



**TOWN OF NORTHBOROUGH
63 MAIN STREET
SELECTMEN'S MEETING ROOM
NORTHBOROUGH, MA 01532**

APPROPRIATIONS COMMITTEE

MEETING AGENDA

March 1, 2023

7:00 p.m.

1. Approval of Minutes
 - February 22, 2023
2. Review of Community Preservation Committee Project Requests
3. Finance Office and Undistributed Expenses (Employee Benefits and Debt Budgets) FY2024 Budget Presentation
4. Review of Annual Town Meeting Warrant Articles
5. Next Meeting – March 8, 2023 @ 7PM
6. Any other business to come before the Committee

TOWN OF NORTHBOROUGH Community Preservation Committee

Town Hall Offices • 63 Main Street • Northborough, MA 01532 • 508-393-5040 x7 • 508-393-6996 Fax



February 14, 2023

To: Northborough Financial Planning Committee

Re: Summary of FY24 CPA Project Recommendations

For this year's Town Meeting, the Community Preservation Committee (CPC) is working from a budget of \$770,000 projected new revenue with State match + \$1,050,576 in the CPA reserve accounts. The CPC considered 10 applications based on our customary criteria of: 1) Applicability to CPA guidelines and the goals described in the Northborough CPA procedural sheet; 2) Community support; 3) Affordability; and 4) Urgency to fund this year. In our deliberations, we also considered the potential future needs for CPA funds to support the White Cliffs re-use proposal or other projects resulting from the Downtown Revitalization study. With all that in mind, we reached consensus on the following recommendations.

White Cliffs Bond Payment (\$188,000): This is the 6th payment required for the bond on the White Cliffs purchase, and this also covers the requirement that at least 10% of new revenue be allocated toward Historic Preservation. The CPC voted 7-0 to fund this from **new revenue**.

CPA Administrative Expenses Account (\$38,500): In accordance with the CPA legislation, the CPC may allocate up to 5% of new revenue to the administrative account for expenses such as legal fees, appraisals and consultant fees related to CPA projects. Unused amounts from a given year go back to the CPA Unreserved fund. The CPC voted 7-0 to allocate 5% of the projected \$770,000 **new revenue**.

Affordable Housing Reserve Fund (\$77,000): Since there is no other application this year for Affordable Housing, the CPC voted 7-0 to allocate the required minimum of 10% of **new revenue** toward the Affordable Housing Reserve Fund.

Northborough Dog Park (\$347,500): Phase 1 of this project for the design study received wide community support and was approved at last year's Town Meeting, and therefore the CPC believes this application for the construction phase is a top priority to bring to Town Meeting 2023. This project also covers the minimum 10% allocation required for open space and recreation. The CPC voted 7-0 to fund this from **new revenue**.

Construction of ADA Accessible Trail at Senior Center (\$370,000): Phase 1 of this project for the design study also received wide community support and was approved at last year's Town Meeting, and therefore the CPC believes this application for the construction phase is a top priority for TM 2023. The CPC voted 7-0 to fund this with \$119,000 from **new revenue** and \$251,000 from the **Unreserved fund**.

First Parish Church Steeple Repairs (\$200,000): While the CPC has been supportive of First Parish on prior applications, we felt that the scope of work and cost estimates for this project are not fully defined at this time, and that there is not the same urgency to fund the project this year compared to several other projects and obligations. The CPC voted 7-0 to deny funding for this application.

Window Restoration and Preservation of Historical Society Building (\$71,300): While the CPC has been supportive of the Historical Society building on prior applications, we felt that there is not the same urgency to fund the project this year compared to several other projects and obligations. The CPC voted 7-0 to deny funding for this application.

Funding the Historic Reserves Account (\$350,000): In support of our efforts to plan for future needs for CPA funding and allow flexibility across all categories of historic preservation, affordable housing, open space and recreation, the CPC feels it is wise to keep reserves in the Unreserved Fund at this time rather than allocating to just one fund. Therefore, the CPC voted 7-0 to deny this application. Both the Committee's representative from the Historic District Commission, and the Commission chair in attendance, agreed with this decision.

Library Historic Marker (\$5,060): The CPC has been supportive on prior projects for historic markers, as we feel they contribute to enhancing our community and support goals in the Master Plan and Historic Preservation Plan, all at relatively low cost. The CPC voted 5-2 to fund this from the **Unreserved Fund**.

Aqueduct Multi Use Trail Feasibility Study (\$100,000): Although this project has strong community support and has been a priority for the Open Space Committee for several years, a recent communication from the Mass. Water Resources Authority states that they will not allow pavement or stone dust surface improvements to the aqueduct at this time. Since the surface improvements are a major element of proposed trail design study, the applicants withdrew this application.

