

**2014
ANNUAL TOWN
MEETING
MATERIALS**

Town Meeting Guide

What rules govern Town Meeting?

In Carver, the Moderator guides his actions by the parliamentary handbook used by most Massachusetts Moderators known as "Town Meeting Time" and the Massachusetts General Laws which are supplemented by "Robert's Rules of Order Newly Revised."

Who may speak at Town Meeting?

All of the town's registered voters, residents and taxpayers may speak on any article in the warrant. Persons who are not voters, residents or taxpayers of the town may address the Town Meeting only with the consent of a majority of those present. If you wish to speak, stand up, *move to any available microphone* and wait for the moderator to acknowledge you. When the Moderator acknowledges you, state your name and address. Speak about the topic being discussed. Don't speak about a previous topic (unless there is a motion to rescind or reconsider). Make your comments through the moderator, not directly to the Town Meeting.

Conduct of Speakers.

Every person when about to speak shall rise, respectfully address the Moderator and wait until recognized by the Moderator, and in speaking shall address all comments to the Moderator, shall confine him/herself to the question under consideration and avoid personal attacks, inappropriate language, or uncivil conduct of any type. The Moderator may cut off any speaker who fails to adhere to this code of conduct. No person shall address the meeting without first being recognized by the Moderator and all persons shall, at the request of the Moderator, be silent.

Equal Opportunity for Debate

Unless otherwise approved by the Moderator, (a) no person shall speak more than twice on any motion except to correct a mistake or misstatement, or to answer a question, or to raise a Point of Order; (b) no person shall speak more than five minutes the first time they speak on any article and more than three minutes the second or subsequent time they speak on that article; (c) no person may yield their speaking time to another person; and (d) except to answer a question or to raise a Point of Order, no person shall speak for a second time on any motion until all persons wishing to speak for a first time on that motion have been recognized. Any persons who desire to make lengthy presentations or use audio-visual aids are required to disclose such intentions to the Moderator not less than one week prior to the Town Meeting.

Limiting Debate

Any motion to move the question or cut off debate shall require a two-thirds vote and is not debatable or amendable. Acceptance of this motion is in the sole discretion of the Moderator, except the Moderator shall refuse to accept a motion to move the question or cut off debate (a) when made by a speaker after said speaker has made any remarks concerning the merits of the question then pending or (b) if the Moderator deems the motion to be premature.

Voting Procedures at Town Meeting

When a two-thirds (2/3) vote of town meeting is required by statute, the Moderator shall make public declaration of the vote and a count need not be taken. The Moderator will count the vote any time it appears that a voice vote is too close to call. If any vote declared is immediately questioned by **seven (7)** or more voters, the Moderator shall verify it by polling the voters.

Motions

The Selectmen shall provide the Town Clerk all main motions in writing, or electronically, 24 hours before any Annual or Special Town Meeting, excepting only motions that are still under review or pending advice from Town Counsel. All other motions, including, but not limited to, Motions to Amend a previous Motion, shall be submitted in writing, unless otherwise allowed by the Moderator. A motion may be withdrawn by the mover. No motion to dissolve a Town Meeting shall be in order until every article in the Warrant has been duly acted upon at the meeting.

Motions to Reconsider

At any Annual or Special Town Meeting or adjournment thereof, a motion to reconsider any article on the Warrant may be made only once and must be made within two articles and at the same session on which the article was voted.

APPENDIX

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RANK	TABLE OF BASIC POINTS OF MOTIONS	SECOND REQUIRED	DEBATABLE	AMENDABLE	VOTE REQUIRED	MAY RECONSIDER	MAY INTERRUPT
	Privileged Motions						
1	Dissolve or adjourn sine die	Yes	No	No	Majority	No	No
2	Adjourn to a fixed time or recess	Yes	Yes	Yes	Majority	No	No
3	Point of no quorum	No	No	No	None	No	No
4	Fix the time to (or at) which to adjourn	Yes	Yes	Yes	Majority	Yes	No
5	Question of privilege	No	No	No	None	No	Yes
	Subsidiary Motions						
6	Lay on the table	Yes	No	No	%	Yes	No
7	The previous question	Yes	No	No	%	No	No
8	Limit or extend debate	Yes	No	No	%	Yes	No
9	Postpone to a time uncertain	Yes	Yes	Yes	Majority	Yes	No
10	Commit or refer	Yes	Yes	Yes	Majority	Yes	No
11	Amend (or substitute)	Yes	Yes	Yes	Majority	Yes	No
12	Postpone indefinitely	Yes	Yes	No	Majority	Yes	No
	Incidental Motions						
*	Point of order	No	No	No	None	No	Yes
*	Appeal	Yes	Yes	No	Majority	Yes	No
*	Division of a question	Yes	Yes	Yes	Majority	No	No
*	Separate consideration	Yes	Yes	Yes	Majority	No	No
*	Fix the method of voting	Yes	Yes	Yes	Majority	Yes	No
*	Nominations to committees	No	No	No	Plurality	No	No
*	Withdraw or modify a motion	No	No	No	Majority	No	No
*	Suspension of rules	Yes	No	No	2/3**	No	No
	Main Motions						
None	Main Motion	Yes	Yes	Yes	Varies	Yes	Majority
***	Reconsider or rescind	Yes	***	No	%	No	No
None	Take from the table	Yes	No	No	Majority	No	Majority
None	Advance an article	Yes	Yes	Yes	%	Yes	No

*Same rank as motion out of which they arise.

**Unanimous if rule protects minorities; out of order if rule protects absentees.

***Same rank and debatable to same extent as motion being reconsidered.



COMMONWEALTH OF MASSACHUSETTS

Town of Carver

2014 ANNUAL TOWN MEETING WARRANT

Plymouth, ss. To any of the Constables of the Town of Carver, County of Plymouth in the Commonwealth of Massachusetts.

GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the Inhabitants of the Town of Carver qualified to vote in Town affairs, to meet at the Carver High School, all three precincts in said Carver, on the 16th Day of June 2014 at 7:00 O'clock P.M., then and there to act on the following Articles, namely:

ARTICLE 1: ANNUAL TOWN REPORT

To act upon the reports of the various Town Officers as printed in the Annual Town Report for 2013, and to hear the reports of any Committee heretofore chosen and act thereon, and to abolish any special committee not submitting a report which is required to do so, unless otherwise voted, and to establish any new committee or take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: This article asks the Town Meeting to accept the reports of the Town Officers that are printed in the Annual Town Report for 2013 and also provides an opportunity for Boards and Committees to present a report directly to the Annual Town Meeting. Copies of the Town Report are available in the Town Clerk's Office and the Office of the Board of Selectmen.

MOTION: I move that the Town approve Article 1 as printed in the warrant.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0

ARTICLE 2: UNPAID BILLS FROM PREVIOUS YEARS

To see if the Town will vote to transfer from available funds, a sum or sums of money, to be expended by the Town Administrator, to pay any unpaid bills from previous fiscal years, including but not limited to the bills listed below, or to take any other action related thereto.

Food Service Account	\$7,188.30
Norfolk Ram Group ('12 Storm Drain Article)	\$3,000.00
Police Injured on Duty	\$ 65.91
Police Salary	\$ 520.86

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: This article is required in case funding from available funds is needed to pay for bills incurred by the Town from previous fiscal years that for one reason or another were not paid during the particular fiscal year in which the bill was received.

MOTION: I move that the Town transfer the sum of \$10,775.07 from available funds in #01-000-145-0058-5317 (financial disclosure account) for the purposes set forth in Article 2 of the Warrant.

(4/5s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee tabled

ARTICLE 3: SUPPLEMENTAL APPROPRIATIONS FOR FISCAL 2014

To see if the Town will vote to transfer from available funds, a sum or sums of money, to be expended by the Town Administrator, needed by various departmental budgets and appropriations to complete the fiscal year ending June 30, 2014 or to decrease or otherwise adjust any budget line item as appropriated by the town at the Annual Town Meeting held on June 3, 2013 or the November 12, 2013 Special Town Meeting, or fund any other deficits, or to take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: This article requests additional funding for various departmental budgets that are experiencing a shortfall for Fiscal 2014.

MOTION: I move that the Town make the Fiscal Year 2014 budget transfers shown below:

<u>Amount</u>	<u>From</u>	<u>To</u>
\$3,421.08	June 2013 ATM A3 Recreation Salary	June 2013 ATM A3 Recreation Expense
\$4,000.00	June 2013 ATM A3 Town Audit	June 2013 ATM A3 Telephone Line
\$3,000.00	June 2013 ATM A3 Ply Cty Retirement	June 2013 ATM A3 Telephone Line
\$6,000.00	June 2013 ATM A3 Ply Cty Retirement	June 2013 ATM A3 Selectmen's Expense
\$11,000	June 2013 ATM A3 Ply Cty Retirement	June 2013 ATM A3 Transfer to Capital Projects
\$10,800	June 2013 ATM A3 Health insurance	June 2013 ATM A3 Tax Lien Expense
\$16,000	June 2013 ATM A3 Town Administrator salary	June 2013 ATM A3 Unemployment
\$26,000	June 2013 ATM A3 Short-term debt interest	June 2013 ATM A3 Veteran's Benefits
\$8,000	June 2013 ATM A3 Short-term debt interest	June 2013 ATM A3 Fire Salaries
\$6,116	June 2013 ATM A3 Health insurance	June 2013 ATM A3 Police Salaries
\$8,884	June 2013 ATM A3 Old Colony Vo-Tech	June 2013 ATM A3 Police Salaries
\$16,000	June 2013 ATM A3 Short-term debt interest	June 2013 ATM A3 Police Salaries
\$10,000	June 2013 ATM A3 Election salaries	June 2013 ATM A3 Police Salaries
\$14,000	June 2013 ATM A3 Town Administrator salary	June 2013 ATM A3 Police Salaries

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee table

ARTICLE 4: RESOLUTION – TOWN MEETING SUPPORT TOWN OF CARVER FINANCIAL MANAGEMENT POLICIES

To see if the Town will vote to adopt the following nonbinding resolution: That Town Meeting is fully supportive of the Town of Carver's Financial Management Policy as voted by the Board of Selectmen on February 11, 2014, as may be amended from time to time, including increasing the Town's Stabilization Funds, and developing a financial plan to fully fund the Town's unfunded debt obligations, a copy of which policies is available in the offices of the Town Clerk and Board of Selectmen, and published on the Town's Web Site, and further, that the Town Administrator be encouraged to implement these policies, all with the goal of securing a AA+ bond rating, or take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: With guidance from the Town Administrators Financial Planning Team, consisting of members from the Board of Selectmen, School Committee, Finance Committee, Capital Outlay Committee and the Superintendent, School Business Manager, Town Administrator and Town Accountant, the Town of Carver Financial Management Policy was developed and approved by the Board of Selectmen. This policy enables the Town to present to bonding agencies a comprehensive plan to address long-term debt, contribute recommended funds to the Town's Stabilization Funds and to put the Town in the best possible financial condition to meet its current and future obligations. This Article is a Non-Binding resolution. As defined, a non-binding resolution is a statement passed by the governing body. It stands as a confirmation of the current position of Town Meeting on a particular issue. (Appendix A)

MOTION: I move that the Town adopt the non-binding resolution set forth in Article 4 of the Warrant and Appendix A of the Warrant.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 4-0, Finance Committee 3-3

ARTICLE 5: CREATION OF STABILIZATION AND OTHER POST-EMPLOYMENT BENEFITS LIABILITY TRUST FUNDS

To see if the Town will vote to establish the following special purpose stabilization funds in accordance with the provisions of Massachusetts General Laws Chapter 40, Section 5B:

- Water Betterment / Debt Service Stabilization Fund
- Capital and Debt Stabilization Fund,

And further, that the Town vote to accept the provisions of G.L. c.32B, §20 and create an Other Post-Employment Benefits Liability Trust Fund, or take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: The Water Betterment/Debt Service Stabilization Fund is being created for the purpose of restricting betterment payments to fund betterment debt service as recommended by the Department of Revenue and consistent the Financial Policies adopted by the Board of Selectmen. The Capital and Debt Stabilization Fund is to fund projects directly or debt payment for capital projects. The OPEB Liability Trust Fund is being created for the purpose of funding health insurance expenses for future retired town employees as part of the Financial Policies adopted by the Board of Selectmen. In 2008, legislation was passed in Massachusetts (the Acts of 2008) allowing cities and towns to create OPEB Trust Funds. Under this statute, OPEB Trust Funds are authorized to invest "consistent with the prudent investor rule established in chapter 203C", honoring the same rules applicable to pension trust funds. Investment options under 203C are broader, and more likely to meet the return assumption used to calculate our ARC payment. Since the nature of our OPEB obligations are analogous to the Town's pension obligations, it makes sense that these funds be invested using a similar long-term strategy. Further legislation in 2011 now allows such funds to be invested in the State Retiree Benefits Trust Fund.

MOTION: I move that the Town create the two special purpose stabilization funds, and accept G.L. c.32B, §20, creating an Other Post-Employment Benefits Fund, all as set forth in Article 5 in the warrant.

(2/3 Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0 table

ARTICLE 6: ALLOCATION OF FUNDS FOR ONE TIME COST- To see if the Town will vote to transfer from free cash for Unemployment Expenses, Snow and Ice, North Carver Water District, Chapter 90 Highway Capital Projects and the Stabilization Fund, as specified below, or take any other action related thereto.

- A. One Hundred Thousand Dollars (\$100,000) for one-time restructuring cost for unemployment expenses in FY15;

- B. Two Hundred Ninety-nine Thousand Three Hundred and Forty Six Dollars (\$299,346) to fund Snow and Ice coverage in FY14;
- C. One Hundred Eighty Thousand Dollars (\$180,000) to the North Carver Water District Enterprise Fund for FY 15 and;
- D. Forty-Nine Thousand Five Hundred and Four Dollars (\$49,504) to the Chapter 90 Highway Improvement account for a deficit due to state reimbursement shortfalls in FY14 and;
- E. Thirty Thousand Dollars (\$30,000) to the Stabilization Fund in accordance with Massachusetts General Laws, Chapter 40, Section 5B for FY14.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: Per the Town's Financial Policies, fund balances are only to be used for one-time expenditures.

MOTION: I move that the Town approve Article 6 as set forth in the Warrant.

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee table

ARTICLE 7: DEPARTMENT OF PUBLIC WORKS SPECIAL ACT

To see if the Town will vote to authorize the Board of Selectmen to petition the Massachusetts General Court for special legislation, as set forth below, to place the Department of Public Works under the supervision of a Director of Public Works, provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approve amendments to the bill before enactment by the General Court, and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition:

An Act Relative to the Appointment of a Director of a Department of Public Works in the Town of Carver

SECTION 1. Chapter 585 of the acts of 1971 is hereby repealed.

SECTION 2. Department of Public Works. There shall be in the town of Carver a department of public works which shall have all the powers and duties from time to time vested by the general laws, town bylaws or special act in the following boards, departments and offices, or in boards, departments and offices having corresponding powers and duties in the town of Carver, all of which powers and duties were previously held by the board of public works created under the provisions of said chapter 585, to wit: park commissioners, cemetery commissions, tree warden, highway surveyor, and gypsy moth superintendent. Said department may be responsible for such other matters as the town may, as the Town Administrator, with the approval of the Board of Selectmen may determine, from time by time, including but not limited to facilities maintenance, wastewater and storm water treatment and disposal, refuse removal and recycling, any other provisions of law to the contrary notwithstanding.

SECTION 3. Divisions of Department of Public Works. Said department may consist of one or more divisions, including but not limited to a park division, cemetery division, street division and tree and moth division, or may be organized in such other manner as the town administrator, with the approval of the board of selectmen, may determine.

SECTION 4. Director of Department of Public Works. Appointment. Said department shall be under the supervision of a director, who shall be appointed by the town administrator of said town of Carver, subject to the provisions of the bylaws of said town of Carver, as they may be amended from time to time, applicable to the appointment by the town administrator of other officers of the town, which, as of the effective date of this act, allow the board of selectmen, within 15 days of notice of said appointment, to reject the same. The town

administrator, with the approval of the board of selectmen of said town of Carver, may establish an employment contract with said director for salary, fringe benefits and other conditions of employment, including, but not limited to, severance pay, reimbursement for expenses incurred in the performance of the duties of office, liability insurance and conditions of discipline, termination, dismissal, reappointment, performance standards and leave.

SECTION 5. Director of Department of Public Works. Powers and Duties. Said director shall exercise and perform, under the direction and supervision of the town administrator, all of the powers, rights and duties to be exercised by the department in section 2 of this act, subject, however, to any such policy directives as may be issued from time to time by the board of selectmen. The director shall be responsible for the efficient exercise and performance of such powers, rights and duties, and shall hold office subject to the will of the town administrator, in consultation with said board of selectmen. Said director shall hold no other elective or appointive office in the town and shall not be engaged in any other business or occupation. The director shall give to the town a bond with a surety company authorized to transact business in the commonwealth as surety for the faithful performance of the director's duties, in such sum and upon such conditions as the town administrator shall require. Said director shall report to the town administrator as to the doings of the office at such times as said administrator may require.

SECTION 6. Lawful Successor of former Board of Public Works and Superintendent of Public Works Created by Chapter 585 of the Acts of 1971. No contracts or liabilities in force upon the effective date of this act shall be affected by the repeal of said chapter 585 of the Acts of 1971, and the department of public works and director of public works created hereunder shall in all respects be the lawful successor of such offices and department so abolished by repeal of said chapter 585. All records, property and equipment whatsoever of any office, department, or part thereof assigned under said chapter 585, shall by operation of law be so assigned to the department and director created hereunder.

