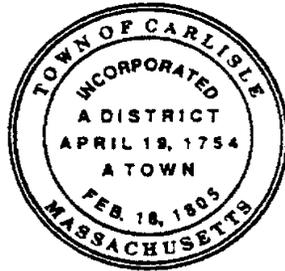


Town of Carlisle



TOWN WARRANT

With Finance Committee
Recommendations

Annual Town Meeting
Monday, May 8, 2023
Carlisle Public School, 7:00 p.m.

Town Elections
Tuesday, May 16, 2023
Town Hall
Polls Open 2:00 p.m. to 7:00 p.m.

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Finance Committee Report

To the Voters of Carlisle:

The Carlisle Finance Committee has completed its budget review and presents its recommendations concerning the Fiscal Year 2024 (“FY24”) budget in the attached Warrant Book. Please refer to the glossary at the end of this Warrant Book for an explanation of the terms used in this letter.

Introduction

The Finance Committee, appointed by the Select Board, advises the Town Meeting on financial matters. Per Town Bylaw, members of the Finance Committee are not permitted to be part of any department, board or committee that might request or expend Town funds.

The Committee, as required by law, presents a balanced budget to the annual Town Meeting. Town expenditures are fully funded by revenues from property taxes within the Levy Limit, state aid, forecasted local receipts (such as excise taxes), and transfers from Free Cash.

Budget Process

FY24 has been a relatively normal year for the Town, in financial terms, given the post monetary impact from the pandemic. The budget process began with reviewing the process in mid- September with the Town Administrator. The Select Board outlined their goals and priorities for the FY24 budget. The Town Administrator met with departmental heads in November and December to gather feedback on their budget considerations. In mid-December, the Finance Committee sent a letter to all departments, boards and committees requesting information about current expenditures for consideration as part of the proposed FY24 budget.

In mid-January public meetings were held with all budgeting entities to review their submissions. In February and March, we held follow up joint meetings with the Select Board to review and discuss the preliminary budget. During this time, the Committee frequently met to refine the budget, analyze the budgetary impact on the Town, review capital requests and financial Warrants, incorporating the Select Boards input throughout the process. This iterative process culminated in the Finance Committee voting to approve the FY24 budget in this Warrant Book on April 3, 2023, and presented to the Select Board on April 11, 2023.

Balancing the Budget

The balanced budget presented in the Warrant Book meets the basic municipal and educational needs of the Town of Carlisle, including the Carlisle Public School (CPS) and the Concord-Carlisle Regional School District (CCRS). The budget assumes the approval of all financial articles in the Warrant. As has been the case for many years, this recommendation does not require a Proposition 2 ½ override vote.

The ongoing challenge facing the Town is the limited new growth revenue and the ability to keep pace with rising cost pressures. The Town predominant source of revenue relies on residential property taxes, keeping in mind the constraints of Proposition 2 ½. Carlisle, like other similar affluent suburbs, will continue to experience slow growth in new properties, due to existing zoning bylaws of the Town. Commercial zoning is restricted due to limited commercial space within the areas designated for commercial zoning. In FY23, new growth did show a rebound, possible due to the pent-up demand during the pandemic. Future growth is projected to slow down in subsequent years. New growth allocation alleviates the tax burden; however, the Town is well below the Levy Limit, and is not required to finance the ongoing operations of the Town this budget year.

In FY23 the Town received a significant grant through the American Rescue Plan Act (ARPA). This Federal grant was intended to offset the impact of the pandemic. The Select Board established an ARPA committee to review funding requests for consideration of available funds. It is the Finance Committee's ongoing expectation that the ARPA committee will continue to allocate funds for capital and other one-time costs to alleviate pressure on the overall Town budget.

The ongoing expenses will continue to escalate operating budget to the Town to meet the market wage increases both contractually as well as non-contract employees to remain competitive to continue to retain staff, expand staffing positions, health insurance pressures, OPEB and retirement funding. The current debt service for Carlisle School and the CCRSD is going down but remains a material cost to the Town. The Town has deferred repairs and investments to Town buildings and is also considering relocating or incurring major renovations to the town's public safety facilities. These needed investments and considerations will have a material impact on the debt service to the Town, which remains an ongoing topic stressed in recent Town Meetings. It is projected that the burden placed on the taxpayers will not subside soon.

Revenue

The Finance Committee forecasts that FY24 revenue from all available sources (property taxes, state aid, local receipts, and fund transfers) will grow by 5.3%. This includes a 2.83% increase in aggregate property taxes, as compared with a 3.7% increase in property tax revenue in FY23.

It is anticipated that in the years to come will continue to be a challenge with anticipated capital needs including consideration of a public safety building. The Town should continue to be prudent to reserve Free Cash

Free Cash is the accumulated result of unexpended budget appropriations in prior years and of unanticipated revenues. Our policy has been to apply Free Cash to one-time or non-recurring items. For FY24, we propose to use Free Cash in the amount of \$235,00 toward the operating budget;

\$347,00 for Capital purchases and \$506,669 toward the proposed Warrants. If any article does not pass, the Free Cash will become part of next year's balance.

Assuming these article pass, the Town will be left with cash Reserves (Free Cash plus Stabilization Fund) of \$4,397,611 or 12.89% of the FY24 Budget, which is well within the Finance Committee's longstanding policy of maintaining Reserves between 10% and 12% of the budget.

Levy Limit Spending

Total budgeted expenditure within the Levy Limit will increase 4.24% in FY24. One of the biggest expense increases is costs related to staff. This increase includes, the compensation/reclassification plan, an additional 1% increase toward the employee health insurance contribution and a 3% proposed cost of living increase.

There is a new addition to the budget of \$30,000 for environmental sustainability as well as a 11.4% increase for Council of Aging & Human Services van drivers. There are no major union contract negotiations until FY25.

Education continues to be a top priority of the Town and comprises 60.6% of the overall budget (excluding the cost of health insurance and debt for the Carlisle School). In FY24 this category shows an increase of 12%, of which Carlisle Public School has a 3% increase and a 9% increase for the CCRSD due to a change in the enrollment split between Concord and Carlisle that negatively impacted Carlisle's portion. It is projected the enrollment shift will fall back in FY25.

As previously outlined in FY23, it was anticipated Carlisle's share would rise in FY24.

