

FY2025 General Fund Budget Summary

Department	FY2024 Budget	FY2025 Proposed Budget	\$ Change	% Change
GENERAL ADMINISTRATION				
<u>EXECUTIVE OFFICE</u>				
Select Board	202,357	208,007	5,650	2.79%
Administrator	314,717	330,242	15,525	4.93%
Economic Development	1,100	1,100	-	0.00%
Town Reports	5,150	5,400	250	4.85%
<u>TOWN HALL/OFFICE SUPPLIES</u>				
Town Hall/Office Supplies	157,240	167,930	10,690	6.80%
<u>FINANCE</u>				
Town Accountant	211,158	332,804	121,646	57.61%
Board of Assessors	296,353	325,146	28,793	9.72%
Treasurer	377,665	405,308	27,643	7.32%
<u>MIS/GIS</u>				
MIS/GIS	698,020	869,188	171,168	24.52%
<u>TOWN CLERKS OFFICE</u>				
Town Clerk/Elections	219,500	279,301	59,801	27.24%
<u>ADVISORY BOARDS/SERVICES</u>				
Moderator	500	500	-	0.00%
Appropriations Committee	1,695	1,695	-	0.00%
Town Counsel	90,000	100,000	10,000	11.11%
Personnel Board	53,749	89,075	35,326	65.72%
<u>PLANNING & CONSERVATION</u>				
Conservation Commission	114,161	115,315	1,154	1.01%
Planning Board	211,807	216,895	5,088	2.40%
Zoning Board	4,080	2,360	(1,720)	-42.16%
Earthwork Board	2,889	2,683	(206)	-7.13%
PUBLIC SAFETY				
Police	3,235,027	3,510,412	275,385	8.51%
Fire	2,447,473	2,514,361	66,888	2.73%
Emergency Preparedness	7,000	7,000	-	0.00%
Building	212,523	218,231	5,708	2.69%
Gas Inspector	31,956	32,265	309	0.97%
Wire Inspector	23,964	27,569	3,605	15.04%
Sealer of Weights	15,873	16,349	476	3.00%
Board of Health	216,436	217,365	929	0.43%
Animal Control	42,729	42,729	-	0.00%
PUBLIC WORKS				
Highway Admin.	166,838	199,819	32,981	19.77%
Hwy. Const. & Maint.	1,783,772	1,848,587	64,815	3.63%
Parks	178,465	187,015	8,550	4.79%
Cemetery	188,109	199,420	11,311	6.01%
Public Facilities	752,139	811,964	59,825	7.95%
Engineering	192,261	74,900	(117,361)	-61.04%
Snow & Ice	459,642	459,642	-	0.00%
Street Lighting	165,000	165,000	-	0.00%
Trees	71,500	71,500	-	0.00%
COMMUNITY SERVICES				
Council on Aging	296,033	312,426	16,393	5.54%
Library	920,230	1,048,078	127,848	13.89%
Recreation	161,566	166,640	5,074	3.14%
Youth Services	184,179	184,179	-	0.00%
Veterans Services	97,801	97,801	-	0.00%
Cable TV	301,085	300,847	(238)	-0.08%
Cultural Council	1,000	1,000	-	0.00%
Community Affairs Committee	1,000	1,000	-	0.00%
Historical Commission	500	1,000	500	100.00%

FY2025 General Fund Budget Summary Continued

Department	FY2024 Budget	FY2025 Proposed Budget	\$ Change	% Change
UNDISTRIBUTED EXPENSES				
<u>EMPLOYEE BENEFITS & INSURANCE</u>				
Health Insurance	6,184,052	6,455,882	271,830	4.40%
Transfer to OPEB Trust	550,000	600,000	50,000	
Life Insurance	8,930	8,930	-	0.00%
Other Benefits/FICA	538,678	564,132	25,454	4.73%
Workers Comp	134,702	144,934	10,232	7.60%
Retirement Assessments	2,788,842	3,101,216	312,374	11.20%
<u>BUILDING & LIABILITY INSURANCE</u>				
Bldg. & Liability Insur.	297,705	349,247	51,542	17.31%
<u>DEBT SERVICE</u>				
Debt Service	2,135,620	2,096,810	(38,810)	-1.82%
<u>STATE ASSESSMENTS</u>				
State Assessments	292,082	270,109	(21,973)	-7.52%
<u>NORFOLK AGRICULTURAL HIGH SCHOOL</u>				
Tuition/Transportation	46,200	55,805	9,605	20.79%
<u>STABILIZATION FUND CONTRIBUTION</u>				
Stabilization Fund	200,000	200,000	-	
<u>RESERVE FUND</u>				
Reserve Fund	175,000	175,000	-	0.00%
<u>SPECIAL WARRANT ARTICLES</u>				
Special Articles	1,105,000	2,197,920	1,092,920	98.91%
Solid Waste Subsidy	345,160	597,000	251,840	72.96%
<u>OTHER NON-APPROPRIATED AMOUNTS</u>				
Reserve for Abatements	334,564	375,000	40,436	12.09%
Offsets	39,968	39,445	(523)	-1.31%
<u>ENTERPRISE FUNDS</u>				
Water	2,772,795	2,914,998	142,203	5.13%
Sewer	2,508,481	2,763,283	254,802	10.16%
Solid Waste	1,040,684	1,302,650	261,966	25.17%
GROSS TOTAL TOWN	36,614,705	40,382,409	3,767,705	10.29%
<u>CALCULATION OF NET TOTAL TOWN</u>				
Less Water Fund	(2,772,795)	(2,914,998)		
Less Sewer Fund	(2,508,481)	(2,763,283)		
Less Solid Waste	(1,040,684)	(1,302,650)		
Less Other Funds	(891,826)	(937,643)		
Less Recap Adjustments	23,648			
Less Debt Exclusion	(1,918,035)	(1,868,380)		
Less Reserve Fund Article	(175,000)	(175,000)		
Less Transfer to OPEB Trust	(550,000)	(600,000)		
Less Transfer to Stabilization	(200,000)	(200,000)		
Less Special Articles	(1,105,000)	(2,197,920)		
NET TOTAL TOWN	25,476,532	27,422,535		7.64%
<u>CALCULATION OF TOWN APPROPRIATION</u>				
GROSS TOTAL TOWN	36,614,705	40,382,409		
Less County Assessments	(2,788,842)	(3,101,216)		
Less State Assessments	(292,082)	(270,109)		
Less Reserve for Abatements	(334,564)	(375,000)		
Less Offsets	(39,968)	(39,445)		
Less Reserve Fund Article	(175,000)	(175,000)		
Less Stabilization Transfer Article	(200,000)	(200,000)		
Less Special Articles	(1,105,000)	(2,197,920)		
Less Solid Waste Subsidy	(345,160)	(597,000)		
Less Enterprise Funds	(6,321,960)	(6,980,931)		
Net Town Warrant Article 4	25,012,129	26,445,788		

FY2025 Enterprise Funds Budget Summary (Operating Budget - Article 5)

REVENUE	FY2024	FY2025	\$ Change	% Change
Water Fees, Charges & Betterments	2,550,000	2,700,000	150,000	5.88%
Transfer from Water Fund Free Cash	222,795	210,441	(12,354)	-5.55%
SUBTOTAL WATER REVENUES	2,772,795	2,910,441	137,646	4.96%
Sewer Fees, Charges & Betterments	2,508,481	2,760,246	251,765	10.04%
Transfer from Sewer Fund Free Cash	0	0	0	
TOTAL SEWER FUND REVENUES	2,508,481	2,760,246	251,765	10.04%
Solid Waste Fees	530,000	530,000	0	0.00%
General Fund Subsidy	345,160	597,000	251,840	72.96%
Transfer from Solid Waste Free Cash	165,524	175,650	10,126	6.12%
SOLID WASTE FUND REVENUES	1,040,684	1,302,650	261,966	25.17%
WATER, SEWER & SOLID WASTE REVENUES	6,321,960	6,973,337	651,377	10.30%
EXPENDITURES	FY2024	FY2025	\$ Change	% Change
Wages, Benefits & Expenses	2,461,606	2,612,692	151,086	6.14%
Debt Service	311,189	297,749	(13,440)	-4.32%
WATER FUND EXPENDITURES	2,772,795	2,910,441	137,646	4.96%
Wages, Benefits & Expenses	1,903,405	2,177,270	273,865	14.39%
Debt Service	605,076	582,976	(22,100)	-3.65%
SEWER FUND EXPENDITURES	2,508,481	2,760,246	251,765	10.04%
SOLID WASTE FUND EXPENDITURES	1,040,684	1,302,650	261,966	25.17%
WATER, SEWER & SOLID WASTE EXPENDITURES	6,321,960	6,973,337	651,377	10.30%

FY2025 Public Education Summary (Warrant Articles 6, 7 & 8)

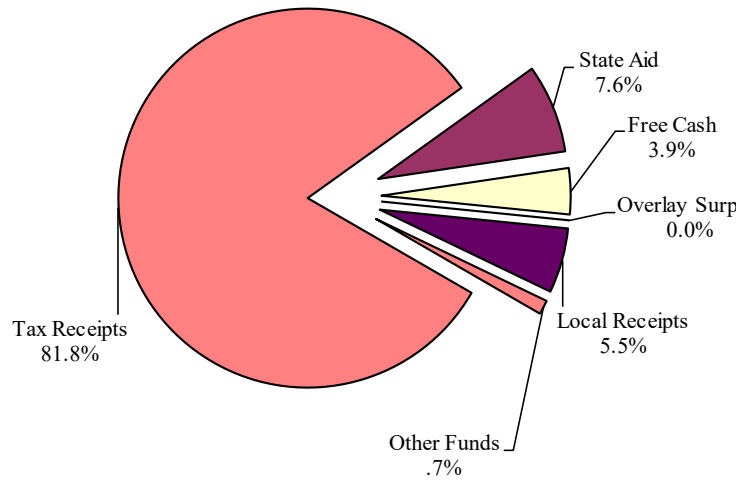
PUBLIC EDUCATION	FY2024	FY2025	\$ Change	% Change
Northborough K-8	\$28,001,227	\$29,119,597	\$1,118,370	3.99%
Northborough K-8 Total (Article 6)	\$28,001,227	\$29,119,597	\$1,118,370	3.99%
Algonquin Reg HS 9-12 Operating	\$13,421,085	\$14,119,879	\$698,794	5.21%
Algonquin Reg HS 9-12 Capital	\$0	\$242,077	\$242,077	
Algonquin HS Debt (Excluded)	\$651,454	\$645,281	(\$6,173)	-0.95%
Algonquin HS Debt (Non-Excluded)	\$0	\$186,610	\$186,610	
Algonquin Total (Article 7)	\$14,072,539	\$15,193,847	\$1,121,308	7.97%
Assabet Valley Regional HS	\$1,175,405	\$1,286,838	\$111,433	9.48%
Assabet Valley Debt Assessment	\$126,176	\$122,348	(\$3,828)	-3.03%
Assabet Total (Article 8)	\$1,301,581	\$1,409,186	\$107,605	8.27%
TOTAL PUBLIC EDUCATION	\$43,375,347	\$45,722,630	\$2,347,283	5.41%

* Please see separate handouts for detail regarding School Budgets.

