

ADVISORY BOARD'S FINANCIAL & WARRANT ARTICLE SUMMARY

Fiscal Year 2005:

Continued thoughtful planning, prudent management, and employee dedication have ensured the town's strong financial position while almost maximizing our current tax levy capacity. The year will finish "in the black" with an adequate surplus (\$459,179) to offset a major overrun for snow removal and sanding, to purchase some new equipment (see warrant articles), and to increase the town's far too small stabilization (\$112,443) and capital improvement (\$131,110) fund reserves. FY05 tax data:

• Real Estate Tax Rate (all property classes):	\$13.56 per \$1000 of value
• Levy Limit (without debt & capital exclusions):	\$6,914,769
• Max Levy (includes debt & capital exclusions):	\$7,613,819
• Total Tax Levy (equals 1.36% of assessed value):	\$7,589,243
• Excess Capacity (taxes not levied):	\$24,576
• Assessed Property Value:	\$559,678,668
• Tax Levy Ceiling (2½% of assessed value):	\$13,991,967

Fiscal Year 2006:

After several trying years of serious municipal belt-tightening due to reduced State aid, town budget pressures will lessen in FY06. This is due to increased State aid, receipt of school building reimbursements, and last spring's successful override, which increases the tax levy limit. Nonetheless, with the exception of some highly desirable enhancements in the police, fire and AWRSD school departments, traditional conservative principles have guided preparation of the FY06 budget. However, the town will be asked to support funding several capital items, including the already publicly discussed revitalization of town hall for which there is a plan and cost estimate.

FY06 Budget & Warrant Article Highlights:

- Customarily Approved Articles: 1, 2 (FY06 Budget), 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 18, 30, 31 and 32.
- Highway: a slight increase for roads and sidewalks (Art. 6).
- Municipal: non-union employee compensation pool increased by 3% plus 3% for rise in cost of living; restoration to FY04 level for tax title (i.e. pursuit of back taxes); provision for escalating energy costs; full-time town planner; software for assessors (Art. 11).
- Grounds: increased employee hours and new truck (Art. 23).
- Police & Emergency Dispatch: one additional full-time officer, promotion of another officer to sergeant, and support for a school resource officer in conjunction with Westminster (Art. 19); replacement of outmoded recording system; one new vehicle (Arts. 12 & 13); and Mass. State Certification (Art. 21).
- Fire: one additional full-time position to improve coverage and coordination, especially given increased demand on the ambulance service (which is revenue producing); a defibrillator (Art. 14); a command vehicle (Art. 15).
- AWRSD: a 6.1% increase in Ashburnham's contribution (for program, staff, administration, facilities, etc.), offset by an anticipated 17.9% decline in transportation costs, results in a net 3.2% increase from FY05 in the town's assessment, constituting 58.5% of all town net expenses. Warrant article requests represent an additional 1.1% in assessment; new tractor (Art. 23); updated computers (Art. 24); updated financial software, server and consulting services (Art. 25); circulator pump for Briggs (Art. 26); and the desire to establish a stabilization fund (Art. 32). Athletic fee support at 75%.
- Veterans Services: increased to serve more veterans.
- Employee Insurance Benefits: increases in insurance and retirement premiums.
- Monty Tech: a 5% increase, constituting 4.2% of the town's net expenses.
- Snow & Ice: increase better reflects actual experience.
- Reserve Fund: increase anticipates municipal fuel overages.
- Sewer Fund: major increase in Gardner treatment plant charges.
- Major Capital Item: refurbishing Town Hall (Art. 28)

Looking Forward:

To protect and preserve its character, quality, and fiscal strength, the town must:

- Articulate a long-term vision, analyze demographic and other data, and implement an appropriate action plan.
- Continue to modernize financial and other systems and have the staffing level and expertise befitting a complex \$10+ million business.
- Become increasingly financially independent given the reality of uncertain, if not significantly diminished, State support over the long term.
- Increase the proportion of industrial and commercial property to reduce the over-reliance (currently 96.94%) on residential property tax revenue and, thereby, broaden the tax base.
- Adopt quarterly tax billing to improve cash flow and reduce borrowing costs; and continue to aggressively pursue back taxes.
- Continue to add to the stabilization and capital improvement funds.
- Refine and implement forward looking multi-year plans to ensure timely equipment acquisitions and to fund major capital projects (such as the best solution to J.R. Briggs School’s deterioration and new accommodations for a relocated highway department) while moderating the impact on the tax rate.
- Broaden the base of committed and knowledgeable citizen volunteers to staff the many vital community boards and commissions entrusted with the responsibility for facilitating realization of the vision.
- Most importantly, be able to depend on the positive, mutually respectful, cooperative, and solution-oriented community energy that has been the historical hallmark of Ashburnham’s spirit and appeal.

Board Members:

Wayne Cheries
 Belden DiVito
 Carleton Hall, Vice Chairman
 John R. Hyslop, Chairman
 Jody Kennedy
 Dorothy Munroe, Secretary
 Ed Tree

DISTRIBUTION OF EXPENSES FY05 & FY06

	<u>FY05</u> <u>Actual</u>	<u>FY06</u> <u>Recommended</u>	<u>FY05</u> <u>%</u>	<u>FY06</u> <u>%</u>
General Gov’t	\$ 692,636	\$ 775,745	6%	7%
Public Safety	1,173,106	1,353,534	11%	12%
Education	6,130,663	6,339,486	57%	56%
Public Works	686,065	746,083	6%	7%
Water & Sewer	525,018	563,632	5%	5%
Human Services	49,645	53,296	0%	0%
Culture & Rec.	147,482	153,500	1%	1%
Debt Service	570,275	484,394	5%	4%
Misc.	<u>718,507</u>	<u>766,698</u>	<u>7%</u>	<u>7%</u>
TOTAL	\$10,693,398	\$11,236,368	100%	100%

(Percentages may not total exactly due to rounding.)

