Accounting Officer

Signatures

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 Kinshurf, Accountant , Worthington , eric@erickinshurfcpa.com 508-833-8508 | 12/5/2025 2:37 PM

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 2026 estimated receipts to FY 2025 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 2026

City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	APPROPRIATIONS					AUTHORIZATIONS			
			(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	MEMO ONLY	
06/07/2025	2026	5,522,298.68	4,636,020.76	223,525.00	662,752.92	0.00	0.00	0.00	1,680.00		0.00
Total		5,522,298.68	4,636,020.76	223,525.00	662,752.92	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.

Clerk

Signatures

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 | 12/5/2025 1:45 PM

Comment:

Documents

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Levy Limit
Fiscal Year 2026

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2025 LEVY LIMIT

A. FY 2024 Levy Limit	3,513,341	
A1. Amended FY 2024 Growth	0	
B. ADD (IA + IA1)*2.5%	87,834	
C. ADD FY 2025 New Growth	58,682	
C1. ADD FY 2025 New Growth Adjustment	0	
D. ADD FY 2025 Override	0	
E. FY 2025 Subtotal	<u>3,659,857</u>	
F. FY 2025 Levy Ceiling	6,786,224	I. <u>3,659,857</u>
		FY 2025 Levy Limit

II. TO CALCULATE THE FY 2026 LEVY LIMIT

A. FY 2025 Levy Limit from I	3,659,857	
A1. Amended FY 2025 Growth	0	
B. ADD (IIA + IIA1)*2.5%	91,496	
C. ADD FY 2026 New Growth	64,971	
C1. ADD FY 2026 New Growth Adjustment	0	
D. ADD FY 2026 Override	0	
E. ADD FY 2026 Subtotal	<u>3,816,324</u>	
F. FY 2026 Levy Ceiling	6,843,815	II. <u>3,816,324</u>
		FY 2026 Levy Limit

III. TO CALCULATE THE FY 2026 MAXIMUM ALLOWABLE LEVY

A. FY 2026 Levy Limit from II.	3,816,324
B. FY 2026 Debt Exclusion(s)	0
C. FY 2026 Capital Expenditure Exclusion(s)	0
D. FY 2026 Stabilization Fund Override	0
E. FY 2026 Other Adjustment :	0
F. FY 2026 Water/Sewer	0
G. FY 2026 Maximum Allowable Levy	<u>3,816,324</u>

Signatures

Board of Assessors

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/3/2025 1:00 PM

Gary L. Ouimet, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2025 2:08 PM

Levy Limit
Fiscal Year 2026

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C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2026

NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS

General Laws, Chapter 58, Section 25A

Worthington

A. EDUCATION

Distributions and Reimbursements

Chapter 70	495,642
School Transportation	0
Charter Tuition Reimbursement	29,706
Smart Growth School Reimbursement	0

Offset Items - Reserve for Direct Expenditure:

School Choice Receiving Tuition	76,036
Sub-Total, All Education Items:	601,384

B. GENERAL GOVERNMENT:

Distributions and Reimbursements

Unrestricted General Government Aid	156,369
Regional Public Libraries	0
Veterans Benefits	6,036
Exemp: VBS and Elderly	19,810
State Owned Land	152,730

Offset Items - Reserve for Direct Expenditure:

Public Libraries	5,120
Sub-Total, All General Government:	340,065

C. TOTAL ESTIMATED RECEIPTS:

941,449

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



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C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2026

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 Teachers Health Insurance	0
Mosquito Control Projects	0
Air Pollution Districts	421
Metropolitan Area Planning Council	0
Old Colony Planning Council	0
RMV Non-Renewal Surcharge	840
Sub-Total, State Assessments:	1,261

C. TRANSPORTATION AUTHORITIES:

MBTA	0
Regional Transit	4,252
Sub-Total, Transportation Assessments:	4,252

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	278,002
Charter School Sending Tuition	55,164
Sub-Total, Tuition Assessments:	333,166

F. TOTAL ESTIMATED CHARGES:

388,335

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


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FY2026 Preliminary Cherry Sheet Estimates Worthington

Estimated Receipts Estimated Assessments & Charges

PROGRAM	FY2025 Cherry Sheet Estimate	FY2026 Governor's Local Aid Proposal	FY2026 House Budget	FY2026 Senate Budget	FY2026 Conference Committee
Education Receipts:					
Chapter 70	477,342	486,492	495,642	495,642	495,642
School Transportation	0	0	0	0	0
Charter Tuition Reimbursement	47,168	35,042	39,975	40,053	38,599
Smart Growth School Reimbursement	0	0	0	0	0
Offset Receipts:					
School Choice Receiving Tuition	70,764	64,974	64,974	64,974	64,974
Sub-Total, All Education Items:	595,274	586,508	600,591	600,669	599,215
General Government:					
Unrestricted Gen Gov't Aid	154,668	158,071	154,668	158,071	156,369
Local Share of Racing Taxes	0	0	0	0	
Regional Public Libraries	0	0	0	0	0
Veterans Benefits	4,124	6,036	6,036	6,036	6,036
Exemp: VBS and Elderly	11,016	17,860	17,860	19,810	19,810
State Owned Land	143,800	153,421	152,732	152,730	152,730
Offset Receipts:					
Public Libraries	5,252	5,120	5,120	5,120	5,120
Sub-Total, All General Government:	318,860	340,508	336,416	341,767	340,065
Total Estimated Receipts:	914,134	927,016	937,007	942,436	939,280