ARHS Athletic Complex Project – Tennis Court Restorations (\$352,701): While the CPC has been supportive of some school recreation facility improvements on prior applications, we felt that there is not the same level of urgency and community support to fund the project compared to several other projects and obligations, and compared to the CPC's goal of maintaining adequate reserves for the potential needs for White Cliffs and the Downtown Revitalization project. The CPC voted 7-0 to deny funding for this application.

Conservation Fund (\$77,000): In support of our efforts to plan for future needs for CPA funding and allow flexibility across all categories of historic preservation, affordable housing, open space and recreation, the CPC feels it is wise to keep reserves in the Unreserved Fund at this time rather than allocating to just one fund. In addition, the Conservation Fund currently has a balance of approx. \$664,000 from CPA funds approved at prior Town Meetings. Therefore, the CPC voted 7-0 to deny this application. The Committee's representatives from the Open Space Committee and the Conservation Commission both agreed with this decision.

ENDING BALANCES: Should all of our recommendations above be approved at Town Meeting, the amount unallocated from projected new revenue would be \$0 and the amount remaining in the Unreserved Fund would be \$591,653. The Affordable Housing Reserve Fund would increase to \$279,863.

Respectfully submitted,

John Campbell, Chair
Northborough Community Preservation Committee

Cc: Town Clerk, Town Administrator, Finance Director, Financial Planning Committee, Housing Authority



CPA Finance Update

Community Preservation Committee
October 6, 2022



[Agenda]

- **Revenue Budget**
 - Received 43.9% FY2021 reimbursement with supplemental payment in January
 - Anticipate 35% FY2022 match in November
 - Revenue Budget for FY2024

- **Status of Reserves & Available Funds**

- **Annual Obligations**
 - Spending/Reservation Requirements
 - Debt Service for White Cliffs

Revenue Budget

<u>Fiscal Year</u>	<u>Net Tax Levy*</u>	<u>State Match</u>	<u>Date Received</u>	<u>Match %</u>	<u>Total</u>
FY2006	327,561				327,561
FY2007	353,136	327,561	10/13/2006	100.00%	680,697
FY2008	370,333	353,136	10/12/2007	100.00%	723,469
FY2009	386,417	250,573	10/16/2008	67.66%	636,990
FY2010	404,233	134,676	10/14/2009	34.85%	538,909
FY2011	413,349	109,959	10/14/2010	27.20%	523,308
FY2012	436,224	110,112	10/12/2011	26.64%	546,336
FY2013	453,755	117,056	10/15/2012	26.83%	570,811
FY2014	467,353	236,974	11/18/2013	52.23%	704,327
FY2015	489,617	147,053	11/14/2014	31.47%	636,670
FY2016	513,243	145,174	11/19/2015	29.65%	658,417
FY2017	542,359	105,609	12/1/2016	20.58%	647,968
FY2018	566,811	93,286	11/15/2017	17.20%	660,097
FY2019	594,339	107,778	11/16/2018	19.01%	702,117
FY2020	630,676	142,157	11/22/2019	23.92%	772,833
FY2021	648,956	180,541	11/13/2020	28.63%	829,497
FY2022	672,188	284,895	11/16/21 & 1/21/2022	43.90%	957,083
FY2023**	600,000	150,000	Nov-22	Est. 25% Match	750,000
Subtotal	8,870,551	2,996,540		36.23%	11,867,091
FY2024***	615,000	155,000	Nov-23	Est. 25% Match	770,000
*Net Tax Levy is surcharge assessed less all abatements issued during fiscal year (per State Form CP-1)					
**Per Tax Recap (A4) \$150,000 State Match was budgeted/\$750,000 Total revenue budgeted for FY2023					
***Anticipated 25% \$155,000 State Match/\$770,000 Total revenue budgeted for FY2024					

