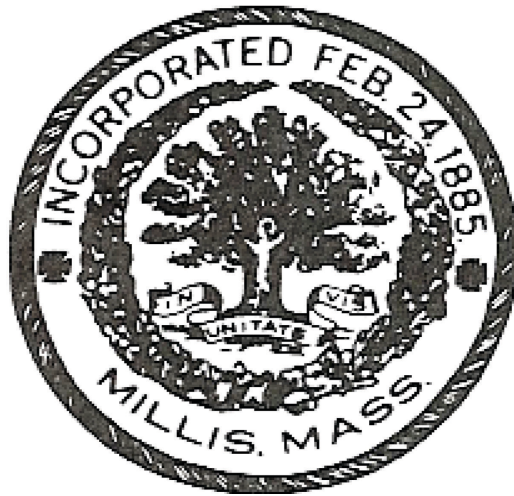


FINANCE COMMITTEE REPORT

FISCAL PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025 ANNUAL SPRING TOWN MEETING
CONTAINING THE RECOMMENDATIONS OF THE FINANCE COMMITTEE

PLEASE BRING THIS REPORT WITH YOU TO THE ANNUAL TOWN MEETING



ANNUAL SPRING TOWN MEETING – TUESDAY, MAY 7, 2024 AT 7:30 PM
MIDDLE/HIGH SCHOOL AUDITORIUM

PRE-TOWN MEETING – WEDNESDAY, MAY 1, 2024 AT 7:00 PM – 900 MAIN STREET, ROOM #229 AND
VIA ZOOM: www.zoom.us MEETING ID: 812 0320 6826

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

The Millis Finance Committee (FINCOM) consists of 9 volunteer members appointed to 3-year terms by the Town Moderator. Current members during this budget cycle and preparation for Annual Town Meeting are listed below.

Pete Berube	Cathy MacInnes
Joyce Boiardi	Sara Reyes
Jodie Garzon	Peter Underhill, Clerk
Michael Krone, Vice-Chair	Jen Zarutskie
Jonathan Loer, Chair	

The Spring Annual Town Meeting (ATM) will be held on Tuesday, May 7, 2024. The town will vote at the ATM this spring on 22 articles. All articles are important, however, there are several articles that are of heightened importance given their relation to the town's Fiscal Year (FY) 2025 budget. The town's FY is from July 1, 2024, through June 30, 2025.

FINCOM held 10 public meetings between January – May 2024. Most of the town departments presented to FINCOM. During these department presentations, FINCOM reviewed each department's accomplishments from FY24, their financial goals for FY25, including budgets, staffing, equipment, capital requests and above-level service requests. FINCOM then made final recommendations and voted on each article in the warrant, which will be presented at the spring ATM. The PRE-Town Meeting is scheduled for Wednesday, May 1, 2024, at 7:00pm at Millis Town Hall, room 229.

Key items include:

**Article 4:
Supplemental FY25 Budget – Proposition 2-1/2 Override**

Article 4 requests the town raise and appropriate \$1,400,000 from the tax levy for the fiscal year 2025 for departmental operating purposes and other town expenses contingent upon passage of a Proposition 2-1/2 Ballot Question under Massachusetts General Laws Chapter 59, Section 21C. The breakdown of the override is as follows:

Millis School:

- For FY24, there was a school deficit of (\$938,697). It was voted at Spring ATM (2023) to fund this deficit from both Free Cash and the Stabilization Fund. \$538,697 came from Free Cash and \$400,000 came from the Stabilization fund. This was a one-time fix for the school deficit.
- There were three primary factors that contributed to the school deficit for FY24.
 - COVID Funding expired.
 - Required increases for Special Education (SPED).
 - Out of District (OOD) tuition increased by 14%, mandated by Massachusetts, which applied to all towns.
- For FY25, there is a projected school deficit of (\$1,070,767). The Article 4, proposition 2-1/2 override (if approved at town meeting and on the ballot) would fund this projected school deficit of (\$1,070,767).

- If the override fails, the school will cut a total 15.8 Full Time Equivalents (FTE) from the staff. These cuts will be at all three levels: Clyde Brown Elementary School, Middle School, and the High School.
- These cuts will have a ripple effect with less classroom assistance, less support for students, the TV & Production program will be eliminated, the Bridge Program will be eliminated, Physical Education classes will be reduced, and class sizes will increase.
- See Appendix for FY24 and FY25 School Budget information.

Millis Police Department:

- A successful Override vote would fund 2 additional positions for the Millis Police Department for \$180,000 for FY25.
- These new positions are aligned with the growth in the community and have been part of the strategic plan for the Police Department since 2016.
- Needed police services from the community has markedly increased. In 2012, there were 8,572 Incidents/calls reported. In 2023, there were 16,761 incidents/calls reported (see appendix). Incidents are defined as house alarms, car accidents, disturbances, domestic disputes, and well-being visits, among others.
- The growing town population has been the driving factor. There are several locations in Millis with significant population growth, including Anthology on Dover Road, Emerson Place on Ridge Street, and the Regency at Glen Ellen. Additional growth is anticipated with new developments and locations such as 1060 Main St., the old Budabing's restaurant, and 1344 Main Street across from Tractor Supply.

Millis Fire Department:

- Millis Fire department is requesting a full-time captain in the amount of \$95,118.
- The reason for this request is to handle several responsibilities such as EMS coordinating, increase requests for permits & inspections (smoke & carbon monoxide detectors, oil burner, propane, and other inspections) and code compliance (detectors, sprinkle systems, oil, gas, and solar installations). This position would handle all code compliance requirements, plan review, inspections, and would be able to make the scheduled inspections requested.
- Recently the Deputy Chief retired, leaving a void with the position and there is no current "second in command" role. So not only will it help with increased demands on the department, but it will also create a proper succession plan within the department looking to the future.
- Like the Police department, over the years there has been a significant increase in service needs over time. This data of needed services is shown in the 2 graphs in the appendix.
- 44% of the Millis population is over the age 55 and this age segment is growing with new locations like Anthology and Acorn Place; we anticipate these numbers to continue to increase.

Millis Department of Public Works (DPW):

- Millis DPW has been requesting an additional employee for several years. This request is for \$54,115 for a new position. The new position would be for DPW general fund duties in the town, such as parks, roadways, and the cemetery.
- As the town has grown over the years, the DPW projects have also grown. This position will help complete everyday projects the residents see and benefit from throughout the entire town.

Override Tax Impact:

- Millis' current tax rate for 2024 \$16.42
- Proposed Tax Rate Impact Per \$1,000: 0.70
- Proposed New Tax Rate per \$1,000 (Estimated New): \$17.12
- FY 2024 Average Single Family Assessed Value (Current): \$571,445
- FY 2024 Average Single Family Tax Bill (Current): \$9,383
- FY 2024 Average Single Family Tax Bill Impact (Estimated New): \$400.01

Override Summary:

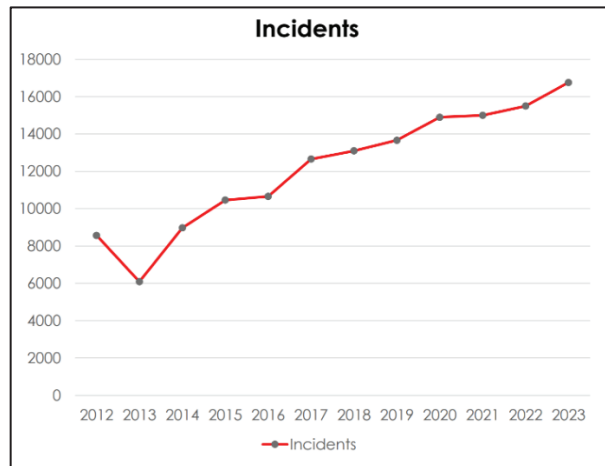
- It has been 18 years (2006) since Millis passed an Operational Budget override. There have been debt exclusions that have passed, such as Clyde Brown School and the Library.
- New growth has helped grow and support the tax revenue base in Millis over the years. In fact, the tax rate has gone down over the last 4 years and is currently at 16.42.
- FINCOM understands the significance an override will have with all residents. However, the impact of not supporting the override will be felt in the short-term with 15.8 school positions being eliminated and growing municipal services being unmet. It may even have a longer lasting impact on the financial direction of this town.
- FINCOM recommends approval of this article.

