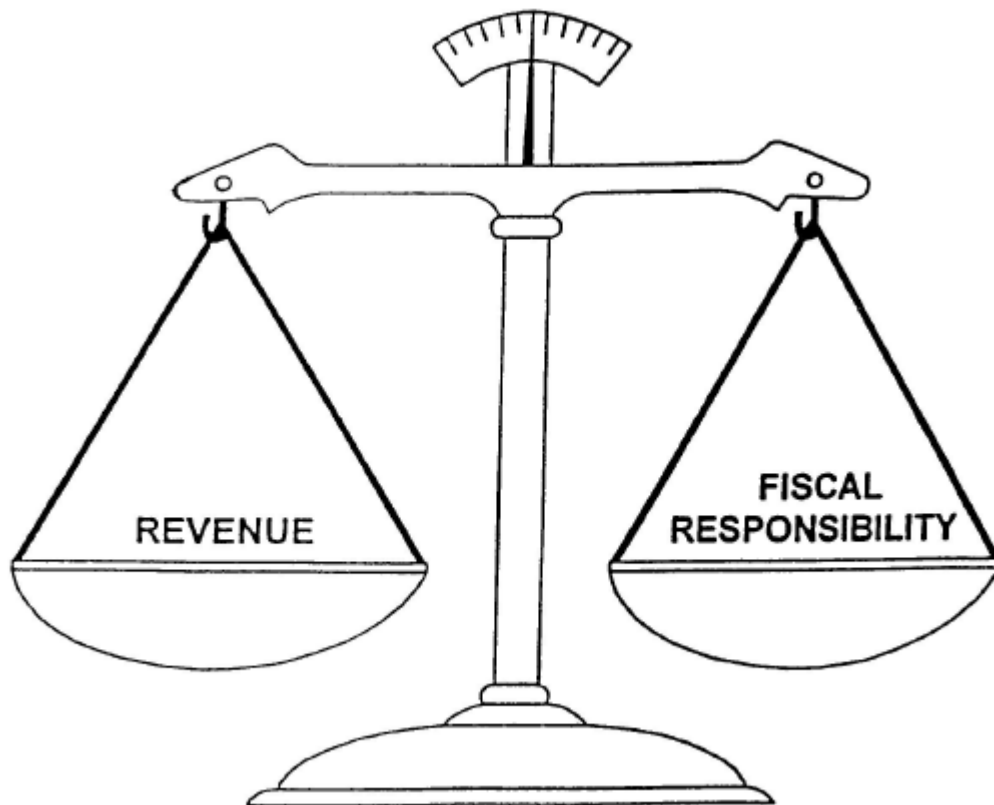


**REPORT AND RECOMMENDATIONS
OF THE
NORTHBRIDGE FINANCE COMMITTEE**



**Spring Annual Town Meeting
Tuesday, May 2, 2017
7:00 p.m.**

**Northbridge Middle School Auditorium
171 Linwood Avenue
Whitinsville, MA**

THINK

VOTERS CHECK LIST

To be considered on each vote:

1. IS IT NECESSARY? Or is it something that is not really needed or perhaps already being provided by a private or public group?
2. CAN WE AFFORD IT? Remember, there is no limit to what we would like, but there is a limit to what we can afford.
3. WHAT WILL IT COST ULTIMATELY? Many proposals are like icebergs - only a small fraction of the total is apparent on the surface.
4. HOW WILL IT AFFECT BASIC LIBERTIES? If it imposes unreasonable or illegal restraints on your life or that of others, it should be vigorously opposed.
5. IS IT IN THE BALANCED BEST INTEREST OF ALL? If it is designed to benefit a small group or special interests, while taking unfair advantage of others, work for its defeat.
6. IS IT A "FOOT-IN-DOOR" PROPOSITION? Compromising a little now may bring an oppressive burden later, either in more regulation or more taxes or a combination of both.
7. DOES IT PLACE TOO MUCH POWER IN THE HANDS OF ONE INDIVIDUAL OR GROUP? Once decisive power is granted to a non-elected public official, a commission or a municipal authority, the private citizens may lose effective control.
8. DOES IT RECOGNIZE THE IMPORTANCE OF THE INDIVIDUAL AND THE MINORITY? This is a cornerstone of our Republic.
9. IS ITS APPEAL BASED ON EMOTIONAL PROPAGANDA OR FACTS? The farther a proposition gets away from facts, the more critical one should be.
10. DOES IT SQUARE WITH YOUR MORAL CONVICTIONS? If so, fight for it. If not, oppose it.

From Finance Committee Handbook

May 2, 2017

Dear Voters:

Enclosed is the warrant for the Spring Session of the Annual Town Meeting along with a short summary prepared by the Town Manager and the Recommendations of the Finance Committee for each article.

The Town Budget was constructed using the Governor's estimates of Local Aid. Article 3 of the warrant details the proposed Fiscal Year 2018 budget of approximately \$41.7 million. A majority of the budget increase is reflected in the Town's contribution to Education, Public Safety and Non-Departmental related costs.

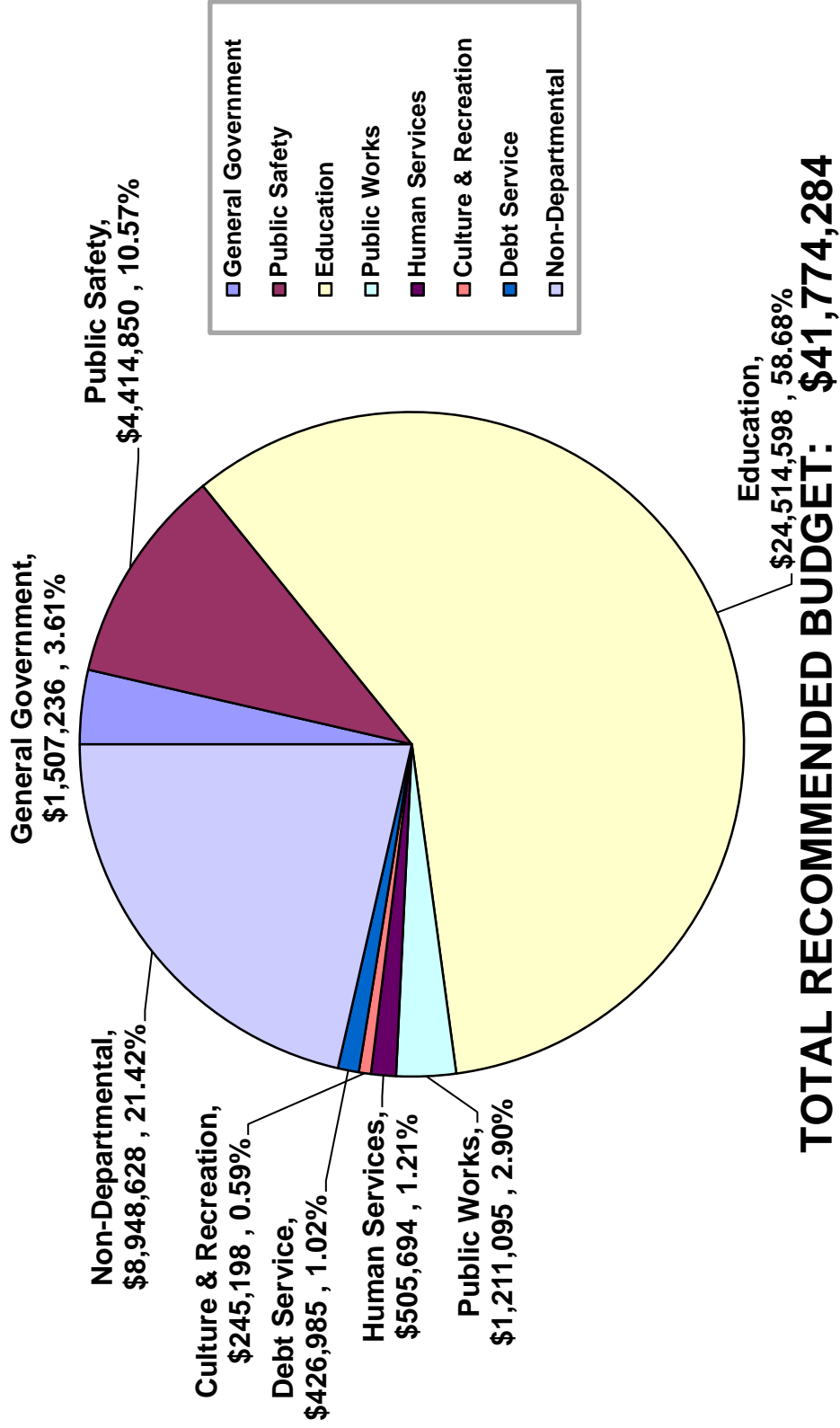
There are several articles seeking authorization to fund expenditures from free cash for items such as repairs of the fire station, energy reduction equipment, entry door and technology at the school district, a leaf removal truck, sidewalk bombardier and funds for the roads maintenance program for the Highway Department. In addition to several yearly articles related to the operation of the town government, there are two Planning Board articles. The warrant also includes an article seeking to establish the Massachusetts Community Preservation Act. Funds from the Act are for open space, community housing, historic and recreational uses. The State will match approximately 20% percent of the funds generated by the Act. Approval of this Act will also require a vote at the Annual Town Election on May 16, 2017.