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FY2026 Preliminary Cherry Sheet Estimates Worthington

Estimated Receipts Estimated Assessments & Charges

PROGRAM	FY2025 Cherry Sheet Estimate	FY2026 Governor's Local Aid Proposal	FY2026 House Budget	FY2026 Senate Budget	FY2026 Conference Committee
County Assessments:					
County Tax	0	0	0	0	0
Suffolk County Retirement	0	0	0	0	0
Sub-Total, County Assessments:	0	0	0	0	0
State Assessments and Charges:					
Retired Employees Health Insurance	0				
Retired Teachers Health Insurance	0	0	0	0	0
Mosquito Control Projects	0	0	0	0	0
Air Pollution Districts	393	421	421	421	421
Metropolitan Area Planning Council	0	0	0	0	0
Old Colony Planning Council	0	0	0	0	0
RMV Non-Renewal Surcharge	840	840	840	840	840
Sub-Total, State Assessments:	1,233	1,261	1,261	1,261	1,261
Transportation Authorities:					
MBTA	0	0	0	0	0
Boston Metro. Transit District	0				
Regional Transit	2,571	4,252	4,252	4,252	4,252
Sub-Total, Transp Authorities:	2,571	4,252	4,252	4,252	4,252
Annual Charges Against Receipts:					
Multi-Year Repayment Program	49,656	49,656	49,656	49,656	49,656
Special Education	0	0	0	0	0
Sub-Total, Annual Charges:	49,656	49,656	49,656	49,656	49,656
Tuition Assessments:					
School Choice Sending Tuition	317,044	273,821	273,821	273,821	273,821
Charter School Sending Tuition	44,106	48,204	52,866	55,464	55,164
Sub-Total, Tuition Assessments:	361,150	322,025	326,687	329,285	328,985
Total All Estimated Charges:	414,610	377,194	381,856	384,454	384,154

Questions or Assistance Please Email The Municipal Databank at : localaid@dor.state.ma.us

	FY2023 ESTIMATED PER RECAP	FY2023 ACTUAL	FY2023 Actual/Esti	FY2024 ESTIMATED PER RECAP	FY2024 ACTUAL	FY2024 Actual/Esti	FY2025 ESTIMATED PER RECAP
LOCAL ESTIMATED RECEIPTS							
MRGF 1. Motor Vehicle Excise	132,000.00	172,567.82	40,567.82	133,500.00	179,140.88	45,640.88	144,000.00
MRGF 2. Other Excise							
MRGF 3. Penalties/Interest	7,200.00	17,690.26	10,490.26	7,200.00	17,593.88	10,393.88	7,500.00
MRGF 4. In Lieu of Taxes	5,400.00	10,605.50	5,205.50	5,400.00	10,370.15	4,970.15	5,400.00
5. Charge for Services Water							
6. Charges for Services Sewer							
7. Charges for Services Hospital							
8. Charges for Services Trash							
9. Other Charges for Services	52,000.00	47,323.31	-4,676.69	47,000.00	46,873.46	-126.54	46,000.00
10. Fees							
11. Rentals	7,500.00	7,212.28	-287.72	7,200.00	5,518.00	-1,682.00	5,000.00
12. Departmental Revenue Schools	2,500.00	736.00	-1,764.00	700.00	1,503.00	803.00	
13. Departmental Revenue Libraries							
14. Departmental Revenue Cemeteries	2,000.00	700.00	-1,300.00	700.00	0.00	-700.00	
15. Departmental Revenue Recreation							
16. Other Departmental Revenue	10,000.00	12,044.12	2,044.12	11,900.00	17,260.14	5,360.14	10,700.00
17. Licenses and Permits							
a. Building Permits	15,000.00	20,937.06	5,937.06	20,000.00	21,010.14	1,010.14	15,000.00
b. Other Licenses and Permits	10,000.00	16,860.00	6,860.00	10,000.00	16,602.40	6,602.40	10,000.00
18. Special Assessments							
19. Fines and Forfeits	400.00	842.50	442.50	400.00	485.00	85.00	400.00
MRGF 20. Investment Income	1,000.00	19,260.04	18,260.04	1,000.00	41,938.04	40,938.04	1,000.00
MRGF 21. Medicaid Reimbursement							
MRGF 22. Miscellaneous Recurring (please Specify)							
23. Miscellaneous non-recurring (please Specify)	0.00	7,563.35	7,563.35		4,071.31	4,071.31	
TOTALS	245,000.00	334,342.24	89,342.24	245,000.00	362,366.40	117,366.40	245,000.00