**SPECIAL TOWN MEETING WARRANT
TOWN OF ASHBURNHAM
COMMONWEALTH OF MASSACHUSETTS**

WORCESTER, SS

TO THE CONSTABLES OF THE TOWN OF ASHBURNHAM, IN WORCESTER COUNTY,

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 ELECTIONS AND TOWN AFFAIRS TO MEET AT FAIRBANKS MEMORIAL TOWN HALL, 32 MAIN STREET, ASHBURNHAM, MASSACHUSETTS ON

**SATURDAY, THE SEVENTH OF MAY, 2005
BEGINNING AT 10:00 A.M.**

THEN AND THERE TO VOTE ON THE FOLLOWING ARTICLES AND RESOLUTIONS:

ARTICLE 1: To see if the Town will vote to appropriate the sum of \$90,000 from Sewer Fund Surplus to cover the cost of emergency repairs to sewer piping and service charge/Gardner rate increases, or act in relation thereto. *(Requested by the Water-Sewer Commissioners)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

The following is a list of warrant articles and the recommendations for the Board of Selectmen and the Advisory Board for the May 7, 2005 Annual Town Meeting.

		Selectmen	Advisory	Tax Rate Impact
Art. 1	Reports of Town Officers and Committees	Y	Y	
Art. 2	Budget	Y	Y	
Art. 3	\$40,000 from Light Department	Y	Y	
Art. 4	Treasurer and compensating balance agreement	Y	Y	
Art. 5	Enter into contracts with Mass Highway	Y	Y	
Art. 6	Allow use of Chapter 90 money for roads	Y	Y	
Art. 7	\$150,000 for town roads and sidewalks – Capital Exclusion	Y	Y	\$.27
Art. 8	Revolving fund for half of boat excise tax	Y	Y	
Art. 9	Revolving fund for demolition of hazardous properties	Y	Y	
Art. 10	Revolving fund for disposal of hazardous materials	Y	Y	
Art. 11	\$20,000 for revaluation on real estate & personal property - Overlay Surplus	Y	Y	
Art. 12	\$5,000 Computer System software update for Assessors – Overlay Surplus	Y	Y	
Art. 13	\$30,000 Fully equipped police cruiser – Free Cash	Y	Y	
Art. 14	\$36,000 4x4 Police vehicle – Free Cash	N	N	
Art. 15	\$15,000 Life-Pac 12 Defibrillator – Free Cash	Y	Y	
Art. 16	\$35,000 Incident Command Vehicle – Free Cash	N	N	
Art. 17	\$25,000 South Station upgrades – Free Cash	N	N	
Art. 18	\$6,000 from Conservation Fees account for ConCom supplies	Y	Y	
Art. 19	Funding for SRO School Resource Officer – Petition	N	N	
Art. 20	\$4,000 School Resource Officer - Free Cash	Y	Y	
Art. 21	Increase hours Animal Control Officer – Free Cash - Petition	N	N	
Art. 22	\$1,100 Police Department Certification – Free Cash	Y	Y	
Art. 23	\$46,000 1-ton Truck for Municipal Grounds – Free Cash	Y	Y	
Art. 24	\$23,145 Tractor AWRSD – Free Cash	Y	Y	
Art. 25	\$9,258 Lease or purchase computers AWRSD – Free Cash	Y	N	
Art. 26	\$27,774 Lease financial software AWRSD – Free Cash	Y	N	
Art. 27	\$7,000 Circulator pump J.R. Briggs School – Free Cash	Y	Y	
Art. 28	Brennan Arbitration - Petition	N	NR	
Art. 29	\$2,729,000 Town Hall renovation	Y	Y	\$.36
Art. 30	MA Water Pollution Abatement Trust – Borrowing \$200,000	Y	Y	
Art. 31	Transfer from available funds to Stabilization	Y	Y	
Art. 32	Transfer from available funds to Capital Improvement Fund	Y	Y	
Art. 33	AWRSD Stabilization Fund	Y	Y	
Art. 34	Release of Police Dept. Management Study – Petition	N	NR	
Art. 35	New General By-Law on Street Address Numbering	Y	Y	
Art. 36	Amend General By-Laws Chapter XVI, Section 1	Y	Y	
Art. 37	Removal of Telephone Pole – Meetinghouse Hill	N	NR	
Art. 38	Disposition of 3 deeded beach lots on Lake Shore Drive	Y	Y	
Art. 39	\$18,200 Sewer Commission Waste Water Management Study	Y	Y	
	Total increase for tax rate if all passes:			\$.63

Current Tax Rate for FY'05 is \$13.56

For every \$100,000 voted to be spent \$.18 will be added to the tax rate

**ANNUAL TOWN MEETING WARRANT
TOWN OF ASHBURNHAM
COMMONWEALTH OF MASSACHUSETTS**

WORCESTER, SS

TO THE CONSTABLES OF THE TOWN OF ASHBURNHAM, IN WORCESTER COUNTY,

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 ELECTIONS AND TOWN AFFAIRS TO MEET AT FAIRBANKS MEMORIAL TOWN HALL, 32 MAIN STREET, ASHBURNHAM, MASSACHUSETTS ON

**SATURDAY, THE SEVENTH OF MAY, 2005
BEGINNING AT 10:00 A.M.**

THEN AND THERE TO VOTE ON THE FOLLOWING ARTICLES AND RESOLUTIONS:

ARTICLE 1: To receive the reports of several town officers and all outstanding committees, or act in relation thereto. *(Requested by the Board of Selectmen)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 2: To raise and appropriate and/or transfer from available funds such sums of money as may be necessary to defray the expenses of the Town for the fiscal year commencing July 1, 2005 and to set the salary of elected officials; or act in relation thereto. *(Requested by the Board of Selectmen and Advisory Board)*

