

TOWN OF UXBRIDGE  
OFFICE OF THE TOWN MANAGER  
Town Hall Room 102  
21 South Main Street  
Uxbridge, MA 01569-1851  
508-278-8600 Fax 508-278-8605  
[dgenreux@uxbridge-ma.gov](mailto:dgenreux@uxbridge-ma.gov)

David Genreux  
Town Manager

JAN 28 '16 PM 4:58

MEMORANDUM

TO: Board of Selectmen  
Finance Committee

Received by  
Uxbridge  
Town Clerk

FROM: David Genreux, Town Manager *DG*

DATE: January 28, 2016

SUBJECT: FY 2017 Capital Plan

I am pleased to submit the attached Capital Plan and Report pursuant to the Capital Planning Bylaw approved at the Annual Town Meeting on May 9, 2006 and included in Section 8 of the Uxbridge Town Charter. Pursuant to the Charter, the Town Manager is required to submit a capital improvement program to the Board of Selectmen and Finance Committee by January 30<sup>th</sup> of each year.

The Town Manager's capital plan is based on recommendations from the Capital Planning Committee, which consists of an odd number of Town residents, appointed by the Town Manager. The Town Manager and Town Treasurer are participating, non-voting members of the Capital Planning Committee.

The Capital Planning Committee last conducted a comprehensive review of capital requests and put forward new recommendations in 2014. The Committee has not issued a report in the last two years, as there has been no revenue available to put together a comprehensive fundable plan. I am working on economic development opportunities that may create an accessible revenue stream for capital project funding in the future.

The members of the Capital Committee are: Chairman Ed Maharay, Jim Horwath, Peter Emerick, Marsha Petrillo, Amanda Ayers, and Tracey Ante.

**Background:**

The Bylaw denotes the establishment of the Capital Planning Committee ("Committee"), plan contents, and submittal timeline to the Town Manager. Although the cost threshold is not included explicitly in the Bylaw, the Bylaw references Chapter 81 of the Acts of 2002 (approved April 4, 2002), which defines in Section 4 a "capital purchase" as any item with a life expectancy of over five years and valued at \$50,000 or more.

Additionally, Article 6, Section 8 of the Town Charter, adopted in May 2002, "Finance and Fiscal Procedures Capital Planning Program" denotes the Capital Improvement Plan submission by the Town Manager to the Board of Selectmen and Finance Committee, "based on material prepared by the Capital Planning Committee."

### **The Capital Improvement Plan Process:**

There are many steps in the Capital Improvement Plan ("CIP") process - from the departments putting forth requests and the Committee evaluating urgency of needs criteria - to establishing equipment replacement schedules, life expectancies for the projects, annual costs - as well as consideration of inflation factors and financing options. A capital improvement program coordinates community planning, financial capacity and physical development and is composed of two parts - a capital budget and a capital plan. Special Outlay or "Rolling Stock" are considered operating capital items - small equipment, furniture, and other permanent property replacements needed to keep services going, and they are usually funded from Capital or permanent property lines in department operational budgets; such as "small cap" referenced by the Capital Planning Committee, and not part of the Capital Plan.

### **Funding the CIP:**

The funding methods most commonly used and allowable through MGL that is not via grant funding are listed below:

**Pay as You Go:** Pay-as-you-go financing for local governments comes from local earmarking of revenue funds that do not involve financing - such as a capital stabilization fund or a transfer of a portion of free cash or including a capital purchase as part of the operating budget. It can be also be funded by issuing debt, assuming the annual payments can be fit under the tax levy.

**Capital Expenditure Exclusion (MGL Ch. 59, Section 21C):** A capital expenditure exclusion is not a borrowing, but a temporary increase to the tax rate that allows the item or items to be purchased outright. The Town passed such an exclusion in FY 2011 for the bridge and culvert analysis.

**Debt Exclusion (MGL Ch. 59, Section 21C):** Defined as action taken by a town through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 1/2. Upon approval of such an exclusion, a town calculates its annual levy limit under Proposition 2 1/2, and adds the excluded debt service. The amount is added to the levy limit for the life of the debt only and may temporarily increase the levy above the levy ceiling. The Town's portion of the new Uxbridge High School project was financed through debt exclusion.

**Override (MGL Ch. 59, Section 21C):** Defined as a vote by the Town at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. The Town's levy would be permanently increased by the amount authorized, so it would be prudent to fund only ongoing projects (such as roads and bridges), as opposed to a defined project (i.e. a building or equipment), utilizing this method. The Town last passed an override in 2004.

### **Evaluation Criteria:**

In evaluating the Committee's recommendations, jurisdictional-wide priorities affecting department needs would be considered. Historically, the Town has used ranking categories - with each particular request being assessed on its own merit and placed in one of the categories according to that assessment that take into consideration of the Committee's criteria, but also criterion such as:

- ◆ Legal mandates - consequences of non compliance/ cost of compliance;
- ◆ Conformity to Town plans and goals; productivity - return on investment;

- ◆ Operating budget impact;
- ◆ Cost effectiveness;
- ◆ Percentage of Town population benefiting;
- ◆ Recreational/cultural/aesthetic value; and
- ◆ Supports economic development.

