

Northborough Appropriations Committee Report

**Northborough Annual Town Meeting
April 27, 2015**

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The Fiscal Year 2015-2016 Proposed Budget & Capital Improvement Plan is available online at www.town.northborough.ma.us. In the *On Our Site* column on the left side of the screen, click *Reports and Documents*, scroll down to *Annual Budget Documents*, then click on *FY2016 Proposed Budget*.

Copies are also available for your reference at the entrance to the auditorium, at Town Hall on the table outside the Town Clerk's Office, the Library, and the Senior Center.

Northborough Appropriations Committee Report

Annual Town Meeting - April 27, 2015

The Northborough Appropriations Committee consists of six (6) members appointed by the Town Moderator for 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.

As required by the Charter and Municipal Code and Bylaw of the Town of Northborough, we have made our recommendations on each money 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 open meeting on Thursday, April 9, 2015. All members were present and voted at this meeting. 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 Town of Northborough through the efforts of our Town Administrator and his outstanding financial team has once again been awarded the prestigious Distinguished Budget Presentation Award for its annual budget for the Fiscal Year beginning July 1, 2014. The award is given by the Government Finance Officers Association to budgets that meet program criteria as a policy document, as an operations guide, as a financial plan, and a communications device. In addition, the Town has received a Certificate of Excellence for its 2013 Annual Town Report in Category 1 (population 12,500 and up). The Massachusetts Municipal Association (MMA) conducts an Annual Town Report Contest. This award was presented by the MMA at an award ceremony at its Annual Meeting and Trade Show. Judging criteria include attractiveness of the report cover and layout; material arrangement; presentation of statistics and data; summary of the year's achievements; evidence of local planning for the future; and the report's practical utility.

The Appropriations Committee encourages all taxpayers to peruse the above-referenced documents. The budget is well documented and all-inclusive. Questions are anticipated, answered and fully explained. It continues to be a marvelous tool with which to work and is of great assistance in expediting the vetting process when we meet with department heads in preparing for our role as advisory to Town Meeting.

Use of Free Cash in the operating budget has been systematically phased down over the past several years from \$700,000 in FY2010, down to \$600,000 in FY2011, and ultimately, reaching the Free Cash policy target amount of \$500,000 in FY2012, where it remains in FY2016. By decreasing the use of free cash to fund operating expenses, the Town moves to a sound financial policy of appropriating free cash to the Stabilization Fund Reserves if necessary; to fund one-time expenses, i.e., capital projects; and to avoid incurring additional debt.

In keeping with the Town's Free Cash Policy (*FY2016 Proposed Budget and Capital Plan - Appendix A, Pages 2-3, §III(D)*), the FY2016 budget allocates \$2.2 million in pay-as-you go (free cash) capital investment with no additional tax impact. These are non-recurring capital expenditures. In addition, \$500,000 is used to offset the operating budget. Since FY2012, the town has invested \$9.6M in pay-as-you go capital with no additional general fund tax impact—\$5.8 million in free Cash and \$3.8 million in other funding sources. The FY2016 Proposed Free Cash Plan can be found in Section 9-1 of the *FY2016 Proposed*

Budget and Capital Plan. These decisions are made to maintain the integrity of the Town's Financial Policies to minimize tax increases, maintain level services and to provide a sustainability factor, which is critical to protect the Town's ability to finance its services on a continuing basis. As always, any use of Free Cash remains subject to Town Meeting approval and appropriation.

Revenue Assumptions in this budget reflect an increase in tax receipts of 5.36% (\$2.3 million); and a local receipts increase of \$397,000 to \$3.6 million. State Aid is assumed to be level funded at \$4.9 million based on the Governor's Budget released on March 4, 2015, which spares local aid and reflects a \$1.8 billion estimated FY2016 **State Budget structural deficit**.

Please keep in mind that projected tax impact numbers referenced within this report are **estimates only** and are made independent of any market adjustments to individual property values that the Board of Assessors may make for FY2016. Also, keep in mind that this is a revaluation year. Any such market adjustments would modify the estimated tax impact on individual properties. The actual Tax Rate will be set by the State Department of Revenue in the fall of 2015 using the FY2016 Assessed Valuation for Properties.