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

<u>LINE</u>	<u>DEPARTMENT</u>	<u>LINE ITEM</u>	<u>FY04</u> <u>SPENT</u>	<u>FY05</u> <u>ACTUAL</u>	<u>FY06</u> <u>REQUEST</u>	<u>FY06</u> <u>RECOMMEND</u>
GENERAL GOV'T						
1	Moderator					
1A		Personnel	\$100	\$100	\$100	\$100
		TOTAL:	<u>\$100</u>	<u>\$100</u>	<u>\$100</u>	<u>\$100</u>

<u>LINE</u>	<u>DEPARTMENT</u>	<u>LINE ITEM</u>	<u>FY04 SPENT</u>	<u>FY05 ACTUAL</u>	<u>FY06 REQUEST</u>	<u>FY06 RECOMMEND</u>
2	Bd of Selectmen					
2A		Personnel	\$3,500	\$3,500	\$3,500	\$3,500
2B		Expenses	\$5,008	\$5,454	\$5,550	\$5,550
		<u>TOTAL:</u>	<u>\$8,508</u>	<u>\$8,954</u>	<u>\$9,050</u>	<u>\$9,050</u>
3	Town Administrator					
3A		Personnel	\$94,102	\$94,596	\$95,000	\$96,357
3B		Expenses	\$47,587	\$45,950	\$47,500	\$46,100
		<u>TOTAL:</u>	<u>\$141,689</u>	<u>\$140,546</u>	<u>\$142,500</u>	<u>\$142,457</u>
4	Advisory Bd.					
4A		Expenses	\$0	\$0	\$500	\$500
4B		Reserve Fund	\$88,392	\$65,000	\$70,000	\$95,000
		<u>TOTAL:</u>	<u>\$88,392</u>	<u>\$65,000</u>	<u>\$70,500</u>	<u>\$95,500</u>
5	Town Accountant					
5A		Personnel	\$27,429	\$27,947	\$31,939	\$32,168
5B		Expenses	\$13,835	\$16,000	\$16,000	\$16,000
		<u>TOTAL:</u>	<u>\$41,265</u>	<u>\$43,947</u>	<u>\$47,939</u>	<u>\$48,168</u>
6	Bd of Assessors					
6A		Personnel	\$31,313	\$35,936	\$37,801	\$38,565
6B		Expenses	\$5,126	\$6,050	\$6,300	\$6,537
		<u>TOTAL:</u>	<u>\$36,439</u>	<u>\$41,986</u>	<u>\$44,101</u>	<u>\$44,101</u>
7	Treasurer/Collector					
7A		Personnel	\$61,759	\$63,647	\$54,125	\$66,779
7B		Expenses	\$19,547	\$24,700	\$25,350	\$21,721
7C		Tax Title	\$20,469	\$10,000	\$17,500	\$17,500
		<u>TOTAL:</u>	<u>\$101,775</u>	<u>\$98,347</u>	<u>\$96,975</u>	<u>\$106,000</u>
8	Town Clerk					
8A		Personnel	\$30,288	\$31,113	\$32,715	\$32,571
8B		Expenses	\$11,309	\$12,275	\$8,475	\$8,515
		<u>TOTAL:</u>	<u>\$41,596</u>	<u>\$43,388</u>	<u>\$41,190</u>	<u>\$41,086</u>
9	Land Use					
9A		Personnel	\$27,196	\$48,058	\$30,948	\$72,343
9B		Expenses	\$1,135	\$2,725	\$2,725	\$2,725

<u>LINE</u>	<u>DEPARTMENT</u>	<u>LINE ITEM</u>	<u>FY04</u> <u>SPENT</u>	<u>FY05</u> <u>ACTUAL</u>	<u>FY06</u> <u>REQUEST</u>	<u>FY06</u> <u>RECOMMEND</u>
		TOTAL:	<u>\$28,330</u>	<u>\$50,783</u>	<u>\$33,673</u>	<u>\$75,068</u>
10	Town Hall/Stevens					
10A		Personnel	\$30,636	\$31,846	\$36,880	\$33,813
10B		Expenses	\$29,035	\$28,000	\$35,500	\$35,500
		TOTAL:	<u>\$59,671</u>	<u>\$59,846</u>	<u>\$72,380</u>	<u>\$69,313</u>
11	Non-Departmental					
11A		Personnel	\$0	\$0	\$0	\$0
11B		Expenses	\$103,779	\$107,990	\$121,471	\$113,151
11C		Sewer Assess.	\$31,150	\$31,750	\$31,750	\$31,750
		TOTAL:	<u>\$134,929</u>	<u>\$139,740</u>	<u>\$153,221</u>	<u>\$144,901</u>
	GENERAL GOV'T	TOTAL:	<u>\$682,694</u>	<u>\$692,636</u>	<u>\$711,628</u>	<u>\$775,745</u>
	PUBLIC SAFETY					
12	Police					
12A		Personnel	\$500,402	\$527,690	\$729,280	\$615,561
12B		Expenses	\$42,324	\$55,905	\$85,891	\$62,600
		TOTAL:	<u>\$542,726</u>	<u>\$583,595</u>	<u>\$815,171</u>	<u>\$678,161</u>
13	Fire					
13A		Personnel	\$251,742	\$258,167	\$411,258	\$332,062
13B		Expenses	\$90,084	\$92,425	\$108,500	\$87,112
		TOTAL:	<u>\$341,826</u>	<u>\$350,592</u>	<u>\$519,758</u>	<u>\$419,174</u>
14	EDC					
14A		Personnel	\$151,907	\$165,634	\$213,868	\$169,239
14B		Expenses	\$6,262	\$11,790	\$24,340	\$24,879
		TOTAL:	<u>\$158,170</u>	<u>\$177,424</u>	<u>\$238,208</u>	<u>\$194,118</u>
15	Weights/Measures					
15A		Personnel	\$2,500	\$2,500	\$2,500	\$2,500
15B		Expenses	\$156	\$900	\$550	\$550
		TOTAL:	<u>\$2,656</u>	<u>\$3,400</u>	<u>\$3,050</u>	<u>\$3,050</u>