**Attachments:**

This document contains the following attachments:

- Exhibit 1 – The FY 2017 capital planning spreadsheet, arranged by department. Please note that the “Past Schedule” column denotes purchases that should have already been funded by now, due to need for expenditure due to current equipment obsolescence or unmet need. FY 2017 capital plan total: \$59,161,020.
- Exhibit 2 – List of capital purchases that have been funded.
- Exhibit 3 - The list of capital projects/purchases segregated by over/under \$50,000: Splits requests by the dollar threshold that separates purchases requiring Capital Committee action from those that require Town Manager action. Per the bylaw, the Capital Committee makes recommendations on expenditures over \$50,000, while the Town Manger has discretion on expenditures under \$50,000.
- Exhibit 4 – Same list of capital projects purchase segregated by infrastructure maintenance/improvement and vehicles/equipment purchase or replacement.
- Exhibit 5 – Amendment to the Town’s Financial Policies, as approved by the BOS on 11/26/13.
- Exhibit 6 - Excerpts from the Town Charter, Bylaws.
- Exhibit 7 - Chapter 81 of the Acts of 2002 – Approval of the Uxbridge Capital Committee.
- Exhibit 8 - Excerpts from MGL Chapter 59, Section 21C – Taxation options.

**Funding Mechanism:**

The Town has faced many challenges in funding even small portions of the capital plan over the past eight years. Limited municipal capital purchases have been made, mainly through borrowing within the tax levy, or grant funding. There has been no available funding for recurring projects such as road resurfacing, town-wide roof replacement and maintenance, or the rolling stock plan since FY 2005.

**Changes to the Capital Plan:**

The items requested on the FY 2015 Capital plan totaled \$67,767,012. Items requested on the FY 2016 Capital Plan total \$59,161,020, a decrease of \$8,605,992.

The capital requests as submitted are summarized in the tables below. Bear in mind that these figures contain all funding types, including the enterprise funds.

Capital over \$50,000 vs. capital under \$50,000:

| Description                  | Amount       | % of Total |
|------------------------------|--------------|------------|
| Capital items over \$50,000  | \$57,961,520 | 97.97%     |
| Capital items under \$50,000 | \$1,199,500  | 2.03%      |
| Total                        | \$59,161,020 |            |

General fund vs. enterprise:

| Description             | Amount       | % of Total |
|-------------------------|--------------|------------|
| General Fund Capital    | \$16,593,020 | 28.04%     |
| Enterprise Fund Capital | \$42,568,000 | 71.96%     |
| Total                   | \$59,161,020 |            |

Infrastructure vs. Equipment:

| Description    | Amount       | % of Total |
|----------------|--------------|------------|
| Infrastructure | \$53,696,020 | 90.76%     |
| Equipment      | \$5,465,000  | 9.24%      |
| Total          | \$59,161,020 |            |

Unfortunately, the Town does not have the ability to fund a plan of this size within the current tax levy. But the presentation of the plan, showing current and overdue capital needs is important, as it clearly demonstrates the needs faced by the community.

**MANAGER’S RECOMMENDATION:**

I will be issuing final recommendations during the FY 2017 budget process. Preliminary recommendations follow:

- 1.) **Library Heating/HVAC third floor:** Now that the fire escape has been repaired, I would like to take the next step in making the third floor space at the Library open and usable.  
**Estimated Cost \$20,000**  
**Funding Source: Capital Budget**
  
- 2.) **Police -2 replacement cruisers:** Part of the annual replacement of cruisers per our rolling stock plan  
**Estimated Costs: \$82,000**  
**Funding Source: Police/Capital Budget**
  
- 3.) **Fire/EMS - Ehydraulic Extrication Spreader:** A new piece of accident extrication equipment with it’s own power source, which is more cost effective and easier to use that the old “jaws of life”  
**Estimated Cost: \$12,000**  
**Funding Source: Capital Budget**
  
- 4.) **DPW - Street Sweeper:** Purchase of a new sweeper will replace two aged units that are costly to maintain and frequently out of service.  
**Estimated Cost: \$200,000**  
**Funding Source: Stabilization Fund**
  
- 5.) **Water Enterprise -Water Meter Replacement Program:** The Town’s unaccounted for water has been rising steadily for many years. The existing water meters have outlived

their useful lives. Installation of new tamper-proof meters will allow for more accurate and timely billing. We are exploring the possibility of mailing monthly bills once the meter installation is complete.

**Estimated Cost: \$1,200,000**

**Funding Source: Retained Earnings**

**6.) Ambulance Enterprise – Replacement of Ambulance #1:** This unit is a 2010 Ford which has seen increased cost of service. Previously, we have been replacing the chassis and retaining the rear box for re-installation. That is likely no longer an option now that Ford has changed its engine and chassis offerings.

**Estimated Cost: \$225,000**

**Funding Source: Retained Earnings**

### **CONCLUSION:**

The items listed on the Capital Plan are significant and reflect the Town's need to dedicate funds to improving and maintaining the Town's infrastructure and equipment. Deferring the timely replacement of older operating equipment increases costs both to the operating budget through increased maintenance and to the capital budget for escalating replacement costs. Underfunding capital improvement invites only greater eventual costs. It remains imperative to find a funding source to fund capital projects within the next few fiscal years.

I would like to thank the Capital Planning Committee, department heads, and others for their efforts in assembling the Capital Plan.

