

FINANCE COMMITTEE REPORT

FISCAL PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023 ANNUAL FALL TOWN MEETING  
CONTAINING THE RECOMMENDATIONS OF THE FINANCE COMMITTEE

PLEASE BRING THIS REPORT WITH YOU TO THE ANNUAL TOWN MEETING



ANNUAL FALL TOWN MEETING – **THURSDAY**, NOVEMBER 10, 2022 AT 7:30 PM  
MIDDLE/HIGH SCHOOL AUDITORIUM

PRE-TOWN MEETING – WEDNESDAY, NOVEMBER 2, 2022 AT 7:00 PM – 900 MAIN STREET, ROOM #229 AND  
VIA ZOOM: <https://us02web.zoom.us/j/81916283873>

THE MEETING WILL BE BROADCAST LIVE ON THE MILLIS COMMUNITY MEDIA CHANNELS

The Finance Committee (FINCOM) is comprised of 9 volunteers, appointed by the Town Moderator. The duty of the FINCOM is to review Town Meeting Warrant Articles as presented by the Select Board, and make recommendations to Town voters. In order to make recommendations, the FINCOM meets weekly for 2 to 3 months leading up to the Spring and Fall Town Meetings. Town departments, committees and boards provide informational presentations to the FINCOM as well as respond to inquiries. Once adequate background information has been provided, the FINCOM formally discusses the articles with each member given an opportunity to speak for or against. Finally, the FINCOM conducts a formal vote to make its recommendation for Town voters' consideration. The rationale and deciding factors which shaped the FINCOM's opinion is provided at Town Meeting during discussion comments as allowed by the Town Moderator.

Traditionally, Millis convenes 2 town meetings each year. During the Spring Town Meeting, the main focus is on establishing the Town's operating budget for the following fiscal year which runs from 1 July to 30 June. There could be other initiatives as well as capital expenditures needing voter approval. The Fall Town Meeting generally focuses on allocating so-called "Free Cash" or available discretionary funds. Free Cash is certified by the state and is made up of turn backs from unused departmental funds from prior fiscal year budgets, revenues in excess of budget estimates and any unused Warrant Article funds from prior fiscal years.

The Free Cash amount is typically between \$400,000 to \$500,000. ***This year Millis has \$2,926,232 in certified Free Cash.*** Due to the unpredictable and varying nature of Free Cash, it is typically used to fund non-recurring items, or used to fund reserve or stabilization accounts. It is inadvisable to allocate Free Cash on operating budget costs due to the fluctuating amounts from year to year.

#### **Capital Expenditures:**

This year's requested capital expenditures are contained in Article 4. An appropriation is requested totaling \$158,907 for 4 items. Additionally, Article 5 seeks appropriation of \$500,000 from free cash for further work to roads and sidewalks.

#### **Significant Articles:**

Article 7 requests appropriation of \$1.3 million for a feasibility study for the Millis Middle High School repair, renovate, and/or addition project under the Massachusetts School Building Authority (MSBA) program. If approved, the Town would execute a feasibility study to assess and estimate roof, HVAC, and electrical needs as well as space, security and other potential improvements. The feasibility study is required in order to qualify for a MSBA cost sharing grant. Once the study is completed, subsequent approvals would be required via town meeting vote and by ballot for a debt exclusion override in order to fund any potentially approved project.

Article 8 requests appropriation of \$16 million for construction of a new Senior Center at Cassidy Farm. This article follows completion of a study to develop options and selection of a new location for the Council on Aging. If approved here, a ballot measure for a debt exclusion override would be required, likely in Spring 2023.

**Other Articles:**

Articles 25 thru 28. There are four Citizens Petitions on the Warrant. Once certified as having the requisite number of voter signatures, petitions are added to the Warrant for Town Meeting consideration.

There are 28 total Articles before the Town on 10 November 2022. Please come to the meeting and let your voice be heard and cast your vote.

Respectfully submitted,

Pete Berube, Chairperson

Joyce Boiardi

Cathy MacInnes

Jodie Garzon, Vice Chairperson

Patrick Gatto

Sara Reyes

Peter Underhill, Clerk

Jonathan Loer

John Steadman

**Article 1: Unpaid Bills**

This is a semi-annual article to fund bills incurred in previous fiscal years. The bills for this Town Meeting total \$14,119.65 and will be funded from Free Cash, Sewer, and Water Enterprise Reserves.

*The Finance Committee unanimously recommends approval of this article.*

**Article 2: FY23 Operating Budget Adjustments**

This article authorizes the transfer of funds in the amount of \$204,285.42 from Marijuana Impact Fees, included in FY23 Certified Free Cash, to pay for the wages and expenses that were planned to be supported by such funds. Free Cash is not certified until the Fall each year, we are unable to authorize the transfer of these funds to support our Operating Budgets until the Fall Town Meeting.

*The Finance Committee unanimously recommends approval of this article.*

**Article 3: Personnel Plan Amendments**

This article will approve the changes to the Personnel Plan for the Town of Millis last updated in 2015. The updates are to such areas as longevity pay, adding a holiday, changing vacation schedules and other changes to bereavement leave, parental leave, and sick leave. The plan is available at this link [https://www.millisma.gov/sites/g/files/vyhlf901/f/uploads/personnel\\_plan\\_salary\\_schedule\\_and\\_amendments\\_-\\_november\\_2022.pdf](https://www.millisma.gov/sites/g/files/vyhlf901/f/uploads/personnel_plan_salary_schedule_and_amendments_-_november_2022.pdf)

*The Finance Committee unanimously recommends approval of this article.*

**Article 4: Capital Items**

This article appropriates funding for 4 Capital Items valued at \$158,907.00. The items are a compressor for the DPW, a truck for the DPW, replacement of a chiller at the Veteran's Memorial Building (VMB) and a keyless entry system for VMB and Library.

*The Finance Committee unanimously recommends approval of this article.*

**Article 5: Road and Sidewalk Construction, Design and Repair**

This article transfers \$500,000.00 from Free Cash for Road and Sidewalk Construction, Design, Repair, and Maintenance. Any delay exacerbates existing conditions requiring attention.

*The Finance Committee unanimously recommends approval of this article.*

**Article 6: Repairs to Baseball and Softball Fields**

This article transfers \$45,000.00 from Free Cash to repair Majors Field and Softball Fields 1 and 2. The extreme drought conditions resulted in unprecedented sod failure, the scope of which is beyond budgetary and maintenance allowances.

*The Finance Committee unanimously recommends approval of this article.*

**Article 7: Feasibility Study - Middle/High School Renovation**

This article appropriates \$1.3 million, for a Feasibility Study for options to add, renovate or replace the Millis Middle/High School under the auspices of the Massachusetts School Building Authority grant program.

*The Finance Committee unanimously recommends approval of this article.*

**Article 8: New Senior/Community Center**

This article appropriates \$16 million, for all costs associated with construction of a new 15,000 square foot Senior Center at Cassidy Farm.

