

Northborough
Appropriations Committee Report
Annual Town Meeting
April 24, 2023

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The Northborough Appropriations Committee consists of six (6) members appointed by the Town Moderator for staggered three-year terms. The role of the Appropriations Committee, by statute and charter, is that of advisory to Town Meeting. All articles in the Town Meeting Warrant involving the appropriation or expenditure of money must be considered by the Appropriations Committee. It must recommend approval or disapproval of same, in whole or in part. Immediately after the presentation of such article at Town Meeting, the Committee must report to the Meeting its recommendation of approval or disapproval of such appropriation or expenditure, together with the reasons thereof. The report that follows is the Committee’s voted recommendations for the Articles on the April 24, 2023 Town Meeting Warrant.

As required by the Charter and Municipal Code of the Town of Northborough, we have made our recommendations on each financial article to you based on the information available to us at the time of our deliberation and may be modified or changed on Town Meeting floor if additional information is forthcoming. Votes on these articles were taken at our meeting on Wednesday, March 29, 2023. Town Meeting is the Legislative Body of the Town of Northborough, and the final decision of approval or disapproval of each warrant article is ultimately up to you, the voters.

The FY2024 General Fund (GF) Budget was presented at the March 27th Joint Budget Hearing of the Board of Selectmen and Appropriations Committee. The Committee encourages residents to view that recorded meeting, which is available for streaming on Northborough Local Access. Overall the GF Budget is increasing by 3.47%, or \$2,473,037, to \$73,691,740. Enterprise Fund Budgets are increasing 6.04%, or \$360,256, to \$6,321,960. The Total FY2024 Budget across all funds is \$80,013,700, which is a 3.67% increase.

Included in that increase is \$1,105,000 in pay-as-you-go capital projects that will not result in any additional tax impact due to being funded with Free Cash. It has been the Town’s practice since 2012 to attempt to pay for smaller capital projects with available funds and/or grant money to minimize future tax impacts on residents. Paying for capital projects with available funds, instead of taking on debt, also enhances the Town’s future financial condition by making regular investments in our equipment, buildings, and infrastructure. One area of concern the Committee wishes to express is the recent decision by the Board of

EXPENDITURES	FY2023 Budget	FY2024 Proposed	Variance	% Change
General Government (Town)	\$24,501,963	\$25,476,532	\$974,569	3.98%
Schools				
Northborough K-8	\$26,692,953	\$28,001,227	\$1,308,274	4.90%
Algonquin Reg. HS 9-12	\$12,833,497	\$13,421,085	\$587,588	4.58%
Algonquin Debt Exclusion	\$653,069	\$651,454	-\$1,615	-0.25%
Assabet Valley	\$1,155,301	\$1,175,405	\$20,104	1.74%
Assabet Valley Debt	\$130,004	\$126,176	-\$3,828	-2.94%
Warrant Articles				
Town Hall Reuse Article	\$10,000	\$0	-\$10,000	-100.00%
Reserve Fund	\$175,000	\$175,000	\$0	0.00%
Transfer to Stabilization	\$200,000	\$200,000	\$0	
Free Cash Capital Projects	\$2,024,000	\$1,105,000	-\$919,000	-45.41%
Transfer to OPEB Trust	\$300,000	\$550,000	\$250,000	
Library Debt Service	\$299,530	\$288,895	-\$10,635	-3.55%
Senior Center Debt Service	\$321,175	\$316,665	-\$4,510	-1.40%
Lincoln Street Debt Service	\$998,675	\$973,975	-\$24,700	-2.47%
Fire Station Debt Service	\$64,498	\$338,500	\$274,002	100.00%
Other Funds	\$854,621	\$891,826	\$37,205	4.35%
Adjustments	\$4,417		-\$4,417	-100.00%
Subtotal General Fund	\$71,218,703	\$73,691,740	\$2,473,037	3.47%
Water Enterprise Funds	\$2,636,103	\$2,772,795	\$136,692	5.19%
Sewer Enterprise Fund	\$2,397,488	\$2,508,481	\$110,993	4.63%
Solid Waste Enterprise Fund	\$928,113	\$1,040,684	\$112,571	12.13%
Subtotal Enterprise Funds	\$5,961,704	\$6,321,960	\$360,256	6.04%
TOTAL ALL FUNDS	\$77,180,407	\$80,013,700	\$2,833,293	3.67%

Selectmen to ignore the unanimous recommendations from both the Appropriations Committee and the Financial Planning Committee to use available American Rescue Plan Act (ARPA) grant funding for the new Fire Engine and the DPW Tight Tank projects. The Appropriations Committee fully supports and agrees with the Financial Planning Committee’s narrative and recommendations below, which is included in their report to Town Meeting.