At this time, the FY2016 tax impact is **estimated** to be \$269 on the average single family home valued at \$387,617, the tax rate per thousand **estimate** is \$17.42, and the average single-family home tax bill is **estimated** to be \$6,752. **To reiterate, this is simply an estimate based on current valuations and will most likely change since 2016 is a revaluation year.** The Operating Budget impact is \$168; the Lincoln Street Debt impact is \$101. The Lincoln Street Renovation Project was approved at the April 27, 2014 Annual Town Meeting and the debt exclusion passed at the May 12, 2014 Town Election. This reflects a \$7.5 million bond resulting in FY2016 debt service of \$675,000. In FY2011, the estimated tax impact of \$237 actually turned out to be a negative \$20; in FY2012, the estimated tax impact of \$237, was actually \$143, and included \$58 in Senior Center debt, a debt-exclusion project; and in FY2013, the estimated tax impact was \$183—actual was \$67. The average single-family home value for FY2012 \$394,708; the tax rate per thousand \$15.49; the average single family home tax bill \$6,114. The average single-family home value for FY2013 \$383,646; the tax rate per thousand was \$16.11, the average single family tax bill \$6,181. The average single-family home value for FY2014 was \$375,222; the tax rate per thousand \$16.59; the average single family tax bill \$6,225. The average single-family home value for FY2015 was \$387,617; the tax rate per thousand \$16.73; the average single family tax bill \$6,485.

Northborough currently ranks 63rd in the state for single-family home tax rates, significantly down from our highest rank of 45th in 2004. More recently, during the period 2010 to 2015 the actual average tax bill increased by only \$493. During the period 2004 to 2014, we have had the lowest percent tax increase compared to 52 other communities between Boston and Worcester (*Boston Globe, March 16, 2014*). Lexington was the highest at 79%; Northborough the lowest at 27%. Our neighboring communities of Berlin, Boylston, Marlborough, Shrewsbury, and Southborough ranged from 37% to 55%. Additional results showed that in 2004, the **average annual tax bill** for homeowners in the Boston to Worcester survey area was \$5,300. In 2014, it was \$8,000. In 2004, Northborough's average annual tax bill was \$4,902; in 2014, it was \$6,225. Northborough's goal is, and continues to be to provide high quality services at an affordable price. This is evidenced by having the lowest overall tax increase for the last ten years among the fifty-two area communities surveyed while continuing to maintain top-tiered schools and excellent town services.

Another positive note is that the Town's health insurance budget has been contained. This is due to plan design changes and the adoption of Chapter 32B, Section 18 in FY2010. For the period FY2007 to FY2009, the Town experienced an average annual health budget increase of 10.20%. Since the inception of the afore-mentioned changes, the period from FY2010 to FY2016 reflects an average annual budget increase of 2.51%.

Key budgets in FY2016 are: Northborough K-8 Schools reflect an increase of \$742,323 or 3.5% to \$21,951,539; General Government (Town) increases \$657,943 or 3.5% to \$19,456,306; Assabet Vocational High School Assessment increases by \$50,117 or 6.05% to \$878,397 due to increased Northborough enrollment—debt service for building renovation project is \$15,006; Algonquin Regional High School (ARHS) operating assessment increases \$321,444 or 3.5% to \$9,492,514. The ARHS Debt Assessment is now virtually level at \$656,493 until final payment in FY2027. In FY2016, the Town of Southborough is expected to remit the first of eight installments in accordance with the \$1.7 Million ARHS Building Project settlement agreement based on the successful resolution of the Declaratory Judgment. The first installment will provide \$212,000 in additional revenue that will be credited to estimated receipts. Further, the \$656,493 Debt Exclusion in FY2016 for the ARHS Building Project will be reduced by that amount.