Appendix:

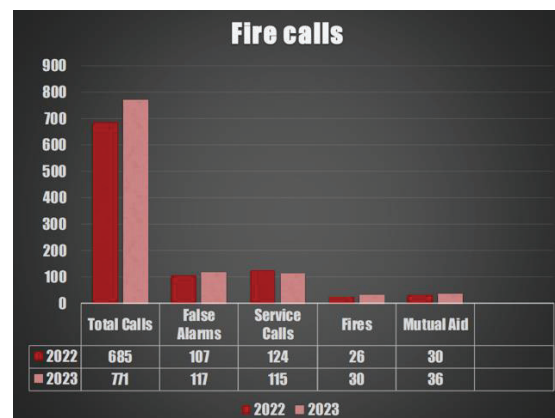
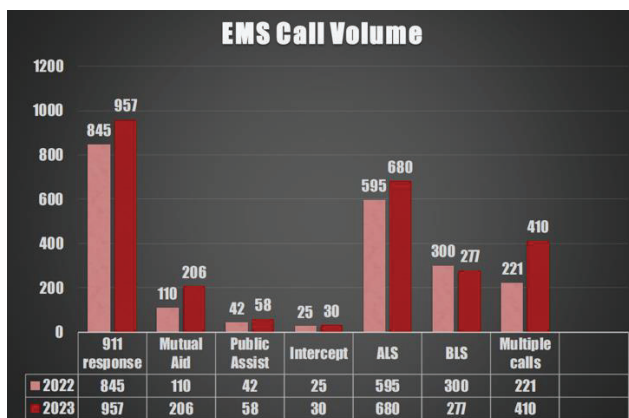
	FY24	FY25	Difference	% Increase	* Circuit Breaker FY24 \$500,000 FY25 \$700,000
Base Budget	\$19,296,026	\$20,095,023	\$798,997	4.14%	
Salaries	\$16,419,517	\$17,229,731	\$810,214	4.93%	
OOD Tuition	\$1,801,861*	\$1,855,806*	\$53,945	2.99%	
Other Expenses	\$2,013,345	\$2,080,253	\$66,908	3.32%	
Total (Lvl Serv)	\$20,234,723	\$21,165,657	\$931,067	4.60%	
Shortfall	(\$938,697)**	(\$1,070,767)			

**** FY24 shortfall covered by free cash and stability funds voted at town meeting**

Millis School Budget FY24 vs. FY25, From: School FY25 Presentation



Millis Police Incidents/calls from 2012 – 2023, From: Police FY25 Presentation



Millis EMS & Fire Calls 2022 vs. 2023, From: Fire & Rescue FY25 Presentation

Article 1 Unpaid Bills

This article is a semi-annual article to fund bills incurred in previous fiscal years. The bill for this Town Meeting totals \$720.30, and will be funded from Free Cash, Sewer, Storm Water and Water Enterprise Reserves.

The Finance Committee unanimously recommends approval of Article One.

Article 2 FY24 Additional Wages and Expenses

This article is a placeholder for any expenses that were not authorized at the last Spring Annual Town Meeting. No additional expenses were incurred.

The Finance Committee unanimously recommends dismissal of Article Two.

Article 3 FY25 Operating Budget

This article appropriates funding necessary to operate the Town of Millis for Fiscal Year 2025 (FY25). The Town's fiscal year runs from July 1st through June 30th.

The Finance Committee recommends approval of Article Three.

Article 4 Supplemental FY25 Budget – Proposition 2 ½ Operational Override

If approved, this article would raise and appropriate the following amounts from the tax levy for the Fiscal Year beginning July 1, 2024, for departmental operating purposes and other town expenses contingent upon passage of a Proposition 2-1/2 Ballot Question under Massachusetts General Laws Chapter 59, Section 21C.

The Finance Committee recommends approval of Article Four.

Article 5 Sewer Enterprise Fund

This article appropriates funding, including funds for personnel costs, contract expenses and debt service necessary to operate the Town's Sewer Service and Infrastructure. This Utility Enterprise is funded via user fees based on metered or estimated usage.

The Finance Committee recommends approval of Article Five.

Article 6 Water Enterprise Fund

This article appropriates funding, including funds for personnel costs, contract expenses and debt service necessary to operate the Town's Water Service and Infrastructure. This Utility Enterprise is funded via user fees based on metered or estimated usage.

The Finance Committee recommends approval of Article Six.

Article 7 Stormwater Enterprise Fund

This article appropriates funding, including funds for personnel costs, contract expenses and debt service necessary to operate the Town's Storm Drain System. This Utility Enterprise is funded via Imperious Square Footage Fees.

The Finance Committee recommends approval of Article Seven.

Article 8 Consent Agenda

These four consent articles each require annual approval at Town Meeting.

1. The first article amends the Schedule A - Salary Plan and Schedule C- Employee Benefits of the Town of Millis Personnel Plan for non-union employees effective July 1, 2024. The Salary Plan includes a 2% cost of living adjustment for the non-union employees that currently fall under this salary plan. The changes to benefits will bring the Personnel Plan in line with Collective Bargaining Agreements.

2. The second article authorizes the Board of Health to appoint any of its members to another town office or position for which it has appointing authority. The town is required to pass this article each year for the Board of Health according to state law.

3. The third article authorizes the Town to use Revolving Funds that have their own sources of revenue to be accounted for separately from other town funds. These functions are mostly self-funding and may spend their revenues without additional appropriations up to the limits authorized by the Town.

4. The fourth article allocates Community Preservation Funds into various reserve funds as required in the Community Preservation Act for administrative expenses, community preservation projects and/or other expenses in fiscal year 2025.

The Finance Committee unanimously recommends approval of Article Eight.

Article 9 Sewer Enterprise Infiltration and Inflow Investigation Project

The DPW is requesting \$137,630.00 for an Inflow/Infiltration Investigation which will be conducted in 2024 and 2025.

The Finance Committee unanimously recommends approval of Article Nine.

Article 10 Water Enterprise Lead Service Line Inventory Compliance Project

The DPW is requesting \$187,000.00 to comply with Lead and Copper Compliance Requirements. The DEP requires the Lead and Copper Program to eliminate Lead piping in residents' water service lines.

The Finance Committee unanimously recommends approval of Article Ten.

Article 11 Community Preservation – Oak Grove Farm Trail Improvements

If approved, this article would authorize the transfer from the historical preservation reserve fund for additional improvements to the Oak Grove Farm trails. These repairs were requested by the Millis Community Preservation Committee.

The historical preservation fund receives money from a 1% surcharge on property taxes and matching funds from the State.

The Finance Committee unanimously recommends approval of Article Eleven.

Article 12 Community Preservation – Oak Grove Farmhouse Renovations

If approved, this article would authorize the transfer from the historical preservation reserve fund for improvements to the Oak Grove Farmhouse. These repairs were requested by the Millis Community Preservation Committee. The historical preservation fund receives money from a 1% surcharge on property taxes and matching funds from the State.

The Finance Committee unanimously recommends approval of Article Twelve.

Article 13 Capital Items

This article requests the town to raise and appropriate or transfer from available funds \$321,232.00 to fund six capital requests for multiple departments for FY25. Each fiscal year the Capital Planning Committee goes through a process to review and prioritize the capital requests from each department. This process helps the Select Board determine which capital items will be considered at Town Meeting.

The Finance Committee unanimously recommends approval of Article Thirteen.

Article 14 Transfer of Funds to the Opioid Settlement Special Revenue Account

If approved, this Article would authorize the town to transfer from free cash the amount of \$41,688.57, an amount equal to the settlement funds received to date from the State resulting from the town's participation in the National Opioid Multi-District Litigation.

The Finance Committee unanimously recommends approval of Article Fourteen.

Article 15 New Police Cruiser Lease – Year One

If approved, this Article would authorize the town to enter into a new 3-year lease to purchase agreement for one new replacement Police Cruiser in the amount of \$68,816.00. The first-year cost of \$22,938.67 is included in Article #3 FY25 Operating Budget.

The Finance Committee unanimously recommends approval of Article Fifteen.

Article 16 Library Parking Lot Environmental Study/Monitoring

This article, if approved, would appropriate \$75,000.00 for environmental study and subsequent reporting on contaminated soil of areas of the Library parking lot and adjoining properties, as required.

The Finance Committee unanimously recommends approval of Article Sixteen.

Article 17 Rescind Debt Authorization – Village and Birch Streets Drainage Improvements

This article, if approved, would rescind debt authorization of \$711,728.00 for storm water improvements at the intersection of Village and Birch Streets, which were previously appropriated, but later deemed not necessary.

The Finance Committee unanimously recommends approval of Article Seventeen.