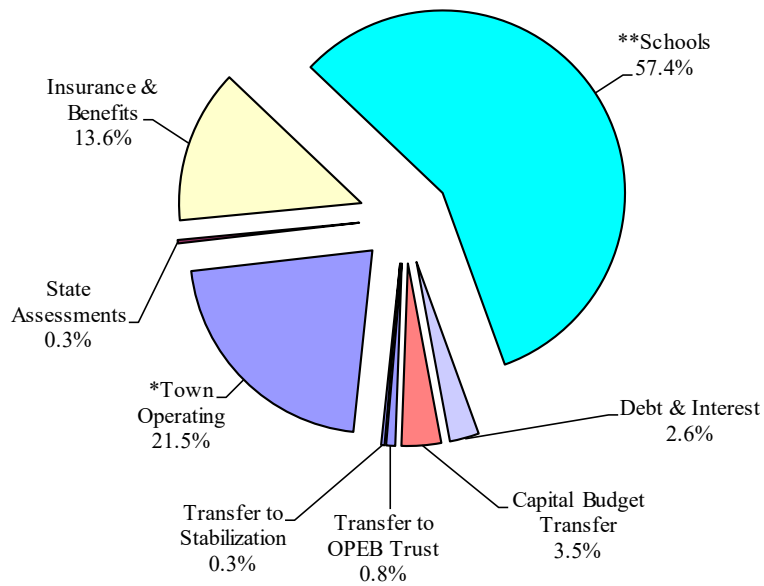
TOWN OF NORTHBOROUGH
REVENUE & EXPENDITURE SUMMARY FISCAL YEARS 2024–2025

	<u>PROPOSED</u> FY2024	<u>REVISED</u> FY2024	<u>PROPOSED</u> FY2025	\$ CHANGE	% CHANGE
LEVY LIMIT CALCULATION					
Prior Year Levy Limit	\$60,232,198	\$60,232,198	\$62,344,239		
Add 2.5%	\$1,505,805	\$1,505,805	\$1,558,606		
Add New Growth	\$591,600	\$606,236	\$428,400		
Add Overrides	\$0	\$0	\$0		
True Levy Limit	\$62,329,603	\$62,344,239	\$64,331,245	\$1,987,006	3.48%
Add Debt Excl - Library	\$255,841	\$255,841	\$278,115		
Add Debt Excl - Senior Center	\$286,915	\$286,915	\$302,490		
Add Debt Excl - Algonquin	\$639,873	\$639,873	\$645,281		
Less Debt Excl - Settlement	\$0	\$0	\$0		
Add Debt Excl - Lincoln Street	\$973,476	\$973,475	\$948,821		
Add Debt Excl - Fire Station	\$327,312	\$316,586	\$338,500		
Add Total Net Debt Exclusions	\$2,483,417	\$2,472,690	\$2,513,207	\$40,517	1.64%
Adjusted Levy Limit	\$64,813,020	\$64,816,929	\$66,844,452	\$2,027,523	3.13%
REVENUES					
Adjusted Levy Limit	\$64,813,020	\$64,816,929	\$66,844,452		
Less Unused Levy Capacity	(\$3,868,927)	(\$4,046,499)	(\$2,136,956)	\$1,909,543	
Total Tax Receipts	\$60,944,093	\$60,770,430	\$64,707,496	\$3,937,066	6.48%
State Aid	\$5,875,821	\$5,929,537	\$6,016,049	\$86,512	1.46%
Free Cash (Operating)	\$500,000	\$500,000	\$500,000		
Free Cash (Reserve)	\$175,000	\$175,000	\$175,000		
Free Cash (Stabilization)	\$200,000	\$200,000	\$200,000		
Free Cash (Capital)	\$1,105,000	\$1,105,000	\$2,197,920		
Free Cash	\$1,980,000	\$1,980,000	\$3,072,920	\$1,092,920	55.20%
Overlay Surplus (Capital)	\$0	\$0	\$600,000	\$600,000	
Local Receipts	\$4,000,000	\$4,096,299	\$4,400,000	\$303,701	7.41%
Other Funds	\$891,826	\$891,826	\$937,643	\$45,817	5.14%
TOTAL GENERAL FUND REVENUES	\$73,691,740	\$73,668,092	\$79,734,108	\$6,066,016	8.23%
Enterprise Funds	\$6,321,960	\$6,321,960	\$6,973,337	\$651,377	10.30%
TOTAL REVENUES	\$80,013,700	\$79,990,052	\$86,707,445	\$6,717,393	8.40%
EXPENDITURES					
	<u>PROPOSED</u> FY2024	<u>REVISED</u> FY2024	<u>PROPOSED</u> FY2025	\$ CHANGE	% CHANGE
Town Departments Requests	\$14,224,416	\$14,224,416	\$15,232,405	\$1,007,989	7.09%
Non-Excluded Debt Service	\$217,585	\$217,585	\$228,430	\$10,845	4.98%
Health Insurance	\$6,184,052	\$6,184,052	\$6,455,882	\$271,830	4.40%
Retirement Assessment	\$2,788,842	\$2,788,842	\$3,101,216	\$312,374	11.20%
Solid Waste Subsidy	\$345,160	\$345,160	\$597,000	\$251,840	72.96%
Other Fixed Costs	\$1,716,477	\$1,716,477	\$1,807,602	\$91,125	5.31%
Town Budget	\$25,476,532	\$25,476,532	\$27,422,535	\$1,946,003	7.64%
Schools					
Northborough K-8	\$28,001,227	\$28,001,227	\$29,119,597	\$1,118,370	3.99%
Algonquin 9-12 Operating	\$13,421,085	\$13,421,085	\$14,119,879	\$698,794	5.21%
Algonquin 9-12 Capital	\$0	\$0	\$242,077	\$242,077	
ARHS Debt Excluded Debt (Ad/Ren)	\$651,454	\$651,454	\$645,281	(\$6,173)	-0.95%
ARHS Non-Excluded Debt (Complex)	\$0	\$0	\$186,610	\$186,610	
ARHS Assessment Total	\$14,072,539	\$14,072,539	\$15,193,847	\$1,121,308	7.97%
Assabet	\$1,175,405	\$1,175,405	\$1,286,838	\$111,433	9.48%
Assabet Renovation Project	\$126,176	\$126,176	\$122,348	(\$3,828)	-3.03%
Assabet Assessment Total	\$1,301,581	\$1,301,581	\$1,409,186	\$107,605	8.27%
Schools Total	\$43,375,347	\$43,375,347	\$45,722,630	\$2,347,283	5.41%
Warrant Articles					
Tax Levy Funded	\$0	\$0	\$10,000	\$10,000	
Reserve Fund	\$175,000	\$175,000	\$175,000	\$0	
Transfer to Stabilization	\$200,000	\$200,000	\$200,000	\$0	
Overlay Surplus Capital	\$0	\$0	\$600,000	\$600,000	
Free Cash Capital	\$1,105,000	\$1,105,000	\$2,197,920	\$1,092,920	
Transfer to OPEB Trust	\$550,000	\$550,000	\$600,000	\$50,000	9.09%
Total Debt Excluded Debt Service	\$1,918,035	\$1,918,035	\$1,868,380	(\$49,655)	-2.59%
Other Funds	\$891,826	\$891,826	\$937,643	\$45,817	5.14%
Adjustments		(\$23,648)			
TOTAL GENERAL FUND EXPENDITURES	\$73,691,740	\$73,668,092	\$79,734,108	\$6,066,016	8.23%
Water Enterprise Fund	\$2,772,795	\$2,772,795	\$2,910,441	\$137,646	4.96%
Sewer Enterprise Fund	\$2,508,481	\$2,508,481	\$2,760,246	\$251,765	10.04%
Solid Waste Enterprise Fund	\$1,040,684	\$1,040,684	\$1,302,650	\$261,966	25.17%
TOTAL ALL FUNDS	\$80,013,700	\$79,990,052	\$86,707,445	\$6,717,393	8.40%

Fiscal Year 2025 Revenue Sources



Fiscal Year 2025 Expenditures



*Town Expenditures include Reserves for Abatements, Appropriation Reserve Fund, and Offsets
 **School Expenditures include Northborough K-8 School operations, Algonquin Regional High School operations, Algonquin Regional High School Debt Service & Assabet Valley Assessment

Northborough
**Financial Planning
Committee Report**
Annual Town Meeting
April 22, 2024

Report of the Financial Planning Committee

The Financial Planning Committee consists of six members. Three members are appointed by the Town Moderator, and one each by the Northborough School Committee, the Appropriations Committee, and the Planning Board. The role of the Financial Planning Committee is to serve in a research, study and advisory capacity to the Select Board, the Appropriations Committee, and the Annual Town Meeting on short and long-range financial planning matters, and to assist in the development of a Capital Improvement Program. During Fiscal Year 2024 the Committee was composed of the following members:

Member	Appointed By	Term Expires
John Rapa, Chair	Town Moderator	April 2026
Susan Sartori, Vice Chair	Appropriations Committee	April 2026
Ken Picard, Clerk	Town Moderator	April 2025
Scott Stocklin	School Committee	April 2024
Robert Babcock	Town Moderator	April 2027
Jonathan Rea	Planning Board	April 2027

Committee Activities

Meeting Date	Meeting Topics
02/27/2024	Election of Officers; Preliminary Free Cash Plan; Preliminary FY2025 Capital Budget; School Department Capital Requests
03/05/2024	DPW Capital Requests, Water & Sewer Capital Requests
03/12/2024	Review of CPC Project Requests, Discussion of Financial Planning Committee Recommendations and Draft Report
03/19/2024	Police Department Capital Requests, Fire Department Capital Requests, Voting Recommendations on Articles for Report
03/25/2024	Joint Meeting with Select Board – Budget Hearing Opened (Charter 6-5) (FPC Optional)
04/01/2024	Review and Vote Recommendations on Final Changes to Town Meeting Warrant and Capital Improvement Plan (CIP) Articles – Discuss Finalizing Report Discussion / Vote to Appoint a Liaison to the Fire Station Building Committee
04/22/2024	5:30 pm at ARHS prior to Town Meeting

Committee General Comments

The major role of the Financial Planning Committee is to review all submitted projects included in the Capital Improvement Program, comment upon their viability and make its final recommendations, which includes consideration of the guidelines set forth under the Debt Policy adopted by the Select Board in September 2000. These guidelines were developed to assist the Town in determining how much debt can safely be incurred, and are consistent with those recommended by the Massachusetts Department of Revenue, namely:

- Determine debt that can be incurred without jeopardizing the Town's credit standing and causing financial hardship;
- Incorporate affordability guidelines for expenditures;
- Include review of the Capital Improvement Program; and
- Indicate appropriate uses for and acceptable amounts of debt.

The Committee has reviewed the projects included in the six-year Capital Improvement Program at meetings held with the various departments proposing these projects. At these meetings, department heads presented information and data to justify the need, cost, and implementation timeframe for the projects. It is the strong opinion of the Committee that in order for the Capital Improvement Program to be an effective tool for managing the Town's capital investment, department heads must have confidence that their submitted projects will be implemented within the timeframe planned in the Program. The Committee recognizes that the municipal and school administrations have worked hard to anticipate capital needs, submit projects into the Plan, and distribute those projects over the six-year planning period so as to comply with the constraints of the Town's Debt Policy.

Free Cash Policy

The FY2025 budget year marks the fourteenth implementation of the Town's Free Cash Policy. Under this policy, one defined use of available Free Cash is to pay for capital projects. Examples of suitable projects include DPW and Public Safety vehicles and equipment; building infrastructure components (heating, cooling, electrical, plumbing, etc.); office and technology equipment; and capital project design fees, feasibility studies, and needs analyses. In the past, the Town funded projects of this scale with debt, a practice discouraged by bond rating agencies. Under the Free Cash Policy, such capital items are now primarily funded from Free Cash and other available one-time revenues. Debt capacity is reserved for larger projects such as building construction and renovation, major roadway construction and repair, water/sewer infrastructure, and land acquisition for municipal use or to preserve open space.

The Town of Northborough adopted its very first set of Comprehensive Financial Policies in 2009, followed by the adoption of the Free Cash Policy in November 2010. These policies were formally approved by the Select Board with the unanimous support of the Appropriations Committee and the Financial Planning Committee. So, in accordance with the adopted Free Cash Policy, the Town's Administration has developed a Preliminary FY2025 Free Cash Plan for consideration during the upcoming budget process.

