

**TOWN OF WORTHINGTON  
ANNUAL TOWN MEETING  
Saturday, May 2, 2026  
9:30 AM  
RH Conwell School  
Gymnasium**

Hampshire ss:

To either of the Constables of the Town of Worthington in the County of Hampshire.

**GREETINGS:** In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in election and in Town affairs to meet at the RH Conwell Elementary School in said Worthington on Saturday the Second of May, 2026, at 9:30 AM, then and there to act on the following articles:

**ARTICLE ONE:** To Choose all other Town officers as are not required by law to be elected by ballot.

- Almoners of the Whiting Street Fund  
Bruce Barshefsky, Diane Meehan, Janet Dimock
- Field Drivers and Fence Viewers  
Bart Niswonger, Kevin Porter, Darlene Millman
- Surveyors of Wood and Timber  
Keith Manley, Sam Powell, Clarence Witter

**ARTICLE TWO:** To Act upon the reports of the Town Clerk, Town Treasurer, Selectboard, Almoners of the Whiting Street Fund and other elected or appointed officers or committees of the Town.

**ARTICLE THREE:** To see if the Town will vote to Raise and appropriate the sum of **\$1,970,351.38** the total Worthington School District Budget for the period of July 1, 2026, through June 30, 2027, or take any other action in relation thereto:

Worthington School District Appropriation	FY2026 Adopted	FY2027 Proposed	Selectboard Action	Finance Comm. Action
Elementary	\$1,185,990.14	<b>\$1,211,339.00</b>	Recommended	Recommended
ODU Tuition & Trans.	145,000.00	<i>See Acres of Opportunity</i>	Recommended	Recommended
SPEL Summer School	16,500.00	<b>15,000.00</b>	Recommended	Recommended
Secondary	368,130.37	<b>666,012.38</b>	Recommended	Recommended
Acres of Opportunity	NEW	<b>\$78,000.00</b>		
Total	\$1,715,620.51	<b>\$1,970,351.38</b>		

**ARTICLE FOUR:** To see if the Town will vote pursuant to the provisions of Section 53E ½ of Chapter 44 M.G.L. to re-authorize the amount of **\$6,000.00** as the annual spending limit for the Conwell School Laptop Protection Plan revolving fund, such limit to be applicable for Fiscal Year 2027, or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE FIVE:** To see if the Town will vote to Raise and Appropriate the sum of **\$366,217.00** for Vocational Education, or take any other action in relation thereto:

Vocational Education	FY2026 Adopted	FY2027 Proposed	Selectboard Action	Finance Comm. Action
	\$366,217.10	<b>\$366,217.00</b>	Recommended	Recommended

**ARTICLE SIX:** To see if the Town will vote to fix the salaries or compensation of all elected officers of the Town, as provided by MGL Chapter 41, Section 108 as amended, and to Raise and Appropriate the sum of **\$79,110.00** for these salaries and compensation to be as of July 1, 2026, as follows, or take any other action in relation thereto:

	FY2026 Adopted	FY2027 Proposed	Selectboard Action	Finance Comm. Action
Selectboard, Chair	\$3,677.00	<b>\$3,780.00</b>	***	Recommended
Selectboard, Clerk	3,152.00	<b>3,240.00</b>	***	Recommended
Selectboard, Member	3,152.00	<b>3,240.00</b>	***	Recommended
Bd. of Health, Chair	2,240.00	<b>2,303.00</b>	Recommended	Recommended
Bd. of Health, Clerk	2,240.00	<b>2,303.00</b>	Recommended	Recommended
Bd. of Health, Mem.	2,240.00	<b>2,303.00</b>	Recommended	Recommended
Moderator	100.00	<b>100.00</b>	Recommended	Recommended
Town Clerk	18,911.00	<b>19,441.00</b>	Recommended	Recommended
Assessors, Chair	7,594.00	<b>7,807.00</b>	Recommended	Recommended
Assessors, Clerk	24,236.00	<b>24,915.00</b>	Recommended	Recommended
Assessors, Member	6,924.00	<b>7,118.00</b>	Recommended	Recommended
Tree Warden	2,522.00	<b>2,551.00</b>	Recommended	Recommended
Total	\$76,988.00	<b>\$70,101.00</b>	*** Defer to Town Mtg.	