Please review the information in this booklet, make note of any questions you might have, and bring the booklet with you to Town Meeting.

Respectfully submitted,

Plato Adams, Chairman
James Barron
Lisa Ferguson
Steven Gogolinski
Jill Meagher
Christopher Pilla
Christopher Thompson

FISCAL YEAR 2018 RECOMMENDED OPERATING BUDGET



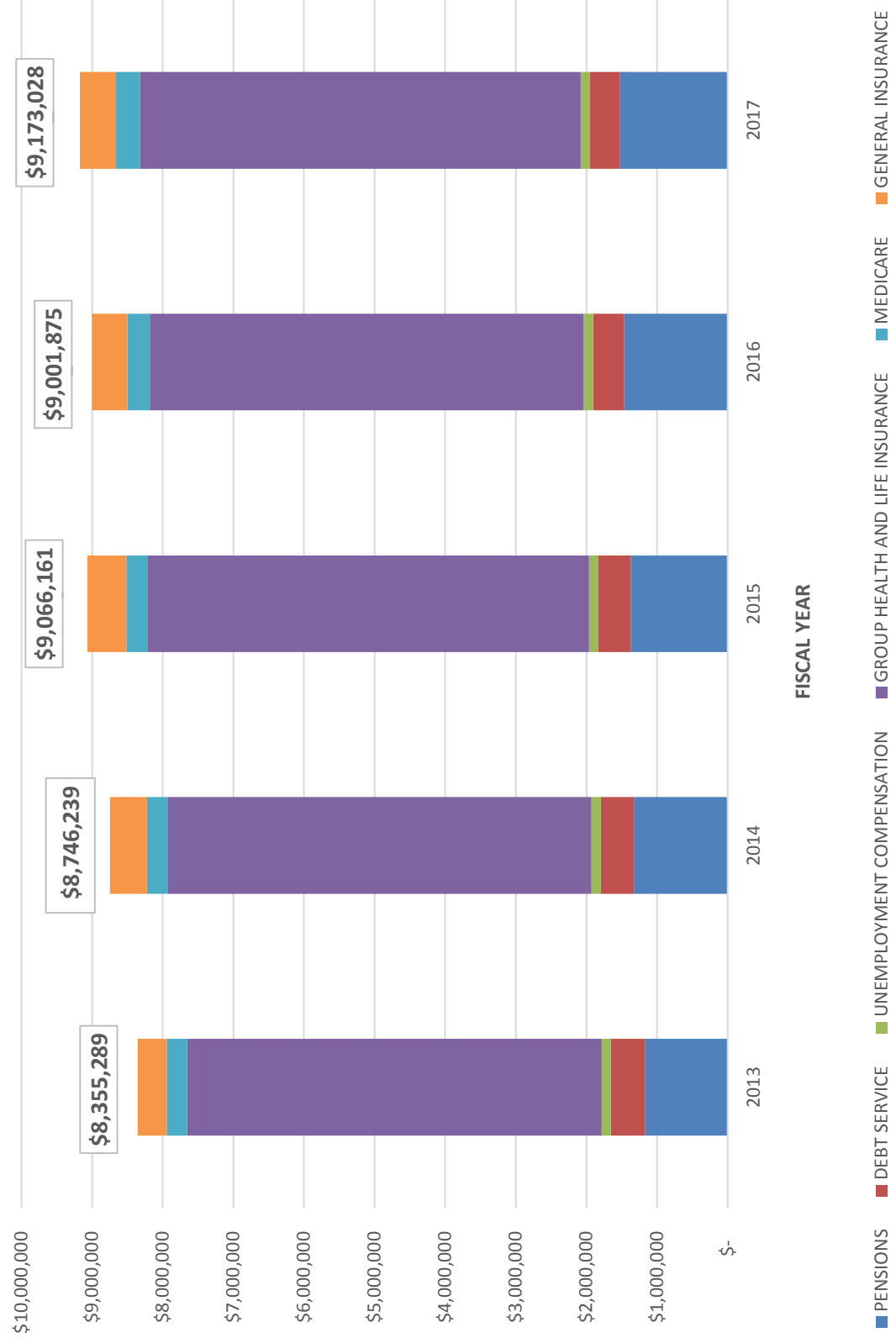
TOWN OF NORTHBRIDGE REVENUE SOURCES AND TRENDS FY 2014-2018