Debt payments for both CCRSD and the Town continue to trend down in the coming year. The principal for this debt, attributable primarily to the construction of new buildings, is gradually going down.

The health insurance costs remain flat in FY24 due to changes in the plan the prior year, except for the 1% increase in town contributions.

Contractually obligated wage increases (Education, Police, Communications) and cost of living adjustments will continue to drive expenditure across all Town departments. Due to the establishment of the OPEB Trust, "Other Post-Employment Benefit" the biggest cost drivers is health insurance for retirees. The liability has been in check, however, remains a substantial sum which merits close monitoring.

Excess Levy Capacity

The FY24 budget recommendation results in an Excess Levy Capacity of \$3,560,424 up slightly from the current Fiscal Year. Excess Levy Capacity is the difference between the amount the Town can tax its residents under Proposition 2 ½, and the actual amount needed to pay for that year's budget. Carlisle has maintained extra Levy Capacity since FY12 through conservative spending, the application of Free Cash and the use of excluded debt.

The Excess Levy Capacity is a robust 10.4% of the projected FY24 budget. It represents potential resources should the Town encounter a new fiscal crisis or a need for a major investment.

Debt Exclusion

There are no warrants for review or anticipated additions to the current Debt for FY24.

Finance Committee Conclusions

The town has managed the fall out and budgetary impact due to the pandemic. The Town has leveraged extra costs impact with federal aid and ARPA funding as an additional funding source through FY25.

There is ongoing concern by the Finance Committee regarding the growth in spending and the limited revenue options in the years ahead:

- Carlisle, new residential growth will remain modest.
- Debt service is coming down however, however it remains a material amount of the operating budget. Any anticipated new capital or building projects will offset reductions from declining payments of the existing structure.
- There is a backlog of material capital maintenance required on town buildings for several more years as well as capital needs for the town.
- FY24 education costs escalated due to the shift toward Carlisle in the CCRSD's enrollment. It is expected to level out over the next couple of years as the percentage should fall back in FY25.
- Contractual and non-contractual wage increases continue to pressure departmental budgets which also flow into future retirement and OPEB obligations.

The Finance Committee supports efforts by the Select Board and Town Manager to pursue more efficient ways to deliver Town services, such as sharing resources and staffing among departments and regional services options from adjacent towns. Looking at innovative opportunities to generate revenue, are welcomed.

The Finance Committee is committed to maintaining a balance between providing quality services, while addressing the growing needs of the Town residents and continuing to minimize tax impact.

We would like to thank the Town Administrator, the Finance Director/Treasurer, Town Accountant, the School Superintendents, and the many Town staff who have helped to develop the FY24 budget presented today.

We always welcome Town residents' input during the process beyond the Town Meeting. Committee meetings are posted on the Town's website and in the Towns newspaper The Mosquito.

We invite you to review the material in this Warrant Book and attend the Finance Committee hearing being held virtually, Monday, April 10, 2023, at 7:00 p.m. Zoom access is available by contacting the Chair at carlislefincom@gmail.com.

Sincerely,

The Carlisle Finance Committee

Lynne Lipinsky, Chair
James Catacchio, Vice-Chair
Scott Triola
Aaron D'Elia
Victor Liang
Melissa Sampson McMorrow
Heidi Sjoberg

**WARRANT
ANNUAL TOWN MEETING – MAY 08, 2023
THE COMMONWEALTH OF MASSACHUSETTS**

Middlesex, ss.

To any of the Constables of the Town of Carlisle in the County of Middlesex:

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 in the Corey Auditorium at the Carlisle Public School, 83 Church Street, and at Benfield Farms at 575 South Street, in said Carlisle on Monday, May 8th, at seven o'clock in the evening, and thereafter continuing from day to day until completed, then and there to act on the following Articles:

CONSENT AGENDA

To streamline Town Meeting and make it more inviting to voters, the Select Board will propose a Consent Agenda. The Select Board, in consultation with the Moderator and Finance Committee, identifies warrant articles that are unlikely to generate controversy and can be voted on without debate. These uncontroversial warrant articles are then grouped together as a Consent Agenda to be acted upon pursuant to a single motion, and to be passed without debate.

THE TOWN WILL BE ASKED TO APPROVE THE USE OF A CONSENT AGENDA UNDER ARTICLE 1.

ARTICLE 1 – Consent Agenda: To see if the Town will vote to adopt certain procedures to govern the conduct of the 2023 Annual Town Meeting, or to take any other action related thereto. (SELECT BOARD)

Summary: The Consent Agenda procedure speeds the passage of Articles that the Select Board anticipate, in consultation with the Moderator and Finance Committee, are likely to generate no controversy and can be properly voted on without debate. The purpose of the Consent Agenda is to allow these Articles to be acted upon pursuant to a single motion, and to be passed without debate. As of the publication of the warrant, the Select Board intends to recommend that the following Articles be acted upon under the Consent

*Agenda: Articles 2, 3, 4, 5, 6, 7, and 8. The Articles to be taken up under the Consent Agenda are identified by a double asterisk (**).*

If Town Meeting approves the use of the Consent Agenda, the Moderator will call out the article numbers one by one. If you object to any article being included in the Consent Agenda, please say the word “Hold” in a loud voice when the article number is called. That article will then be removed from the Consent Agenda and restored to its original place in the Warrant, to be debated and voted upon in the usual manner. After the calling of the individual Articles in the Consent Agenda, the Moderator will entertain a SINGLE MOTION that all items remaining on the Consent Agenda be acted upon favorably by the voters.

Please carefully review the list of proposed Articles, which appears in the printed Warrant Book that is available on the Town website. If you have any questions about the Consent Agenda or procedure, please contact the Town Administrator at 978-371-6688 before Town Meeting.

Finance Committee: Recommends passage of all articles in the consent agenda
Select Board: Recommends passage of all articles in the consent agenda

ARTICLE 2 - Town Reports:** To see if the Town will vote, hear and act upon the reports of Town Officers, Boards, Committees, Commissioners, and Trustees, or to take any other action related thereto. (SELECT BOARD)

Summary: *M.G.L. c. 40, § 49 requires that the Select Board publish an Annual Town Report containing reports and information from all Town Departments. Town Meeting voters are asked to accept the annual report as a routine matter.*

ARTICLE 3 - Salaries of Elected Officials **: To see if the Town will vote to fix the salaries of the elected officers of the Town, as provided by M.G.L. c. 41, §108, as amended, for the Fiscal Year 2024, beginning July 1, 2023, or to take any other action related thereto.