The FY2016 budget is a balanced budget within the confines of Prop 2½ as required by statute; maintains core departmental services and missions; protects long-run solvency by addressing unfunded liabilities; invests in equipment, facilities and infrastructure by not deferring capital costs due to the Town's Free Cash Policy; and minimizes the tax impact on residents. This enviable position has evolved through due diligence on the part of the Town Administrator, the Financial Team and Department Heads to reduce expenditures and to identify cost savings wherever possible without cutting services and impacting negatively on employees.

The Financial Team has developed a Financial Trend Monitoring System (FTMS) for the Town, which is updated annually. Its purpose is to analyze key financial indicators in order to assess where the financial direction of the Town appears to be headed in an effort to help local officials better assess and protect the Town of Northborough's overall financial condition. Financial condition is broadly defined as the ability of a Town to maintain existing service levels; withstand local and regional economic disruptions, and meet the demands of natural growth, decline, and change. The aspects of financial condition are cash solvency, budgetary solvency, long-run solvency and service-level solvency. This document may be found in its entirety in *Appendix C* of the *FY2016 Proposed Budget*.

We are indeed fortunate to have in our employ these dedicated and committed individuals and thank them for their efforts on our behalf. We also 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.

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.

Respectfully submitted,

NORTHBOROUGH APPROPRIATIONS COMMITTEE

Elaine L. Kelly, Chair, (2015)

Richard Nieber, Vice-Chair (2016)

Robert D'Amico (2016)

Janice Hight (2017)

Dan McInnis (2015)

Anthony Poteete (2017)