SECTION 7. Transitional Provisions. Upon the effective date of this act, the offices of board of public works and superintendent of public works created by said chapter 585 are hereby abolished. The incumbent members of the board of public works holding office as of the effective date of this act shall constitute an advisory committee to the town administrator and director of public works appointed hereunder, and may have a voice, but no vote, on the matters falling within the jurisdiction of the department, and such members may serve for a period equivalent to the remainder of their elected term or their sooner vacating of the position. The incumbent appointed superintendent of public works as of the effective date of this act shall serve as a temporary director of public works, until such time as a permanent appointment is made in accordance with section 4 of this act.

SECTION 8. This act shall take effect upon passage.

Or take any action related thereto.

BOARD OF SELECTMEN FOR THE GOVERNANCE COMMITTEE

INFORMATIONAL SUMMARY: This article asks the Town Meeting to authorize the Board of Selectmen to petition the General Court for a special act to change the manner in which the Department of Public Works is run. By Special Act passed in 1971, an elected Board of Public Works was created to exercise the powers and duties of park commissioners, cemetery commissioners, tree warden, highway surveyor, gypsy moth superintendent and other powers with respect to public works in the Town. The Board of Public Works was also empowered to appoint and fix the compensation of a Superintendent of Public Works. As part of the general reorganization of Town governance, the Board of Selectmen proposes to abolish the elected Board of Public Works, and replace it with a Department of Public Works under the supervision of a Director. The Director will be appointed by the Town Administrator, which appointment will be submitted to the Board of

Selectmen for action within 15 days. Currently-elected members of the Board of Public Works will continue to have an advisory role until the expiration of their elected terms. Approval of this article is one step in allowing the Town to centralize services and create operational efficiencies within Town government.

MOTION: I move that the Town vote to authorize the Board of Selectmen to petition the Massachusetts General Court for special legislation relative to the Department of Public Works and approve Article 7, all as set forth in the Warrant.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 4-0

ARTICLE 8: TREASURER – COLLECTOR SPECIAL ACT

To see if the Town will vote to authorize the Board of Selectmen to petition the Massachusetts General Court for special legislation, as set forth below, creating the appointed position of Treasurer-Collector; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approve amendments to the bill before enactment by the General Court, and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition:

An Act Relative to the Position of Treasurer-Collector in the Town of Carver

SECTION 1. Notwithstanding section 1B of chapter 41 of the General Laws or any other general or special law to the contrary, there shall be in the town of Carver the appointed office of treasurer-collector, which office shall have all the powers, duties, and responsibilities of and be subject to the liabilities and penalties conferred and imposed by law on the offices of treasurer and collector under the general laws.

SECTION 2. Appointment of such Treasurer-Collector shall be made by the Town Administrator of said town, in consultation with the chairpersons of the finance, capital outlay committees, and Town Accountant, subject to the provisions of the bylaws of said town of Carver, as they may be amended from time to time, applicable to the appointment by the Town Administrator of other officers of the town, which, as of the effective date of this act, allow the Board of Selectmen, within 15 days of notice of said appointment, to reject the same. The Town Administrator, with the approval of the Board of Selectmen of said town of Carver, may establish an employment contract for a period of up to three years with the Treasurer-Collector for salary, fringe benefits and other conditions of employment, including, but not limited to, severance pay, reimbursement for expenses incurred in the performance of the duties of office, liability insurance and conditions of discipline, termination, dismissal, reappointment, performance standards and leave.

SECTION 3. Upon the effective date of this act, the position of elected Treasurer and Collector shall be abolished and the elected incumbent serving at the time of passage of this Act shall serve for the remaining term, or her sooner vacating of office. No contracts or liabilities in force on the effective date of this act shall be affected by abolition of the elected office of Treasurer and Collector and consolidation of certain financial functions of the town as provided for herein, and the appointed office created hereunder shall in all respects be the lawful successor of the elected offices so abolished or consolidated.

SECTION 4. This act shall take effect upon passage.

Or take any action related thereto.

BOARD OF SELECTMEN FOR THE GOVERNANCE COMMITTEE

INFORMATIONAL SUMMARY: This article asks the Town Meeting to authorize the Board of Selectmen to petition the General Court for a special act to change the position of Treasurer/Collector from an elected

position to an appointed position. The elected incumbent serving at the time of passage of this Act shall serve for the remaining time, or her sooner vacating of office. Like the previous article, this change will allow the Town to streamline services and create operational efficiencies. The Department of Revenue has consistently recommended that municipal financial staff be appointed.

MOTION: I move that the Town vote to authorize the Board of Selectmen to petition the Massachusetts General Court for special legislation relative to the position of Treasurer/Collector and approve Article 8, all as set forth in the Warrant.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 4-0

ARTICLE 9: BOARD OF HEALTH SPECIAL ACT

To see if the Town will vote to authorize the Board of Selectmen to petition the Massachusetts General Court for special legislation, as set forth below, creating an appointed Board of Health; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approve amendments to the bill before enactment by the General Court, and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition:

An Act Relative to the Board of Health in the Town of Carver

SECTION 1. Notwithstanding section 1B of chapter 41 of the General Laws or any other general or special law to the contrary, there shall be in the town of Carver the appointed office of Board of Health, consisting of three members appointed by the Town Administrator, which Board shall have all the powers, duties, and responsibilities of and be subject to the liabilities and penalties conferred and imposed by law on boards of health under the general laws and the bylaws of the Town.

SECTION 2. Appointment of such Board of Health members for a term of three years shall be made by the Town Administrator of said town, in consultation with the Board of Selectmen, subject to the provisions of the bylaws of said town of Carver, as they may be amended from time to time, applicable to the appointment by the Town Administrator of other officers of the town, which, as of the effective date of this act, allow the Board of Selectmen, within 15 days of notice of said appointment, to reject the same.

SECTION 3. Upon the effective date of this act, the position of elected Board of Health member shall be abolished and the elected incumbents serving at the time of passage of this Act shall serve for the remaining time, or their sooner vacating of office. No contracts or liabilities in force on the effective date of this act shall be affected by abolition of the elected Board of Health, and the appointed board created hereunder shall in all respects be the lawful successor of the elected offices so abolished.

SECTION 4. This act shall take effect upon passage.

Or take any action related thereto.

BOARD OF SELECTMEN FOR THE GOVERNANCE COMMITTEE

INFORMATIONAL SUMMARY: This article asks the Town Meeting to authorize the Board of Selectmen to petition the General Court for a special act to change the Board of Health from an elected board to an appointed board. The incumbent members shall serve for remaining term or their sooner vacating office. Like the previous articles, this change will allow the Town to streamline services and create operational efficiencies.

MOTION: I move that the Town vote to authorize the Board of Selectmen to petition the Massachusetts General Court for special legislation relative to the Board of Health and approve Article 9, all as set forth in the Warrant as amended.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 3-2, Finance Committee 4-0

ARTICLE 10: OPERATING BUDGETS FOR TOWN AND ENTERPRISE FUND; FUNDING FOR OPEB TRUST AND STABILIZATION FUNDS.

To see if the Town will vote to raise and appropriate funds to fix salaries and compensation of Elected Officers, and to see what sums the Town will vote to raise and appropriate or transfer from available funds or otherwise, for the payment of Personnel Services, Expenses, Capital Outlays, Debt Service, OPEB Trust Fund, Capital Stabilization, Stabilization Fund, and otherwise, of Town Departments, Water and Sewer Enterprise Funds, and to modify the FY15 Salary and Wage Classification Table, and Compensation and Classification Schedule, and Employee Organizational Chart for all positions, or to take any other action related thereto.

PART A

Approve Amendments to FY 15 Salary and Wage Classification Table and Compensation and Classification Schedule and Employee Organizational Chart (See Appendix B, C & D)

PART B

Operating Budget (Funded from Taxation and Transfers from Available Funds) and Town General Budget (See Appendix F)

General Government (salaries & expenditures)	\$2,001,386
Public Safety (salaries & expenditures)	\$3,146,986
Human Services (salaries & expenditures)	\$458,335
Culture, & Recreation (salaries & expenditures)	\$376,099
School General Budget (salaries & expenditures)	\$15,018,043
Facilities (4,000 accounts)	\$1,710,936
School Benefits (5,000 accounts)	\$4,777,897
Shared Budget Expenses (Infrastructure, debt, pension, insurance etc.)	\$4,950,624

PART C

Operating Transfers (Funded from Taxation)

OPEB Trust Fund	\$25,000
Town Stabilization Fund	\$25,000
Capital Stabilization Fund	\$1,946,593
NCWD Enterprise Fund	\$65,643
TOTAL Operating Budget	\$34,502,542

PART D

North Carver Water District and Cranberry Village Enterprise Fund

NCWD Enterprise Budget FY 15 (salary, expenses, capital, debt, etc.) (funded from receipts)	\$335,592
Cranberry Village Enterprise Budget FY 15 (salary, expenses, capital, debt, etc.) (funded from receipts)	\$66,725

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY:

Article 10 is divided into four parts. Part A is a non-monetary article to establish the salaries and compensation of elected and appointed town officials as required by the Massachusetts General Laws and for Town Meeting to approve the employee organizational chart. Part B is the Town's operating budget, Part C is to provide funding for certain special purposes funds, two of which were created under Article 5, and Part D is to establish the budgets of the North Carver Water District and Cranberry Village Enterprise Funds.

EXPANDED INFORMATIONAL SUMMARY:

There will be four motions presented tonight, each addressing a different Part. The motion under Part A will be to approve salary and classification as well as an organizational chart, all as shown in Appendices B through D of the Warrant.

Part B is to establish the Town's operating budget for the upcoming fiscal year. Part B as printed in the warrant includes 9 general categories, which you will be asked to approve, with each category constituting a separate appropriation with the exception of the three school categories which will be combined into one thereby granting the school committee more authority on how they spend their funds.

This process is in contrast to that used previously. In years past, Town Meeting approved the budget on a line-by-line basis, with each line item considered as a separate and specific appropriation, or, in other words, Town Meeting approved a line-item budget. In order to transfer funds between lines, Town Meeting approval was necessary, subject to limited exceptions.

This year, however, we will be asking you to approve bottom-line budgets for the 5 general categories shown in Part B for the town and one for the school. In order to explain how we arrived at these numbers, and for informational purposes only, a line-by-line breakdown by department is shown in Appendix F similar to what has been presented in the past. Appendix F is a summary of the detailed line item budget that was approved by the Board of Selectmen and Finance Committee that must be followed by all departments. Once the bottom-line budget is established for each category, the Town's financial staff with the approval of the Board of Selectmen will be able to allocate the funding amongst the various line items in each category as may be necessary during the course of the fiscal year to most efficiently manage operational requirements. In this way, the Town budget will work very much like the school budget works, and we will not need to return to Town Meeting to do transfers in each category. However, it may be necessary to return to Town Meeting for authority to do transfers between categories.

Because we are not asking for a vote on each budget line item, the Moderator will not read each line in appendix F and ask for holds, as he has done in the past. Instead, the Moderator will read each of the categories in the warrant and after reading each category, ask if there are any questions or amendments. If an amendment is made and approved by Town Meeting, that vote will be a separate appropriation, and such funds will not be able to be used for another purpose or otherwise transferred without approval by Town Meeting.

It is our hope that by proceeding in this fashion we will be able to take advantage of operating efficiencies, provide Town government with financial flexibility needed to respond to unexpected changes such as increases in fuel prices and overtime needs, and avoid the need for additional Town Meetings during the course of the year. But any change will require Board of Selectmen approval of individual budgets.

MOTION A: I move that the Town approve amendments to the FY15 Salary and Wage Classification Table, Compensation and Classification Schedule and the Employee Organizational Chart, as set forth in Appendix B, Appendix C and Appendix D, respectively.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 4-0, Finance Committee 4-0

MOTION B: I move that the Town raise and appropriate the sum of \$31,843,854, transfer from Ambulance Receipts Reserved for Appropriation the sum of \$565,227, transfer from Entergy Grant the sum of \$20,000, and transfer from Cemetery Receipts Reserved for Appropriation the sum of \$11,225, all to be allocated for the Town's Operating budget as follows:

Town Budget

General Government (salaries & expenditures)	\$2,001,386
Public Safety (salaries & expenditures)	\$3,146,986
Human Services (salaries & expenditures)	\$458,335
Culture, & Recreation (salaries & expenditures)	\$376,099
Shared Budget Expenses (Infrastructure, debt, pension, insurance etc.)	\$4,950,624

School Budget

School General Budget (salaries & expenditures)	\$21,506,876
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(Majority Vote Required)

Recommendation: Bd. of Selectmen 4-0, Finance Committee 4-0

MOTION C: I move that the Town raise and appropriate \$2,008,574, transfer from Septic Betterments the sum of \$11,101, transfer from Ambulance Receipts the sum of \$42,561, the total amount of \$2,062,236 to be allocated as follows:

OPEB Trust Fund	\$25,000
Town Stabilization Fund	\$25,000
Capital Stabilization Fund	\$1,946,593
NCWD Enterprise Fund	\$65,643

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 5-0

MOTION D: I move that the Town appropriate the sum of \$335,592 from Estimated Water Receipts – North Carver Water to pay the salaries, expenses, capital, debt and other expenditures for the North Carver Water District Enterprise fund for Fiscal Year 2015 and further to appropriate the sum of \$66,725 from Estimated Water Receipts – Cranberry Village to pay the salaries, expenses, capital, debt and other expenditures of the Cranberry Village Enterprise Fund for Fiscal Year 2015.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 5-0

ARTICLE 11: 3% DISCOUNT

To see if the Town will vote to revoke its acceptance of the provisions of Massachusetts General Laws, Chapter 59, Section 58, the so-called 3% Discount Law, or take any other action related thereto.

TREASURER / COLLECTOR

INFORMATIONAL SUMMARY: The 3% discount program was adopted in 1996 to create a greater and quicker cash flow for the first half of FY97 to pay the town's expenses and to reduce the town's need for temporary borrowing. At the time of adoption, real estate tax bills were mailed semi-annually, causing funds to be received anywhere from the 1st of October to the 1st of November, three months into the fiscal

year. Offering a 3% discount to tax payers to pay their real estate tax bill in full (first and second halves) by the 1st of November was a sound financial move then as it reduced the Town's borrowing cost

Since FY10 with the change of quarterly real estate tax billing, there is no need to offer this program. The cash flow is now steady, covering the town's expenditures and causing no need to seek short term borrowing. To continue offering this program is financially irresponsible for the town and according to the Town's DOR report the only municipality in Massachusetts that does this.

Further, this is a regressive tax as the amount discounted is paid by those that can least afford it. In FY13, an average of 10% (450 taxable parcels) of Carver tax payers were able to take advantage of the 3% discount for an average cost of \$60,000 (\$130.00 per taxable parcel) to the town, leaving the other 90% of tax payers to make up the average \$60,000 deficit to the tax levy and in essence subsidizing the those that can afford to pay early.

MOTION: I move that the town revoke its acceptance of the provisions of Massachusetts General Laws, Chapter 59, Section 58.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 0-6

ARTICLE 12: ACCEPTANCE OF LOCAL-OPTION MEALS TAX.

To see if the Town will accept the provisions of Massachusetts General Laws, Chapter 64L, Section 2 to authorize the Town to impose a local sales tax upon the sale of restaurant meals originating within the Town by any vendor at a rate of .75% of the gross receipts of the vendor from the sale of restaurant meals, to take effect on October 1, 2014, or take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: The Massachusetts Legislature has approved a local-option meals tax, The purpose of this article is to seek town approval to implement a three quarter of one percent (.75%) tax on the sales of restaurant, catered, and prepared meals including functions that will take effect on July 1, 2014. It is estimated the Town will receive approximately \$100,000 per year with this approval and the majority will be received from tourists to the Edaville Railroad and the King Richard's Faire.

MOTION: I move that the Town accept the provisions of Massachusetts General Laws, Chapter 64L, section 2.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 5-0

ARTICLE 13: SOLAR PAYMENT IN LIEU OF TAX AGREEMENTS AND LEASE

To see if the Town will vote in accordance with Massachusetts General Laws Chapter 59, section 38H to authorize the Board of Selectmen to enter into two Payment In Lieu of Taxes (PILOT) Agreements as set forth below:

- (1) Southern Sky Renewable Energy for a period of thirty (30) years, and to approve said agreement under which Southern Sky Renewable Energy will pay the Town a sum of money per year relative to two parcels totaling 20 acres +/- of land located at 0 North Main Street, Carver, related to the proposed construction and operation of a solar photovoltaic power plant with an expected nameplate capacity of approximately 1.5 to 2.0 megawatts, said Tax Agreement is on file in the Town Clerk's Office, and further, to transfer said property from the Board of Selectmen for landfill purposes or such other purposes for which the property may be held, to the Board of Selectmen for such purposes and also for the purposes of leasing, and to authorize the Board of Selectmen to lease said property upon such terms and conditions and for such consideration as the Board shall deem appropriate, and,

in connection therewith, to authorize the Board to execute instruments and take such other action as may be needed to effectuate the purposes of this vote;

- (2) Borrego for a period of thirty (30) years, and to approve said agreement under which GLC (MA) Acushnet – Purchase Street LLC will pay the Town a sum of money per year relative to one parcel totaling 7.3 +/- of land located at 0 Purchase Street, Carver, related to the proposed construction and operation of a solar photovoltaic power plant with an expected nameplate capacity of approximately 1.0 megawatts, said Tax Agreement is on file in the Town Clerk's Office ,

or take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: This article allows the Board of Selectmen to change the purpose of town land designated as a landfill thereby authorizing the Board of Selectmen to lease this non-taxable property to a solar developer for a combined lease and tax agreement of an approximate average of \$26,000 per year for the first Megawatt over 20 years with the ability to lease and enter into a tax agreement for 30 years. The second solar project is only a tax agreement that locks in an approximate average of \$17,000 per year for a Megawatt over 20 years with the ability for an agreement up to 30 years plus an upfront payment of \$25,000 that a future town meeting will be asked to transfer to a technology fund. The Board of Selectmen have approved these agreements in principle but need town meeting authorization to finalize the agreements.