	Voted FY22	Voted FY23	FY24 Proposed
Moderator	\$ 50.00	\$ 50.00	\$ 50.00
Town Clerk	\$ 75,000.00	\$ 76,688.00	\$ 83,476.00
Assessors			
Chair	\$ 100.00	\$ 100.00	\$ 100.00
Member	\$ 100.00	\$ 100.00	\$ 100.00
Member	\$ 100.00	\$ 100.00	\$ 100.00

(SELECT BOARD/FINANCE COMMITTEE)

Summary: M.G.L. c. 41, § 108 requires that the salaries of all elected officials be set by Town Meeting. The Moderator and the members of the Board of Assessors receive a stipend; the Town Clerk is the only elected official that is paid a salary. This adjusted salary for the Town Clerk places the position on the town's compensation plan (proposed in Article 10) at Grade 10, Step 2.

ARTICLE 4 – Actuarial Valuation of Post-Employment Benefits:** To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow pursuant to any applicable statute, a sum of money to be spent by the Select Board for professional services in connection with GASB 74/75 actuarial valuation of post-employment benefits for the Town, or to take any other action related thereto. (SELECT BOARD/FINANCE COMMITTEE)

Summary: This Article plans for and budgets a percentage of the cost of the actuarial valuation that the Treasurer must do every two years. Historically, we have appropriated \$3,000 annually. The Finance Committee recommends an appropriation of \$3,000 for FY2024.

ARTICLE 5 – Real Estate Tax Exemption **: To see if the Town will vote to authorize the Board of Assessors, pursuant to M.G.L. c. 59, §5 (clause 41C), to grant an additional real estate tax exemption of up to one hundred percent (100 %) of the amount permitted by this statute, or to take any other action related thereto. (SELECT BOARD/BOARD OF ASSESSORS)

Summary: Town Meeting is asked to annually authorize the Board of Assessors to grant the maximum real estate tax exemption allowable under statute to qualified applicants, e.g., seniors, veterans, and the disabled.

ARTICLE 6 - FY 2024 Chapter 90 Authorization:** To see if the Town will vote to accept funds from the Commonwealth of Massachusetts to be used for reconstruction and improvements of public ways, as provided for under the provisions of M.G.L. c. 90, or to take any other action related thereto. (SELECT BOARD/FINANCE COMMITTEE)

Summary: The Commonwealth of Massachusetts funds roadway repairs pursuant to M.G.L. c. 90. The Town will receive approximately \$252K in Chapter 90 funds in FY2024. The DPW plans to expend FY2024 Chapter 90 funds for repairing and paving roads as identified in a coming Road Maintenance Plan.

ARTICLE 7 – PEG (Public, Educational, Government) Local Access Appropriation:** To see if the Town will vote to appropriate the sum of \$100,000

from the PEG (Public, Educational, Governmental) Local Access Receipts reserved for appropriation special revenue account for the purpose of providing local cable access services, equipment and programming for the Town of Carlisle, or to take any other action related thereto. (SELECT BOARD/FINANCE COMMITTEE)

Summary: The General Laws require Carlisle to deposit all revenue we receive under the subscriber provisions of our license agreement with Comcast into a special revenue fund for PEG Local Access and then withdraw funds as necessary at a Town Meeting. Since October 2018, the Town has contracted with the Town of Concord for local cable access programming. The estimated cost to provide service to Carlisle in FY2024 is approximately \$100,000.

ARTICLE 8 - Department Revolving Funds Authorization:** To see if the Town will vote to amend Article XVI, of the Town Bylaw, Revolving Funds, in order to reauthorize certain revolving funds in accordance with M.G.L. c. 44, §53E1/2, and to set the limit on the total amount that may be spent from each revolving fund for Fiscal Year 2024, and to delete the Building Department Revolving Fund and the Hazardous Waste Revolving Fund and transfer any remaining funds in those accounts to the General Fund; or to take any other action related thereto. (SELECT BOARD/FINANCE COMMITTEE)

Summary: M.G.L. c. 44, § 53 E1/2 requires annual authorization of departmental revolving funds which are self-supporting and pay for departmental expenses from user fees and charges. The Building Department and Hazardous Waste Revolving Fund (commonly known as the Sticker Fund) are being removed. Those budgets are in the annual operating budget for transparency and accounting purposes. The town has increased its revenue estimates to offset putting these expenses in the operating budget. Future revenue from the Building Department and the Transfer Station will offset town expenses.

ARTICLE 9 – FY24 Salary/Wage Table: To see if the Town will vote to adopt the Town of Carlisle, Massachusetts FY 2024 Classification & Compensation Plan, as shown below, or to take any other action related thereto. (SELECT BOARD)

Summary: The annual salary/wage tables used by non-union Town employees must be approved by Town Meeting each year. This article appears in the form of a classification table, listing all positions by pay grade and the actual wage/salary table that lists all Grades/Steps for all fifteen classifications. This table expresses the wages effective July 1, 2023, when a 3% wage adjustment will be applied. This change also includes reclassification and adjusted compensation as recommended by a third-party consultant and recommended by the Finance Committee and Select Board as overall non-union employee compensation.

**TOWN OF CARLISLE, MASSACHUSETTS
 FY 2024 CLASSIFICATION PLAN
 Permanent Full and Part-time Employees**

1	
No Positions	
2	
Van Driver	
3	
Library Assistant II	
4	
Driver/Laborer	
Library Assistant I	
Maintenance Custodian	
5	
Building Assistant	
Conservation Assistant	
Head of Circulation	
ZBA Assistant	
Municipal Assistant	
Heavy Equipment Operator	
Transportation and Office Manager	
6	
Fire Assistant	
Police Assistant	
COAHS Program Manager	
Mechanic	
7	
Finance Assistant	
Assessing Assistant	
Health Assistant	
Assistant Town Clerk	
Children's Librarian	
Teen Librarian	
	8
	Executive Assistant
	Planning Assistant
	General Foreman
	9
	Assistant Treasurer Collector
	Facilities Director
	COAHS Social Services Manager
	10
	Conservation Administrator
	Town Clerk
	Assistant Library Director
	11
	Building Commissioner
	DPW Director
	Health Agent
	COAHS Director
	Recreation Director
	Town Planner
	Library Director
	Assistant Town Administrator
	12
	Town Accountant
	Chief Assessor
	13
	No Positions
	14
	No Positions
	15
	Finance Director