Please feel free to contact me with questions or concerns.

| 1/28/2016                        |  | FY 2017 CAPITAL PLAN - TOWN OF UXBRIDGE<br>LIST OF CAPITAL PROJECTS/PURCHASES BY DEPARTMENT |               |                  |                  |                   | Exhibit 1        |  |
|----------------------------------|--|---|---------------|------------------|------------------|-------------------|------------------|--|
| DEPARTMENT                       | PROJECT/PROGRAM                                    | FUNDING SOURCE  | PAST SCHEDULE | REQUESTED FY2017 | REQUESTED FY2018 | REQUESTED FY 2019 | REQUESTED FY2020 |  |
| <b>TOWN MANAGER</b>              |  |   |               |                  |                  |                   |                  |  |
| TOWN MANAGER                     | TOWN HALL IMPROVEMENTS                             | TBD   |               | \$ 500,000       | \$ -             | \$ -              |                  |  |
|                                  | SUBTOTAL   |   | \$ -          | \$ 500,000       | \$ -             | \$ -              | \$ -             |  |
| <b>TOTAL - TOWN HALL</b>         |  |   |               |                  |                  |                   | \$ 500,000       |  |
| <b>LIBRARY</b>                   |  |   |               |                  |                  |                   |                  |  |
| LIBRARY                          | COMPUTER UPGRADES                                  | TBD   | \$ 9,000      | \$ 3,500         | \$ -             |                   |                  |  |
| LIBRARY                          | HEAT/AIR CONDITIONING - THIRD FLOOR                | TBD   | \$ 20,000     |                  |                  |                   |                  |  |
| LIBRARY                          | INTERIOR REPAINTING                                | TBD   | \$ 35,000     |                  |                  |                   |                  |  |
| LIBRARY                          | LIBRARY EXPANSION                                  | TBD   | \$ 2,000,000  |                  |                  |                   |                  |  |
|                                  | SUBTOTAL   | \$ -  | \$ 2,064,000  | \$ 3,500         | \$ -             | \$ -              | \$ -             |  |
| <b>GRAND TOTAL - LIBRARY</b>     |  |   |               |                  |                  |                   | \$ 2,067,500     |  |
| <b>COUNCIL ON AGING</b>          |  |   |               |                  |                  |                   |                  |  |
| COUNCIL ON AGING                 | SENIOR CENTER ADDITION W/GARAGE                    | CDBG Grant  |               | \$ 250,000       | \$ -             |                   |                  |  |
|                                  | SUBTOTAL   |   | \$ -          | \$ 250,000       | \$ -             | \$ -              | \$ -             |  |
| <b>TOTAL - COA</b>               |  |   |               |                  |                  |                   | \$ 250,000       |  |
| <b>POLICE DEPARTMENT</b>         |  |   |               |                  |                  |                   |                  |  |
| POLICE DEPARTMENT                | REPLACEMENT CRUISERS                               | TBD   | \$ -          | \$ 82,000        | \$ 41,000        | \$ 82,000         | \$ 41,000        |  |
| POLICE DEPARTMENT                | HIGH DENSITY STORAGE SYSTEM                        | TBD   | \$ 25,000     |                  |                  |                   |                  |  |
| POLICE DEPARTMENT                | FUMING HOOD/FINGERPRINT DUCT STATION               | TBD   | \$ 12,000     |                  |                  |                   |                  |  |
| POLICE DEPARTMENT                | KEY CODE ACCESS FOR UXBRIDGE POLICE STATION        | TBD   |               | \$ 35,000        |                  |                   |                  |  |
| POLICE DEPARTMENT                | SYSCO PHONE SYSTEM                                 | TBD   |               |                  | \$ 40,000        |                   |                  |  |
| POLICE DEPARTMENT                | TOTAL STATION FOR CRIME SCENE MAPPING              | TBD   |               |                  | \$ 14,000        |                   |                  |  |
| POLICE DEPARTMENT                | VIDEO SURVEILLANCE FOR STATION SECURITY            | TBD   |               |                  | \$ 25,000        |                   |                  |  |
| POLICE DEPARTMENT                | POLE CAMERA INVESTIGATIVE SECURITY SYSTEM          | TBD   |               |                  | \$ 8,000         |                   |                  |  |
| POLICE DEPARTMENT                | REPLACE 26 DEPARTMENT ISSUED HANDGUNS              | TBD   |               |                  |                  | \$ 20,000         |                  |  |
| POLICE DEPARTMENT                | MOBILE DATA TERMINALS FOR ALL CRUISERS             | TBD   |               |                  |                  | \$ 65,000         |                  |  |
| POLICE DEPARTMENT                | VIDEO CAMERAS FOR PATROL CRUISERS                  | TBD   |               |                  |                  | \$ 20,000         |                  |  |
| POLICE DEPARTMENT                | RESURFACE POLICE STATION PARKING LOT               | TBD   |               |                  |                  | \$ 60,000         |                  |  |
| POLICE DEPARTMENT                | UPGRADE DATA STORAGE & COMPUTERS                   | TBD   |               |                  |                  |                   | \$ 55,000        |  |
| POLICE DEPARTMENT                | REPLACEMENT MOTORCYCLE                             | TBD   |               |                  |                  |                   | \$ 22,000        |  |
| POLICE DEPARTMENT                | REPLACE PD FLOORING                                | TBD   |               |                  |                  |                   | \$ 46,000        |  |
|                                  | SUBTOTAL   |   | \$ 37,000     | \$ 117,000       | \$ 128,000       | \$ 247,000        | \$ 164,000       |  |
| <b>TOTAL - POLICE DEPARTMENT</b> |  |   |               |                  |                  |                   | \$ 693,000       |  |
| <b>FIRE DEPARTMENT</b>           |  |   |               |                  |                  |                   |                  |  |
| FIRE DEPARTMENT                  | EHYDRAULIC EXTRICATION SPREADER                    | TBD   |               | \$ 12,000        |                  |                   |                  |  |
| FIRE DEPARTMENT                  | REPLACEMENT FORESTRY TRUCK #1 & #2                 | TBD   |               |                  | \$ 140,000       |                   |                  |  |
| FIRE DEPARTMENT                  | SOUTH STATION UNDERGROUND TANK REMOVAL & HVAC WORK | TBD   |               |                  | \$ 50,000        |                   |                  |  |
| FIRE DEPARTMENT                  | REPLACEMENT THERMAL IMAGING CAMERAS                | TBD   |               |                  |                  | \$ 25,000         |                  |  |
| FIRE DEPARTMENT                  | REPLACEMENT MAINTENANCE PICK UP                    | TBD   |               |                  |                  |                   | \$ 45,000        |  |
| FIRE DEPARTMENT                  | REPLACEMENT ENGINE 3                               | TBD   |               |                  |                  |                   | \$ 500,000       |  |
|                                  | SUBTOTAL   |   | \$ -          | \$ 12,000        | \$ 190,000       | \$ 25,000         | \$ 545,000       |  |
| <b>TOTAL - FIRE DEPARTMENT</b>   |  |   |               |                  |                  |                   | \$ 772,000       |  |