Please note that the Town's Free Cash was certified at \$3,572,920 following the close of FY2023, higher than the \$2,440,073 from FY2022. In its most basic form Free Cash is the balance of unspent Free Cash from the prior year, plus balances of appropriations not spent and revenues realized in excess of the budget.

- Unspent Free Cash from FY2022 was \$460,073 which means the Town "generated" \$3,112,847 during FY2023 resulting in certified Free Cash of \$3,572,920.¹
- Revenues and transfers-in exceeded the FY2023 budget by \$1,869,649 or 2.76% with local receipts such as motor vehicle excise taxes and building permits performing better than anticipated due to the improving economy.
- Expenditures returned were \$1,380,905 or 1.98% of the FY2023 budget. The return included positive results in the Employee Benefit lines due to favorable health insurance experience. Staff turnover in public safety also resulted in returned appropriations as new hires were brought on at a lower salary cost.

The Administration's goal of using projections where revenues and appropriations come within 1-3% of the amounts budgeted was maintained. With this level of Free Cash, the Town will be able to maintain an appropriation to the Reserve Account, continue to contribute the policy-targeted amount into the FY2025 Operating Budget, and once again pay cash for a significant portion of upcoming capital articles.

¹ It is important to note that although revenues exceeded the budget by \$1,869,649 and unexpended appropriations returned \$1,380,905, the combined total of "generated" Free Cash is adjusted down by \$30,584 to account for changes in overlay balances (provision for property tax abatements/exemptions) and other minor adjustments

PRELIMINARY FY2025 FREE CASH PLAN

Free Cash Certification	3,572,920
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FY2025 Appropriation Reserve Fund	(175,000)
FY2025 Operating Budget	(500,000)
FY2025 Stabilization Fund	(200,000)
FY2025 Capital Projects	(2,197,920)
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Total Proposed Use	(3,072,920)
Remaining after plan	500,000
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In addition, the preliminary Free Cash Plan maintains the Town’s financial reserves within the policy limits of 5-10% of the operating budget. The Town’s “reserves” are defined as being available Free Cash combined with the Stabilization Fund, which current has a balance of approximately \$5.7 million. Therefore, reserves currently are at about 12.5% when compared to the FY2024 budget of \$74 million. Prior to the close of FY2023, the Town’s reserves were at 8%, or \$5.9 million. After the close of FY2023, the reserves increased to approximately 11%. The preliminary Free Cash Plan below provides an initial proposal on how these one-time funds can be used in the upcoming budget cycle. While there will be more discussion regarding the exact amounts to be used in the various categories, the plan as proposed would provide for the maintenance of financial reserves at approximately 8%, within the policy target area.

American Rescue Plan Act Funding Considerations

Northborough continues to benefit from the award of \$4.5 million of American Rescue Plan Act funds. These funds are treated as a grant from the Federal Government, and the Northborough Select Board has exclusive control over the expenditure of these funds. As of the writing of this report, there's approximately \$1.8 million remaining unallocated and the Select Board has not presented a plan for the remaining funds. The Financial Planning Committee recommends that the Select Board establish clear priorities and criteria to assess the projects identified by department staff and the public in time to meet the December 2024 obligation deadline. Emphasis should be placed on the short timeline that remains to meet the deadlines, and a priority must be placed on making allocations defined enough as to allow for contracts to be procured properly before the December 2024 deadline and projects to be completed by the December 2026 deadline.

A narrative of the Capital and Community Preservation Act projects follow:

POLICE DEPARTMENT – Police Cruiser Replacements - \$140,000

This Article provides funds for the purchase of two replacement patrol vehicles. This article supports the continued annual replacement of police vehicles on an established schedule of three vehicles one year, then two the next.

FIRE DEPARTMENT – Rescue 1 Replacement - \$1,250,000

This Article provides funds for the replacement of a 2004 rescue pumper. It was designed to perform many functions, however, due to the design it is overloaded and overtasked. This proposal is to purchase a true rescue truck designed and equipped to function as a rescue truck.

DPW/FACILITIES – Facilities HVAC Upgrades/Modernization - \$250,000

This Article provides funds for the replacement of portions of the HVAC systems at the Police Station, Library, and Senior Center. As noted in the 2023 Facility Condition Assessment, there are several systems well past their useful life. Completing these replacements will ensure that potential future issues are addressed in a proactive manner. Thus, preventing the need for costly emergency repairs and/or the risk of additional damage caused by down systems.

DPW/FACILITIES – Police Station Siding Replacement - \$540,000

This Article was originally presented to cost \$200,000 to fund replacement of the building exterior at the Police Station building. Replacing deteriorating exterior materials is essential for safeguarding structural integrity and improving the energy efficiency of a building. A recent architectural assessment revealed more extensive deterioration of the wood siding, prompting the increase in the estimate to \$540,000 for more comprehensive repairs. The funds in this article will include

reappropriating \$70,000 from Article 16 of the 2023 Annual Town Meeting, which was intended to cover solely painting. The DPW's Hook Truck article proposed for \$340,000 is intended to be passed over, to provide the additional funding for this article.

DPW/FACILITIES – Fire Station Brick Repointing and Sealing - \$80,000

This Article provides funds for repointing and sealing of the bricks at the Fire Station at 11 Pierce Street. Repointing will restore the facade's strength and prevent future damage from water intrusion. Sealing the brick facade serves as an additional protective barrier against future moisture infiltration.

DPW/HIGHWAY – Road Improvements and Maintenance - \$310,000

This Article provides funds in addition to the State's Chapter 90 transportation funding to maintain current road conditions in accordance with the Pavement Management Plan.

DPW/HIGHWAY – Enclosed Public Health Trailer - \$95,000

This Article provides funds for the purchase of a new enclosed trailer. The current enclosed trailer serves as an emergency facility with power, temperature control, cabinetry, and lighting. The new trailer will provide improved service for community events and activities such as elections, Applefest, health clinics, and other Town events.

DPW/HIGHWAY – Drainage/Sidewalk Improvement Program - \$300,000

This Article provides funds for repair and replacement of failing drainage and sidewalk infrastructure. The specific work funded herein will be derived through engineering analysis and may also vary based upon emergency needs.

DPW/HIGHWAY– Bucket Truck - \$330,000

This Article provides funds the purchase of a bucket truck to replace a 2010 model 30,000-pound GVW bucket truck that is used by the Highway and Tree Divisions. As part of this capital item the existing vehicle chassis will be repurposed to extend its useful life.

DPW/HIGHWAY – Sidewalk Plow Replacement - \$300,000

This Article provides funds for the purchase of a sidewalk plow to replace a 2012 model sidewalk plow with various attachments that is used by the Highway Division. As part of this capital item the existing equipment will be traded in.

DPW/HIGHWAY – Hook Lift Truck - \$0

This Article originally was presented as \$340,000 for the purchase a new fleet vehicle. The needs of the Department are shifting and require a more diverse vehicle fleet. Obtaining a hook lift truck will allow the Department to utilize multiple bodies on a single chassis. Examples of bodies that are available include but are not limited to standard dump, rock dump, flatbed, catch basin cleaner, vacuum, etc. The \$340,000 originally proposed would have provided for a dump body, spreader, and light duty material body in addition to the truck chassis. This article is intended to be passed over in order to redirect funding to the Police Station siding article, and the truck is intended to be considered again in FY2026’s capital plan.

DPW/WATER – One-Ton Utility Truck with Plow Replacement - \$140,000

This Article provides funds for the purchase of a utility body truck to replace a 2014 model one-ton utility body truck that is used by the Water and Sewer Divisions. Included in the funding for this capital item, the existing vehicle is intended to be sold to the Northborough/Southborough Regional School District for \$20,000 rather than serving as a trade-in.

DPW/SEWER – Inflow & Infiltration (I&I) Mitigation - \$380,000

This Article provides funds to remove non-sanitary flows from the sewer system as mandated by MassDEP under 314 CMR 12.04. The Town has a comprehensive 15-year inflow and infiltration elimination plan, and this is the third year of implementation. For each gallon of storm/groundwater that is removed from the sewer system, that is one less gallon that must be treated and one more gallon of capacity available for future use.

MARGUERITE E. PEASLEE ELEMENTARY – Asbestos Encapsulation – Chimney - \$30,000

During the District’s 3-year Asbestos Hazard Emergency Response Act (AHERA) inspection and report, Hub Environmental Testing, Inc., identified the sheathing around the boiler chimney at the Marguerite E. Peaslee School is compromised and needs to be stabilized and rewrapped per AHERA regulations. This is a new project for the FY25 Capital Plan and requires our immediate attention. The estimated cost is \$30,000 and includes consultation services for AHERA compliance and the construction of the sheathing to secure the encapsulation. The goal of the project will be to provide compliance and safety to the boiler space.

MELICAN MIDDLE – Hot Water System Upgrade - \$30,000

The Public Schools of Northborough identified that the valving system for the Robert E. Melican Middle School hot water system is original to the 1971 construction. The ability to modulate the mixing valve is compromised and needs to be brought

up to code from cast iron to copper and bronze piping, valves, and fittings. The replacement provides the ability to control the temperature of hot water to all Robert E. Melican Middle School fixtures.

MELICAN MIDDLE – Pneumatic Control Repairs - \$72,000

The Public Schools of Northborough has identified the air pressure-based pneumatic control needs restoration. The air pressure provided to each univent heating unit controls the outside air dampers and hot water valves that support the heating system. By restoring the air pressure to consistent levels, the system will work more efficiently and can be calibrated to support a more comfortable learning environment. The restoration of air pressure to the three floors of Robert E. Melican Middle School will add efficiency and comfort to the building.

MARGUERITE E. PEASLEE ELEMENTARY SCHOOL- Feasibility Study - \$900,000

The Massachusetts School Building Authority (the “MSBA”) has invited the Marguerite E. Peaslee Elementary School, currently serving students in grades Kindergarten through grade 5, into the MSBA’s next round of grant funding requiring a feasibility study be conducted. The feasibility study phase may be used to examine the reconfiguration of the Town’s elementary school grades to create districtwide grade spans for Pre-K through grade 2 and grades 3-5, resulting in two schools with grades 3-5 including the Peaslee School. The project has been in the Town’s Capital Improvement Plan for almost ten years, and the building project phase is in the plan for consideration in FY2030. The estimated cost of the Feasibility Study is \$900,000, for which the MSBA will reimburse the Town at approximately 50% for eligible costs. This study will provide the Town with options of what to do with the aging school which was built in 1962. The School has not been significantly renovated, and major building systems including HVAC, electrical, and plumbing are ready for modernization and enhancement. The building project is in the CIP for consideration in FY2023 currently.

ALGONQUIN REGIONAL HIGH SCHOOL- Capital Assessment - \$242,077

The Northborough-Southborough Regional School District has developed a capital plan for the Algonquin Regional High School, and is proposing approximately \$500,000 of pay-as-you-go capital improvements annually, for which the cost will be assessed to its member towns per the terms of the Regional School Agreement and appropriation for such will be embedded in the budget article for the school district. The Regional Agreement provides for such an assessment, and Northborough’s share will be assessed at 4-year rolling enrollment averages, which is the same rate as overlapping debt is assessed to the members. The District’s operating assessment is assessed per a statutory formula determined by the State for a minimum contribution, and the amount above the minimum is assessed based on October 1st enrollments per the agreement. The \$242,077 represents Northborough’s FY2025 share of the districts costs at 61.91%. The projects contemplated for FY2025 are related to HVAC and lighting.