**TOWN OF CARLISLE, MASSACHUSETTS
FY 2024 COMPENSATION PLAN
Permanent Full and Part-time Employees**

STEP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Grade 1	19.80	19.99	20.19	20.40	20.60	20.81	21.01	21.22	21.44	21.65	21.87	22.09	22.31	22.53	22.76
Grade 2	21.58	21.79	22.01	22.23	22.45	22.68	22.91	23.14	23.37	23.60	23.84	24.07	24.32	24.56	24.80
Grade 3	23.53	23.76	24.00	24.24	24.48	24.73	24.97	25.22	25.47	25.73	25.99	26.25	26.51	26.77	27.04
Grade 4	25.66	25.91	26.17	26.43	26.70	26.97	27.24	27.51	27.78	28.06	28.34	28.63	28.91	29.20	29.49
Grade 5	27.95	28.23	28.52	28.80	29.09	29.38	29.67	29.97	30.27	30.57	30.88	31.19	31.50	31.81	32.13
Grade 6	30.47	30.77	31.08	31.39	31.70	32.02	32.34	32.67	32.99	33.32	33.65	33.99	34.33	34.67	35.02
Grade 7	33.52	33.85	34.19	34.53	34.88	35.23	35.58	35.93	36.29	36.66	37.02	37.39	37.77	38.14	38.53
Grade 8	36.86	37.23	37.60	37.98	38.36	38.74	39.13	39.52	39.92	40.32	40.72	41.13	41.54	41.95	42.37
Grade 9	40.91	41.32	41.73	42.15	42.57	43.00	43.43	43.86	44.30	44.74	45.19	45.64	46.10	46.56	47.03
Grade 10	45.41	45.87	46.33	46.79	47.26	47.73	48.21	48.69	49.18	49.67	50.16	50.67	51.17	51.68	52.20
Grade 11	50.42	50.92	51.43	51.95	52.47	52.99	53.52	54.06	54.60	55.14	55.69	56.25	56.81	57.38	57.95
Grade 12	55.96	56.52	57.08	57.66	58.23	58.81	59.40	60.00	60.60	61.20	61.81	62.43	63.06	63.69	64.32
Grade 13	62.11	62.73	63.36	63.99	64.63	65.28	65.93	66.59	67.26	67.93	68.61	69.29	69.99	70.69	71.39
Grade 14	68.94	69.63	70.32	71.03	71.74	72.45	73.18	73.91	74.65	75.40	76.15	76.91	77.68	78.46	79.24
Grade 15	78.82	79.60	80.40	81.20	82.02	82.84	83.67	84.50	85.35	86.20	87.06	87.93	88.81	89.70	90.60
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Finance Committee: Recommends passage of Article 9
Select Board: Recommends passage of Article 9

ARTICLE 10 – Prior Year Bills: To see if the Town will vote to pay the following Fiscal Year 2022 bills from free cash; or to take any other action related thereto. (SELECT BOARD/FINANCE COMMITTEE)

Police Department Ammunition	\$1,238.00
Animal Control Vet Bill	\$431.00
Miyares & Harrington Legal Bills FY22	\$25,000.00
Total:	\$26,669.00

Summary: Massachusetts General Law does not allow the Town to spend FY2023 funds for bills received in FY2022 unless approved by a 9/10 vote at Town Meeting. The bills identified above were invoiced in FY2022, but not found until FY2023.

Finance Committee: Recommends passage of Article 10

Select Board: Recommends passage of Article 10

ARTICLE 11 – FY2024 Operating Budget: To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow pursuant to any applicable statute, a sum of money to fund the various departments, boards, commissions, and operating expenses of the Town for the Fiscal Year 2024, beginning July 1, 2023, or to take any other action related thereto. (SELECT BOARD/FINANCE COMMITTEE)

	FY2023 BUDGET	FY2024 RECOMMENDED
<u>GENERAL GOVERNMENT</u>		
Town Hall & General Expense	\$ 566,253	\$ 577,179
Town Hall Maintenance & Facilities	\$ 398,971	\$ 413,696
Historical Commission	\$ 9,246	\$ 15,037
Zoning Board of Appeals	\$ 10,208	\$ 14,653
Town Accountant	\$ 166,133	\$ 177,834
Treasurer	\$ 295,578	\$ 317,412
Town Clerk	\$ 123,689	\$ 142,524
Assessors	\$ 212,235	\$ 208,881
Planning Board	\$ 136,492	\$ 151,541
Sustainability	\$ 3,500	\$ 44,925
sub-total	\$ 1,922,305	\$ 2,063,682
<u>PROTECTION OF PERSONS & PROPERTY</u>		
Police	\$ 1,895,874	\$ 2,049,115
Fire	\$ 698,162	\$ 740,443
Communications	\$ 456,480	\$ 479,044
Conservation	\$ 169,189	\$ 175,218
Dog & Animal Control	\$ 15,557	\$ 12,000
Building & Inspection Services	\$ 41,123	\$ 187,361
Street Lights	\$ 4,000	\$ 4,000
sub-total	\$ 3,280,385	\$ 3,647,181
<u>PUBLIC WORKS</u>		
Department of Public Works	\$ 838,456	\$ 871,056
Snow & Ice	\$ 90,000	\$ 90,000
Transfer Station	\$ 264,918	\$ 275,089
Road Maintenance	\$ 88,416	\$ 88,416
sub-total	\$ 1,281,790	\$ 1,324,561