FY2024 American Rescue Plan Act Funding Considerations

Northborough has been placed in a unique position with the award of \$4.5 million from the American Rescue Plan Act (ARPA) funds. These funds are treated as a grant from the Federal Government, and the Board of Selectmen has exclusive control over the expenditure of the funds. Prior to the start of the FY2024 budgeting process, the Board of Selectmen allocated \$191,000 in ARPA funds, leaving \$4,325,184 still to be committed. In preparing the FY2024 Capital Improvement Budget, this committee strongly recommended to the Board of Selectmen that they allocate ARPA funds for three major capital projects requiring funding in the upcoming year: the Proctor School Flat Roof Area Replacement for \$1.7 million, the replacement of the Fire Department’s Engine 1 for \$900,000 and the Highway Garage Tight Tank replacement for \$475,000. The Board of Selectmen voted to allocate the funding needed for the Proctor School Roof Replacement but chose not to allocate ARPA funding for the Fire Engine replacement or the Highway Garage Tight Tank. A narrative of the two projects follow:

- **Fire Engine 1 Replacement \$900,000:**

This request seeks to replace a 2005 Fire Engine. At the time of replacement, the apparatus will have exceeded its expected useful life, including approximately 10 years of front-line service, 5 years back up service and 5 years reserve. The Insurance Services Office (ISO) requires Northborough to maintain 3 pumping apparatus in order to sustain its current ISO rating, which residential and commercial fire insurance rates are based upon. Due to ongoing maintenance and mechanical issues, this apparatus must be replaced in FY2024. Recent escalation has increased the cost of the new apparatus to \$900,000 and due to supply chain disruptions, it may take up to two years for delivery following placement of the order. If ARPA funds are not released, the project will require authorization for the issuance of \$900,000 in debt at the April 2023 Annual Town Meeting.

- **Highway Garage Tight Tank Facility Improvements \$475,000:**

This request seeks to fund installation of a tight tank system at the highway garage located at 190 Main Street. The existing garage was built in 1984 and no longer complies with State environmental regulations. The building is served by an onsite septic system which cannot accept discharge of truck wash water. In accordance with MassDEP requirements, an underground holding tank is required for this wastewater. This requires interior plumbing changes as well as locating the tank in such a manner that it does not preclude future building expansion/reconfiguration. The updated construction cost estimate is now \$475,000. If ARPA funds are not used for this project, it will require authorization for the issuance of \$475,000 in debt at the April 2023 Annual Town Meeting.

Since the Board of Selectmen chose not to fund the Fire Engine or the DPW Tight Tank with ARPA, this will result in a Town Meeting request to fund each of these projects using debt. If approved, the debt for these projects is estimated to cost the average single-family home in Northborough \$27 per year, or \$270 in total over 10 years, and will begin to impact tax bills in FY2025. As a community, we are anticipating several major building projects over the next 5 years, including a Fire Station Building Project, Town Hall Building/Renovation Project, and the Peaslee Elementary School Building Project. All these projects are in addition to a major downtown revitalization initiative stemming from the work of the Master Plan Implementation Committee, and ongoing road and sidewalk repairs in conjunction with Northborough’s recent Complete

Streets designation. In a time of rising inflation, this Committee believes that the Town should endeavor to reduce the tax burden where possible, and fund major capital projects using one-time money where available.

The Committee continues to recommend the release of ARPA funding for the Fire Engine and the Tight Tank, which would result in no additional tax impact to residents. The Committee also recognizes that the ARPA funds were designed to be used quickly during the pandemic, which is why they may be released solely by vote of the Board of Selectmen and do not require Town Meeting approval. However, given that the state of emergency is over, it is concerning that the Board of Selectmen has chosen to ignore the unanimous votes of both the Financial Planning Committee and the Appropriations Committee with regard to how ARPA funds are used. The Committee is concerned that the Selectmen's actions are essentially forcing Town Meeting to authorize debt for public safety and environmental compliance projects for which there is no discretion, while at the same time holding \$2.62 million in available ARPA funds for some future discretionary projects that Town Meeting will not be required to vote on. If the Fire Engine and Tight Tank projects were funded with ARPA, it would still leave \$1.25 million in remaining ARPA funds for grant seed funding or other discretionary projects. The Committee believes the financially conservative approach would be to use ARPA funds for projects that are immediately needed and ask the voters to support future discretionary projects once they are known and appropriately defined.