Schedule B-1

Free Cash Certification and Appropriation - Fiscal Year 2026

Part I

	Date Certified
1. 7/1/2024 Free Cash Certification	223,525.00 9/30/2024
ADD:	
2. Free Cash Update Part I	0.00
TOTAL	223,525.00
Subtract Free Cash Appropriated From This Certification	
3. FY 2025 Recap	0.00
4. FY 2026 Recap (check to Recap page 4, column c)	223,525.00
5. FY 2026 Recap appropriated on or before June 30th to reduce the tax rate	0.00 To Recap pg 2 Part III d 1a
Balance of Unappropriated Free Cash Part I:	0.00

Part II

	Date Certified
1. 7/1/2025 Free Cash Certification	520,194.00 10/7/2025
ADD:	
2. Free Cash Update Part II	0.00
TOTAL:	520,194.00
Subtract Free Cash Appropriated From This Certification	
3. FY 2026 Recap (check to Recap page 4, column c)	0.00
4. FY 2026 Recap appropriated on or after July 1st to reduce the tax rate	0.00 To Recap pg 2 Part III d 1b
Balance of Unappropriated Free Cash Part II:	520,194.00

Signatures

Accounting Officer

Eric Kinshurf, Accountant , Worthington , eric@erickinshurfcpa.com 508-833-8508 | 12/5/2025 1:38 PM

Documents

No documents have been uploaded.

Schedule B-2

SOURCES AND USES OF OTHER AVAILABLE FUNDS - Fiscal Year 2026

Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund When Approp. was Made	Col. B. Amount of Appropriation
06/07/2025	Conwell Stabilization	RH Conwell Sprinkler Repair	94,971.43	3,976.15
06/07/2025	General Stabilization	Town Hall Roof Repair	1,499,086.50	5,800.00
06/07/2025	General Stabilization	Fire Truck Repair	1,493,286.50	58,274.00
06/07/2025	General Stabilization	Highway Truck	1,435,012.50	154,285.00
06/07/2025	General Stabilization	Road Repair	1,280,727.50	10,000.00
06/07/2025	General Stabilization	Town Hall Tables	1,270,727.50	2,100.00
06/07/2025	General Stabilization	Whiting Street Fund	1,268,627.50	5,663.50
06/07/2025	General Stabilization	Chapter 90 Funds	422,654.27	422,654.27
			Total	662,752.92

(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 Kinshurf, Accountant , Worthington , eric@erickinshurfcpa.com 508-833-8508 | 12/5/2025 1:38 PM

Documents

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SCHEDULE OL-1
OVERLAY WORKSHEET - Fiscal Year 2026

Overlay Available						
1.	Overlay Balance as of 6/30/2025	33,317.66				
2.	Overlay from FY 2026 (Tax Rate Recap Page 2 lld)	26,550.34				
3.	Overlay Balance Available (Add lines 1 and 2)	59,868.00				
Overlay Use						
4.	Overlay Transferred to Overlay Surplus after 7/1/2025	0.00				
5.	Other Overlay Charges after 7/1/2025	0.00				
6.	5 year Average Abatements And Exemptions Granted thru 6/30/2025	19,986.71	FY 2025	FY 2024	FY 2023	FY 2022
7.	Overlay Balance Needed (Add lines 4 thru 6)	19,986.71	29,369.70	19,241.84	16,307.82	19,034.15
8.	Overlay Balance Available in excess of Overlay Balance Needed (negative indicates a Shortfall) (subtract line 7 from line 3)	39,881.29			5-year average FY 2021 to FY 2025	15,980.02
Potential Future Liabilities						19,986.71
9.	Real Estate Tax Receivables as of 6/30/2025	116,894.37				
10.	Personal Property Tax Receivables as of 6/30/2025	3,269.46				
11.	Pending ATB or Court decision(s)	0.00				
12.	Total Potential Future Liabilities	120,163.83				

Accounting Officer	Signatures
Eric Kinsherp, Accountant , Worthington , eric@erickinsherpca.com 508-833-8508 12/5/2025 1:39 PM	
Assessor	
Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 12/5/2025 1:15 PM	

SCHEDULE OL-1
OVERLAY WORKSHEET - Fiscal Year 2026

No documents have been uploaded.	Documents
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Schedule DE-1
Debt Exclusion - Fiscal Year 2026

(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 2025 Net Excluded Debt Service	(F) FY 2025 Gross Debt Service Expended	(G) FY 2026 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2026 Net Excluded Debt Service
03/04/2000	Gateway Building Projects	01/01/2000	P	54,528	54,528	0	0	0
08/17/2013	Fire Truck	08/08/2014	P	31,236	31,236	0	0	0
			Total:	85,764	85,764	0	0	0

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

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

Financial Officer	Signatures
Eric Kinsherf, Accountant , Worthington , eric@erickinsherfcpa.com 508-833-8508 12/5/2025 1:39 PM	

No documents have been uploaded.	Documents
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ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2025