Source:
Town Accountant



**TOWN OF NORTHBRIDGE
FIXED COST BY FISCAL YEAR
FY 2013-2017**

Source:
Town Accountant



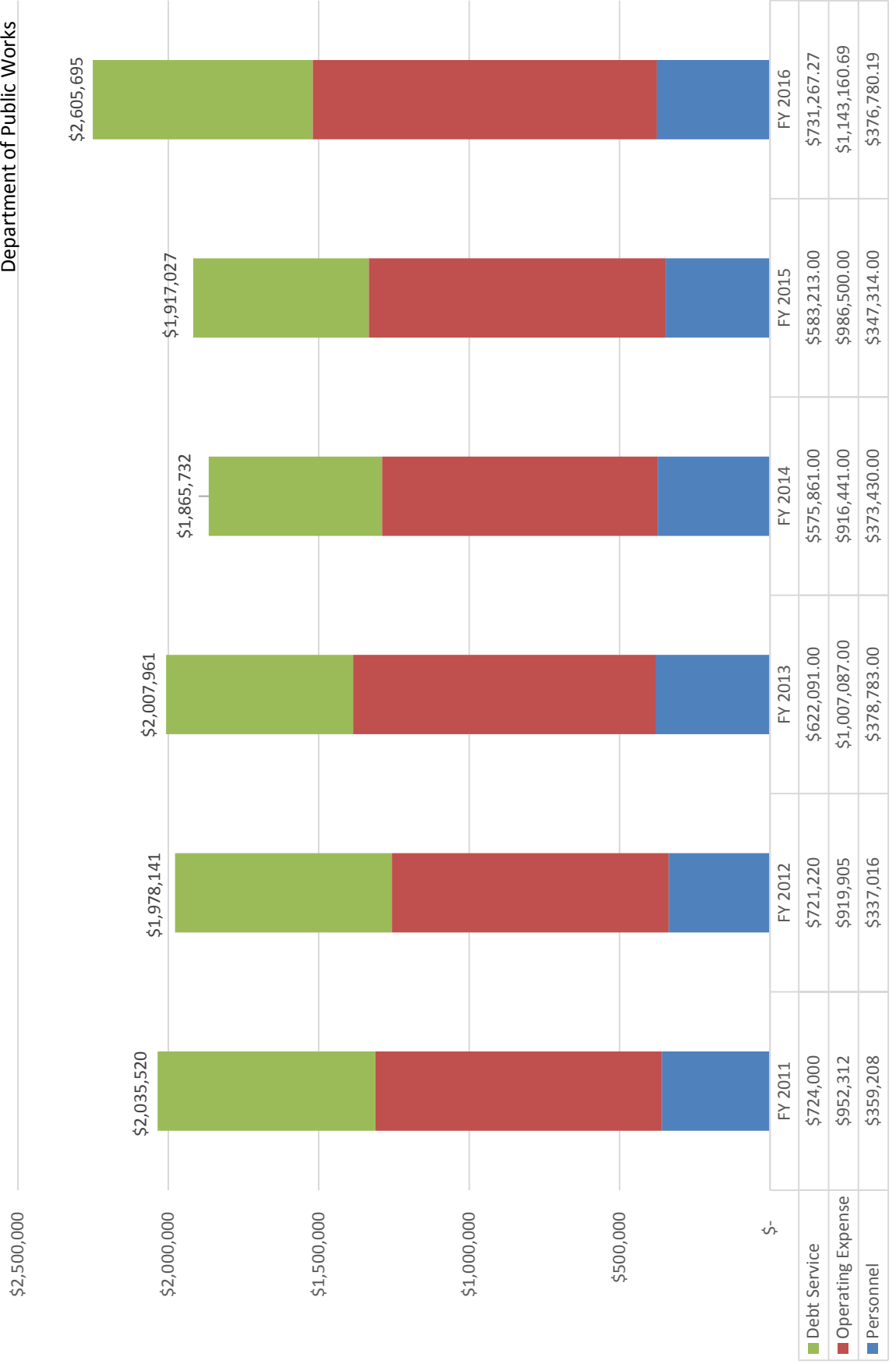
**Sewer Enterprise Fund
Revenues by Source
FY 2011-2016**

Town of Northbridge
Department of Public Works



Sewer Enterprise Fund Expense Analysis FY 2011-2016

Town of Northbridge
Department of Public Works



TOWN OF NORTHBRIDGE
WARRANT FOR
SPRING ANNUAL TOWN MEETING
TUESDAY, MAY 2, 2017 - 7:00 P.M.

ARTICLE 1: (Board of Selectmen)

To see if the Town will vote to raise and appropriate and/or transfer from available funds in the Treasury and/or transfer from the unexpended appropriated funds of one or more of the departments of the Town the following sums of money and authorize the payment of prior year bills:

or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks authorization to pay prior year bills.

FINANCE COMMITTEE'S RECOMMENDATION: The Finance Committee ***supports passing over*** this article because there are no prior year bills. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 2: (Board of Selectmen)

To see if the Town will vote to amend the votes taken under Article 3 of the 2016 Spring Session of the Annual Town Meeting (May 3, 2016), and under Article 2 of the 2016 Fall Session of the Annual Town Meeting (October 25, 2016), appropriations and transfers under the Omnibus Budget Article; or take any other action relative thereto.

BUDGET TRANSFERS

GENERAL GOVERNMENT:

SELECTMEN

Line 1B: Selectmen Expenses

By **transferring from Line 40 [Unemployment]**

the additional sum of

	\$ 20,000
TOTAL SELECTMEN:	\$ 20,000

ASSESSORS

Line 5B: Assessors Expenses

By **transferring from Line 40 [Unemployment]**

the additional sum of

	\$ 1,000
TOTAL ASSESSORS:	\$ 1,000

TOWN CLERK

Line 8A: Town Clerk Personnel

By **transferring from Line 40 [Unemployment]**

the additional sum of

	\$ 1,000
TOTAL TOWN CLERK:	\$ 1,000

<u>TOTAL GENERAL GOVERNMENT:</u>	<u>\$ 22,000</u>
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PUBLIC SAFETY:**POLICE DEPARTMENT**

Line 14B: Police Expenses

By **transferring from Line 14A [Police Personnel]**

The additional sum of \$ 15,000

TOTAL POLICE: \$ 15,000**FIRE DEPARTMENT**

Line 15A: Fire Personnel

By **transferring from Line 26B [Veterans Expenses]**the additional sum of \$ 10,000
andBy **transferring from Line 40 [Unemployment]**

the additional sum of \$ 10,000

TOTAL FIRE DEPT.: \$ 20,000**TOTAL PUBLIC SAFETY: \$ 35,000****PUBLIC WORKS:**

Line 21B: DPW Highway Expenses

By **transferring from Line 21A [DPW Highway Personnel]**

the additional sum of \$ 40,000

TOTAL PUBLIC WORKS: \$ 40,000**HUMAN SERVICES:****VETERANS**

Line 26B: Veterans Expenses

By **transferring from Line 26A [Veterans Personnel]**

the additional sum of \$ 30,000

TOTAL VETERANS: \$ 30,000**TOTAL HUMAN SERVICES: \$ 30,000****CULTURE AND RECREATION:****MEMORIALS**

Line 30A: Soldiers Memorials

By **transferring from Line 26B [Veterans Expenses]**

the additional sum of \$ 7,500

TOTAL MEMORIALS: \$ 7,500**TOTAL CULTURE AND RECREATION: \$ 7,500****TOTAL ARTICLE 2: \$134,500**

TOWN MANAGER'S SUMMARY: This article seeks to allow amendments to the FY 2017 operating budget, which was also amended at the Fall Session of the Annual Town Meeting held October 25, 2016.

FINANCE COMMITTEE'S RECOMMENDATION: This article authorizes transfers between departmental accounts in the amount of \$134,500 established in the 2017 budget. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 3: (Finance Committee)

To see if the Town will vote to raise and appropriate and/or transfer from available funds in the Treasury and/or transfer from the Health Insurance Stabilization Fund such sums of money not to exceed \$41,809,025 to defray the necessary and usual expenses of the several departments of the Town for FY 2018, beginning July 1, 2017 and ending June 30, 2018, as follows:

LINE # ACCOUNT NAME	FY 17 Approved	FY 18 Recommended
GENERAL GOVERNMENT		
RAISE AND APPROPRIATE		
1 SELECTMEN		
1A Personnel	5,150	5,150
By allocating \$1,150 to the Chairman and \$1,000 to each of the other 4 Selectmen		
1B Expenses	121,485	121,485
Total Selectmen	126,635	126,635
2 TOWN MANAGER		
2A Personnel	249,468	268,888
2B Expenses	12,509	12,509
Total Town Manager	261,977	281,397
3 FINANCE COMMITTEE		
3B Expenses	15,000	15,000
Total Finance Committee	15,000	15,000
4 TOWN ACCOUNTANT		
4A Personnel	115,945	120,767
4B Expenses	15,350	15,350
Total Town Accountant	131,295	136,117