MOTION: I move that the Town authorize the Board of Selectmen to enter into the Payment in Lieu of Tax agreements specified and approve Article 13 as printed in the warrant.

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 4-1

ARTICLE 14: COLLECTIVE BARGAINING AGREEMENTS

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to fund and implement the cost items of the first year of Collective Bargaining Agreements, if any, between the Town and its unions and/or for general collective bargaining settlement purposes, or take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: This article is to fund collective bargaining agreements for the Police, Clerical, DPW, and Dispatch Unions.

Motion: TBD

(Majority Vote Required)

Recommendation: Bd. of Selectmen table, Finance Committee table

ARTICLE 15: CAPITAL IMPROVEMENTS BUDGET

To see if the Town will vote to transfer from available funds including Capital Stabilization Fund, a sum or sums of money to fund various capital improvements, capital projects and/or capital equipment for the various departments, boards, commissions and agencies of the Town, as listed below, or take any other action related thereto.

Funded from Capital and Debt Stabilization Fund

Town	FY 15 Debt	\$363,520
Town	Leases	\$351,555
Town	Transfer to Capital Projects Fund	\$259,160
Police	Computer System Update	\$30,000
COA	Oven / Range	\$ 8,000
School	Double Stack Ovens- Elementary School	\$12,000
School	100 iPad Computer Upgrade	\$100,000
Town	Capital Maintenance, Repair and Replacement, expenditures to be approved by Capital Outlay Committee & Finance Committee	\$100,000
Total Transfer and Funded from Capital and Debt Stabilization Fund		\$1,224,235

Funded from Ambulance Receipts Reserved for Appropriation

EMS	2 EKG monitors	\$62,000
Total Transfer and Funded from Ambulance Receipts Reserved for Appropriation		\$62,000

CAPITAL OUTLAY COMMITTEE

INFORMATIONAL SUMMARY: The Capital Outlay Committee works within Capital Improvement Plan, a five multi-year fiscal planning process that identifies long-term improvements to the Town's infrastructure and facilities. This article would provide for the funding for various capital projects and equipment for Town departments.

MOTION: I move to approve Article 15 as printed in the warrant as amended with the total transfer and funded from capital and debt stabilization fund of \$1,286,235.

(2/3 Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 5-0

ARTICLE 16: FIRE STATION PROJECT

To see if the Town will vote to raise and appropriate, borrow or transfer from available funds, including the Capital Building Stabilization Fund, a sum or sums of money to be expended under the direction of the Town Administrator with the approval of the Fire Station Building Committee for the hiring of an owners project manager, cover preliminary project development expenses, and design work for the construction of a new Fire Station and Training Facility at 99 Main Street, and further to authorize the Town Administrator to enter into agreements and take any other actions necessary to effectuate the purposes of this vote, or take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: The special Town Meeting on November 12, 2013, approved an article for the design and construction of our new Central Fire Station/Training Facility at a cost of \$8,750,000. The Fire Station Building Committee has been working diligently procuring the first major phase of the project, the hiring of an Owners Project Manager, as is required by law. The funds appropriated by this article will be used to hire the Owners Project Manager, cover preliminary project development expenses and start the process of procuring and hiring a design architect for the Fire Station and Training Facility. The funds requested with this article are within the total scope of the project, within the appropriated budget and meet the project timelines and goals set by the Committee. It is important for the Town to understand that the monies requested in this article do not increase the tax burden of the Town.

MOTION: I move that the Town transfer the sum of \$250,000 from the Capital Building Stabilization Fund for hiring an owners project manager, cover preliminary project development expenses, and design work for the construction of a new Fire Station and Training Facility at 99 Main Street and to approve article 16 as set forth in the warrant.

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0

ARTICLE 17: MSBA ELEMENTARY SCHOOL PROJECT FEASIBILITY STUDY

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of the Town Administrator with the approval of the Elementary School Building Committee for a feasibility study for rehabilitation, reconstruction or addition to the existing elementary school buildings located at 85 Main Street, Carver, Massachusetts, and/or the construction of a new elementary school at one of the following locations: 85 Main Street or 60 South Meadow Road, Carver, Massachusetts, or at some other location, for which feasibility study the Town may be eligible for a grant from the Massachusetts School Building Authority. The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs the Town incurs in connection with the feasibility study in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town, or take any other action related thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: The requested monies are needed to go forward with the Elementary School Project. Said monies are to be used for feasibility studies as to the best location for the Elementary School and for schematic drawings. While it is hoped that the requested monies will be enough for both feasibility studies and schematics, the Town should be aware that there is a possibility that a Special Town Meeting may be needed to complete the funding needed to complete the feasibility/schematic portion of the project once a final project is selected. If more money is required to complete the feasibility/schematic portion of the project, it will most assuredly be less than the \$410,000.00 requested in this article. At this point of time there is no way to know definitely what the exact cost of feasibility/schematics will be. It is felt the best course of action is to request a smaller amount now with the hopes that it may be enough to pay for feasibility/schematics while being prepared to request a smaller amount at a late date if in fact additional monies are needed.

It is important for the Town to understand that the monies requested in this article do not increase the tax burden of the Town. The monies requested are already in various accounts in either unused balances of other accounts and the Capital Building Stabilization Fund which is being replaced by the Capital and Debt Stabilization Fund previously voted in Article 5. Also, if more funding is needed to complete the feasibility/schematics, any other additional funds will qualify for partial reimbursement by the MSBA.

MOTION: I move that the Town appropriate the sum of \$410,000 for the purpose of paying costs of a feasibility study for rehabilitation, reconstruction or addition to the existing elementary school building located at 85 Main Street, Carver, Massachusetts, and/or the construction of a new elementary school at one of the following locations: 85 Main Street or 60 South Meadow Road, Carver, Massachusetts or at some other location, including the payment of all costs incidental and related thereto, said amount to be expended under the direction of the Town Administrator with the approval of the Elementary School Building Committee and for which the Town may be eligible for a grant from the Massachusetts School Building Authority. To meet this appropriation, to transfer the sum of \$298,470.21 from the Capital Building Stabilization Fund, \$11,971.04 from the unused balance of funds appropriated pursuant to Article 12 of the May 2008 Annual Town Meeting, and \$99,558.75 from the unused balance of funds appropriated pursuant to Article 5 of the November 8, 2008 Special Town Meeting. The Town acknowledges that the MSBA's grant

program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any costs the Town incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the Town.

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 4-0

ARTICLE 18: REVOLVING ACCOUNTS

To see if the Town will vote to re-authorize the establishment of the following Revolving Accounts in accordance with Massachusetts General Laws, Chapter 44, §53E ½:

1. Library Fines and Passport Revolving Account to which shall be deposited monies from overdue fines, damaged/lost books levies and passport revenues and from which the Director may make expenditures for the purpose of purchasing library materials. Expenditures for FY2015 from such fund not to exceed Twelve Thousand Dollars (\$12,000.00). (By the Library Trustees)
2. Transportation Revolving Account for the Council on Aging which in addition to items provided by said statute shall provide: (1) for payment of transportation needs, vehicles, repairs, maintenance, fuel lubricants, insurance (but not including insurance of any of the Greater Attleboro Taunton Regional Authority ("GATRA") vehicles used by the Council on Aging) and salaries and expenses for part-time employees used relative thereto: (2) that departmental receipts consisting of reimbursement of GATRA of transportation expenditures, fares and all other receipts, shall be credited to the revolving fund: (3) that the Council on Aging Director shall be authorized to expend from such fund: and (4) that the total amount which may be expended from such fund during FY2015 shall be One Hundred Thousand Dollars (\$100,000.00) in accordance with the contract between the Town through its Council on Aging and GATRA. (By the Council on Aging)
3. Council on Aging Nutrition Revolving Account for the purpose of depositing receipts from the lunch and Meals on Wheels programs, and any other Council on Aging sponsored meal functions to be expended by the Council on Aging for lunches, Meals on Wheels programs, and other Council on Aging sponsored meal functions, not to exceed Thirty Thousand Dollars (\$30,000.00). (By the Council on Aging)
4. Earth Removal Fee Revolving Account to which shall be deposited fees collected for earth removal inspections for the purpose of making road repairs not to exceed One Hundred Twenty Five Thousand Dollars (\$125,000.00) for FY2015, said funds shall be under the direction of the Earth Removal Committee (By the Earth Removal Committee)
5. Marcus Atwood House Revolving Account for rental and other fees collected for the use of the Marcus Atwood House to be used for the ongoing maintenance, and upkeep expenses for the Marcus Atwood House, said sums to be under the direction of the Marcus Atwood House Trustees. Expenditures for FY2015 from such funds not to exceed Twelve Thousand Dollars (\$12,000.00). (By the Marcus Atwood House Trustees)
6. Cole Property Maintenance Revolving Account for receipts and other fees collected for the upkeep and maintenance of Town-owned cranberry bogs on the 221 acre Town-owned property known as the "Cole Property," and for the maintenance, upgrading and construction of trails and general maintenance and land stewardship on said 221 acre Town-owned "Cole Property," said sums to be under the direction of the Conservation Commission and Agricultural Commission. Expenditures for FY2015 from such funds not to exceed Twenty Thousand Dollars (\$20,000.00). (By the Conservation Commission/Agricultural Commission)

7. Fire Department Revolving Account for Fire Prevention / Code Enforcement revenue and reimbursable incidents allowed under Massachusetts General Laws Chapter 21E involving hazardous materials releases. Receipts generated shall be deposited into this revolving fund and expenditures to replace, repair or purchase equipment and supplies and to fund administrative and firefighter wage expenses associated with Fire Prevention / Code Enforcement activities and fire operations and responses to hazardous material incidents, said sums to be under the direction of the Fire Chief. Expenditures for FY 2015 not to exceed Forty Thousand Dollars (\$40,000.00). (By the Fire Chief)
8. Recreation Committee revolving account to collect and disburse of funds for services provided to Town residents for recreation activities, said funds are to be under the jurisdiction of the Recreation Committee. Expenditures for FY 2015 not to exceed Twenty Thousand Dollars (\$20,000.00). (By the Recreation Committee)
9. Municipal Insurance Revolving Account to which shall be deposited reimbursements from insurers for Injured on Duty medical claims, and from which the Town, through the Board of Selectmen, may make expenditures for the purposes of paying for said claims. Expenditures for FY 2015 from such fund shall not exceed One Hundred Thousand Dollars (\$100,000.00). (By the Board of Selectmen)

or take any other action related thereto.

INFORMATIONAL SUMMARY: Under Massachusetts General Laws, Chapter 44, §53E ½, a Revolving Fund is an accounting system for revenues for a specific service. Revenues in a revolving fund can be used to support the associated service without appropriation. Massachusetts law requires that each such fund be re-authorized each year at the Annual Town Meeting and that a limit on the total amount that may be spent from each be established at that time.

MOTION: I move that the Town reauthorize the several revolving accounts of the Town, all as specified in Article 18 of Warrant.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0

ARTICLE 19: MASSACHUSETTS DEPT. OF TRANSPORTATION EASEMENTS

To see if the Town will vote to raise and appropriate, transfer from available funds, borrow or otherwise provide a sum of money, to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise the fee and/or permanent and temporary easements in certain parcels of land, adjacent to and/or contiguous to Route 58 (Main Street), as depicted on a plan entitled "Massachusetts Department of Transportation Highway Division Preliminary Right of Way Plans Main Street (Route 58) in the Town of Carver Plymouth County," revised through November 8, 2013, as may be amended, on file with the Town Hall, and the fee and/or permanent and temporary easements in parcels of land located within 200 feet of said parcels, as such additional areas may be shown on said plan, as hereinafter revised, for public way purposes, including, without limitation, drainage, utility, slope, grading and construction of improvements and structures, and other related purposes, which will enable the Town to undertake the Route 58 (Main Street) improvement project, or take any action relative thereto.

BOARD OF SELECTMEN

INFORMATIONAL SUMMARY: This article authorizes the Board of Selectmen to acquire by purchase, gift, and eminent domain permanent or temporary easements of land for the construction of the Route 58 project. The funding for this project will come from Chapter 90 funds. This vote requires a majority vote of town meeting.

MOTION: I move that the town authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise the fee and/or permanent and temporary easements in certain parcels of land, adjacent to and/or contiguous to Route 58 (Main Street), as depicted on a plan entitled "Massachusetts Department of Transportation Highway Division Preliminary Right of Way Plans Main Street (Route 58) in the Town of Carver Plymouth County," revised through November 8, 2013, as may be amended, on file with the Town Clerk, and the fee and/or permanent and temporary easements in parcels of land located within 200 feet of said parcels, as such additional areas may be shown on said plan, as hereinafter revised, for public way purposes, including, without limitation, drainage, utility, slope, grading and construction of improvements and structures, and other related purposes, which will enable the Town to undertake the Route 58 (Main Street) improvement project and as funding therefor, to authorize the Board of Selectmen to expend a sum or sums of money from funds allocated to the town pursuant to the Commonwealth Chapter 90 program. (ROW plans are available for viewing in the Town Administrator's office).

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 4-2

ARTICLE 20: COMMUNITY PRESERVATION COMMITTEE REPORT & RECOMMENDATIONS

To see if the Town will vote to hear and act on recommendations by the Community Preservation Committee for Fiscal Year 2015 pursuant to Chapter 44B of the General Laws, also known as the Community Preservation Act; to implement such recommendations by appropriating and/or reserving a sum or sums of money from the Community Preservation Fund established pursuant to such Act for the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee and for open space, land for recreational use, historic resources and community housing as permitted by law; and as may be needed, to authorize the Board of Selectmen, with the approval of the Community Preservation Committee, to acquire by purchase, gift or eminent domain such real property interests in the name of or enforceable by the Town, acting by and through the Board of Selectmen or such other Town board as the Board of Selectmen may designate, including real property interests in the form of permanent affordable housing restrictions, historical preservation restrictions and conservation restrictions that will meet the requirements of Chapter 184 of the General Laws, as may be necessary or proper to carry out the foregoing; or to take any action related thereto.

COMMUNITY PRESERVATION COMMITTEE

INFORMATIONAL SUMMARY: Under the Community Preservation Act, the Community Preservation Committee is required each year to make a recommendation to the Annual Town Meeting as to how the Community Preservation funds raised through local taxation and state matching funds are to be spent.

Appropriations:

- | | |
|---|-----------|
| A. From FY2015 estimated revenues for Committee Administrative expenses | \$17,835 |
| B. From FY2015 estimated revenues for debt service – Cole Property | \$109,810 |
| C. From FY2015 estimated revenues Grant – Crystal Lake Community Garden Committee for the purpose of funding the Crystal Lake Community Garden | \$14,000 |
| D. From FY2015 estimated revenues Carver Municipal Playground Committee for the purpose of restoring and rehabilitating the playground in Carver Center | \$54,147 |
| E. From FY2015 estimated revenues Town Clerk – Preservation of Town records dating back to 1790. | \$71,067 |

Reserves:

- | | |
|---|----------|
| F. From FY2015 estimated revenues for Community Housing Reserve | \$35,670 |
|---|----------|

MOTION: I move to appropriate from Community Preservation FY 2015 Estimated Annual Fund Revenues as set forth in Article 20 of the warrant.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 5-0

ARTICLE 21: TOWN CLERK OFFICE HOURS

To see if the Town will vote in accordance with Massachusetts General Laws, Chapter 41, Section 110A, to authorize the Town Clerk's Office to remain closed on Saturdays and to treat Saturdays as a legal holiday for the purposes of calculating the time frame for filing matters in the Town, or take any other action related thereto.

TOWN CLERK

INFORMATIONAL SUMMARY: This is a solution suggested by the Secretary of State's Office to a problem that occurs throughout the State (mostly with Special Elections). In addition this will ensure the safety of the Board of Registrars by not having them alone in a building on a Saturday; save on the cost of additional hours beyond the normal business hours; and save on the cost of utilities used during those hours. Examples of filing dates that may fall on a Saturday include last day to file nomination papers for signature certifications – the office hours would be moved forward to the Monday; and last day to register to vote – the office hours would be moved back to the Friday before.

MOTION: I move that the Town vote authorize the Town's Clerk's Office to remain closed on Saturdays, as set forth in the article 21 of the Warrant.

(Majority Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 5-0

ARTICLE 22: ACCEPT PUBLIC WAY

To see if the Town will vote to accept the layout as a public way of the road known as Morrissey Drive, as heretofore laid out by the Board of Selectmen, and as shown on a plan entitled "Morrissey Drive Acceptance Plan", dated May 5, 2014, prepared by the Office of Planning and Community Development, said plan on file with the Town Clerk, and to authorize the Board of Selectmen to acquire by gift, purchase, or eminent domain, the fee or a lesser interest in said road and any related easements shown on the plan, or take any other action relative thereto.

PLANNING BOARD

INFORMATIONAL SUMMARY: Morrissey Drive has long been thought to be a public way. However, it appears that it was never formally accepted by Town Meeting as such. The DPW suggested this matter be brought to Town Meeting as soon as possible. The Planning Board held a Public Hearing on May 20, 2014 and June 3, 2014. The Board of Selectmen laid out the way on June 4, 2014.

MOTION: I move that the Town accept the layout as a public way the road known as Morrissey Drive, and approve article 22 as set forth in the warrant.

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0

ARTICLE 23: LANDFILL OVERLAY DISTRICT

To see if the Town vote to amend the Carver Zoning Bylaw, by adding a new Section 4680; and by amending the Zoning Map and other provisions of the Zoning Bylaw accordingly, as set forth below, or take any action related thereto:

1. Amend Sec. 2110 to add: “(6) Landfill Overlay District”
2. Add a new “Section 4680 Landfill Overlay District” as follows:

4680.1 Purpose. The purpose of the Landfill Overlay District (LOD) is to regulate Large Scale Ground Mounted Solar Photovoltaic Installations (LSGMSPI) within the LOD.