Fiscal Year 2026

Property Type	Parcel Count	Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101	492	188,138,300				
102	0	0				
MISC 103,109	31	17,582,200				
104	7	1,865,500				
105	1	463,000				
111-125	0	0				
130-32,106	139	9,349,200				
200-231	0		0			
300-393	2			1,003,300		
400-442	3				324,700	
450-452	0				0	
CH 61 LAND	33	22	0	277,552		
CH 61A LAND	24	5	0	372,077		
CH 61B LAND	15	11	0	801,875		
012-043	22	35,905,993	0	4,973,262	492,945	
501	96					1,137,370
502	9					2,386,245
503	0					0
504	1					6,684,485
505	1					1,913,700
506	0					0
508	1					80,909
550-552	0					0
TOTALS	915	253,304,193	0	7,428,066	817,645	12,202,709
Real and Personal Property Total Value						273,752,613
Exempt Parcel Count & Value						77 27,471,100

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

Signatures

Board of Assessors

Gary L. Ouimet, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 11/18/2025 6:35 PM
 Richard Wagner, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 11/18/2025 6:40 PM
 Jean Boudreau, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 11/18/2025 9:05 AM

LA13 Tax Base Levy Growth
Retain documentation for 5 years in case of DOR audit - Fiscal Year 2026

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)	3	556,600	2,870,367		
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	78,400		
ALL OTHERS (103, 109, 012-018)	0	0	1,267,563		
TOTAL RESIDENTIAL	3	556,600	4,216,330	13.79	58,143
OPEN SPACE	0	0	0		
OPEN SPACE - CHAPTER 61, 61A, 61B	0	0	0		
TOTAL OPEN SPACE	0	0	0	0.00	0
COMMERCIAL					
COMMERCIAL - CHAPTER 61, 61A, 61B	0	0	118,700		
TOTAL COMMERCIAL	0	0	0		
INDUSTRIAL					
INDUSTRIAL	0	0	118,700	13.79	1,637
PERSONAL PROPERTY	0	0	0	13.79	0
TOTAL REAL & PERSONAL	3	556,600	4,711,432	13.79	5,191
					64,971

Community Comments:

Board of Assessors	Signatures
Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 11/18/2025 9:03 AM	

LA13 Tax Base Levy Growth

Retain documentation for 5 years in case of DOR audit - Fiscal Year 2026

Documents

No documents have been uploaded.

CLASSIFICATION TAX ALLOCATION
Fiscal Year 2026

LA4 VALUES		FFCV PERCENTS		SHIFT OPTIONS	
Residential	253,304,193	Residential	92.530329	Min Res Factor at 150%	95.963663
Open Space	0	Open Space	0.000000	Min Res Factor at 175%	0.000000
Commercial	7,428,066	Commercial	2.713423	Chapter 3	0.000000
Industrial	817,645	Industrial	0.298680	Lowest Historical Res%	74.684000
Pers Prop	12,202,709	Pers Prop	4.457568	Prior FY LA5 Res Shift%	92.269100
Total	273,752,613	Total %	100.000000	Lowest Res Factor	95.963663
		INPUT OPTIONS		OPEN SPACE DISCOUNT	
Levy (Recap Page1 Ic)	3,813,373	Resid Factor Selected	1.000000	Open Space Discount %	0.000000
		Com/Ind/PP Shift	1.000000	Open Space Factor	1.000000
		Single Tax Rate	13.93		
SHIFT PERCENTS		TAX RATES			
Residential %	92.530329	Residential	13.93		
Open Space %	0.000000	Open Space	0.00		
Commercial %	2.713423	Commercial	13.93		
Industrial %	0.298680	Industrial	13.93		
Pers Prop %	4.457568	Pers Prop	13.93		
Total %	100.000000				

RESIDENTIAL EXEMPTION OPTIONS & CALCULATIONS (Upload Exemption Calculation Worksheet)

Total Residential Value	253,304,193	/ 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	253,304,193	- Total Res Value Exempted	0	= Tot Res Value After Exemption	0
Total Residential Value	253,304,193	/ # 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	253,304,193	- Total Res Value Exempted	0	= Total Res Val After Exemption	253,304,193

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	253,304,193	- Combined Res Value Exempted	0	= Total Res Val After Exemptions	253,304,193
Net Value of 101 Parcels After Combined Exemptions			188,138,300		

SMALL COMMERCIAL EXEMPTION OPTIONS & CALCULATION

CLASSIFICATION TAX ALLOCATION
Fiscal Year 2026

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	8,245,711	- Total Com Value Exempted	0	= Com & Ind Val after Exemption	8,245,711

LA5 Certification

Public Hearing Held on: Date 12/4/2025 Time 6:30 PM at Town Hall Adopted on Date 12/4/2025

The LA-5 excess capacity for the current fiscal year is calculated as 2,950.10

The LA-5 excess capacity for the prior fiscal year is calculated as 2,339.71

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.