5 ASSESSORS		
5A Personnel	160,928	166,072
5B Expenses	14,025	14,831
Total Assessors	174,953	180,903
 6 TREASURER/COLLECTOR		
6A Personnel	150,109	163,049
APPROPRIATE FROM PARKING TICKET RECEIPTS		
6A Personnel	5,000	5,000
RAISE AND APPROPRIATE		
6B Expenses	61,650	34,700
Total Treasurer/Collector	216,759	202,749
 7 INFORMATION SYSTEMS		
7A Personnel	73,616	75,091
7B Expenses	88,688	96,188
Total Information Systems	162,304	171,279
 8 TOWN CLERK/ELECTIONS		
8A Personnel	118,120	121,958
8B Expenses	42,645	29,440
Total Town Clerk/Elections	160,765	151,398
 9 CONSERVATION		
9A Personnel	30,548	32,722
APPROPRIATE FROM WETLAND FEES		
9A Personnel	5,000	5,000
9B Expenses	0	0
RAISE AND APPROPRIATE		
9B Expenses	1,931	1,940
Total Conservation	37,479	39,662
 10 PLANNING BOARD		
10A Personnel	94,464	94,464
10B Expenses	6,427	9,627
Total Planning Board	100,891	104,091
 11 ZONING/APPEALS BOARD		
11A Personnel	8,540	9,125
11B Expenses	6,055	6,255
Total Zoning/Appeals Board	14,595	15,380

12 ECONOMIC DEVELOPMENT		
12A Personnel	0	0
12B Expenses	0	0
Total Economic Development	0	0
13 TOWN HALL/CENTRAL SERVICES		
13A Personnel	24,000	24,000
13B Expenses	61,125	58,625
Total Town Hall/Central Services	85,125	82,625
TOTAL GENERAL GOVERNMENT	1,487,778	1,507,236
PUBLIC SAFETY		
RAISE AND APPROPRIATE		
14 POLICE		
14A Personnel	2,415,852	2,516,343
14B Expenses	248,892	256,892
Total Police	2,664,744	2,773,235
15 FIRE		
15A Personnel	582,504	588,482
15B Expenses	131,482	142,140
Total Fire	713,986	730,622
APPROPRIATE FROM AMBULANCE RECEIPTS		
16 AMBULANCE		
16A Personnel	620,336	644,971
16B Expenses	78,650	93,950
Total Ambulance	698,986	738,921
RAISE AND APPROPRIATE		
17 CODE ENFORCEMENT		
17A Personnel	139,030	142,477
APPROPRIATE FROM WEIGHTS AND MEASURES RESERVE ACCOUNT		
17A Personnel	5000	5,000
RAISE AND APPROPRIATE		
17B Expenses	10,095	10,095
APPROPRIATE FROM WEIGHTS AND MEASURES RESERVE ACCOUNT		
17B Expenses	1,500	1,500
Total Code Enforcement	155,625	159,072

RAISE AND APPROPRIATE**18 CIVIL DEFENSE**

18A Personnel	3,500	3,500
18B Expenses	9,500	9,500
Total Civil Defense	13,000	13,000

TOTAL PUBLIC SAFETY	4,246,341	4,414,850
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EDUCATION**RAISE AND APPROPRIATE****20 SCHOOL DEPARTMENT**

20 SCHOOL DEPARTMENT	22,254,443	22,910,443
20A TRANSPORTATION	0	0
20B TRADE SCHOOL	300,000	300,000
20C BLACKSTONE REGIONAL	1,259,396	1,304,155
TOTAL EDUCATION	23,813,839	24,514,598

PUBLIC WORKS**RAISE AND APPROPRIATE****21 DPW HIGHWAY DIVISION**

21A Personnel	509,699	537,259
21B Expenses	524,478	573,836
21C Snow/Ice Personnel	75,000	100,000
Total Highway (Includes Snow & Ice)	1,109,177	1,211,095

21 DPW FACILITIES DIVISION

21D Energy and Utilities	0	0
21E Building Maintenance (non-personnel)	0	0

TOTAL PUBLIC WORKS	1,109,177	1,211,095
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BUILDING, PLANNING & CONSTRUCTION COMM.**RAISE AND APPROPRIATE****21F BUILDING, PLANNING & CONSTRUCTION COMM.**

21F Expenses	0	0
TOTAL BUILD, PLAN, & CONSTRUCT	0	0

**HUMAN SERVICES
RAISE AND APPROPRIATE**

22 BOARD OF HEALTH

22A Personnel	53,017	55,411
22B Expenses	15,583	19,658
Total Board of Health	68,600	75,069

23 LANDFILL ANALYSIS

23A Expenses	15,000	15,000
Total Landfill Analysis	15,000	15,000

24 COUNCIL ON AGING

24A Personnel	145,548	152,277
24B Expenses	20,508	20,508
Total Council On Aging	166,056	172,785

26 VETERANS

26A Personnel	42,000	0
26B Expenses	200,000	242,480
Total Veterans	242,000	242,840

TOTAL HUMAN SERVICES	491,656	505,694
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**CULTURE & RECREATION
RAISE AND APPROPRIATE**

27 LIBRARY

27A Personnel	159,352	179,567
27B Expenses	26,500	28,731
Total Library	185,852	208,298

28 RECREATION

28A Personnel	0	0
28B Expenses	12,000	12,000
28C Youth League Equipment	0	0
Total Recreation	12,000	12,000

29 HISTORICAL COMMISSION

29A Expenses	500	500
Total Historical Commission	500	500

30 MEMORIALS		
30A Soldiers Memorials	15,000	15,000
30B Veterans Celebrations	1,900	1,900
Total Memorials	16,900	16,900
31 RECYCLING		
31A Personnel	0	0
31B Expenses	0	7,500
Total Recycling	0	7,500
TOTAL CULTURE & RECREATION	215,252	245,198
DEBT SERVICE		
RAISE AND APPROPRIATE		
32 Debt Principal	232,000	227,000
APPROPRIATE FROM RECEIPTS RESERVED - TITLE V		
32 Debt Principal	15,108	15,108
RAISE AND APPROPRIATE		
33 Debt		
Interest	72,455	86,755
34 Short Term		
Interest	20,000	20,000
35 BVRS Debt	80,224	78,122
TOTAL DEBT SERVICE	419,787	426,985
NON-DEPARTMENTAL		
RAISE AND APPROPRIATE		
36 Medicare	345,000	345,000
37 Life Insurance	10,000	10,000
38 Retirement System	1,529,541	1,653,651
39 Workers' Compensation	146,000	150,380
40 Unemployment Comp.	131,300	131,300
41 Employee Ins. Benefits	5,428,781	5,367,000
APPROPRIATE FROM AVAILABLE FUNDS [FREE CASH]		
41 Employee Ins. Benefits	756,219	783,000
APPROPRIATE FROM OVERLAY SURPLUS		
41 Employee Ins. Benefits	50,000	50,000
APPROPRIATE FROM HEALTH INSURANCE STABILIZATION		
41 Employee Ins. Benefits	0	0
RAISE AND APPROPRIATE		
42 Property & Liability Ins.	356,400	371,047
43 Reserve for Wage Adj.	12,500	12,500
44 Stabilization Fund	0	0
45 Reserve Fund	50,000	50,000
46 Retirement Benefits	24,750	24,750
TOTAL NON-DEPARTMENTAL	8,840,491	8,948,628
TOTAL	\$ 40,624,321	\$ 41,774,284

TOWN MANAGER'S SUMMARY: This article is the Town's Omnibus Operating Budget Article for FY 2018, which cannot exceed \$41,809,025. Sewer and Water are enterprise funds that are approved by separate articles.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to establish the Fiscal Year 2018 budget in the amount of \$41,774,284. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 4: (Board of Selectmen)