Article 18 Special Act – Authorize Town Administrator to Sign Warrants

This article, if approved, would allow the Town to petition the Commonwealth to change the Town Charter to provide the Town Administrator authority to approve payroll and expense warrants.

The Finance Committee recommends approval of Article Eighteen.

Article 19 Increase Maximum Abatement Amount – Senior Work Off Program

This article is to increase the Senior Tax Work program amount from \$1,500.00 each year to \$2,000.00, pursuant to M.G.L. Chapter 59, Section 5K. The funds will come from the Towns Overlay Account.

The Finance Committee unanimously recommends approval of Article Nineteen.

Article 20 MGL Chapter 59 Section 5C-1/2 Veterans Tax Exemptions

This article, "Under the Hero act", MGL Ch. 59 Section 5C-1/2 will provide additional real estate tax exemptions for taxpayers who are granted personal exemptions on their domiciles. These additional exemptions shall not exceed 100% of the personal exemption and shall be effective for exemptions granted for any fiscal year beginning on or after July 1, 2024.

These funds will come from the Towns Overlay Account.

The Finance Committee unanimously recommends approval of Article Twenty.

Article 21 MGL Chapter 41 Section 111F Injury Leave Indemnity Fund

If approved, this Article would authorize the town to transfer the sum of \$100,000.00 to the M.G.L. Ch. 41 Section 111F Injury Leave Indemnity Fund, for the purpose of paying Police officers and Fire Fighters who have sustained injuries in the performance of their duty during the period of their injury leave, who have met the insurance threshold, instead of appropriating these funds from the respectable department budgets.

The Finance Committee unanimously recommends approval of Article Twenty-One.

Article 22 Stabilization Fund

The Town of Millis has adopted a policy to maintain a stabilization fund equal to 5% of its annual General Fund Budget Expenditures to be used for unforeseen and emergency purposes. This article would transfer \$195,305.36 from Free Cash to the Stabilization fund, which will put the fund at about 6%. This will help the Town's bond rating when we need to borrow funds, and allow an extra cushion for extraordinary expenses for future town meetings.

The Finance Committee unanimously recommends approval of Article Twenty-Two.



May 7, 2024

**ANNUAL
TOWN MEETING WARRANT**

**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 Tuesday, the seventh day of May, AD 2024 at 7:30 p.m. in the Middle-Senior High School Auditorium in said Millis:

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

SPRING 2024 TOWN MEETING

1. Unpaid Bills
2. FY24 Additional Wages and Expenses
3. FY25 Operating Budget
4. Supplemental FY25 Budget – Proposition 2-1/2 Override
5. Sewer Enterprise Fund
6. Water Enterprise Fund
7. Stormwater Enterprise Fund
8. Consent Agenda:
 - Amendments to Personnel Plan
 - Board of Health Appointing Authority
 - Revolving Funds
 - Community Preservation Fund
9. Sewer Enterprise - Infiltration & Inflow Investigation Project
10. Water Enterprise – Lead Service Line Inventory Compliance Project
11. Community Preservation - Open Space/Recreation Reserve Fund - Oak Grove Farm Trail Improvements
12. Community Preservation – Oak Grove Farmhouse Renovations
13. Capital Items
14. Transferal of Funds to the Opioid Settlement Special Revenue Account
15. New Police Cruiser Lease – Year One
16. Library Parking Lot – Environmental Study/Monitoring
17. Rescind Debt Authorization for Drainage Improvements at Village St./Birch St.
18. Request Special Act for a Town Charter Change - Authorize Town Administrator to Approve Payroll/Expense Warrants
19. Increase Maximum Tax Abatement for Senior Tax Work-off Program
20. Acceptance of M.G.L. Ch. 59 Section 5C-1/2 Veterans Tax Exemptions
21. M.G.L. Chapter 41 Section 111F Injury Leave Indemnity Fund
22. Stabilization Fund

TOWN OF MILLIS
May 7, 2024 SPRING ANNUAL TOWN MEETING WARRANT

ARTICLE 1. To see if the Town will vote to transfer from available funds the sum of **\$720.30** to pay the following **unpaid bills** incurred by Town departments from previous fiscal year(s), or take any other action in relation thereto.

Department	Vendor	Amount
Recreation	Amazon	\$154.93
Recreation	Amazon	\$68.93
Town Clerk	RR Donnelly	\$105.00
DPW-Sewer Enterprise	Verizon	\$195.72
DPW-Water Enterprise	Verizon	\$195.72
	Total	\$720.30

(Submitted by The Select Board)

4/5ths Majority

ARTICLE 2. To see if the Town will vote to transfer from available funds a sum of money for **additional operating expenses** not sufficiently funded under Article 3, Operating Budget, of the May 3, 2023 Annual Town Meeting, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

ARTICLE 3. To see if the Town will vote to fix the compensation of elected officers, provide for a reserve fund, and determine what sums of money the Town will raise and appropriate, including appropriations from taxation, by transfer from available funds, and/or the Stabilization Fund to **defray charges and expenses to the Town, including debt and interest, and a reserve fund**, for the fiscal year beginning July 1, 2024, or take any other action in relation thereto.

(Submitted by The Select Board)

2/3rds Majority if stabilization funds used

ARTICLE 4. To see if the Town will vote to raise and appropriate the following amounts from the tax levy for the Fiscal Year beginning July 1, 2024, for departmental operating purposes and other town expenses contingent upon passage of a Proposition 2-1/2 Ballot Question under Massachusetts General Laws Chapter 59, Section 21C.

PURPOSE	RECOMMENDED
School Department	\$1,070,767
Police Department - Wages	\$180,000
Fire Department - Wages	\$95,118
<u>Dept. of Public Works - Wages</u>	<u>\$54,115</u>

Total Contingent Appropriations **\$1,400,000**

or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

ARTICLE 5. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to **operate the sewer enterprise fund beginning July 1, 2024**, including a reserve fund, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

ARTICLE 6. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to **operate the water enterprise fund beginning July 1, 2024**, including a reserve fund, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

ARTICLE 7. To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to **operate the stormwater enterprise fund beginning July 1, 2024**, including a reserve fund, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

CONSENT ARTICLE 8. To see if the Town will vote the following consent articles:

1. To see if the Town will vote to adopt **amendments to Schedule A-Salary Plan and Schedule C-Employee Benefits of the Town of Millis Personnel Plan** effective July 1, 2024, as shown in the FY25 Finance Committee Report, or take any other action in relation thereto.
(Submitted by The Select Board)
Simple Majority
2. To see if the Town will vote in accordance with M.G.L., Chapter 41, section 4A, and Chapter 268A, to authorize the **Board of Health to appoint any of its members to another town office or position for which it has appointing authority**, for the term provided by law, if any, otherwise for a term not exceeding one year, and fix the salary of such appointee, notwithstanding the provision of M.G.L. Chapter 41, Section 108, or act in any manner in relation thereto.
(Submitted by the Board of Health)
Simple Majority
3. To see if the Town will vote pursuant to the provisions of M.G.L. Chapter 44, Section 53E½, to establish the following fiscal year spending limit for the Town's established revolving funds for Fiscal year 2025:

AUTHORIZED REVOLVING FUNDS	FISCAL YEAR EXP. LIMIT
Oak Grove Farm Maintenance Fund	\$ 35,000.00
Animal Control Shelter Fund	\$ 3,000.00
Fire Alarm Fund	\$ 10,000.00
Historical Commission Fund	\$ 12,000.00
Ambulance Department Fund	\$ 20,000.00
Council on Aging Transportation Fund	\$ 5,000.00
VMB Custodial/Maintenance Fund	\$ 6,000.00
School Food Service Fund	\$360,000.00
School Transportation Fund	\$500,000.00
Stormwater Management Fund	\$ 10,000.00
BOH Medical Services/Vax Fund	\$ 20,000.00
BOH Rabies Clinic/Program Fund	\$ 2,500.00

BOH Food Fund	\$ 4,500.00
School Athletic Fields Fund	\$ 35,000.00
School Extracurricular Fund	\$ 8,000.00
Library Special Use Fund	\$ 10,000.00
Tobacco Control Program	\$ 1,000.00

(Submitted by The Select Board)

Simple Majority

4. To see if the Town will vote to appropriate a sum of money, or reserve a sum of money from the **Community Preservation Fund**, for the Historic Resources Reserve, the Community Housing Reserve, the Open Space Reserve, or the Budgeted Reserve, from annual revenues in the amounts recommended by the Community Preservation Committee, for committee administrative expenses, community preservation projects and/or other expenses in fiscal year 2025, with each item to be considered a separate appropriation; or act in any manner relating thereto.