4680.2 Applicability. The LOD is defined as the area designated “Landfill Overlay District” shown on the Zoning Map. The LOD shall be construed as an overlay district. All requirements of the underlying zoning district(s) shall remain in full force and effect, except where the requirements of the LOD are more restrictive or provide for uses or structures not otherwise available in the underlying district; in such cases, the requirements of the LOD shall supersede the underlying zoning regulations.

4680.3 Uses. Large Scale Ground Mounted Solar Photovoltaic Installations (LSGMSPI) shall be allowed within the LOD by Special Permit from the Planning Board. All requirements for LSGMSPI listed in Sec. 3580.20-3580.60 of the Carver Zoning By Laws shall apply to a LSGMSPI in the Landfill Overlay District. However if the proposed LSGMSPI abuts a water body which is zoned residential, the Planning Board may waive the setback requirements from the water body not less than 100 feet.

3. Amend the Zoning Map, to add the Landfill Overlay District, consisting of the following parcels: Map 16, Parcel 12 and Map 16 Parcel 13.

PLANNING BOARD

INFORMATIONAL SUMMARY: BOS solicited Solar Companies to develop on the North Carver Landfill, however since the Landfill is zoned Business General where solar is not currently allowed an overlay district is being proposed ONLY on the North Carver Landfill to allow a Solar Project to be developed utilizing all the current Solar regulations in place

MOTION: I move that the Town amend the Zoning Bylaws and Map as set forth in Article 23 of the Warrant.

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0

ARTICLE 24: INTERNALLY LIT SIGNS

To see if the Town will vote to amend Article III, Section 3570 of the Carver Zoning By Laws by inserting in Section 3570 the words shown in **boldface** below, or take any other action related thereto:

3570. Special Permit to Exceed Dimensional **and Lighting** Requirements for Signs. The Carver Planning Board, acting as the Special Permit Granting Authority, may issue a Special Permit to exceed the number and size of signs **and to allow “internally lit” signs** within the HC, BG, V, **VA, GBP, IC**, IA, IB and AP zoning districts. The Board’s decision shall be based upon the following criteria:

3571. Signs are compatible with surrounding Neighborhood.

3572. Signs are not considered visual pollution.

3573. There is no obstruction to traffic, and or public safety.

3574. Amount and number of signs will be of a benefit to the community as a whole.

PLANNING BOARD

INFORMATIONAL SUMMARY: Currently anyone wishing to have internally lit signs must go to the Zoning Board of Appeals for approval since they are not permitted under Carver's bylaws. This amendment would allow the Planning Board to approve internally lit signs by Special Permit.

MOTION: I move that the Town amend the Zoning Bylaws as set forth in Article 24 of the Warrant.

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 4-0, Finance Committee 6-0

ARTICLE 25: MEDICAL MARIJUANA

To see if the Town will vote to amend the Carver Zoning Bylaw by deleting Section 4950 in its entirety and by inserting a new Section 4950, Special Requirements for Registered Marijuana Dispensaries, for the purpose of allowing and regulating the location of these facilities in the Town of Carver, and by amending other provisions of the Zoning Bylaw accordingly, as set forth below, or take any action related thereto:

- Amend Section 2230, use Regulation, Schedule B. Commercial, by adding to the end of the existing uses: "Registered Marijuana Dispensaries", "SP" in the IA district and a new note +++ stating: "See Section 4950".
- Amend Section 2300, Dimensional Requirements, by adding a note "d" to the column headed IA district, stating: "Registered Marijuana Dispensaries, see Section 4950."
- Delete the text and title of the existing Section 4950 and insert in place thereof the following:

4950 Special Requirements for Registered Marijuana Dispensaries

4950.1 Purposes

4950.1.1 To provide for the establishment of Registered Marijuana Dispensaries in appropriate places and under strict conditions in accordance with the passage of the Humanitarian Medical Use of Marijuana Act, Massachusetts General Laws, Chapter 94C, App. 1-1, as approved by the voters as Question #3 on the November, 2012 state ballot (hereinafter referred-to as the "Act").

4950.1.2 To minimize the adverse impacts of Registered Marijuana Dispensaries on adjacent properties, residential neighborhoods, schools and other places where children congregate, local historic districts, and other land uses potentially incompatible with said Facilities.

4950.1.3 To regulate the siting, design, placement, security, safety, monitoring, modification, and removal of Registered Marijuana Dispensaries.

4950.2 Applicability

4950.2.1 The commercial cultivation, unless it meets the requirements for an agricultural exemption under Massachusetts General Laws, Chapter 40A Section 3, production, processing, assembly, packaging, retail or wholesale sale, trade, distribution or dispensing of Marijuana for Medical Use is prohibited unless a special permit for a Registered Marijuana Dispensary is issued under this Section 4950.

4950.2.2. No Registered Marijuana Dispensary shall be established except in compliance with the provisions of this Section 4950.

4950.2.3 Nothing in this Bylaw shall be construed to supersede federal and state laws governing the sale and distribution of narcotic drugs.

4950.2.4 If any provision of this Section or the application of any such provision to any person or circumstance shall be held invalid, the remainder of this Section, to the extent it can be given effect, or the

application of those provisions to persons or circumstances other than those to which it is held invalid, shall not be affected thereby, and to this end the provisions of this Section are severable.

4950.3 *Definitions*

Registered Marijuana Dispensary – Shall mean a “Medical marijuana treatment center” to mean a not-for-profit entity, as defined by Massachusetts law only, registered under this law, that acquires, cultivates, possesses, processes (including development of related products such as food, tinctures, aerosols, oils, or ointments), transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials to qualifying patients or their personal caregivers. These facilities shall be located inside a structure or building.

Marijuana for Medical Use – Marijuana that is designated and restricted for use by, and for the benefit of, Qualifying Patients in the treatment of Debilitating Medical Conditions as set forth in the Act and Department of Public Health (“DPH”) Regulations, 105 CMR 725.000

Marijuana – The same substance defined as “marihuana” under Massachusetts General Laws, Chapter 94C.

4950.4 *Eligible Locations for Registered Marijuana Dispensaries.*

4950.4.1 Registered Marijuana Dispensaries, other than agricultural operations meeting exemption standards under Massachusetts General Laws, Chapter 40A, Section 3, may be allowed by Special Permit from the Carver Planning Board in the Industrial “A” Zoning District provided the dispensary meets the requirements of this Section 4950.

4950.5 *General Requirements and Conditions for all Registered Marijuana Dispensaries.*

4950.5.1 All non-exempt Registered Marijuana Dispensaries shall be contained within a building or structure.

4950.5.2 No Registered Marijuana Dispensary shall have a gross floor area of less than 2,500 square feet or in excess of 20,000 square feet and must meet all local, state and federal building and health and safety standards.

4950.5.3 A Registered Marijuana Dispensary shall not be located in buildings that contain any medical doctor’s offices or the offices of any other professional practitioner authorized to prescribe the use of medical marijuana.

4950.5.4 The hours of operation of Registered Marijuana Dispensaries shall be set by the Special Permit Granting Authority, but in no event shall said Facilities be open for retail business between the hours of 7:00 PM and 8:00 AM.

4950.5.5 No smoking, burning or consumption of any product containing marijuana or marijuana-related products shall be permitted on the premises of a Registered Marijuana Dispensary.

4950.5.6 No Registered Marijuana Dispensary shall be located inside a building containing residential units, including transient housing such as motels and dormitories, or inside a movable or mobile structure such as a van or truck.

4950.5.7 Signage for the Registered Marijuana Dispensary shall include the following language: “Registration card issued by the MA Department of Public Health required.” The required text shall be a minimum of two inches in height.

4950.5.8 Registered Marijuana Dispensaries shall provide the Carver Police Department, Building Commissioner and the Planning Board with the names, phone numbers and email addresses of all

management staff and key holders to whom one can provide notice if there are operating problems associated with the establishment.

4950.6 *Special Permit Requirements*

4950.6.1 A Registered Marijuana Dispensary shall only be allowed by special permit from the Carver Planning Board in accordance with Massachusetts General Laws, Chapter 40A, section 9, subject to the following statements, regulations, requirements, conditions and limitations.

4950.6.2 A special permit for a Registered Marijuana Dispensary shall be limited to one or more of the following uses that shall be prescribed by the Planning Board:

- a) cultivation of Marijuana for Medical Use (horticulture) except that sites protected under Massachusetts General Laws, Chapter 40A, Section 3 shall not require a special permit;
- b) processing and packaging of Marijuana for Medical Use, including Marijuana that is in the form of smoking materials, food products, oils, aerosols, ointments, and other products; and/or
- c) retail sale or distribution of Marijuana for Medical Use to Qualifying Patients and any other persons so permitted by DPH regulations.

4950.6.3 In addition to the application requirements set forth in Sections 4950.5 and 4950.6 of this Bylaw, a special permit application for a Registered Marijuana Dispensary shall include the following:

- a) the name and address of each owner of the dispensary;
- b) copies of all required licenses and permits issued to the applicant by the Commonwealth of Massachusetts and any of its agencies for the facility;
- c) evidence of the Applicant's right to use the site of the facility for the facility, such as a deed, or lease;
- d) if the Applicant is a business organization, a statement under oath disclosing all of its owners, shareholders, partners, members, Administrators, directors, officers, or other similarly-situated individuals and entities and their addresses. If any of the above are entities rather than persons, the Applicant must disclose the identity of the owners of such entities until the disclosure contains the names of individuals;
- e) a certified list of all parties in interest entitled to notice of the hearing for the special permit application, taken from the most recent tax list of the town and certified by the Town Assessor;
- f) Proposed security measures for the Registered Marijuana Dispensary, including lighting, fencing, gates and alarms, and the like, to ensure the safety of persons and to protect the premises from theft.

4950.6.4 **Mandatory Findings.** The Planning Board shall not issue a special permit for a Registered Marijuana Dispensary unless it finds that:

- a) the facility is designed to minimize any adverse visual or economic impacts on abutters and other parties in interest, as defined in G.L. c. 40A, §11;
- b) the facility demonstrates that it will meet all the permitting requirements of all applicable agencies within the Commonwealth of Massachusetts and will be in compliance with all applicable state laws and regulations; and
- c) the Applicant has satisfied all of the conditions and requirements of Sections 4950.5 and 4950.6 herein;

4950.6.5 **Annual Reporting.** Each Registered Marijuana Dispensary permitted under this Bylaw shall as a

condition of its special permit file an annual report to and appear before the Special Permit Granting Authority and the Town Clerk no later than January 31st, providing a copy of all current applicable state licenses for the facility and/or its owners and demonstrate continued compliance with the conditions of the Special Permit.

4950.6.6 A special permit granted under this Section shall have a term limited to the duration of the applicant's ownership of the premises as a Registered Marijuana Dispensary. A special permit may be transferred only with the approval of the Special Permit Granting Authority in the form of an amendment to the special permit with all information required in this Section 4950.

4950.6.7 The Board shall require the applicant to post a bond or other form of security acceptable to the Board prior to obtaining a building permit. The purpose of the bond or other security is to cover costs for the removal of the Registered Marijuana Dispensary in the event the Town must remove the facility. The value of the bond or other security shall be based upon the ability to completely remove all the items noted in 4950.7.2 and properly clean the facility at prevailing wages. The value of the bond shall be developed based upon the applicant providing the Planning Board with three (3) written bids to meet the noted requirements. An incentive factor of 1.5 shall be applied to all bonds to ensure compliance and adequate funds for the town to remove the facility at prevailing wages.

4950.7 Abandonment or Discontinuance of Use

4950.7.1 A special permit shall lapse if not exercised within one year of issuance.

4950.7.2 A Registered Marijuana Dispensary shall be required to remove all material, plants, equipment and other paraphernalia:

- a) prior to surrendering its state issued licenses or permits; or
- b) within six months of ceasing operations; whichever comes first.

BOARD OF HEALTH

INFORMATIONAL SUMMARY: With the advent of Medical Marijuana dispensaries coming to Massachusetts, the Town of Carver passed a 1 year moratorium in 2013 on these dispensaries in Carver. Since then the Planning Board, working with the Board of Health and Police Department have developed a Zoning By Law that meets the State regulations while restricting these types of uses to only the Industrial A Zoning District along with various safeguards and regulations.

MOTION: I move that the Town amend the Zoning Bylaws as set forth in Article 25 of the Warrant.

(2/3s Vote Required)

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0

Article 26: ACCEPT SIDE WALK EASEMENT – PINE STREET

To see if the Town will vote to authorize the Board of Selectmen to acquire an easement for a sidewalk from EDA-E1, LLC, by purchase, gift, eminent domain or otherwise, on property located on Pine Street in the Town of Carver, as shown on a plan entitled "Proposed Sidewalk Easement Prepared for Edaville U.S.A. Located in Carver, Massachusetts", dated April 23, 2014, prepared by Arthur F. Borden & Associates, Inc., a copy of which plan is on file with the Town Clerk's Office, or take any other action related thereto.

PLANNING BOARD

INFORMATIONAL SUMMARY:

This article requests that Town Meeting authorize the Board of Selectmen to accept an easement across certain land on Pine Street for the purposes of constructing and maintaining a sidewalk. It is expected that the easement will be donated by EDA-E1, LLC, a/k/a Edaville Railroad.

MOTION: I move that the Town authorize the Board of Selectmen to acquire a sidewalk easement on Pine Street as set forth in Article 26 of the Warrant.

Majority Vote Required

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0

Article 27: PETITION ARTICLES

To see if the town will vote to raise and appropriate or transfer from available funds, a sum or sums of money to support the following petitioned articles:

- A. Health Imperatives' A NEW DAY (formerly Womansplace Crisis Center) requests \$5,000 from the Town of Carver for services provided to survivors of sexual assault and their families in Fiscal Year 2014
- B. South Shore Community Action Council, Inc. is requesting that the Town of Carver vote to raise and appropriate, or transfer from available funds, the sum of Five Thousand Dollars (\$5,000.00) to South Shore Community Action Council, Inc. for services to low income families and elderly residents in the Town of Carver.
- C. To see if the Town of Carver will vote to raise and appropriate or transfer from available funds the sum of \$4,000 to support South Coastal Counties Legal Services, Inc.'s continued free legal services in civil matters to low-income and elderly families, or take any action thereon.
- D. To see if the town will vote to raise, appropriate, or transfer from available funds, a sum of money to support the Plymouth Coalition for the Homeless, Inc. in their services to the homeless and other low income families. Amount Requested: \$5,000.00
- E. To ask the Town of Carver to vote to raise or appropriate or transfer from available funds the sum of \$3,000 to contract with South Shore Women's Resource Center for domestic violence intervention and prevention services for its residents.

or take any other action related thereto.

VARIOUS PETITIONED ARTICLES

INFORMATIONAL SUMMARY: The above funding requests have been properly petitioned for inclusion in the Town of Carver's Annual Town Meeting.

MOTION:

I move that the Town raise and appropriate the total sum of \$22,000 as grants for the purposes and in the amounts specified in Article 27 of the Warrant.

Majority Vote Required

Recommendation: Bd. of Selectmen 5-0, Finance Committee 6-0

And you are directed to serve this warrant by posting attested copies thereof at the several places designated by vote of the Town seven days at least before the time of holding said meeting.

Hereof fail not and make due return of this warrant, with your doings thereon at the time and place of meeting aforesaid.

Given under our hands this 5th June Day of May in the Year Two Thousand and Fourteen.

CARVER BOARD OF SELECTMEN

Sarah G. Hewins
Sarah Hewins

Helen Marrone
Helen Marrone

Ronald Clarke
Ronald Clarke

Alan Dunham
Alan Dunham

Richard Ward
Richard Ward, Chairman

Pursuant to the above warrant, I have notified and warned the inhabitants of Carver qualified to vote in Town affairs to meet at the time and place and for the purpose therein expressed by posting attested copies thereof in the Town Hall and in each of the Fire Stations and Post Offices in Carver as required by law seven days at least before the time of said meeting.

6/9/14
Date
A True Copy Attest

John D. Kelley
Constable

APPENDIX A: Financial Management Policy

APPENDIX B: Organizational Chart

APPENDIX C: Wage & Salary Pay Scale

APPENDIX D: Wage & Salary Classification Plan for Elected
& Non-union Employees

APPENDIX E: Revenue & Expenditure Forecast

APPENDIX F: Final Operating Budget as approved by
Board of Selectmen 6/10/14

APPENDIX G: Planning Map & Materials

TOWN OF CARVER



Financial Management Policies

Adopted 2-11-14; Revised 5-13-14

Introduction

Recognizing the importance of sound financial planning for the long-term success of Carver, the following policies set forth the broad framework for overall fiscal management of taxpayers' resources. These policies address both current activities and long-term planning designed to ensure the Town's sound financial condition now and for future generations. These policies are intended to serve as direction for all policy-makers, administrators and advisors. The codification of these principles demonstrates our resolve to affirm to the taxpayers that Carver will conduct business on a fiscally responsible basis.

It is fully understood that Town Meeting retains the full right to appropriate funds and incur debt at levels it deems appropriate, subject to statutory limits such as Proposition 2 ½. It is equally important that the Town maintain flexibility in its finances to ensure that the Town is in a position to react and respond to changes in the economy and new service challenges without measurable financial stress.

Financial Objective

It is the Financial Objective of the Board of Selectmen to demonstrate sound fiscal management of Carver's taxpayer resources through earning the highest possible bond rating that includes developing a sustainable town-wide budget based on a 20 year forecast that provides the level of service we can afford within our known projected revenues.

