

# **Special Town Meeting**

# **WARRANT**



**Town of Hudson**  
**Monday, November 18, 2019**  
**Finance Committee**  
**Report and Recommendations**

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## **Finance Committee**

### **The Finance Committee**

*Rob Clark Chairman*

*Barbara Rose Vice Chairman*

*Claudinor Salomão, Guy Beaudette, Andrew Horvitz*

*Steven Sharek, Sam Calandra, Andrew Massa, Shawn Sadowski*

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TOWN WARRANT  
THE COMMONWEALTH OF MASSACHUSETTS  
Middlesex, ss.

To any of the constables of the Town of Hudson in the County of Middlesex,  
Greetings:

In the name of the Commonwealth of Massachusetts you are hereby directed to  
notify and warn the inhabitants of the Town of Hudson, qualified to vote in elections and on  
Town affairs, to assemble in the Hudson High School, Brigham Street, in said Town on

MONDAY, THE EIGHTEENTH DAY OF  
NOVEMBER, 2019

at 7:30 o'clock in the evening. Then and there to act on the following articles to wit:

**ARTICLE 1 Unpaid Bill of Prior Years**

To see if the Town will vote to raise and appropriate \$207.00 for the purpose of paying an unpaid bill of fiscal year 2017 in accordance with M.G.L. Chapter 44, Section 64 as follows:

Chaves Heating & Air Conditioning      \$207.00

Or take any action relative thereto.

Executive Assistant  
Board of Selectmen

**Article 1: The Finance Committee unanimously recommends the adoption of the subject matter of this article.**

**ARTICLE 2 Police Superior Officers Collective Bargaining Agreement**

To see if the Town will vote to raise and appropriate \$18,982.00 to fund the Fiscal Year 2020 obligation under the Fiscal Year 2020-2022 collective bargaining agreement between the Town and the Hudson Police Superior Officers' Association/MCOP, Local 433, said amount to be added to line 32 of Article 4 approved at the Town Meeting held on May 6, 2019; or take any action relative thereto.

Executive Assistant  
Board of Selectmen

**Article 2: The Finance Committee unanimously recommends the adoption of the subject matter of this article.**

**ARTICLE 3 DPW Collective Bargaining Agreement**

To see if the Town will vote to raise and appropriate \$61,614.00 to fund the Fiscal Year 2020 obligation under the Fiscal Year 2020-2022 collective bargaining agreement between the Town and the AFL-CIO Council 93, Local 3625, \$2,829.00 to be added to line 38 "DPW Snow & Ice" of Article 4 and \$58,785.00 to be added to line 40 "Public Works" of Article 4 approved at the Town Meeting held on May 6, 2019; or take any action relative thereto.

Executive Assistant  
Board of Selectmen

**Article 3: The Finance Committee unanimously recommends the adoption of the subject matter of this article.**

**ARTICLE 4 Clerical Union Collective Bargaining Agreement**

To see if the Town will vote to raise appropriate the sum of \$29,163 to fund Fiscal Year 2020 obligations under the Fiscal Year 2020-2022 contract between the Town and the AFL-CIO Council 93, Local 3625; said amount to be added to the following Article 4 line items as approved at the Town Meeting held on May 6, 2019; or take any action relative thereto.

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Department	Line Item	Amount
Finance/IT	13	\$7,309
Inspections	36	\$891
Public Works	40	\$5,673
Council on Aging	44	\$3,508
Library	48	\$11,782

Executive Assistant  
Board of Selectmen (Vote 3-1 Mr. Lucy  
Opposed)

***Article 4: The Finance Committee unanimously recommends the adoption of the subject matter of this article.***

***ARTICLE 5 Joint Dispatch Offset Receipts Due to Clerical Union Collective Bargaining Agreement***

To see if the Town will vote to appropriate the sum of \$16,532 said sum to be added to the sum appropriated in Article 29 at the Town Meeting held on May 6, 2019 and further to be utilized to offset the cost of operating and maintaining a joint Police and Fire dispatch system through June 30, 2020, and such sum be offset, in the aggregate, by the estimated receipts from public safety fees paid by the Highland Commons Shopping Center, all in accordance with the provisions of Massachusetts General Laws, Chapter 44, Section 53E as authorized in Article 14 of the Town Meeting of May 2, 1988; or take any action relative thereto.