To see if the Town will vote to raise and appropriate and/or transfer from the Retained Earnings Account of the Sewer Enterprise Fund a sum of money to operate the Sewer Enterprise Operation of the Department of Public Works for FY 2018; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks to raise and appropriate the sum of \$2,259,582 for expenses and debt service to operate the Sewer Enterprise Operation of the Department of Public Works for FY 2018, said sum to be offset by the sum of \$2,259,582 from betterments and other revenues received by the Sewer Enterprise Fund during Fiscal Year 2018; said appropriations to be used for the following purposes:

Wages and Salaries	\$ 395,543
Expenses	\$ 896,740
Interest on long term debt	\$ 100,266
Sewer maturing principal	\$ 623,473
Total:	\$2,016,022;

and further vote to transfer \$243,560 from said \$2,259,582 to the General Fund as reimbursement for shared costs and fringe benefits.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to appropriate funding in the amount of \$2,259,582 for the operation of the Sewer Enterprise Operation. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 5: (Board of Selectmen)

To see if the Town will vote to raise and appropriate and/or transfer from the Retained Earnings Account of the Water Enterprise Fund a sum of money to operate the Water Enterprise Operation of the Department of Public Works for FY 2018; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks to raise and appropriate the sum of \$1,465,017 for expenses and debt service to operate the Water Enterprise Operation of the Department of Public Works for FY 2018, said sum to be offset by the sum of \$1,465,017 from revenues received by the Water Enterprise Fund during Fiscal Year 2018, said appropriation to be used for the following purposes:

Wages and Salaries	\$ 24,757
Expenses	\$1,361,987
Interest on long term debt	\$ 12,175
Water maturing principal	\$ 35,000
Total:	\$1,433,919;

and further vote to transfer **\$31,098** from said **\$1,465,017** to the General Fund as reimbursement for shared costs and fringe benefits.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to appropriate funding in the amount of **\$1,465,017** for the operation of the Water Enterprise Operation. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 6: (Board of Selectmen)

To see if the Town will vote to appropriate a sum of money and such additional funds as may become available from the Commonwealth's Department of Transportation, Chapter 90 Bond Issue proceeds, to be used by the Department of Public Works for the repair and maintenance of Town roads in conformance with MGL and further to see if the Town will vote to meet said appropriation by borrowing and to authorize the Treasurer/Collector, with approval of the Board of Selectmen, to issue bonds or notes of the Town therefor in anticipation of the receipt of said State Aid; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article is an annual request to authorize the Board of Selectmen to expend Chapter 90 State Road funds for FY 2018.

FINANCE COMMITTEE'S RECOMMENDATION: This article allows for the expenditure of Chapter 90 road funds and allows the Treasurer to borrow in anticipation of receiving Chapter 90 funds. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 7: (Board of Selectmen)

To see if the Town will vote to authorize the Treasurer/Collector to enter into a compensating balance agreement or agreements for FY 2018, pursuant to Chapter 44, Section 53F of the M.G.L.; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article authorizes the Treasurer/Collector to enter into agreements with banks and to manage Town funds.

FINANCE COMMITTEE'S RECOMMENDATION: This is an annual article that allows the Treasurer to enter into agreements with banks to manage Town funds. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 8: (Board of Selectmen)

To see if the Town will vote, pursuant to the provisions of Massachusetts General Laws Chapter 44, §53E½, as most recently amended; to amend the general by-laws of the Town by adding a new section to establish and authorize revolving funds for use by certain town departments, boards, committees, agencies or officers, specifying the departmental receipts to be credited to each fund, the departmental purposes or programs for which each fund may be expended, and the entity authorized to expend each fund, such bylaw to provide as follows:

Section ____, Revolving Funds

There are hereby established in the Town of Northbridge pursuant to the provisions of G.L. c.44, §53E½, the following Revolving Funds:

<u>Program or Purpose</u>	<u>Representative or Board Authorized to Spend</u>	<u>Department Receipts</u>
Playgrounds and Recreation – Field Maintenance and Improvements, Equipment Rental, Support Facilities	Playground & Recreation Commission	Grants, Donations, Program User Fees, Fund Raising Proceeds
Food Health and Safety - Inspections, Plan Reviews, Supplies, and Administrative Costs	Board of Health	Food Related Permit Fees, Plan Review Fees, Non-Compliance Fees
Compost Site – Monitoring/Monitor's Salary, Supplies, Administrative Costs	Board of Health	Fees from Compost Site Stickers

Expenditures from each revolving fund set forth herein shall be subject to the limitation established annually by Town Meeting or any increase therein as may be authorized in accordance with G.L. c.44, § 53E½.

And, further, to set FY2018 spending limits for such revolving funds as follows:

<u>Program or Purpose</u>	<u>FY 2018 Spending Limit</u>
Playgrounds and Recreation	\$20,000
Food Health and Safety	\$20,000
Compost Site	\$10,000

or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks to amend the general bylaws of the Town by adding a new section to establish and authorize revolving funds for use by certain town departments, boards, committees, agencies or officers under Massachusetts General Laws Chapter 44, §53E½.

FINANCE COMMITTEE'S RECOMMENDATION: This purpose of this article is to create a bylaw to establish and authorize a revolving fund for the Playground and Recreation Commission, Food Health and Safety and Compost Site. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 9: (Board of Selectmen)

To see if the Town will vote to amend the votes taken under Article 3 of the 2016 Spring Session of the Annual Town Meeting (May 3, 2016), and under Article 2 of the 2016 Fall Session of the Annual Town Meeting (October 25, 2016), appropriations and transfers under the Omnibus Budget Article, by transferring a sum of money to the Compensated Absences Fund; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks to amend the votes taken under Article 3 of the 2016 Spring Session of the Annual Town Meeting (May 3, 2016), and under Article 2 of the 2016 Fall Session of the Annual Town Meeting (October 25, 2016), by transferring \$25,000 to the Compensated Absences Fund for FY2017.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$25,000 from the veterans benefit account to the compensated absences fund for future payments such as sick or vacation time for employees who terminate employment. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 10: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or transfer from available funds in the Treasury, and/or transfer from the undesignated fund balance (free cash), and/or transfer from the Stabilization Fund a sum of money for the Compensated Absences Fund for FY 2018; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks to transfer \$75,000 from free cash to the Compensated Absences Fund for FY 2018.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$75,000 from the undesignated fund balance (free cash) to the compensated absences fund for future payments such as sick or vacation time for employees who terminate employment. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 11: (Board of Selectmen)

To see if the Town will vote to appropriate and transfer a sum of money from the Pine Grove Cemetery Trust to fund operations of the Pine Grove Cemetery for FY 2018 beginning July 1, 2017 and ending on June 30, 2018, said funds to be expended under the direction of the Director of Public Works; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to transfer a sum of money to the Pine Grove Cemetery Trust Fund to fund operations of the Pine Grove Cemetery for FY 2018.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer funds from the Pine Grove Cemetery Trust to fund the operations of the cemetery during Fiscal Year 2018. The Finance Committee ***recommends passage*** of this article in the amount of \$45,000. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 12: (Board of Selectmen)

To see if the Town will vote to appropriate and transfer a sum of money from the Town Building Maintenance Fund, established pursuant to Chapter 438 of the Acts of 2012, for maintenance of Town-owned buildings and facilities in Fiscal Year 2018; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks to transfer a sum of money from the Town Building Maintenance Fund for maintenance of Town-owned buildings and facilities in FY 2018.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks funds totaling \$67,936 for the maintenance of Town owned buildings. These funds are derived from the payment in lieu of taxes on the existing solar farms. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 13: (Board of Selectmen)

To see if the Town will vote to raise and appropriate and/or transfer from available funds in the Treasury, a sum of money representing the Funds received in FY 2017 related to the collection of the local restaurant meals tax; said funds to be transferred to the Other Post-Employment Benefits [OPEB] Trust Fund; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to transfer from available funds in the Treasury, a sum of money from funds collected in FY 2017 related to the collection of the meals tax and transfer said funds to the Other Post-Employment Benefits [OPEB] Trust Fund.