Reserves & Available Funds

FY2019 Closing through estimated FY2023		Open Space	Affordable Housing	Historic Resources	Unreserved Fund Balance
6/30/2019	FYE Reserve & Fund Balances	813	313	64,013	421,272
April 2019 ATM	Projects Voted from Revenue FY2020				(196,000)
	Actual FY2020 Revenues				879,666
	Net closed admin expenses				13,091
6/30/2020	FYE Reserve & Fund Balances	813	313	64,013	1,118,029
July 2020 ATM	Projects Voted from Reserves FY2021			(38,192)	(420,000)
July 2020 ATM	Articles Voted from Revenue FY2021		62,350		(553,728)
	Actual FY2021 Revenues				881,836
	Net closed admin expenses				23,700
May 2021 ATM	Projects Voted from Reserve FY2022			(20,000)	(400,000)
6/30/2021	FYE Reserve & Fund Balances	813	62,663	5,821	649,837
May 2021 ATM	Articles Voted from Revenue FY2022		65,200		(591,830)
	Actual FY2022 Revenues				857,865
	Net closed admin expenses				8,838
April 2022 ATM	Projects Voted from Reserve FY2023	(813)		(5,821)	(76,996)
6/30/2022	FYE Reserve & Fund Balances	-	127,863	-	847,713
April 2022 ATM	Articles Voted from Revenue FY2023		75,000		(609,952)
	Budgeted FY2023 Revenues				750,000
	Net closed admin expenses				-
April 2023 ATM	Projects Voted from Reserve FY2024				-
6/30/2023	Projected Reserve & Fund Balances	-	202,863	-	987,761

[Reserves & Available Funds]

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	Budgeted FY2023 Revenues				750,000
	Net closed admin expenses				-
April 2023 ATM	Projects Voted from Reserve FY2024				-
6/30/2023	Projected Reserve & Fund Balances	-	202,863	-	987,761

FUND BALANCES: \$ 1,050,576 + FY2024 ESTIMATED REVENUE \$770,000 = \$1,820,576 TOTAL AVAILABLE

[Annual Obligations]

- **Spending/Reservation Requirements**
 - **At Least 10% for Open Space, Historic Resources, and Affordable Housing (\$77,000)**
 - **Not more than 5% for Administration (\$38,500)**
- **Debt Service for White Cliffs**

Debt Service for White Cliffs

FY2024 ESTIMATES						
	FISCAL YEAR		PRINCIPAL BALANCE	PAYDOWN / PRIN	*INTEREST	TOTAL
BAN	FY2019	1	\$ 1,700,000.00	\$ 208,000.00	\$ 46,617.91	\$ 254,617.91
BAN	FY2020	2	\$ 1,492,000.00	\$ 198,000.00	\$ 33,383.82	\$ 231,383.82
BAN	FY2021	3	\$ 1,294,000.00	\$ 204,000.00	\$ 16,175.00	\$ 220,175.00
BAN	FY2022	4	\$ 1,090,000.00	\$ 195,000.00	\$ 16,350.00	\$ 211,350.00
BAN*	FY2023	5	\$ 895,000.00	\$ 160,000.00	\$ 31,325.00	\$ 191,325.00
TAXABLE BOND WITH 5% INTEREST	FY2024	6	\$ 735,000.00	\$ 147,000.00	\$ 40,425.00	\$ 188,000.00
TAXABLE BOND WITH 5% INTEREST	FY2025	7	\$ 588,000.00	\$ 147,000.00	\$ 32,340.00	\$ 179,340.00
TAXABLE BOND WITH 5% INTEREST	FY2026	8	\$ 441,000.00	\$ 147,000.00	\$ 24,255.00	\$ 171,255.00
TAXABLE BOND WITH 5% INTEREST	FY2027	9	\$ 294,000.00	\$ 147,000.00	\$ 16,170.00	\$ 163,170.00
TAXABLE BOND WITH 5% INTEREST	FY2028	10	\$ 147,000.00	\$ 147,000.00	\$ 8,085.00	\$ 155,085.00
				\$ 1,700,000.00	\$ 265,126.73	\$ 1,965,701.73
*FY2022 BAN W/ NIC 2.3442% & STATED RATE OF 3%, \$895,000 BAN = \$26,850 Interest + .5% Issuance Cost 5/23 Issue						
\$188,000 INCLUDES .5% ISSUANCE COSTS, COULD RECEIVE PREMIUM						

CPA Fund Allocations: FY06-FY23

Historical Preservation

White Cliffs
Gale Library Restoration
Historic District Signage
Town Records Preservation
Historic Society Renovations
Town Hall Capital Improvements
Howard Cemetery Restoration
First Parish Church Renovations
Brigham Burial Ground

\$4,538,131

Affordable Housing

Northborough Affordable
Housing Corporation
Senior Affordable Housing Apartments
37-39 Main Street Affordable Apartments
Housing Reserve

\$1,875,863

Uncommitted
Reserves

\$847,713

Open Space & Recreation

Town Common
Green St. & Mt. Pisgah Land
Conservation Fund
Trails Development
Melican & Memorial Fields
Bartlett Pond
Assabet Park
Pickle Ball Courts
Aqueduct Bridge
ADA Trail at Senior Center
Dog Park

\$5,824,553

- Unreserved CPA Funds
- Open Space & Recreation
- Affordable Housing
- Historical Preservation



Finance Departmental Statement

The Finance Department consists of three Divisions that work closely with the Town Administrator's Office to prepare the information needed to reach essential management decisions and formulate fiscal policies. These Divisions include Treasurer/Collector, Assessors and Accounting. Below is a description of each.