Executive Assistant  
Board of Selectmen (Vote 3-1 Mr. Lucy  
Opposed)

***Article 5: The Finance Committee unanimously recommends the adoption of the subject matter of this article.***

***ARTICLE 6 Amend FY2020 Budget Article***

To see if the Town will vote to amend the FY2020 Budget Article 4 of the May 6, 2019, Town Meeting by adding the following footnote:

Recommend that \$225,000 be taken from Light & Power Surplus Account and be applied to Line 53, Contributory Retirement and Pensions.

Or take any action relative thereto.

Executive Assistant  
Board of Selectmen

***Article 6: The Finance Committee unanimously recommends the adoption of the subject matter of this article.***

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**ARTICLE 7 Cemetery Building and Garage Repair and Renovation**

To see if the Town will transfer the sum of \$10,000.00 from the balance remaining from the Cemetery Engineering Services under Article 11 of the November 2016 Town Meeting to a new account to be used for the Engineering Services, Repair and Renovation of the Cemetery Building and Garage; or to take any action relative thereto.

Director of Public Works  
Executive Assistant  
Cemetery Commission  
Board of Selectmen (Vote 3-1 Mr. Lucy  
Opposed)

**Article 7: The Finance Committee unanimously recommends the adoption of the subject matter of this article.**

*Note: This article is to expand the scope of services allowable under this appropriation.*

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**ARTICLE 8 Appropriation of Cemetery Commission Receipts**

To see if the Town will vote to appropriate \$40,000.00 from the Receipts Reserve for Appropriation from the Sale of Cemetery Lots in accordance with M.G.L. Chapter 115, Section 15 and to transfer to the account for the Engineering Services, Repair and Renovation of the Cemetery Building and Garage; or to take any action relative thereto.

Director of Public Works  
Executive Assistant  
Cemetery Commission  
Board of Selectmen (Vote 3-1 Mr. Lucy  
Opposed)

**Article 8: The Finance Committee unanimously recommends the adoption of the subject matter of this article.**

*Note: This article is to supplement the appropriation for the repair and renovations of the Cemetery Building and Garage.*

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**ARTICLE 9 Revolving Fund Article**

To see if the Town will vote to establish and authorize the use of a revolving fund account pursuant to the provisions of Massachusetts General Law Chapter 44, Section 53E ½ as amended for the purpose, maximum expenditure, and authority to spend as outlined in the table below. Funds expended for this purposes may be used independently or in conjunction with other public or private funds provided for these same purposes.

Title	Max	Source of Fees and Use of Funds	Authority to
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	Amount		Expend Funds
CURBSIDE PICK UP AND RECYCLING REVOLVING FUND	\$150,000	Applying fees received from user fees for curbside pick up to the payment of expenditures related to the administration and operation of Curbside Pick Up and Recycling including toter purchase and/or lease payments, billing-related expenses, hauling fees, and part-time staffing through June 30, 2020	Board of Health

Or take any other action relative thereto.

Executive Assistant  
Board of Health  
Board of Selectmen

**Article 9: The Finance Committee recommends the adoption of the subject matter of this article. Vote 7-0-1.**

**ARTICLE 10 Curbside Pick-Up Toters – Board of Health**

To see if the Town will vote to appropriate \$200,000 to pay costs of purchasing recycling toters and for the payment of all other costs incidental and related thereto, and to determine whether this amount shall be raised by transfer from available funds, borrowing in accordance with M.G.L. c. 44, §7(1), through a lease purchase financing in accordance with M.G.L. c. 44, §21C, or otherwise, or to take any other action relative thereto.