Conclusion

We wish to thank all departments and committees with whom we interact during this budgetary process – Municipal and School – for without their cooperation and collegiality during the budgetary process, it would not have been possible to affect such a positive outcome. The Appropriations Committee would also like to thank Town Administrator John Coderre, Assistant Town Administrator Becca Meekins, Finance Director Jason Little, Executive Assistants Diane Wackell and Lynda LePoer for their expertise, input and assistance throughout this Committee's process.

As always, if you have any questions on our recommendations, we will be pleased to answer them either collectively or individually during debate on any specific article. Below is a summary of our recommendations for each article that requires an appropriation included on the 2023 Annual Town Meeting Warrant.

Respectfully submitted,
Tim Kaelin, Chair (2024)
George Brenckle (2024)
Robert D'Amico (2025)
Janice Hight (2023)
Richard Nieber, Chair (2025)
Anthony Poteete (2023)

Summary of the Northborough Appropriation Committee Recommendations for FY2024 Warrant Articles

Article	Project	Amount	Vote *	Recommend Approval?
4	Town Budget	\$25,012,129	(5-0)	YES
5	Water, Sewer & Solid Waste Enterprise Funds	\$6,321,960	(5-0)	YES
6	Northborough K-8 Public Schools	\$28,001,227	(5-0)	YES
7	Northborough-Southborough Algonquin Regional School District Assessment (ARHS)	\$14,072,539	(5-0)	YES
8	Assabet Valley Regional Technical School District Assessment	\$1,301,581	(5-0)	YES
9	Establishment of Health Department Revolving Fund	\$0	(5-0)	YES
10	Revolving Funds Authorization of Expenditure Limits	various	(5-0)	YES
11	Appropriations Committee Reserve Fund	\$ 175,000	(5-0)	YES
12	Stabilization Fund Contribution	\$ 200,000	(5-0)	YES
13	Appropriation of Opioid Settlement Funds	\$ 107,123	(5-0)	YES
15	CIP: Police – Cruiser Replacements	\$ 190,000	(5-0)	YES
16	CIP: Police – Station Exterior Repairs and Painting	\$ 70,000	(5-0)	YES
17	CIP: Fire – Engine 1 Replacement	\$ 900,000	(5-0)	YES
18	CIP: DPW – Road Improvements and Maintenance	\$ 300,000	(5-0)	YES
19	CIP: DPW – 20-Ton Dump Truck with Spreader and Plow Replacement	\$ 355,000	(5-0)	YES
20	CIP: DPW – Highway Garage Tight Tank DEP Compliance	\$ 475,000	(5-0)	YES
21	CIP: DPW – One-Ton Truck with Plow Replacement	\$ 150,000	(5-0)	YES
22	CIP: DPW/Water & Sewer – 15-Ton Dump Truck	\$ 225,000	(5-0)	YES
23	CIP: DPW/Sewer – SCADA Phase II	\$ 125,000	(5-0)	YES
24	CIP: School – Zeh Elementary School Rear Entrance Repair	\$ 40,000	(5-0)	YES
25	Algonquin Regional High School Athletic Complex Project	\$7,960,393	(3-2)**	YES

Article	Project	Amount	Vote *	Recommend Approval?
30	Community Preservation Fund – White Cliffs Debt Service	\$ 188,000	(5-0)	YES
31	Community Preservation Fund – Administrative Fund	\$ 38,500	(5-0)	YES
32	Community Preservation Fund – Affordable Housing Reserve	\$ 77,000	(5-0)	YES
33	Community Preservation Fund – Construction of Dog Park	\$ 347,500	(5-0)	YES
34	Community Preservation Fund – Construction of ADA Accessible Trails at Senior Center	\$ 370,000	(5-0)	YES
35	Community Preservation Fund – Library Historic Marker	\$ 5,060	(5-0)	YES

* Numerical votes shown in Yes-No-Abstain order relative to a motion to recommend approval. Fewer than six total votes reflects absence of one or more members.

** Although a majority of the Committee voted to recommend approval of this article there were 2 dissenting members who expressed concern over the necessity of some project components and the tax impact, given other competing capital needs of the Town.