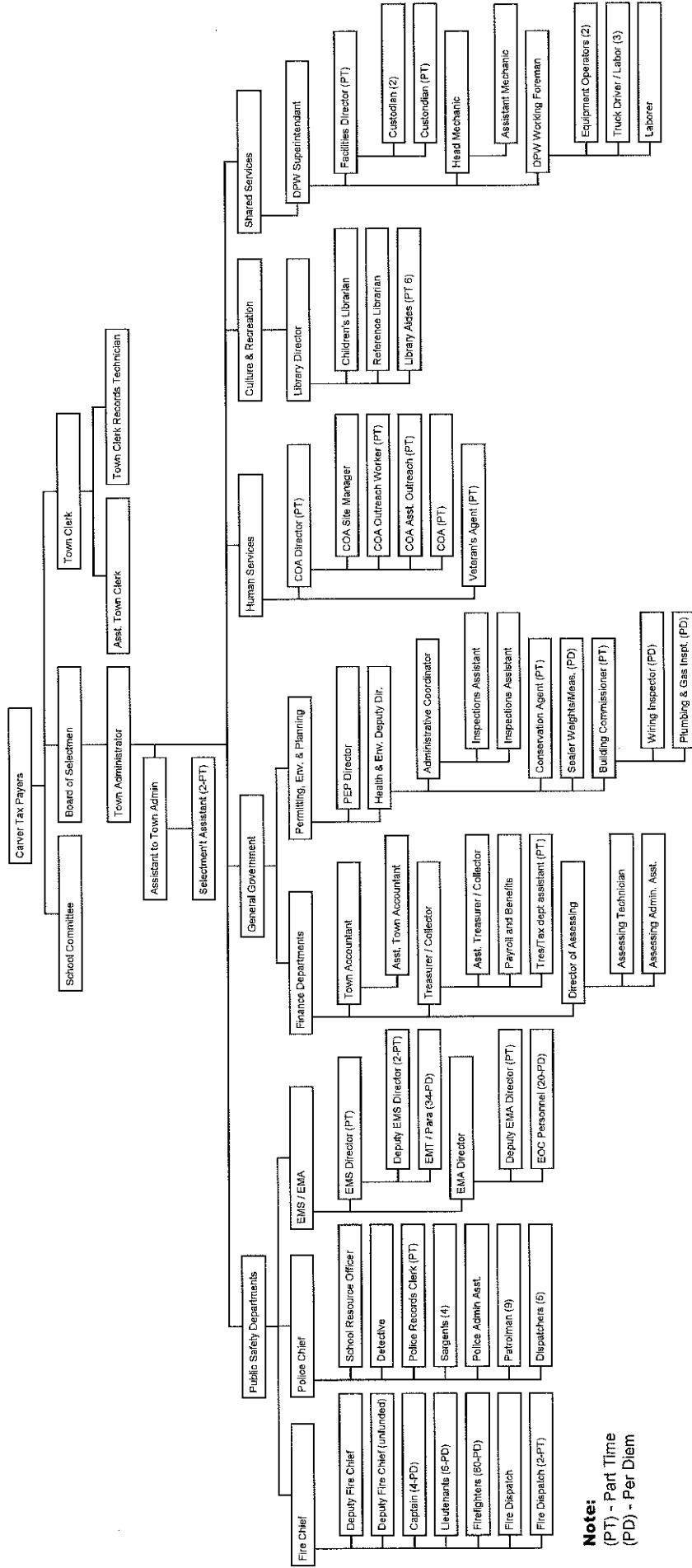
Policy Statements

1. The Town Administrator shall annually prepare a sustainable balanced budget with a 20 year forecast with the goal towards obtaining and securing the highest possible bond rating. The comprehensive Budget Message shall include a detailed examination of trends in tax levy, "new growth", local receipts, state aid, and other available funds.
2. The town will avoid all budgetary procedures that balance current expenditures at the expense of meeting future years expenses, such as postponing expenditures, accruing future years' revenues, rolling over short-term debt.
3. Ongoing operating costs shall be funded by ongoing operating revenue sources only. This protects the Town from fluctuating service levels and avoids concern when one-time revenues are reduced or removed. In addition:
 - a. Fund balances (stabilization / non-recurring revenue) should be used only for one-time expenditures such as capital projects, long-term existing liabilities, and unexpected or extraordinary one-time expenses.
 - b. New operating costs associated with capital projects should be funded through the operating budget but reflected in the capital improvement plan.
 - c. All new services, equipment, and personnel proposals shall include a full life-cycle cost analysis prior to budget approval.

- d. Use of single and multiple year grants should not fund operational costs as there is no guarantee the Town will fund future operational liabilities once grants expire.
 - e. The annual unrestricted fund balance shall not be considered in balancing the current year budget. Once certified, however, the "Free Cash" from the prior year shall be available to deposit in the Capital Stabilization Fund that can fund one-time expenses.
4. The Town will maintain a General Stabilization Fund as its main financial reserve in the event of an emergency or extraordinary need. It shall be the goal of the town to achieve and maintain a balance in the General Stabilization Fund of 5% of its town's annual revenue at all times.
 5. The Town will work to program and maintain 10% of its annual revenue for infrastructure investment annually. This will include payment for all internal debt and funding the capital stabilization fund. Debt roll-off and funding below 10% will be reallocated to a capital stabilization fund. The Town should strive to issue debt for shorter periods than the maximum allowable.
 6. The School Superintendent under the direction of the School Committee and the Town Administrator under the direction of the BOS are directed by the adoption of these policies to explore any and all opportunities to reduce duplications of services that provide either more efficient and effective services to residents and/or reduce expenditures. This direction includes creating town-wide departments that are jointly managed by the School Superintendent and the Town Administrator.
 7. New revenue shall be allocated after fixed and shared costs in the following manner: ____% shall be allocated to the schools and ____% shall be allocated to town services based on the FY 15 budget.
 8. In order to assure long-term solvency, it shall be the goal of the annual budget to meet the actuarial annual required contribution (ARC) necessary to fully fund the Town's future pension, health care, and other post-retirement benefits. Including Carver will actively identify solutions and begin to fund other post-employment benefits (OPEB) – unfunded liability is currently valued at \$49,600,000 for FY15. In addition, by adoption of these policies labor and management are encouraged to explore opportunities to equally share in health care benefits.
 9. With the creation of a capital stabilization fund, it is the intention of Carver to transfer one-time revenue, new personal property revenue compounded into a fund to pay for internal debt service and one-time capital projects through a 2/3 vote of town meeting.
 10. The Town will identify options to reduce levy limit below the 2.5% once AA+ Bond Rating or higher is achieved and unfunded liabilities of the Town are funded.

Annually the Town Administrator shall include a statement in the comprehensive Annual Budget Message identifying Carver's progress toward meeting the above goals. In addition the Finance Committee shall include a similar statement in their Annual Report to Town Meeting.

Town Wide Organization Chart - APPENDIX B



Note:
 (PT) - Part Time
 (PD) - Per Diem

**APPENDIX C
FY15 Wage and Salary Pay Scale**

<u>Grade</u>	<u>Step</u>	<u>1st - step</u>	<u>2nd - step</u>	<u>3rd - step</u>	<u>4th - step</u>	<u>5th - step</u>	<u>6th - step</u>	<u>7th - step</u>	<u>8th - step</u>	<u>9th - step</u>	<u>10th - step</u>
R	Hourly	\$ 8.00	\$ 8.16	\$ 8.32	\$ 8.49	\$ 8.66	\$ 8.83	\$ 9.01	\$ 9.19	\$ 9.37	\$ 9.56
	35 hr/wk	\$ 280.00	\$ 285.60	\$ 291.31	\$ 297.14	\$ 303.08	\$ 309.14	\$ 315.33	\$ 321.63	\$ 328.06	\$ 334.63
	Annual	\$ 14,560.00	\$ 14,851.20	\$ 15,148.22	\$ 15,451.19	\$ 15,760.21	\$ 16,075.42	\$ 16,396.92	\$ 16,724.86	\$ 17,059.36	\$ 17,400.55
Q	Hourly	\$ 8.80	\$ 8.98	\$ 9.16	\$ 9.34	\$ 9.53	\$ 9.72	\$ 9.91	\$ 10.11	\$ 10.31	\$ 10.52
	35 hr/wk	\$ 308.00	\$ 314.16	\$ 320.44	\$ 326.85	\$ 333.39	\$ 340.06	\$ 346.86	\$ 353.80	\$ 360.87	\$ 368.09
	Annual	\$ 16,016.00	\$ 16,336.32	\$ 16,663.05	\$ 16,996.31	\$ 17,336.23	\$ 17,682.96	\$ 18,036.62	\$ 18,397.35	\$ 18,765.30	\$ 19,140.60
P	Hourly	\$ 9.75	\$ 9.95	\$ 10.14	\$ 10.35	\$ 10.55	\$ 10.76	\$ 10.98	\$ 11.20	\$ 11.42	\$ 11.65
	35 hr/wk	\$ 341.25	\$ 348.08	\$ 355.04	\$ 362.14	\$ 369.38	\$ 376.77	\$ 384.30	\$ 391.99	\$ 399.83	\$ 407.83
	Annual	\$ 17,745.00	\$ 18,099.90	\$ 18,461.90	\$ 18,831.14	\$ 19,207.76	\$ 19,591.91	\$ 19,983.75	\$ 20,383.43	\$ 20,791.10	\$ 21,206.92
O	Hourly	\$ 10.73	\$ 10.94	\$ 11.16	\$ 11.38	\$ 11.61	\$ 11.84	\$ 12.08	\$ 12.32	\$ 12.57	\$ 12.82
	35 hr/wk	\$ 375.38	\$ 382.88	\$ 390.54	\$ 398.35	\$ 406.32	\$ 414.44	\$ 422.73	\$ 431.19	\$ 439.81	\$ 448.61
	Annual	\$ 19,519.50	\$ 19,909.89	\$ 20,308.09	\$ 20,714.25	\$ 21,128.53	\$ 21,551.11	\$ 21,982.13	\$ 22,421.77	\$ 22,870.21	\$ 23,327.61
N	Hourly	\$ 12.00	\$ 12.24	\$ 12.48	\$ 12.73	\$ 12.99	\$ 13.25	\$ 13.51	\$ 13.78	\$ 14.06	\$ 14.34
	35 hr/wk	\$ 419.91	\$ 428.31	\$ 436.88	\$ 445.61	\$ 454.53	\$ 463.62	\$ 472.89	\$ 482.35	\$ 491.99	\$ 501.83
	Annual	\$ 21,835.45	\$ 22,272.16	\$ 22,717.60	\$ 23,171.95	\$ 23,635.39	\$ 24,108.10	\$ 24,590.26	\$ 25,082.07	\$ 25,583.71	\$ 26,095.38
M	Hourly	\$ 12.72	\$ 12.97	\$ 13.23	\$ 13.50	\$ 13.77	\$ 14.04	\$ 14.32	\$ 14.61	\$ 14.90	\$ 15.20
	35 hr/wk	\$ 445.10	\$ 454.01	\$ 463.09	\$ 472.35	\$ 481.79	\$ 491.43	\$ 501.26	\$ 511.28	\$ 521.51	\$ 531.94
	Annual	\$ 23,145.40	\$ 23,608.30	\$ 24,080.47	\$ 24,562.08	\$ 25,053.32	\$ 25,554.39	\$ 26,065.47	\$ 26,586.78	\$ 27,118.52	\$ 27,660.89
L	Hourly	\$ 14.63	\$ 14.92	\$ 15.22	\$ 15.52	\$ 15.83	\$ 16.15	\$ 16.47	\$ 16.80	\$ 17.14	\$ 17.48
	35 hr/wk	\$ 512.01	\$ 522.25	\$ 532.70	\$ 543.35	\$ 554.22	\$ 565.30	\$ 576.61	\$ 588.14	\$ 599.91	\$ 611.90
	Annual	\$ 26,624.73	\$ 27,157.23	\$ 27,700.37	\$ 28,254.38	\$ 28,819.47	\$ 29,395.86	\$ 29,983.78	\$ 30,583.45	\$ 31,195.12	\$ 31,819.02
K	Hourly	\$ 16.09	\$ 16.41	\$ 16.74	\$ 17.08	\$ 17.42	\$ 17.77	\$ 18.12	\$ 18.48	\$ 18.85	\$ 19.23
	35 hr/wk	\$ 563.22	\$ 574.48	\$ 585.97	\$ 597.69	\$ 609.64	\$ 621.84	\$ 634.27	\$ 646.96	\$ 659.90	\$ 673.09
	Annual	\$ 29,287.21	\$ 29,872.95	\$ 30,470.41	\$ 31,079.82	\$ 31,701.42	\$ 32,335.44	\$ 32,982.15	\$ 33,641.80	\$ 34,314.63	\$ 35,000.92
J	Hourly	\$ 17.70	\$ 18.06	\$ 18.42	\$ 18.78	\$ 19.16	\$ 19.54	\$ 19.93	\$ 20.33	\$ 20.74	\$ 21.15
	35 hr/wk	\$ 619.54	\$ 631.93	\$ 644.57	\$ 657.46	\$ 670.61	\$ 684.02	\$ 697.70	\$ 711.65	\$ 725.89	\$ 740.40
	Annual	\$ 32,215.93	\$ 32,860.25	\$ 33,517.45	\$ 34,187.80	\$ 34,871.56	\$ 35,568.99	\$ 36,280.37	\$ 37,005.98	\$ 37,746.10	\$ 38,501.02
I	Hourly	\$ 19.73	\$ 20.13	\$ 20.53	\$ 20.94	\$ 21.36	\$ 21.78	\$ 22.22	\$ 22.66	\$ 23.12	\$ 23.58
	35 hr/wk	\$ 690.59	\$ 704.40	\$ 718.49	\$ 732.86	\$ 747.52	\$ 762.47	\$ 777.72	\$ 793.27	\$ 809.14	\$ 825.32
	Annual	\$ 35,910.72	\$ 36,628.94	\$ 37,361.51	\$ 38,108.75	\$ 38,870.92	\$ 39,648.34	\$ 40,441.31	\$ 41,250.13	\$ 42,075.13	\$ 42,916.64
H	Hourly	\$ 20.60	\$ 21.02	\$ 21.44	\$ 21.87	\$ 22.30	\$ 22.75	\$ 23.20	\$ 23.67	\$ 24.14	\$ 24.62
	35 hr/wk	\$ 721.15	\$ 735.57	\$ 750.28	\$ 765.29	\$ 780.60	\$ 796.21	\$ 812.13	\$ 828.37	\$ 844.94	\$ 861.84
	Annual	\$ 37,499.79	\$ 38,249.79	\$ 39,014.79	\$ 39,795.08	\$ 40,590.98	\$ 41,402.80	\$ 42,230.86	\$ 43,075.48	\$ 43,936.99	\$ 44,815.72
G	Hourly	\$ 22.10	\$ 22.55	\$ 23.00	\$ 23.46	\$ 23.93	\$ 24.41	\$ 24.89	\$ 25.39	\$ 25.90	\$ 26.42
	35 hr/wk	\$ 773.66	\$ 789.14	\$ 804.92	\$ 821.02	\$ 837.44	\$ 854.19	\$ 871.27	\$ 888.70	\$ 906.47	\$ 924.60
	Annual	\$ 40,230.57	\$ 41,035.18	\$ 41,855.89	\$ 42,693.01	\$ 43,546.87	\$ 44,417.80	\$ 45,306.16	\$ 46,212.28	\$ 47,136.53	\$ 48,079.26
F	Hourly	\$ 24.86	\$ 25.33	\$ 25.86	\$ 26.38	\$ 26.90	\$ 27.44	\$ 27.99	\$ 28.55	\$ 29.12	\$ 29.70
	35 hr/wk	\$ 869.93	\$ 887.33	\$ 905.08	\$ 923.18	\$ 941.64	\$ 960.47	\$ 979.68	\$ 999.28	\$ 1,019.26	\$ 1,039.65
	Annual	\$ 45,236.43	\$ 46,141.16	\$ 47,063.98	\$ 48,005.26	\$ 48,965.37	\$ 49,944.67	\$ 50,943.57	\$ 51,962.44	\$ 53,001.69	\$ 54,061.72
E	Hourly	\$ 27.97	\$ 28.53	\$ 29.10	\$ 29.68	\$ 30.28	\$ 30.88	\$ 31.50	\$ 32.13	\$ 32.77	\$ 33.43
	35 hr/wk	\$ 978.97	\$ 998.55	\$ 1,018.53	\$ 1,038.90	\$ 1,059.67	\$ 1,080.87	\$ 1,102.48	\$ 1,124.53	\$ 1,147.02	\$ 1,169.97
	Annual	\$ 50,906.67	\$ 51,924.81	\$ 52,963.30	\$ 54,022.57	\$ 55,103.02	\$ 56,205.08	\$ 57,329.18	\$ 58,475.77	\$ 59,645.28	\$ 60,838.19
D	Hourly	\$ 31.46	\$ 32.09	\$ 32.73	\$ 33.38	\$ 34.05	\$ 34.73	\$ 35.43	\$ 36.14	\$ 36.86	\$ 37.59
	35 hr/wk	\$ 1,101.02	\$ 1,123.04	\$ 1,145.50	\$ 1,168.41	\$ 1,191.78	\$ 1,215.62	\$ 1,239.93	\$ 1,264.73	\$ 1,290.02	\$ 1,315.82
	Annual	\$ 57,253.14	\$ 58,398.20	\$ 59,566.17	\$ 60,757.49	\$ 61,972.64	\$ 63,212.09	\$ 64,476.34	\$ 65,765.86	\$ 67,081.18	\$ 68,422.80
C	Hourly	\$ 36.18	\$ 36.91	\$ 37.65	\$ 38.40	\$ 39.17	\$ 39.95	\$ 40.75	\$ 41.56	\$ 42.39	\$ 43.24
	35 hr/wk	\$ 1,266.42	\$ 1,291.75	\$ 1,317.59	\$ 1,343.94	\$ 1,370.82	\$ 1,398.23	\$ 1,426.20	\$ 1,454.72	\$ 1,483.82	\$ 1,513.49
	Annual	\$ 65,854.05	\$ 67,171.14	\$ 68,514.56	\$ 69,884.85	\$ 71,282.55	\$ 72,708.20	\$ 74,162.36	\$ 75,645.61	\$ 77,158.52	\$ 78,701.69
B	Hourly	\$ 38.90	\$ 39.68	\$ 40.47	\$ 41.28	\$ 42.11	\$ 42.95	\$ 43.81	\$ 44.69	\$ 45.58	\$ 46.49
	35 hr/wk	\$ 1,361.57	\$ 1,388.80	\$ 1,416.57	\$ 1,444.91	\$ 1,473.80	\$ 1,503.28	\$ 1,533.35	\$ 1,564.01	\$ 1,595.29	\$ 1,627.20
	Annual	\$ 70,801.46	\$ 72,217.49	\$ 73,661.84	\$ 75,135.08	\$ 76,637.78	\$ 78,170.53	\$ 79,733.94	\$ 81,328.62	\$ 82,955.20	\$ 84,614.30
A	Hourly	\$ 41.81	\$ 42.65	\$ 43.50	\$ 44.37	\$ 45.26	\$ 46.16	\$ 47.09	\$ 48.03	\$ 48.99	\$ 49.97
	35 hr/wk	\$ 1,463.42	\$ 1,492.69	\$ 1,522.55	\$ 1,553.00	\$ 1,584.06	\$ 1,615.74	\$ 1,648.05	\$ 1,681.01	\$ 1,714.63	\$ 1,748.93
	Annual	\$ 76,098.01	\$ 77,619.97	\$ 79,172.37	\$ 80,755.81	\$ 82,370.93	\$ 84,018.35	\$ 85,698.72	\$ 87,412.69	\$ 89,160.94	\$ 90,944.16