Richard Wagner, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/5/2025 6:03 PM

Gary L. Ouimet, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/6/2025 2:07 PM

Jean Boudreau, Assessor , Worthington , assessors@worthington-ma.us 413-238-5577 | 12/5/2025 1:29 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 | 12/4/2025 7:46 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 2026

TAX RATE OPTIONS

Resid Factor Selected	1.000000
Open Space Discount %	0.000000

LA5 Certification

Public Hearing Held on: Date 12/4/2025 Time 6:30 PM at Town Hall Adopted on Date 12/4/2025

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	
		Total 101 Only 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	
		Total 101 Only Res Value Exempted 0

COMBINED IMPACT OF SENIOR MEANS TESTED AND RESIDENTIAL EXEMPTIONS

Net Value of 101 Parcels After Combined Exemptions	188,138,300
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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.

Richard Wagner, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 12/5/2025 6:03 PM

Gary L. Ouimet, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 12/6/2025 2:07 PM

Jean Boudreau, Assessor, Worthington, assessors@worthington-ma.us 413-238-5577 | 12/5/2025 1:29 PM

Clerk

CLASSIFICATION TAX ALLOCATION

Fiscal Year 2026

Signatures

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 | 12/4/2025 7:46 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 OF WORTHINGTON
ANNUAL TOWN MEETING
June 7, 2025 9:30 AM RH Conwell School

A quorum of approximately 120 being present, Moderator Kevin O'Connor called the meeting to order at 9:33am. Following the pledge of allegiance, opening remarks were made by the Moderator and a budget summary was covered by Joe Boudreau, Finance Committee Chair. He noted that the budget thus far is not balanced. The following articles were then acted upon:

ARTICLE ONE: It was voted unanimously to choose all other Town officers as are not required by law to be elected by ballot as follows:

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 by a majority to Raise and Appropriate the sum of **\$1,715,620.51** the total Worthington School District Budget for the period of July 1, 2025, through June 30, 2026, as posted in the warrant:

Worthington School District Appropriation		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Elementary		\$1,185,990.14	Recommended	Recommended
ODU Tuition &Trans.		145,000.00	Recommended	Recommended
SPED Summer School		16,500.00	Recommended	Recommended
Secondary		368,130.37	Recommended	Recommended
Total		\$1,715,620.51		

ARTICLE FOUR: It was voted unanimously but a few 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 2026.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE FIVE: It was voted unanimously but one to Appropriate and Transfer the sum of **\$3,976.15** from the Conwell Stabilization Fund for payment of the RH Conwell Sprinkler System Repair.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

The following article submitted by citizen petition:

ARTICLE SIX: ACCEPTANCE OF LEGISLATION: School Bus Camera Enforcement Systems:

It was voted unanimously but a few to accept the provisions of Chapter 399 of the Acts of 2024, or any other applicable laws, to permit the installation, operation and maintenance of school bus violation detection monitoring systems on school buses.

ARTICLE SEVEN: It was voted unanimously to Raise and Appropriate the sum of **\$366,217.10** for Vocational Education, as posted in the warrant:

Vocational Education		FY2026 Adopted	Selectboard Action	Finance Comm. Action
		\$366,217.10	Recommended	Recommended

ARTICLE EIGHT: It was voted unanimously to fix the salaries or compensation of all elected officers of the Town, as provided by MGL Chapter 41, Section 108 as amended, and to Raise and Appropriate the sum of **\$76,988.00** for these salaries and compensation to be as of July 1, 2025, as posted in the warrant:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Selectboard, Chair		\$3,677.00	Recommended	Recommended
Selectboard, Clerk		3,152.00	Recommended	Recommended
Selectboard, Member		3,152.00	Recommended	Recommended
Bd. of Health, Chair		2,240.00	Recommended	Recommended
Bd. of Health, Clerk		2,240.00	Recommended	Recommended
Bd. of Health, Mem.		2,240.00	Recommended	Recommended
Moderator		100.00	Recommended	Recommended
Town Clerk		18,911.00	Recommended	Recommended
Assessors, Chair		7,594.00	Recommended	Recommended
Assessors, Clerk		24,236.00	Recommended	Recommended
Assessors, Member		6,924.00	Recommended	Recommended
Tree Warden		2,522.00	Recommended	Recommended
Total		\$76,988.00		

ARTICLE NINE: It was voted unanimously to Raise and Appropriate the sum of **\$554,287.73** for the following Town charges, as posted in the warrant:

GENERAL GOVERNMENT:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Selectboard Expenses		\$3,000.00	Recommended	Recommended
Assessors' Expenses		1,750.00	Recommended	Recommended
Classified Advertising		2,500.00	Recommended	Recommended
Tax Map Maintenance		2,000.00	Recommended	Recommended
Assessors' Software Support		7,641.00	Recommended	Recommended
Assessors' Revaluation		6,000.00	Recommended	Recommended
Online Tax Maps		3,000.00	Recommended	Recommended
Town Clerk's Expenses		1,700.00	Recommended	Recommended
Election Expenses		1,012.00	Recommended	Recommended
Registrars' Expense		50.00	Recommended	Recommended
Tree Warden's Expenses		20,000.00	Recommended	Recommended
Tax Collector		23,704.00	Recommended	Recommended
Asst Tax Cltr/Asst Treasurer		10,795.00	Recommended	Recommended
Tax Collector's Expenses		4,300.00	Recommended	Recommended
Tax Collector's Software		9,900.00	Recommended	Recommended
Accounting Services		35,100.00	Recommended	Recommended
Accounting Software		4,923.90	Recommended	Recommended
Treasurer		23,704.00	Recommended	Recommended
Treasurer's Expenses		4,700.00	Recommended	Recommended
Treasurer's Software		1,756.00	Recommended	Recommended
Town Payroll Service		4,500.00	Recommended	Recommended
Executive Assistant		72,218.00	Recommended	Recommended
Assistant Secretary		10,020.00	Recommended	Recommended
Recording Secretary		7,000.00	Recommended	Recommended
Bd. of Appeals Expense		600.00	Recommended	Recommended
Conservation Comm. Exp.		700.00	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 Custodial Services		3,000.00	Recommended	Recommended
Town Telephone Exp.		23,000.00	Recommended	Recommended
Town Building Heating		25,000.00	Recommended	Recommended

War Memorial & Town Bldgs		300.00	Recommended	Recommended
Conwell Bldg. Expenses		147,544.00	Recommended	Recommended
IT/Comptr. Replenishmt plan		4,000.00	Recommended	Recommended
Comptr. Maint. & Supplies		2,500.00	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		400.00	Recommended	Recommended
P.V.P.C.		228.83	Recommended	Recommended
Parks & Rec Comm. Exp.		4,145.00	Recommended	Recommended
Founder's Day		0.00	Recommended	Recommended
Finance Comm. Expense		165.00	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.		7,000.00	Recommended	Recommended
Tax Title Foreclosure Maint.		3,000.00	Recommended	Recommended
Audit Expenses		14,500.00	Recommended	Recommended
Council on Aging		14,600.00	Recommended	Recommended
COA Building Lease		10,181.00	Recommended	Recommended
Total		\$554,287.73		

ARTICLE TEN: It was voted unanimously to Appropriate and Transfer the sum of **\$5,800.00** from the General Stabilization Fund for payment of the Town Hall Gable Cornice Roof Replacement.

Selectboard Action: Recommended Finance Comm. Action: Recommended

ARTICLE ELEVEN: It was voted unanimously to Raise and Appropriate the sum of **\$25,247.25** for the Worthington Library, as posted in the warrant:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Worthington Library		\$25,247.25	Recommended	Recommended

ARTICLE TWELVE: It was voted unanimously to Raise and Appropriate the sum of **\$22,295.00** for the following Town charges, as posted in the warrant:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Maintenance of Cemeteries		\$18,395.00	Recommended	Recommended
Cem. Commission Expense		500.00	Recommended	Recommended
Grave Openings		3,400.00	Recommended	Recommended
Total:		\$22,295.00		

ARTICLE THIRTEEN: It was voted unanimously to Raise and Appropriate the sum of **\$790,580.94** for Town insurance charges, as posted in the warrant:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Hampshire Cty Retirement		\$280,341.00	Recommended	Recommended
Unemployment Comp.		3,500.00	Recommended	Recommended
Workers Compensation		17,089.00	Recommended	Recommended
Group Insurance		389,936.94	Recommended	Recommended
Insurance and Bonds		71,714.00	Recommended	Recommended
Medicare		28,000.00	Recommended	Recommended
Total:		\$790,580.94		

ARTICLE FOURTEEN: It was voted unanimously to Raise and Appropriate the sum of \$233,470.23 for the following Town charges, as posted in the warrant:

PUBLIC HEALTH AND SAFETY:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Emergency Mgmt. Salary		\$1,193.00	Recommended	Recommended
Emergency Mgmt. Expenses		0.00	Recommended	Recommended
Reverse 911		3,375.00	Recommended	Recommended
Animal Control Officer Salary		1,960.00	Recommended	Recommended
Animal Control Officer. Exp.		350.00	Recommended	Recommended
Hilltown Comm. Ambulance		66,011.08	Recommended	Recommended
Town Constable		100.00	Recommended	Recommended
Animal Inspector		818.00	Recommended	Recommended
Building Commissioner		12,475.00	Recommended	Recommended

Local Building Inspector		9,812.40	Recommended	Recommended
Building Inspector's Expenses		2,000.00	Recommended	Recommended
Online Permitting Software	*NEW*	\$8,000.00	Recommended	Recommended
Plumbing Inspector		1,775.00	Recommended	Recommended
Plumbing Inspector's Expense		500.00	Recommended	Recommended
Wiring Inspector		4,014.00	Recommended	Recommended
Wiring Inspector's Expense		120.00	Recommended	Recommended
Assist. Wiring Insp. Expense		300.00	Recommended	Recommended
Gas Inspector		1,395.00	Recommended	Recommended
Board of Health Expenses		200.00	Recommended	Recommended
Board of Health Agent		4,000.00	Recommended	Recommended
Ctrl. Hamp. Veterans' Service		6,271.00	Recommended	Recommended
Veteran's Aid		12,000.00	Recommended	Recommended
Disposal Works		73,125.00	Recommended	Recommended
Disposal Attendant		14,864.00	Recommended	Recommended
Hilltown Resource Mgt. Coop.		7,411.75	Recommended	Recommended
Streetlights		1,400.00	Recommended	Recommended
Total:		\$233,470.23		