Executive Assistant  
Board of Health

**Article 10: The Finance Committee recommends the adoption of the subject matter of this article. Vote 7-1.**

*Note: That the Town appropriates \$200,000 to pay costs of purchasing recycling toters and for the payment of all other costs incidental and related thereto, and that to meet this appropriation, the Treasurer, with the approval of the Selectmen, is authorized to borrow said amount under and pursuant to M.G.L. c. 44, §7(1), or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor. As an alternative to a borrowing in accordance with M.G.L. c. 44, §7(1), the Selectmen may utilize a lease purchase financing to meet the appropriation described above, as set forth in M.G.L. c. 44, §21C. Any premiums received by the Town upon the sale of any bonds or notes issued pursuant to this vote, less any premium applied to the payment of costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount. Any lease purchase financing agreement utilized in*



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*accordance with this vote shall have a term not in excess of three years, the useful life of the equipment as determined by the Board of Selectmen, subject to approval of an appropriation for the first year's payments from the Curbside Revolving Fund*

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**ARTICLE 11 Foster Care Reimbursement Memorandum of Understanding**

To see if the Town will vote to approve entering into a Memorandum of Understanding (MOU)– Every Student Succeeds Act Transportation Claiming under Title IV E of the Social Security Act. The agreement is between the Town of Hudson and the Executive Office of Health and Human Services, the Department of Elementary and Secondary Education, and the Department of Children and Families. This MOU enables the Town to receive federal reimbursement for the costs of transporting children eligible under the Title IV E foster care to and from their foster placement and their school of origin.

School Committee

**Article 11: The Finance Committee recommends that the subject matter of this Article be passed over pending clarification by the School Committee. Vote 6-2.**

**ARTICLE 12 School Department Copier Leasing Contracts**

To see if the Town will vote to authorize the School Department to enter into any contract for leasing copiers and computer and networking hardware for terms not to exceed four years, or to take any other action relative thereto.

School Superintendent

**Article 12: The Finance Committee recommends the adoption of the subject matter of this article. Vote 5-2-1.**

**ARTICLE 13 School Department Student Transportation Contracts**

To see if the Town will vote to authorize the School Department to enter into any contract for student transportation for terms not to exceed five years, or to take any other action relative thereto.

School Superintendent  
Board of Selectmen

**Article 13: The Finance Committee recommends the adoption of the subject matter of this article. Vote 7-1.**

**ARTICLE 14 Perpetual Conservation Restriction – 43 Brigham Street**

To see if the Town will vote to amend Article 11, May 5, 2008 Town Meeting – Acquisition of Land: 43 Brigham Street and add the following paragraph:

The Board of Selectmen be directed to grant a perpetual conservation restriction on said parcel of land complying with the requirements of M.G.L. Chapter 44B, § 12 and M.G.L. Chapter 184, §§ 31-33, and to enter into all agreements and execute any and all instruments as may be necessary to affect said grant, said funds to be expended by the Community Preservation Committee; or take any other action thereon.

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Community Preservation Committee  
Board of Selectmen

**Article 14: The Finance Committee recommends the adoption of the subject matter of this article. Vote 7-0-1.**

*Note: This language is required by Community Preservation Legislation*

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**ARTICLE 15 Perpetual Conservation Restriction – 481 Main Street**

To see if the Town will vote to amend Article 14, May 5, 2014 Town Meeting – Land Acquisition: Gerwick Property 481 Main Street and add the following paragraph:

The Board of Selectmen be directed to grant a perpetual conservation restriction on said parcel of land complying with the requirements of M.G.L. Chapter 44B, § 12 and M.G.L. Chapter 184, §§ 31-33, and to enter into all agreements and execute any and all instruments as may be necessary to affect said grant, said funds to be expended by the Community Preservation Committee; or take any other action thereon.

Community Preservation Committee  
Board of Selectmen

**Article 15: The Finance Committee recommends the adoption of the subject matter of this article. Vote 6-0-2.**

*Note: This language is required by Community Preservation Legislation*

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**ARTICLE 16 Perpetual Conservation Restriction – White Pond Road**

To see if the Town will vote to amend Article 6, May 4, 2009 Town Meeting – Land Acquisition: White Pond Road and add the following paragraph:

The Board of Selectmen be directed to grant a perpetual conservation restriction on said parcel of land complying with the requirements of M.G.L. Chapter 44B, § 12 and M.G.L. Chapter 184, §§ 31-33, and to enter into all agreements and execute any and all instruments as may be necessary to affect said purchase, said funds to be expended by the Community Preservation Committee; or take any other action thereon.