APPENDIX D Wage and Salary Classification Plan for Elected and Non-Union Employees

GRADE B	Town Accountant Town Planner	<table><tr><th colspan="2">Elected Officials</th></tr><tr><td>Town Clerk</td><td>\$65,854.36</td></tr><tr><td>Moderator</td><td>\$250.00</td></tr><tr><td>Chairman, Board of Selectmen</td><td>\$900.00</td></tr><tr><td>Board of Selectmen, each member</td><td>\$775.00</td></tr><tr><td>Board of Assessors, each member</td><td>\$750.00</td></tr><tr><td>Planning Board, each member</td><td>\$1,400.00</td></tr><tr><td>Library Trustees, each member</td><td>\$250.00</td></tr><tr><td>Chairman, School Committee</td><td>\$750.00</td></tr><tr><td>School Committee, each member</td><td>\$600.00</td></tr></table>	Elected Officials		Town Clerk	\$65,854.36	Moderator	\$250.00	Chairman, Board of Selectmen	\$900.00	Board of Selectmen, each member	\$775.00	Board of Assessors, each member	\$750.00	Planning Board, each member	\$1,400.00	Library Trustees, each member	\$250.00	Chairman, School Committee	\$750.00	School Committee, each member	\$600.00
Elected Officials																						
Town Clerk	\$65,854.36																					
Moderator	\$250.00																					
Chairman, Board of Selectmen	\$900.00																					
Board of Selectmen, each member	\$775.00																					
Board of Assessors, each member	\$750.00																					
Planning Board, each member	\$1,400.00																					
Library Trustees, each member	\$250.00																					
Chairman, School Committee	\$750.00																					
School Committee, each member	\$600.00																					
GRADE C	Assistant Fire Chief Library Director																					
GRADE D	Director of Assessing Conservation Agent Emergency Management Director Medical Services Director DPW Head Mechanic Health Agent																					
GRADE E	Assistant to Town Administrator																					
GRADE G	Children's Librarian Reference Librarian																					
GRADE H	Police Administrative Assistant Council on Aging Site Manager Veteran's Agent																					
GRADE I	Fire Dispatch (Full-time) Council on Aging Transportation Coordinator Animal Control Dept Head																					
GRADE L	Selectmen Office Assistant 2 Fire Dispatch (Part-time) Police Records Clerk Animal Control Assistant Council on Aging Outreach Worker																					
GRADE M	GATRA Drivers																					
GRADE N	Selectmen Office Assistant Town Hall Maintenance Worker Council on Aging Asst Outreach Worker Reference Librarian																					
GRADE P	Summer Laborers Lifeguards Election Workers Wardens Temporary/Seasonal Tennis Instructor																					
GRADE R	Election Workers Clerks																					
CONTRACTS:	Town Administrator Town Accountant Fire Chief Police Chief Library Director Treasurer/Collector (after elected term expires)																					
Per Diem	Plumbing & Gas Inspector \$30.00 / inspection Wiring Inspector \$30.00 / inspection Weights & M Inspector \$30.00 / inspection																					

APPENDIX E									
	FY2014 (RECAP)	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	
PROPERTY TAX LEVY REVENUE									
Prior year tax raised	19,142,608	20,069,906	21,001,654	21,653,063	22,321,465	23,007,291	23,710,983	24,432,996	
2.5% Increase (per finance policy)	494,137	501,748	525,041	541,327	558,037	575,182	592,775	610,825	
New Growth - Real estate (buildings)	64,288	70,000	71,407	72,842	74,306	75,871	77,436	79,001	
New Growth - Personal Property (equipment)	368,873	360,000	55,668	55,668	55,668	55,668	55,668	55,668	
PILOT Tax Agreement (Southern Sky)		45,000	46,125	47,278	48,460	49,672	50,913	52,186	
Total Property Tax Levy Revenue	\$ 20,069,906	\$ 21,046,654	\$ 21,699,188	\$ 22,368,743	\$ 23,055,751	\$ 23,760,655	\$ 24,483,909	\$ 25,225,981	
REVENUES (offsets to operational expenses)									
State Aid/Cherry Sheet (HWM as of 4/9/14)	11,437,128	11,574,851	11,690,500	11,807,508	11,925,583	12,044,840	12,165,289	12,286,942	
Local Receipts	1,816,558	1,618,896	1,824,369	1,841,920	1,859,629	1,877,498	1,895,530	1,913,720	
Total Other Revenues (non-local taxes)	\$ 13,253,686	\$ 13,193,747	\$ 13,514,869	\$ 13,649,428	\$ 13,785,212	\$ 13,922,338	\$ 14,060,819	\$ 14,200,662	
TRANSFER FROM FUNDS (OFFSET EXPENSES)									
from North Carver Water District enterprise fund	-	36,401	37,129	37,872	38,629	39,402	40,190	40,994	
from Cranberry Village enterprise fund	-	1,916	1,954	1,993	2,033	2,074	2,115	2,158	
from Ambulance Revolving Fund	576,534	569,788	686,532	703,696	721,288	739,320	757,803	776,748	
from Capital Stabilization Fund	-	1,224,235	590,983	452,734	217,435	121,757	75,684	48,545	
from Title V Betterments Revolving Fund	11,101	11,101	11,101	11,101	11,101	11,101	11,101	11,101	
from Energy Revolving Fund	5,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
from Cemetery Trust funds	15,000	11,225	11,225	11,225	11,225	11,225	11,225	11,225	
from Free Cash (for operating)	223,596	-	-	-	-	-	-	-	
from Free Cash (for capital and one-time costs)	544,701	660,000	-	-	-	-	-	-	
from Other Sources	61,322	-	-	-	-	-	-	-	
Transfer from Overlay Reserve	96,500	-	-	-	-	-	-	-	
Total Transfer Funds	\$ 1,533,754	\$ 2,634,566	\$ 1,358,925	\$ 1,238,620	\$ 1,021,711	\$ 933,778	\$ 907,017	\$ 899,670	
TOTAL REVENUE	\$ 34,857,346	\$ 36,875,067	\$ 36,573,082	\$ 37,256,791	\$ 37,862,674	\$ 38,616,771	\$ 39,451,745	\$ 40,326,313	
OTHER FIXED LIABILITIES TO BE FUNDED									
Cherry Sheet Offsets	75,653	111,816	23,044	23,275	23,508	23,743	23,981	24,221	
State & County Assessments	413,532	501,843	503,592	505,358	507,144	508,949	510,772	512,615	
Other one-time deficits (Chap 50)	-	49,504	-	-	-	-	-	-	
Restructuring costs	-	100,000	-	-	-	-	-	-	
Snow & Ice Deficit	178,807	299,346	-	-	-	-	-	-	
Transfer to General Stabilization (one-time portion)	-	30,000	-	-	-	-	-	-	
Enterprise Fund Deficit (NCWD)	31,319	180,000	-	-	-	-	-	-	
Southeastern Regional Assessment	1,859	1,859	1,859	1,859	1,859	1,859	1,859	1,859	
Total Other Amounts to be raised	\$ 701,170	\$ 1,274,368	\$ 528,495	\$ 530,492	\$ 532,511	\$ 534,551	\$ 536,612	\$ 538,695	
TRANSFERS TO OTHER FUNDS (per policy/regulation)									
Transfer to Capital Stabilization (see below)	400,000	1,946,593	2,050,946	2,157,907	2,267,543	2,379,920	2,495,106	2,613,171	
Transfer to NCWD 50% of DIF	-	43,143	-	-	-	-	-	-	
Transfer to NCWD 50% of PILOT (Southern Sky)	-	22,500	25,000	25,000	25,000	25,000	25,000	25,000	
Transfer to General Stabilization Fund	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Transfer to OPEB Trust Fund	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Total Transfers to Other Funds	\$ 400,000	\$ 2,062,236	\$ 2,100,946	\$ 2,207,907	\$ 2,317,543	\$ 2,429,920	\$ 2,545,106	\$ 2,663,171	
TOWN-WIDE SHARED BUDGET DETAILS									
Town Meeting Articles	153,175	22,000	75,000	75,000	75,000	75,000	75,000	75,000	
Overlay Account for Board of Assessors	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
Reserve Fund (Finance Committee)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
Old Colony Va Tech	808,299	883,055	900,716	918,730	937,105	955,847	974,964	994,463	
Risk Management	160,000	168,328	176,744	185,582	194,861	204,604	214,834	225,576	
TOWN-WIDE SHARED BUDGET DETAILS									
Central Technology Dept (Create FY16)	-	-	-	-	-	-	-	-	
DPW & Town Facilities	1,472,152	1,442,725	1,369,395	1,392,783	1,416,639	1,440,972	1,465,791	1,491,107	
School Facilities (managed by School FY15)	1,693,142	-	-	-	-	-	-	-	

APPENDIX E									
DEBT, LEASES, FINANCING, CAPITAL PURCHASES									
	FY2014 (RECAP)	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	
Capital leases	349,795	351,555	336,609	279,240	217,435	121,757	75,683	48,545	
Capital purchases	544,701	150,000	100,000	100,000	100,000	100,000	100,000	100,000	
Town Capital Reserve Fund (Capital Outlay)		100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Debt & Interest	602,768	537,680	277,824	196,319	70,000	70,000	70,000	70,000	
Short-term interest (debt)	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	
Disclosure statement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
BENEFITS AND EMPLOYEE COST									
Unemployment	1	1	44,854	45,751	46,666	47,599	48,551	49,522	
Plymouth County Pension/Firefighter LOSP	953,963	1,077,743	990,313	1,039,829	1,091,820	1,146,411	1,203,732	1,263,919	
Workers' Compensation	60,500	52,172	228,959	240,407	252,427	265,048	278,300	292,215	
Health Insurance	1,025,380	1,131,220	1,076,649	1,130,481	1,187,005	1,246,355	1,308,673	1,374,107	
Life Insurance	7,140	7,140	29,201	29,201	29,201	29,201	29,201	29,201	
Social Security & Medicare Taxes	62,000	63,240	312,909	320,732	328,750	336,969	345,393	354,028	
Total Shared Budgets	\$ 8,353,016	\$ 6,446,859	\$ 6,379,173	\$ 6,414,055	\$ 6,336,909	\$ 6,429,763	\$ 6,580,122	\$ 6,757,683	
TOTAL ALL EXPENDITURES	\$ 9,454,186	\$ 9,783,463	\$ 9,008,614	\$ 9,152,454	\$ 9,186,963	\$ 9,394,233	\$ 9,661,839	\$ 9,959,549	
Available Revenue	\$ 25,403,160	\$ 27,091,604	\$ 27,564,468	\$ 28,104,337	\$ 28,675,712	\$ 29,222,538	\$ 29,789,906	\$ 30,366,764	
Net Change Y/Y			\$ 472,864	\$ 539,869	\$ 571,374	\$ 546,826	\$ 567,368	\$ 576,858	
% Change Y/Y			1.72%	1.92%	1.99%	1.87%	1.90%	1.90%	
School Share of % Revenue		73%	73%	73%	73%	73%	73%	73%	
Town Share of % Revenue		27%	27%	27%	27%	27%	27%	27%	
School Budget as Recommended	\$ 21,506,876	\$ 20,116,590	\$ 20,510,587	\$ 20,510,587	\$ 20,927,577	\$ 21,326,652	\$ 21,740,718	\$ 22,161,710	
Town Budget as Recommended	\$ 5,847,284	\$ 7,447,878	\$ 7,447,878	\$ 7,593,750	\$ 7,748,134	\$ 7,895,886	\$ 8,049,188	\$ 8,205,054	
	\$ 27,091,604	\$ 27,564,468	\$ 28,104,337	\$ 28,104,337	\$ 28,675,712	\$ 29,222,538	\$ 29,789,906	\$ 30,366,764	
CAPITAL STABILIZATION									
TRANSFER TO CAPITAL STABILIZATION (revenue):									
Prior year capital transfer		586,551	1,946,593	2,050,946	2,157,907	2,267,543	2,379,920	2,495,106	
2.5% Increase (per finance policy)		14,664	48,665	51,274	53,948	56,689	59,498	62,378	
New Growth - Personal Property - current year		360,000	55,688	55,688	55,688	55,688	55,688	55,688	
Debt Service Rolloff from previous year		11,143							
Long-term debt, house notes, & capital leases	843,227	974,235							
Total Transfer to Capital Stabilization	\$ 843,227	\$ 1,946,593	\$ 2,050,946	\$ 2,157,907	\$ 2,267,543	\$ 2,379,920	\$ 2,495,106	\$ 2,613,171	
Percent of Target per Financial Management Policy (FMP)		52.79%	56.08%	57.92%	59.89%	61.63%	63.24%	64.80%	
Capital Spending 10% of Revenue per FMP		3,687,507	3,657,308	3,725,679	3,786,267	3,861,677	3,945,175	4,032,631	
TRANSFER FROM CAPITAL STABILIZATION (expenses):									
Town Hall Bond	150,841	144,459	139,142	121,859					
Library Bond	132,514	122,960	115,232	51,635					
Short-term interest/ financial disclosure	299,511	96,101							
House Notes Paydown (CIP) for prior capital									
Fire Station Future Bond									
Elementary School (portion of future Bond)	260,361	351,555	336,609	279,240	217,435	121,757	75,684	48,545	
Capital Leases already approved by Town									
Debt & capital available funds for Cap Outlay		\$ 972,358	\$ 1,459,962	\$ 1,705,174	\$ 2,050,108	\$ 2,258,163	\$ 2,419,422	\$ 2,564,626	
Total Transfer from Capital Stabilization	\$ 843,227	\$ 1,946,593	\$ 2,050,946	\$ 2,157,907	\$ 2,267,543	\$ 2,379,920	\$ 2,495,106	\$ 2,613,171	
OPEB unfunded accrued actuarial liability 7/1/12	\$ 47,338,610	\$ 49,674,254	\$ 51,999,739	\$ 55,218,983	\$ 58,577,004	\$ 62,100,129	\$ 65,764,898	\$ 69,583,345	

Final Operating Budget as approved by BoS 6.10.14
For the Fiscal Year Ending 6/30/2015

APPENDIX F

Account #		Department/Schedule		Budget FY 2013	Expended FY 2013	Budget FY 2014	Level Svc Request	Town Admin.	Selectmen	% Change (C vs. F)	Finance Committee
GENERAL GOVERNMENT											
MODERATOR											
114	1	5110	Salaries & Expenses	250	250	250	250	0	0	-100.00%	0
SELECTMEN/TOWN ADMINISTRATOR											
122	3		Salaries	200,101	199,386	201,553	241,539	234,885	0	-100.00%	0
122	4		Selectmens Expenses	12,375	18,830	12,375	20,375	27,675	0	-100.00%	0
122	6		Town Administrators Expenses	5,000	3,932	5,000	5,000	5,000	0	-100.00%	0
TOTAL SELECTMEN/TOWN ADMIN				217,476	222,148	218,928	266,914	267,560	0	-100.00%	0
MISCELLANEOUS (TOWN - WIDE)											
123	10	5341	Telephone	31,750	32,414	33,000	35,000	35,000	0	-100.00%	0
123	22	5481	Gasoline	193,570	180,952	165,000	165,000	180,000	0	-100.00%	0
123	23	5380	Streetlighting	56,500	52,096	60,000	385,000	380,000	0	-100.00%	0
123	24	5380	Town Report	3,000	2,632	3,000	3,000	3,000	0	-100.00%	0
123	34	5317	Town Audit	43,550	42,000	37,200	37,200	37,200	0	-100.00%	0
123	37	5317	Medicare Reimbursement	0	0	0	0	0	0	#DIV/0!	0
TOTAL MISC. (TOWN - WIDE)				328,370	310,094	298,200	625,200	635,200	0	-100.00%	0
FINANCE COMMITTEE											
131	35		Expenses	1,865	290	1,865	1,865	1,475	0	-100.00%	0
TOTAL FINANCE COMMITTEE				1,865	290	1,865	1,865	1,475	0	-100.00%	0
TOWN ACCOUNTANT											
135	40		Salaries	114,978	108,017	120,132	123,666	123,666	0	-100.00%	0
135	41		Expenses	3,685	2,293	3,065	3,065	3,065	0	-100.00%	0
TOTAL TOWN ACCOUNTANT				118,663	110,310	123,197	126,731	126,731	0	-100.00%	0
BOARD OF ASSESSORS											
141	45		Salaries	127,977	127,726	130,727	135,762	135,762	0	-100.00%	0
141	48		Expenses	7,698	7,425	7,250	8,680	7,495	0	-100.00%	0
141	49	5317	Revaluation	20,500	18,861	24,500	25,000	25,000	0	-100.00%	0
TOTAL BOARD OF ASSESSORS				156,175	154,012	162,477	169,442	168,257	0	-100.00%	0
TREASURER/COLLECTOR											
145	55		Salaries	185,702	177,184	190,399	190,849	172,825	0	-100.00%	0
145	57		Expenses	64,804	56,803	65,334	62,500	58,700	0	-100.00%	0
146	68	5309	Foreclosure Expenses (Tax Title)	28,000	26,991	15,000	13,500	23,500	0	-100.00%	0
TOTAL TREASURER/COLLECTOR				278,506	260,978	270,733	266,849	255,025	0	-100.00%	0