<u>HEALTH & HUMAN SERVICES</u>		
Youth Commission	\$ 4,015	\$ 3,293
Board of Health	\$ 142,267	\$ 148,057
Council on Aging and Human Services	\$ 238,697	\$ 277,139
Veteran's Agent	\$ 20,000	\$ 21,000
sub-total	\$ 404,979	\$ 449,489
<u>EDUCATION</u>		
Carlisle Public School	\$ 12,418,454	\$ 12,794,097
CCRSD (w/o debt)	\$ 6,356,769	\$ 6,942,949
CCRSD Debt Service	\$ 927,815	\$ 951,035
Vocational	\$ 134,702	\$ 84,702
sub-total	\$ 19,837,740	\$ 20,772,783
<u>CULTURE & RECREATION</u>		
Library	\$ 667,983	\$ 693,048
Recreation	\$ 201,072	\$ 212,071
sub-total	\$ 869,055	\$ 905,119
<u>INSURANCE & FRINGE</u>		
Blanket Insurance	\$ 328,900	\$ 389,000
Group Insurance & Medicare	\$ 1,460,111	\$ 1,474,712
OPEB Trust	\$ 215,000	\$ 215,000
County Retirement	\$ 1,265,339	\$ 1,402,244
Unemployment Insurance	\$ 50,000	\$ 30,000
sub-total	\$ 3,319,350	\$ 3,510,956
<u>UNCLASSIFIED</u>		
Reserve Fund	\$ 200,000	\$ 150,000
sub-total	\$ 200,000	\$ 150,000
<u>DEBT SERVICE</u>		
Debt Service	\$ 1,332,438	\$ 1,280,569
sub-total	\$ 1,332,438	\$ 1,280,569
Total Operating Budget	\$ 32,448,042	\$ 34,104,340

Finance Committee: Recommends passage of Article 11
Select Board: Recommends passage of Article 11

ARTICLE 12 – Capital Equipment: To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow pursuant to any applicable statute, the sum of \$347,000 to be used for capital equipment, or to take any other action related thereto. (SELECT BOARD/FINANCE COMMITTEE)

FY2024 Capital Plan

Department	Project	Amount	Expiration
Schools	To purchase and install internal security cameras	\$42,000	30-Jun-25
DPW	To purchase and equip a DPW dump truck	\$180,000	30-Jun-25
Fire	To purchase replacement hose	\$15,000	30-Jun-25
Police	To purchase and equip a police cruiser	\$60,000	30-Jun-25
Town Hall	To purchase, upgrade, and install IT equipment	\$50,000	30-Jun-25
	Total	\$347,000	

***Summary:** These capital items are recommended by the Finance Committee and Select Board. This list of necessary items was vetted by both boards in consultation with Town Departments and compared to priorities identified in a five-year plan.*

Finance Committee: Recommends passage of Article 12

Select Board: Recommends passage of Article 12

ARTICLE 13 – Corey Auditorium Lighting Project: To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow pursuant to any applicable statute, the sum of \$280,000 to be used for installing new equipment and repairing additional equipment to replace and fix the lighting in the Corey Auditorium of the Carlisle Public Schools, or to take any other action related thereto. (CARLISLE SCHOOL COMMITTEE)

***Summary:** This article proposes authorizing \$280,000 to replace and repair the lighting in the Corey Auditorium. The Corey Auditorium is center stage for cultural, civic, and educational activities serving the Carlisle Schools, Town, and community. In its 4th decade of service, the current systems are in a state of failure and not working as designed. Replacement and upgrade parts are no longer available. Volunteers risk injury ascending 20-foot ladders on the inclined floor to constantly replace expensive lightbulbs. Repairs and workarounds intended to be "temporary" have stretched into years as the replacement was first proposed in 2018. These temporary workarounds and repairs pose electrical shock and fire hazards. Additionally, at 2,400 amps (comparable to 12 homes of electrical service), the system consumes massive amounts of energy and significantly taxes the HVAC system.*

Finance Committee: Recommends passage of Article 13

Select Board: Recommends passage of Article 13

ARTICLE 14 – Greenough Barn Removal: To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow pursuant to any applicable statute the sum of \$200,000 for the deconstruction and removal of the Greenough Barn to include related site work, being expected to be completed by June 30, 2024; or to take any other action related thereto. (SELECT BOARD)

Summary: This article would authorize the expenditure of \$200,000 to deconstruct and remove the Greenough Barn. The Select Board and the Town’s public safety officials have deemed the barn a liability due to the inability to monitor and protect the space. Upon Town Meeting approval, the Barn would be removed, and the land would be restored to the condition of adjacent conservation land. Where possible, the Select Board is committed to removing the Barn using sustainable practices.

Finance Committee: Recommends passage of Article 14
Select Board: Recommends passage of Article 14

ARTICLE 15 – Additional FY 23 CPA Appropriation:

To see if the Town will vote to appropriate Four Thousand Dollars (\$4,000) from the Community Preservation Act undesignated fund balance to be used for Community Preservation Committee administrative expenses; or to take any other action related thereto.

Summary: This will allow the community preservation committee to spend an additional \$4000 for administrative expenses in FY23.

Finance Committee: Will take a position on CPA articles at Town Meeting if appropriate
Select Board: Recommends passage of Article 15

ARTICLE 16 – CPA Annual Recommendations: To see if the Town will vote to act on the report of the Community Preservation Committee and to appropriate or reserve for later appropriation monies from the Community Preservation Fund annual revenues or available funds, for the administrative expenses of the Community Preservation Committee, the payment of debt service, the undertaking of community preservation projects and all other necessary and proper expenses for the year, and to authorize the Select Board and Conservation Commission to enter into all agreements and execute any and all instruments necessary to acquire, convey, or accept as the case may be, appropriate historic preservation restrictions for historic resources and conservation restrictions for open space, in accordance with Chapter 184 of the General Laws, to be in compliance with the requirements of Chapter 44B, Section 12 of the General Laws of the Commonwealth, or to take any other action related thereto. (COMMUNITY PRESERVATION COMMITTEE)

CPA Motions for Town Meeting:

I move that the Community Preservation Committee recommendations for transfers and expenditures for Fiscal Year 2024 be approved as follows:

Motion 1 – FY '24 CPA APPROPRIATIONS:

That the following amounts be appropriated from the Fiscal Year 2024 Community Preservation Fund estimated revenues to the Community Preservation Fund accounts as follows:

- a. Seventy-One Thousand Seven Hundred Dollars (\$71,700), be appropriated to the Community Housing Reserve Fund.
- b. Seventy-One Thousand Seven Hundred Dollars (\$71,700), be appropriated to the Historic Reserve Fund.
- c. Seventy-One Thousand Seven Hundred Dollars (\$71,700), be appropriated to the Open Space Reserve Fund.
- d. Ten Thousand Dollars (\$10,000), be appropriated for Administrative Expenses.
- e. Four Hundred Sixty-Five Thousand, Seven Hundred Fifty Dollars (\$465,750), be appropriated to the fiscal year 2024 Community Preservation Budget Reserve account.