<u>LINE</u>	<u>DEPARTMENT</u>	<u>LINE ITEM</u>	<u>FY04 SPENT</u>	<u>FY05 ACTUAL</u>	<u>FY06 REQUEST</u>	<u>FY06 RECOMMEND</u>
16	Inspections					
16A		Personnel	\$32,029	\$33,582	\$34,567	\$34,567
16B		Expenses	\$3,953	\$4,175	\$4,275	\$4,275
		<u>TOTAL:</u>	<u>\$35,982</u>	<u>\$37,757</u>	<u>\$38,842</u>	<u>\$38,842</u>
17	Dog Officer					
17A		Personnel	\$19,678	\$16,436	\$25,448	\$17,454
17B		Expenses	\$2,613	\$3,902	\$4,486	\$2,736
		<u>TOTAL:</u>	<u>\$22,292</u>	<u>\$20,338</u>	<u>\$29,934</u>	<u>\$20,190</u>
	PUBLIC SAFETY	<u>TOTAL:</u>	<u>\$1,103,652</u>	<u>\$1,173,106</u>	<u>\$1,644,962</u>	<u>\$1,353,534</u>
	EDUCATION					
18	Monty Tech					
18A		Contribution	\$358,020	\$359,433	\$382,883	\$382,883
18B		Fixed Assets	\$0	\$0	\$0	\$0
18C		Transportation	\$28,631	\$29,513	\$29,513	\$29,513
18D		Expansion	\$9,053	\$8,978	\$8,978	\$8,978
		<u>TOTAL:</u>	<u>\$395,704</u>	<u>\$397,924</u>	<u>\$421,374</u>	<u>\$421,374</u>
19	AWRSD					
19A		Contribution	\$3,856,977	\$4,691,449	\$5,036,805	\$5,036,805
19B		Comm. Service	\$1,433	\$1,392	\$1,389	\$1,389
19C		Transportation	\$535,788	\$604,462	\$449,253	\$449,253
19D		Debt Assess	\$37,915	\$175,901	\$171,800	\$171,800
19E		Capital Outlay	\$275,806	\$259,535	\$260,000	\$258,865
		<u>TOTAL:</u>	<u>\$4,707,919</u>	<u>\$5,732,739</u>	<u>\$5,919,247</u>	<u>\$5,918,112</u>
	EDUCATION	<u>TOTAL:</u>	<u>\$5,103,623</u>	<u>\$6,130,663</u>	<u>\$6,340,621</u>	<u>\$6,339,486</u>
	PUBLIC WORKS					
20	Highway					
20A		Personnel	\$237,124	\$285,214	\$301,733	\$301,733
20B		Expenses	\$142,004	\$150,400	\$153,550	\$153,550
		<u>TOTAL:</u>	<u>\$379,128</u>	<u>\$435,614</u>	<u>\$455,283</u>	<u>\$455,283</u>

<u>LINE</u>	<u>DEPARTMENT</u>	<u>LINE ITEM</u>	<u>FY04 SPENT</u>	<u>FY05 ACTUAL</u>	<u>FY06 REQUEST</u>	<u>FY06 RECOMMEND</u>
21	Snow & Ice					
21A		Miscellaneous	\$121,299	\$82,000	\$100,000	\$100,000
		<u>TOTAL:</u>	<u>\$121,299</u>	<u>\$82,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
22	Waste Collection & Disposal					
22A		Personnel	\$0	\$0	\$0	\$0
22B		Expenses	\$132	\$15,200	\$15,300	\$15,300
		<u>TOTAL:</u>	<u>\$132</u>	<u>\$15,200</u>	<u>\$15,300</u>	<u>\$15,300</u>
23	Municipal Grounds					
23A		Personnel	\$91,884	\$101,461	\$119,707	\$118,707
23B		Expenses	\$47,260	\$51,790	\$63,250	\$56,793
		<u>TOTAL:</u>	<u>\$139,144</u>	<u>\$153,251</u>	<u>\$182,957</u>	<u>\$175,500</u>
	PUBLIC WORKS	<u>TOTAL</u>	<u>\$639,703</u>	<u>\$686,065</u>	<u>\$753,540</u>	<u>\$746,083</u>
24	Water					
24A		Personnel	\$86,954	\$95,758	\$88,075	\$88,075
24B		Expenses	\$175,404	\$186,100	\$193,100	\$193,100
		<u>TOTAL:</u>	<u>\$262,358</u>	<u>\$281,858</u>	<u>\$281,175</u>	<u>\$281,175</u>
25	Sewer					
25A		Personnel	\$39,239	\$46,160	\$32,457	\$32,457
25B		Expenses	\$174,947	\$197,000	\$250,000	\$250,000
		<u>TOTAL:</u>	<u>\$214,186</u>	<u>\$243,160</u>	<u>\$282,457</u>	<u>\$282,457</u>
	PUBLIC WORKS	<u>TOTAL:</u>	<u>\$476,544</u>	<u>\$525,018</u>	<u>\$563,632</u>	<u>\$563,632</u>
	HUMAN SERVICES					
26	Board of Health					
26A		Personnel	\$1,260	\$1,400	\$1,400	\$1,400
26B		Expenses	\$16,350	\$16,694	\$16,694	\$16,694
		<u>TOTAL:</u>	<u>\$17,609</u>	<u>\$18,094</u>	<u>\$18,094</u>	<u>\$18,094</u>
27	Council on Aging					
27A		Personnel	\$12,275	\$17,213	\$17,354	\$17,354
27B		Expenses	\$6,526	\$6,638	\$7,273	\$7,273