**ARTICLE SEVEN:** To see if the Town will vote to Raise and Appropriate the sum of **\$605,744.00** for the following Town charges, or take any other action in relation thereto:

**GENERAL GOVERNMENT:**

	FY2026 Adopted	FY2027 Proposed	Selectboard Action	Finance Comm. Action
Selectboard Expenses	\$3,000.00	<b>\$3,000.00</b>	Recommended	Recommended
Assessors' Expenses	1,750.00	<b>1,750.00</b>	Recommended	Recommended
Classified Advertising	2,500.00	<b>2,500.00</b>	Recommended	Recommended
Tax Map Maintenance	2,000.00	<b>2,200.00</b>	Recommended	Recommended
Assessors' Software Support	7,641.00	<b>8,099.00</b>	Recommended	Recommended
Assessors' Revaluation	6,000.00	<b>30,500.00</b>	Recommended	Recommended
Online Tax Maps	3,000.00	<b>3,000.00</b>	Recommended	Recommended
Town Clerk's Expenses	1,700.00	<b>1,700.00</b>	Recommended	Recommended
Election Expenses	1,012.00	<b>6,299.00</b>	Recommended	Recommended
Registrars' Expense	50.00	<b>50.00</b>	Recommended	Recommended
Tree Warden's Expenses	20,000.00	<b>20,000.00</b>	Recommended	Recommended
Tax Collector	23,704.00	<b>24,852.00</b>	Recommended	Recommended
Asst Tax Cltr/Asst Treas.	10,795.00	<b>11,311.00</b>	Recommended	Recommended

Tax Collector's Expenses	4,300.00	<b>4,400.00</b>	Recommended	Recommended
Tax Collector's Software	9,900.00	<b>10,385.00</b>	Recommended	Recommended
Accounting Services	35,100.00	<b>35,700.00</b>	Recommended	Recommended
Accounting Software	4,923.90	<b>6,309.00</b>	Recommended	Recommended
Treasurer	23,704.00	<b>24,852.00</b>	Recommended	Recommended
Treasurer's Expenses	4,700.00	<b>4,700.00</b>	Recommended	Recommended
Treasurer's Software	1,756.00	<b>2,250.00</b>	Recommended	Recommended
Town Payroll Service	4,500.00	<b>4,500.00</b>	Recommended	Recommended
Executive Assistant	72,218.00	<b>75,733.00</b>	Recommended	Recommended
Assistant Secretary	10,020.00	<b>10,988.00</b>	Recommended	Recommended
Recording Secretary	7,000.00	<b>7,000.00</b>	Recommended	Recommended
Bd. of Appeals Expense	600.00	<b>600.00</b>	Recommended	Recommended
Conservation Comm. Exp.	700.00	<b>700.00</b>	Recommended	Recommended
Historic Commission Exp	250.00	<b>250.00</b>	Recommended	Recommended
Town Off. Maint. & Sup.	3,750.00	<b>4,000.00</b>	Recommended	Recommended
Town Hall Maintenance	4,500.00	<b>5,000.00</b>	Recommended	Recommended
Town Hall Custodial Services	3,000.00	<b>3,000.00</b>	Recommended	Recommended
Town Telephone Exp.	23,000.00	<b>23,000.00</b>	Recommended	Recommended
Town Building Heating	25,000.00	<b>25,000.00</b>	Recommended	Recommended
War Memorial & Town Bldgs	300.00	<b>300.00</b>	Recommended	Recommended
Conwell Bldg. Expenses	147,544.00	<b>150,266.00</b>	Recommended	Recommended
IT/Comptr. Replenishmt plan	4,000.00	<b>4,000.00</b>	Recommended	Recommended
Comptr. Maint. & Supplies	2,500.00	<b>2,500.00</b>	Recommended	Recommended
Computer Maint. Labor	3,200.00	<b>3,200.00</b>	Recommended	Recommended
Town Web Site	1,000.00	<b>1,000.00</b>	Recommended	Recommended
Webmaster	2,000.00	<b>2,000.00</b>	Recommended	Recommended
Planning Board Expenses	400.00	<b>400.00</b>	Recommended	Recommended
P.V.P.C.	228.83	<b>235.00</b>	Recommended	Recommended
Parks & Rec Comm. Exp.	4,145.00	<b>4,145.00</b>	Recommended	Recommended
Founder's Day	0.00	<b>0.00</b>	Recommended	Recommended
Finance Comm. Expense	165.00	<b>165.00</b>	Recommended	Recommended
Town Reports	1,250.00	<b>1,250.00</b>	Recommended	Recommended
Law Account Expense	15,000.00	<b>20,000.00</b>	Recommended	Recommended
Tax Taking-Collector	1,200.00	<b>1,200.00</b>	Recommended	Recommended
Tax Title Foreclosure Treas.	7,000.00	<b>7,000.00</b>	Recommended	Recommended
Tax Title Foreclosure Maint.	3,000.00	<b>3,000.00</b>	Recommended	Recommended
Audit Expenses	14,500.00	<b>16,500.00</b>	Recommended	Recommended
Council on Aging	14,600.00	<b>14,600.00</b>	Recommended	Recommended
COA Building Lease	10,181.00	<b>10,385.00</b>	Recommended	Recommended
Total	\$554,287.73	<b>\$605,744.00</b>		