Community Preservation Fund – Acquisition of 432 Whitney Street - \$1,700,000

This project involves purchase of 23.77 acres of undeveloped land for open space/recreation purposes and a small-scale affordable housing project consisting of 4-8 multi-family dwelling units. Benefits of the acquisition include the development of affordable housing, protection of important wildlife habitat, a wetland system that is hydrologically connected to Bearfoot Brook, and a scenic vista at the property’s high point, and providing an open space connection between the aqueduct to the west and the permanently-protected open space owned by the MA Department of Conservation and Recreation and the Berlin Conservation Commission. The CPC voted 7-0 to fund this from the CPA unreserved fund (\$817,653), conservation fund (\$664,073) and new revenues (\$218,274).

Community Preservation Fund – Soundproofing of Outdoor Pickleball Courts at Ellsworth McAfee Park - \$54,500

This project involves installation of ultraviolet (UV) tolerant soundproofing onto the top line of the existing fencing system to block the impact noise generated by pickleball sports. It will reduce noise below nuisance levels. The CPC voted 7-0 to fund this from new revenue.

Community Preservation Fund – Northborough Affordable Housing Corporation (NAHC)- \$126,856

The NAHC has been effective in adding multiple affordable housing units in Town utilizing the Town’s CPA funds and partnering with organizations such as Habitat for Humanity. Based on the prospects for several projects in the near term, the CPC voted 7-0 to approve this request, which will require a funding agreement with the CPC and Select Board. The funding agreement practice is consistent with the practices used for prior year CPA articles appropriating money for the NAHC.

Community Preservation Fund – Restoration of First Parish Church Steeple - \$210,000

This project involves replacement of wood stairs, wood flooring, wood trusses that support the flooring and stairs, and wood “cradle” that supports the brass bell. These features have been compromised by age and many years of exposure to the weather and leakage. At its own expense, the congregation will hire a contractor to replace defective materials on the steeple exterior and reseal that exterior to prevent future leakage. The CPC voted 7-0 to fund this from new revenue.

The Financial Planning Committee voted unanimously against recommending approval of this article.

Community Preservation Fund – Aqueduct Historic Marker - \$4,729

This duplicate marker will replace one stolen in October 2023. 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 7-0 to fund this from new revenues. The Financial Planning Committee will not vote a recommendation on this article since it is below the threshold for consideration of \$25,000.

Community Preservation Fund – White Cliffs Debt Service - \$176,000

This is the 7th payment required for debt 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 \$164,641 from new revenue, with the \$11,359 balance to be funded from premium reserves.

Community Preservation Fund – Administrative Fund - \$41,000

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 \$820,000 new revenues.

The Committee extends its appreciation to Town Administrator Timthy McInerney and his Financial Team -- Assistant Town Administrator Diane Wackell and Finance Director Jason Little -- for their input and assistance throughout the Committee’s process. Special thanks to Lynda LePoer and Angie Sowden for their capable administrative support.

Capital Projects for FY2025

The Committee has reviewed and prioritized the projects in the Capital Improvement Program for Fiscal Year 2025 as follows:

Priority	Description
1	Projects that involve correcting a current Safety or Health issue, and/or to meet a Federal or State legal requirement.
2	Projects that are necessary to maintain the Town’s current buildings, equipment, and infrastructure: <i>Buildings</i> - Projects necessary to maintain existing Town buildings, not including projects to expand or modernize facilities. <i>Equipment</i> - Projects necessary to replace old existing equipment, which is no longer cost effective to repair with similar equipment.

3	Projects that are required to increase capacity of existing facilities in order to accommodate the increase in growth of the Town.
4	Projects that are designed to modernize and upgrade existing Town facilities.

The Committee considers all the proposed capital projects, which have been in the Capital Improvement Plan for many years. From those proposals, the Committee recommends the capital projects below be included in this year's FY2025 Capital Budget warrant articles. The Committee votes are shown in parentheses. Numerical votes are shown in Yes-No-Abstain order relative to a motion to recommend approval. Fewer than six total votes reflect the absence of one or more members at the time of the vote. Planned sources of funding are noted in the comments for each project.

Municipal Departments

Article 16	Sponsor	Cost	Priority	Recommend Approval?
Police Cruiser Replacement	Police	\$140,000	2	YES (6-0-0)
<ul style="list-style-type: none"> ▪ Request for funding the purchase of two new police vehicles. This article supports the continued annual replacement of police cruisers on an established schedule of three vehicles one year, then two the next. ▪ Funded from Free Cash with no additional tax impact. 				

Article 17	Sponsor	Cost	Priority	Recommend Approval?
Rescue 1 Replacement	Fire	\$1,250,000	2	YES (6-0-0)
<ul style="list-style-type: none"> ▪ Request for funding to replace a 2004 Rescue Pumper. This proposal is to purchase a true rescue truck designed and equipped to function as a rescue truck. ▪ Proposed to be funded with a combination of Free Cash (\$492,920), Premium Reserves (\$11,238), and borrowing (\$745,842) ▪ Debt Authorization will require a 2/3 majority vote. If approved, the tax impact for the borrowing likely be negligible in FY2025, other than a potential charge for issuance costs. In FY2026, if bonded for ten years during FY2025, the tax impact would be approximately \$16.50 to the average single family home, and would taper downward in subsequent years. ▪ The Financial Planning Committee would have preferred to have funded the acquisition using available funds rather than borrowing, which will have an impact to taxpayers in future years. While the Committee recommends approval of this article and agrees with the merits of its acquisition, it recommends that the Select Board apply ARPA funds to the Capital Plan in a strategic manner to reallocate Free Cash to this article and avoid borrowing. 				

Article 18	Sponsor	Cost	Priority	Recommend Approval?
Facilities HVAC Upgrades/Modernization	DPW/Facilities	\$250,000	2	YES (6-0-0)
<ul style="list-style-type: none"> ▪ Request to fund the replacement of portions of the HVAC systems at the Police Station, Library, and Senior Center. ▪ Funded from Free Cash with no additional tax impact. 				

Article 19	Sponsor	Cost	Priority	Recommended Approval?
Police Station Siding	DPW/Facilities	\$540,000	2	YES (6-0-0)
<ul style="list-style-type: none"> ▪ Request to fund repairs to the building exterior at the Police Station building. This project will reappropriate \$70,000 approved in Article 16 at the 2023 Annual Town Meeting for painting the station. ▪ The painting was not conducted due to building condition, which necessitate the siding project originally proposed to cost \$200,000. A recent architectural assessment has led to the estimate increasing to \$540,000. ▪ The additional \$340,000 in Free Cash for this article is redirected from the DPW's Hook Truck article, which is intended to be passed over and reconsidered for FY2026. ▪ Funded from Free Cash (\$470,000) and the existing article (\$70,000), with no additional tax impact. ▪ The Committee feels this article may be a candidate for the Select Board to apply ARPA funding, which could in turn be used to lessen the need to borrow for the Fire Pumper in Article 17 by reallocating the available funds being considered for use in this article. 				

Article 20	Sponsor	Cost	Priority	Recommended Approval?
Fire Station Brick Repointing and Sealing	DPW/Facilities	\$80,000	1	YES (6-0-0)
<ul style="list-style-type: none"> ▪ Request to fund the repointing and sealing of the bricks at the Fire Station at 11 Pierce Street. Project is needed to extend life of building while in use, specifically to protect the building's façade from moisture infiltration. ▪ Funded from Free Cash with no additional tax impact. 				

Article 21	Sponsor	Cost	Priority	Recommend Approval?
Road Improvements & Maintenance	DPW/Highway	\$310,000	2	YES (6-0-0)
<ul style="list-style-type: none"> Funds needed in addition to the State's Chapter 90 transportation funding to maintain current road conditions in accordance with the Pavement Management Plan. Funded from Free Cash with no additional tax impact. 				

Article 22	Sponsor	Cost	Priority	Recommend Approval
Enclosed Public Health Trailer	DPW/Highway	\$95,000	4	YES (6-0-0)
<ul style="list-style-type: none"> Request to fund the purchase of a new enclosed trailer. The current enclosed trailer serves as an emergency facility with power, temperature control, cabinetry, and lighting. The new trailer will provide improved service for community events and activities such as elections, Applefest, health clinics, and other Town events. Funded from Free Cash with no additional tax impact. 				

Article 23	Sponsor	Cost	Priority	Recommend Approval?
Drainage/Sidewalk Improvement Program	DPW/Highway	\$300,000	4	YES (6-0-0)
<ul style="list-style-type: none"> Request for funds for repair and replacement of failing drainage and sidewalk infrastructure. Funded from Overlay Surplus with no additional tax impact. 				

Article 24	Sponsor	Cost	Priority	Recommend Approval?
Bucket Truck	DPW/Highway	\$330,000	2	YES (6-0-0)
<ul style="list-style-type: none"> Request to fund the purchase of a bucket truck to replace a 2010 model 30,000-pound GVW bucket truck that is used by the Highway and Tree Divisions. As part of this capital item the existing vehicle chassis will be repurposed to extend its useful life of 10-12 years. Funded from Free Cash with no additional tax impact. 				

Article 25	Sponsor	Cost	Priority	Recommend Approval?
Sidewalk Plow Replacement	DPW/Highway	\$300,000	2	YES (6-0-0)
<ul style="list-style-type: none"> Request to fund the purchase of a sidewalk plow to replace a 2012 model sidewalk plow with various attachments that is used by the Highway Division. This equipment has a useful life of 10-12 years. As part of this capital item the existing equipment will be traded in. Funded from Overlay Surplus with no additional tax impact. 				

Article 26	Sponsor	Cost	Priority	Recommend Approval?
Hook Lift Truck	DPW/Highway	\$0	4	YES (6-0-0) RECOMMEND PASSING OVER
<ul style="list-style-type: none"> This Article originally was presented as \$340,000 for the purchase a new fleet vehicle. Obtaining a hook lift truck will allow the Department to utilize multiple bodies on a single chassis, and this outlay would have provided for a dump body, spreader, and light duty material body in addition to the truck chassis. This article is intended to be passed over in order to redirect funding to the Police Station siding article, and the truck is intended to be considered again in FY2026's capital plan. 				

Article 27	Sponsor	Cost	Priority	Recommend Approval?
One-Ton Utility Truck with Plow Replacement	DPW/Water	\$140,000	2	YES (6-0-0)
<ul style="list-style-type: none"> ▪ This article provides funds for the purchase of a utility body truck to replace a 2014 model one-ton utility body truck that is used by the Water and Sewer Divisions. As part of this capital item the existing vehicle will be sold to the Northborough/Southborough Regional School District for \$20,000 in lieu of applying the amount as trade-in value. ▪ Funded from Water Enterprise Revenue (\$20,000 to account for the sale), Water Enterprise Fund Free Cash (\$72,000, 60%), and Sewer Enterprise Fund Free Cash (\$48,000, 40%) with no additional tax impact. 				

Article 28	Sponsor	Cost	Priority	Recommend Approval?
Inflow & Infiltration (I&) Mitigation	DPW/Sewer	\$380,000	1	YES (6-0-0)
<ul style="list-style-type: none"> ▪ Request for funds to remove non-sanitary flows from the sewer system as mandated by MassDEP under 314 CMR 12.04. The Town has a comprehensive 15-year inflow and infiltration elimination plan, and this is the third year of implementation. For each gallon of storm/groundwater that is removed from the sewer system, that is one less gallon that must be treated and one more gallon of capacity available for future use. ▪ Funded from Sewer Enterprise Fund Free Cash (\$372,399) and Sewer Premium Reserve (\$7,601) with no additional tax impact. 				

School Department

Article 29	Sponsor	Cost	Priority	Recommend Approval?
Peaslee Elementary – Asbestos Encapsulation – Chimney	Northborough School Committee	\$30,000	1	YES (6-0-0)
<ul style="list-style-type: none"> Funds needed for the encapsulation of chimney ductwork at Marguerite E. Peaslee Elementary School. Funded from Free Cash with no additional tax impact. 				