*The Finance Committee does not recommend approval of this article.*

**Article 9: Adoption of MGL C.59, 5, Clause 22H Gold Star Families**

If passed, this article will exempt from paying Real Estate Tax for the surviving parents or guardians of Military Service Members who died as the result of injuries sustained in the line of active duty or are missing in action with a presumptive finding of death because of active-duty service.

*The Finance Committee unanimously recommends approval of this article.*

**Article 10: Reduce Veterans Residency Requirements for Local Tax Exemptions/Abatements**

If passed this article would make the residency requirement for Real Estate Tax Exemptions for Veterans one year instead of two.

*The Finance Committee unanimously recommends approval of this article.*

**Article 11: 12-14 Exchange Street – Environmental Settlement and Phase 2 Report**

This article would transfer \$85,000.00 from Free Cash for an Environmental Impact Settlement and Phase 2 Report for the 12-14 Exchange Street property. It is incumbent upon the town to honor the abutter agreement and ensure any environmental impact is remediated.

*The Finance Committee unanimously recommends approval of this article.*

**Article 12: Repayment to Advesa Reimbursement for Cannabis HCA Deposit**

This Article will transfer the sum of \$25,000.00 from Marijuana Impact Fees for the purpose of reimbursement to Advesa for their initial deposit paid to the town in connection with the Cannabis HCA (Host Community Agreement) by/between Advesa and the Town of Millis which has been terminated.

*The Finance Committee unanimously recommends approval of this article.*

**Article 13: Funding for FY22 Snow & Ice Deficit**

This article will fund the FY22 Snow and Ice Deficit in the amount of \$128,721.00 from Free Cash.

*The Finance Committee unanimously recommends approval of this article.*

**Article 14: Lead Line Service Inventory and Replacement Plan**

There is no lead in the Town's Water Distribution System, but we are required to inventory all service lines into homes and some older homes may have lead lines. This project was approved at the Spring Town Meeting. The Town has secured a grant to cover the cost, but to qualify for the grant we are required to fund it with debt that the grant will repay. Other than small administrative costs, there is no cost and in fact, will restore \$139,000.00 to the Water Enterprise Fund.

*The Finance Committee unanimously recommends approval of this article.*

**Article 15: Water Management Act – Permit Renewal Support**

The Massachusetts DEP is proposing major changes to the Town's Water Distribution Permit which will have significant impacts to the residents. This article provides funds in the amount of \$56,864.00 from Water Enterprise Reserves to challenge the proposed changes.

*The Finance Committee unanimously recommends approval of this article.*

**Article 16: Preliminary Design of a PFAS Treatment Plant at Well #3**

Well #3, located off Birch Street, is testing high in levels of PFAS which will need to be addressed; the Massachusetts Environmental Protection Agency and Department of Environmental Protection are implementing stricter guidelines in terms of PFAS Chemicals in drinking water. Water Enterprise Reserves will fund this article in the amount of \$165,000.00.

*The Finance Committee unanimously recommends approval of this article.*

**Article 17: Sewer and Stormwater Asset Management System**

This article would fund expansion to the Sewer and Stormwater Infrastructure Inventory, assess the overall infrastructure and develop a 5-year Capital Improvement Plan. The cost is \$250,000.00 of which \$150,000.00 will be a borrowing from the Sewer Enterprise Reserves and \$100,000.00 from the Stormwater Enterprise Reserves. Funding of 60% of the initiative will be reimbursed through the Massachusetts Clean Water Trust.

*The Finance Committee unanimously recommends approval of this article.*

**Article 18: Engineering Services for Infiltration and Inflow (I/I) Investigation**

This article in the amount of \$130,333.61, will be funded through rescinded borrowing of completed Sewer Enterprise Fund Projects which requires a Town Meeting Vote. An I/I Investigation is required by the DEP and CRPCD (Charles River Pollution Control District) to minimize the flow that is not necessarily sewage but Stormwater. The town performs this investigation on a regular basis.

*The Finance Committee unanimously recommends approval of this article.*

**Article 19: Unemployment Account**

This article will fund the Unemployment Account in the amount of \$25,000.00 from Free Cash. This is an annual process for funding this account.

*The Finance Committee unanimously recommends approval of this article.*

**Article 20: Acceptance of Pearl Street, Debrah Lane and Teresa Drive**

The Hickory Hills Subdivision is located off Acorn Street and includes Debrah Lane, Pearl Street and Teresa Drive. The Select Board is requesting the acceptance of this subdivision, making it town owned. Once a street is accepted by the town, the town is obligated to maintain it including snow removal and road maintenance.

*The Finance Committee unanimously recommends approval of this article.*

**Article 21: OPEB (Other Post-Employment Benefits) Fund**

This article would add funds to the OPEB Fund in the amount of \$50,000.00 from Free Cash. Currently the town is covering claims as needed from the General Operating Budget but should be setting aside additional funds for future OPEB obligations.

*The Finance Committee unanimously recommends approval of this article.*

**Article 22: Ch. 41 Section 111F Injury Leave Indemnity Fund**

This Article will transfer the sum of \$300,000.00 to the Ch. 41 Section 111F Injury Leave Indemnity Fund, which was established at the Fall 2021 Town Meeting. The purpose of this fund is to pay Police Officers and Fire Fighters who have sustained injuries in the performance of their duty 100% of their salary and

fund shift coverage during the period of their injury leave instead of absorbing these funds from the Departments Operating Budget.

*The Finance Committee unanimously recommends approval of this article.*

**Article 23: Establish Stabilization Account under MGL Ch. 40, Sect. 5B for the Purchase and Operation of Town Ambulances**

This article is requesting the Town of Millis to establish a Stabilization Fund for the future purchase(s) of ambulances, effective for Fiscal Year 2024.

*The Finance Committee recommends approval of this article.*

**Article 24: Stabilization Fund**

This article would transfer \$300,000.00 from Free Cash to the Stabilization Fund. Passage brings Millis to our goal of 5% of the General Fund Budget Expenditures for the Stabilization Fund. We expect no additional funds will be required until Fiscal Year 2024.

*The Finance Committee unanimously recommends approval of this article.*

**Article 25: Petition Article (Enclosed Sports Facility)**

This Article would appropriate \$3.5 million or any other amount thereof, for the purpose of designing, purchasing, and constructing an enclosed sports facility to house four or more combination pickleball and tennis courts to be located at Cassidy Farm, the Braun Property or such other location deemed appropriate by Town of Millis Officials.

*The Finance Committee recommends dismissal of this article.*

**Article 26: Petitioned Article (VMB Senior Center)**

If passed the Town will appropriate \$3.5 million to renovate the existing Senior Center located in the Veterans Memorial Building.

*The Finance Committee recommends dismissal of this article.*

**Article 27: Petitioned Article (Lansing Millis Building)**

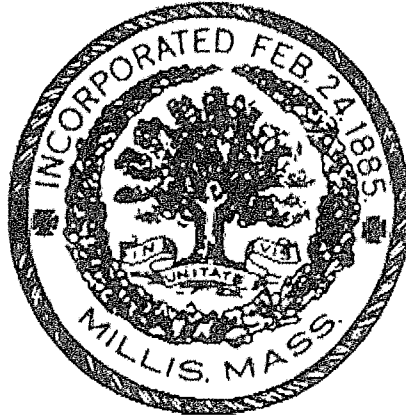
This article would authorize the Town to borrow funds in the amount of \$2.9 million to restore the Millis train station (Lansing Millis Building) and convert it to municipal offices. This article will preserve a rapidly deteriorating historical building and frees up space in the Veteran Memorial Building.