Town of Carver

Final Operating Budget as approved by BoS 6.10.14

For the Fiscal Year Ending 6/30/2015

APPENDIX F

Account #		OPERATING BUDGET		Department/Schedule		Budget FY 2013	Expended FY 2013	Budget FY 2014	Level Svc Request	Town Admin.	Selectmen	% Change (C vs. F)	Finance Committee
151	75 5305	LEGAL EXPENSE				130,000	105,186	130,000	130,000	130,000	0	-100.00%	0
		Expenses											
155	80	DATA PROCESSING				62,500	58,181	75,110	83,100	83,100	0	-100.00%	0
		Expenses											
161	85	TOWN CLERK				130,641	130,610	135,922	138,271	138,021	0	-100.00%	0
161	87	Salaries				3,850	3,431	6,250	5,800	3,450	0	-100.00%	0
		Expenses											
		TOTAL TOWN CLERK				134,491	134,041	142,172	144,071	141,471	0	-100.00%	0
162	89 5110	ELECTIONS/REGISTRATIONS				22,400	21,098	20,000	20,000	15,000	0	-100.00%	0
162	90	Salaries				20,800	19,846	21,300	21,400	18,500	0	-100.00%	0
		Expenses											
		TOTAL ELECTIONS/REGISTRATIONS				43,200	40,944	41,300	41,400	33,500	0	-100.00%	0
175	97	PLANNING BOARD				89,717	88,235	90,250	97,000	100,764	0	-100.00%	0
175	98	Salaries				5,925	5,461	6,425	6,425	6,175	0	-100.00%	0
		Expenses											
		TOTAL PLANNING BOARD				95,642	93,696	96,675	103,425	106,939	0	-100.00%	0
176		ZONING BOARD OF APPEALS				9,250	481	9,250	9,250	600	0	-100.00%	0
		Salaries & Expenses											
171	92 5110	CONSERVATION COMMISSION				68,764	68,764	74,737	76,395	42,328	0	-100.00%	0
171	93	Salaries				4,295	4,295	4,295	4,847	2,900	0	-100.00%	0
		Expenses											
		TOTAL CONSERVATION COMM.				73,059	73,059	79,032	81,242	45,228	0	-100.00%	0
661	725	CAPITAL OUTLAY COMMISSION				125	0	125	125	125	0	-100.00%	0
		Expenses											
173	205 5380	AGRICULTURAL COMMISSION				425	64	425	425	425	0	-100.00%	0
		Expenses											
182	206 5380	INDUSTRIAL DEVELOPMENT				5,500	5,102	5,500	5,500	5,500	0	-100.00%	0
		Expenses											
TOTAL GENERAL GOVERNMENT						1,663,497	1,568,836	1,655,239	2,055,789	2,001,386	0	-100.00%	0

**Final Operating Budget as approved by BoS 6.10.14
For the Fiscal Year Ending 6/30/2015**

APPENDIX F

Account #		OPERATING BUDGET		Department/Schedule		Budget	Expended	Budget	Level Svc	Town	Selectmen	% Change	Finance
						FY 2013	FY 2013	FY 2014	Request	Admin.		(C vs. F)	Committee
PUBLIC SAFETY													
POLICE DEPARTMENT													
210	240	Salaries	1,538,211	1,562,358	1,526,797	1,712,812	1,646,871	0	-100.00%	0			0
210	242	Dispatcher Salaries	227,826	195,057	242,663	252,330	252,330	0	-100.00%	0			0
210	243	Expenses	117,570	91,435	134,050	127,525	109,175	0	-100.00%	0			0
TOTAL POLICE DEPARTMENT			1,883,607	1,848,850	1,903,510	2,092,667	2,008,376	0	-100.00%	0			0
FIRE DEPARTMENT													
220	260	Salaries	389,809	387,625	388,096	400,119	400,119	0	-100.00%	0			0
220	265	Expenses	71,610	71,536	74,610	76,610	76,610	0	-100.00%	0			0
TOTAL FIRE DEPARTMENT			461,419	459,161	462,706	476,729	476,729	0	-100.00%	0			0
AMBULANCE SERVICE													
231	280	Salaries	430,632	384,432	442,087	456,227	456,227	0	-100.00%	0			0
231	281	Expenses	85,480	77,902	92,000	95,000	95,000	0	-100.00%	0			0
TOTAL AMBULANCE SERVICE			516,112	462,334	534,087	551,227	551,227	0	-100.00%	0			0
INSPECTIONS DEPARTMENT													
241	290	Salaries	77,686	44,401	50,812	58,612	34,789	0	-100.00%	0			0
241	293	Expenses	6,859	2,726	7,000	9,650	7,450	0	-100.00%	0			0
TOTAL INSPECTIONS DEPARTMENT			84,545	47,127	57,812	68,262	42,239	0	-100.00%	0			0
PLUMBING AND GAS INSPECTIONS													
242	300	Salaries	1	0	0	0	12,000	0	#DIV/0!	0			0
242	301	Expenses	854	459	854	854	1,000	0	-100.00%	0			0
TOTAL PLUMBING AND GAS INSP			855	459	854	854	13,000	0	-100.00%	0			0
SEALER OF WEIGHTS AND MEASURES													
244	305	Salaries & Expenses	4,800	4,796	5,200	5,200	5,200	0	-100.00%	0			0
INSPECTOR OF WIRES													
245	310	Salaries	1	0	1	0	12,000	0	-100.00%	0			0
245	311	Expenses	619	308	419	419	1,000	0	-100.00%	0			0
TOTAL INSPECTOR OF WIRES			620	308	420	419	13,000	0	-100.00%	0			0
CIVIL DEFENSE													
270	315	Expenses	0	0	0	0	0	0	#DIV/0!	0			0
ANIMAL CONTROL													
285	320	Salaries	30,928	30,258	29,215	29,215	29,215	0	-100.00%	0			0
285	321	Expenses	6,000	4,562	8,000	8,000	8,000	0	-100.00%	0			0
TOTAL ANIMAL CONTROL			36,928	34,820	37,215	37,215	37,215	0	-100.00%	0			0
TOTAL PUBLIC SAFETY			2,988,886	2,857,855	3,001,804	3,232,573	3,146,986	0	-100.00%	0			0

**Final Operating Budget as approved by BoS 6.10.14
For the Fiscal Year Ending 6/30/2015**

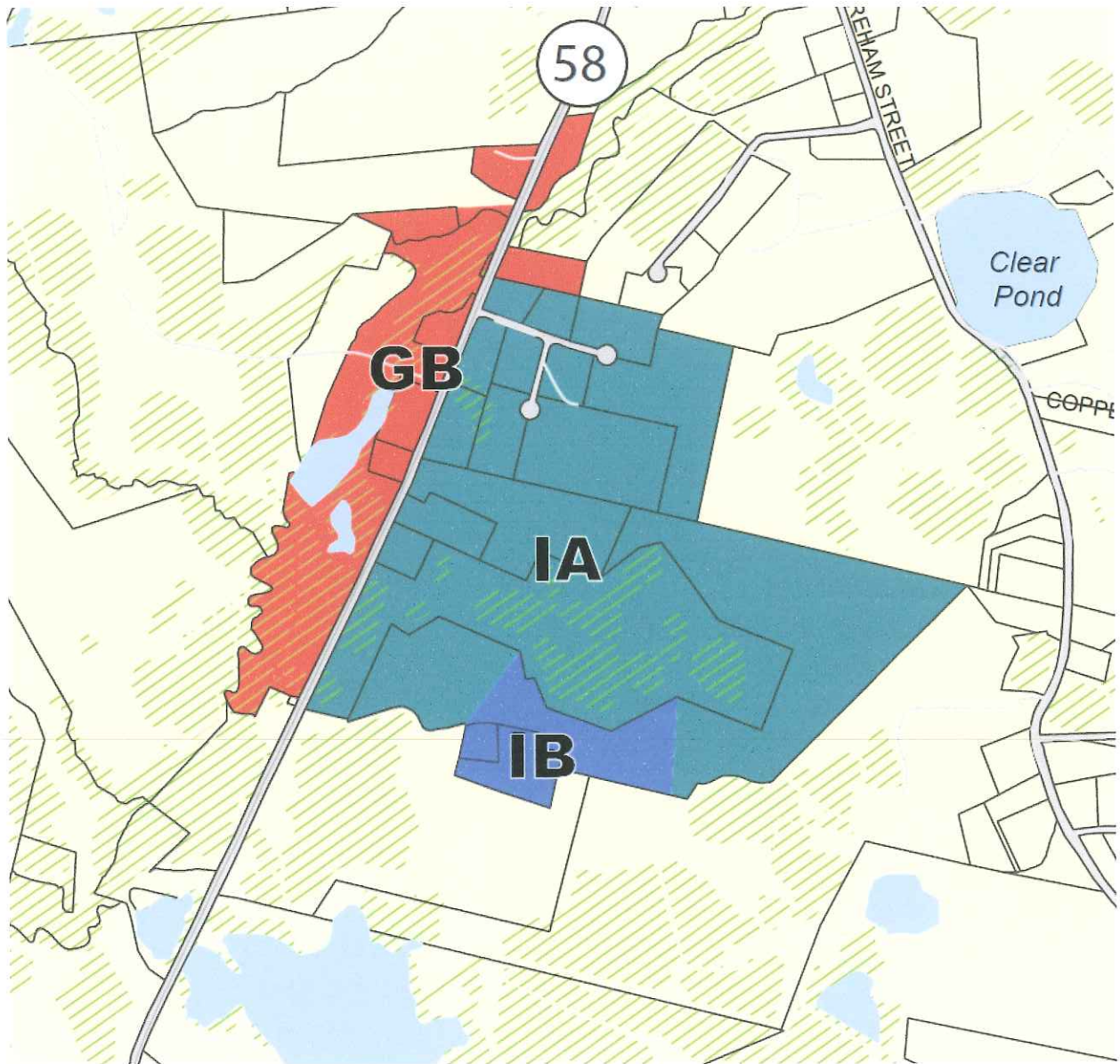
APPENDIX F

Account #		OPERATING BUDGET		Department/Schedule		Budget	Expended	Budget	Level Svc	Town	Selectmen	% Change	Finance	
						FY 2013	FY 2013	FY 2014	Request	Admin.		(C vs. F)	Committee	
EDUCATION														
300		CARVER SCHOOLS		Salaries & Operating		21,324,392	21,101,020	21,368,292	21,368,292	21,506,876	0	-100.00%	0	
TOTAL EDUCATION						21,324,392	21,101,020	21,368,292	21,368,292	21,506,876	0	-100.00%	0	
HUMAN SERVICES														
		BOARD OF HEALTH												
510	630		Salaries	84,908	84,908	88,568	90,896	96,901	0	0	0	-100.00%	0	
510	633		Expenses	2,445	2,388	2,445	13,445	13,445	0	0	0	-100.00%	0	
TOTAL BOARD OF HEALTH				87,353	87,296	91,013	104,341	110,346	0	0	0	-100.00%	0	
		COUNCIL ON AGING												
541	650		Salaries	79,037	79,037	93,776	97,115	91,008	0	0	0	-100.00%	0	
541	651		Expenses	19,390	18,364	20,320	21,850	15,850	0	0	0	-100.00%	0	
TOTAL COUNCIL ON AGING				98,427	97,401	114,096	118,965	106,858	0	0	0	-100.00%	0	
		VETERAN'S AGENT												
543	660		Salaries	26,507	26,507	27,126	27,656	27,656	0	0	0	-100.00%	0	
543	661		Expenses	3,475	3,181	3,475	3,475	3,475	0	0	0	-100.00%	0	
543	662	5370	Benefits	206,500	204,222	200,000	210,000	210,000	0	0	0	-100.00%	0	
TOTAL VETERAN'S AGENT				236,482	233,910	230,601	241,131	241,131	0	0	0	-100.00%	0	
TOTAL HUMAN SERVICES				422,262	418,607	435,710	464,437	458,335	0	0	0	-100.00%	0	
CULTURE AND RECREATION														
		LIBRARY												
610	700		Salaries	284,792	284,341	288,615	301,780	283,459	0	0	0	-100.00%	0	
610	701		Expenses	72,058	72,058	73,950	90,800	74,950	0	0	0	-100.00%	0	
TOTAL LIBRARY				356,850	356,399	362,565	392,580	358,409	0	0	0	-100.00%	0	
		RECREATION COMMISSION												
630	710		Salaries	4,751	2,780	7,000	7,000	7,000	0	0	0	-100.00%	0	
630	711		Expenses	14,540	9,263	10,000	10,000	10,000	0	0	0	-100.00%	0	
TOTAL RECREATION COMMISSION				19,291	12,043	17,000	17,000	17,000	0	0	0	-100.00%	0	
		HISTORIC COMMISSION												
690	730	5590	Operating	430	399	430	430	430	430	430	430	0.00%	0	
		HISTORIC DISTRICT COMMISSION												
691	735	5590	Operating	260	178	260	260	260	260	260	260	0	-100.00%	0
TOTAL CULTURE AND RECREATION				376,831	369,019	380,255	410,270	376,099	430	430	430	-99.89%	0	

Final Operating Budget as approved by BoS 6.10.14
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APPENDIX F

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						FY 2013	FY 2013	FY 2014	Request	Admin.		(C vs. F)	Committee
SHARED BUDGET EXPENSES													
MUNICIPAL INSURANCE													
123	38	5740	Operating	213,040	202,851	220,500	220,500	220,500	220,500	220,500	220,500	0.00%	0
RESERVE FUND													
132	36	5780	Operating	125,000	55,321	125,000	125,000	125,000	125,000	125,000	125,000	0.00%	#REF!
OLD COLONY VO-TECH													
306	350	5690	Assessment	743,719	743,719	808,299	883,055	883,055	883,055	883,055	883,055	9.25%	0
BUILDING MAINTENANCE													
192	227		Salaries	123,078	119,426	132,719	138,107	127,476	138,107	127,476	127,476	-3.95%	
192	229		Expenses	319,024	304,557	324,964	326,674	334,264	326,674	334,264	334,264	2.86%	
TOTAL BUILDING MAINTENANCE				442,102	423,983	457,683	464,781	461,740	464,781	461,740	461,740	0.89%	0
DEPARTMENT OF PUBLIC WORKS													
Salaries				564,935	582,323	581,067	556,770	564,600	556,770	564,600	564,600		
Expenses				445,151	596,228	432,660	449,859	416,385	449,859	416,385	416,385		
TOTAL PUBLIC WORKS				1,010,086	1,178,551	1,013,727	1,006,629	980,985	1,006,629	980,985	980,985	-3.23%	0
TOTAL DPW & TOWN FACILITIES				1,452,188	1,602,534	1,471,410	1,471,410	1,442,725	1,471,410	1,442,725	1,442,725	-1.95%	0
EMPLOYEE RETIREMENTS													
910	911		Operating	973,990	971,979	990,313	1,081,228	1,077,743	1,081,228	1,077,743	1,077,743	8.83%	0
UNEMPLOYMENT													
910	913		Operating	5,139	5,138	1	1	1	1	1	1	0.00%	0
EMPLOYEE BENEFITS INSURANCE													
910			Operating	1,069,780	1,070,250	1,094,380	1,205,976	1,201,600	1,205,976	1,201,600	1,201,600	9.80%	0
TOTAL SHARED BUDGET EXPENSES													
				4,582,856	4,651,792	4,709,903	4,955,031	4,950,624	4,955,031	4,950,624	4,950,624	5.11%	0
OPERATING TRANSFERS OUT													
OPERATING TRANSFERS OUT													
Transfer to Capital Projects				310,511	299,511	288,511	259,160	0	259,160	0	0	-100.00%	
Transfer to Capital Building Stabilization				100,000	100,000	400,000	0	0	0	0	0	#DIV/0!	
OPEB Trust Fund				0	0	0	25,000	25,000	25,000	25,000	25,000		
Town Stabilization				0	0	0	25,000	25,000	25,000	25,000	25,000		
Capital Stabilization				0	0	0	1,946,593	1,946,593	1,946,593	1,946,593	1,946,593		
NCWD Enterprise Fund				3,775	3,775	0	65,643	65,643	65,643	65,643	65,643	#DIV/0!	
TOTAL LIBRARY				414,286	403,286	688,511	2,321,396	2,062,236	2,321,396	2,062,236	2,062,236	-100.00%	0
OPERATING TRANSFERS OUT													
				414,286	403,286	688,511	2,321,396	2,062,236	2,321,396	2,062,236	2,062,236	-100.00%	0