Article 30	Sponsor	Cost	Priority	Recommend Approval?
Melican Middle School – Hot Water System Upgrade	Northborough School Committee	\$30,000	4	YES (6-0-0)
<ul style="list-style-type: none"> Funds needed for upgrades to the hot water system at the Robert E. Melican Middle School. This article will re-appropriate a surplus balance remaining in Article 28 from 2011 Annual Town Meeting for Green Repairs at the Middle School. Funded from available funds with no additional tax impact. 				

Article 31	Sponsor	Cost	Priority	Recommend Approval?
Melican Middle School – Pneumatic Control Repairs	Northborough School Committee	\$72,000	2	YES (6-0-0)
<ul style="list-style-type: none"> Funds needed for repairs to the pneumatic controls at the Robert E. Melican Middle School. This article will re-appropriate the surplus balance remaining in Article 28 from 2011 Annual Town Meeting for Green Repairs at the Middle School. Funded from available funds with no additional tax impact.. 				

Article 32	Sponsor	Cost	Priority	Recommend Approval?
Feasibility Study for Maguerite E. Peaslee Elementary School	Northborough School Committee	\$900,000	2	YES (6-0-0)
<ul style="list-style-type: none"> ▪ Funds needed for a study that will provide the Town with options to either renovate or rebuild the Peaslee Elementary School. Approval required to advance grant eligibility from the Massachusetts School Building Administration (MSBA). ▪ Funded from Borrowing which requires a 2/3 majority vote. A reimbursement of approximately 50% by MSBA is anticipated so the true cost will be \$450,000. ▪ Building project is currently in the CIP for consideration in FY2030. ▪ The tax impact for this article would be approximately \$17 to the average single family home in the first year that principal is payable, and would taper downward in subsequent years if bonded for five years. 				

Regional School District

Article 7 – Capital Assessment	Sponsor	Cost	Priority	Recommend Approval?
Algonquin Regional High School	Northborough-Southborough Regional School Committee	\$242,077	2	YES (6-0-0)
<ul style="list-style-type: none"> ▪ The School District has developed a capital plan for the Algonquin Regional High School, and is proposing approximately \$500,000 of pay-as-you-go capital improvements annually. ▪ FY2025’s plan covers HVAC and lighting improvements. ▪ Cost will be assessed to its member towns per the terms of the Regional School Agreement and \$242,077 is Northborough’s share for FY2025 ▪ Appropriation is within the budget article for the school district, and is proposed to be funded with the Tax Levy, and the tax impact is estimated to be \$36 to the average single family home. 				

Community Preservation Act Projects

Certain projects to be funded with Community Preservation Act monies may be presented at Town Meeting. Although often capital in nature, these projects are not necessarily incorporated into the Capital Improvement Plan. Nevertheless, the Financial Planning Committee, in its financial advisory capacity, strives to review projects approved by the CPC and offer its recommendations at Town Meeting. Because CPA projects do not compete for funding with Capital Improvement Plan projects, no Priority is assigned. The Committee has decided not to review or make recommendations on projects not meeting the \$25,000 minimum definition of a Capital Project for purposes of the Capital Improvement Plan.

Article 40	Sponsor	Cost	Priority	Recommend Approval?
Acquisition of 432 Whitney Street	Community Preservation Committee	\$1,700,000	N/A	YES (4-2-0)
<ul style="list-style-type: none"> ▪ Funds requested for the purpose of acquiring the 23.77+/- acres of land located at 352 Whitney Street for open space/passive recreation purposes and the development of up to eight affordable low-income dwelling units. ▪ Funded from the CPA Unreserved Fund (\$817,653), Conservation Fund (\$664,073) and CPA Revenues (\$218,274). 				

Article 41	Sponsor	Cost	Priority	Recommend Approval?
Soundproofing of Outdoor Pickleball Courts at Ellsworth McAfee Park	Northborough Recreation Department	\$54,500	N/A	YES (5-1-0)
<ul style="list-style-type: none"> ▪ This project involves installation of ultraviolet (UV) tolerant soundproofing onto the top line of the existing fencing system to block the impact noise generated by pickleball sports. It will reduce noise below nuisance levels. ▪ Funded from CPA Revenues. 				

Article 42	Sponsor	Cost	Priority	Recommend Approval?
Northborough Affordable Housing Corporation	Community Preservation Committee	\$126,856	N/A	YES (4-2-0)
<ul style="list-style-type: none"> ▪ Funds requested for the purpose of the creation and support of affordable housing by the NAHC. Transfers/Reimbursements will be contingent on funding agreement between NAHC and the Town's CPC and Select Board. ▪ Funded from CPA Revenues. 				

Article 43	Sponsor	Cost	Priority	Recommend Approval?
Restoration of First Parish Church Steeple	Community Preservation Committee	\$210,000	N/A	NO (0-6-0)
<ul style="list-style-type: none"> ▪ Funds requested for First Parish Northborough Unitarian-Universalist Church for the structural restoration of the steeple. ▪ Funded from CPA Revenues. 				

Article 44	Sponsor	Cost	Priority	Recommend Approval?
Aqueduct Historic Marker	Northborough Historic District Commission	\$4,729	N/A	No action
<ul style="list-style-type: none"> ▪ Funds requested for the purchase and installation of a historic marker for the Aqueduct Bridge. ▪ Funded from CPA Revenues. ▪ The committee did not take a position on this article due to it being below the threshold of \$25,000. 				

Article 45	Sponsor	Cost	Priority	Recommend Approval?
White Cliffs Debt Service	Community Preservation Committee	\$176,000	N/A	YES (5-1-0)
<ul style="list-style-type: none"> ▪ Funds requested for the seventh of ten payments required for the debt on the White Cliffs purchase. ▪ Funded with \$164,641 CPA Revenues and \$11,359 CPA Premium Reserve. 				

Article 46	Sponsor	Cost	Priority	Recommend Approval?
CPA Administrative Fund	Community Preservation Committee	\$41,000	N/A	YES (5-1-0)
<ul style="list-style-type: none"> ▪ Funds requested for the purpose maintaining the CPA's annual Administrative Fund. ▪ Funded from CPA Revenues. 				

Respectfully submitted,

Northborough Financial Planning Committee

4/4/2024

Financial Planning Committee Recommendations for FY2025 Capital Project Warrant Articles

Northborough Annual Town Meeting April 22, 2024

Article	Project	Amount	Funding Source	**Priority	*Vote	Recommend Approval?
7	ARHS Capital Assessment	\$242,077	Tax Levy	2	6-0-0	YES
16	Police: 2 Cruiser Replacements	\$140,000	Free Cash	2	6-0-0	YES
17	Fire: Rescue 1 Replacement	\$1,250,000	Free Cash, Available Funds, & Borrowing	2	6-0-0	YES
18	Facilities: Facilities HVAC Upgrades/Modernization	\$250,000	Free Cash	2	6-0-0	YES
19	Facilities: Facilities Police Station Siding Replacement	\$540,000	Free Cash & Available Funds	2	6-0-0	YES
20	Facilities: Facilities Fire Station Brick Repointing and Sealing	\$80,000	Free Cash	1	6-0-0	YES
21	DPW: Road Improvements & Maintenance	\$310,000	Free Cash	2	6-0-0	YES
22	DPW: Enclosed Public Health Trailer	\$95,000	Free Cash	4	6-0-0	YES
23	DPW: Drainage/Sidewalk Improvements	\$300,000	Overlay Surplus	4	6-0-0	YES
24	DPW: Bucket Truck	\$330,000	Free Cash	2	6-0-0	YES
25	DPW: Sidewalk Plow Replacement	\$300,000	Overlay Surplus	2	6-0-0	YES

26	DPW: Hook Lift Truck	\$0	Free Cash	4	6-0-0	PASS OVER
27	Water: One-Ton Utility Truck with Plow Replacement	\$140,000	Enterprise Fund Free Cash & Revenues	2	6-0-0	YES
Article	Project	Amount	Funding Source	**Priority	*Vote	Recommend Approval?
28	Sewer: Inflow & Infiltration (I&I) Mitigation	\$380,000	Enterprise Fund Free Cash & Premium Reserve	1	6-0-0	YES
29	Peaslee Elementary School: Asbestos Encapsulation Chimney	\$30,000	Free Cash	1	6-0-0	YES
30	Melican Middle School: Hot Water system Upgrade	\$30,000	Available Funds	4	6-0-0	YES
31	Melican Middle School: Pneumatic Control Repairs	\$72,000	Available Funds	2	6-0-0	YES
32	Feasibility Study for Marguerite E. Peaslee Elementary School	\$900,000	Borrowing	2	6-0-0	YES
40	CPC: Acquisition of 432 Whitney Street	1,700,000	CPA & Conservation Funds	N/A	4-2-0	YES

41	CPC: Soundproofing of Outdoor Pickleball Court at Ellsworth McAfee Park	\$54,500	CPA	N/A	5-1-0	YES
42	CPC: Northborough Affordable Housing Corporation	\$126,856	CPA	N/A	4-2-0	YES
43	CPC: Restoration of First Parish Church Steeple	\$210,000	CPA	N/A	0-6-0	NO
44	CPC: Aqueduct Historic Marker	\$4,729	CPA	N/A	N/A	No Action
45	CPC: White Cliffs Debt Service	\$176,000	CPA & Premium Reserve	N/A	5-1-0	YES
Article	Project	Amount	Funding Source	**Priority	*Vote	Recommend Approval?
46	CPC: Administrative Fund	\$41,000	CPA	N/A	5-1-0	YES

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

** No capital project priority is assigned to CPA-funded projects.

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Northborough
Appropriations Committee
Report
Annual Town Meeting
April 22, 2024

**Northborough Appropriations Committee Report
Annual Town Meeting – April 22, 2024**

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 22, 2024, 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 Thursday, April 4, 2024. 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.

EXPENDITURES	FY2024 Budget	FY2025 Proposed	Variance	% Change
General Government (Town)	\$25,476,532	\$27,422,535	\$1,946,003	7.64%
Schools				
Northborough K-8	\$28,001,227	\$29,119,597	\$1,118,370	3.99%
Algonquin Reg. HS 9-12	\$14,072,539	\$15,193,847	\$1,121,308	7.97%
Assabet Valley	\$1,301,581	\$1,409,186	\$107,605	8.27%
Warrant Articles				
Tax Levy Funded	\$0	\$10,000	\$10,000	
Reserve Fund	\$175,000	\$175,000	\$0	0.00%
Transfer to Stabilization	\$200,000	\$200,000	\$0	0.00%
Overlay Surplus Capital	\$0	\$600,000	\$600,000	
Free Cash Capital Projects	\$1,105,000	\$2,197,920	\$1,092,920	98.91%
Transfer to OPEB Trust	\$550,000	\$600,000	\$50,000	9.09%
Library Debt Service	\$288,895	\$278,115	-\$10,780	-3.73%
Senior Center Debt Service	\$316,665	\$302,490	-\$14,175	-4.48%
Lincoln Street Debt Service	\$973,975	\$949,275	-\$24,700	-2.54%
Fire Station Debt Service	\$338,500	\$338,500	\$0	100.00%
Other Funds	\$891,826	\$937,643	\$45,817	5.14%
Adjustments	-\$23,648		\$23,648	-100.00%
Subtotal General Fund	\$73,668,092	\$79,734,108	\$6,066,016	8.23%
Water Enterprise Funds	\$2,772,795	\$2,910,441	\$137,646	4.96%
Sewer Enterprise Fund	\$2,508,481	\$2,760,246	\$251,765	10.04%
Solid Waste Enterprise Fund	\$1,040,684	\$1,302,650	\$261,966	25.17%
Subtotal Enterprise Funds	\$6,321,960	\$6,973,337	\$651,377	10.30%
TOTAL ALL FUNDS	\$79,990,052	\$86,707,445	\$6,717,393	8.40%

The FY2025 General Fund (GF) Budget was presented at the March 25th Joint Budget Hearing of the Select Board and Appropriations Committee, which was continued to and closed on April 1st. The Committee encourages residents to view those recorded meetings, which are available for streaming on Northborough Local Access. Overall, the GF Budget is increasing by 8.23%, or \$6,066,016, to \$79,734,108. Enterprise Fund Budgets are increasing 10.03%, or \$651,377, to \$6,973,337. The Total FY2025 Budget across all funds is \$86,707,445, which is an 8.40% increase.