Treasurer/Collector Division

The Treasurer/Collector's Office is responsible for billing and collection of real estate taxes, personal property taxes, motor vehicle excise taxes, and the receipt of various permits and licenses. In addition, the Division is responsible for reconciliation of bank accounts, long and short-term investments, long and short-term borrowing, payroll processing, income tax reporting, and benefit administration for active and retired employees (health, dental, disability and life insurance). The Treasurer/Collector's Division receives, manages and disperses all funds of the Town in accordance with Massachusetts General Laws and the Town of Northborough Financial Policies contained in Appendix A of the Annual Budget Document.

Assessing Division

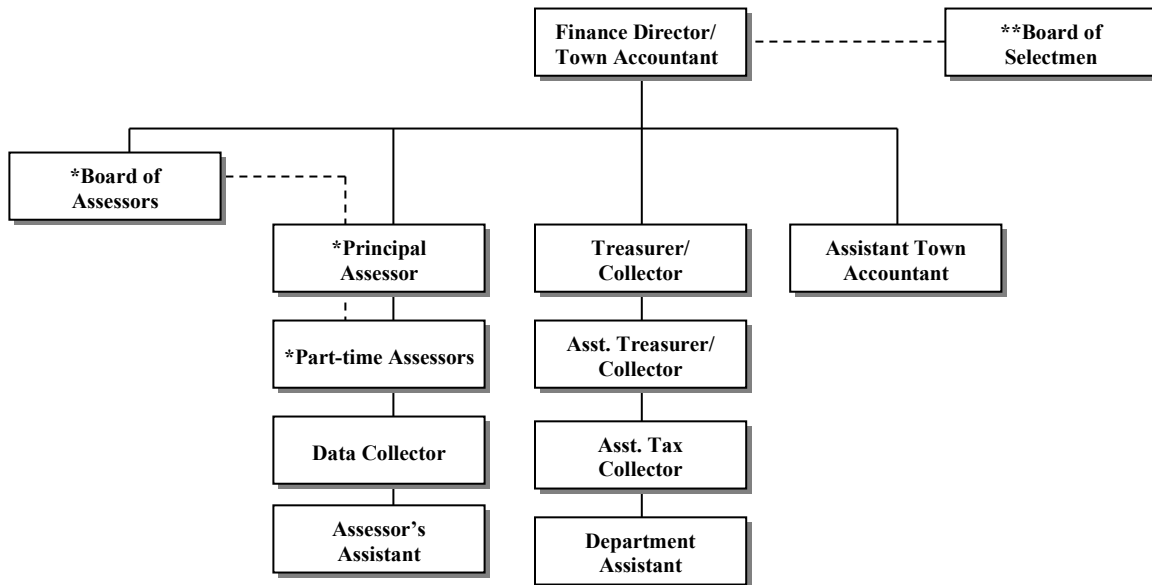
The primary role of the Assessor's Division, under the direction of the Board of Assessors, is the valuation of all real and personal property in the Town. The State Department of Revenue (DOR) requires that all property be valued at full and fair cash value which ensures that all property owners pay their fair share of the yearly tax burden. The Assessor's Division is responsible for meeting and adhering to strict certification requirements of the DOR. To meet these requirements, the Assessors are obligated to analyze and adjust the values of all properties annually and, once every five years, undergo a full recertification. In addition to appraisal duties, the Assessor's Division is responsible for the administration of statutory tax exemptions; tax abatement filings for real estate, personal property and motor vehicle excise taxes; maintaining and updating records following Registry of Deeds transactions; processing of betterments; maintaining tax maps; maintaining records of exempt property; and defense of values at the Appellate Tax Board.

Accounting Division

The Accounting Division is responsible for record keeping of all financial transactions of the Town; processing of all bills, warrants, receipts, payroll and ledgers; keeps records of all contracts and grants and provides departments with financial reports. The Accounting Division is the internal auditor for the Town and ensures the Town's compliance with Generally Accepted Accounting Principles, Federal and State laws, and Town Meeting authorizations. The Finance Director serves as the Town Accountant in addition to the position's other responsibilities.



Finance Department Organizational Chart



Organizational Chart Notes:

*The Board of Assessors consists of three members appointed by the Town Administrator for three-year terms. The Principal Assessor along with two Part-time Assessors serve as the Board of Assessors. Historically, the Part-time Assessors were also responsible for performing the field inspection work necessary for the appraisal of all real estate and personal properties in Town. During FY2022 a new Data Collector position was created which took over most of the routine field work, reducing the Part-time Assessors hours to focus primarily on the more complex Board of Assessors duties.