| 1/28/2016                   | FY 2017 CAPITAL PLAN - TOWN OF UXBRIDGE<br>LIST OF CAPITAL PROJECTS/PURCHASES BY DEPARTMENT |                |               |                  |                  |                   | Exhibit 1           |
|-----------------------------|---|----------------|---------------|------------------|------------------|-------------------|---------------------|
| DEPARTMENT                  | PROJECT/PROGRAM   | FUNDING SOURCE | PAST SCHEDULE | REQUESTED FY2017 | REQUESTED FY2018 | REQUESTED FY 2019 | REQUESTED FY2020    |
| PUBLIC WORKS DEPARTMENT     | EQUIPMENT   |                |               |                  |                  |                   |                     |
| PUBLIC WORKS                | STREET SWEEPER  | TBD            | \$ 210,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | MOWER HIGH CAPACITY   | TBD            | \$ 30,000     |                  |                  |                   |                     |
| PUBLIC WORKS                | TRACKLESS TRACTOR   | TBD            | \$ 147,500    |                  |                  |                   |                     |
| PUBLIC WORKS                | 1 TON DUMP TRUCK  | TBD            | \$ 52,000     |                  |                  |                   |                     |
| PUBLIC WORKS                | ATTACHMENTS (PLOWES ETC)  | TBD            | \$ 42,000     | \$ 10,000        | \$ 6,000         | \$ 6,000          |                     |
| PUBLIC WORKS                | BACKHOE   | TBD            | \$ 90,000     |                  |                  |                   |                     |
| PUBLIC WORKS                | CAB & CHASSIS   | TBD            | \$ 130,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | CAB & CHASSIS   | TBD            | \$ 130,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | CAB & CHASSIS   | TBD            | \$ 130,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | COMBINATION DUMP TRUCK  | TBD            | \$ 200,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | COMBINATION DUMP TRUCK  | TBD            | \$ 200,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | COMBINATION DUMP TRUCK  | TBD            | \$ 200,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | COMPRESSER  | TBD            | \$ 18,000     |                  |                  |                   |                     |
| PUBLIC WORKS                | DRAINAGE IMPROVEMENTS   | TBD            | \$ 200,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | COMBINATION DUMP TRUCK  | TBD            | \$ 200,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | COMBINATION DUMP TRUCK  | TBD            | \$ 200,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | GARAGE AIR HANDLING SYSTEM  | TBD            | \$ 50,000     |                  |                  |                   |                     |
| PUBLIC WORKS                | LANDFILL MOWER  | TBD            | \$ 40,000     |                  |                  |                   |                     |
| PUBLIC WORKS                | SANDER S.S. HIGHLAND  | TBD            | \$ 30,000     |                  |                  |                   |                     |
| PUBLIC WORKS                | SANDER S.S. TROWEL  | TBD            | \$ 15,000     |                  |                  |                   |                     |
|                             | DESIGN/CONST./OPERATIONS  |                |               |                  |                  |                   |                     |
| PUBLIC WORKS                | SALT SHED   | TBD            | \$ 300,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | NPDES PHASE II  | TBD            | \$ 100,000    | \$ 25,000        | \$ 25,000        | \$ 25,000         |                     |
| PUBLIC WORKS                | HOLLIS ST. CULVERT DESIGN-CONST.  | CH90 - TOWN    | \$ 235,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | MARYWOOD ST. CULVERT CONST.   | CH90 - TOWN    | \$ 179,300    |                  |                  |                   |                     |
| PUBLIC WORKS                | EAST HARTFORD AVE CULVERT CONST.  | CH90 - TOWN    | \$ 263,720    |                  |                  |                   |                     |
| PUBLIC WORKS                | WEST ST. CULVERT DESIGN-CONST.  | CH90 - TOWN    | \$ 220,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | ELM ST. CULVERT DESIGN-CONST.   | CH90 - TOWN    | \$ 390,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | BRIDGE/CULVERT INTERIM REPAIRS  | CH90 - TOWN    | \$ 200,000    |                  |                  |                   |                     |
| PUBLIC WORKS                | SIGN REPLACEMENT PROGRAM  | TBD            | \$ 28,000     | \$ 7,000         | \$ 5,000         |                   |                     |
| PUBLIC WORKS                | ROAD IMPROVEMENTS   | TBD            | \$ 2,000,000  | \$ 500,000       | \$ 500,000       | \$ 500,000        |                     |
| PUBLIC WORKS                | EMERGENCY GENERATOR GARAGE (2)  | TBD            | \$ 45,000     |                  |                  |                   |                     |
| PUBLIC WORKS                | GARAGE ADDITION   | TBD            | \$ 900,000    |                  |                  |                   |                     |
|                             | SUBTOTAL  |                | \$ 7,175,520  | \$ 542,000       | \$ 536,000       | \$ 531,000        | \$ -                |
| <b>TOTAL - PUBLIC WORKS</b> |   |                |               |                  |                  |                   | <b>\$ 8,784,520</b> |