Article	Purpose of Article	Committee Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
4	Town Budget <i>Raised by taxation</i> \$23,620,303 <i>Plus transfers</i> <u>1,391,826</u> Total Town Budget \$25,012,129	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • One-time revenues are limited to \$500,000 in Free Cash, or 1%, to support the operating budget in accordance with the Town’s Free Cash Policy. • The FY2024 General Government budget increase is 3.98% which includes the addition of the new Fire Deputy Chief position. • Overall, departments presented reasonable budgets that maintain services, conform to Town Financial Policies, and minimize the tax impact. • The FY2024 tax impact for <u>all the General Fund budgets</u> is estimated to be \$536 on the average single-family home valued at \$608,789 (5% above the FY2023 average single family home value). The actual tax rate will be set by the Department of Revenue in the fall of 2023 using final state aid figures which could decrease the tax impact slightly. • The Budget is legally balanced as presented and within the confines of Proposition 2 ½. 		
5	Water, Sewer & Solid Waste Enterprise Funds <div style="text-align: right;">\$6,321,960</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • An Enterprise Fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. • In total the FY2024 Enterprise Fund budgets are increasing \$360,256 or 6%. The Water Enterprise Fund is budgeted at \$2,772,795 which is an increase of \$136,692 or 5.19% due to inflationary expenses. The FY2024 Sewer Enterprise Fund is budgeted at \$2,508,481, which is an overall increase of \$110,993 or 4.63%. The Solid Waste and Recycling budget is increasing \$112,571, or 12.13% due primarily to escalating disposal costs which are indexed off the rate of inflation. • The Water and Sewer Enterprise Funds are fully funded by fees; the Solid Waste Enterprise fund receives a \$345,160 General Fund tax subsidy. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
6	Northborough K-8 Public Schools <div style="text-align: right;">\$28,001,227</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • The FY2024 Northborough K-8 School Budget reflects an increase of \$1,308,274 or 4.9% to \$28,001,227. • According to the Superintendent, approximately half the budget increase is due to non-discretionary Special Education Costs. • The School Committee and Superintendent have presented a fiscally responsible budget that maintains core educational services. • The Appropriations Committee acknowledges the positive collaborative working relationship between the Committee, Town Administrator, the K-8 School Committee, and the Superintendent during this budget process. • Please refer to the Superintendent’s FY2024 Budget handout for more detail. 		
7	Northborough-Southborough Algonquin Regional School District Assessment (ARHS) Operating Assessment \$13,421,085 Debt Exclusion – Prop 2 ½ <u>\$ 651,454</u> <div style="text-align: right;">\$14,072,539</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • The overall ARHS operating budget is only going up 3.36%; however, assessments are based on enrollment, state aid and the Minimum Local Contribution (MLC) formula as dictated by the state and Northborough’s MLC increased significantly for FY2024. • The ARHS combined Operating Assessment and Debt Service increases \$585,973 or 4.34% to \$14,070,539. • The ARHS Operating Assessment for FY2024 is up 4.58% or \$587,588. • ARHS Debt Assessment decreases by \$1,615 or 0.25% and will remain relatively constant until final payment in FY2027. • The Regional School Committee and Superintendent have presented a fiscally responsible budget that maintains core educational services. • The Appropriations Committee acknowledges the positive collaborative working relationship between the Committee, Town Administrator, the Regional School Committee, and the Superintendent during this budget process. • Please reference Superintendent’s FY2024 ARHS Budget handout for more detail. 		
8	Assabet Valley Regional Technical School District Assessment Operating Assessment \$ 1,175,405 Debt Assessment <u>\$ 126,176</u> <div style="text-align: right;">\$1,301,581</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
<ul style="list-style-type: none"> The combined Operating Budget Assessment and Debt Assessment represents an overall increase of \$16,276 or 1.27%. Northborough’s assessment is being driven down disproportionately due to decreasing enrollment, as only 64 students will attend the school in FY2024, which is 4 less than in FY2023. The Operating Assessment for FY2024 is up 1.74%, or \$20,104, to \$1,175,405. The Debt Assessment is for a 25-year bond scheduled to be paid off in 2042 with declining debt payments each year. FY2024 Debt Assessment for Assabet Valley was reduced in FY2024 by \$3,828, or 2.94%, to \$126,176. Please reference Assabet Valley Superintendent’s FY2024 Budget handout for more detail. 		
9	Establishment of Health Department Revolving Fund	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> This article proposes to establish a new revolving fund to hold fees associated with providing certain Health Department services which are then used to offset the cost of providing the services (e.g. vaccination clinics). 		
10	Revolving Funds Authorization of Expenditure Limits	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> Annual reauthorization of expenditure limits for revolving funds for use by certain Town Departments, Boards, Committees, Agencies or Officers pursuant to Massachusetts General Laws, Chapter 44, Section 53E½. Revolving Funds are used where fees are charged for program services and those fees are held in a special fund and used to offset the cost of providing those services. 		
11	Appropriations Committee Reserve Fund <div style="text-align: right;">\$175,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> Authorized by Massachusetts General Laws, Chapter 40, Section 6, this fund provides the Town and K-8 School operations with an option for funding extraordinary or unforeseen expenditures during the year without the requirement of a Town Meeting. The FY2024 Reserve Fund is budgeted at the normal \$175,000 level and is most often used to cover unanticipated storm expenses. If unused, Reserve Fund appropriations close out to Free Cash from where they were appropriated, resulting in no additional tax impact. Transfers from the Reserve Fund require Appropriations Committee approval. 		
12	Stabilization Fund Contribution	The Appropriations Committee voted to unanimously recommend approval of this Article.