Appropriations:

From 2025 estimated revenues for Committee Administrative expenses	\$16,131.00
(To be divided equally: \$8,065.50 CPC Salary Account: \$8,065.50 CPC Expenses)	
From Undesignated Fund Balance for Long Term Debt- Principal (VMB)	\$20,000.00
From Undesignated Fund Balance for Long Term Debt- Interest (VMB)	\$6,950.00

Reserves:

From FY2025 estimated revenues for Historic Resources Reserve	\$32,262.00
From FY2025 estimated revenues for Community Housing Reserve	\$32,262.00
From FY2025 estimated revenues for Open Space Reserve	\$32,262.00
From FY2025 estimated revenues for Budgeted Reserve	\$80,000.00

(Submitted by Community Preservation Committee)

Simple majority

ARTICLE 9. To see if the Town will vote to transfer from available funds the sum of **\$137,630** to fund the FY25 Sewer Infiltration & Inflow Investigation of the sewer system in Millis, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

ARTICLE 10. To see if the Town will vote to transfer from available funds the sum of **\$187,000** to fund a Lead Service Line Inventory of the water system in Millis, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

ARTICLE 11. To see if the Town will vote to transfer the sum of **\$17,000 from the Community Preservation Open Space Reserve Fund for the Oak Grove Farm Trail Improvements Phase III Project**, or take any other action in relation thereto.

(Submitted by Community Preservation Committee)

Simple Majority

ARTICLE 12. To see if the Town will vote to transfer the sum of **\$50,000 from the Community Preservation Historic Preservation Reserve Fund for the Oak Grove Farmhouse Phase I Project**, or take any other action in relation thereto.

(Submitted by Community Preservation Committee)

Simple Majority

ARTICLE 13. To see if the Town will vote to raise and appropriate or transfer from available funds the sum of **\$321,232 to fund the following capital items:**

<u>Department</u>	<u>Capital Item</u>	<u>Amount</u>
DPW	Safety Equipment	\$40,000
Fire	Chevy Tahoe	\$85,000
Fire	Portable Radios	\$26,232
Library	Library Exterior Building Repairs	\$35,000
School	MPS Server Project	\$65,000
School	MPS Switch Project	\$70,000
Total		\$321,232

And to authorize the Select Board to dispose of old vehicles or equipment by outright sale, trade, auction, or otherwise and that the proceeds from such disposal be applied to the purchase price of the vehicle or equipment, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

ARTICLE 14. To see if the Town will vote transfer a sum of money from Free Cash into the Opioid Settlement Revenue Fund, such sum of money shall be equal to that amount allocated to date by the State to the Town from the opioid litigation settlements resulting from the Town's participation in the national Opioid Multi-District Litigation, or take any other action in relation thereto.

(Submitted by The Select Board)

Simple Majority

ARTICLE 15. To see if the Town will vote to borrow under the provisions of M.G.L. Chapter 44 or any other enabling authority, the sum of **\$68,816 for the lease/purchase(s) of one Police Cruiser**, or take any other action in relation thereto.

(Submitted by Select Board)

2/3rds Majority

ARTICLE 16. To see if the Town will vote to raise and appropriate, or transfer from available funds the sum of **\$75,000** to fund the environmental study and DEP reporting of areas of the Library Parking Lot and adjoining properties, or take any other action related thereto.

(Submitted by the Select Board)

Simple Majority

ARTICLE 17. To see if the Town will vote to rescind the debt authorization of **\$711,728** for drainage improvements at the intersection of Village Street and Birch Street, which was approved under Article 19 of the Annual Town Meeting of May 1, 2021, or take any other action related thereto.

(Submitted by the Select Board)

Simple Majority

ARTICLE 18. To see if the Town will vote to petition the Massachusetts General Court to file for Special Legislation to amend the Town of Millis Charter, as follows:

Section III-5: Position of Town Administrator

By adding the following to Article III, Section 5:

“11. Shall have the power to approve all payroll and expense warrants for payment of town funds. Such approval shall be sufficient authority to authorize payment of the same by the town treasurer. In the event of the absence of the town administrator, the select board shall approve such warrants. If a vacancy exists in the office of town administrator, the select board shall approve all such warrants, or, may delegate such responsibility to a temporary town administrator.”

(Submitted by the Select Board) *Simple Majority*

ARTICLE 19. To see if the Town will vote to approve increasing the **Senior Tax Work Program amount from \$1,500 each year to \$2,000 each year**, pursuant to M.G.L. Chapter 59, Section 5K, or take any other action related thereto.

(Submitted by the Select Board)

Simple Majority

ARTICLE 20. To see if the Town will **vote to accept M.G.L. Ch. 59 Section 5C-1/2 “The Hero Act”**, which provides for an additional real estate tax exemption for taxpayers who are granted personal exemptions on their domiciles under M.G.L. Ch. 59 Section 5 including certain blind persons, veterans, surviving spouses and seniors, and to provide that the additional exemptions shall not exceed 100% of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2024, or take any other action related thereto.

(Submitted by the Select Board)

Simple Majority

ARTICLE 21. To see if the Town will vote to transfer from available funds, a sum of money for **the MGL Chapter 41, Section 111F Injury Leave Indemnity Fund**, or take any other action related thereto.

(Submitted by Select Board) *Simple Majority*

ARTICLE 22. To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money for the **Stabilization Fund**, or take any other action in relation thereto.


(Submitted by the Select Board)

Simple Majority

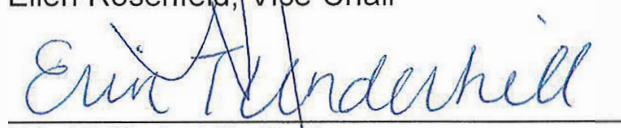
And, you are hereby directed to serve this Warrant by posting attested copies hereof fourteen days before the time of said meeting as directed by the vote of the Town. Hereof fail not and make due return of this Warrant with your doings thereon at the time and place of said meeting.

Given under our hands this 8th day of April in the year two thousand and twenty-four.

**TOWN OF MILLIS
SELECT BOARD**



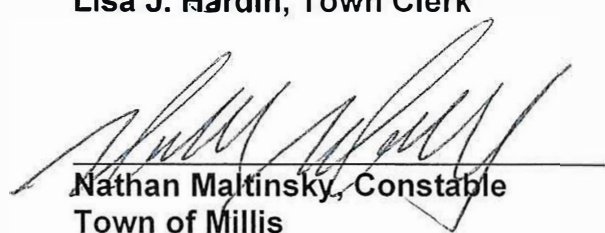
Craig W. Schultze, Chair

Ellen Rosenfeld, Vice-Chair

Erin T. Underhill, Clerk

A True Copy, Attest



Lisa J. Hardin, Town Clerk

Nathan Maltinsky, Constable
Town of Millis

Date Signed: April 10, 2024

Department Detail for Reference

<i>Department Breakdown</i>	FY22 ACTUAL	FY23 ACTUAL	FY24 TM ADOPTED	FY25 TA/ISB BUDGET	FY25 vs FY24 \$ Variance	FY25 vs FY24 % Variance
GENERAL GOVERNMENT						
SELECTMEN/TA						
SALARIES	\$345,072.04	\$378,126.48	\$389,089.00	\$416,282.49	\$27,193.49	7.0%
EXPENSES	\$71,485.23	\$166,419.98	\$163,865.32	\$125,665.00	-\$38,200.32	-23.3%
TOTAL	\$416,557.27	\$544,546.46	\$552,954.32	\$541,947.49	-\$11,006.83	-2.0%
FINANCE DIR/ACCOUNTANT						
SALARIES	\$263,958.93	\$272,916.75	\$298,379.00	\$304,583.00	\$6,204.00	2.1%
EXPENSES	\$4,389.02	\$4,805.98	\$9,515.00	\$19,515.00	\$10,000.00	105.1%
TOTAL	\$268,347.95	\$277,722.73	\$307,894.00	\$324,098.00	\$16,204.00	5.3%
ASSESSORS						
SALARIES	\$125,219.95	\$133,549.66	\$146,959.00	\$155,271.77	\$8,312.77	5.7%
EXPENSES	\$8,213.85	\$30,007.34	\$45,138.20	\$45,988.00	\$849.80	1.9%
TOTAL	\$133,433.80	\$163,557.00	\$192,097.20	\$201,259.77	\$9,162.57	4.8%
TREASURER/COLLECTOR						
SALARIES	\$230,850.46	\$238,925.44	\$259,910.20	\$271,895.36	\$11,985.16	4.6%
EXPENSES	\$49,721.82	\$46,688.21	\$46,090.20	\$55,225.00	\$9,134.80	19.8%
TOTAL	\$280,572.28	\$285,613.65	\$306,000.40	\$327,120.36	\$21,119.96	6.9%
IT ADMINISTRATION						
SALARIES	\$73,579.89	\$77,545.24	\$85,092.00	\$87,422.00	\$2,330.00	2.7%
EXPENSES	\$192,708.03	\$196,673.33	\$270,977.00	\$299,840.00	\$28,863.00	10.7%
TOTAL	\$266,287.92	\$274,218.57	\$356,069.00	\$387,262.00	\$31,193.00	8.8%
TOWN COUNSEL						
EXPENSES	\$80,358.52	\$83,627.50	\$95,000.00	\$95,000.00	\$0.00	0.0%
TOTAL	\$80,358.52	\$83,627.50	\$95,000.00	\$95,000.00	\$0.00	0.0%
TOWN CLERK						
SALARIES	\$103,302.04	\$104,893.67	\$124,038.00	\$128,512.00	\$4,474.00	3.6%
EXPENSES	\$10,908.78	\$9,711.88	\$18,300.00	\$20,800.00	\$2,500.00	13.7%
TOTAL	\$114,210.82	\$114,605.55	\$142,338.00	\$149,312.00	\$6,974.00	4.9%