| CAPITAL PLAN - TOWN OF UXBRIDGE<br>FUNDED IMPROVEMENTS  |   | EXHIBIT 2              |
|---|---|------------------------|
| 1/23/2016   |   |                        |
| Department  | Project                                     | Amount                 |
| <b>FUNDED CAPITAL PROJECTS/PURCHASES OVER \$50,000</b>  |   |                        |
| FIRE DEPARTMENT   | REPLACEMENT ENGINE #2                       | Grant Funded           |
| FIRE DEPARTMENT   | REPLACEMENT TANKER #2                       | Grant Funded           |
| FIRE  | REPLACEMENT TANKER #3                       | Grant Funded           |
| COA   | VAN   | TM Funded              |
| AMBULANCE ENT   | REPLACEMENT RESCUE #1 (AMBULANCE)           | TM Funded              |
| SEWER ENT   | SEWERJET CLEANER (REPLACES VACTOR)          | TM Funded              |
| PUBLIC WORKS  | BRIDGE ANALYSIS                             | TM Funded              |
| FIRE DEPARTMENT   | REPLACEMENT ENGINE #5                       | TM Funded              |
| FIRE DEPARTMENT   | REPLACEMENT ENGINE #4                       | TM Funded - Debt       |
| FIRE DEPARTMENT   | REPLACEMENT OF FIRE HQ                      | TM Funded - Debt       |
| PUBLIC WORKS  | MACK COMBO                                  | TM Funded - Debt       |
| COA   | BUILDING DEMO/PARKING LOT CONSTRUCTION      | Grant Funded           |
| FIRE DEPARTMENT   | BREATHING APPARATUS                         | TM Funded - Debt       |
| PW SEWER ENTERPRISE                                     | REMOTE SEWER CAMERA                         | TM Funded              |
| PUBLIC WORKS  | FRONT END LOADER                            | Leased within Budget   |
| PUBLIC WORKS  | MARYWOOD STREET CULVERT DESGN               | Chapter 90             |
| PW SEWER ENTERPRISE                                     | WWTP FACILITY PLAN                          | Retained Earnings      |
| LIBRARY   | FIRE ESCAPE REPAIRS                         | GF Budget              |
| LIBRARY   | BOILER REPLACEMENT                          | GF Budget              |
| POLICE DEPARTMENT                                       | POLICE DEPARTMENT COMMUNICATIONS/EM         | Stabilization Transfer |
| POLICE DEPARTMENT                                       | EVIDENCE ROOM                               | GF Budget              |
| PUBLIC WORKS  | 1 TON DUMP TRUCK                            | Stabilization Transfer |
| PUBLIC WORKS  | 1 TON DUMP TRUCK                            | Stabilization Transfer |
| PW WATER ENTERPRISE                                     | PHASE I - N MAIN STREET WATER MAINS         | CIF                    |
| PW WATER ENTERPRISE                                     | PHASE I - S MAIN STREET WATER MAINS         | CIF                    |
| <b>FUNDED CAPITAL PROJECTS/PURCHASES UNDER \$50,000</b> |   |                        |
| Department  | Project                                     | Amount                 |
| HISTORICAL  | REPLACE ROOF OF FARNUM HOUSE                | TM Funded              |
| LIBRARY   | REPLACE Y/A SHELVING                        | Insurance              |
| RECREATION  | TENNIS COURT RESURFACING                    | Rec Funded             |
| LIBRARY   | REGRADE SOUTH SIDE                          | DPW                    |
| LIBRARY   | CORRECT RUNOFF - NORTH SIDE                 | DPW                    |
| PUBLIC WORKS  | FUEL MANAGEMENT SYSTEM                      | Municipal Capital      |
| PW WATER ENTERPRISE                                     | 1/2 TON PICK UP 4X4                         | Retained Earnings      |
| POLICE DEPARTMENT                                       | 12 MOTOROLA PORTABLE RADIOS AT \$1,500 EACH | Stabilization Transfer |
| POLICE DEPARTMENT                                       | INTERVIEW AND ITERROGATION CAMERAS          | Municipal Capital      |
| POLICE DEPARTMENT                                       | AFIS - AUTOMATIC FIGERPRINT IDENTIFICATION  | Stabilization Transfer |
| POLICE DEPARTMENT                                       | BAR CODE EVIDENCE STORAGE SYSTEM            | Municipal Capital      |
| POLICE DEPARTMENT                                       | EVIIDENCE ROOM ZEBRA THERMAL PRINTER        | Municipal Capital      |
| POLICE DEPARTMENT                                       | EVIDENCE ROOM PORTABLE BAR CODE READER      | Stabilization Transfer |
| POLICE DEPARTMENT                                       | 13 MOTOROLA PORTABLE RADIOS @ \$1,500 EACH  | Stabilization Transfer |
| POLICE DEPARTMENT                                       | CONVERSION FROM LP TO NATURAL GAS           | Municipal Capital      |
| PUBLIC WORKS  | 1 TON PICK UP 4X4                           | Stabilization Transfer |
| PUBLIC WORKS  | 3/4 TON PICK UP                             | Stabilization Transfer |
| PUBLIC WORKS  | FRONT END LOADER                            | Municipal Capital      |
| PUBLIC WORKS  | MOBILE VEHICLE LIFTS                        | Municipal Capital      |
| PW WATER ENTERPRISE                                     | 1/2 TON PICK UP 4X4                         | Retained Earnings      |
| PW WATER ENTERPRISE                                     | PHASE 1 N MAIN STREET WATER MAINS           | Borrowing              |
| PW WATER ENTERPRISE                                     | PHASE I - S MAIN STREET WATER MAINS         | Borrowing              |
| PW SEWER ENTERPRISE                                     | REPLACEMENT FORD RANGER (S1)                | Retained Earnings      |
| PW SEWER ENTERPRISE                                     | REPLACEMENT PICK UP (S2)                    | Retained Earnings      |