*The Finance Committee recommends dismissal of this article.*

**Article 28: Petition Article (Rocklawn)**

The petitioners of this article have requested this article be dismissed at this time to allow the current property owner to pursue a third-party sale of the property.

*The Finance Committee recommends dismissal of this article.*



## **WARRANT**

**2022**

### **FALL ANNUAL TOWN MEETING**

### **TOWN OF MILLIS COMMONWEALTH OF MASSACHUSETTS**

**NORFOLK, SS.**

**GREETING:**

To either of the Constables of the Town of Millis in said county, in the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of the Town of Millis qualified to vote in elections and in town affairs, to meet on Thursday, the tenth day of November, AD 2022 at 7:30 p.m. in the Middle-Senior High School auditorium located at 245 Plain Street in said Millis:

**FOR THE BUSINESS MEETING, THEN AND THERE,  
TO ACT ON THE FOLLOWING ARTICLES, VIZ**



## WARRANT INSTRUCTIONS

### OPENING MOTIONS

Pledge of Allegiance

Opening Comments (Moderator Robert Cantoreggi, Finance Committee Chair Peter Berube)

Opening Motions

Moderator recognizes Finance Committee Chairperson

(Mr. Berube) I move that the reading of the warrant and return of service thereof be omitted

(Fin Com Vice Chair) Second

Discussion

Vote

Moderator recognizes Finance Committee Chairperson

(Mr. Berube) I move that the Moderator be granted unanimous consent to omit the reading of the articles and to refer to them by number and subject matter.

Second (Fin Com Vice Chair)

Discussion

Vote

## **FALL 2022 TOWN MEETING ARTICLE LIST**

- 1. Unpaid Bills**
- 2. FY23 Operational Budget Adjustments**
- 3. Personnel Plan Changes**
- 4. Capital Items**
- 5. Road & Sidewalk Construction, Design, and Repair**
- 6. Repairs to Baseball & Softball Fields**
- 7. Feasibility Study – Middle/High School Renovation**
- 8. New Senior/Community Center**
- 9. Adoption of MGL c.59, 5, Clause 22H Gold Star Families**
- 10. Reduce Veterans Residency Requirements for Local Tax Exemptions/Abatements**
- 11. 12-14 Exchange Street- Environmental Settlement and Phase 2 Report**
- 12. Repayment to Advesa for Cannabis HCA Deposit**
- 13. Funding for FY22 Snow & Ice Deficit**
- 14. Lead Line Service Inventory and Replacement Plan**
- 15. Water Management Act - Permit Renewal Support**
- 16. Preliminary Design of a PFAS Treatment Plant at Well #3**
- 17. Sewer & Stormwater Asset Management System**
- 18. Engineering Services for Infiltration & Inflow Investigation**
- 19. Unemployment Account**
- 20. Acceptance of Pearl Street, Debrah Lane, and Teresa Drive**
- 21. OPEB Funding**
- 22. Ch. 41 Section 111F Injury Leave Indemnity Fund**
- 23. Establish Stabilization Account under MGL Ch. 40, Sect. 5B for the Purchase and Operation of Town Ambulances**
- 24. Stabilization Fund**
- 25. Article By Petition**
- 26. Article By Petition**
- 27. Article By Petition**
- 28. Article By Petition**

# TOWN OF MILLIS

## NOVEMBER 10, 2022 FALL ANNUAL TOWN MEETING WARRANT

**ARTICLE 1.** To see if the Town will vote to appropriate and raise by taxation, or by transfer from available funds the sum of **\$14,119.65** for unpaid bills, or to take any other action relating thereto.

(Submitted by Select Board)

<b>DEPARTMENT</b>	<b>VENDOR</b>	<b>AMOUNT</b>
Animal Control	WB Mason	\$599.94
DPW	J.C. Madigan	\$146.22
DPW	K & K Mulch	\$648.00
DPW	Grainger	\$225.28
DPW	Williams Scotsman	\$35.00
DPW	Direct Energy	\$231.82
DPW	United Construction & Forestry	\$83.52
Select Board	Rocky's Ace Hardware	\$49.97
Select Board	Innovex	\$206.52
Select Board	Eversource	\$442.65
Building	Verizon Wireless	\$113.82
Building	Town of Millis – Postage	\$140.97
Building	WB Mason	\$627.40
Town Clerk	D2G Group	\$867.01
Library	Staff Longevity Payment	\$750.00
Zoning Board	Staff Payroll	\$161.88
Fire	Staff Retro Payroll	\$1,954.44
Elections	WB Mason	\$35.98
<b>TOTAL GENERAL FUND UNPAID BILLS</b>		<b>\$7,317.42</b>
DPW	Williams Scotsman	\$35.00
DPW	Direct Energy	\$231.83
DPW	Univars	\$2,152.28
<b>TOTAL SEWER ENTERPRISE UNPAID BILLS</b>		<b>\$2,419.11</b>
DPW	Williams Scotsman	\$35.00
DPW	Ad Print	\$210.00
DPW	Thomas Frasca	\$145.00
DPW	Our Town Publishing	\$369.00
DPW	Direct Energy	\$231.83
DPW	Univars	\$2,152.29
DPW	Roberts Chemicals	\$1,240.00
<b>TOTAL WATER ENTERPRISE UNPAID BILLS</b>		<b>\$4,383.12</b>
<b>TOTAL UNPAID BILLS</b>		<b>\$14,119.65</b>

**ARTICLE 2.** To see if the Town will vote to transfer from Marijuana Impact Fees (Free Cash) the sum of **\$204,285.42**, for additional wages and expenses not sufficiently funded under Article 3 - Operating Budgets, of the May 2, 2022 Annual Town Meeting, as follows:

<b>Department</b>	<b>Description of Expense</b>	<b>Total Expenses</b>
Administration	Administrative Support for HCA	\$9,200.00
Administration	Social Work Services – Entire Community	\$35,000.00
Police	School Resource Officer Salary	\$40,678.92
Recreation	Teen Program Coordinator	\$11,960.00
School	School Adjustment Counselor – 1.0 FTE	\$71,631.00
School	Social Emotional Program Teacher -1.0FTE	<u>\$35,815.50</u>
<b>Marijuana Impact Funds Request - FY2023</b>		<b>\$204,285.42</b>

Or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 3.** To see if the Town will vote to adopt **amendments to Schedules A, B, and C of the Town of Millis Personnel Plan** effective as of the beginning of FY23 as shown in the Finance Committee Report, or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 4.** To see if the Town will vote to appropriate and raise by taxation, transfer from available funds, or borrow the sum of **\$158,907** to fund the following Capital items:

<b>#</b>	<b>Department</b>	<b>Item</b>	<b>Cost</b>
1.	Town Buildings	VMB – Chiller Coil Replacement	\$45,000
2.	Town Buildings	VMB & Library Keyless Entry System	\$25,000
3.	DPW	Air Compressor	\$26,967
4.	DPW	Chevy Silverado with Plow	<u>\$61,940</u>
<b>Total</b>			<b>\$158,907</b>

Or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 5.** To see if the Town will vote to transfer from available funds the sum of **\$500,000**, for Road/Sidewalk Construction, Design, Repair, and Maintenance, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 6.** To see if the Town will vote to transfer from available funds the sum of **\$45,000**, to pay for repairs to Majors Field and Softball Fields 1 and 2, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 7.** To see if the Town of Millis will vote to appropriate, borrow, or transfer from available funds, an amount of money not to exceed **one million, three hundred thousand (\$1,300,000)** to be expended under the direction of the Millis Middle High School Building Committee **for the purpose of conducting a feasibility study of the renovation, addition, or replacement of the Millis Middle High School** located at 245 Plain Street in Millis, Massachusetts, 02054, for which feasibility study the Town of Millis may be eligible for a grant from the Massachusetts School Building Authority. The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA and any costs the Town of Millis incurs in connection with the feasibility study in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town of Millis, or take any other action related thereto.

(Submitted by School Committee)

**ARTICLE 8.** To see if the Town will vote to appropriate **\$16,000,000, or any other amount, to pay costs of designing, constructing, furnishing and equipping a new Senior Center**, including the payment of all other costs incidental and related thereto; to determine whether this amount shall be raised by borrowing or otherwise, provided however that any such borrowing shall be contingent upon passage of a debt exclusion under Proposition 2 ½, so called, or to take any other action relative thereto.

(Submitted by Select Board)

**ARTICLE 9.** To see if the Town will vote to adopt MGL c.59, section 5, Clause 22H which would provide a real estate tax exemption for Gold Star families, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 10.** To see if the Town will vote to reduce the residency requirement for Local Real Estate Tax Exemptions for Veterans from two (2) years to one (1) year, in accordance with M.G.L. c. 59, section 5, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 11.** To see if the Town will vote to appropriate and raise by taxation, or by transfer from available funds the sum of **\$85,000** for an Environmental Impact Settlement and Phase 2 Report for the property located at 12-14 Exchange Street, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 12.** To see if the Town will vote to transfer the sum of **\$25,000** from Marijuana Impact Fees (Free Cash) to reimburse Advessa for its initial deposit related to its HCA agreement with the Town, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 13.** To see if the Town will vote to transfer from available funds the sum of **\$128,721.70** to fully fund the **FY22 Snow & Ice Deficit**, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 14.** To see if the Town will vote to appropriate a sum of money to pay costs associated with the **lead line service inventory and replacement plan** and the payment of all costs incidental and related thereto including, but not limited to data screening, inventory development and GIS mapping; to determine whether this amount shall be raised by borrowing or otherwise, or to take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 15.** To see if the Town will vote to transfer from available funds the sum of **\$56,864 for Water Management Act Permit Renewal Support**, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 16.** To see if the Town will vote to transfer from available funds the sum of **\$165,000 for the Preliminary Design of a PFAS Treatment Plant at Well 3#**, or take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 17.** To see if the Town will vote to appropriate a sum of money to pay costs associated with the **purchase and development of a Sewer and Stormwater Asset Management system**, and the payment of all costs incidental and related thereto; to determine whether this amount shall be raised by borrowing or otherwise, or to take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 18.** To see if the Town will vote to transfer from available funds the sum of **\$130,333.61 for Engineering Services for an Infiltration and Inflow Investigation Project**, or to take any other action related thereto.

(Submitted by Select Board)

**ARTICLE 19.** To see if the Town will vote to appropriate and raise by taxation, or transfer from available funds the sum of **\$25,000 to the Unemployment Account**, or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 20.** To see if the Town will vote to **accept Pearl Street, Debrah Lane, and Teresa Drive as public ways in accordance with M.G.L. c. 82, s. 23**, said ways being depicted on plans entitled Pearl Street Street Acceptance Plan of Land in Millis, MA, Debrah Lane Street Acceptance Plan of Land in Millis, MA, and Teresa Drive Street Acceptance Plan of Land in Millis, MA, all dated August 11, 2022, a copy of which have been placed on file with the Town Clerk's office at least seven (7) days prior to Town Meeting; and, further to authorize the Select Board to accept deeds and/or easements in such ways, along with any appurtenant drainage or utility easements that the Select Board deems necessary for such purposes, or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 21.** To see if the Town will vote to transfer from available funds the sum of **\$50,000 To the OPEB Trust Fund Account**, or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 22.** To see if the Town will vote to transfer from available funds the sum of **\$300,000 to the MGL Chapter 41, Section 111F Injury Leave Indemnity Fund**, or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 23.** To see if the Town will vote to **establish a special purpose stabilization fund for the purchase of ambulances**, effective for fiscal year 2024 and beginning on July 1, 2023, or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 24.** To see if the Town will vote to transfer from available funds the sum of **\$300,000 to the Stabilization Fund**, or take any other action related thereto.  
(Submitted by Select Board)

**ARTICLE 25. BY PETITION**

To see if the Town will vote to appropriate \$3,500,000, or any other amount, for the purpose of designing, purchasing and constructing an enclosed sports facility to house four or more combination pickleball and tennis courts to be located at one of the locations known generically as Cassidy Farm or the Braun Property or such other similar location as deemed appropriate by the Town officials to ensure and not delay its construction, which amount shall be raised by borrowing or otherwise, or take any other action relative thereto.  
(Submitted by Petition)

#### **ARTICLE 26. BY PETITION**

To see if the Town will vote to appropriate \$3,500,000, or any other amount, for the purpose of designing, upgrading, expanding, constructing and otherwise renovating the senior center located in VMB, which amount shall be raised by borrowing or otherwise, or to take any other action relative thereto.

(Submitted by Petition)

#### **ARTICLE 27. BY PETITION**

To see if the Town will vote to appropriate \$2,900,000, or any other amount, for the purpose of designing, upgrading, constructing, and otherwise renovating the Lansing Millis building, which amount shall be raised by borrowing or otherwise, or to take any other action relative thereto.

#### **ARTICLE 28. BY PETITION**

To see if the Town will vote to authorize the Select Board to acquire by purchase and to accept the Deed to the Town of a parcel of land, including any structures thereon, located at **270 Exchange Street** (currently known as "Rocklawn"), as shown on the Millis Assessors Map 19, Parcel 049, containing **1.13 acres** more or less, **presently owned by Thomas Roche**, upon such terms and conditions as the Select Board shall determine to be appropriate, to be under the care, custody, management and control of the Select Board (or a Committee appointed by them) for general municipal purposes in keeping with the preservation of the historical value of the property; **and, further, a)** to see if the Town will vote to appropriate the sum of **\$1,250,000** to pay the costs of obtaining the property and for the payment of all other costs incidental and related thereto and to meet this appropriation the Treasurer with the approval of the Select Board is **authorized to borrow** such sum under General Laws Chapter 44, section 7 or any other enabling authority; **and, further, b)** to authorize the Select Board and Town officers to take all related actions necessary or appropriate to carry out this acquisition, including the submission, on behalf of the Town, of any and all applications deemed necessary for grants and/or reimbursements from any state or federal programs and to receive and accept such grants or reimbursements for this purpose; **and, further, c)** to appropriate from the Community Preservation Fund and/or the General Fund the sum necessary to pay the annual cost of said borrowing; **and, further, d)** for the Moderator to appoint a committee of at least seven Millis registered voters (including representatives from the Millis Cultural Council and Historical Commission) to study possible municipal uses for the property which are in the Town's best interest (in keeping with the preservation of the historical aspects of the property), including holding public meetings for Millis residents and the various interested Millis Boards and Committees and report back to the Select Board for further action (if needed) as soon as is reasonable, and/or to act in furtherance of any other purposes in any way connected with the scope of this Article, or act in any other manner relating thereto.