<u>LINE</u>	<u>DEPARTMENT</u>	<u>LINE ITEM</u>	<u>FY04</u> <u>SPENT</u>	<u>FY05</u> <u>ACTUAL</u>	<u>FY06</u> <u>REQUEST</u>	<u>FY06</u> <u>RECOMMEND</u>
		<u>TOTAL:</u>	<u>\$18,802</u>	<u>\$23,851</u>	<u>\$24,627</u>	<u>\$24,627</u>
28	Veteran's Services					
28A		Personnel	\$2,479	\$2,500	\$2,500	\$2,500
28B		Expenses	\$2,972	\$5,200	\$8,075	\$8,075
		<u>TOTAL:</u>	<u>\$5,451</u>	<u>\$7,700</u>	<u>\$10,575</u>	<u>\$10,575</u>
	HUMAN SERVICES	<u>TOTAL:</u>	<u>\$41,862</u>	<u>\$49,645</u>	<u>\$53,296</u>	<u>\$53,296</u>
	CULTURE & REC.					
29	Library					
29A		Personnel	\$87,617	\$93,556	\$107,934	\$96,320
29B		Expenses	\$56,986	\$53,637	\$59,664	\$56,680
		<u>TOTAL:</u>	<u>\$144,602</u>	<u>\$147,192</u>	<u>\$167,598</u>	<u>\$153,000</u>
30	Historical Comm.					
30A		Personnel	\$0	\$0	\$0	\$0
30B		Expenses	\$0	\$290	\$500	\$500
		<u>TOTAL:</u>	<u>\$0</u>	<u>\$290</u>	<u>\$500</u>	<u>\$500</u>
	CULTURE & REC.	<u>TOTAL:</u>	<u>\$144,602</u>	<u>\$147,482</u>	<u>\$168,098</u>	<u>\$153,500</u>
31	DEBT SERVICE					
31A		Principal	\$130,800	\$123,000	\$25,000	\$25,000
31B		Interest	\$13,409	\$30,614	\$22,791	\$22,791
31C		Water Principal	\$219,457	\$221,914	\$224,525	\$224,525
31D		Water Interest	\$54,834	\$52,344	\$49,807	\$49,807
31E		Sewer Principal	\$105,148	\$106,510	\$108,058	\$108,058
31F		Sewer Interest	\$37,473	\$35,893	\$34,358	\$34,358
31G		Title V Septic Loan	\$0	\$9,834	\$19,854	\$19,854
	DEBT SERVICE	<u>TOTAL:</u>	<u>\$561,122</u>	<u>\$570,275</u>	<u>\$464,540</u>	<u>\$484,394</u>
	MISC.					
32		Health Insurance	\$251,175	\$344,337	\$330,299	\$330,299
33		Life Insurance	\$1,119	\$1,407	\$1,486	\$1,486
34		Medicare	\$28,810	\$35,757	\$37,894	\$37,894

<u>LINE</u>	<u>DEPARTMENT</u>	<u>LINE ITEM</u>	<u>FY04</u> <u>SPENT</u>	<u>FY05</u> <u>ACTUAL</u>	<u>FY06</u> <u>REQUEST</u>	<u>FY06</u> <u>RECOMMEND</u>
35		Worc. County Retire	\$167,834	\$204,085	\$241,099	\$241,099
36		Insurance Premiums	\$127,103	\$128,920	\$149,920	\$149,920
37		Unemployment	\$2,760	\$4,000	\$6,000	\$6,000
	MISC.	<u>TOTAL:</u>	<u>\$578,801</u>	<u>\$718,507</u>	<u>\$766,698</u>	<u>\$766,698</u>
	<u>ARTICLE 2</u>	<u>TOTAL:</u>	<u>\$9,332,603</u>	<u>\$10,693,398</u>	<u>\$11,467,015</u>	<u>\$11,236,368</u>

Setting of Elected Salaries under Article 2:

- a. Town Moderator: \$100
- b. Board of Selectmen: Chairman, \$1,300 – Clerk, \$1,100 – Member, \$1,100
- c. Town Clerk: \$12,670
- d. Board of Health: \$140 per member

Transfers under Article 2:

- a. Water/Sewer Dept. receipts against line items 24A – 25B and 31C – 31F: \$998,581
- b. Septic System Betterment receipts against line 31G: \$19,854

PASSED UNANIMOUSLY

ARTICLE 3: To see if the Town will vote to authorize the transfer of \$40,000 from any excess in the Municipal Light Plant funds to the town treasury, as authorized by its Light Board in accordance with Chapter 164 of the General Laws of the Commonwealth, or act in relation thereto. *(Requested by the Light Department)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: **YES** ADVISORY RECOMMEND: **YES** TAX RATE IMPACT: **N/A**

ARTICLE 4: To see if the Town will vote to authorize the Town Treasurer to enter into a compensating balance agreement or agreements for Fiscal Year 2006 pursuant to Chapter 44, Section 53F of the General Laws, or act in relation thereto. *(Requested by Town Treasurer)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: **YES** ADVISORY RECOMMEND: **YES** TAX RATE IMPACT: **N/A**

ARTICLE 5: To see if the Town will vote to authorize the Board of Selectmen to enter into a contract or contracts with the Massachusetts Highway Department for the construction and maintenance of town roads in conformance with the Massachusetts General Laws, or act in relation thereto. *(Requested by the Board of Selectmen and the Highway Department)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: **YES** ADVISORY RECOMMEND: **YES** TAX RATE IMPACT: **N/A**

ARTICLE 6: To see if the Town will vote to appropriate from available funds a sum of money if they become available from the Commonwealth Department of Public Works Chapter 90 bond issue proceeds to be used by the Highway Department for the repair and maintenance of town roads in conformance with the Massachusetts General Laws, or act in relation thereto. *(Requested by the Board of Selectmen and the Highway Department)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of \$150,000 for the reconstruction of town roads and sidewalks with permanent pavement of a lasting character including necessary engineering and inspection fees, provided that no funds be spent and that no bonds or notes shall be issued unless the Town has voted at an election to exempt this expenditure from the provisions of Proposition 2½, so called, or act in relation thereto. *(Requested by the Highway Department)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: \$.27**