| 1/28/2016   |  | CAPITAL PLAN - TOWN OF UXBRIDGE<br>LIST OF CAPITAL PROJECTS/PURCHASES<br>SEGREGATED BY OVER/UNDER \$50,000 | EXHIBIT 3            |
|---|--|--|----------------------|
| <b>REQUESTED PAST SCHEDULE OR PRIORITY CAPITAL PROJECTS/PURCHASES OVER \$50,000</b> |  |  |                      |
| LIBRARY   | EXPANSION  |  | \$ 2,000,000         |
| PUBLIC WORKS  | STREET SWEEPER                                     |  | \$ 210,000           |
| PUBLIC WORKS  | TRACKLESS TRACTOR                                  |  | \$ 147,500           |
| PUBLIC WORKS  | ONE TON DUMP TRUCK                                 |  | \$ 52,000            |
| PUBLIC WORKS  | BACKHOE  |  | \$ 90,000            |
| PUBLIC WORKS  | CAB & CHASSIS                                      |  | \$ 130,000           |
| PUBLIC WORKS  | CAB & CHASSIS                                      |  | \$ 130,000           |
| PUBLIC WORKS  | CAB & CHASSIS                                      |  | \$ 130,000           |
| PUBLIC WORKS  | COMBINATION DUMP TRUCK                             |  | \$ 200,000           |
| PUBLIC WORKS  | COMBINATION DUMP TRUCK                             |  | \$ 200,000           |
| PUBLIC WORKS  | COMBINATION DUMP TRUCK                             |  | \$ 200,000           |
| PUBLIC WORKS  | DRAINAGE IMPROVEMENTS                              |  | \$ 200,000           |
| PUBLIC WORKS  | COMBINATION DUMP TRUCK                             |  | \$ 200,000           |
| PUBLIC WORKS  | COMBINATION DUMP TRUCK                             |  | \$ 200,000           |
| PUBLIC WORKS  | GARAGE AIR HANDLING SYSTEM                         |  | \$ 50,000            |
| PUBLIC WORKS  | SALT SHED  |  | \$ 300,000           |
| PUBLIC WORKS  | NPDES PHASE II                                     |  | \$ 100,000           |
| PUBLIC WORKS  | HOLLIS ST. CULVERT DESIGN-CONST.                   |  | \$ 235,000           |
| PUBLIC WORKS  | MARYWOOD ST. CULVERT CONST.                        |  | \$ 179,300           |
| PUBLIC WORKS  | EAST HARTFORD AVE CULVERT CONST.                   |  | \$ 263,720           |
| PUBLIC WORKS  | WEST ST. CULVERT DESIGN-CONST.                     |  | \$ 220,000           |
| PUBLIC WORKS  | ELM ST. CULVERT DESIGN-CONST.                      |  | \$ 390,000           |
| PUBLIC WORKS  | BRIDGE/CULVERT INTERIM REPAIRS                     |  | \$ 200,000           |
| PUBLIC WORKS  | ROAD IMPROVEMENTS                                  |  | \$ 2,000,000         |
| PUBLIC WORKS  | GARAGE ADDITION                                    |  | \$ 900,000           |
| SCHOOLS   | MIDDLE SCHOOL AIR CONDITIONING (3RD FL)            |  | \$ 85,000            |
| SCHOOLS   | REPLACE 1 TON DUMP TRUCK                           |  | \$ 60,000            |
| SCHOOLS   | STORAGE FACILITY - MIDDLE SCHOOL                   |  | \$ 60,000            |
| SCHOOLS   | STORAGE FACILITY - ELEMENTARY SCHOOL               |  | \$ 60,000            |
| SCHOOLS   | EXTERIOR DOOR REPLACEMENT                          |  | \$ 50,000            |
| SCHOOLS   | UHS SOFTBALL/PRACTICE FIELD                        |  | \$ 250,000           |
| SCHOOLS   | PNEUMATIC REPLACEMENT                              |  | \$ 200,000           |
| SCHOOLS   | WINDOW REPLACEMENT                                 |  | \$ 200,000           |
| SCHOOLS   | MIDDLE SCHOOL SEATING                              |  | \$ 200,000           |
| SCHOOLS   | ELECTRIC VEHICLE REPLACEMENTS                      |  | \$ 60,000            |
| SCHOOLS   | MIDDLE SCHOOL BOILER REPLACEMENT                   |  | \$ 80,000            |
| SCHOOLS   | ELEMENTARY SCHOOL BOILER REPLACEMENT               |  | \$ 80,000            |
| SCHOOLS   | SCHOOL ROOFS (MCCLOSKEY & WHITIN)                  |  | \$ 60,000            |
| SCHOOLS   | MCCLOSKEY ASBESTOS ABATEMENT                       |  | \$ 650,000           |
| SCHOOLS   | MCCLOSKEY CLASSROOM FLOORS                         |  | \$ 88,000            |
| PW WATER  | BLACKSTONE REPLACEMENT WELL #1                     |  | \$ 200,000           |
| PW WATER  | PHASE I - HENRY STREET (N. MAIN TO HENRY)          |  | \$ 1,103,000         |
| PW WATER  | PHASE I - HENRY STREET (MENDON TO P. HENRY)        |  | \$ 244,000           |
| PW WATER  | PHASE I - HIGH STREET EXT TO DOUGLAS ST            |  | \$ 2,273,000         |
| PW WATER  | PHASE II - HARTFORD AVE EAST (OAK TO UPTON RD)     |  | \$ 582,000           |
| PW SEWER  | REPLACE WEST RIVER PUMP STATION                    |  | \$ 200,000           |
| PW SEWER  | WWTP FACILITIES PLAN/CWMP                          |  | \$ 337,000           |
| PW SEWER  | WWTP UPGRADES (EST)                                |  | \$ 7,800,000         |
| AMBULANCE   |  |  | \$ 65,000            |
| ENTERPRISE  | REPLACE CARDIAC MONITORS                           |  | \$ 65,000            |
|   | <b>SUBTOTAL</b>                                    |  | <b>\$ 23,914,520</b> |
| <b>REQUESTED FISCAL YEAR 2017 CAPITAL PROJECTS/PURCHASES OVER \$50,000</b>          |  |  |                      |
| TOWN MANAGER  | TOWN HALL IMPROVEMENTS                             |  | \$ 500,000           |
| COUNCIL ON AGING  | SENIOR CENTER ADDITION W/GARAGE                    |  | \$ 250,000           |
| POLICE DEPARTMENT   | REPLACEMENT CRUISERS                               |  | \$ 82,000            |
| FIRE DEPARTMENT   | SOUTH STATION UNDERGROUND TANK REMOVAL & HVAC WORK |  | \$ 50,000            |
| PUBLIC WORKS  | ROAD IMPROVEMENTS                                  |  | \$ 500,000           |
| SCHOOLS   | SCHOOL ROOFS (MCCLOSKEY & WHITIN)                  |  | \$ 950,000           |
| SCHOOLS   | TAFT & WHITIN CLASSROOM FLOORS                     |  | \$ 90,000            |
| PW WATER  |  |  | \$ 1,200,000         |
| ENTERPRISE  | METER REPLACEMENT PROGRAM                          |  | \$ 1,200,000         |
| PW WATER  |  |  | \$ 1,500,000         |
| ENTERPRISE  | PHASE I - S MAIN STREET WATER MAINS                |  | \$ 1,500,000         |
| PW WATER  |  |  | \$ 300,000           |
| ENTERPRISE  | PHASE II - HECLA (OLD ELMDALE TO BROWN TER)        |  | \$ 300,000           |
| PW WATER  |  |  | \$ 228,000           |
| ENTERPRISE  | PHASE II - ELMDALE (BROWN TERR TO BACON)           |  | \$ 228,000           |
| PW WATER  |  |  | \$ 800,000           |
| ENTERPRISE  | PHASE II HARTFORD AVE EAST (N. MAIN TO WHITIN)     |  | \$ 800,000           |
| PW WATER  |  |  | \$ 319,000           |
| ENTERPRISE  | PHASE II CAPRON (MENDON TO END)                    |  | \$ 319,000           |
| PW SEWER  |  |  | \$ 50,000            |
| ENTERPRISE  | SYSTEM HYDRAULIC MODEL                             |  | \$ 50,000            |
| PW SEWER  |  |  | \$ 230,000           |
| ENTERPRISE  | INFLOW/INFILTRATION STUDY                          |  | \$ 230,000           |
| PW SEWER  |  |  | \$ 7,500,000         |
| ENTERPRISE  | WWTP UPGRADES (EST)                                |  | \$ 7,500,000         |
|   | <b>SUBTOTAL</b>                                    |  | <b>\$ 14,549,000</b> |