And, you are hereby directed to serve this Warrant by posting attested copies hereof fourteen days before time of said meeting as directed by the vote of the Town. Hereof fail not and make due return of this Warrant with your doings thereon at the time and place of said meeting.

Given under our hands this 17th day of October in the year two thousand and twenty-two.

**TOWN OF MILLIS  
SELECT BOARD**

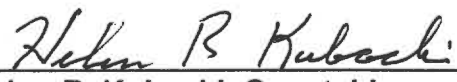
  
Erin T. Underhill, Chair

  
Craig W. Schultze, Vice-Chair

  
Ellen Rosenfeld, Clerk

**A True Copy, Attest**

  
Lisa J. Hardin, Town Clerk

  
Helen R. Kubacki, Constable  
Town of Millis

October 21, 2022



# Town of Millis

## Host Community Agreement

### Marijuana Impact Funds Request - FY2023

Department	Description of Expense	Total Expenses	Date of Proposed Funding
Administration	Administrative Support for HCA	\$9,200.00	Spring TM May 22
Administration	Administrative Support for HCA	\$9,200.00	Fall TM Nov 22
Administration	Social Work Services for the Town of Millis - Entire Community Support	\$35,000.00	Spring TM May 22
Administration	Social Work Services for the Town of Millis - Entire Community Support	\$35,000.00	Fall TM Nov 22
Board of Health	Cannabis use in e-cigarettes/vaping	\$4,000.00	Spring TM May 22
Library	Extend the hours Library is open to the public on Thursday evening until 8 pm	\$10,400.00	Spring TM May 22
Library	Extend the hours Library is open to the public on Saturdays during July & August	\$2,188.89	Spring TM May 22
Library	Extend the hours Library is open to the public on Friday evening until 8 pm	\$10,400.00	Spring TM May 22
Oak Grove Farm	Grounds improvements to encourage active outdoor recreation for children	\$17,055.00	Spring TM May 22
Police	School Resource Officer Salary	\$52,781.00	Spring TM May 22
Police	School Resource Officer Salary	\$40,678.92	Fall TM Nov 22
Police	Marijuana Stipend - per Contract FY23	\$10,800.00	Spring TM May 22
Police	Marijuana Training	\$45,000.00	Spring TM May 22
Recreation	Teen Program Coordinator-20 hours (\$23/hour)	\$11,960.00	Spring TM May 22
Recreation	Teen Program Coordinator-20 hours (\$23/hour)	\$11,960.00	Fall TM Nov 22
Recreation	2/3 of Benefits (\$1,247.37/month) Teen Coordinator	\$14,968.44	Spring TM May 22
Recreation	Staff for Inclusive Camp- 4 weeks	\$10,880.00	Spring TM May 22
Recreation	Supplies , Equipment, Porta Potty, Water/Pizza/Snacks	\$2,000.00	Spring TM May 22
School	School Adjustment Counselor - 1.0 FTE	\$71,631.00	Fall TM Nov 22
School	Social Emotional Learning Program Teacher - 1.0 FTE	\$35,815.50	Spring TM May 22
School	Social Emotional Learning Program Teacher - 1.0 FTE	\$35,815.50	Fall TM Nov 22
School	After-school activities through Extended Day Program	\$10,000.00	Spring TM May 22
School	Vaping Detectors Middle/High School Bathrooms/Locker Rooms	\$21,000.00	Spring TM May 22
<b>Marijuana Impact Funds Request - FY2023</b>		<b>\$507,734.25</b>	

	Marijuana Impact Funds Request - FY2023	\$303,448.83	Spring TM May 22
	Marijuana Impact Funds Request - FY2023	\$204,285.42	Fall TM Nov 22
<b>Marijuana Impact Funds Request - FY2023</b>		<b>\$507,734.25</b>	

## Capital Planning Committee Report – November 2022

The Capital Planning Committee (CPC) is pleased to present the Town with our capital planning report for November 2022. The committee was established by the Select Board in May of 2017 with the mandate of creating a long-term capital plan for the Town of Millis which could help citizens attain a more complete understanding of expenditures that the Town may need to undertake in coming years. The CPC has worked with the Select Board, Town Administrator, School, DPW, COA, Police, Fire and other town departments to compile the information provided in this report.

For those items considered, the CPC went through a process to rank the priorities for the various projects, which accounted such factors as public safety, integration with broader projects, and overall benefit to the Town. Based on this ranking, the committee then grouped the various capital items into three categories 1) highest priorities 2) medium priorities and 3) lower priorities. It should be noted that the CPC does not choose projects for consideration at Town Meeting based on availability of funding. The Select Board selects projects for inclusion in the Warrant and the Finance Committee makes its recommendation for action at Town Meeting.

The department requests for fiscal year 2023 that the CPC considered are shown in the table below:

	# of projects	Total estimated cost
Highest priorities	5	\$ 1,598,907
Medium priorities	1	25,000
Lower priorities	0	-
Total	6	\$ 1,623,907

Highest priorities include a feasibility study for renovations to the Middle High School, an engineering study for a preliminary design for a new PFAS treatment plant, a new pickup truck and air compressor for the DPW and air conditioning equipment for the Veterans Memorial Building. Medium priorities include a keyless entry system for the VMB.

It is noted that the feasibility study for the Middle High School is one step in a process that could eventually lead to a significant renovation project in the future. This study is required as part of the State MSBA program, which would provide access to state funding for some portion of the project, the level and timing of which is still to be determined.

The Committee also reviewed the proposal for a new Senior Center that will appear on the Town Warrant. This analysis concluded that the project would have been placed on a list of the highest priorities due to the inadequacy of the current facility in the basement of the Veterans Memorial Building, the dramatic increase in the senior population and the opportunity to construct a modern facility providing a broad range of senior services. The Committee commends the Council on Aging and Permanent Building Committee for developing options for the Town to consider and providing opportunity for the Town's residents to provide feedback on the proposals through various open meetings held on the subject. Due to the fact that the building proposal requires a debt exclusion vote, the Committee decided that prioritizing this over other capital needs should be a decision left to the voters.

It is noted that the Committee did not assess any of the petitioned articles relating to alternate proposals for the Senior Center that appear on the warrant as they were not submitted by town departments or committees and fall outside of the scope of the Capital Planning Committee.