Included in that increase is \$2,797,920 in pay-as-you-go capital projects that will not result in any additional tax impact due to being funded with Free Cash and Overlay Surplus. 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.

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 continues to believe that the Town should endeavor to reduce the growth in taxation where possible, and fund major capital projects using one-time money where available, including American Rescue Plan Act funding.

FY2025 American Rescue Plan Act Funding Considerations

Northborough continues to benefit from the award of \$4.5 million of American Rescue Plan Act (ARPA) funds. These funds are treated as a grant from the Federal Government, and the Northborough Select Board has control over the expenditure of these funds. Prior to the start of the FY2025 budgeting process, the Select Board had allocated \$2,344,340 in ARPA funds, leaving \$2,171,843 still to be committed. \$392,440 has since been allocated to new initiatives. The recent funding of \$376,015 for LED lighting replacement is a fitting example that is estimated to save utility costs years into the future. The remaining funds must be obligated by December 2024 and expended by December 2026.

As of the writing of this report, the Select Board has not presented a plan for the remaining funds. No capital budget items were selected and presented to the Financial Planning Committee, which would have allowed deferred projects to get back on schedule. Nor were budget offsets presented to the Appropriations Committee to reduce the FY2025 budget. Any detailed planning is hampered by the lack of clear priorities and criteria by the Select Board.

The Appropriations Committee recommends that the Select Board establish clear priorities and criteria to assess the projects identified by department staff and the public in time to meet the December 2024 obligation and December 2026 completion deadlines. Emphasis should be placed on the short timeline that remains to meet the deadlines. Priority should be given to projects where one-time money avoids the need for borrowing and the associated impact on taxes. Where the direct application of ARPA funds to offset borrowing does not meet the scheduled deadlines, the funding of immediate capital projects allows the use of Free Cash to be applied rather than borrowing.

For example, to offset the borrowing of \$745,842 for Article 17 - CIP: Fire – Engine 1 Replacement and the associated tax impact of \$16.50, the following projects could be funded by ARPA, and the allocation of Free Cash shifted to the Engine 1 Replacement:

- Article 18 - CIP: DPW – Facilities HVAC Upgrades/Modernization (\$250,000)
- Article 19 - CIP: DPW – Police Station Siding Replacement (\$540,000)

Additionally, these projects could be considered for ARPA as the funding source:

- Article 32 - CIP: Feasibility Study for Marguerite E. Peaslee Elementary School (\$900,000)
- Article 39 - Authorization to Fund Spaces for Public Parking (\$10,000)

Rationale for Article Recommendations

Most of the warrant articles reviewed by the Appropriations Committee were unanimously recommended for approval by Annual Town Meeting. The following articles had a split decision or were not recommended for approval. Additional details can be found in the table associated with each article.

- Article 9 - Establishment of Stabilization Fund by Assabet Valley Regional Vocational School District
The Committee discussed the growth of the stabilization account by up to 5% each year, with less controls for review and approval when compared to individual capital project requests. The Committee was split 3-3 in their recommendation for approval.
- Article 15 - Appropriation of Funds for Legal Settlement for Marlborough Sewer Case
At the time of this report, the Committee was waiting on additional information and deferred a formal recommendation until Annual Town Meeting.

- Articles 33, 34, 35 - Solar Power Lease & Purchase Agreement – Proctor School, Lincoln Street School, Zeh School
At the time of this report, the Committee was waiting on additional information and deferred a formal recommendation until Annual Town Meeting.
- Article 40 - Community Preservation Fund – Acquisition of 432 Whitney Street
The Committee discussed the fees and tax revenue that might be generated if the property was developed under the zoned use. The Committee did not recommend approval by a vote of 5 to 1.
- Article 43 - Community Preservation Fund – Restoration of First Parish Church Steeple
The Committee discussed the perception of using public funds for private property. The Committee was unanimous in not recommending approval.

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 Timothy McInerney, Assistant Town Administrator Diane Wackell, and especially Finance Director Jason Little for their input and assistance throughout this Committee’s process. Special thanks to Lynda LePoer and Angie Sowden for their capable administrative support. 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 2024 Annual Town Meeting Warrant.

Respectfully submitted,

Scott Rogers, Chair (2026)

George Brenckle, Vice Chair (2024)

Tim Kaelin, Clerk (2024)

Robert D’Amico (2025)

Janice Hight (2026)

Jeff Knight (2025)

Summary of the Northborough Appropriation Committee Recommendations for FY2025 Warrant Articles

Article	Project	Amount	Vote ¹	Recommend Approval?
3	Prior Years' Bills	\$1,481	6-0-0	YES
4	Town Budget	\$26,445,788	6-0-0	YES
5	Water, Sewer & Solid Waste Enterprise Funds	\$6,973,337	6-0-0	YES
6	Northborough K-8 Public Schools	\$29,119,597	6-0-0	YES
7	Northborough-Southborough Algonquin Regional School District Assessment (ARHS)	\$15,193,847	6-0-0	YES
8	Assabet Valley Regional Technical School District Assessment	\$1,409,186	6-0-0	YES
9	Establishment of Stabilization Fund by Assabet Valley Regional Vocational School District	N/A	3-3-0	SPLIT ²
10	Revolving Funds Authorization of Expenditure Limits	N/A	6-0-0	YES
11	Appropriations Committee Reserve Fund	\$175,000	6-0-0	YES
12	Building Rental Fund Provision	N/A	6-0-0	YES
13	Stabilization Fund Contribution	\$200,000	6-0-0	YES
14	Senior Tax Relief	N/A	6-0-0	YES
15	Appropriation of Funds for Legal Settlement for Marlborough Sewer Case	N/A	Deferred	N/A ³
16	CIP: Police – Cruiser Replacements	\$140,000	6-0-0	YES
17	CIP: Fire – Engine 1 Replacement	\$1,250,000	6-0-0	YES

18	CIP: DPW – Facilities HVAC Upgrades/Modernization	\$250,000	6-0-0	YES
19	CIP: DPW – Police Station Siding Replacement	\$540,000	6-0-0	YES
20	CIP: DPW – Fire Station Brick Repointing and Sealing	\$80,000	6-0-0	YES
21	CIP: DPW – Road Improvements and Maintenance	\$310,000	6-0-0	YES
22	CIP: DPW – Enclosed Public Health Trailer	\$95,000	6-0-0	YES
23	CIP: DPW – Drainage/Sidewalk Improvement Program	\$300,000	6-0-0	YES
24	CIP: DPW – Bucket Truck	\$330,000	6-0-0	YES
25	CIP: DPW – Sidewalk Plow Replacement	\$300,000	6-0-0	YES
26	CIP: DPW – Hook Lift Truck	\$0	0-6-0	PASS OVER ⁴

Article	Project	Amount	Vote ¹	Recommend Approval?
27	CIP: DPW/Water – One-Ton Utility Truck w/Plow Replacements	\$140,000	6-0-0	YES
28	CIP: DPW/Sewer – Inflow & Infiltration (I&I) Mitigation	\$380,000	6-0-0	YES
29	CIP: Peaslee Elementary – Asbestos Encapsulation – Chimney	\$30,000	6-0-0	YES
30	CIP: Melican Middle School – Hot Water System Upgrade	\$30,000	6-0-0	YES
31	CIP: Melican Middle School – Pneumatic Control Repairs	\$72,000	6-0-0	YES
32	CIP: Feasibility Study for Marguerite E. Peaslee Elementary School	\$900,000	6-0-0	YES

33	Solar Power Lease & Purchase Agreement – Proctor School	N/A	Deferred	N/A ⁵
34	Solar Power Lease & Purchase Agreement – Lincoln Street School	N/A	Deferred	N/A ⁵
35	Solar Power Lease & Purchase Agreement – Zeh School	N/A	Deferred	N/A ⁵
39	Authorization to Fund Spaces for Public Parking	\$10,000	6-0-0	YES
40	Community Preservation Fund – Acquisition of 432 Whitney Street	\$1,700,000	1-5-0	NO
41	Community Preservation Fund – Soundproofing of Outdoor Pickleball Courts at Ellsworth McAfee Park	\$54,500	6-0-0	YES
42	Community Preservation Fund – Northborough Affordable Housing Corporation	\$126,856	6-0-0	YES
43	Community Preservation Fund – Restoration of First Parish Church Steeple	\$210,000	0-6-0	NO
44	Community Preservation Fund – Aqueduct Historic Marker	\$4,729	6-0-0	YES
45	Community Preservation Fund – White Cliffs Debt Service	\$176,000	6-0-0	YES
46	Community Preservation Fund – Administrative Fund	\$41,000	6-0-0	YES
47	Rescission of Authorized, Unissued Debt	(\$5,073,806)	6-0-0	YES

1. Numerical votes shown in Yes-No-Abstain order relative to a motion to recommend approval. Fewer than six total votes reflect absence of one or more members.
2. The Committee did not have a majority vote on a recommendation for article 9. There were 3 dissenting members who expressed concern over the potential for the \$250,000 included to start the fund in the FY2025 district budget could increase over time at a rate higher than other budgets.
3. The Committee is supportive of a settlement being reached with the City and the Sewer Enterprise Fund's Free Cash being used as a funding source, however a settlement and its details were not available as of the writing of this report. The Committee deferred voting on its recommendation until Town Meeting.
4. The Committee voted to support passing over this article. The Hook Lift Truck's funding was reallocated to the Police Station Siding article, and the Hook Truck is expected to be considered in the Capital Improvement Plan next year.
5. The Committee was in favor of the proposal for Solar the three school buildings, but it had unanswered questions, and deferred voting on a recommendation until Town Meeting.

Article	Purpose of Article	Committee Recommendation						
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆								
3	<p>Prior Years' Bills</p> <p style="text-align: right;">\$1,481</p>	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>						
<ul style="list-style-type: none"> • Town Meeting action is required to pay bills incurred in prior fiscal years. This Article provides authorization for the Town to pay four bills for goods and services that were incurred in the prior fiscal year. 								
4	<p>Town Budget</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;"><i>Raised by taxation</i></td> <td style="text-align: right;">\$25,008,145</td> </tr> <tr> <td style="text-align: right;"><i>Plus transfers</i></td> <td style="text-align: right;"><u>1,437,643</u></td> </tr> <tr> <td style="text-align: right;">Total Town Budget</td> <td style="text-align: right;">\$26,445,788</td> </tr> </table>	<i>Raised by taxation</i>	\$25,008,145	<i>Plus transfers</i>	<u>1,437,643</u>	Total Town Budget	\$26,445,788	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
<i>Raised by taxation</i>	\$25,008,145							
<i>Plus transfers</i>	<u>1,437,643</u>							
Total Town Budget	\$26,445,788							
<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 FY2025 General Government budget increase is 7.64% or \$1.99M, which includes fixed costs increasing 8.34% or \$938k and the Town Departments increase 7.79% or \$1.01M. • The Town Departments budget increase includes the addition of 3 new full-time positions (Police Patrol Officer, Town Accountant, & Assistant Library Director) as well as part-time positions in Town Clerk, Library and DPW (DPW is adding full-time administrative assistant split with Enterprise Funds). • The FY2025 tax impact for <u>all the General Fund budgets</u> is estimated to be \$614 on the average single-family home valued at \$655,691 (projected at 5% above the FY2025 average single family home value). The actual tax rate will be set by the Department of Revenue in the fall of 2024 using final state aid figures which may decrease the tax impact slightly. • The Budget is legally balanced as presented and within the confines of Proposition 2 ½. 								