FINANCE COMMITTEE'S RECOMMENDATION: The Finance Committee ***supports passing over*** this article. At this time funds have not been certified by the State. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 14: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or to transfer from the undesignated fund balance (free cash), and/or transfer a sum of money from available funds in the Treasury, for the creation of a Healthcare Reimbursement Account to offset medical costs and expenses for employees of the Town of Northbridge and to allow the Town to meet its obligation to the Town's collective bargaining units in exchange for various health insurance plan design changes; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to create and fund a Healthcare Reimbursement Account to offset medical costs and expenses for employees of the Town and to allow the Town and to meet its obligation to the collective bargaining units in exchange for various health insurance plan design changes.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$460,977 from the undesignated fund balance (free cash) for the creation of a Healthcare Reimbursement Account to offset medical deductibles and copay reimbursements for Town of Northbridge employees. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 15: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or to transfer from the undesignated fund balance (free cash), and/or amend the votes taken under Article 3 of the 2016 Spring Session of the Annual Town Meeting (May 3, 2016), and under Article 2 of the 2016 Fall Session of the Annual Town Meeting (October 25, 2016), appropriations and transfers under the Omnibus Budget Article a sum of money, to the Stabilization Fund; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks to raise and appropriate and/or transfer from free cash, and/or amend the votes taken under Article 3 of the 2016 Spring Session of the Annual Town Meeting (May 3, 2016), and under Article 2 of the 2016 Fall Session of the Annual Town Meeting (October 25, 2016), to transfer a sum of money, to the Stabilization Fund.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$100,000 from the undesignated fund balance (free cash) to the stabilization account. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 16: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or transfer from the undesignated fund balance (free cash), a sum of money for repairs to the brick facade and associated repairs to the front (Main Street side) of Fire Department Headquarters, 193 Main Street, Whitinsville; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks funding for the repair of the brick façade and other associated repairs to the front of Fire Department Headquarters on Main Street.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$50,000 from the undesignated fund balance (free cash) for repairs to the façade of the fire station. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 17: (Planning Board)

To see if the Town will vote to amend the Zoning Bylaw, Section 173-12 [Table of Use Regulations] by designating "Commercial stables, kennels or veterinary hospital in which all animals, fowl or other forms of life are completely enclosed in pens or other structures" as a use allowed by special permit (S) within the Business-Two (B-2) Zoning District, as follows:

USE	ZONING DISTRICT											
	R-1	R-2	R-3	R-4	R-5	R-6	B-1	B-2	B-3	I-1	I-2	H
Agricultural:												
Commercial stables, kennels or veterinary hospital in which all animals, fowl or other forms of life are completely enclosed in pens or other structures	S	S	S	S	--	S	--	<u>S</u>	--	--	--	--

TOWN MANAGER'S SUMMARY: This article seeks to amend the Zoning Bylaw, Chapter 173 of the Code of Northbridge, Section 173-12 [Table of Use Regulations] by designating "Commercial stables, kennels or veterinary hospital in which all animals, fowl or other forms of life are completely enclosed in pens or other structures" as a use allowed by Special Permit (S) within the B-2 Zoning District.

FINANCE COMMITTEE'S RECOMMENDATION: The article seeks to amend the zoning bylaws. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 18: (Planning Board)

To see if the Town will vote to amend the Zoning Bylaw by adding a new Section _____ entitled, "Temporary Moratorium on Recreational Marijuana Establishments", that would provide as follows, and further to amend the

Table of Contents to add said Section _____, "Temporary Moratorium on Recreational Marijuana Establishments" as follows:

Temporary Moratorium on Recreational Marijuana Establishments

Section _____ Purpose

On November 08, 2016, the voters of the Commonwealth approved a law regulating the cultivation, processing, distribution, possession and use of marijuana for recreational purposes (new G.L. c. 94G, Regulations of the Use and Distribution of Marijuana Not Medically Prescribed). The law, which allows certain personal use and possession of marijuana, took effect on December 15, 2016 and (as amended on December 30, 2016; Chapter 351 of the Acts of 2016) requires a Cannabis Control Commission to issue regulations regarding the licensing of commercial activities by March 15, 2018, and to begin accepting applications for licenses on April 1, 2018. Currently under the Zoning Bylaw, a non-medical Marijuana Establishment hereinafter, a "Recreational Marijuana Establishment"), as defined in G.L. c. 94G; §1, is not specifically addressed in the Zoning Bylaw. Regulations to be promulgated by the Cannabis Control Commission may provide guidance on certain aspects of local regulation of Recreational Marijuana Establishments. The regulation of recreational marijuana raises novel legal, planning, and public safety issues, and the Town needs time to study and consider the regulation of Recreational Marijuana Establishments and address such issues, as well as to address the potential impact of the State regulations on local zoning and to undertake a planning process to consider amending the Zoning Bylaw regarding regulation of Recreational Marijuana Establishments. The Town intends to adopt a temporary moratorium on the use of land and structures in the Town for Recreational Marijuana Establishments so as to allow sufficient time to address the effects of such structures and uses in the Town and to enact bylaws in a consistent manner.

Section _____ Definition

"Recreational Marijuana Establishment" shall mean a "marijuana cultivator, marijuana testing facility, marijuana product manufacturer, marijuana retailer or any other type of licensed marijuana-related business."

Section _____ Temporary Moratorium

For the reasons set forth above and notwithstanding any other provision of the Zoning Bylaw to the contrary, the Town hereby adopts a temporary moratorium on the use of land or structures for a Recreational Marijuana Establishment and other uses related to recreational marijuana. The moratorium shall be in effect through November 30, 2018 or until such time as the Town adopts Zoning Bylaw amendments that regulate Recreational Marijuana Establishments, whichever occurs earlier. During moratorium period, the Town shall undertake a planning process to address the potential impacts of recreational marijuana in the Town, and to consider the Cannabis Control Commission regulations regarding Recreational Marijuana Establishments, and shall consider adopting new Zoning Bylaws in response to these new issues; or take any action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks to amend the Zoning Bylaw, Chapter 173 of the Code of Northbridge, by adding a new Section entitled "Temporary Moratorium on Recreational Marijuana Establishments" and to further amend the Table of Contents to add a new Section entitled "Temporary Moratorium on Recreational Marijuana Establishments". This will enable the Town to adopt a temporary moratorium on the use of land or structures for a Recreational Marijuana Establishment and other uses related to recreational marijuana. The moratorium shall be in effect through November 30, 2018 or until such time as the Town adopts Zoning Bylaw amendments that regulate Recreational Marijuana Establishments, whichever occurs earlier.

FINANCE COMMITTEE'S RECOMMENDATION: The article seeks to amend the zoning bylaws allowing a temporary moratorium on Recreational Marijuana Establishments. The Finance Committee ***recommends passage*** of this article. The vote was 4 to 2.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 19: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or to transfer from the undesignated fund balance (free cash), a sum of money to be expended under the direction of the Board of Selectmen and the School Department, for the purpose of purchasing and installing energy reduction equipment and other appurtenances at certain town and school buildings; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to fund the purchase and installation of energy reduction equipment and other appurtenances for town and school buildings. Funds to be expended under the direction of the Board of Selectmen and School Department.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$190,000 from the undesignated fund balance (free cash) for the purpose of purchasing and installing energy reduction equipment for certain Town and School buildings. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 20: (School Committee) SEE ADDITIONAL INFORMATION ON PAGES 27 AND 28.