| 1/28/2016 CAPITAL PLAN - TOWN OF UXBRIDGE<br>LIST OF CAPITAL PROJECTS/PURCHASES<br>SEGREGATED BY OVER/UNDER \$50,000 |   | EXHIBIT 3            |
|--|---|----------------------|
| <b>REQUESTED FISCAL YEAR 2018 CAPITAL PROJECTS/PURCHASES OVER \$50,000</b>   |   |                      |
| FIRE DEPARTMENT  | REPLACEMENT FORESTRY TRUCK #1 & #2                      | \$ 140,000           |
| PUBLIC WORKS   | ROAD IMPROVEMENTS                                       | \$ 500,000           |
| PW WATER<br>ENTERPRISE   | PHASE II HARTFORD AVE WEST (RIVULET TO LEXINGTON)       | \$ 358,000           |
| PW WATER<br>ENTERPRISE   | PHASE II - GLORIA STREET                                | \$ 115,000           |
| PW WATER<br>ENTERPRISE   | PHASE II - SUSAN PARKWAY                                | \$ 195,000           |
| PW WATER<br>ENTERPRISE   | PHASE II - UPTON ROAD                                   | \$ 212,000           |
| PW SEWER<br>ENTERPRISE   | WWTP UPGRADES (EST)                                     | \$ 7,500,000         |
| AMBULANCE<br>ENTERPRISE  | REPLACEMENT AMBULANCE #1                                | \$ 225,000           |
|  | <b>SUBTOTAL</b>   | <b>\$ 9,245,000</b>  |
| <b>REQUESTED FISCAL YEAR 2019 CAPITAL PROJECTS/PURCHASES OVER \$50,000</b>   |   |                      |
| POLICE DEPARTMENT  | REPLACEMENT CRUISERS                                    | \$ 82,000            |
| POLICE DEPARTMENT  | MOBILE DATA TERMINALS FOR ALL CRUISERS                  | \$ 65,000            |
| POLICE DEPARTMENT  | RESURFACE POLICE STATION PARKING LOT                    | \$ 60,000            |
| FIRE DEPARTMENT  | REPLACEMENT THERMAL IMAGING CAMERAS                     | \$ 25,000            |
| PUBLIC WORKS   | ROAD IMPROVEMENTS                                       | \$ 500,000           |
| PW WATER<br>ENTERPRISE   | PHASE II - HENRY STREET (PATRICK HENRY TO END)          | \$ 293,000           |
| PW WATER<br>ENTERPRISE   | PHASE II - OAK STREET (MENDON TO HERITAGE)              | \$ 472,000           |
| PW WATER<br>ENTERPRISE   | PHASE II - DEPOT STREET                                 | \$ 229,000           |
| PW WATER<br>ENTERPRISE   | PHASE II - BLACKSTONE STREET                            | \$ 472,000           |
| PW SEWER<br>ENTERPRISE   | WWTP UPGRADES (EST)                                     | \$ 7,500,000         |
|  | <b>SUBTOTAL</b>   | <b>\$ 9,698,000</b>  |
| <b>REQUESTED FISCAL YEAR 2020 CAPITAL PROJECTS/PURCHASES OVER \$50,000</b>   |   |                      |
| POLICE DEPARTMENT  | UPGRADE DATA STORAGE & COMPUTERS                        | \$ 55,000            |
| FIRE DEPARTMENT  | REPLACEMENT ENGINE 3                                    | \$ 500,000           |
|  | <b>SUBTOTAL</b>   | <b>\$ 555,000</b>    |
|  | <b>TOTAL CAPITAL PROJECTS/PURCHASES<br/>OVER 50,000</b> | <b>\$ 57,961,520</b> |