Also included in this report is a schedule that summarizes the Town's known long-term capital needs for the next 10-years and beyond that have been identified by the various departments. The intent of the Committee is to provide the citizens of Millis with as much transparency as possible to the evolving future capital needs of the town, and as you will see, they are significant, totaling approximately \$92 million.

The report breaks down the capital items into several categories, including Facilities, Public Safety, Public Works, Schools and other. The items are then subcategorized by department.

It is noted that there are many capital needs that appear on the attached schedule that need to be deferred into the future when funding is available to proceed on these items. It is also noted that there are several projects on the horizon which will likely require resources beyond available discretionary funding and debt capacity. In addition to the Senior Center and Middle High School renovations noted above, the Town is currently assessing options for the Lansing Millis Building, and use of open space, including athletic fields. The Capital Planning Committee is working with various Town Departments and Committees to assess potential costs for these projects and have included preliminary estimates in our long-term capital plan.

Since the Committee first compiled information on the Town's capital needs, we have refined the prioritization process, however, we recognize that there are areas that will need to be further developed within the capital planning process, and as such, the Committee expects that the long term capital plan and the annual recommendation process will evolve over time to meet the needs of the Select Board, other relevant committees, department heads, and most importantly, the citizens of the Town of Millis.

The members of the Committee have regularly scheduled meetings where the public is welcome to attend and ask any questions regarding this report and we look forward to working with all interested parties on this important initiative.

Respectfully submitted,

Town of Millis Capital Planning Committee

Jonathan Barry – Chair, Member at Large

Peter Berube (Finance Committee representative)

John Corcoran – Member at Large

Peter Jurmain – Member at Large

James McCaffrey – Member at Large

Marc Conroy (School Committee representative)

Craig Schultze (Select Board representative)

### Capital Planning Committee Priorities for November 2022 Town Warrant

<b>Highest priorities</b>			
Department	Description	Estimated Cost	Comment
DPW	Chevy Silverado	61,940	
DPW	Compressor	26,967	
School	MHS Feasibility study	1,300,000	
VMB	Air conditioning equipment	45,000	
DPW	PFAS engineering study	165,000	
Subtotal		1,598,907	
<b>Medium priorities</b>			
VMB	Keyless entry system	25,000	
Subtotal		25,000	
<b>Lower priorities</b>			
N/A			
Subtotal		0	
Total		\$1,623,907	

## Town of Millis

Capital Planning Committee

Summary of Capital Needs for FY 2023-2032

Row Labels	Sum of 2023	Sum of 2024	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of 2029	Sum of 2030	Sum of 2031	Sum of 2032	Sum of Indefinite	Sum of 10-Year total
<b>Facilities</b>	<b>2,408,105</b>	<b>870,697</b>	<b>781,159</b>	<b>260,450</b>	<b>52,000</b>	<b>45,000</b>	<b>227,000</b>	<b>96,878</b>	<b>497,000</b>	<b>452,000</b>	<b>35,903,754</b>	<b>41,594,043</b>
COA											16,000,000	16,000,000
DPW											500,000	500,000
Facilities												-
Multi												-
School	2,044,105	437,697	741,159	28,450				26,878			18,503,500	21,781,789
VMB	364,000	433,000	40,000	232,000	52,000	45,000	227,000	70,000	497,000	452,000	900,254	3,312,254
Fire												-
Rec department												-
<b>Other</b>	<b>25,000</b>	<b>68,000</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>75,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>9,170,000</b>	<b>9,538,000</b>
Administration	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000		250,000
Building Department												-
Equipment												-
Fields											7,170,000	7,170,000
Lansing Millis											2,000,000	2,000,000
Library		18,000	25,000									43,000
Oak Grove												-
Town Clerk												-
Vehicle		25,000					50,000					75,000
<b>Public Safety</b>	<b>344,990</b>	<b>212,500</b>	<b>332,350</b>	<b>220,500</b>	<b>257,450</b>	<b>243,500</b>	<b>592,480</b>	<b>202,495</b>	<b>212,500</b>	<b>500</b>		<b>2,619,265</b>
Equipment	178,990	500	76,350	220,500	204,450	125,500	111,480	202,495	500	500		1,121,265
Vehicle	166,000	212,000	256,000	-	53,000	118,000	481,000		212,000			1,498,000
<b>Public Works</b>	<b>3,187,810</b>	<b>2,942,334</b>	<b>2,920,333</b>	<b>2,397,000</b>	<b>2,422,000</b>	<b>2,487,000</b>	<b>2,397,000</b>	<b>2,397,000</b>	<b>2,552,000</b>	<b>1,840,000</b>	<b>6,722,000</b>	<b>32,264,477</b>
Equipment	103,767											103,767
Infrastructure	3,032,043	2,730,334	2,730,333	2,397,000	2,397,000	2,397,000	2,397,000	2,397,000	2,397,000	1,700,000	6,520,000	31,094,710
Vehicle	52,000	212,000	190,000	-	25,000	90,000			155,000	140,000	202,000	1,066,000
<b>Schools</b>	<b>858,891</b>	<b>749,858</b>	<b>664,409</b>	<b>747,974</b>	<b>531,610</b>	<b>395,399</b>	<b>364,886</b>	<b>608,062</b>	<b>594,536</b>	<b>150,600</b>		<b>5,826,125</b>
Equipment	362,030	307,058	236,433	335,034	254,570	179,870	244,358	517,798	534,536			2,971,687
School	125,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		665,000
Vehicle	371,861	382,800	367,976	352,940	217,040	155,529	60,528	30,264		90,600		2,189,438
(blank)												-
(blank)												-
<b>Grand Total</b>	<b>6,824,796</b>	<b>4,843,389</b>	<b>4,748,251</b>	<b>3,650,924</b>	<b>3,288,060</b>	<b>3,195,899</b>	<b>3,656,366</b>	<b>3,329,436</b>	<b>3,881,036</b>	<b>2,468,100</b>	<b>51,795,754</b>	<b>91,841,910</b>

## **Millis Municipal Finance / Budget Glossary**

### **Appropriation**

An authorization granted by Town Meeting to expend money and incur obligations for specific purposes. An appropriation is usually limited in amount and the time period within which it may be expended.

### **ARPA Funds (American Rescue Plan Act)**

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law and provided \$350 billion of funding to states, territories, tribal and local governments to respond to the COVID-19 public health emergency and its economic impacts. Eligible uses of the funds are as follows: water and sewer infrastructure, broadband infrastructure, public sector revenue loss, premium pay for essential workers, assistance to impacted workers, families, and businesses, and to support public health responses to COVID-19. Millis was allocated \$869,795.68 in ARPA funds from the Federal government and \$1,614,120 from Norfolk County.

### **Available Funds**

Balances in the various fund types that represent non-recurring revenue sources. Examples of available funds are free cash, stabilization fund, and overlay surplus (all defined herein).

### **Bond**

A written promise to pay a specified sum of money, called the face value or principal amount, at specified dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Bond Anticipation Notes (BANs) are executed by the Select Board. The difference between notes (usually one year or two years in length) and a bond is that a bond runs for a longer period of time. Examples of projects Millis has recently bonded include: Clyde Brown School and Dover Road Water Main reconstruction.