To see if the Town will vote to raise and appropriate, and/or transfer from the unexpended undesignated fund balance (free cash), and/or transfer from the Stabilization Fund, and/or transfer from other available funds or funds in the Treasury a sum of money for the purpose of replacing entry doors at the Northbridge Middle School and purchasing technology for the Northbridge Elementary School, W. Edward Balmer Elementary School, Northbridge Middle School and Northbridge High School, said funds to be expended under the direction of the School Committee; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks additional funding for the School Department to replace entry doors at the Middle School and to purchase technology for Northbridge Elementary School, Balmer School, Northbridge Middle School and Northbridge High School. Funds to be expended under the direction of the School Committee.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$100,000 from the undesignated fund balance (free cash) for the purpose of replacing entry doors at the Middle School and technology for the Northbridge School District. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 21: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or transfer funds from the Retained Earnings Account of the Sewer Enterprise Fund, a sum of money to be expended under the direction of the Director of Public Works, for the purpose of purchasing and installing energy reduction equipment and other appurtenances at the Wastewater Treatment Plant and other pump stations; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to fund the purchase and installation of energy reduction equipment and other appurtenances for the Wastewater Treatment Plant and other pump stations. Funds to be expended under the direction of the Director of Public Works.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$110,000 from Retained Earnings of the Sewer Enterprise Fund for the purchase and installation of energy reduction equipment at the Wastewater Treatment Plant. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 22: (Board of Selectmen)

To see if the Town will vote to appropriate and/or transfer funds from the Retained Earnings Account of the Sewer Enterprise Fund, a sum of money to be expended under the direction of the Director of Public Works, for the purpose of financing work recommended as a result of the Town's Comprehensive Wastewater Management Plan (CWMP) and infiltration & inflow reports to perform the 1st segment of a multi-year program to make physical improvements to our sewer collection system. This work will include the sealing/replacement of leaking manhole structures, relining/replacement of deficient/cracked/broken sewer lines; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks funding to finance work recommended as the result of the Town's Comprehensive Wastewater Management Plan [CWMP] and infiltration & inflow reports to perform the 1st segment of a multi-year program to make physical improvements to our sewer collection system. This work will include the sealing/replacement of leaking manhole structures, relining/replacement of deficient/cracked/broken sewer lines.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$150,000 from Retained Earnings of the Sewer Enterprise Fund for the purpose of repairing items within the Town's Comprehensive Wastewater Management Plan and infiltration and inflow report. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 23: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or to transfer from the undesignated fund balance (free cash), and/or borrow a sum of money for the purpose of a Road & Sidewalk Repair, Maintenance, Preservation and Re-Construction Program, to be spent under the direction of the Department of Public Works; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to fund a Road and Sidewalk Repair, Maintenance, Preservation and Reconstruction Program. Funds to be spent under the direction of the Department of Public Works.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$150,000 from the undesignated fund balance (free cash) for the purpose of road and sidewalk repair, maintenance, preservation and reconstruction program. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 24: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or to transfer from the undesignated fund balance (free cash), a sum of money for the purpose of financing the purchase of a Hook & Load Packer (Leaf Removal) and appurtenances for use by the Highway Division of the Department of Public Works; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to fund the purchase of a Hook & Load Packer [leaf removal] and appurtenances for use by the Department of Public Works – Highway Division.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$65,000 from the undesignated fund balance (free cash) for the purchase of a Hook and Load Packer truck for use in the leaf removal program. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 25: (Board of Selectmen)

To see if the Town will vote to raise and appropriate, and/or to transfer from the undesignated fund balance (free cash), a sum of money for the purpose of financing the purchase of a Sidewalk Bombardier (Snow Removal) and appurtenances for use by the Highway Division of the Department of Public Works; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to fund the purchase of a Sidewalk Bombardier (snow removal) and appurtenances for use by the Department of Public Works – Highway Division.

FINANCE COMMITTEE'S RECOMMENDATION: This article seeks to transfer \$138,000 from the undesignated fund balance (free cash) for the purchase of a sidewalk bombardier vehicle for use by the Highway Division. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 26: (Board of Selectmen)

To see if the Town will vote to accept Sections 3 to 7, inclusive, of Chapter 44B of the General Laws, otherwise known as the Massachusetts Community Preservation Act, by approving a surcharge on real property for the purposes permitted by said Act, including the acquisition, creation and preservation of open space, the acquisition, preservation, rehabilitation and restoration of historic resources, the acquisition, creation, preservation, rehabilitation and restoration of land for recreational use, the acquisition, creation, preservation and support of community housing, and the rehabilitation and restoration of such open space and community housing that is acquired or created as provided under said Act; to determine the amount of such surcharge on real property as a percentage of the annual real estate tax levy against real property and the fiscal year in which such surcharge shall commence; to determine whether the Town will accept any of the exemptions from such surcharge permitted under Section 3(e) of said Act; or to take any other action relative thereto.

TOWN MANAGER'S SUMMARY: The purpose of this article is to accept sections 3 to 7 inclusive, of Chapter 44B of the General Laws, otherwise known as the Massachusetts Community Preservation Act, by approving a surcharge on real property including the acquisition, creation and preservation of open space, the acquisition, preservation, rehabilitation and restoration of historic resources, the acquisition, creation, preservation, rehabilitation and restoration of land for recreational use, the acquisition, creation, preservation and support of community housing, and the rehabilitation and restoration of such open space and community housing that is acquired or created as provided under said Act; to determine the amount of such surcharge on real property as a percentage of the annual real estate tax levy against real property and the fiscal year in which such surcharge shall commence; and to determine whether the Town will accept any of the exemptions from such surcharge permitted under Section 3(e) of said Act.

FINANCE COMMITTEE'S RECOMMENDATION: The article seeks acceptance of Sections 3 to 7 inclusive, of Chapter 44B of the General Laws, otherwise known as the Massachusetts Community Preservation Act. The surcharge on real property would be approximately \$25 per year with the total fund generating approximately \$130,000 per year with a state match of approximately 20%. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 27: (Disability Commission)

To see if the Town will vote to accept the provisions of Section 8J of Chapter 40 of the Massachusetts General Laws in order to establish a Disability Commission; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks acceptance of Section 8J of Chapter 40 of the Massachusetts General Laws.

FINANCE COMMITTEE'S RECOMMENDATION: The article seeks to accept the provisions of Section 8J of Chapter 40 of the MGL in order to establish a Disability Commission. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:

ARTICLE 28: (Disability Commission)

To see if the Town will vote to accept the provisions of Section 22G of Chapter 40 of the Massachusetts General Laws in order to allow funds collected from handicapped parking fines to be given to the Northbridge Disability Commission to be used solely for the benefit of persons with disabilities; or take any other action relative thereto.

TOWN MANAGER'S SUMMARY: This article seeks acceptance of Section 22G of Chapter 40 of the Massachusetts General Laws, which allows the Disability Commission to receive the fines collected from handicapped parking tickets.

FINANCE COMMITTEE'S RECOMMENDATION: The article seeks to allow funds collected from the handicapped parking fines to be given to the Disability Commission. The Finance Committee ***recommends passage*** of this article. The vote was unanimous.