Department Detail for Reference

<i>Department Breakdown</i>	FY22 ACTUAL	FY23 ACTUAL	FY24 TM ADOPTED	FY25 TA/ISB BUDGET	FY25 vs FY24 \$ Variance	FY25 vs FY24 % Variance
REGISTRARS						
SALARIES	\$1,028.94	\$728.40	\$1,443.00	\$2,757.86	\$1,314.86	91.1%
EXPENSES	\$3,609.62	\$3,852.55	\$5,900.00	\$6,950.00	\$1,050.00	17.8%
TOTAL	\$4,638.56	\$4,580.95	\$7,343.00	\$9,707.86	\$2,364.86	32.2%
ELECTIONS						
SALARIES	\$10,842.84	\$37,737.27	\$37,100.00	\$60,520.00	\$23,420.00	63.1%
EXPENSES	\$12,123.70	\$19,319.12	\$21,400.00	\$25,800.00	\$4,400.00	20.6%
TOTAL	\$22,966.54	\$57,056.39	\$58,500.00	\$86,320.00	\$27,820.00	47.6%
PLANNING BOARD						
SALARIES	\$23,115.44	\$23,653.55	\$24,611.00	\$25,203.64	\$592.64	2.4%
EXPENSES	\$5,087.24	\$2,839.75	\$9,425.44	\$9,425.00	-\$0.44	0.0%
TOTAL	\$28,202.68	\$26,493.30	\$34,036.44	\$34,628.64	\$592.20	1.7%
CONSERVATION						
SALARIES	\$17,201.06	\$6,425.05	\$18,596.00	\$19,040.23	\$444.23	2.4%
EXPENSES	\$4,248.14	\$12,355.59	\$4,777.00	\$4,777.00	\$0.00	0.0%
TOTAL	\$21,449.20	\$18,780.64	\$23,373.00	\$23,817.23	\$444.23	1.9%
ZONING BOARD						
SALARIES	\$4,955.48	\$5,071.30	\$5,263.67	\$5,407.80	\$144.13	2.7%
EXPENSES	\$2,081.44	\$1,525.32	\$1,900.12	\$1,900.00	-\$0.12	0.0%
TOTAL	\$7,036.92	\$6,596.62	\$7,163.79	\$7,307.80	\$144.01	2.0%
TOWN BUILDINGS						
SALARIES	\$54,988.34	\$37,715.76	\$40,098.00	\$42,083.00	\$1,985.00	5.0%
EXPENSES	\$283,855.51	\$255,684.35	\$210,500.24	\$301,589.00	\$91,088.76	43.3%
TOTAL	\$338,843.85	\$293,400.11	\$250,598.24	\$343,672.00	\$93,073.76	37.1%

Department Detail for Reference

<i>Department Breakdown</i>	FY22 ACTUAL	FY23 ACTUAL	FY24 TM ADOPTED	FY25 TA/ISB BUDGET	FY25 vs FY24 \$ Variance	FY25 vs FY24 % Variance
FINANCE COMMITTEE						
SALARIES	\$6,839.90	\$8,650.00	\$8,823.00	\$10,500.00	\$1,677.00	19.0%
EXPENSES	\$19,011.27	\$19,742.53	\$15,620.00	\$21,730.00	\$6,110.00	39.1%
TOTAL	\$25,851.17	\$28,392.53	\$24,443.00	\$32,230.00	\$7,787.00	31.9%
RESERVE FUND						
EXPENSES	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.0%
TOTAL	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.0%
GENERAL INSURANCE						
EXPENSES	\$608,382.00	\$652,838.00	\$720,829.00	\$722,925.00	\$2,096.00	0.3%
TOTAL	\$608,382.00	\$652,838.00	\$720,829.00	\$722,925.00	\$2,096.00	0.3%
EMPLOYEE BENEFITS						
EXPENSES	\$5,977,845.81	\$6,438,719.11	\$7,123,243.00	\$7,475,231.18	\$351,988.18	4.9%
TOTAL	\$5,977,845.81	\$6,438,719.11	\$7,123,243.00	\$7,475,231.18	\$351,988.18	4.9%
LINE 1 - GENERAL GOVT	\$8,644,985.29	\$9,320,749.11	\$10,251,882.39	\$10,811,839.33	\$559,956.94	5.5%
PUBLIC SAFETY						
POLICE DEPARTMENT						
SALARIES	\$2,065,582.49	\$2,126,718.14	\$2,261,179.85	\$2,274,271.23	\$13,091.38	0.6%
EXPENSES	\$289,452.16	\$361,145.51	\$329,770.00	\$380,050.00	\$50,280.00	15.2%
TOTAL	\$2,355,034.65	\$2,487,863.65	\$2,590,949.85	\$2,654,321.23	\$63,371.38	2.4%
FIRE/RESCUE DEPARTMENT						
SALARIES	\$1,679,779.52	\$1,770,227.02	\$2,048,533.00	\$2,221,871.57	\$173,338.57	8.5%
EXPENSES	\$293,541.72	\$282,858.67	\$323,100.00	\$367,600.00	\$44,500.00	13.8%
TOTAL	\$1,973,321.24	\$2,053,085.69	\$2,371,633.00	\$2,589,471.57	\$217,838.57	9.2%

Department Detail for Reference

<i>Department Breakdown</i>	FY22 ACTUAL	FY23 ACTUAL	FY24 TM ADOPTED	FY25 TA/ISB BUDGET	FY25 vs FY24 \$ Variance	FY25 vs FY24 % Variance
DISPATCH						
SALARIES	\$328,353.81	\$332,646.69	\$310,667.71	\$332,043.09	\$21,375.38	6.9%
EXPENSES	\$8,911.79	\$10,940.85	\$12,300.00	\$13,000.00	\$700.00	5.7%
TOTAL	\$337,265.60	\$343,587.54	\$322,967.71	\$345,043.09	\$22,075.38	6.8%
BUILDING DEPT.						
SALARIES	\$254,953.62	\$233,375.54	\$265,241.32	\$264,433.80	-\$807.52	-0.3%
EXPENSES	\$8,121.02	\$9,756.79	\$9,675.00	\$10,225.00	\$550.00	5.7%
TOTAL	\$263,074.64	\$243,132.33	\$274,916.32	\$274,658.80	-\$257.52	-0.1%
SEALER W&M						
SALARIES	\$3,429.00	\$3,498.00	\$3,568.00	\$0.00	-\$3,568.00	-100.0%
EXPENSES	\$217.20	\$50.00	\$150.00	\$7,800.00	\$7,650.00	5100.0%
TOTAL	\$3,646.20	\$3,548.00	\$3,718.00	\$7,800.00	\$4,082.00	109.8%
EMERG MGMT COMM						
SALARIES	\$1,500.00	\$1,500.00	\$5,000.00	\$5,000.00	\$0.00	0.0%
EXPENSES	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
TOTAL	\$1,500.00	\$4,000.00	\$7,500.00	\$7,500.00	\$0.00	0.0%
ANIMAL CONTROL						
SALARIES	\$87,037.07	\$72,649.72	\$78,593.12	\$107,368.20	\$28,775.08	36.6%
EXPENSES	\$9,146.86	\$7,086.14	\$11,300.00	\$11,300.00	\$0.00	0.0%
TOTAL	\$96,183.93	\$79,735.86	\$89,893.12	\$118,668.20	\$28,775.08	32.0%
LINE 2 - PUBLIC SAFETY	\$5,030,026.26	\$5,214,953.07	\$5,661,578.00	\$5,997,462.89	\$335,884.89	5.9%