**In accordance with the Town Charter, the Town Accountant position is appointed by the Board of Selectmen. The Board of Selectmen also contracts with a certified public accounting firm annually to conduct an independent audit of all records and accounts of the Town. In accordance with Town Code Chapter 9-128 and Chapter 1-36-030, the Town Administrator oversees the Finance Department and may appoint either the Town Accountant or the Treasurer-Collector to serve as Finance Director.

**Finance FY2023 Initiatives and Accomplishments****Treasurer/Collector Division:**

1. Financial Team worked closely with the Assessing Division to maintain the tax rate approval schedule so that the Classification Hearing could continue being held in November for FY2023.
2. Actively pursued the real estate tax collection of several properties in tax title.
3. Transitioned to a new bill printer following the current vendor exiting the market.
4. Successfully prepared for debt issuance in FY2023, in addition to existing short-term debt being renewed. "Green Light" requirements have been met to proceed to the market with Bond Counsel's opinion.
5. Maintained at tax collection rate of 98.96% for most recently completed fiscal year (FY2022).

Assessing Division:

1. Successfully completed the FY2023 certification of property values in compliance with Massachusetts Department of Revenue (DOR) guidelines, including maintaining physical property inspection schedules, which allowed the tax rate to be set in November.
2. Assisted over 150 Senior residents with applications for real estate tax relief programs.
3. Settled Appellate Tax Board (ATB) cases for multiple years with the Town's largest commercial tax-payer.
4. Finance Team successfully recruited a new Principal Assessor and new Board of Assessors member to replace transitioning staff, in addition to continuing implementation of the modernized staffing proposal approved at the 2021 Annual Town Meeting.

Accounting Division:

1. Following the retirement of the Town's former auditor and the selection of a new audit firm using an RFP process for FY2021, the Accounting Division completed the FY2022 annual independent audit of the Town's financial statements resulting in no material deficiencies and complied with Government Account Standards Boards (GASB) Statements in the financial statements.
2. Timely submission of all required reports to the DOR including the Balance Sheet used to accurately certify Free Cash for the close of FY2022.
3. Prepared all data related to the Town's Financial Trend Monitoring System (FTMS) program, to allow for the annual presentation to be held in December for all boards, committees, and the public.



4. Attended training and education programs to learn about and comply with requirements of ongoing federal COVID-19 pandemic related grants, including FEMA-PA (Federal Emergency Management Agency Public Assistance), and ARPA (American Rescue Plan Act).
5. Following the retirement of the Assistant Town Accountant in December, successfully recruited a replacement without a gap in services.