**ARTICLE EIGHT:** To see if the Town will vote to Raise and Appropriate the sum of **\$26,509.00** for the Worthington Library, or take any other action in relation thereto:

	FY2026 Adopted	<b>FY2027 Proposed</b>	Selectboard Action	Finance Comm. Action
Worthington Library	\$25,247.25	<b>\$26,509.00</b>	Recommended	Recommended

**ARTICLE NINE:** To see if the Town will vote to Raise and Appropriate the sum of **\$21,295.00** for the following Town charges, or take any other action in relation thereto:

	FY2026 Adopted	<b>FY2027 Proposed</b>	Selectboard Action	Finance Comm. Action
Maintenance of Cemeteries	\$18,395.00	<b>\$18,795.00</b>	Recommended	Recommended
Cem. Commission Expense	500.00	<b>500.00</b>	Recommended	Recommended
Grave Openings	3,400.00	<b>2,000.00</b>	Recommended	Recommended
Total:	\$22,295.00	<b>\$21,295.00</b>		

**ARTICLE TEN:** To see if the Town will vote to Raise and Appropriate the sum of **\$853,579.00** for the following Town charges, or take any other action in relation thereto:

	FY2026 Adopted	<b>FY2027 Proposed</b>	Selectboard Action	Finance Comm. Action
Hampshire Cty Retirement	\$280,341.00	<b>\$287,063.00</b>	Recommended	Recommended
Unemployment Comp.	3,500.00	<b>3,500.00</b>	Recommended	Recommended
Workers Compensation	17,089.00	<b>16,249.00</b>	Recommended	Recommended
Group Insurance	389,936.94	<b>444,017.00</b>	Recommended	Recommended
Insurance and Bonds	71,714.00	<b>72,750.00</b>	Recommended	Recommended
Medicare	28,000.00	<b>30,000.00</b>	Recommended	Recommended
Total:	\$790,580.94	<b>\$853,579.00</b>		

**ARTICLE ELEVEN:** To see if Town will vote to Raise and Appropriate the sum of **\$229,786.00** for the following Town charges, or take any other action in relation thereto:

**PUBLIC HEALTH AND SAFETY:**

	FY2026 Adopted	<b>FY2027 Proposed</b>	Selectboard Action	Finance Comm. Action
Emergency Mgmt. Salary	\$1,193.00	<b>\$1,226.00</b>	Recommended	Recommended
Emergency Mgmt. Expenses	0.00	<b>0.00</b>	Recommended	Recommended
Reverse 911	3,375.00	<b>0.00</b>	Recommended	Recommended
Animal Control Officer Salary	1,960.00	<b>2,015.00</b>	Recommended	Recommended
Animal Control Officer. Exp.	350.00	<b>350.00</b>	Recommended	Recommended
Hilltown Comm. Ambulance	66,011.08	<b>68,541.00</b>	Recommended	Recommended
Town Constable	100.00	<b>100.00</b>	Recommended	Recommended
Animal Inspector	818.00	<b>841.00</b>	Recommended	Recommended
Building Commissioner	12,475.00	<b>13,081.00</b>	Recommended	Recommended
Local Building Inspector	9,812.40	<b>10,290.00</b>	Recommended	Recommended
Building Inspector's Expenses	2,000.00	<b>2,000.00</b>	Recommended	Recommended
Online Permitting Software	\$8,000.00	<b>\$4,725.00</b>	Recommended	Recommended
Plumbing Inspector	1,775.00	<b>1,825.00</b>	Recommended	Recommended
Plumbing Inspector's Expense	500.00	<b>500.00</b>	Recommended	Recommended
Wiring Inspector	4,014.00	<b>4,126.00</b>	Recommended	Recommended

Wiring Inspector's Expense	120.00	<b>120.00</b>	Recommended	Recommended
Assist. Wiring Insp. Expense	300.00	<b>300.00</b>	Recommended	Recommended
Gas Inspector	1,395.00	<b>1,434.00</b>	Recommended	Recommended
Board of Health Expenses	200.00	<b>200.00</b>	Recommended	Recommended
Board of Health Agent	4,000.00	<b>4,000.00</b>	Recommended	Recommended
Ctrl. Hamp. Veterans' Service	6,271.00	<b>6,663.00</b>	Recommended	Recommended
Veteran's Aid	12,000.00	<b>7,500.00</b>	Recommended	Recommended
Disposal Works	73,125.00	<b>76,000.00</b>	Recommended	Recommended
Disposal Attendant	14,864.00	<b>14,525.00</b>	Recommended	Recommended
Hilltown Resource Mgt. Coop.	7,411.75	<b>7,264.00</b>	Recommended	Recommended
Streetlights	1,400.00	<b>2,160.00</b>	Recommended	Recommended
Total:	\$233,470.23	<b>\$229,786.00</b>		

**ARTICLE TWELVE:** To see if Town will vote to Raise and Appropriate **\$74,961.00** for the following Town charges, or take any other action in relation thereto:

**FIRE DEPARTMENT:**

	FY2026 Adopted	FY2027 Proposed	Selectboard Action	Finance Comm. Action
Fire Dept. Operating Exps.	\$30,000.00	<b>\$32,000.00</b>	Recommended	Recommended
Fire Department Fuel	2,500.00	<b>3,000.00</b>	Recommended	Recommended
Clerical	6,671.00	<b>5,829.00</b>	Recommended	Recommended
Fire Chief Salary	8,863.00	<b>11,614.00</b>	Recommended	Recommended
Fire Dept. Grant Writer	1,477.00	<b>1,518.00</b>	Recommended	Recommended
Code Inspection Comp.	2,000.00	<b>2,000.00</b>	Recommended	Recommended
Fire Dept. Call Comp.	16,800.00	<b>19,000.00</b>	Recommended	Recommended
Total	\$68,311.00	<b>\$74,961.00</b>		

**ARTICLE THIRTEEN:** To see if the Town will vote to Raise and Appropriate **\$142,496.00** for the following Town charges, or take any other action in relation thereto:

**POLICE DEPARTMENT:**

	FY2026 Adopted	FY2027 Proposed	Selectboard Action	Finance Comm. Action
Police Dept. Expenses	\$21,550.00	<b>27,000.00</b>	Recommended	Recommended
Police Chief Salary	89,918.00	<b>94,765.00</b>	Recommended	Recommended
Police Dept FT Wages	0.00	<b>0.00</b>	Recommended	Recommended
Police Dept PT Wages	20,000.00	<b>5,000.00</b>		
Police Clerical Wages	13,341.00	<b>13,990.00</b>	Recommended	Recommended
IMC Software Maint.	991.00	<b>991.00</b>	Recommended	Recommended
CJIS Yearly Maintenance	750.00	<b>750.00</b>	Recommended	Recommended
Total	\$146,550.00	<b>\$142,496.00</b>		