Department Detail for Reference

<i>Department Breakdown</i>	FY22 ACTUAL	FY23 ACTUAL	FY24 TM ADOPTED	FY25 TA/ISB BUDGET	FY25 vs FY24 \$ Variance	FY25 vs FY24 % Variance
EDUCATION						
MILLIS SCHOOLS						
SALARIES	\$14,740,852.95	\$15,767,828.22	\$16,568,669.26	\$17,170,052.73	\$601,383.47	3.6%
EXPENSES	\$2,550,301.27	\$2,959,791.95	\$2,839,922.00	\$2,965,472.40	\$125,550.40	4.4%
TOTAL	\$17,291,154.22	\$18,727,620.17	\$19,408,591.26	\$20,135,525.12	\$726,933.86	3.7%
LINE 3 - MILLIS SCHOOLS	\$17,291,154.22	\$18,727,620.17	\$19,408,591.26	\$20,135,525.12	\$726,933.86	3.7%
TRICOUNTY SCHOOL						
EXPENSES	\$955,936.00	\$876,556.00	\$668,295.00	\$651,204.00	-\$17,091.00	-2.6%
TOTAL	\$955,936.00	\$876,556.00	\$668,295.00	\$651,204.00	-\$17,091.00	-2.6%
LINE 4 - TRI-COUNTY	\$955,936.00	\$876,556.00	\$668,295.00	\$651,204.00	-\$17,091.00	-2.6%
PUBLIC WORKS						
DPW HIGHWAY						
SALARIES	\$353,980.38	\$326,301.83	\$391,595.69	\$424,443.78	\$32,848.09	8.4%
EXPENSES	\$386,946.43	\$388,013.59	\$388,271.00	\$414,029.00	\$25,758.00	6.6%
TOTAL	\$740,926.81	\$714,315.42	\$779,866.69	\$838,472.78	\$58,606.09	7.5%
STREET LIGHTS						
EXPENSES	\$29,350.52	\$63,207.16	\$38,850.00	\$38,850.00	\$0.00	0.0%
TOTAL	\$29,350.52	\$63,207.16	\$38,850.00	\$38,850.00	\$0.00	0.0%
TRANSFER STATION						
SALARIES	\$52,293.07	\$46,365.70	\$65,733.83	\$71,488.36	\$5,754.53	8.8%
EXPENSES	\$88,734.80	\$92,148.27	\$97,048.00	\$97,048.00	\$0.00	0.0%
TOTAL	\$141,027.87	\$138,513.97	\$162,781.83	\$168,536.36	\$5,754.53	3.5%

Department Detail for Reference

<i>Department Breakdown</i>	FY22 ACTUAL	FY23 ACTUAL	FY24 TM ADOPTED	FY25 TA/ISB BUDGET	FY25 vs FY24 \$ Variance	FY25 vs FY24 % Variance
SNOW & ICE						
SALARIES	\$110,484.60	\$47,928.45	\$48,321.75	\$48,322.00	\$0.25	0.0%
EXPENSES	\$236,964.10	\$165,588.40	\$170,727.00	\$170,727.00	\$0.00	0.0%
TOTAL	\$347,448.70	\$213,516.85	\$219,048.75	\$219,049.00	\$0.25	0.0%
LINE 5 PUBLIC WORKS	\$1,258,753.90	\$1,129,553.40	\$1,200,547.27	\$1,264,908.14	\$64,360.87	5.4%
HEALTH & HUMAN SERVICES						
BOARD OF HEALTH						
SALARIES	\$143,128.21	\$137,379.33	\$149,824.00	\$157,167.82	\$7,343.82	4.9%
EXPENSES	\$7,448.38	\$6,620.08	\$16,495.08	\$9,975.08	-\$6,520.00	-39.5%
TOTAL	\$150,576.59	\$143,999.41	\$166,319.08	\$167,142.90	\$823.82	0.5%
COUNCIL ON AGING						
SALARIES	\$121,074.95	\$135,487.90	\$173,516.00	\$179,340.81	\$5,824.81	3.4%
EXPENSES	\$9,926.95	\$9,931.38	\$9,934.00	\$9,934.00	\$0.00	0.0%
TOTAL	\$131,001.90	\$145,419.28	\$183,450.00	\$189,274.81	\$5,824.81	3.2%
VETERANS						
SALARIES	\$18,000.00	\$18,360.00	\$18,727.00	\$19,101.54	\$374.54	2.0%
EXPENSES	\$17,768.07	\$10,437.14	\$32,640.20	\$27,500.00	-\$5,140.20	-15.7%
TOTAL	\$35,768.07	\$28,797.14	\$51,367.20	\$46,601.54	-\$4,765.66	-9.3%
LINE 6 HLTH/HUMN SERV	\$317,346.56	\$318,215.83	\$401,136.28	\$403,019.25	\$1,882.97	0.5%

Department Detail for Reference

<i>Department Breakdown</i>	FY22 ACTUAL	FY23 ACTUAL	FY24 TM ADOPTED	FY25 TA/ISB BUDGET	FY25 vs FY24 \$ Variance	FY25 vs FY24 % Variance
CULTURE & RECREATION						
MEMORIAL DAY						
EXPENSES	\$1,360.00	\$838.40	\$2,000.00	\$2,000.00	\$0.00	0.0%
TOTAL	\$1,360.00	\$838.40	\$2,000.00	\$2,000.00	\$0.00	0.0%
LEGION						
EXPENSES	\$4,053.00	\$4,100.00	\$4,100.00	\$4,100.00	\$0.00	0.0%
TOTAL	\$4,053.00	\$4,100.00	\$4,100.00	\$4,100.00	\$0.00	0.0%
LIBRARY						
SALARIES	\$289,996.37	\$309,727.10	\$346,901.00	\$374,277.88	\$27,376.88	7.9%
EXPENSES	\$151,081.13	\$177,683.48	\$172,613.00	\$182,650.00	\$10,037.00	5.8%
TOTAL	\$441,077.50	\$487,410.58	\$519,514.00	\$556,927.88	\$37,413.88	7.2%
RECREATION						
SALARIES	\$54,370.81	\$103,576.86	\$122,687.00	\$135,033.95	\$12,346.95	10.1%
EXPENSES	\$8,649.33	\$112,727.15	\$58,798.00	\$101,000.00	\$42,202.00	71.8%
TOTAL	\$63,020.14	\$216,304.01	\$181,485.00	\$236,033.95	\$54,548.95	30.1%
HISTORICAL						
EXPENSES	\$7,184.78	\$7,510.16	\$8,993.00	\$8,993.00	\$0.00	0.0%
TOTAL	\$7,184.78	\$7,510.16	\$8,993.00	\$8,993.00	\$0.00	0.0%
OAK GROVE FARM COMM						
EXPENSES	\$5,641.60	\$23,074.75	\$14,260.00	\$6,000.00	-\$8,260.00	-57.9%
TOTAL	\$5,641.60	\$23,074.75	\$14,260.00	\$6,000.00	-\$8,260.00	-57.9%
LINE 7 CULTURE & RECREATION	\$522,337.02	\$739,237.90	\$730,352.00	\$814,054.83	\$83,702.83	11.5%

Department Detail for Reference

<i>Department Breakdown</i>	FY22 ACTUAL	FY23 ACTUAL	FY24 TM ADOPTED	FY25 TA/ISB BUDGET	FY25 vs FY24 \$ Variance	FY25 vs FY24 % Variance
DEBT SERVICE						
PRINCIPAL	\$2,256,472.67	\$2,256,666.67	\$2,260,452.67	\$2,358,622.15	\$98,169.48	4.3%
INTEREST	\$1,528,704.92	\$1,472,447.56	\$1,485,990.81	\$1,390,920.50	-\$95,070.31	-6.4%
TOTAL	\$3,785,177.59	\$3,729,114.23	\$3,746,443.48	\$3,749,542.65	\$3,099.17	0.1%
LINE 8 DEBT SERVICE	\$3,785,177.59	\$3,729,114.23	\$3,746,443.48	\$3,749,542.65	\$3,099.17	0.1%
TOTAL BUDGET	\$37,805,716.84	\$40,055,999.71	\$42,068,825.68	\$43,827,556.21	\$1,758,730.53	4.2%
TOTAL BUDGET	\$37,805,716.84	\$40,055,999.71	\$42,068,825.68	\$43,827,556.21	\$1,758,730.53	4.2%
DISCRETIONARY	\$26,478,375.44	\$28,358,772.37	\$29,810,015.20	\$31,228,653.38	\$1,418,638.18	4.8%
NON-DISCRETIONARY** Includes						
General Insurance, Benefits,						
Tri-County & Debt	\$11,327,341.40	\$11,697,227.34	\$12,258,810.48	\$12,598,902.83	\$340,092.35	2.8%
	\$37,805,716.84	\$40,055,999.71	\$42,068,825.68	\$43,827,556.21	\$1,758,730.53	4.2%