ARTICLE FIFTEEN: It was voted unanimously to Raise and Appropriate **\$68,311.00** for the following Town charges, as posted in the warrant:

FIRE DEPARTMENT:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Fire Dept. Operating Exps.		\$30,000.00	Recommended	Recommended
Fire Department Fuel		2,500.00	Recommended	Recommended
Clerical		6,671.00	Recommended	Recommended
Fire Chief Salary		8,863.00	Recommended	Recommended
Fire Dept. Grant Writer		1,477.00	Recommended	Recommended
Code Inspection Comp.		2,000.00	Recommended	Recommended
Fire Dept. Call Comp.		16,800.00	Recommended	Recommended
Total		\$68,311.00		

ARTICLE SIXTEEN: After much discussion the question was called and it was voted unanimously but a few to Appropriate and Transfer the sum of **\$58,274.00** from the General Stabilization Fund for the repair of the Fire Department's Pierce

Ladder Truck.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE SEVENTEEN: The motion failed to Appropriate and Transfer the sum of **\$64,900.00** from the General Stabilization Fund for the repair and upgrade of the Fire Department parking lot.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE EIGHTEEN: The motion failed **78 No to 45 Yes** to Appropriate and Transfer the sum of **\$86,829.00** from the General Stabilization Fund for a new F-150 Fire Department Incident Command Vehicle to replace the 2007 Silverado 2500 Truck.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE NINETEEN: It was voted unanimously to Raise and Appropriate **\$146,550.00** for the following Town charges, as read at the meeting and posted in the warrant:

POLICE DEPARTMENT:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action
Police Dept. Expenses		\$21,550.00	Recommended	Recommended
Police Chief Salary		89,918.00	Recommended	Recommended
Police Dept FT Wages		0.00	Recommended	Recommended
Police Dept PT Wages	*NEW*	20,000.00		
Police Clerical Wages		13,341.00	Recommended	Recommended
IMC Software Maint.		991.00	Recommended	Recommended
CJIS Yearly Maintenance		750.00	Recommended	Recommended
Total		\$146,550.00		

ARTICLE TWENTY: It was voted unanimously to Raise and Appropriate the sum of **\$626,090.00** for the following Town charges, as posted in the warrant:

HIGHWAY DEPARTMENT:

		FY2026 Adopted	Selectboard Action	Finance Comm. Action

General Highway Maint.		\$40,000.00	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		213,657.00	Recommended	Recommended
Highway Wages Clerical		6,671.00	Recommended	Recommended
Highway Superintendent		90,397.00	Recommended	Recommended
Hwy.Supt. Add'l Wtr. Comp.		2,500.00	Recommended	Recommended
Garage Maintenance		15,000.00	Recommended	Recommended
Machinery Maintenance		30,000.00	Recommended	Recommended
Highway/Police Fuel		33,500.00	Recommended	Recommended
Superintendent's Expense		600.00	Recommended	Recommended
FRCOG Group Purchasing		3,415.00	Recommended	Recommended
Secondary Rd. Improvemts.		50,000.00	Recommended	Recommended
Total:		\$626,090.00		

ARTICLE TWENTY-ONE: It was voted unanimously but a few to Appropriate and Transfer the sum of **\$154,285.00** from the General Stabilization Fund to purchase a new F-600 Truck with added Features/Components for the Highway Department.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-TWO: Passed over this article due to passage of Article 21 It was voted unanimously to Appropriate and Transfer the sum of \$18,000.00 from the General Stabilization Fund to repair the existing Highway Department Truck and add a new plow, or take any action relative thereto.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-THREE: It was voted unanimously to Appropriate and Transfer a sum of **\$10,000.00** from the General Stabilization Fund for the one-time repair and secondary road maintenance on South Worthington Road.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-FOUR: It was voted unanimously but a few to Appropriate and Transfer the sum of **\$2,100.00** from the General Stabilization Fund for the

purchase of eight new 5' round tables for the Town Hall.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-FIVE: It was voted unanimously to Appropriate and Transfer from the General Stabilization Fund the sum of **\$5,663.50** to replace monies from an AP Warrant mis-posting to the Whiting Street Fund.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-SIX: 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-SEVEN: It was voted unanimously but one to Appropriate as available funds the total sum of **\$422,654.27** 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-EIGHT: It was voted unanimously to Appropriate and Transfer the sum of **\$223,525.00** from Free Cash to the General Stabilization Fund.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

ARTICLE TWENTY-NINE: It was voted unanimously but one 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 2026, 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 THIRTY: It was voted unanimously to Authorize the Selectboard to apply for Massachusetts State or Federal grant programs and to further Authorize the Selectboard to expend monies received through such programs following a public hearing.