Community Preservation Committee  
Board of Selectmen

**Article 16: The Finance Committee recommends the adoption of the subject matter of this article. Vote 7-0-1.**

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*Note: This language is required by Community Preservation Legislation*

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### **ARTICLE 17 Amend General By-Laws; Single-Use Bag Ban Bylaw**

To see if the Town will vote to amend the General Bylaws of the town by inserting the following bylaw "**Single-Use Bag Ban Bylaw**" as **Article XI** of the General Bylaws and making the present Article XI, "**Applications and Penalties**", the Section 1 through 4 thereof the new Article XII.

#### Section 1. Purpose and Intent

The production and use of single-use checkout bags has significant impacts on the environment, including, but not limited to: contributing to the potential death of marine terrestrial animals through ingestion and entanglement; contributing to pollution of the land environment; creating a burden to solid waste collection-and recycling facilities; clogging storm drainage systems; and requiring the use of millions of barrels of crude oil nationally for their manufacture.

The purpose of this bylaw is to eliminate the usage of single-use checkout bags by all retail establishments in the Town of Hudson by June 1, 2020, and to promote the use of reusable bags.

#### Section 2. Definitions

**2.1 Recycled paper bag:** A paper bag that is (i) 100 percent recyclable; and (ii) contains a minimum of 40 percent postconsumer recycled materials, provided, however, that an 8 pound or smaller recycled paper bag shall contain a minimum of 20 percent postconsumer recycled material; and (iii) displays the words "Recyclable" and "made from 40% post-consumer recycled content" or other applicable amount in a visible manner on the outside of the bag.

**2.2 Retail establishment:** Any commercial enterprise, defined as the following, whether for or not for profit, including, but not limited to restaurants, pharmacies, convenience and grocery stores, liquor stores, seasonal and temporary businesses, jewelry stores, and household goods stores; however, this does not include bazaars operated by nonprofit organizations or religious institutions.

**2.3 Reusable bag:** A sewn bag with stitched handles that is (i) specifically designed and manufactured for at least 175 uses; (ii) can carry 25 pounds over a distance of 300 feet; and (iii) is made of cloth or other machine-washable fabric other than polyethylene or polyvinyl chloride.

**2.4 Single-use checkout bag:** A bag made of plastic, paper, or other material that is provided by a store to a customer at the point of sale and that is not a recycled paper bag or a reusable bag. A single-use checkout bag does not include the following: (i) a paper bag provided by a pharmacy to a customer purchasing a prescription medication; (ii) a non-handled bag used to protect items from damaging or contaminating other purchased items placed in a recycled paper bag or a reusable checkout bag; (iii) a bag provided to contain an

unwrapped food item; or (iv) a non-handled bag that is designed to be placed over articles of clothing on a hanger.

### Section 3. Use Regulations

3.1 A retail establishment shall not provide single-use checkout bags to a customer at the point of sale within the Town of Hudson.

3.2 If a retail establishment provides bags to a consumer at the point of sale, such bags shall be either a recycled paper bag or a reusable bag.

3.3 Customers are encouraged to bring their own reusable bags to stores.

### Section 4. Enforcement Process

Enforcement of this bylaw shall be the responsibility of the Executive Assistant or his/her designee. The Executive Assistant or his/her designee shall determine the inspection process to be followed, incorporating the process into other town duties as appropriate. Any retail establishment distributing single-use checkout bags in violation of this bylaw may be subject to a non-criminal disposition fine as specified in Appendix A of the Regulations for Enforcement of Town Bylaws under M.G.L Chapter 40, 21D and the Bylaw for Non-Criminal Disposition of Violations. Not more than one fine shall be assessed within a fifteen (15) day period per retail establishment. Any such fines shall be paid to the Town of Hudson within 15 days of receipt.