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
4	Town Budget <div style="text-align: right;"> \$19,914,667 <i>Less transfers*</i> 1,034,058 <i>Raised by taxation</i> \$18,880,609 </div> <i>*Includes \$500,000 Free Cash</i>	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> • Please refer to Page 22 of the Town Warrant for the FY2016 General Fund Budget Summary for this article. • Total General Fund Expenditures represent a 7.50% increase, due to an increase in Pay-As-You-Go (<i>Free Cash</i>) Capital Projects. These Capital Projects have no direct tax impact and are detailed in the capital section of the warrant. • Operating Budget/General Government (Town) reflects an increase of \$657,943 or 3.50% and meets Town's objectives for both services and spending control. • Budget conforms to Town's Financial Policies. (Appendix A, FY2016 <i>Proposed Budget Document</i>) • Department budgets are primarily level service budgeted with some minor adjustments to DPW and the Library; core services have been preserved and are sustainable. • Appropriations met with the department heads of all significant cost centers (Police, Fire, DPW, etc.). 		
5	Water, Sewer & Solid Waste Funds <div style="text-align: right;"> \$ 4,656,270 </div>	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> • To be financed from Water, Sewer and Solid Waste Revenues (User Fees). • Operates as an Enterprise Fund. • Property Tax not impacted with Water, Sewer. • Solid Waste General Fund Subsidy of \$217,160 to be raised and appropriated by taxation. • Enterprise Fund Detail may be found on Page 20 of Annual Town Meeting Warrant. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
6	Northborough Public Schools \$21,951,539	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Budget increase of \$742,323 or 3.50%. Superintendent of Schools, Christine Johnson, has presented a reasonable budget while maintaining services. The Appropriations Committee appreciates the efforts of the Northborough School Committee and the Superintendent of Schools in working in a cooperative and collegial manner with the Northborough Town Administrator and Appropriations Committee to ensure the continued delivery of excellent educational services to our students within the guidelines of the community's budget objectives. Please reference Superintendent's FY2016 Budget handout for more detail. Please reference Page 21 in Warrant for FY2016 Public Education Budget Summary (Warrant Articles 6, 7 and 8). Please reference Section 7, Public Education, in the Proposed Budget & Capital Improvement Plan for Fiscal Year 2015-2016 		
7	Northborough-Southborough Regional School District Assessment (Algonquin) \$ 10,149,007	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Operating budget <u>assessment</u> increases \$321,444 or 3.50% to \$9,492,514. Debt budget assessment decreases by \$741 or 0.11% to \$656,493 and will remain at that amount until final payment in 2027. Additionally, the debt exclusion will be reduced by the amount of the estimated FY2016 settlement payment from the Town of Southborough as a result of the declaratory judgment for the renovation/addition project. Net effect of changes to Operating and Debt Assessments of \$10,149,007 reflect an overall increase of \$320,704 or 3.26% for FY2016. The Appropriations Committee appreciates the efforts of the Regional School Committee and the Superintendent of Schools in working in a cooperative and collegial manner with the Northborough Town Administrator and Appropriations Committee to ensure the continued delivery of excellent educational services to our students within the guidelines of the community's budget objectives. Please reference the Superintendent's FY2016 Budget handout for more detail. Please reference Page 21 in Warrant for FY2016 Public Education Budget Summary (Warrant Articles 6, 7 and 8). Please reference Section 7, Public Education, in the Proposed Budget & Capital Improvement Plan for FY2016. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
8	Assabet Valley Regional Vocational School District Assessment \$893,404	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Operating budget assessment represents an increase of \$50,117 or 6.05% due to an increased enrollment of Northborough students. Operating Budget Assessment: \$878,397 Debt Service Assessment for Building Renovation Project: <u>\$ 15,006</u> \$893,403 Please reference the Superintendent's FY2016 Budget handout for more detail. Please reference Page 21 in Warrant for FY2016 Public Education Budget Summary (Warrant Articles 6, 7 and 8). Please reference Section 7, Public Education, in the Proposed Budget & Capital Improvement Plan for FY2016. 		
9	Authorization for Library Board of Trustees to Accept and Spend Grants	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> No appropriation or expenditure of Town funds. Allows Trustees to accept funds available from outside sources. Must be voted on each year – housekeeping article. 		
10	Authorization for Board of Selectmen/Town to Apply for Grant Funds through Federal and/or State Agencies and to expend those funds	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> No appropriation or expenditure of Town funds. Allows application by Town for available federal and/or state grants. Must be voted on each year – housekeeping article. 		
11	Combine Articles 12-16 for Reauthorization of Revolving Accounts	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
Revolving accounts must be reauthorized annually pursuant to provisions of Massachusetts General Laws, Chapter 44, Section 53E½.		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
12-16	Revolving Accounts Combined under Article 11	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
All Revolving Accounts authorized under vote on Article 11 for Northborough Fire Department, Animal Control, Community Affairs Committee, Family & Youth Services, Council on Aging.		
17	Appropriations Committee Reserve Fund \$175,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> • Provides Town and K-8 Schools operations with an option for funding of extraordinary or unforeseen expenditures during the year. • Most recently, this fund has been used to offset the deficit in the DPW Snow & Ice Account. • Unexpended funds remaining in this account at the end of the fiscal year revert to free cash. • Authorized by state statute, Chapter 40, Section 6. • Transfers from this account require Appropriations Committee approval. • No impact on tax rate. Appropriated from Free Cash under the Town's Free Cash Policy. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
18	Stabilization Fund Contribution \$200,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<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 may appropriate into them in any year an amount not to exceed ten percent of the prior year’s tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community’s equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund. The prior year’s tax levy was \$42,977,124 and 10% of that would be \$4,297,712. The FY2016 budget calls for \$200,000 to be appropriated into the Stabilization Fund, which is 4.65% of the statutory limit. Northborough’s 2014 equalized valuation (EQV) is \$2,670,546,700 and 10% of that would be \$267,054,670. The Town’s Stabilization Fund Balance as of June 30, 2014 is \$3,686,791, which is 1.38% of the statutory limit. Until fiscal 1992, stabilization funds could be used only to finance capital expenditures for which a community could borrow. As stated above, the funds may now be used for “any lawful municipal purpose,” enabling communities to use the funds for general operating expenses if needed. The Town has been unable to make a contribution to the Stabilization Fund since FY2008. With plans to go out into the bond market in April of 2015 for the Lincoln Street School project it will be important to our bond rating that appropriate financial reserves are maintained at approximately 8% of the operating budget. 		