Town of Millis

Host Community Agreement

Marijuana Impact Funds Request - FY2025

Department	Description of Expense	Total Expenses	Date of Proposed Funding
Administration	Social Work Services for the Town of Millis - Entire Community Support	\$17,500.00	Spring TM May 24
Administration	Social Work Services for the Town of Millis - Entire Community Support	\$17,500.00	Fall TM Nov 24
Library	Extend the hours Library is open to the public on Thursday & Friday evenings until 8 pm	\$19,044.00	Spring TM May 24
Library	Two employees for 5.5 hours, 9 Saturdays in FY25	\$2,477.88	Spring TM May 24
Police	School Resource Officer Salary	\$52,836.42	Spring TM May 24
Police	School Resource Officer Salary	\$51,001.38	Fall TM Nov 24
Police	Marijuana Stipend - per Contract FY24	\$12,000.00	Spring TM May 24
Police	Marijuana Training	\$28,500.00	Spring TM May 24
Police	Marijuana Training	\$28,500.00	Fall TM Nov 24
Recreation	Staff for Inclusive Camp - 4 weeks	\$15,920.00	Spring TM May 24
Recreation	Supplies, Equipment	\$1,000.00	Spring TM May 24
School	Middle School Adjustment Counselor - 1.0 FTE	\$40,502.00	Spring TM May 24
School	Middle School Adjustment Counselor - 1.0 FTE	\$40,502.00	Fall TM Nov 24
Marijuana Impact Funds Request - FY2025		\$327,283.68	

	Marijuana Impact Funds Request - FY2025	\$189,780.30	Spring TM May 24
	Marijuana Impact Funds Request - FY2025	\$137,503.38	Fall TM Nov 24
Marijuana Impact Funds Request - FY2025		\$327,283.68	

\$0.00

SCHEDULE A FY2025

7/1/24 Effective Date

SCHEDULE A - CLASSIFICATION PLAN APPROVED @ 05/07/24 ATM

Weekly Salary and Stipends

GRADE POSITION

STEP	1	2	3	4	5	6	7	8	9	10
17 DIRECTOR OF PUBLIC WORKS FLSA EXEMPT	\$ 2,372.01	\$ 2,432.72	\$ 2,495.10	\$ 2,559.21	\$ 2,625.00	\$ 2,690.37	\$ 2,757.88	\$ 2,826.63	\$ 2,897.10	\$ 2,969.69
16 ASSISTANT TOWN ADMINISTRATOR/HR MGR. FLSA EXEMPT	\$ 2,141.45	\$ 2,184.27	\$ 2,227.96	\$ 2,272.52	\$ 2,317.97	\$ 2,364.33	\$ 2,411.62	\$ 2,459.84	\$ 2,509.05	\$ 2,559.22
15 VACANT										
12 VACANT										
11 COA DIRECTOR FLSA EXEMPT	\$1,365.57	\$1,397.40	\$1,428.40	\$1,461.08	\$1,492.49	\$1,528.13	\$1,560.27	\$1,597.68	\$1,631.60	\$1,669.46
9C* PLUMBING&GAS INSPECTOR ELECTRICAL INSPECTOR	\$6,830.94	annual stipend plus \$40 per inspection	annual stipend plus \$40 per inspection							
8A* ALTERNATE BUILDING COMMISSIONER DEP. PLUMB/GAS INSPECTOR 1 DEP. PLUMB/GAS INSPECTOR 2 DEP. ELECTRICAL INSPECTOR 1 DEP. ELECTRICAL INSPECTOR 2 LOCAL BUILDING INSPECTOR	\$13,357.92	annual stipend plus \$40 per inspection	annual stipend plus \$40 per inspection							

HOURLY GRADE

POSITION	1	2	3	4	5	6	7	8	9	10
4 DISPATCHER/PART TIME	\$23.09	\$23.55	\$24.02	\$24.50	\$24.99	\$25.49	\$26.00	\$26.52	\$27.05	\$27.59
PS9 DEPUTY FIRE CHIEF/EIMT* Captain Annual Stipend \$1660.00 Paid June/December	\$35.30	\$36.08	\$36.91	\$37.70	\$38.59	\$39.42	\$40.33	\$41.24	\$42.17	\$43.10
PS8 Building Department Assistant (8 hours/week)	\$21.97	\$22.41	\$22.86	\$23.32	\$23.79	\$24.27	\$24.76	\$25.26	\$25.77	\$26.29
PS6 VACANT										
PS4 VACANT										
PS2 FIREFIGHTER/EIMT FF Annual Stipend \$632 Paid June/December	\$22.87	\$23.39	\$23.75	\$24.43	\$24.97	\$25.53	\$26.11	\$26.67	\$27.27	\$27.92
PS2 PERM. INTER. POLICE OFFICER LOOKUP KEEPER EMT Annual Stipend \$1248.00 Paid June/December	\$22.20	\$22.68	\$23.03	\$23.74	\$24.27	\$24.80	\$25.35	\$25.93	\$26.49	\$27.09

7/1/24 Effective Date

SCHEDULE A - CLASSIFICATION PLAN APPROVED @ 05/07/24 ATM
Weekly Salary and Stipends

GRADE POSITION			
SCHEDULE B FY25			
APPOINTED SPECIALS			
SEALER WEIGHTS MEASURE	\$	3.639	PER YEAR
PROJECT MANAGEMENT STIPEND	\$1,000.00	PER	MONTH
CERTIFIED WATER OPERATOR I	\$1,583.04	PER	YEAR
CERTIFIED WATER OPERATOR II	\$1,979.82	PER	YEAR
ZONING BOARD OF APPEALS ASSISTANT	\$4,500.00	PER	YEAR
ZONING BOARD OF APPEALS MEMBER	\$181.56	PER	YEAR
RESPIRE CARE PROGRAM MANAGER	\$21.88	PER	HOUR
RESPIRE CARE COORDINATOR	STATE MIN- WAGE		
COA VAN DRIVER	\$20.00	PER	HOUR
COA DISPATCHER	\$20.00	PER	HOUR
FINANCE COMMITTEE ASSISTANT	\$10,500.00	PER	YEAR
STATE MINIMUM WAGE EFFECTIVE 1/1/2023			
\$15.00			

Capital Planning Committee Report – May 2024

The Capital Planning Committee (CPC) is pleased to present the Town with our capital planning report for May 2024. The committee was established by bylaw 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, Library, School, DPW, 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 for 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 2025 that the CPC considered are shown in the table below:

	# of projects	Total estimated cost
Highest priorities	5	289,018
Medium priorities	1	35,000
Lower priorities	2	120,777
Total	8	444,795

Highest priorities include the replacement of a car for the fire department, servers and switches for the Middle High School, safety equipment for the DPW and portable radios for the fire department.

Medium priorities include exterior building repairs for the library. Lower priorities include an aerial boom lift for the town and a skid steer for the school department.

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 for them to service the needs of the community. 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, totaling approximately \$153.5 million broken down as follows:

Maintenance and repair of existing capital	\$19.2M
Enterprise system related capital needs	\$19.1M
Other potential capital needs	\$99.2M
Total	\$137.5M

Included in the maintenance and repair category are items such as the replacement of vehicles and equipment that are expected to reach the end of their useful life in the next 10 years and ongoing road maintenance. Enterprise system capital needs include sewer, water and stormwater projects such as potential stormwater remediation projects.

Other capital items include potential costs related to renovations to the Middle/High School, possible renovations to the Lansing Millis Building, and use of open space, including athletic fields.