<b>Bylaw</b>	<b>1st Offense</b>	<b>2nd Offense</b>	<b>3rd &amp; Subsequent</b>
Plastic Bag Reduction Bylaw	Warning	\$50.00	\$200.00

### Section 5. Exemptions

The Executive Assistant or his/her designee may exempt a retail establishment from the requirements of this bylaw upon a finding by the Executive Assistant or his/her designee that the requirements of this section would cause undue hardship.

### Section 6. Severability

If any provision, section, word, phrase or sentence is determined to be invalid or unenforceable by a Court of competent jurisdiction, then the remaining text of this bylaw shall remain in full force and effect.

Or take any action relative thereto.

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Executive Assistant  
Board of Selectmen

**Article 17: The Finance Committee recommends the adoption of the subject matter of this article. Vote 5-2-1.**

**ARTICLE 18 Petitioned Article – Acceptance of M.G.L. Chapter 41, Section 100B**

To see if the town of Hudson will accept the provisions of Massachusetts General Law Chapter 41 Section 100B: Indemnification of retired police officers and fire fighters.

Section 100B. Any city operating under a Plan D or Plan E charter which accepts this section by the affirmative vote of two thirds of all the members of its city council, and any other city which accepts this section by a majority vote of its city council with the approval of its mayor, and any town which accepts this section by a majority vote of its inhabitants at an annual town meeting or a special town meeting, may, upon written application by any of its police officers or fire fighters retired either before or after the acceptance of this section under a general or special law specifically relating to retirement for accidental disability, except a special law applicable to one person, or in the event of the death of any such police officer or fire fighter, upon written application by his widow or, if he leaves no widow, by his next of kin, indemnify, out of any funds appropriated for the purposes of this section, such police officer or fire fighter or, in the event of his death, his widow, or if he leaves no widow, his next of kin, for all reasonable hospital, medical and surgical, chiropractic, nursing, pharmaceutical, prosthetic and related expenses and reasonable charges for podiatry incurred by such police officer or fire fighter after his retirement; provided, however, that no person shall be indemnified under this section unless a majority of the members of a panel consisting of (a) the chairman of the retirement board of the city or town, (b) the city solicitor, town counsel or other officer having similar duties or a person designated in writing by such solicitor, counsel or officer to act for him, and (c) such physician as the city or town manager or, if there is none, the mayor or selectmen in writing appoint shall, upon receipt from the applicant of due proof, certify: (1) that the expenses for which indemnification is sought were the natural and proximate result of the disability for which the police officer or fire fighter was retired; (2) that such expenses were incurred after the acceptance of this section; (3) that the hospital, medical and surgical, chiropractic, nursing, pharmaceutical, prosthetic and related expenses and reasonable charges for podiatry to which such expenses relate were rendered within six months before the filing of the application; (4) that such expenses were in no ways attributable to the use by the police officer or fire fighter of any intoxicating liquor or drug or to his being gainfully employed after retirement or to any other willful act or conduct on his part; and (5) that such expenses are reasonable under all the circumstances. ; or take any action relative thereto.

Petitioned by Jeffrey Chaves, et al.

**Article 18: The Finance Committee recommends against the adoption of the subject matter of this article. Vote 5-1-2.**

**ARTICLE 19 Petitioned Article – Funding Additional Staff Fire Department**

To see if the town will take from available funds the sum of \$100,000.00 to staff each shift in the fire department at seven personnel per shift, that being two Lieutenants and five

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firefighters, utilizing and maintaining the existing staffing level of thirty-two line personnel and appropriating that amount to FY20 Budget Fire Department Personnel line item; or take any action relative thereto.

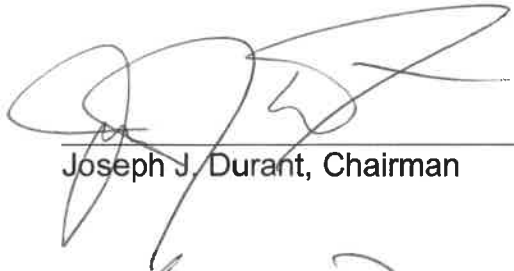
Petitioned by Jeffrey Chaves, et al

**Article 19: The Finance Committee recommends against the adoption of the subject matter of this article. Vote -7-1.**

And you are directed to serve this warrant by posting up copies attested by you in the following places: one at the Post Office, one at the Town House, one at the Office of the Town Clerk, and in six other public places in said Town, Fourteen days at least before the time of holding said meeting and by publication in a newspaper published in said Town.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk on or before time of holding said meeting.