Finance FY2024 Goals and Initiatives

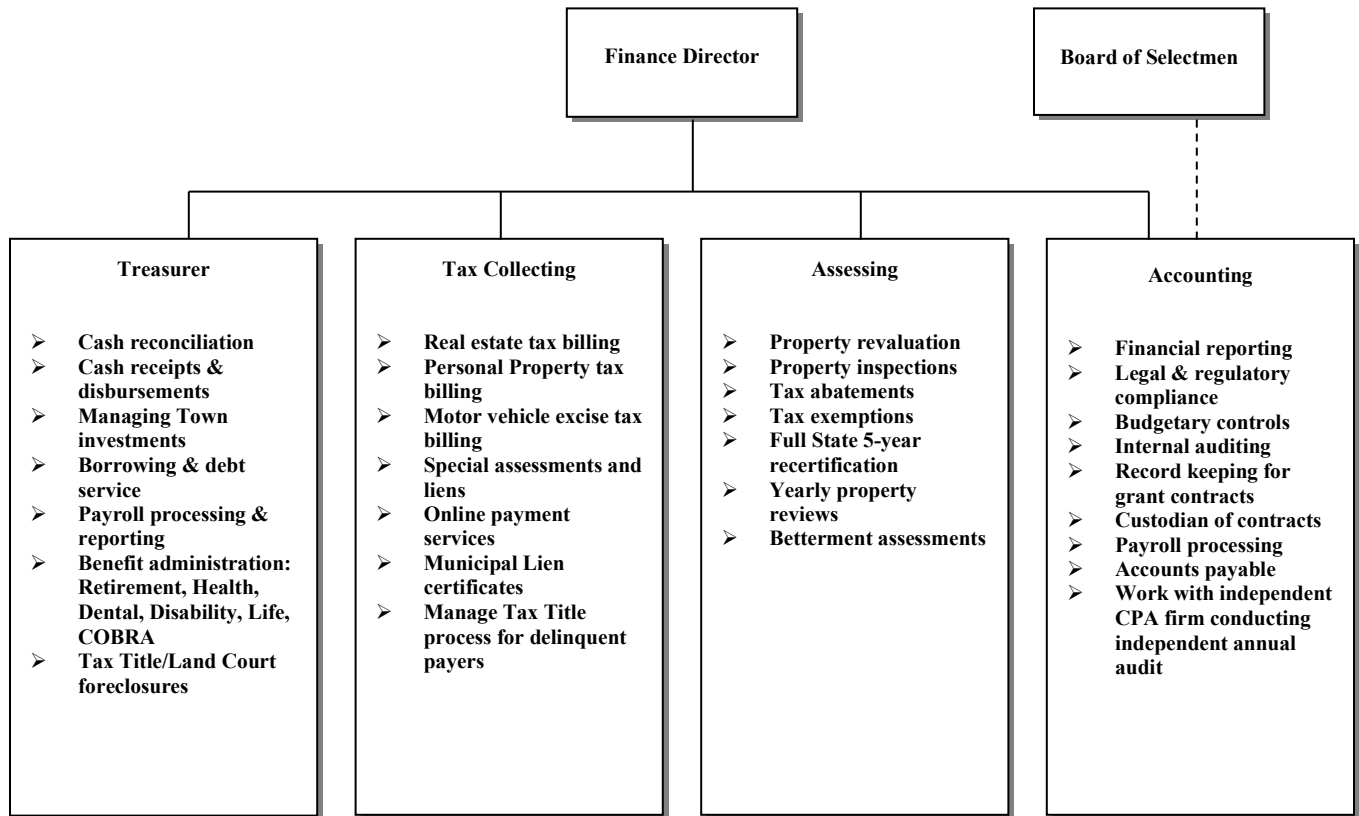
1. Continue progress towards modernizing operations of the Financial Offices with improved communication, cross training and sharing of resources.
2. Continue to monitor changes and requirements of federal grant programs and administer new grants received by the Town following the COVID-19 pandemic.
3. Continue to monitor changes and requirements at the state level following major settlements reached with opioid manufacturers and distributors.
4. Continue to work to improve our budget document for the Government Finance Officers Association Distinguished Budget Award which requires the Town to implement Best Practices in public budgeting.
5. Continue to work with our comprehensive financial and investment policies to improve financial procedures and expand internal controls to efficiently manage our financial resources.
6. Continue to expand utilization of technology to gain efficiencies.
7. Continue to maintain collection rates of at least 95% of current levy pursuant to the Town's financial policies contained in Appendix A of the annual budget document.

Significant Budget Changes or Initiatives

Overall, the Finance Department's FY2024 budget is up \$62,954, or 7.8%. There are increases contained in the Treasurer/Collector's budget that reflect a change in where funds for postage of tax bills are budgeted. Previously, these funds were budgeted centrally within public buildings. However, in order to more accurately reflect the costs of running the department, those funds have been relocated to the Treasurer/Collector's budget in FY2024. This accounts for approximately \$21,000 of the increase to the overall finance department budget. The Treasurer/Collector's budget also reflects the inclusion of contractual services for an attorney to assist with handling Tax Title cases. Previously, funds for this purpose were budgeted in the Town Counsel line item. This change accounts for approximately \$10,000 of the increase. Additionally, the Assessing Division has added contractual services to provide for commercial appraisals to defend the Town's values at the State Appellate Tax Board (ATB). The addition of these services accounts for another \$10,000 of the overall increase.



Financial Offices Programs and Services





FINANCIAL OFFICES					
Personnel Summary					
Position	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
<u>Finance Director</u>	1	1	1	1	1
<u>Treasurer/Collector's Division</u>					
Treasurer/Collector	1	1	1	1	1
Assistant Treasurer/Collector	1	1	1	1	1
Assistant Tax Collector	1	1	1	1	1
Department Assistant	1	1	1	1	1
<u>Assessing Division</u>					
Principal Assessor	1	1	1	1	1
Part-time Assessors (2)	.5	.1	.1	.1	.1
Assessor's Assistants	2	2	1	1	1
Data Collector	0	0	1	1	1
<u>Accounting Division</u>					
Town Accountant	0	0	0	0	0
Assistant Accountant	1	1	1	1	1
Total Full-time Equivalents	9.5	9.1	9.1	9.1	9.1

*Personnel Explanation: Full-time Equivalents are based upon 40hrs per wk (20hrs/40hrs = .5 FTE).