Motion 2 – (FY '23 CPA RECOMMENDATION)

That Four Hundred Thousand Dollars (\$400,000) be appropriated effective immediately after Town Meeting vote from the Historic Reserve Fund and/or the Undesignated Reserve Fund to the Gleason Public Library Trustees for the purpose of renovating the Gleason Public Library, a building listed on the state register of historic places, to rehabilitate the interior of both the historic 1896 building and late-20th-century addition, to provide a more functional and flexible space, including new teen spaces, new and updated meeting room spaces, lighting fixture replacements, infrastructure improvements, and ADA accessibility improvements, all while maintaining the aesthetic character of the historic building, and that such sums be expended by the Carlisle Library Trustees pursuant to the terms of the Town of Carlisle Community Preservation Committee Grant Agreement #2023-001, and further that any portion of such sums not expended by June 30, 2026 shall be returned to the Historic Reserve Fund and/or the Community Preservation Undesignated Fund.

Motion 3 – (FY '23 CPA RECOMMENDATION)

That Three Hundred Thousand Dollars (\$300,000) be appropriated effective immediately after Town Meeting vote from the Open Space Reserve Fund and/or the Undesignated Reserve Fund

to the Carlisle Conservation Commission for the rehabilitation, preservation, and restoration of the Cranberry Bog Dam #1, which is located on land used for open space purposes and is listed on the state register of historic places, including stabilizing the upstream bank and crest, removing trees and stumps, conducting compaction tests, and utilizing such water diversion and flood response planning that will allow construction to occur while materials are dry, and that such sums be expended by the Carlisle Conservation Commission pursuant to the terms of the Town of Carlisle Community Preservation Committee Grant Agreement #2023-002, and further that any portion of such sums not expended by June 30, 2026, shall be returned to the Open Space Reserve Fund and/or Community Preservation Undesignated Fund.

Summary: The Community Preservation Committee recommendations and any relevant presentations will be available in the Motions handout at the May 8, 2023, Annual Town Meeting. These materials will also be available on the Town website.

Finance Committee: Will take a position on CPA articles at Town Meeting if appropriate
Select Board: Recommends passage of motion one; will make a recommendation on motions two and three at Town Meeting

ARTICLE 17 – Senior Means Tested Property Tax Exemption Program: To see if the Town will vote to authorize the Select Board, on behalf of the Town, to petition the Legislature for passage of special legislation substantially as provided below, provided that the Legislature may reasonably vary the form and substance of the requested legislation within the scope of the general public objectives of this petition: AN ACT AUTHORIZING THE TOWN OF CARLISLE TO ESTABLISH A MEANS TESTED SENIOR CITIZEN PROPERTY TAX EXEMPTION.

SECTION 1. There shall be an exemption from the property tax for each qualifying parcel of real property classified as class 1 residential in the town of Carlisle in an amount to be set annually by the select board as provided in section 3. The exemption shall be applied only to the domicile of the taxpayer; provided, however, that for the purposes of this act, “parcel” shall mean a unit of real property as defined by the board of assessors under the deed for the property and shall include a condominium unit. The exemption provided for in this act shall be in addition to any and all other exemptions allowed by the General Laws.

SECTION 2. The board of assessors in the town of Carlisle may deny an application if they find the applicant has excessive assets that place the applicant outside of the intended recipients of the exemption under this act. Real property shall qualify for the exemption under section 1 if:

- (i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;
- (ii) the qualifying real property is owned by a single applicant not less than 70 years old at the close of the previous year or jointly by persons either of whom is not less than 70 years old at the close of the previous year and the other joint applicant is not less than 65 years old;
- (iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;
- (iv) the applicant or at least 1 of the joint applicants has been domiciled and owned a home in the town for not less than 10 consecutive years before filing an application for the exemption;
- (v) the maximum assessed value of the qualifying real property is no greater than the prior year's maximum assessed value for qualification for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws as adjusted annually by the department of revenue;
- (vi) the qualifying real property is owned and occupied by an applicant or joint applicants whose household assets are less than \$500,000 excluding the value of the qualifying real property; and
- (vii) the board of assessors has approved the application.

SECTION 3. The select board of the town of Carlisle, shall annually set the exemption amount under section 1 between 100 percent and 200 percent of the amount of the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws for which the applicant qualified in the previous year, set annually by the Board of Assessors. The total amount exempted by this act shall be allocated proportionally within the tax levy on all residential taxpayers.

SECTION 4. A person who seeks to qualify for the exemption under section 1 shall, before the deadline established by the board of assessors of the town of Carlisle, file an application, on a form to be adopted by the board, with supporting documentation relative to the applicant's income and assets as described in the application. The application shall be filed each year for which the applicant seeks the exemption.

SECTION 5. No exemption shall be granted under this act until the department of revenue certifies a residential tax rate for the applicable tax year where the total exemption amount is raised by a burden shift within the residential tax levy.

SECTION 6. This act shall expire 3 years after implementation of the exemption under this act.

Summary: The Council on Aging and Human Services proposes this program to reduce the property tax burden for seniors in financial need. The purpose of this initiative is to enable

lower-income seniors to remain in Carlisle by increasing the affordability of their residences. For most of this cohort, property taxes are their single largest annual expense. Many other towns in MA have implemented means-tested senior property tax exemption programs.