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
	\$200,000	
		<ul style="list-style-type: none"> • Also referred to as a “rainy day” fund, the stabilization fund is designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL, Ch. 40 §5B). • Communities may establish one or more stabilization funds for different purposes, and any interest shall be added to and become a part of the funds. A majority vote of town meeting or city council is required to establish and to appropriate money into the stabilization fund. A two thirds majority is required to amend the purpose of or appropriate money from the stabilization fund. • The proposed \$200,000 contribution under this Article will maintain the Town’s financial reserves of approximately 8% of the operating budget. The Town’s policy is to maintain reserves between 5-10%.
13	Appropriation of Opioid Settlement Funds <div style="text-align: right;">\$107,123</div>	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
		<ul style="list-style-type: none"> • This article provides funds to supplement and strengthen resources for substance abuse prevention, harm reduction, treatment, and recovery funded by direct payments received by the Town as a result of signing onto statewide settlements with opioid manufacturers, distributors, and/or pharmacies. • In order to comply with settlement reporting requirements, the opioid funds must be segregated from general revenues into a separate article for tracking purposes, which is the purpose of this Article.
Article 14 does not require a recommendation from the Appropriations Committee		
15	CIP: Police – Cruiser Replacements <div style="text-align: right;">\$190,000</div>	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
		<ul style="list-style-type: none"> • Request to replace three police vehicles. This article supports the continued annual replacement of police cruisers on an established schedule of three vehicles one year and two the next. • Funded from Free Cash with no additional tax impact.
16	CIP: Police – Station Exterior Repairs and Painting	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
	\$70,000	
		<ul style="list-style-type: none"> • This article provides funds needed to repair and paint the exterior of the Police Station. The last time the exterior was painted was approximately 10 years ago. The Town is required to pay prevailing wages under state procurement laws which significantly adds to project costs. • Funded from Free Cash with no additional tax impact.
17	CIP: Fire – Engine 1 Replacement <div style="text-align: right;">\$900,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
		<ul style="list-style-type: none"> • This article seeks funds for the replacement of a 2005 Fire Engine . At the time of replacement, this vehicle will have exceeded its expected useful life, including approximately 10 years of front-line service, 5 years back-up service and 5 years reserve. • The Committee recommends that the Board of Selectmen use available ARPA grant funds to eliminate any tax impact; if not funded with ARPA, will require debt issuance resulting in additional taxes.
18	CIP: DPW – Road Improvements and Maintenance <div style="text-align: right;">\$300,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
		<ul style="list-style-type: none"> • Funds needed to supplement the Pavement Management Plan due to limited State Chapter 90 Transportation Funding. The Town’s Pavement Management Plan requires a minimum spending level of \$1.1 million annually to maintain pavement conditions. • Funded from Free Cash with no additional impact to tax rate.
19	CIP: DPW – 20-Ton Dump Truck with Plow <div style="text-align: right;">\$355,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
		<ul style="list-style-type: none"> • Request to replace a 2005 dump truck used for salting and sanding during snow events that has surpassed its useful life. • Funded from Free Cash with no additional tax impact.
20	CIP: DPW – Highway Garage Tight Tank DEP Compliance <div style="text-align: right;">\$475,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
		<ul style="list-style-type: none"> • Request to fund the installation of a tight tank at the highway garage located at 190 Main Street. The existing garage was built in 1984 and no longer complies with State environmental regulations. The building is served by an onsite septic system which cannot accept discharge of truck wash. In accordance with MassDEP requirements, an underground holding tank is required for this wastewater.