ARTICLE 8: To see if the Town will vote to authorize a revolving fund, in accordance with G.L. c. 44, Sec. 53E½, to receive one half of the boat excise revenues collected under G.L. c. 60B, Sec. 2 (i): Said funds to be expended for waterways improvement and maintenance by the Ashburnham Lakes Coalition without further appropriation; said expenditures shall not exceed \$3,000, unless an increase in such limitation is approved by the Board of Selectmen, or act in relation thereto. *(Requested by the Ashburnham Lakes Coalition)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 9: To see if the Town will vote to authorize a revolving fund, in accordance with G.L. c. 44, Sec. 53E½, to be expended by the Town Administrator, for the purpose of demolishing, removing, securing or otherwise remedying conditions on real property determined to be unsafe or dangerous under G.L. c. 143, Sec. 6, et. seq. or G.L. c. 139, Sec. 3A, including the costs of engineering and legal services related thereto; said fund to be established from money recovered from demolition liens; said expenditures not to exceed \$10,000 unless an increase in such limitation is approved by the Board of Selectmen, or act in relation thereto. *(Requested by the Board of Selectmen)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 10: To see if the Town will vote to authorize a revolving fund, in accordance with G.L. c. 44, Sec. 53E ½; to receive receipts collected as a result of charges to responsible parties for the disposal of hazardous materials pursuant to G.L. c. 21E, Sec.4; said funds to be expended by the Fire Chief without further appropriation for the disposal of hazardous materials; said expenditures not to exceed \$5,000 unless an increase in such limitation is approved by the Board of Selectmen; or act in relation thereto. *(Requested by the Fire Department)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 11: To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$20,000 for the revaluation of real estate and personal property in the town, or act in relation thereto. *(Requested by Board of Assessors)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 12: To see if the Town will vote to transfer from the Overlay Surplus the sum of \$5,000 for the purpose of funding a computer system software update for the Board of Assessors, or act in relation thereto. *(Requested by Board of Assessors)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 13: To see if the Town will vote to transfer from Free Cash the sum of \$30,000 for the purchase of a fully-equipped police vehicle to replace vehicle number 3, or act in relation thereto. *(Requested by Police Department)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 14: To see if the Town will vote to raise and appropriate from available funds the sum of \$36,000 for the purchase of a fully equipped 4-wheel drive vehicle for the Police Department, or act in relation thereto. *(Requested by Police Department)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: NO **ADVISORY RECOMMEND: NO** **TAX RATE IMPACT: N/A**

ARTICLE 15: To see if the Town will vote to transfer from Free Cash the sum of \$15,000 for the purpose of purchasing a Life-Pac 12 Defibrillator for the Fire Department, or act in relation thereto. *(Requested by Fire Department)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 16: To see if the Town will vote to raise and appropriate from available funds the sum of \$35,000 for the purchase of a new incident command, communications vehicle for the Fire Department, or act in relation thereto. *(Requested by Fire Department)*

PASSED OVER – YES UNANIMOUSLY

SELECTMEN RECOMMEND: NO **ADVISORY RECOMMEND: NO** **TAX RATE IMPACT: N/A**

ARTICLE 17: To see if the Town will vote to raise and appropriate from available funds the sum of \$25,000 for facility upgrades to South Station including electrical, fire alarm and ramp upgrades, or act in relation thereto. *(Requested by Fire Department)*

PASSED OVER – YES UNANIMOUSLY

SELECTMEN RECOMMEND: NO **ADVISORY RECOMMEND: NO** **TAX RATE IMPACT: N/A**

ARTICLE 18: To see if the Town will vote to appropriate a sum of \$6,000 from the Conservation Fees Account (02171-54200) for the purpose of defraying the cost of the Conservation Commission performing its duties under the Wetlands Protection Act; or act in relation thereto. *(Requested by Conservation Commission)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 19: To see if the Town will vote to raise and appropriate, or appropriate from available funds, a sum of money for the purpose of hiring one additional full-time police officer on or before July 1, 2005 so an officer who is currently employed by the Town, and trained and certified to serve as a School Resource Officer, may be assigned by the Chief of Police to work with and assist educators and alert students of the Ashburnham Westminster Regional School District of the need for sound safety practices during the school year beginning September 2005; said funds to cover wages, benefits, equipment and training expenses, or act in relation thereto. *(Requested by Citizens Petition)*

SELECTMEN RECOMMEND: NO ADVISORY RECOMMEND: NO TAX RATE IMPACT: N/A

FAILED BY MAJORITY

ARTICLE 20: To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$4,000 for the Town's share of the expense of the School Resource Officer (SRO), or act in relation thereto. *(Requested by the Interim Town Administrator)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 21: To see if the Town will vote to raise and appropriate the funds needed to increase the hours for the Animal Control Officer from 52 hours bi-weekly to 80 hours bi-weekly, or act in relation thereto. *(Requested by Citizens Petition)*

FAILED BY MAJORITY

SELECTMEN RECOMMEND: NO ADVISORY RECOMMEND: NO TAX RATE IMPACT: N/A

ARTICLE 22: To see if the Town will vote to appropriate from free cash the sum of \$1,100 in order to certify the Police Department starting in FY06, or act in relation thereto. *(Requested by Police Department)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 23: To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$46,000 for the purchase of a new 1-ton truck, or act in relation thereto. *(Requested by Municipal Grounds)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 24: To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$23,145 for the purpose of funding its proportionate share of purchasing a tractor for the