Article	Purpose of Article	Committee Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
5	Water, Sewer & Solid Waste Enterprise Funds <div style="text-align: right;">\$6,973,337</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 FY2025 Enterprise Fund budgets are increasing \$651,377 or 10.3%. The Water Enterprise Fund is budgeted at \$2,910,441 which is an increase of \$137,646 or 4.96% due to inflationary expenses. The FY2025 Sewer Enterprise Fund is budgeted at \$2,760,246, which is an overall increase of \$251,765 or 10.04%, mostly due to an anticipated conclusion of a lawsuit surrounding the Town’s Intermunicipal Agreement (IMA) with the City of Marlborough and the Westerly Treatment Plant operating by the City. The Solid Waste and Recycling budget is increasing \$261,966, or 25.17% due to estimates for rebidding the Town’s collection contract, which expires at the end of FY2024. • The Water and Sewer Enterprise Funds are fully funded by user fees; the Solid Waste Enterprise fund is proposed to receive a \$597,000 subsidy from the General Fund, which is increasing \$251,840 or 72.96%. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
6	<p data-bbox="243 329 667 362">Northborough K-8 Public Schools</p> <p data-bbox="688 467 835 500" style="text-align: right;">\$29,119,597</p>	<p data-bbox="863 407 1978 440" style="text-align: center;">The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
<ul style="list-style-type: none"> <li data-bbox="121 540 1465 573">• The FY2025 Northborough K-8 School Budget reflects an increase of \$1,118,370 or 3.99% to \$29,119,597. <li data-bbox="121 581 1738 613">• According to the Superintendent, approximately half the budget increase is due to non-discretionary Special Education Costs. <li data-bbox="121 621 1791 654">• The School Committee and Superintendent have presented a fiscally responsible budget that maintains core educational services. <li data-bbox="121 662 1978 784">• 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 FY2025 Budget handout for more detail. 		

Article	Purpose of Article	Committee Vote and Recommendation										
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆												
7	<p>Northborough-Southborough Algonquin Regional School District Assessment (ARHS)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Operating Assessment</td> <td style="text-align: right;">\$13,421,085</td> </tr> <tr> <td style="padding-left: 20px;">Capital Assessment</td> <td style="text-align: right;">\$242,077</td> </tr> <tr> <td style="padding-left: 20px;">Debt Assessment (Ad/Ren)</td> <td style="text-align: right;">\$645,281</td> </tr> <tr> <td style="padding-left: 20px;">Debt Assessment (Complex)</td> <td style="text-align: right;"><u>\$186,610</u></td> </tr> <tr> <td></td> <td style="text-align: right;">\$15,193,847</td> </tr> </table>	Operating Assessment	\$13,421,085	Capital Assessment	\$242,077	Debt Assessment (Ad/Ren)	\$645,281	Debt Assessment (Complex)	<u>\$186,610</u>		\$15,193,847	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
Operating Assessment	\$13,421,085											
Capital Assessment	\$242,077											
Debt Assessment (Ad/Ren)	\$645,281											
Debt Assessment (Complex)	<u>\$186,610</u>											
	\$15,193,847											
<ul style="list-style-type: none"> • The overall ARHS operating budget is only going up 4.82%, while assessments are based on enrollment, state aid and the Minimum Local Contribution (MLC) formula dictated by state statute and the governing Regional Agreement. The combined ARHS Operating, Capital, and Debt Assessments to Northborough increase \$1,121,308 or 7.97% to \$15,193,847. • The ARHS Operating Assessment for FY2025 is up 5.21% or \$698,794, while the ARHS Capital Assessment is new for FY2025, and Northborough’s share is \$242,077. The Capital Assessment comprises pay-as-you-go capital items at the High School to repair/enhance the School’s HVAC and lighting systems, and future years are anticipated to include a similar assessment per the District’s capital plan. • The ARHS Debt Assessment for Addition/Renovation (Ad/Ren) decreases by \$6,173 or 0.95% and will remain relatively constant until final payment in FY2027. FY2025 is the first year for the Athletic Complex debt, \$186,610, following approval of the \$8M Athletic Complex project. The Ad/Ren debt is excluded from Proposition 2½ and the Complex debt is not excluded. • 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 FY2025 ARHS Budget handout for more detail. 												