Given under our hands this 7th day of October signed by the Selectmen in the year Two Thousand and Nineteen.



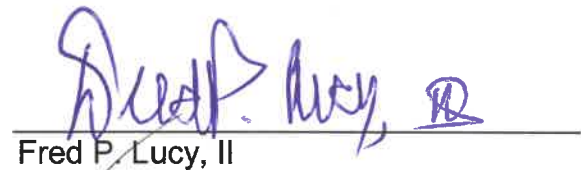
Joseph J. Durant, Chairman



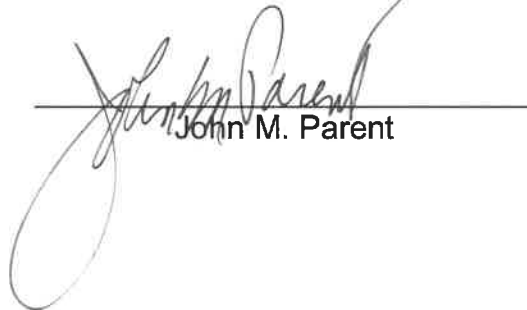
Scott R. Duplisea, Vice Chairman



James D. Quinn, Clerk



Fred P. Lucy, II



John M. Parent

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**INTRODUCTION TO TOWN MEETING**

The Town Meeting is a deliberative assembly, charged with considering a number of questions of varying complexity in a reasonable period of time, and with full regard to the rights of the majority.

**AUTHORITY**

The three elements of authority at Town Meeting are a quorum of 150 registered voters or more, the Moderator and the Town Clerk. The Moderator presides at and regulates the proceedings, decides all questions of order, and makes declarations of all votes. No one may speak on an issue without being recognized by the Moderator. It is his responsibility to approve the distribution of materials, and persons wishing to do so must seek his permission. The Moderator appoints Tellers and alternates for the purpose of counting votes of the meeting.

**THE WARRANT:** All matters to be considered at Town Meeting must be published in the Town Meeting Warrant, which is the responsibility of the Board of Selectmen. The Finance Committee reviews the warrant, making recommendations on items of business to be presented. In accordance with the By-Laws, all articles in the Warrant are considered in the order in which they appear in the Warrant, unless the Town Meeting votes otherwise, after reasons have been stated. The Moderator has full discretion to decide whether or not the motion to change the order of articles will be entertained.

**PARTICIPATION:** All remarks should be limited to the subject then under discussion. It is improper to indulge in references to personalities. The Moderator may request any person to keep silent. If after warning from the Moderator, a person refuses to be silent or persists in other disorderly behavior, the Moderator may order a person to withdraw and if he fails to withdraw, may order a police officer to remove such person from the Meeting. Each individual who speaks to the Meeting should make an effort to be as brief as possible out of consideration for others attending the Meeting and the need to give adequate time to all matters coming before it.

**CLASSIFIED MOTIONS:** Pursuant to section 8 of article II of the By-Laws of the Town of Hudson, when a question comes before Town Meeting certain motions shall be received and have precedence in the following order:

**PRIVILEGED MOTIONS:** These are motions that have no connection with the main motion before the Town Meeting, but are motions of such importance that they are entitled to immediate consideration. These motions have the privilege of temporarily setting aside the main business before the Town Meeting.

**TO ADJOURN** (decided without debate); **TO FIX THE TIME FOR ADJOURNMENT**; **SUBSIDIARY MOTIONS:** These are motions that are used to modify or dispose of the main motion being considered. Their existence as motions depend on the main motion to which they are subordinate; **TO LAY ON THE TABLE** (decided without debate);

**FOR THE PREVIOUS QUESTION** (decided without debate); **TO COMMIT**; **TO AMEND**; **TO POSTPONE INDEFINITELY**

All motions may be withdrawn by the maker if no objection is made.