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
<ul style="list-style-type: none"> The Committee recommends that the Board of Selectmen use available ARPA grant funds to eliminate any tax impact; if not funded with ARPA, will require debt issuance resulting in additional taxes. 		
21	CIP: DPW – One-Ton Dump Truck with Plow Replacement <div style="text-align: right;">\$150,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> Request to replace a 2012 F350 with an F600 model. The 2012 truck will be past its useful life at the time of replacement. Funded from Free Cash with no additional tax impact. 		
22	CIP: DPW/Water & Sewer – 15-Ton Dump Truck <div style="text-align: right;">\$225,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> Request to purchase a new 30,000-pound GVW dump truck for use by the water and sewer divisions. The current fleet of vehicles are smaller daily task vehicles. This truck is large enough to move water and sewer department equipment and materials which will alleviate the need to use the highway dump truck for towing. Costs for this vehicle will be divided 60% from the Water Enterprise Fund and 40% from the Sewer Enterprise Fund free Cash. No additional tax or rate impact. 		
23	CIP: DPW/Sewer – SCADA (Supervisory Control And Data Acquisition) System Phase II <div style="text-align: right;">\$125,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> Request to fund the final phase of this project to complete the SCADA project by providing connectivity of the remaining sewer pump stations to the SCADA system which will allow the Town to monitor and manage all the utility infrastructure. Northborough received an 80% Federal earmark (\$491,000) to fund this phase. The \$125,000 request seeks to fund the required 20% grant match using Sewer Enterprise Fund Free Cash. No additional tax or rate impact. 		
24	CIP: School – Zeh Elementary School Rear Entrance Repair <div style="text-align: right;">\$40,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
<ul style="list-style-type: none"> Funds needed to repair the concrete rear entrance of the Zeh Elementary School which has deteriorated. Funded from Free Cash with no additional tax impact. 		
25	Algonquin Regional High School Athletic Complex Project <div style="text-align: right;">\$7,960,393</div>	The Appropriations Committee voted 3 in favor and 2 against recommending approval of this Article.
<ul style="list-style-type: none"> Request to approve indebtedness authorized by the Regional District School Committee of the Northborough-Southborough Regional School District to pay costs of renovating and making extraordinary repairs and other improvements to the District's athletic facilities. Northborough's share is estimated to be 62.33%, or \$4,961,333, of the total project cost, plus financing costs. Project will be financed with debt through the issuance of a 15-year bond by the Regional School District. Town Meeting can only approve or reject the project as presented by the Regional School Committee. Amendments at Town Meeting are not allowed. Approval requires a simple majority vote, instead of a 2/3, because the debt is being issued by The Regional School District. Although a majority of the Committee voted to recommend approval of this article there were 2 dissenting members who expressed concern over the necessity of some project components and the tax impact, given other competing capital needs of the Town. 		
Articles 26-29 do not require a recommendation from the Appropriations Committee		
Article	Purpose of Article	Committee Vote and Recommendation
Articles 30 - 35 are Community Preservation (CPA) articles totaling \$1,026,060 in CPA allocations. Each article represents an allowable spending purpose under the Community Preservation Act enacted in 2000 and adopted by ballot vote in Northborough in November 2004 at a surcharge of 1.5%. The first \$100,000 of a residential property's assessed value is exempt from the surcharge.		
30	Community Preservation Fund – White Cliffs Debt Service <div style="text-align: right;">\$188,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
31	Community Preservation Fund – Administrative Fund <div style="text-align: right;">\$38,500</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
32	Community Preservation Fund – Affordable Housing Reserve <div style="text-align: right;">\$77,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
33	Community Preservation Fund – Construction of Dog Park <div style="text-align: right;">\$347,500</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
34	Community Preservation Fund – Construction of ADA Accessible Trails at Senior Center <div style="text-align: right;">\$370,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
35	Community Preservation Fund: Library Historic Marker <div style="text-align: right;">\$5,060</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
Articles 36 – 51 do not require recommendations from the Appropriations Committee		