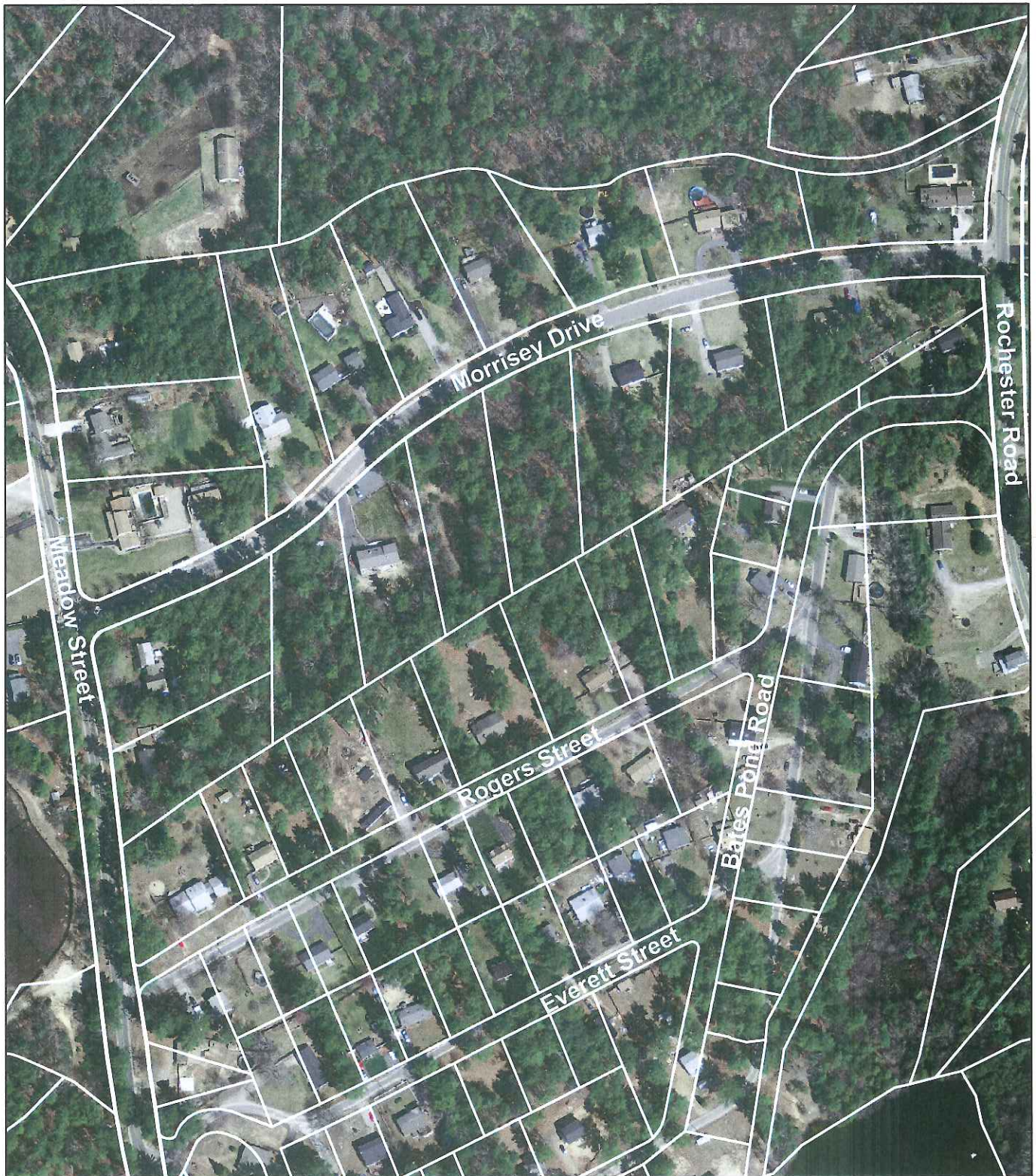


North Carver Water District Proposed Landfill Overlay District





Proposed Morrissey Drive Street Acceptance



0 0.025 0.05 0.1 0.15
Miles

Created By: Town Of Carver,
Office of Planning &
Community Development
05/05/2014



Michael R. Milanoski
Town Administrator

BOARD OF SELECTMEN

Elaine M. Weston
Ass't. to the Town Administrator

108 Main Street
Carver, MA 02330
Telephone: 508-866-3401/Fax: 508-866-4213

OPEN LETTER TO THE TOWN OF CARVER from the Governance Committee

Ladies and Gentlemen,

These are difficult times to be involved in Town governance. The municipal budget is very tight. Teachers are being cut. Our elementary school building is substandard. A potential tax increase to pay for a new one or, in the alternative, major renovations, is on the horizon. Other infrastructure, such as the police and fire stations, needs to be replaced.

It was into this world that the Governance Committee came into being. As a sub-committee of the Board of Selectmen, it was tasked approximately three months ago with the responsibility of analyzing the operation and structure of Town government for the purpose of presenting significant reform proposals to the BOS and Town Meeting.

The Members of the Governance Committee almost immediately understood the enormity of the job laid before them and the controversy their proposals would likely engender. Complicating its task was the fact that the membership of the Committee was carefully calibrated to include an equal number of people from opposite sides of the political aisle. These were folks who had disagreed frequently with each other previously, often vehemently. For those Members who admit to taking an occasional drink, they probably had an extra one the night after our first meeting.

Change is hard. It does not come without sacrifice. We all know this. But with change comes new opportunity. The challenge is to try to row together for the common good – and row we did. After a dozen meetings, interviews of department heads past and present, and review of considerable documentation, the Governance Committee found its way to Unanimity.

This was not easy. Discussion was sometimes thorny. Compromises had to be made along the way. Make no mistake, the proposals on which we came to a meeting of the minds will change the way the Town has operated for decades. Yet, in the end, we speak to you now with one voice.

It is no secret the Town has been driven in recent years by political spats that have caused many of our public servants to leave. There have been official investigations by state authorities. BOS votes have been consistently fractured.

The Governance Committee was guided always by what it felt was in the best interests of the residents in these challenging times. Developing appropriate "checks and balances" was a consistent theme in our deliberations. Finally, when we concluded our last meeting, we all sat back and let it sink in. At long last, no politics, no personalities, no "gotcha games." It was for us who participated, a remarkable moment in time.

So here they are, the proposals of the Governance Committee for your consideration at Town Meeting on June 16:

1. Appointment instead of election of the Treasurer/Tax Collector going forward. This is a position too important and specialized to hope that a qualified candidate who is resident of the Town will step forward consistently and run for the office. The appointment will be made by the Town Administrator in consultation with the Town Accountant and the Chairs of the Finance Committee and the Capital Outlay Committee. The BOS will ratify the choice, or not. The current office holder will serve out the balance of her elected term.
2. Appointment instead of election of the Board of Health going forward. These, too, are positions which require specialized knowledge which is more likely to be obtained through appointment instead of the electoral process. The fact is that more qualified people will likely be willing to step forward and serve if they are not required to subject themselves to the rough and tumble of the political winds.
3. Abolishment of the DPW Commissioners. They meet rarely. They have difficulty obtaining a quorum when they do attempt to meet. DPW managers do not believe they need "oversight" from commissioners to do their job on a day to day basis.
4. Change of Conservation Agent job to part-time from fulltime. We believe the permitting part of this position is not a fulltime endeavor. The grant writing piece of the job is important and we propose a separate line item in the budget for this. Grants can then be sought across departments, not just Conservation.
5. Consolidation of the DPW and the Town Facilities Departments in order to achieve better cost and operational efficiencies. This is a "marriage" of departments that share similar missions, that is, the maintenance of Town infrastructure (roads and buildings);
6. Consolidation of Inspectional Departments (Building; Planning; Conservation; Health), again in order to achieve better cost and operational efficiencies, all with the goal of providing better service to the residents.
7. Formulation of a new Police Chief selection/reappointment process, now adopted by the BOS as its current policy going forward. There will be a five member screening committee, four from the community. It will choose its top three candidates. The Town Administrator will select the finalist who will then need to be ratified by the BOS. This process was thought to be necessary following political turmoil and inconsistencies in the Chief selection process during the last few years.

We look forward to seeing everyone on June 16th.

Members of the Governance Committee:
Stephen G. Gray, Chairman, and current Chair of ZBA
Jack Angley, former Chair of the BOS
John Cotter, current Chair of the Finance Committee
James Grimes, former Chair of the BOS
Dick Ward, current Chair of the BOS

What is OPEB?

Town of Carver's OPEB Status - Promise Today and Financial Impact into the Future

What is OPEB?

The term Other Post-Employment Benefits (OPEB) refers to retiree benefits other than pensions, which primarily means health insurance, but also includes benefits such as dental, vision, life, long-term disability and long-term care benefits, if and when offered.

The Government Accounting Standards Board (GASB) issued Statement 43 "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans" and Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pensions" in 2004.

These actions mandated that all U.S. governmental entities publically disclose their OPEB costs and liabilities starting in 2008, with the states and the largest municipalities phased in first, followed by smaller units of government.

Non-governmental public employers were required to disclose OPEB Costs and liabilities more than 20 years ago when the Financial Accounting Standards Board (FASB) issued Statement 106 in 1990.

GASB 45 requires the following disclosures on financial statements:

- Information about the OPEBs: what are the benefits, who are eligible for the benefits, how many town and school employees; retirees; eligible dependents (in retirement); and surviving spouses are covered, and so forth.
- The actuarially determined liability for OPEB benefits and the assets (if any) that are available to offset the liability; also information about the actuarial methods and assumptions used to calculate the liability.
- The portion of the liability that must be reported as an annual accounting expense on the employer's financial statements, and a cumulative accounting of the extent to which the plan sponsor actually makes contributions to offset its annual expense.

Town of Carver's OPEB Liability Status

The FY2013 Town of Carver Report on Examination of Basic Financial Statements (July 1, 2012 - June 30, 2013) http://www.carverma.org/town_accountant/documents/audited_financial_statements/2013-bfs.pdf (page 43) shows an OPEB Annual Required Contribution (ARC) of \$4.9 million with contributions of \$1.2 million based on "pay as you go" funding since there is no mandate to fully-funding the OPEB ARC (unlike Employer Pension contributions or assessments based on an ARC)

- Actuarial liability valuations were completed as of July 1, 2007, July 1, 2009 and July 1, 2011. The July 1, 2013 valuation should be available in August 2014. FY2009 was the first year for OPEB reporting
- The FY2013 Net OPEB Obligation (NOO) is \$15.9 million with an accrued actuarial liability (AAL) of \$42.9 million, all which is unfunded (FY2014 AAL estimate is \$47.3 million and FY2043 AAL estimate is \$211.3 million based upon the last valuation)
- The Statement of Net Position (Page 11) with the \$15.9 million Liability reduces FY2013 Governmental Activities Total Net Position to \$17.0 million (compared to \$34.2 million in FY2008 Net Assets)

A special State commission to investigate and study retiree healthcare and other non-pension benefits (OPEB) was established by Chapter 176 of the Acts of 2011 to address the growing cost and unfunded liability of state and municipal retiree healthcare benefits

In Massachusetts, unfunded OPEB liability for state and local government amounts to approximately \$46 billion - a liability larger than the unfunded pension liabilities in the Commonwealth and budgetary spending for retiree health benefits exceeds \$1 billion. The OPEB Commission Final Report - <http://www.mass.gov/anf/docs/anf/opeb-commission/opeb-commission-final-report.pdf> was submitted on January 11, 2013

What is OPEB?

Town of Carver's OPEB Status - Promise Today and Financial Impact into the Future

- The Governor submitted legislation on February 14, 2013 (Bill H.59 is currently Pending: House Public Service Committee - <http://legiscan.com/MA/bill/H59/2013>) Providing retiree healthcare benefits reform for state and municipal employees
- The Board of Selectman formed the OPEB Study Committee in April 2014
- Should the Town accept the provisions of G.L. c.32B, §20 and create an Other Post-Employment Benefits Liability Trust Fund in Article 5 of the FY2015 ATM?
- Will partial or "full-funding" of OPEB Annual Required Contribution (ARC) be "mandated" and impact Municipal Budgets in future fiscal years?

The OPEB liability will only grow (as has been the case with pension liability across the state) and if funding the OPEB Annual Required Contribution (ARC) is required could increase annual expenditures by over \$3.7 million

Town of Carver's Pension Liability Status

For background, starting in FY2000 Massachusetts "mandated" the fully-funding of pension liabilities for the 105 Contributory Retirement Systems by FY2030. Recently, this has been extended to FY2040 for the Commonwealth System (State Employees (SRS), Massachusetts Teachers Retirement System (MTRS), Boston Teachers and COLA for local systems). Other local systems will make their own decision. Plymouth County Contributory Retirement System (PCCRS) voted to fund by FY2034.

- The PCCRS pension liability more than doubled from \$611.2 million in 2000 to \$1.3 billion in 2013 and was 73.7% funded in 2000 decreasing to 50.5% funded in 2013
- The PCCRS pension Unfunded Actuarial Accrued Liability (UAAL) quadrupled from \$161 million in 2000 to \$653 million in 2013
- The Town of Carver's PCCRS pension UAAL for eligible Town and School employees and retirees increased from \$4.7 million in 2000 to \$17.7 million in 2013
- The Town of Carver PCCRS annual assessment increased from \$555 thousand (FY2004) to \$1.7 million (FY2015) with projected increase to \$3.5 million by FY2034 (excludes MTRS participants whose Employer contribution annual appropriation is from tax revenues since the State is the public teachers "employer" for retirement pension benefits)
- PCCRS submitted legislation (Bill H.3377 is currently Pending: Senate Ways and Means Committee - <http://legiscan.com/MA/bill/H3377/2013>) An Act authorizing the issue of pension funding bonds or notes with a "lower" debt service cost instead of the "higher" annual assessment for UAAL only for member units

Conclusion and Next Steps

Based upon most recent valuations and estimates the Total Direct (PCCRS) Pension UAAL and Town of Carver OPEB UAAL is ~\$65 million while the Total Indirect (SRS, MTRS, etc.) Pension UAAL and (State, County, Old Colony RVTHS, etc.) OPEB UAAL is ~\$75 million. The Total Unfunded Actuarial Accrued Liability (UAAL) of ~\$140 million equals a ~\$12 thousand liability for each Town of Carver resident

- Annual Town Meeting Article 5 - vote to accept the provisions of G.L. c.32B, §20 and create an Other Post-Employment Benefits Liability Trust Fund, or take any other action related thereto
- Annual Town Meeting Article 10 Part C - vote to raise and appropriate or transfer from available funds or otherwise, for payment to the OPEB Trust Fund..., or to take any other action related thereto
- Next OPEB Study Committee meeting scheduled for Tuesday June 24, 2014 at 6pm

What is OPEB?

Town of Carver's OPEB Status

Promise Today and Financial Impact into the Future

Annual Town Meeting June 16, 2014

Article 5: To accept the provisions of G.L. c.32B,
§20 and create an Other Post-

Employment Benefits Liability Trust Fund

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June 16, 2014

Prepared by S. Pratt OPEB Study Committee

2

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- The portion of the liability that must be reported as an annual accounting expense on the employer's financial statements, and a cumulative accounting of the extent to which the plan sponsor actually makes contributions to offset its annual expense.

June 16, 2014

Prepared by S. Pratt OPEB Study Committee

3

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June 16, 2014

Prepared by S. Pratt OPEB Study Committee

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June 16, 2014

Prepared by S. Pratt OPEB Study Committee

5

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- The Town of Carver's PCCRS pension UAAL for eligible Town and School employees and retirees increased from \$4.7 million in 2000 to \$17.7 million in 2013
- The Town of Carver PCCRS annual assessment increased from \$555 thousand (FY2004) to \$1.7 million (FY2015) with projected increase to \$3.5 million by FY2034 (excludes MTRS participants whose Employer contribution annual appropriation is from tax revenues since the State is the public teachers "employer" for retirement pension benefits)
- PCCRS submitted legislation (Bill H.3377 is currently Pending: Senate Ways and Means Committee - <http://legiscan.com/MA/bill/H3377/2013>) An Act authorizing the issue of pension funding bonds or notes with a "lower" debt service cost instead of the "higher" annual assessment for UAAL only for member units

June 16, 2014

Prepared by S. Pratt OPEB Study Committee

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Town of Carver's OPEB and Pension Status

- Should the Town accept the provisions of G.L. c.32B, §20 and create an Other Post-Employment Benefits Liability Trust Fund in Article 5 of the FY2015 ATM?
- Will partial or "full-funding" of OPEB Annual Required Contribution (ARC) be "mandated" and impact Municipal Budgets in future fiscal years?
- The OPEB liability will only grow (as has been the case with pension liability across the state) and if funding the OPEB Annual Required Contribution (ARC) is required could increase annual expenditures by over \$3.7 million
- For background, starting in FY2000 Massachusetts "mandated" the fully-funding of pension liabilities for the 105 Contributory Retirement Systems by FY2030. Recently, this has been extended to FY2040 for the Commonwealth System (State Employees (SRS), Massachusetts Teachers Retirement System (MTRS), Boston Teachers and COLA for local systems). Other local systems will make their own decision. Plymouth County Contributory Retirement System (PCCRS) voted to fund by FY2034.

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Town of Carver's Unfunded Liability Status Conclusion and Next Steps

- Based upon most recent valuations and estimates the Total Direct (PCCRS) Pension UAAL and Town of Carver OPEB UAAL is ~\$65 million while the Total Indirect (SRS, MTRS, etc.) Pension UAAL and (State, County, Old Colony RVTHS, etc.) OPEB UAAL is ~\$75 million. The Total Unfunded Actuarial Accrued Liability (UAAL) of ~\$140 million equals a ~\$12 thousand liability for each Town of Carver resident
- Annual Town Meeting Article 5 - vote to accept the provisions of G.L. c.32B, §20 and create an Other Post-Employment Benefits Liability Trust Fund, or take any other action related thereto
- Annual Town Meeting Article 10 Part C - vote to raise and appropriate or transfer from available funds or otherwise, for payment to the OPEB Trust Fund..., or to take any other action related thereto
- Next OPEB Study Committee meeting scheduled for Tuesday June 24, 2014 at 6pm
- Questions from Town Meeting Members, Elected and Appointed Officials

June 16, 2014

Prepared by S. Pratt OPEB Study Committee

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