**INFORMATION ON MOTIONS:** A motion is the means of bringing a proposal or question before the Meeting for consideration. When put forward it is a motion; after is seconded and acknowledged by the Moderator, it becomes the question or proposal; and if it is approved by the Meeting, it becomes a resolution. Generally, no motion shall be entertained unless the subject is contained within a warrant article. The Moderator shall determine whether a motion is within the "scope of the article," that is, whether the warrant gives adequate notice that the action proposed by the motion might be taken at the Meeting. Articles only give notice and do not initiate action; motions do. Motions may be withdrawn; articles may not be.

Some motions avoid a final determination by the Meeting. A motion to commit or refer sends the matter to an existing board or committee or one to be established. The motion to postpone indefinitely disposes of the question without bringing it to a direct vote. The motion to postpone indefinitely should not be confused with the motion to lie on the table which only temporarily delays a vote.

Pursuant to article II, section 3 of the Town of Hudson By-Laws, no vote of Town Meeting shall be reconsidered except upon notice by an individual who voted with the majority thereon given within one hour of



such vote at the same or succeeding session. If the individual who gives notice does not immediately make such motion, then a motion to reconsider may be made by another individual voter who voted with the majority.

Pursuant to section 4 of article II, no article in the Warrant shall be again taken into consideration after disposed of unless ordered by a vote of two-thirds of the voters present and voting. Pursuant to section 5 of article II, no voter shall speak more than twice upon any question without obtaining leave of Town Meeting neither except to correct an error or explain a point, nor until all other individuals who have not spoken and so desire have been given the opportunity to speak. Pursuant to section 6 of article II, all motions must be reduced to writing before being submitted to the Town Meeting if required by the Moderator.

Pursuant to section 9 of article II, a motion to receive the report of a committee shall put the report before Town Meeting but not discharge the committee. A vote to accept or adopt such report with or without amendment shall discharge the committee.

Pursuant to section 10 of article II, a 150-voter quorum is required to conduct business at Town Meeting. However, no quorum is needed for a motion to adjourn.

Pursuant to section 11 of article II, articles in a warrant shall be considered in order, except that the Moderator upon request and for reasons stated, may entertain a motion to consider an article out of regular order.

Pursuant to section 12 of article II and in addition to the authority already specified above, the Moderator may administer the oath of office to a town officer chosen at Town Meeting. If a vote declared by the Moderator is immediately questioned by seven or more voters, then the Moderator must verify the vote by polling voters or dividing the Town Meeting. If a two-thirds vote of Town Meeting is required by State Statute, the count shall be taken and the vote recorded by the Town Clerk. However, if the vote is declared to be unanimous, a count is not needed and the Town Clerk shall record the vote as unanimous unless immediately questioned by seven or more voters.

#### **TOWN FINANCE TERMINOLOGY**

The following terms are used from time to time in the Annual Report and Town Meeting. In order to provide everyone with a better understanding of the meaning, the following definitions are offered:

**SURPLUS REVENUE:** (Sometimes referred to as Excess and Deficiency Account). This fund is the amount by which the Cash, Accounts Receivable, and other assets exceed the liabilities and reserves.

**AVAILABLE FUNDS:** (Often called "Free Cash") This fund represents the amount of money remaining after deducting from the Surplus Revenue all uncollected taxes for prior years, taxes in litigation and court judgments. This fund is certified annually by the State Bureau of Accounts and may be used to defray town costs by a vote of the Town Meeting.

**OVERLAY:** The overlay is the amount raised by the Assessors in excess of appropriations and other charges for the purpose of creating a fund to cover tax abatements and exemptions granted and to avoid fractions in the tax rate.

**RESERVE FUND:** This is a fund established by the voters at the annual town meeting and may consist of direct appropriations or transfers. Transfers from the Reserve Fund are initiated by the Executive Assistant and require the approval of the Finance Committee. The use of the Reserve Fund is restricted to "extraordinary or unforeseen expenditures".