Ashburnham-Westminster Regional School District for the Fiscal Year 2006. Further, that said appropriation be subject to the Town of Westminster also voting to fund its share of the cost of said item, or act in relation thereto. *(Requested by the Ashburnham-Westminster Regional School District)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 25: To see if the Town will vote to transfer from Free Cash the sum of \$9,258 for the purpose of funding its proportionate share of leasing or purchasing 150 computers for the Ashburnham-Westminster Regional School District for the Fiscal Year 2006. Further, that said appropriation be subject to the Town of Westminster also voting to fund its share of the cost of said items, or act in relation thereto. *(Requested by the Ashburnham-Westminster Regional School District)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: NO TAX RATE IMPACT: N/A

ARTICLE 26: To see if the Town will vote to transfer from Free Cash the sum of \$27,774 for the purpose of funding its proportionate share of leasing financial software for the Ashburnham-Westminster Regional School District for the Fiscal Year 2006. Further, that said appropriation be subject to the Town of Westminster also voting to fund its share of the cost of said item, or act in relation thereto. *(Requested by the Ashburnham-Westminster Regional School District)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: NO TAX RATE IMPACT: N/A

ARTICLE 27: To see if the Town will vote to raise and appropriate or appropriate from available funds the sum of \$7,000 for the purpose of funding the purchase and replacement of a new circulator pump at the John R. Briggs Elementary School for the Fiscal Year 2006. Further, that said appropriation be subject to the Town of Westminster also voting to fund its share of the cost of said item, or act in relation thereto. *(Requested by the Ashburnham-Westminster Regional School District)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 28: To see if the Town will vote to direct the Selectmen to move forward with Sgt. Brennan's arbitration hearing and make the results of said hearing public so that all residents may better understand the reasons for the past and ongoing problems within the police department, or act in relation thereto. *(Requested by Citizens' Petition)*

FAILED BY MAJORITY

SELECTMEN RECOMMEND: NO ADVISORY RECOMMEND: NR TAX RATE IMPACT: N/A

ARTICLE 29: To see if the Town will vote to raise and appropriate by borrowing or otherwise, an amount not to exceed \$2,729,000 to be used for the design, renovation, construction and related costs associated with the renovation of Jacob Fairbanks Memorial Town Hall, provided that no bonds or notes shall be issued unless the town has voted at an election to exempt this expenditure from the provisions of Proposition 2½, so called, or act in relation thereto. *(Requested by the Board of Selectmen)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: \$36

ARTICLE 30: To see if the Town will vote to raise and appropriate by borrowing from the Massachusetts Water Pollution Abatement Trust a sum of money not to exceed \$200,000, for the purpose of financing the repair, replacement and/or upgrade of certain residential septic systems, pursuant to agreements between the Board of Health and such residential property owners, including, without limitation, all costs thereof as permitted by and in accordance with G.L. c. 29C, Sec. 1, et seq, and G.L. c. 111, Sec. 127B½, and further repayment to the Town shall be treated as a betterment pursuant to applicable laws; and further to authorize the Board of Selectmen to execute documents and enter into agreements related thereto; or act in relation thereto. *(Requested by the Board of Selectmen)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 31: To see if the Town will vote to transfer \$55,754.48 from Overlay Surplus into the Stabilization Account, or act in relation thereto. *(Requested by the Board of Selectmen)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 32: To see if the Town will vote to transfer \$215,147.48 from Free Cash into the Capital Improvement Fund, or act in relation thereto. *(Requested by the Board of Selectmen)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 33: To see if the Town will vote to approve the establishment of a stabilization fund in accordance to M.G.L. Chapter 71, Section 16G½ for the Ashburnham-Westminster Regional School District, or act in relation thereto. *(Requested by the Ashburnham-Westminster Regional School District)*

PASSED BY MAJORITY

SELECTMEN RECOMMEND: YES **ADVISORY RECOMMEND: YES** **TAX RATE IMPACT: N/A**

ARTICLE 34: To see if the Town will vote to direct the Selectmen to obtain a final written version of the Police Department Management Study carried out by BadgeQuest and to make it available to the public so that all residents may better understand the reasons for the past and ongoing problems within the police department, or act in relation thereto. *(Requested by Citizens Petition)*

PASSED OVER – YES UNANIMOUSLY

SELECTMEN RECOMMEND: NO **ADVISORY RECOMMEND: NR** **TAX RATE IMPACT: N/A**

ARTICLE 35: To see if the Town will accept the following new General By-Law on Street Address Numbering, or act in relation thereto. *(Requested by Fire Department)*

Referencing Street Address Numbering: Massachusetts General Law Chapter 148: Section 59 – Display of street address number on building; use in enhanced 911 service.

“Section 59. Every building in the Commonwealth, including, but not limited to, dwellings, apartment buildings, condominiums and business establishments shall have affixed thereto a number representing the address of such building. Said number shall be of a nature and size and shall be situated on the building so

that, to the extent practicable, it is visible from the nearest street or road providing vehicular access to such building.

The statewide emergency telecommunications board shall cause such number and the address of such building to be entered into the electronic data base for use in enhanced 911 service as defined in section eighteen A of chapter six A.

Purpose: The standards and regulations set forth within the provisions of this By-Law shall have the purpose and effect of promoting the general health, safety, welfare and convenience of the inhabitants of the Town of Ashburnham by reducing the difficulty in quickly responding to individual residences in cases of police, fire, medical or other emergency situations requiring immediate location and response; by facilitating the delivery efforts of the United States Postal Service through the creation of a numbering system for all delivery locations; by decreasing the potential for traffic accidents caused by motorists searching for address locations; by improving local census data gathering capabilities; by improving the accuracy of important legal documents requiring address location information; and by assisting in the planning efforts of a growing community.

Administration

1. This By-Law shall be administered by the Planning Board of the Town of Ashburnham who shall see that building numbers are assigned to all residential, commercial and industrial structures, and that such numbering is conducted in conformance with the Town of Ashburnham Street Numbering Guidelines to be promulgated under the authority of the Planning Board in order to provide guidance in the development of a consistent numbering system within The Rules and Regulations of the Planning Board using the 40 foot rule.