19	Fire – Engine 2 Replacement (CIP) \$688,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Replaces existing 1996 existing Engine 2, which will be 20 years old in 2016 and well beyond its expected useful life which is typically about 10 years for front-line service. The Insurance Services Office, Inc. (ISO) rates Northborough for fire insurance purposes based upon our ability to get apparatus and water to all locations in Town for fire suppression purposes. Replacement of Engine 2 is necessary in order to maintain the very favorable ISP rating of 3 that Northborough residents and businesses currently enjoy. Engine 1 will become the reserve back-up pumper once the new replacement is purchased and will take over as the new front-line pumper. Funded from free cash; no impact on tax rate. Concur with Financial Planning Committee recommendation, Page 30, Annual Town Meeting Warrant. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
20	Fire – Ambulance Replacement (CIP) \$280,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Replaces 2008 Ambulance. Funding by borrowing with debt service to be paid from EMS Revolving Fund. No General Fund tax impact. Concur with Financial Planning Committee recommendation, Page 30, Annual Town Meeting Warrant. 		
21	Fire – SCBA Bottle Replacement (CIP) \$45,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Replaces 35 of the department's 45-minute carbon composite self-contained breathing apparatus (SCBA) bottles. Existing bottles will have exhausted their 15-year useful life by FY2016, at which point they are rendered obsolete and unusable based on National fire Protection Association Occupational Safety and Health Administration and Federal Department of Transportation standards. Necessary safety equipment for our fire department personnel. Concur with Financial Planning Committee recommendation, Page 30, Annual Town Meeting Warrant. 		
22	Police – Police Cruiser Replacement (CIP) \$85,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Replaces a 2007 Explorer and a 2008 Expedition with two new Ford Escape SUV's. Cost includes outfitting new vehicles with equipment, including mobile data terminals. No impact to tax rate. Funded from free cash. Concur with Financial Planning Committee recommendation, Page 30, Annual Town Meeting Warrant. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
23	Police – Communication Dispatch Console (CIP) \$161,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Replaces existing twenty-five year old two-position analog-based public safety dispatch console. Existing equipment installed in 1989 is of an older design; and is experiencing significant maintenance issues; some components no longer manufactured. No space available for needed expansion. Funded from free cash - no impact to tax rate. Concur with Financial Planning Committee recommendation, Page 30, Annual Town Meeting Warrant. 		
24	Planning – Master Plan (CIP) \$130,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Last updated in 1997; prior update 1989. The Master Plan is <u>not a zoning by-law or regulation</u>. It is a <u>public policy document</u> to be used as a guide for future community development Funded from free cash - no impact to tax rate. Concur with Financial Planning Committee recommendation, Page 31, Annual Town Meeting Warrant. 		
25	DPW – Otis Street Culvert Replacement (CIP) \$325,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Replacement of Otis Street culvert over the Smith Pond Outlet, a critical link between Route 20 to the northwest and Route 9 to the south. Current structure deemed unsafe by structural engineer in the summer of 2014 due to existing deficiencies. Concur with Financial Planning Committee recommendation, Page 31, Annual Town Meeting Warrant. 		
26	DPW – Roadside Mower Replacement (CIP) \$130,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Concur with Financial Planning Committee recommendation, Page 31, Annual Town Meeting Warrant. 		
27	DPW – One-ton Dump Truck with Plow Replacement (CIP) \$90,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Concur with Financial Planning Committee recommendation, Page 31, Annual Town Meeting Warrant. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
28	DPW – One-Ton Pickup Truck with Plow Replacement (CIP) \$60,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Concur with Financial Planning Committee recommendation, Page 31, Annual Town Meeting Warrant 		
29	DPW – Backhoe Replacement (CIP) \$145,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Concur with Financial Planning Committee recommendation, Page 32, Annual Town Meeting Warrant. 		
30	DPW – Mini Excavator (CIP) \$85,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Concur with Financial Planning Committee recommendation, Page 32, Annual Town Meeting Warrant. 		
31	DPW – Ellsworth McAfee Park Gazebo Replacement and Pavilion Renovation (CIP) \$50,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> The original construction was done by students from Assabet Regional Vocation School under the direction of their instructor. Assabet has space available for this project in their next work cycle; if we do not take advantage of this opportunity now, the replacement/renovation could be delayed. The requested appropriation is for materials, disposal costs, and incidental. Concur with Financial Planning Committee recommendation, Page 32, Annual Town Meeting Warrant. 		
32	DPW—Sewer Hudson Street Pump Station Improvements (CIP) \$1,500,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> No additional tax impact. Funded by bond issue to be paid from Sewer Enterprise Fund fees. This capital project is already built into the existing rate structure, however sewer rates will be reviewed during FY2016 due to impacts of the Marlborough Westerly Treatment Plant upgrades and related costs. Concur with Financial Planning Committee recommendation, Page 32, Annual Town Meeting Warrant. 		
33	DPW—Water One-Ton Service Truck with Plow Replacement (CIP) \$75,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Concur with Financial Planning Committee recommendation, Page 33, Annual Town Meeting Warrant. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
34	DPW—Water One-Ton Pick Up Truck with Plow Replacement (CIP) \$60,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Concur with Financial Planning Committee recommendation, Page 33, Annual Town Meeting Warrant. 		
35	Northborough School Department – Proctor Roof Repairs (CIP) \$200,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Extends the life of the building by preventing water damage. Concur with Financial Planning Committee recommendation, Page 33, Annual Town Meeting Warrant. 		
36	School Department Bus Transportation Contract	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Contracts in excess of three years must be approved by Town Meeting. 		
37-41	NO APPROPRIATION OR EXPENDITURE OF MONEY REQUIRED – NO ACTION REQUIRED BY APPROPRIATIONS COMMITTEE	
42	250th Town Celebration—Appropriation \$20,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
43-52	NO APPROPRIATION OR EXPENDITURE OF MONEY REQUIRED – NO ACTION REQUIRED BY APPROPRIATIONS COMMITTEE	