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
8	<p>Assabet Valley Regional Technical School District Assessment</p> <p style="padding-left: 40px;">Operating Assessment \$ 1,286,838</p> <p style="padding-left: 40px;">Debt Assessment \$ <u>122,348</u></p> <p style="padding-left: 80px;">\$ 1,409,186</p>	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
<ul style="list-style-type: none"> • The combined Operating Budget Assessment and Debt Assessment represents an overall increase of \$107,605 or 8.27%. Northborough’s assessment increases with an increase in enrollment: 67 Northborough students attend the school as of October 1, 2024, 3 more than the prior year. • The Operating Assessment for FY2025 is up 9.48%, or \$111,433, to \$1,286,838. The Debt Assessment is down \$3,828 or -3.03%. Northborough’s share of the debt for the School’s addition/renovation project is 6.96%, and that percentage will continue until their 25-year bond is paid off in 2042. The debt is structured with declining debt payments each year. • Please reference Assabet Valley Superintendent’s FY2025 Budget handout for more detail. 		
9	<p>Establishment of Stabilization Fund by Assabet Valley Regional Vocational School District</p> <p style="text-align: right; padding-right: 40px;">N/A</p>	<p>The Appropriations Committee was split three to three (3-3-0) on their vote to recommend approval of this Article.</p>
<ul style="list-style-type: none"> • To see if the Town will vote to approve the Assabet Valley Regional Vocational Technical School Committee’s vote on January 9, 2024, to establish a Stabilization Fund for the Assabet Valley Regional Vocational Technical School District, pursuant to Section 16G ½ of Chapter 71 of the Massachusetts General Laws, said Stabilization Fund to be invested and to retain its own interest earnings as provided by law and further set up an operational line item to be created to transfer available monies into said Stabilization Fund • The Committee discussed the potential growth of the stabilization account by up to 5% each year, with less controls for review and approval when compared to individual capital project requests. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
10	Revolving Funds Authorization of Expenditure Limits <div style="text-align: right;">N/A</div>	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. • Total FY2025 expenditure limit for all Revolving Funds is \$1,310,000, which is unchanged from FY2024. 		
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 FY2025 Reserve Fund is budgeted at the \$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. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
12	Building Rental Fund Provision N/A	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • This article will allow a balance to carryover to subsequent fiscal years for a building rental fund established for rent receipts associated with Town owned buildings (MGL, Ch. 40, §3). Specifically, 4 West Main Street has a private tenant and cell tower receptors. Following the (re)acquisition of the building at the beginning of FY2024, the Town is working with counsel to assign the existing rental contracts to the Town. The Town would be able to use the rental receipts to provide for the upkeep of the building without appropriation. 		
13	Stabilization Fund Contribution \$200,000	The Appropriations Committee voted to unanimously recommend 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 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%. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
14	<p data-bbox="239 329 457 358">Senior Tax Relief</p> <p data-bbox="785 467 835 496" style="text-align: center;">N/A</p>	<p data-bbox="856 407 1978 440">The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
<ul style="list-style-type: none"> <li data-bbox="121 540 1955 613">• This article provides three options to enhance existing senior tax relief programs: A) Doubling Existing Exemptions (MGL, Ch. 59 §5C1/2; B) Tax Deferrals (MGL Ch. 59 §5, Clause 41A; and C) Senior Work-off programs (MGL Ch. 59 §5K) <li data-bbox="121 621 1927 784">• The “Doubling” exemptions is a unique calculation that must be done for each qualifying senior, and the existing exemptions would not likely double in the first year, since the law requires that taxes paid cannot be less than the prior year. Currently about 100 residents get existing exemptions, and the cost is approximately \$100k which are funded from the Town’s Reserve for Abatements & Exemptions account, which is often called “Overlay.” <li data-bbox="121 792 1969 914">• Senior Tax deferrals are similar to a reverse mortgage, and the Town adopted a change for FY2024 lowering the statutory interest rate from 8% to 4%, as well as increasing the income threshold to the maximum allowable by law. The change for FY2025 would adjust the income threshold to the current maximum, \$69,000 per the “senior circuit breaker” for individuals. <li data-bbox="121 922 1955 1084">• Senior Workoff Programs enabled by this legislation allow for some criteria be set locally by the Select Board, while an upper limit is set in the State Statute. The proposed language adopts additional local options which require Town Meeting approval. Specifically, it would allow the individual earnings limit to increase to the State minimum wage at 125 hours. The language in article proposes to move the limit to \$2,000 or the 125 hour limit whichever is higher to maximize the benefit to Seniors. The Select Board set a total limit of \$40,000 for the program. <li data-bbox="121 1092 1472 1125">• Enhanced Senior exemptions are paid from “Overlay” which is an amount raised annually in the tax levy. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
15	Marlborough Sewer Case <div style="text-align: right;">N/A</div>	The Appropriations Committee deferred their recommendation until Annual Town Meeting
<ul style="list-style-type: none"> • The Town has been in litigation with the City of Marlborough following the 2010 expiration of the Intermunicipal Agreement (IMA) governing the Town’s use of the Westerly Sewer Treatment Plant located in Marlborough. The Town and City continued following the terms of the expired IMA whereby the Town paid an operating assessment for its share of the sewage processed at the plant until the City adopted an “out-of-city” rate and applied it to the Town’s use in 2015. The Town objected to the method, did not pay the fees, and instead continued paying estimated payments under the terms of the expired agreement with the hope agreement over a successor IMA could be reached. The City pursued a lawsuit against the Town to enforce its billed amounts. If a judgment is rendered or a settlement can be reached, the Town’s Sewer Free Cash should be applied to pay for it, as the Town has set its Sewer rates and retained Sewer Enterprise Fund balance in anticipation of the judgement and/or settlement. • At the time of this report, the Committee was in favor of this article but was waiting of details on the settlement. The formal recommendation was deferred to the next meeting on April 22 to review any additional information and will be presented at Annual Town Meeting. 		
16	CIP: Police – Cruiser Replacements <div style="text-align: right;">\$140,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • Request to replace two police vehicles. This article supports the continued annual replacement of police cruisers on an established schedule of two vehicles one year and three the next. • Funded from Free Cash with no additional tax impact. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
17	CIP: Fire – Rescue 1 Replacement <div style="text-align: right;">\$1,250,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • Request for funding to replace a 2004 Rescue Pumper. This proposal is to purchase a true rescue truck designed and equipped to function as a rescue truck. • Proposed to be funded with a combination of Free Cash (\$492,920), Premium Reserves (\$11,238), and borrowing (\$745,842) • Debt Authorization will require a 2/3 majority vote. If approved, the tax impact for the borrowing likely be negligible in FY2025, other than a potential charge for issuance costs. In FY2026, if bonded for ten years during FY2025, the tax impact would be approximately \$16.50 to the average single family home and would taper downward in subsequent years. 		
18	CIP: DPW - Facilities HVAC Upgrades / Modernization <div style="text-align: right;">\$250,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • Request to fund the replacement of portions of the HVAC systems at the Police Station, Library, and Senior Center. • Funded from Free Cash with no additional tax impact. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
19	CIP: DPW – Police Station Siding <div style="text-align: right;">\$540,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • Request to fund repairs to the building exterior at the Police Station building. This project will reappropriate \$70,000 approved in Article 16 at the 2023 Annual Town Meeting for painting the station. • The painting was not conducted due to building condition, which necessitate the siding project originally proposed to cost \$200,000. A recent architectural assessment has led to the estimate increasing to \$540,000. • The additional \$340,000 in Free Cash for this article is redirected from the DPW’s Hook Truck article, which is intended to be passed over and reconsidered for FY2026. • Funded from Free Cash (\$470,000) and the existing article (\$70,000), with no additional tax impact. 		
20	CIP: DPW – Fire Station Brick Repointing and Sealing <div style="text-align: right;">\$80,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • Request to fund the repointing and sealing of the bricks at the Fire Station at 11 Pierce Street. Project is needed to extend life of building while in use, specifically to protect the building’s façade from moisture infiltration. • Funded from Free Cash with no additional tax impact. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
21	CIP: DPW – Road Improvements & Maintenance <div style="text-align: right;">\$310,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • Funds needed in addition to the State’s Chapter 90 transportation funding to maintain current road conditions in accordance with the Pavement Management Plan. • Funded from Free Cash with no additional tax impact. 		
22	CIP: DPW – Enclosed Public Health Trailer <div style="text-align: right;">\$95,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • Request to fund the purchase of a new enclosed trailer. The current enclosed trailer serves as an emergency facility with power, temperature control, cabinetry, and lighting. The new trailer will provide improved service for community events and activities such as elections, Applefest, health clinics, and other Town events. • Funded from Free Cash with no additional tax impact. 		
23	CIP: DPW – Drainage/Sidewalk Improvement Program <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"> • Request for funds for repair and replacement of failing drainage and sidewalk infrastructure. • Funded from Overlay Surplus with no additional tax impact. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
24	CIP: DPW – Bucket Truck <div style="text-align: right;">\$330,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Request to fund the purchase of a bucket truck to replace a 2010 model 30,000-pound GVW bucket truck that is used by the Highway and Tree Divisions. As part of this capital item the existing vehicle chassis will be repurposed to extend its useful life of 10-12 years. ▪ Funded from Free Cash with no additional tax impact. 		
25	CIP: DPW – Sidewalk Plow Replacement <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"> ▪ Request to fund the purchase of a sidewalk plow to replace a 2012 model sidewalk plow with various attachments that is used by the Highway Division. This equipment has a useful life of 10-12 years. As part of this capital item the existing equipment will be traded in. ▪ Funded from Overlay Surplus with no additional tax impact. 		
26	CIP: DPW – Hook Lift Truck <div style="text-align: right;">\$0</div>	The Appropriations Committee voted to unanimously recommend passing over this Article.
<ul style="list-style-type: none"> ▪ This Article originally was presented as \$340,000 for the purchase a new fleet vehicle. Obtaining a hook lift truck will allow the Department to utilize multiple bodies on a single chassis, and this outlay would have provided for a dump body, spreader, and light duty material body in addition to the truck chassis. ▪ This article is intended to be passed over in order to redirect funding to the Police Station siding article, and the truck is intended to be considered again in FY2026's capital plan. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
27	<p>CIP: DPW – One-Ton Utility Truck with Plow Replacement</p> <p style="text-align: right;">\$140,000</p>	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
<ul style="list-style-type: none"> ▪ Request to fund the purchase of a utility body truck to replace a 2014 model one-ton utility body truck that is used by the Water and Sewer Divisions. As part of this capital item the existing vehicle will be sold to the Northborough/Southborough Regional School District for \$20,000 in lieu of applying the amount as trade-in value. ▪ Funded from Water Enterprise Revenue (\$20,000 to account for the sale), Water Enterprise Fund Free Cash (\$72,000, 60%), and Sewer Enterprise Fund Free Cash (\$48,000, 40%) with no additional tax impact. 		
28	<p>CIP: DPW – Inflow & Infiltration (I&I) Mitigation</p> <p style="text-align: right;">\$380,000</p>	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
<ul style="list-style-type: none"> ▪ Request for funds to remove non-sanitary flows from the sewer system as mandated by MassDEP under 314 CMR 12.04. The Town has a comprehensive 15-year inflow and infiltration elimination plan, and this is the third year of implementation. For each gallon of storm/groundwater that is removed from the sewer system, which is one less gallon that must be treated and one more gallon of capacity available for future use. ▪ Funded from Sewer Enterprise Fund Free Cash (\$372,399) and Sewer Premium Reserve (\$7,601) with no additional tax impact. 		
29	<p>CIP: School Dept – Peaslee Elementary – Asbestos Encapsulation – Chimney</p> <p style="text-align: right;">\$30,000</p>	<p>The Appropriations Committee voted to unanimously recommend approval of this Article.</p>
<ul style="list-style-type: none"> • Funds needed for the encapsulation of chimney ductwork at Marguerite E. Peaslee Elementary School. Funded from Free Cash with no additional tax impact. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
30	CIP: School Dept – Melican Middle School – Hot Water System Upgrade <div style="text-align: right;">\$30,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Funds needed for upgrades to the hot water system at the Robert E. Melican Middle School. ▪ This article will re-appropriate a surplus balance remaining in Article 28 from 2011 Annual Town Meeting for Green Repairs at the Middle School. Funded from available funds with no additional tax impact. 		
31	CIP: School Dept – Melican Middle School – Pneumatic Controls Repairs <div style="text-align: right;">\$72,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Funds needed for repairs to the pneumatic controls at the Robert E. Melican Middle School. ▪ This article will re-appropriate the surplus balance remaining in Article 28 from 2011 Annual Town Meeting for Green Repairs at the Middle School. Funded from available funds with no additional tax impact. 		
32	CIP: School Dept – Feasibility Study for Marguerite E. Peaslee Elementary School <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"> ▪ Funds needed for a study that will provide the Town with options to either renovate or rebuild the Peaslee Elementary School. Approval required to advance grant eligibility from the Massachusetts School Building Administration (MSBA). ▪ Funded from Borrowing which requires a 2/3 majority vote. A reimbursement of approximately 50% by MSBA is anticipated so the true cost will be \$450,000. ▪ The tax impact would be approximately \$17 to the average single-family home in the first year that principal is payable and would taper downward in subsequent years if bonded for five years. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
33	Lease & Power Purchase Agreement (PPA)- Proctor School <div style="text-align: right;">N/A</div>	The Appropriations Committee deferred their recommendation until Annual Town Meeting
<ul style="list-style-type: none"> • The article allows for 168kw solar system mounted to School’s roof pursuant to a PPA for 20 years. • The article will provide the School Department with \$10,000 utility savings annually and will reduce the School’s carbon footprint. • Budget capacity in the School Department’s budget will be gained through utility savings. • At the time of this report, the Committee was in favor of this article but was waiting for background information about the selection of PPA as the strategy and 20 years as the term. • The formal recommendation was deferred to the next meeting on April 22 to review any additional information and will be presented at Annual Town Meeting. 		
34	Lease & Power Purchase Agreement (PPA)- Lincoln Street School <div style="text-align: right;">N/A</div>	The Appropriations Committee deferred their recommendation until Annual Town Meeting
<ul style="list-style-type: none"> • The article allows for 237kw solar system mounted to School’s roof pursuant to a PPA for 20 years. • The article will provide the School Department with \$15,000 utility savings annually and will reduce the School’s carbon footprint. • Budget capacity in the School Department’s budget will be gained through utility savings. • At the time of this report, the Committee was in favor of this article but was waiting for background information about the selection of PPA as the strategy and 20 years as the term. • The formal recommendation was deferred to the next meeting on April 22 to review any additional information and will be presented at Annual Town Meeting. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
35	Lease & Power Purchase Agreement (PPA) - Zeh School <div style="text-align: right;">N/A</div>	The Appropriations Committee deferred their recommendation until Annual Town Meeting
<ul style="list-style-type: none"> • The article allows for a solar system mounted to School’s roof pursuant to a PPA for 20 years. • The article will provide the School Department with \$10,000 utility savings annually, and will reduce the School’s carbon footprint. • Budget capacity in the School Department’s budget will be gained through utility savings. • At the time of this report, the Committee was in favor of this article but was waiting for background information about the selection of PPA as the strategy and 20 years as the term. • The formal recommendation was deferred to the next meeting on April 22 to review any additional information and will be presented at Annual Town Meeting. 		
39	Authorization to Fund Spaces for Public Parking <div style="text-align: right;">\$10,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> • Authorization and funding for the purpose of leasing land along route 20 for the purpose of providing public parking. • Funded by taxation, and tax impact would be approximately \$1.50 to the average single-family home and is included in the \$614 estimate for the overall budget. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
40	Community Preservation Fund: Acquisition of 432 Whitney Street <div style="text-align: right;">\$1,700,000</div>	The Appropriations Committee voted to five to 1 (1-5-0) to NOT recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Funds requested for the purpose of acquiring the 23.77+/- acres of land located at 352 Whitney Street for open space/passive recreation purposes and the development of up to eight affordable low-income dwelling units. ▪ Funded from the CPA Unreserved Fund (\$817,653), Conservation Fund (\$664,073) and CPA Revenues (\$218,274). ▪ The Committee discussed the fees and tax revenue that might be generated if the property was developed under the zoned use. 		
41	Community Preservation Fund: Soundproofing of Outdoor Pickleball Courts at Ellsworth McAfee Park <div style="text-align: right;">\$54,500</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ This project involves installation of ultraviolet (UV) tolerant soundproofing onto the top line of the existing fencing system to block the impact noise generated by pickleball sports. It will reduce noise below nuisance levels. • Funded from CPA Revenues. 		
42	Community Preservation Fund: Northborough Affordable Housing Corporation <div style="text-align: right;">\$126,856</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Funds requested for the purpose of the creation and support of affordable housing by the NAHC. Transfers/Reimbursements will be contingent on funding agreement between NAHC and the Town's CPC and Select Board. ▪ Funded from CPA Revenues. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
43	Community Preservation Fund: Restoration of First Parish Church Steeple <div style="text-align: right;">\$210,000</div>	The Appropriations Committee voted to unanimously to NOT recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Funds requested for First Parish Northborough Unitarian-Universalist Church for the structural restoration of the steeple. ▪ Funded from CPA Revenues. ▪ The Committee discussed the perception of using public funds for private property. 		
44	Community Preservation Fund: Aqueduct Historic Marker <div style="text-align: right;">\$4,729</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Funds requested for the purchase and installation of a historic marker for the Aqueduct Bridge. ▪ Funded from CPA Revenues. 		
45	Community Preservation Fund: White Cliffs Debt Service <div style="text-align: right;">\$176,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Funds requested for the seventh of ten payments required for the debt on the White Cliffs purchase. ▪ Funded with \$164,641 CPA Revenues and \$11,359 CPA Premium Reserve. 		

Article	Purpose of Article	Committee Vote and Recommendation
☆ NOTE: ALL PROPOSED BUDGET REQUESTS ARE WITHIN THE CONFINES OF PROPOSITION 2½ ☆		
46	Community Preservation Fund: Administrative Fund <div style="text-align: right;">\$41,000</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Funds requested for the purpose of maintaining the CPA's annual Administrative Fund. ▪ Funded from CPA Revenues. 		
47	Rescind Authorized, Unissued Debt <div style="text-align: right;">(\$5,073,806)</div>	The Appropriations Committee voted to unanimously recommend approval of this Article.
<ul style="list-style-type: none"> ▪ Rescinding unissued debt is a housekeeping issue. There are 6 prior year borrowing authorizations from 2011 through 2016 Town Meetings for which debt was not issued either in part or in whole and the borrowing authority is no longer needed. Town Meeting action is required to rescind the authority to borrow. ▪ No tax impact. 		
Articles 1-2 and 36-38 and 48-65 do not require a recommendation from the Appropriations Committee		

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