**ARTICLE FOURTEEN:** To see if the Town will vote to Raise and Appropriate the sum of **\$653,465.00** for the following Town charges, or take any other action in relation thereto:

**HIGHWAY DEPARTMENT:**

	FY2026 Adopted	FY2027 Proposed	Selectboard Action	Finance Comm. Action
General Highway Maint.	\$40,000.00	<b>\$40,000.00</b>	Recommended	Recommended
Road Sweeping	6,500.00	<b>6,500.00</b>	Recommended	Recommended
Town Mowing	12,000.00	<b>12,400.00</b>	Recommended	Recommended
Winter Highway Maint.	110,000.00	<b>110,000.00</b>	Recommended	Recommended
Wtr. HWY Overtime Wages	11,850.00	<b>15,000.00</b>	Recommended	Recommended
Highway Dept. Wages	213,657.00	<b>211,120.00</b>	Recommended	Recommended
Highway Wages Clerical	6,671.00	<b>6,995.00</b>	Recommended	Recommended
Highway Superintendent	90,397.00	<b>94,765.00</b>	Recommended	Recommended
Hwy.Supt. Add'l Wtr. Comp.	2,500.00	<b>2,500.00</b>	Recommended	Recommended
Garage Maintenance	15,000.00	<b>15,000.00</b>	Recommended	Recommended
Machinery Maintenance	30,000.00	<b>40,000.00</b>	Recommended	Recommended
Highway/Police Fuel	33,500.00	<b>45,000.00</b>	Recommended	Recommended
Superintendent's Expense	600.00	<b>600.00</b>	Recommended	Recommended
FRCOG Group Purchasing	3,415.00	<b>3,585.00</b>	Recommended	Recommended
Secondary Rd. Improvemts.	50,000.00	<b>50,000.00</b>	Recommended	Recommended
Total:	\$626,090.00	<b>653,465.00</b>		

**ARTICLE FIFTEEN:** To see if the Town will vote to transfer from the General Stabilization Fund the sum of **\$12,000.00** to hire a professional consultant to perform a peer review of the previous design study for reconstruction or renovation of the Town Highway Garage including evaluation of the current site and other sites owned by the Town or sites that could be acquired and providing recommendations for overall cost savings and preliminary cost estimates for their recommendations, or take any other action in relation thereto.

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

**ARTICLE SIXTEEN:** To see if the Town will vote to Appropriate and Transfer the sum of **\$59,868.78** from the General Stabilization Fund to purchase a new Kubota Utility Cab Tractor for the Highway Department, or take any action in relation thereto.

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

**ARTICLE SEVENTEEN:** To see if the Town will vote to Appropriate and Transfer the sum of **\$5,000.00** from the General Stabilization Fund to purchase a new AG25C Compressed Gas Welder for the Highway Department, or take any action in relation thereto.

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

**ARTICLE EIGHTEEN:** To see if the Town will vote to Appropriate and Transfer the sum of **\$7,290.91** from the General Stabilization Fund to purchase and install a Diesel Exhaust Fluid (DEF) storage system (**\$2,263.50**), and a bulk oil container system (**\$5,027.41**) for use in the Town Garage, or take any action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE NINETEEN:** To see if the Town will vote to Raise and Appropriate the sum of **\$10,000.00** to establish a Reserve Fund to provide for extraordinary or unforeseen expenditures, as provided by M.G.L. Chapter 40, Section 6, as amended, or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE TWENTY:** To see if the Town will vote to Appropriate as available funds the total sum of **\$421,849.15** from Chapter 90 funds or any other amounts from the Commonwealth of Massachusetts for highway construction and/or maintenance, or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE TWENTY-ONE:** To see if the Town will vote to Appropriate and Transfer the sum of **\$520,194.00** from Free Cash to the General Stabilization Fund, or to take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE TWENTY-TWO:** To see if the Town will vote to Authorize the Selectboard to enter into contracts with the Massachusetts Highway Department for construction and/or maintenance of public highways for the Fiscal Year 2027, and further to authorize the Selectboard on behalf of the Town to accept any money from the Commonwealth of Massachusetts for highway construction and/or maintenance, or to take any other action in relation thereto.