ARTICLE THIRTY-ONE: It was voted unanimously to ask the Planning Board to

examine the establishment of distinct zoning districts within the town for the purposes of having non-uniform frontage requirements, in continuance of the 2021 request by the Town to consider such a change to our zoning bylaws.

Articles for Prior Years' Bills

ARTICLE THIRTY-TWO: It was voted unanimously to Raise and Appropriate the sum of **\$363.00** to pay an FY23 bill for a Workers' Compensation Audit Adjustment.

Selectboard Action: Recommended

Finance Comm. Action: Recommended

Voted unanimously to dissolve at 12:45pm.

Respectfully submitted,
Katrin Kaminsky, Town Clerk

	FY2023 ADOPTED Thru STM	FY2024 ADOPTED Thru STM	FY2025 ADOPTED Thru STM	FY2026 ADOPTED ATM
	11/29/22 PER TAX RECAP	12/5/2023 PER TAX RECAP	12/9/2024 PER TAX RECAP	12/8/25 PER TAX RECAP
I. REVENUES and AVAILABLE FUNDS				
A. TAXATION:				
1. FY2026 Levy Limit Base	3,200,387.00	3,364,016.00	3,513,341.00	3,659,857.00
2. FY2025 Amended Growth				
3. (line 1 + line 2) x 2.5%	80,010.00	84,100.00	87,834.00	91,496.00
4. FY2026 New Growth	83,619.00	65,225.00	58,682.00	64,971.00
5. FY2026 Override				
6. FY2026 Debt /Capital Exclusion				
a. Fire Pumper Truck	32,742.00	31,995.00	31,236.00	Last Pymt
b. Capital Projects Bonded Principal and Interest	55,340.00	55,206.00	54,528.00	Last Pymt
TOTAL REVENUE: TAXATION	3,452,098.00	3,600,542.00	3,745,621.00	3,816,324.00
NON-TAXATION REVENUE and AVAILABLE FUNDS				
B. ESTIMATED RECEIPTS:				
1. State Aid Cherry Sheet	739,683.00	859,247.00	914,134.00	941,449.00
2. Local Receipts Not Allocated	245,000.00	245,000.00	245,000.00	380,819.00
C. AVAILABLE FUNDS:				
Free Cash Appropriated to General Stabilization Fund	445,419.00	355,252.00	162,805.00	223,525.00
Free Cash Appropriated				
General Stabilization Fund Appropriated To Reduce Tax Rate			112,606.00	
General Stabilization Fund Appropriated	257,001.00	416,684.07	34,558.00	236,122.50
Conwell Stabilization Fund Appropriated	214,000.00		13,710.00	3,976.15
Sale of Lots			3,000.00	
Voced Appropriation				
Other Available Funds	11,000.00	100,000.00		
Chapter "90" Available Funds	233,060.00	232,578.81	232,578.81	422,654.27
TOTAL: Non-Tax Revenue	2,145,163.00	2,208,761.88	1,718,391.81	2,208,545.92
TOTAL REVENUE and AVAILABLE FUNDS	5,597,261.00	5,809,303.88	5,464,012.81	6,024,869.92

II. EXPENDITURES				
A. APPROPRIATIONS:				
1. Gross Appropriations from Town Meetings	5,015,609.31	5,290,104.90	4,950,398.30	5,522,298.68
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	85,476.00	67,880.00	76,016.00	81,156.00
5. Other				
6. State and County Charges	3,862.00	5,009.00	3,804.00	3,579.80
7. School Choice Assmt.	202,285.00	281,234.00	317,044.00	5,513.00
8. Charter School Assmt.		26,336.00	44,106.00	278,002.00
9. Multi-Year Repayment Comcast	49,656.00	49,656.00	49,656.00	55,164.00
10. Overlay	23,175.30	22,763.03	20,648.80	49,656.00
TOTAL: OTHER AMOUNTS TO BE RAISED	364,554.30	452,878.03	511,274.80	26,550.34
TOTAL EXPENDITURES:	5,380,163.61	5,742,982.93	5,461,673.10	499,621.14
				6,021,919.82

RECONCILIATION				
TOTAL REVENUE and AVAILABLE FUNDS:	5,597,261.00	5,809,303.88	5,464,012.81	6,024,869.92
TOTAL EXPENDITURES:	5,380,163.61	5,742,982.93	5,461,673.10	6,021,919.82
EXCESS CAPACITY or (DEFICIT):	217,097.39	66,320.95	2,339.71	2,950.10
TOTAL TAXABLE VALUE	216,968,519.00	244,582,771.00	271,448,970.00	273,752,613.00
TAX LEVY	3,235,000.61	3,534,221.05	3,743,281.29	3,813,373.90
TAX RATE				
Average Single Family Value	14.91	14.45	13.79	13.93
Average Single Family Tax Bill	307,806.00	348,120.00	382,004.00	382,395.00
Variance From Prior Year	4,589.36	5,030.33	5,267.84	5,326.76
	215.36	440.97	237.51	58.92