For the potential Middle/High School renovation project, several optional conceptual plans were approved by the School Building Committee and then presented to the Massachusetts School Building Authority for preliminary consideration on April 4, 2024. A final proposal will not be presented to the Town any earlier than 2025, but to keep the voters informed we have included an early cost estimate in our total potential capital project cost summary. The Capital Planning Committee has assumed a total project cost of \$140M, which is within the range of projects reviewed by the School Building Committee and assumed the MSBA is likely to reimburse 35% of the project cost, which is at the low end of potential reimbursement of 35% -45%. This results in a \$90M potential cost to the taxpayers of Millis that has been included in our capital planning summary. The actual amount to be paid by Millis taxpayers will depend on the option selected and the extent of the MSBA subsidy.

It should also be noted that this report does not include any potential costs related to a new or renovated Senior Center as the prior proposal for a Senior Center was not approved at Town Meeting. If and when a new proposal for a Senior Center is brought before the Capital Planning Committee, potential costs will be added back to our capital plan summary.

The Capital Planning Committee is working with various Town Departments and Committees to assess potential costs for these projects and has 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. We also note that the Committee currently has one open position and would be happy to meet with any member of the community who might be interested in taking a seat on the Committee.

Respectfully submitted,

Town of Millis Capital Planning Committee

Jonathan Barry – Chair

Jonathan Loer (Finance Committee representative)

Peter Jurmain

Jim McCaffrey

Marc Conroy (School Committee representative)

Craig Schultze (Select Board representative)

Capital Planning Committee Priorities for May 2024 Town Warrant

Highest priorities			
Department	Description	Estimated Cost	Comment
Fire	Replacement Fire Car 2	85,000	
DPW	Safety Equipment	40,000	
Fire	Portable Radios	26,232	Amount reflects Town's cost after grant funding
School	Server replacement	67,786	
School	Replace switches	70,000	
Subtotal		289,018	
Medium priorities			
Library	Exterior Building Repairs	35,000	
Subtotal		35,000	
Lower priorities			
Town Buildings	Aerial Boom Lift	52,923	
School	Skid Steer	67,854	
Subtotal		120,777	
Total		\$444,795	

Town of Millis - Capital Planning SummaryMay 2024

Maintenance and Repair/Replacement of Existing Capital

Annual												
Owner	Sum of FY25	Sum of FY26	Sum of FY27	Sum of FY28	Sum of FY29	Sum of FY30	Sum of FY31	Sum of FY32	Sum of FY33	Sum of FY34	Total	
COA	\$ 10,000					\$ 50,000					\$ 60,000	
DPW	\$ 856,994	\$ 846,000	\$ 651,000	\$ 700,000	\$ 568,000	\$ 939,000	\$ 500,000	\$ 568,000	\$ 558,000	\$ 685,600	\$ 6,872,594	
Fire	\$ 521,232	\$ 530,000	\$ 225,000	\$ 500,000	\$ 315,000	\$ 125,000	\$ 10,000	\$ 475,000	\$ 1,590,000	\$ 850,000	\$ 5,141,232	
Library	\$ 95,000	\$ 57,000	\$ 28,000	\$ 25,000	\$ 25,000						\$ 230,000	
Police	\$ 50,850			\$ 3,950		\$ 15,980	\$ 81,995				\$ 152,775	
Police/Fire							\$ 120,000				\$ 120,000	
School	\$ 1,241,541	\$ 1,119,222	\$ 462,059	\$ 229,245	\$ 110,445	\$ 92,233	\$ 260,972	\$ 669,536	\$ 90,600		\$ 4,275,852	
Town administration	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 250,000	
VMB	\$ 446,000	\$ 40,000	\$ 232,000	\$ 52,000	\$ 45,000	\$ 227,000	\$ 70,000	\$ 497,000	\$ 452,000		\$ 2,061,000	
Grand Total	\$ 3,195,767	\$ 2,668,072	\$ 1,623,059	\$ 1,535,195	\$ 1,088,445	\$ 1,474,213	\$ 1,067,967	\$ 2,234,536	\$ 2,715,600	\$ 1,560,600	\$ 19,163,453	

Other Potential Capital Needs

Annual												
Owner	Description	Sum of FY25	Sum of FY26	Sum of FY27	Sum of FY28	Sum of FY29	Sum of FY30	Sum of FY31	Sum of FY32	Sum of FY33	Sum of Indefinite	Total
COA	Senior Center Placeholder										\$ -	\$ -
School	Athletic Fields - High School										\$ 5,000,000	\$ 5,000,000
School	HS Renovation										\$ 90,000,000	\$ 90,000,000
Town	Athletic Fields - Clyde Brown										\$ 1,500,000	\$ 1,500,000
Town	Athletic Fields - Oak Grove										\$ 670,000	\$ 670,000
Town	Lansing Millis Building Upgrades										\$ 2,000,000	\$ 2,000,000
Energy	Vehicle charging station										\$ 76,800	\$ 76,800
Grand Total										\$ 99,246,800	\$ 99,246,800	\$ 99,246,800

Enterprise System Related Capital Needs

Annual												
Owner	Description	Sum of FY25	Sum of FY26	Sum of FY27	Sum of FY28	Sum of FY29	Sum of FY30	Sum of FY31	Sum of FY32	Sum of FY33	Sum of FY34	Total
DPW	Stormwater Recharge Structures											\$ -
DPW	Infiltration/inflow Investigations & Rt	\$ 137,630	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,487,630
DPW	Walnut Street Water Tank & Farm Street Water Tank											\$ -
DPW	Water meter replacement	\$ 333,334	\$ 333,333									\$ 666,667
DPW	Water System Master Plan	\$ 697,000	\$ 697,000	\$ 697,000	\$ 697,000	\$ 697,000	\$ 697,000	\$ 697,000	\$ 697,000	\$ 697,000	\$ 697,000	\$ 6,970,000
DPW	Stormwater improvements and infra:	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 10,000,000
DPW	New treatment plant for well 3											\$ -
Grand Total		\$ 2,167,964	\$ 2,180,333	\$ 1,847,000	\$ 1,847,000	\$ 1,847,000	\$ 1,847,000	\$ 1,847,000	\$ 1,847,000	\$ 1,847,000	\$ 1,847,000	\$ 19,124,297

137,534,550

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 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.

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”) provided 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 were for costs 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. 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.

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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. 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.

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

Millis Municipal Finance / Budget Glossary

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".

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 administrating Town departments and resources and is used by government agencies and schools. The MUNIS system manages financials, procurement, human resources, payroll, and revenues.

Millis Municipal Finance / Budget Glossary

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. In order for the Town to increase the tax levy beyond the allowable limits under Proposition 2 ½, it is necessary for voters to approve an override question, which appears on the ballot at the Town election, and before Town Meeting voters. If a majority of voters vote yes, the override question is approved.

Overrides can be used to allow increases in the operating budget (general or operational override) and to exclude debt service costs (debt exclusion) or capital project costs (capital outlay expenditure exclusion). 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.

Debt exclusions, capital outlay expenditure exclusions and overrides are all often referred to as "overrides" and enable a community either to permanently increase its levy limit or temporarily levy above its levy limit or levy ceiling. There is a distinction between an override and a debt or capital outlay expenditure exclusion, because there is a significant difference in the impact of each on a community's levy limit. An override enables a community to permanently increase its levy limit, while an exclusion only allows for a temporary increase in taxes over a community's levy limit.

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.

Special Education Stabilization Fund

MGL Chapter 40 Section 13E passed on August 9, 2016 provides the legal basis for the establishment of a Special Education Stabilization fund. The law enables towns to establish a reserve fund that can be used in future years for unanticipated or unbudgeted costs of special education, out of district tuition, transportation and recovery high school tuition.

To establish the fund, the law requires a majority vote by both the School Committee and Town Meeting. Once the fund is established, the school committee may include a separate line item in their annual budget request to appropriate monies into the stabilization fund. The balance in the reserve fund cannot exceed two percent (2%) of the annual net school spending of the school district. Funds in the reserve fund can only be expended or transferred out after a majority vote of both the School Committee and Select Board.

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.

Millis Municipal Finance / Budget Glossary

- 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.

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

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

Annual Spring Town Meeting
Middle/High School Auditorium
Tuesday, May 7, 2024 at 7:30 PM

Presort – Standard
U.S. Postage Paid
Millis, MA 02054
Permit Number 20
ECRWSS

Pre-Town Meeting
Wednesday, May 1, 2024 at 7:00 PM
900 Main Street – Room #229 and
Via Zoom: www.zoom.us Meeting ID: 812 0320 6826

Millis Select Board
Craig Schultze, Chair
Ellen Rosenfeld, Vice Chair
Erin Underhill, Clerk

To: Postal Customer
Millis, MA 02054