Compliance: All building owners and/or occupants are required to display assigned numbers in the following manner.

1. Number on the structure or residence. Where the residence or structure is within fifty (50) feet of the edge of a street right-of-way, the assigned number shall be displayed on the front of the residence or structure in the vicinity of the front door or entry.
2. Number at the street line. Where the residence or structure is over fifty (50) feet from the edge of the street right-of-way, the assigned number shall be displayed on a post, fence, tree, wall or mailbox at the property line in the vicinity of the walk or access drive to the residence or structure.
3. Size and color of number. The numbers shall be 3 inches high minimum. The color of the number shall be of contrasting color from its background color and be visible during all seasons of the year.

Existing Structures: Within 60 days of the approval of this By-Law by the Attorney General, the owner of all structures within the Town shall ensure his property meets this By-Law.

Enforcement: Enforcement of this By-Law shall be as follows:

1. The Building Commissioner of the Town of Ashburnham shall be the enforcement agent for the purposes of this By-Law.
2. No inspection shall be performed or certificate of occupancy or compliance issued, by any Town Inspector for any structure that does not comply with this By-Law.
3. Any property owner found to be in violation of any section of this By-Law shall be notified in writing of the violation by the Building Commissioner. Any person who permits said violation to continue for a period of sixty (60) days subsequent to the receipt of a written notice from the Building Commissioner concerning said violation shall be assessed a penalty by the Board of

Selectmen of not more than one hundred dollars (\$100.00) for each violation. For the purposes of this By-Law, each successive day during which any violation is committed or permitted to continue after sixty (60) days of the receipt of a written notice from the Building Commissioner shall constitute a separate violation.

Penalty: - 1st offense - \$25.00
2nd & Subsequent Offenses - \$50.00

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 36: To see if the Town will vote to amend Chapter XVI, Section 1 of the General By-Laws as follows: or act in relation thereto. *(Requested by the Animal Control Officer and the Town Clerk)*

“For dog licenses that are not renewed by June 1st, the above fee schedule will be increased by ten dollars (\$10.00).”

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 37: To see if the Town will vote to find another solution to supporting the extension to the antenna and the placement of a telephone pole to support this extension at the top of Meetinghouse Hill in order to avoid the intrusion on the historic area of the common, or act in relation thereto. *(Requested by the Ashburnham Historical Commission)*

PASSED OVER – YES UNANIMOUSLY

SELECTMEN RECOMMEND: NO ADVISORY RECOMMEND: NR TAX RATE IMPACT: N/A

ARTICLE 38: To see if the Town will vote to transfer custody to the Board of Selectmen for purposes of sale and to authorize said board to sell certain property located on Lake Shore Drive as follows: Parcel 48 on Assessors Map 56, being the same land shown as Lot 216 on a plan recorded in the Worcester County Registry of Deeds Northern Division at Plan Book 113, Page 14 and also described in a deed recorded at said registry in Book 835, Page 5 and being the same land acquired by the town in the Land Court proceeding 96649 T.L.; Parcel 61 on Assessors Map 56, being the same land shown as Lot 210 on the aforesaid plan and deed and acquired by the town in the Land Court proceeding 96650 T.L.; and Parcel 53 on Assessors Map 55, being Lot 206 on the aforesaid plan and deed and acquired by the town in the Land Court proceeding 96651 T.L., or act in relation thereto. *(Requested by Citizen’s Petition)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

ARTICLE 39: To see if the Town will vote to transfer from the Sewer Surplus Funds \$18,200 for the purpose of contracting for a Waste Water Management Study, or act in relation thereto. *(Requested by Sewer Commission)*

PASSED UNANIMOUSLY

SELECTMEN RECOMMEND: YES ADVISORY RECOMMEND: YES TAX RATE IMPACT: N/A

MUNICIPAL FINANCE TERMS – GLOSSARY

1. **Excess and Deficiency (E &D) – Surplus Revenue**
The amount by which the cash accounts receivable and other floating assets exceed liabilities and reserve funds.
2. **Free Cash or Available Fund**
Surplus revenue less outstanding taxes owed from prior years.
3. **Overlay Fund**
Amount raised by the assessors by setting the tax rate, creating a fund to cover abatements granted.
4. **Overlay Reserve or Surplus**
Unused accumulated amount of the overlay for various years, which may be VOTED by the town for extraordinary or unforeseen purposes.
5. **Reserve Fund**
Amount transferred from overlay surplus or appropriated for unforeseen or emergency purposes. Controlled exclusively by the Advisory (Finance Committee) Board.
6. **Available Funds**
Free cash reserves and unexpected balances from other years available for appropriation. This affects the tax rate indirectly as any money spent other than that reimbursed by the County, State or Federal government must be raised by taxes and fees.
7. **Estimated Receipts**
Estimate of miscellaneous receipts based on previous years receipts deducted by the assessors from the gross amount to be raised by taxation.
8. **Matching Funds**
Amounts made available by special State and Federal acts to supplement appropriations for specific types of projects.
9. **Cherry Sheet**
Details of State and County charges and reimbursements used in determining the tax rate. Name comes from the color of paper used.
10. **Override Vote**
An override vote becomes a permanent increase in the levy limit (the amount the community can raise through the property tax). Override requests must be presented in dollar terms and specify the purpose. A majority vote of approval by the electorate is required.
11. **Debt Exclusion and Capital Outlay Expenditure Exclusion**
A community can vote to assess taxes in excess of its levy limit or levy ceiling for the payment of certain capital projects, *a capital outlay expenditure exclusion*; or for the payment of specified debt service costs, *a debt exclusion*. The additional amount for the payment of the debt service or capital project cost is added to the levy limit for the life of the debt only. Unlike overrides, exclusions do not become part of the base upon which the levy limit is calculated for future years. A majority vote of approval by the electorate is required for both types of exclusions.