- During the FY2021 budget the hours of the Part-time Assessors were reduced. In FY2022 a reorganization of the Assessor's Office was implemented which shifted most of the field inspection work from the higher paid Part-time Assessors, who also serve on the Board of Assessors, to a new Data Collector position. The overall FTE count remains the same due to elimination of an Assessor's Assistant position.

Section 2-20

Finance Department



FY2020 FY2021 FY2022 FY2023 FY2023 FY2024
 ACTUAL ACTUAL ACTUAL BUDGET SIX MONTHS PROPOSED

TREASURER/COLLECTOR

Personnel Services

51100	Treasurer/Collector Salary	87,720	90,361	91,638	103,018	47,209	106,121
51120	Treasurer Office Staff Salaries	172,935	185,272	185,782	203,283	92,438	209,207
51410	Longevity Pay	500	650	850	850	850	850
51970	Treasurer's Stipend	1,000	1,000	1,000	1,000	1,000	1,000
SUBTOTAL		262,155	277,283	279,270	308,151	141,496	317,178

Expenses

52800	Contractual Services	0	0	0	0	0	10,000
53040	Computer Services	8,017	7,484	7,271	9,854	3,347	11,614
53090	Advertising	602	140	599	1,000	505	1,000
53110	Printing	4,127	4,339	3,398	4,619	0	26,022
53160	Banking Services	5,654	5,534	5,804	6,700	1,729	4,100
54290	Office Supplies	369	0	228	300	40	300
57110	Travel/Mileage	265	122	65	602	334	1,053
57310	Dues	140	140	140	205	205	205
57340	Meetings	936	160	40	445	285	940
57810	Unclassified	1,350	525	1,260	2,625	0	2,100
SUBTOTAL		21,460	18,445	18,805	26,350	6,446	57,334

TOTAL: TREASURER/COLLECTOR

283,615	295,728	298,075	334,501	147,942	374,512
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Finance Department

Section 2-21

FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
ACTUAL	ACTUAL	ACTUAL	BUDGET	SIX MONTHS	PROPOSED

ASSESSOR

Personnel Services

51100	Principal Assessor Salary	100,650	72,857	87,559	96,934	49,939	102,000
51120	Asst. & Data Collector Salaries	107,675	51,886	100,740	125,475	56,273	127,421
51130	PT Assessors Salaries	12,555	10,913	8,534	8,235	2,577	6,411
51410	Longevity	700	500	500	650	650	0
SUBTOTAL		221,580	136,156	197,334	231,294	109,439	235,832

Expenses

52800	Contractual Services	34,786	37,518	39,246	40,200	18,294	50,800
53090	Advertising	155	0	0	0	0	0
53110	Printing	0	0	163	320	0	320
54290	Office Supplies	309	707	0	1,250	172	600
57110	Travel/Mileage	831	25	520	2,000	849	2,000
57310	Dues	284	286	362	375	225	440
57320	Subscriptions	2,028	60	1,100	1,050	1,044	1,050
57340	Meetings	1,512	1,479	1,214	3,000	1,625	3,000
SUBTOTAL		39,905	40,074	42,605	48,195	22,209	58,210

TOTAL: ASSESSOR

261,485	176,231	239,939	279,489	131,624	294,042
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Section 2-22

Finance Department



	FY2020	FY2021	FY2022	FY2023	FY2023	FY2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	SIX MONTHS	PROPOSED

ACCOUNTING

Personnel Services

51100	Town Accountant Salary*	119,225	121,610	124,042	127,785	58,558	131,634
51120	Asst. Accountant Salary	60,694	62,375	63,517	65,252	32,577	67,496
51410	Longevity	550	550	550	550	550	550
	SUBTOTAL	180,469	184,534	188,109	193,587	91,686	199,327

Expenses

52800	Contractual Services	834	834	1,152	1,000	0	3,500
53110	Printing	181	650	290	450	218	500
54290	Office Supplies	0	57	0	200	73	200
57310	Dues	315	315	315	435	315	435
57320	Subscriptions	40	40	40	125	0	125
57340	Meetings	311	210	1,813	2,070	160	2,170
	SUBTOTAL	1,680	2,106	3,610	4,280	766	6,930

TOTAL: ACCOUNTING	182,149	186,640	191,719	197,867	92,452	206,257
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* During FY2019 the Finance Director/Treasurer-Collector retired and the Town Accountant was promoted to Finance Director/Town Accountant.



TOWN OF NORTHBOROUGH

63 Main Street
Northborough, MA 01532-1994
(508) 393-5040 Phone
(508) 393-6996 Fax

MEMORANDUM

TO: Board of Selectmen
FROM: Town Administrator
SUBJECT: Draft Town Meeting Warrant
DATE: February 23, 2023

Attached please find a draft summary of the 2023 Annual Town Meeting Warrant. At this stage the initial draft of the warrant often contains incomplete information and placeholders for articles still being developed. However, the attached list provides a good indication of the matters likely to come before Town Meeting.