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
Articles 53-61 are Community Preservation (CPA) articles totaling \$865,700 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 home's assessed value is exempt from the surcharge.		
53	Historic Site Signage at Chapinville, Assabetville, Woodside and Peter Whitney Parsonage \$12,500	By majority vote, the Appropriations Committee recommends approval of this article. Mr. Nieber recused himself.
54	Old Brigham Street Burial Ground – Ground Penetrating Radar \$20,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
55	Historic Property Reserve \$22,500	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
56	Transfer to CPA Affordable Housing Reserve \$104,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
57	Transfer to Northborough Affordable Housing Corporation \$500,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
Recommendation of this Article is based upon the draft agreement reached between the Northborough Affordable Housing Corporation, the CPC, and the Board of Selectmen, which addresses the concerns expressed by the financial boards and committees. The agreement provides that the funds will remain in the care of the Town Treasurer until such time as an approved project has been authorized by a vote of the Board of Selectmen in an open public meeting.		
58	Basketball Court Repairs at Zeh and Peaslee Elementary Schools \$60,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
59	Peaslee Elementary School Playground \$75,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
60	Debt Service for Open Space Acquisition \$47,700	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
61	Administration of CPA \$24,000	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
62	Transfer Funds from Landscape Partnership Grant from the Massachusetts Department of Conservation and Recreation (DCR) to Conservation Fund \$375,760	With all members present and voting, the Appropriations Committee unanimously recommends approval of this article.
<ul style="list-style-type: none"> Basically, a “housekeeping” article. CPA up-fronted monies for open-space acquisition purposes in FY2015 from the Conservation Fund. This article allows for reimbursement to the Conservation Fund due to receipt of a Landscape Partnership Grant from the Massachusetts Department of Conservation and Recreation. 		
63-64	NO APPROPRIATION OR EXPENDITURE OF MONEY REQUIRED – NO ACTION REQUIRED BY APPROPRIATIONS COMMITTEE	