Finance Committee: Recommends passage of Article 17

Select Board: Recommends passage of Article 17

ARTICLE 18 – Town Offices Saturday Hours: To see if the Town will vote to accept MGL Chapter 41, Section 110A; or to take any other action related thereto. (TOWN CLERK)

Summary: *This article proposes that the Town offices may remain closed on any or all Saturdays as may be determined from time to time. The provisions of section nine of chapter four shall apply in the case of such closing of any such office on any Saturday to the same extent as if such Saturday were a legal holiday. Acceptance of this statute will allow the Town Clerk’s office to treat Saturday as a legal holiday when calculating filing deadlines, such as voter registration or submittal of nomination papers. Further, where the provisions of the Votes Act of 2022 changed the voter registration deadlines to 10 days prior to elections, instead of 20, such deadlines will fall on Saturdays. Acceptance of the provisions in this warrant article would allow the Town Clerk to hold voter registration sessions on Fridays, avoiding the costs of opening Town Hall on Saturdays.*

Finance Committee: Takes no position on this article

Select Board: Recommends passage of Article 18

ARTICLE 19 – Amend General Bylaws – Section 12.1, add to the list of scenic roads: To see if the Town will vote to amend the General Bylaws by adding the following street to the list of Scenic Roads provided in Section 12.1 of the Carlisle General Bylaws:

- Martin Street

or to take any other action related thereto. (PLANNING BOARD)

Summary: *This article proposes making Martin Street a scenic road. Roads designated by Town Meeting as Scenic Roads will not be altered by any person, organization or agency, in any way that requires the cutting or removal of trees, or the tearing down or destruction of stone walls, without adherence to applicable procedures and without the consent of the Planning Board, pursuant to the Scenic Roads Act.*

Finance Committee: Takes no position on this article

Select Board: Will take a position at Town Meeting

ARTICLE 20 – Personnel Bylaw Amendment: To see if the Town will amend its General Bylaws by removing section 3.25 and references to the Personnel Board in section 15, or to take any other action related thereto. (SELECT BOARD)

Summary: This article proposes that the Town eliminate the personnel board as a human resources advisory board to the Select Board. The Select Board retains the authority to conduct human resources for the town and can delegate this to the Town Administrator or their delegate. The rationale for this change is to increase the efficiency of human resource management and ensure compliance with evolving human resource law. The Select Board, the Town Administrator, or the delegate can assemble advisory boards when necessary to help make decisions about the town's employees.

Finance Committee: Recommends passage of Article 20

Select Board: Recommends passage of Article 20

And in the name of the Commonwealth of Massachusetts you are hereby further required to notify and warn the inhabitants of the Town of Carlisle, qualified as aforesaid, to go to Carlisle Town Hall at 66 Westford Street in said Carlisle on Tuesday, the 16th day of May, 2023 between the hours of two o'clock in the afternoon and seven o'clock in the evening and there to vote on the following:

TOWN ELECTION

2:00 P.M. TO 7:00 P.M.

ELECTION OF OFFICERS – To see if the Town will vote on the election of the following Town Officers:

Select Board	two for a term of three years
Board of Assessors	one for a term of three years
Board of Health	one for a term of three years
Library Trustees	one for a term of three years
Planning Board	two for a term of three years
School Committee	two for a term of three years

And you are directed to serve this Warrant by posting a true and attested copy thereof at the Town Hall and at the Post Office in said Town of Carlisle at least seven days prior to the time of holding said Meeting.

THEREOF FAIL NOT and make return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the Meeting aforesaid.

Given under our hands this 11th day of April in the Year of Our Lord 2023.

SELECT BOARD

Barbara T. Arnold, Chair

Seth D. Model, Vice Chair

Travis J. Snell, Clerk

Nathan C. Brown, Member

Katherine T. Reid, Member

A True Copy Attest:

_____, Constable

Middlesex, ss.

PURSUANT TO THE WITHIN WARRANT, I have notified and warned the inhabitants of the Town of Carlisle by posting up attested copies of the same at the United States Post Office and on the Town Bulletin Board in said Town at least seven (7) days before the date of the Meeting, as within directed.

Constable of Carlisle

Date Posted: _____

Carlisle Town Meeting

Quick Start Guide

Prepared by
Wayne Davis, Town
Moderator

Each qualified inhabitant of the town has an indisputable right to vote upon every question presented, as well as to discuss it, or there is no Town Meeting. This is universally understood as the vital feature of the town system of government as practiced from a long time before the Declaration of Independence until the present.

Opinion of the Justices (Supreme Judicial Court), 229 Mass. 601 (1918)

Town Meeting is a gathering of all people in the town who are eligible to vote, acting as the legislative branch of our local Town government. Almost uniquely in modern American public life, Town Meeting embodies direct – not representative – democracy. Welcome to Carlisle’s Town Meeting.

This “Quick Start Guide” provides essential information to know in advance of the meeting, along with guidelines at the meeting itself. For further details, see “Carlisle Town Meeting Introduction and Procedures” available at the Town Meeting page at the Town website: www.carlislema.gov.

BEFORE THE MEETING – FAQs

What is the Warrant?

The agenda for the meeting is established in the Warrant, published beforehand. Each specific item in the Warrant is described in an “article” which provides notice of the matters to be taken up. As each article is taken up, the Moderator will ask someone to make a motion, which is a more precise statement of the action to be taken by Town Meeting. Be sure to pick up a copy of the Motions handout on your way into the meeting.

Can I bring my kids to Town Meeting?

Yes, of course. If they can be reasonably quiet and well behaved, they may sit with you. We particularly welcome middle and high school students who may be interested in witnessing democratic government in action. Please make sure they do NOT join in on voice votes!

What If I Need Special Accommodation to Be Able to Participate?

Carlisle welcomes the participation of all citizens at Town Meeting. We will do our best to help by, for example, providing special areas for wheelchairs and headsets for audio enhancement. If possible, please contact the Town Clerk in advance to discuss any special needs. Advance notice increases the likelihood of satisfactory accommodation.

AT THE MEETING GUIDELINES

The following guidelines exist to facilitate an orderly, dignified, respectful and fair discussion of issues leading to informed votes and good decisions. We all deserve the respect and courtesy of our neighbors, and we owe them the same. The Moderator will politely, but firmly enforce these guidelines for the benefit of all. This “Quick Start Guide” is just a summary.

Addressing the Meeting

- Wait to be recognized (given the floor) by the Moderator. *Exception:* You may rise from your seat and loudly call “Point of Order” if you wish immediately to challenge the appropriateness of the procedure then being followed.
- *The usual time limit for comments from the floor is three (3) minutes, but your neighbors will appreciate it if you limit yourself to two minutes (and you’ll likely be more persuasive too).*
- Begin by stating your name and address (and the board/committee you represent if speaking in an official capacity).
- Speak only to the motion before the Meeting at the time.
- Address your remarks to the Moderator. No personal speech--you may reference or respond to a prior speaker’s comments, but do not engage in personal commentary, *e.g.*, about the person, his or her character, *etc.*
- Rude or disrespectful speech will not be tolerated.
- While anyone may speak on a motion more than once, no one may speak a second time until everyone who so wishes has spoken once. Repetitive or redundant comments should be avoided.