I look forward to discussing this draft with you at your February 27th meeting.

John W. Coderre

ARTICLE 1	Appointing Deputy Moderator
ARTICLE 2	Compensating Balance Agreement
ARTICLE 3	Prior Year's Bills
ARTICLE 4	Town Budget
ARTICLE 5	Water, Sewer and Solid Waste Funds
ARTICLE 6	Northborough K-8 Schools' Budget
ARTICLE 7	Algonquin Regional High School Budget
ARTICLE 8	Assabet Valley Regional Vocational School District Budget
ARTICLE 9	Establishment of Health Department Revolving Fund
ARTICLE 10	Revolving Funds Authorization of Expenditure Limits
ARTICLE 11	Appropriations Committee Reserve Fund
ARTICLE 12	Stabilization Fund Contribution
ARTICLE 13	Appropriation of Opioid Settlement funds
ARTICLE 14	Senior Tax Relief
ARTICLE 15	(CIP) POLICE – Police Cruiser Replacements (3)
ARTICLE 16	(CIP) POLICE – Police Station Exterior Repairs & Painting
ARTICLE 17	(CIP) FIRE – Engine 1 Replacement
ARTICLE 18	(CIP) DPW – Roadway Improvements/Maintenance
ARTICLE 19	(CIP) DPW – 20-Ton Dump Truck with Spreader & Plow Replacement
ARTICLE 20	(CIP) DPW – Highway Garage Tight Tank (DEP Compliance)
ARTICLE 21	(CIP) DPW – One-Ton Truck with Plow Replacement
ARTICLE 22	(CIP) WATER – 15-Ton Dump Truck (new addition)
ARTICLE 23	(CIP) SEWER – SCADA Phase 2 (with matching grant allocation)
ARTICLE 24	(CIP) SCHOOL DEPARTMENT – Zeh School Rear Entrance Repairs
ARTICLE 25	Algonquin Regional High School Athletic Complex Project
ARTICLE 26	13 Church Street Easement
ARTICLE 27	Change Name of Board of Selectmen to Select Board
ARTICLE 28	Remove Residency Requirement for Town Administrator
ARTICLE 29	Consolidated Personnel Bylaw
ARTICLE 30	Community Preservation Fund – White Cliffs Bond

ARTICLE 31	Community Preservation Fund – Administrative Fund
ARTICLE 32	Community Preservation Fund – Affordable Housing Reserve
ARTICLE 33	Community Preservation Fund – Construction of Northborough Dog Park
ARTICLE 34	Community Preservation Fund – Construction of ADA Accessible Trail at Senior Center
ARTICLE 35	Community Preservation Fund – Library Historic Sign
ARTICLE 36	Amendment to Town Code Chapter 2-28 Earth Removal, Section 2-28-030 and Section 2-28-040
ARTICLE 37	Zoning Bylaw Section 7-02-040, Definitions
ARTICLE 38	Zoning Bylaw Section 7-02-040, Definitions
ARTICLE 39	Zoning Bylaw Section 7-02-040, Definitions
ARTICLE 40	Zoning Bylaw Section 7-03-050, Site Plans, paragraph A.(2)
ARTICLE 41	Zoning Bylaw 7-03-050, Special Permit with site plan approval, paragraph D.(1)
ARTICLE 42	Zoning Bylaw Section 7-05-020, Classification of uses, paragraph C.(4)(c)
ARTICLE 43	Zoning Bylaw Section 7-050-020, Clarification of uses, paragraph J.(2)(b)[3]
ARTICLE 44	Zoning Bylaw Section 7-06-030, Table 2. Table of Density and Dimensional Regulations
ARTICLE 45	Zoning Bylaw Section 7-07-010, Groundwater Protection Overlay District, paragraph C.(3)
ARTICLE 46	Zoning Bylaw Section 7-09-020, Site design standards, paragraph C.(6)
ARTICLE 47	Zoning Bylaw Section 7-09-030, Off-street parking and loading, paragraph B.(1)(c)
ARTICLE 48	Zoning Bylaw Section 7-09-040, Signs, paragraph B, Definitions
ARTICLE 49	Zoning Bylaw Re-Zoning 167 Main Street (White Cliffs Mansion)
ARTICLE 50	Zoning Bylaw Section 7-07-010, Groundwater Protection Overlay District, paragraphs C.(5) and D
ARTICLE 51	Acceptance of M.G.L. Chapter 39, Section 23D
ARTICLE 52	Reports