VOTER'S COMMENTS AND/OR QUESTIONS:



The Northbridge Public Schools Town of Northbridge

87 Linwood Avenue, Whitinsville, Massachusetts 01588 (508) 234-8156 FAX (508) 234-8469 www.nps.org

Dr. Catherine Stickney, Superintendent
Kathleen Perry, Director of Pupil Personnel Services

Amy McKinstry, Director of Curriculum
Melissa Walker, Business Manager

April 5, 2017

Dear Community Members:

The first steps in planning for the School Department's FY2018 budget began back in the fall of 2016 when the School Committee hosted three community input forums to get feedback from citizens on what was working well in the schools, what needed improvement, and what key programs were missing. The Committee wanted to give the citizens an opportunity to share their input directly with those building and approving the budget. Information gathered at these forums helped establish the Committee's priorities for the FY18 budget. These priorities are as follows:

- Improve student achievement at Balmer School (Level 3 status)
- Keep the High School competitive
- Address technology deficiencies and focus on 21st Century Learning

The Committee then reflected upon the past three budget years. In 2014, after a failed override attempt, the Committee reduced the FY2015 level services operating budget by \$1.1 million. This resulted in the elimination of 21 positions – 14 teachers and 7 support staff. There were also reductions to supplies, contracted services, technology, stipends, and extra-curricular activities. Athletic offerings were reduced; golf, hockey, swimming, wrestling, and all Middle School sports were cut from the budget. In FY2016, reductions were made again. A level services operating budget was reduced by \$475,000. Two teaching positions were eliminated, along with the Director of Instructional Technology and part of an Instructional Technology Specialist. The transportation policy was also changed, resulting in the elimination of four buses. At the same time, a transportation fee was added, and all other fees in the district were increased. When FY2017 came around, the Committee was adamant that it did not want another year of reductions, and utilized additional revolver funds to be able to provide for a level services budget.

After considering all of this information, the Committee requested that, for FY2018, the district present a level services budget which would show how much it would cost to provide the same level of services next year, in FY2018, that were currently being provided in FY2017. Additionally, the Committee asked administrators to put together a list of what was needed to improve our schools. The Committee was not looking for a wish list or a list of "nice to haves", but rather a list of strategic and essential needs that would help the district improve and move forward.

A level services budget for FY2018 was compiled, and it was revealed that a level services budget would cost an additional \$749,140, an increase of 2.8%. This increase is primarily made up of two categories: salaries and transportation. Additionally, the identified list of strategic and essential needs to help the district improve and move forward was put together, and this list

totaled \$711,001. This list consisted of 13 positions and some technology needs. Of the thirteen positions on the list, eight of the positions were restorations of positions cut between FY14 and FY16.

The School Committee then looked at available revenue. Unfortunately, for the fifth year in a row, the Governor's proposed Chapter 70 funding again only increased by the minimum required amount per student. For FY2018, this amount is \$20 per student, or \$46,100 total. Despite the minimal increase from the state, the Town was able to increase its contribution to the school department, resulting in the total appropriation for the school department increasing by \$656,000. Additionally, \$100,000 of capital expenses, including Middle School entry doors and technology purchases, were removed from the school department's operating budget and are being requested in the form of a capital article. Grant funding is anticipated to remain level for FY2018, however, a lesser amount of revolver funds are available to fund the FY2018 budget, as compared to FY2017, if a \$1 million emergency reserve balance is to be maintained.

Seeing that total revenue available was not enough to cover a level services budget increase, let alone the identified list of strategic and essential needs, the Committee needed to decide which budget to adopt and how that budget would be funded. The Committee explored different options, such as securing additional appropriation, utilizing additional revolver, making budget reductions, and considering an override.

When exploring the option of an override, the Committee wanted to see what it would take to not only incorporate the strategic and essential needs identified to help improve and move the district forward for FY2018, but also maintain that budget, with modest growth, for the next five years. After looking at scenarios, it was determined that a \$2.7M override would be needed to accomplish this end. After much discussion, the Committee decided not to pursue an override for FY2018 and instead voted to support a level services operating budget with the intent of maintaining as many of the services currently being offered to the students as possible.

A small budget deficit still exists for FY2018, and the Committee will continue to work on a solution to fund this deficit, likely through some combination of utilizing additional revolver funds and budget reductions. While it is always the intent of the Committee to improve upon and enhance the school department's programs, the Committee is cognizant of the fiscal challenges it faces. The Committee is also aware that a large deficit will be coming up in FY2019, and unless there is a significant change in funding, the Committee will again need to explore options to fund that budget, including again exploring the option of an override. The Committee, and the School Department as a whole, are committed to working with the Finance Committee, Board of Selectmen, Town Manager, parents, staff, students, and community members to garner support for education so the Northbridge Public Schools can continue to provide a high quality educational program to the students of Northbridge.

Respectfully submitted,

Dr. Catherine Stickney

Superintendent of Schools

Michael LeBrasseur

School Committee Chair

Melissa Walker

Business Manager

A COMPLETE DETAILED LINE ITEM BUDGET IS AVAILABLE ON THE SCHOOL'S WEBSITE WWW.NPS.ORG
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SOME COMMON TOWN FINANCE TERMS

APPROPRIATION

An amount of money voted to be spent for specific purposes.

ARTICLES

Each of the numbered items of business in the Warrant is called an Article. Articles for a town meeting are submitted to the selectmen by boards, departments, and by citizens of Northbridge. All Articles must be voted upon; none can be withdrawn from the Warrant.

CHERRY SHEET

The cherry colored form received each year from the state listing the town's State Aid and county and state charge against the town.

ENTERPRISE FUND

Accounts for activities for which a fee is charged to external users for goods or services. Accounts for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

FISCAL YEAR

July 1st through June 30th and normally designated by the year in which it ends.

FREE CASH – AVAILABLE FUNDS

Surplus revenue less all uncollected taxes from prior years. A source for funds at special town meetings, special projects, or lowering the tax rate. Actual amount is determined at the close of each fiscal year. Free Cash should be thought of as being the town's "Savings Account".

GENERAL FUND

The fund into which the general (not-earmarked) revenues of the town are deposited and from which money is appropriated to pay the general expenses of the municipality.

LOCAL RECEIPTS

Money collected by the town departments for Automobile Excise taxes, licenses issued by the clerk's office, Parks and Recreation activities, etc.

NET ASSETS UNRESTRICTED (formerly Retained Earnings)

An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, or to reduce user charges and to provide for enterprise revenue deficits (operating loss).

OVERLAY

The amount raised by the Assessors in excess of appropriations and other charges to cover abatements granted and avoiding fractions.

OVERLAY SURPLUS

The accumulated amount of the not used overlay for various years which may be used for extraordinary or unforeseen purposes or voted into the Reserve Fund.

OVERRIDE

A referendum question on the ballot in a general election which allows a town to assess taxes in excess of the allowable 2 ½ % yearly increased allowed by law. Override questions must specify the purpose of the override and require a majority vote for approval.

RESERVE FUND

A fund to provide for extraordinary or unforeseen expenditures. A sum may be appropriated at the Annual Town Meeting not to exceed 5% of the tax levy of the preceding year.

SPECIAL EDUCATION (SPED)

Special Education is a program that serves students who have disabilities that impair learning. The town is partially reimbursed through Chapter 70 based on availability of funds and through recently enacted circuit breaker legislation.

SURPLUS REVENUE

The amount by which cash, accounts receivable and other assets exceed liabilities and reserve (a bookkeeping item not be confused with Available Funds.) Actual amount is determined at the close of each fiscal year.

TAX LEVY

The revenue a community can raise through real estate and personal taxes. This is limited by Proposition 2 ½ but can be increased by an override.

TRANSFER

The authorization to use an appropriation for a different purpose or from the Reserve Fund for extraordinary or unforeseen expenditures.

USER CHARGES/FEES

A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service.

WARRANT

The list of items, known as Articles, to be considered at the town meeting is called the Town Warrant. The only business that may be considered is that listed in the Town Warrant

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SAVE THE DATE

MAY 2, 2017

Spring Annual Town Meeting

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