### **Bond Rating (Municipal)**

A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the city or town to make timely debt service payments. A bond rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Higher ratings usually mean lower interest rates are available to the town when it needs to borrow funds.

### **Capital Assets**

All tangible property used in the operation of government which is not easily converted into cash and has an initial useful life extending beyond a year. Capital assets include land and land improvements, buildings and building improvements, machinery and equipment.

### **CARES Act Funds (FY20 and FY21)**

The federal Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) provides federal funding to cities and towns to be directed towards helping alleviate pressure from COVID-19 related costs, including funding for first responders, PPE procurement, social distance learning, field hospitals, food assistance, and other related costs. Eligible Uses under federal law, eligible uses must meet three conditions. They must be:

1. “Necessary expenditures incurred due to the public health emergency with respect to COVID-19.” Funds may not be used to substitute for lost revenue
2. Not budgeted as of March 27, 2020 when the CARES Act was enacted and may not supplant state or municipal spending
3. Incurred on or after March 1, 2020, up to December 30, 2020

### **Chapter 70 School Funds**

Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed to Massachusetts towns through the Cherry Sheet (definition follows).

### **Chapter 90 Highway Funds**

State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage as certified by the Massachusetts Highway Department (MHD), local employment level derived the Department of Employment and Training (DET), and population estimates from the US Census Bureau.

## **Millis Municipal Finance / Budget Glossary**

Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant.

### **Cherry Sheet**

Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments.

### **Collective Bargaining**

The process of negotiating workers' wages, hours, benefits, working conditions, etc., who are represented by a recognized labor union.

### **Consent Agenda**

Articles on the Consent Agenda are exceptions to the general process of Town Meeting. In every Town Meeting warrant the Select Board, in consultation with Town Counsel, the Moderator and the Finance Committee, identify those articles they feel should generate no controversy and can be properly voted without debate. These articles are put on the Consent Agenda to allow motions under these articles to be acted upon as one unit and to be passed without debate. At the call of the Consent Agenda, the Moderator will read out the numbers of the articles, one by one. If one or more voters object to any particular article being included in the Consent Agenda, they say "Hold" in a loud voice when the number is called. The article will then be removed automatically from the Consent Agenda and restored to its original place in the warrant, to be debated and voted upon in the usual manner. After the calling of the individual items in the Consent Agenda, the Moderator will ask for a motion that the voters pass all items remaining AS A UNIT on one vote. Use of the Consent Agenda process makes the Town Meeting more efficient by speeding up the handling of what are typically non-controversial items.

### **Debt Exclusion**

An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from property taxes above the limits under Prop 2 ½.

### **Debt Service**

The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any outstanding bonds payable by the Town of Millis and its departments.

### **DESE (Massachusetts Dept. of Elementary and Secondary Education)**

Often pronounced as "Desi," this state agency governs strategic policy, professional licensing, Ch. 70 state funding, standardized testing and quality standards for public school education. In a fiscal budget context, DESE's compliance requirements and budgetary decisions greatly impact the Millis School District and decisions brought to Town Meeting by the Millis School Committee.

### **Deficit**

The excess of expenditures over revenues during an accounting period.

### **Enterprise Funds**

A separate accounting and financial mechanism for municipal services for which a fee is charged for goods or services. Enterprise funds allow surpluses to be used to reduce fees for the services or to pay for capital improvements. Millis has three Enterprise Funds: Water, Sewer and Stormwater.

### **Elementary School Building Committee (ESBC)**

The Massachusetts School Building Authority (MSBA) as our State school funding partner, requires all districts in the funding pipeline for a new or renovated school to form a School Building Committee. Millis formed the Elementary School Building Committee (ESBC) on 7/29/14, which includes all member of the Permanent Building Committee (PBC), representatives from the School Committee, Board of Selectmen (or Select Board), Finance Committee, school officials, and one community member with a building construction background.



## **Millis Municipal Finance / Budget Glossary**

### **Fiscal Year (FY)**

Since 1974, Massachusetts has operated on a budget cycle that begins July 1 and ends June 30.

### **Fixed Costs**

Costs that are legally or contractually mandated such as retirement, payroll taxes, insurance, and debt service.

### **Foundation Budget**

The local town spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

### **Free Cash**

Remaining, unrestricted funds from operations of the previous fiscal year. Unpaid property taxes reduce the amount that can be certified as free cash. Free cash must be certified by the State Bureau of Accounts and is not available for appropriation (use) until this is complete and communicated to the town. Free cash is offset by property tax receivables and certain deficits, and thus can be a negative number.

### **GAAP (Generally Accepted Accounting Principles)**

These describe financial reporting practices that provide accountability between a government and its citizens, legislative, auditing, creditor and oversight bodies.

### **GASB (Governmental Accounting Standards Board)**

This is independent organization establishes accounting and financial reporting standards that are recognized as authoritative and state and local governments. These standards are intended to provide transparent, useful financial reporting information to taxpayers, public officials and lenders.

### **Level Funded Budget**

A "level funded" fiscal budget appropriates the same amount of money to each municipal department as the prior fiscal year. This is tantamount to a budget cut from the prior year due to increases in mandated annual fixed costs that are subject to inflation or contract negotiations (health insurance, special education, union/executive contracts with increases). A level funded budget usually results in cuts in personnel and services as well as cuts to the general municipal operating budget.

### **Levy**

The amount a municipal government raises through the property tax. The new levy cannot exceed an annual increase of 2.5% in order to comply with "Prop 2 ½" (definition follows).

### **Local Aid**

Revenue allocated by the Commonwealth to cities, towns, and regional school districts.

### **Local Receipts**

Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise tax, investment income, fees, rentals and charges

### **Minimum Local Contribution**

The minimum that a city or town must appropriate from property taxes for the support of schools.

### **MS4 (Municipal Separate Storm Sewer Systems)**

The U.S. Environmental Protection Agency (EPA) and the Massachusetts Department of Environmental Protection (DEP) regulate how small Municipal Separate Storm Sewer Systems (MS4s) obtain coverage under National Pollutant Discharge Elimination System (NPDES) general permits. The NPDES program controls water pollution by regulating sources that discharge pollutants to surface waters. These rules constitute an unfunded mandate from the federal and state government with which Millis is required to comply to "reduce the discharge of pollutants from the MS4 to the maximum extent practicable, to protect water quality, and to satisfy the appropriate water quality requirements of the Clean Water Act," referred to as the "MS4 permit standard".

## **Millis Municipal Finance / Budget Glossary**

### **MSBA (Massachusetts School Building Authority)**

This quasi-independent government authority whose mission is to partner with Massachusetts communities to support the design and construction of public school facilities. The MSBA, which has a dedicated revenue stream of one penny of the State's 6.25-percent sales tax, collaborates with municipalities to equitably invest in finding the right-sized, most fiscally responsible and educationally appropriate solutions to create safe, sound, and sustainable learning environments.