**ARTICLE TWENTY-THREE:** To see if the Town will vote to Authorize the Selectboard to apply for Massachusetts State or Federal grant programs and to further Authorize the Selectboard to expend monies received through such programs following a public hearing, or take any other action in relation thereto.

**ARTICLE TWENTY-FOUR:** To see if the Town will vote to amend the General By-Law by adding the following section, or take any other action in relation thereto:  
Section XVII Closing of Town Ways and Bridges

During any period in which a Town owned highway or bridge has been posted by the Worthington Highway Department as being unfit for travel because of prevailing road conditions, no vehicle weighing in excess of ten thousand (10,000) pounds, with the exception of school buses, emergency vehicles, vehicles making delivery of materials essential to normal daily services to existing occupied dwellings, such as but not limited to home heating fuel and utility services, or vehicles normally used by residents for ingress or egress to their dwelling, shall be allowed use of such way.

Any exceptions shall require written authorization by the Worthington Highway Superintendent. Any authorization granted by the Highway Superintendent shall include a clause holding the Town harmless for any and all liability or expense resulting from said use of Town highway or bridge and shall provide that the individual or business authorized to use such way shall be financially responsible for the expeditious repair, or reimbursement to the Town for the cost to repair, for any and all damages incurred to such Town ways during the course of these activities.

Determination of requirements for repair shall be made by the Worthington Highway Superintendent, and shall include a time limit within which repairs must be completed or reimbursement for costs of such repairs received by the Town of Worthington. Any appeal of said determination of the Highway Superintendent must be made to the Worthington Selectboard within ten (10) days of the date of issue of the determination by the Highway Superintendent.

**ARTICLE TWENTY-FIVE:** To see if the Town will vote to accept, for the following boards, committees or commissions holding adjudicatory hearings in the Town, the provisions of M.G.L. c. 39, §23D (known as the Mullin Rule), which provides that a member of a board, committee, or commission holding an adjudicatory hearing shall not be disqualified from voting in the matter solely due to the member's absence from one session of such hearing, provided that certain conditions as established by said statute are met. Boards and Committees affected: Planning Board, Conservation Commission, Board of Appeals and Selectboard, or take any other action in relation thereto.

**ARTICLE TWENTY-SIX:** To see if the Town will vote pursuant to General Laws Chapter 268A, Section 21A, to authorize the Selectboard to designate one of its members to serve as Town Webmaster, or take any other action in relation thereto.

**ARTICLE TWENTY-SEVEN:** To see if the Town will vote to Raise and appropriate the sum of **\$400.00** to pay a FY25 bill for Highway Department Flagger Courses through UMASS Transportation, or take any other action in relation thereto.

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

\*\*\*\*\*

***The following article is proposed by a Citizens' Petition***

We, the undersigned registered voters of the Town of Worthington, hereby submit this article for inclusion on the Annual Town Meeting warrant.

To see if the Town will vote to instruct the Select Board to obtain an independent legal opinion, separate from current Town Counsel, regarding the Town's authority and responsibilities in the review and permitting of current and future large-scale ground-mounted solar and battery energy storage system (BESS) installations, including long-term governance and enforcement; or take any action relative thereto.

Articles for FY26 Business

**ARTICLE TWENTY-EIGHT:** To see if the Town will vote to amend the General By-Law, Section XVI – Revolving Funds, Conwell School Laptop Protection Plan, Revenue Source by deleting “School Committee Laptop fees” and replacing it with “all receipts for student fees and computer buyback programs and the sale of used laptops” or take any other action in relation thereto.

**ARTICLE TWENTY-NINE:** To see if the Town will vote to Appropriate and Transfer the sum of **\$38,416.56** from the General Stabilization Fund to fund FY26 deficit spending in the following appropriations:

- Winter Highway Supplies: **\$25,143.42**
- Winter Highway Overtime Wages: **\$6,363.11**
- Highway Super. Additional Winter Compensation: **\$6,910.03**

or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE THIRTY:** To see if the Town will vote to Appropriate and Transfer the sum of **\$12,800.00** from the General Stabilization Fund to the FY26 Law Expense Account to pay outstanding invoices, or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

**ARTICLE THIRTY-ONE:** To see if the Town will vote to Appropriate and Transfer the sum of **\$16,000.00** from the General Stabilization Fund to a newly created FY26 OPEB Actuarial and Fixed Assets Account to bring the Town into compliance with GASB 34 and GASB 75, in preparation for potential borrowing for the repair and/or replacement of the Highway Garage, or take any other action in relation thereto.