Questions

Speakers may ask a question of another person in the hall (typically, a prior speaker or Town official), but that question must be addressed through the Moderator. For example, “Mr. Moderator, I have a question for the Finance Committee Chairman.” The Moderator will determine whether and when to have the question answered. Dialogue between two persons is not allowed.

Moving/Calling the Question (Ending Debate)

A speaker may not participate in debate and then finish their comments with a motion to move/call the question. Such a motion must be the only thing the speaker says on that trip to the microphone. The Moderator may exercise his discretion not to entertain such motions if, in his judgement, the motion is premature.

Amendments

Simple amendments to a motion that change only a few words or numbers can be moved verbally. All other amendments must be presented to the Moderator in writing. All amendments must be “within the scope” of the article under consideration, *i.e.*, broadly consistent with the issue as described in the article.

Voting – **NEW INFORMATION FOR 2023**

The Moderator will generally call for a voice vote. When a count is required, we will use an electronic voting system using hand-held devices. Separate instructions for how to use these devices will be provided.

After voting by any method, the Moderator will declare the outcome. Any seven (7) voters may challenge the Moderator's call of the vote and demand a formal count (or re-count). Such a challenge must be made immediately after the Moderator declares the outcome. The challenger should immediately call out, "I question the vote!" and then the Moderator will ask whether six additional voters also wish to challenge the declared outcome.

Point of Order

You may rise and call out loudly "Point of Order" to either question the appropriateness of the procedures or to challenge any of the Moderator's rulings.

For further information see the Town Meeting page at www.carlislema.gov/160/Town-Meeting or you may contact the Moderator at Moderator@carlislema.gov.

Glossary of Terms

Conservation Fund: Raised by the Town and expended by vote of the Conservation Committee for land purchases or any other conservation use. This fund may be invested and accrue interest.

Capital Exclusion: A town may assess taxes in excess of its Levy Limit by voting a Capital Exclusion. Capital exclusions do not become part of the Levy Limit base but increase the property tax for only the year in which they are passed. This can be used only for capital outlay expenditures.

Chapter 90: Chapter 90 is a 100% reimbursable program. Each year an amount approved by the State is authorized at Town Meeting to be expended for maintaining, repairing, improving, and constructing Town roads and bridges (pathways are also included) that qualify under State Aid Highway Guidelines. All projects must be pre-approved by the State and work completed before the State will reimburse the Town 100% for its expenditures.

Community Preservation Act: The Community Preservation Act is statewide enabling legislation to allow cities and towns to levy a property tax surcharge of up to 3.0% on real property for the purpose of creating a local community preservation fund and qualifying for state matching funds. Carlisle voted to levy a 2% surcharge. CPA funds can be used to acquire and protect open space, preserve historic buildings and landscapes, and create and maintain affordable housing. Annually, at least 10 percent of the funds must be earmarked for each of these areas with the remaining 70 percent available to allocated among the three areas, plus active recreation, or set aside for future spending.

Debt Exclusion: A town may assess taxes in excess of its Levy Limit by voting a Debt Exclusion. Debt exclusions are temporary property tax increases. The amount of this excluded debt does not become part of the Levy Limit base but is added on for the duration of the debt. Most of Carlisle's bonded indebtedness is excluded debt outside the levy limit.

Free Cash: A budgetary fund balance built up over time if town receipts exceed expenditures. Once a year the Town's Free Cash balance is certified by the State (reserving amounts we know have been committed to spend), and this balance can be used to reduce the tax levy. Credit rating agencies and other members of the financial community use this, in conjunction with a Stabilization Fund and other factors, to make judgments regarding a community's fiscal stability.

Levy: The total amount the Town raises through property taxes.

Levy Limit: This is the maximum amount a community can raise through taxes without an override. Under Proposition 2 1/2 the Levy can be raised only 2 1/2 % over the previous year's Levy plus an amount reflecting new growth in the total tax base in the Town. The Assessors must document this new growth and receive approval from the Department of Revenue before it can be added. A town may also increase its levy limit by voting an override.

Long Term Debt: Loans and obligations with a maturity of longer than one year; usually accompanied by interest payments. Long Term Debt represents a commitment of taxable resources over the period of debt repayment. In Town budgets it represents a line item expense that local governments must budget to support voted debt.

New Growth: The taxing capacity added by new construction and other increases in the property tax base. New Growth is calculated by multiplying the value associated with the new construction by the tax rate of the previous fiscal year. Increases as a result of revaluation or appreciation do not factor into new growth.

Override: A Levy Limit Override provides a community with flexibility to levy more than their levy limit and is used to obtain additional funds for annual operating budgets and fixed costs. An Override is a permanent increase in the amount of property taxes a community may levy. The Override becomes a permanent part of the Levy Limit base in future years.

Proposition 2 1/2: A State law that restricts the amount of taxes that a City or Town can raise and the amount taxes can increase each year without an override.

Regional School Debt: Under Proposition 2 ½ a member of a regional governmental unit may exclude its assessed share of debt service on district borrowings. This form of debt exclusion is proportionally assessed to each community over the life of the debt. It does not become part of the Levy Limit base.

Reserve Fund: This fund is established by the voters at the Annual Meeting and may be added to at a Special Town Meeting. It may not exceed 5% of the tax levy of the preceding year. Transfers from this fund are within the exclusive control of the Finance Committee and are for “extraordinary or unforeseen expenditures” by various town departments.

Revolving Fund: A Revolving Fund allows the town to receive revenues for a specific service, which can then be used for that specific purpose without appropriation. Revolving Funds must be reauthorized by town meeting each year and a limit on the total amount that can be spent from each fund is established at that time.

Stabilization Fund: A stabilization fund is analogous to a bank account, town meeting can appropriate (make deposits) into for use at a future time. Sometimes seen as a “rainy day” fund, this fund is used to stabilize the financial picture of the community and can be appropriated from by a two-thirds vote at town meeting for any legitimate municipal purpose. Credit rating agencies and other members of the financial community use this, in conjunction with Free Cash and other factors, to make judgments regarding a community’s fiscal stability.

Tax Rate: The dollars paid by the taxpayer per thousand dollars of the taxpayer’s assessed property value.