### **MUNIS Software**

Munis is an Enterprise Resource Planning (ERP) software system designed to handle public sector needs. The software is designed to integrate different areas of administering Town departments and resources and is used by government agencies and schools. The MUNIS system manages financials, procurement, human resources, payroll, and revenues.

### **Net School Spending**

School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's net school spending must equal or exceed the requirement established annually by the DOE.

### **Non-Recurring Revenue Source**

A one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year-to-year.

### **OPEB (Other Post-Employment Benefits)**

In addition to a salary, many town employees earn benefits over their years of service that will not be received until after their employment with the town ends. The most common type of these post-employment benefits is a pension. Post-employment benefits other than pensions generally take the form of medical insurance and other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. Each public entity must account for and report OPEB in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

### **OPEB Trust Fund**

Massachusetts law allows a city or town to set up a special trust fund, the OPEB (Other Post-Employment Benefits) Liability Trust Fund, to function like a pension fund for town employees. The OPEB Trust Fund in Millis is managed by the town Treasurer and this outstanding liability by the town is reviewed annually. Once money is deposited into the OPEB account, it cannot be withdrawn for any other purpose. Based on analysis by the state and other auditors, the OPEB Trust Fund in Millis is significantly underfunded on the order of over \$30 million. Therefore, we are funding OPEB requirements for retired town workers on an as-you-go basis each year.

### **Overlay**

An account established annually to fund anticipated tax abatements, exemptions and uncollected taxes. The overlay is not established by the normal appropriation process, but rather is raised on the tax recap sheet.

### **Overlay Surplus**

Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

### **Override**

A vote by the community at an election to permanently increase the levy limit to support a specific capital initiative, e.g., the new Clyde Brown School. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

## **Millis Municipal Finance / Budget Glossary**

### **Prop 2½ (Proposition 2 ½, MGL Ch. 59 §21C)**

A state law enacted in 1980, Proposition 2½ limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations when compared to the prior fiscal year.

- The amount raised by property taxes cannot exceed 2½% of the value of all taxable property in the town
- The tax rate cannot be higher than \$25.00 per \$1,000 of valuation
- The property tax levy limit cannot be increase more than the 2½% over the prior year's levy limit, plus new growth and any overrides or exclusions, unless an override is approved by voters.

### **Quorum**

The Millis Town Charter, effectively the constitution of our town, establishes that a quorum, or a percentage of registered resident voters, is required to conduct town business as Town Meeting. These percentages for a Quorum and required voting percentages for approval of Articles are defined in the Town By-Laws.

### **Reserve Fund**

An amount set aside annually to provide a funding source for extraordinary or unforeseen expenditures. The Finance Committee can authorize transfers from the reserve fund.

### **Recurring Revenue**

A source of money used to support town expenses, which can be relied upon, at some level, in future years.

### **Revolving Fund**

This is analogous to having separate savings accounts to collect inbound revenue in order that it be earmarked and/or reinvested by the sponsor committee or department, without the need for formal appropriation proceedings. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting. The State establishes balance and spending restrictions.

### **Special Town Meeting**

When an important decision must be brought to the voters, a Special Town Meeting may be called by the Select Board, by a signed petition by two-hundred registered voters, or as otherwise provided by MGL. All prevailing open meeting laws apply for advance notification. According to Millis Town By-Laws, 4% of then legal resident voters shall constitute a quorum for any business at Special Town Meeting, except that a number less than that may adjourn.

### **Stabilization Fund**

A fund designed to accumulate amounts for capital and other future spending purposes, or for unforeseen and emergency purposes, although it may be appropriated for any lawful purpose. Millis' current Stabilization Fund Policy requires having at least 5% of General Fund Budget Expenditures in the Stabilization reserve as of June 30.

- If the Town does not meet the 5% goal, then funds shall be appropriated in subsequent Town Meetings to replenish the Stabilization Reserve to the 5% level. A minimum of \$50,000 per annual Fall town meeting shall be appropriated to the Stabilization Reserve to reach the 5% goal.
- If the 5% goal is met, then a minimum of \$50,000 shall be appropriated to the OPEB Trust Fund. If only a portion of the \$50,000 is needed for the Stabilization Fund, then the balance of the funds will be appropriated to the OPEB Trust fund.
- If use of the Stabilization Fund drops the fund balance below the 5% goal, then the town shall develop a funding schedule to re-attain the 5% goal within three years or less.

### **Stormwater Utility**

In November 2017, Millis approved the creation of a stormwater utility fee in order to help the town pay for compliance with EPA and MassDEP clean water regulations. Like water and sewer utility fees, the stormwater fee pays into a separate stormwater enterprise fund. The funding in the stormwater enterprise fund may only be used for stormwater programs and administration. The Stormwater Utility Fee rates are assessed by square footage of impervious area on each property in Millis.

## **Millis Municipal Finance / Budget Glossary**

### **Surplus Revenue**

The total amount of cash, accounts receivable, and other assets that exceed liabilities and reserves, computed at the end of a fiscal year.

### **Town Meeting**

This is both an event and an entity. As an event, attending "the Town Meeting" is to join a scheduled gathering of our town's eligible registered voters. When assembled, as "Town Meeting," these voters serve as the town's legislative authority to act upon, deliberate and vote on financial and bylaw decisions as the corporate decision stewards of the town. The State offers a downloadable handbook, *The Citizen's Guide to Town Meetings*, via the Secretary of State's web page: [http://www.sec.state.ma.us/cis/cispdf/Guide\\_to\\_Town\\_Meetings.pdf](http://www.sec.state.ma.us/cis/cispdf/Guide_to_Town_Meetings.pdf)

### **Voting**

Open Town Meeting empowers *each* eligible voter to have an *equal* vote for each Warrant Article. These votes occur as directed by the Moderator and as described in *Town Meeting Time: A Handbook of Parliamentary Law*. The majority as renders each decision varies between: a) simple majority (budgeted spending); b) 2/3 majority (bylaws, borrowing, zoning, etc.); and c) 4/5 majority to authorize the payment of any bills unpaid from prior periods.

### **Warrant**

An authorization for an action. A Town Meeting Warrant establishes the matters that may be acted on by that Town Meeting, the legislative branch of the town.

*The Massachusetts Department of Revenue's expanded glossary can be found at*

[https://www.mass.gov/doc/municipal-finance-glossary/download?\\_ga=2.130041803.592443920.1592231586-1102096423.1557337561](https://www.mass.gov/doc/municipal-finance-glossary/download?_ga=2.130041803.592443920.1592231586-1102096423.1557337561)

Annual Fall Town Meeting

Middle/High School Auditorium

Thursday, November 10, 2022 at 7:30 PM

Presort – Standard

U.S. Postage Paid

Millis, MA 02054

Permit Number 20

ECRWSS

Pre-Town Meeting

Wednesday, November 2, 2022 at 7:00 PM

900 Main Street – Room #229 and

Via Zoom: <https://us02web.zoom.us/j/81916283873>

Millis Select Board

Erin Underhill, Chair

Craig Schultze, Vice Chair

Ellen Rosenfeld, Clerk

To:     Postal Customer  
          Millis, MA 02054