*Selectboard Action: Recommended*

*Finance Comm. Action: Recommended*

Given under our hands April 24, 2026

I have served this warrant as directed.

\_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_  
Constable

\_\_\_\_\_  
Selectboard

ATTEST

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

### Town Meeting Rules and Procedures

The New England Town Meeting is the purest form of democracy and has been in existence for over two hundred years. Every voter can voice his or her opinion, debate the issues and ultimately vote on every issue that is taken up at the meeting.

For it to run smoothly someone needs to be in charge which is the job of MODERATOR. The Moderator uses rules of parliamentary procedures to help guide the meeting. TOWN MEETING TIME is the official book of parliamentary procedures used by the Town of Worthington. It is published by the Massachusetts Moderators Association.

### ***The Components of the Meeting***

**TOWN MEETING WARRANT:** A written order calling for an Annual or Special Town Meeting and containing a list of items to be acted upon. It is posted at the official places of postings which are the bulletin boards at the store and at town hall and is also posted on the Town's web site. It warns voters of what might take place. For an Annual Town Meeting it must be posted one week in advance or two weeks for any Special Town Meetings.

**ARTICLES:** All items on the warrant are to be acted upon at the meeting. All articles on a warrant must be acted on or passed over for the meeting to be dissolved. A meeting can be *adjourned to a date certain* at which time the business will continue until all articles are acted upon. The wording of an article can suggest various funding sources, while the motion is specific.

### ***Examples***

**ARTICLE ONE:** To see if the Town will vote to Raise and Appropriate, or transfer from Free Cash, transfer from the General Stabilization Fund the sum of One Hundred Thousand Dollars for the XYZ appropriation, or take any other action thereto?

**MOTION:** *I move to Raise and Appropriate the sum of One Hundred Thousand Dollars for the XYZ appropriation.*

### ***Motion to Amend the Article***

**MOTION:** *I move to amend the article to read Raise and Appropriates the sum of Eighty Thousand Dollars for the XYZ appropriation.*

### ***Motion to Move or Call the Question***

**MOTION:** *I move the previous question or I call the question*

This motion immediately stops the debate and if passed the main motion is voted on  
This motion requires a second and a 2/3 vote and may not be debated or amended

### ***Types of Vote Count***

**Voice Vote:** The Moderator determines by the sound of the voices. If what is heard by the Moderator is based on decibels and not voices, an inaccurate count could be made. If seven voters question the count a new count must be taken.

**Raised Hand Count:** The Moderator counts the raised hands which are holding their voter card

**Secret or Paper Ballot:** Voters at the time of check in are given along with the voter card, slips of colored paper that have YES and NO printed on each end. The slip is torn in half and the side that is voted is collected and the Moderator announces the result.

**Standing Count-Off:** All voters wishing to vote yes are asked to stand-up. Starting with the first person in the first row, that person says One and sits down, the next says Two and sits down etc. When the last person counts off and sits down that is the vote count for the yes votes. The same is done for the no votes. The meeting sees the total with no counting done by the Moderator.

### ***Quantum of Votes***

Simple Majority

Super Majority: Either 2/3, 4/5 or 9/10ths Super majority votes are required for votes from Stabilization Funds, Zoning Bylaws, Debt Authorizations and to pay bills of a prior year.

### ***Limitation on Speakers***

No person shall address the meeting unless recognized by the Moderator nor speak more than once on the same subject to the exclusion of any other who may desire to speak.

### ***Quorum***

A quorum of twenty-one voters shall be required for carrying on any business at an Annual Town Meeting. A quorum of seven voters shall be required for carrying on business at a Special Town Meeting. If a Special Town Meeting involves new purchases or creating or amending by-laws, a twenty-one person quorum is required. A lesser number may adjourn any meeting to a stated place, date and time.