|           |   |           |
|-----------|---|-----------|
| 1/28/2016 | <b>CAPITAL PLAN - TOWN OF UXBRIDGE<br/>LIST OF CAPITAL PROJECTS/PURCHASES<br/>SEGREGATED BY OVER/UNDER \$50,000</b> | EXHIBIT 3 |
|-----------|---|-----------|

| LIST OF CAPITAL PROJECTS/PURCHASES UNDER \$50,000                                    |  |                      |
|--|--|----------------------|
| Department   | Project  | Amount               |
| <b>REQUESTED PAST SCHEDULE OR PRIORITY CAPITAL PROJECTS/PURCHASES UNDER \$50,000</b> |  |                      |
| LIBRARY  | COMPUTER UPGRADES  | \$ 9,000             |
| LIBRARY  | HEAT/AIR CONDITIONING - THIRD FLOOR                        | \$ 20,000            |
| LIBRARY  | INTERIOR RE-PAINTING                                       | \$ 35,000            |
| POLICE DEPARTMENT  | HIGH DENSITY STORAGE SYTEM                                 | \$ 25,000            |
| POLICE DEPARTMENT  | FUMING HOOD/FINGERPRINT DUCT STATION                       | \$ 12,000            |
| PUBLIC WORKS   | MOWER HIGH CAPACITY  | \$ 30,000            |
| PUBLIC WORKS   | ATTACHMENTS (PLOWS ETC)                                    | \$ 42,000            |
| PUBLIC WORKS   | COMPRESSER   | \$ 18,000            |
| PUBLIC WORKS   | LANDFILL MOWER   | \$ 40,000            |
| PUBLIC WORKS   | SANDER S.S. HIGHLAND                                       | \$ 30,000            |
| PUBLIC WORKS   | SANDER S.S. TROWEL   | \$ 15,000            |
| PUBLIC WORKS   | SIGN REPLACEMENT PROGRAM                                   | \$ 28,000            |
| PUBLIC WORKS   | EMERGENCY GENERATOR GARAGE (2)                             | \$ 45,000            |
| SCHOOLS  | EMERGENCY GENERATORS                                       | \$ 45,000            |
| SCHOOLS  | MIDDLE SCHOOL WALKWAYS                                     | \$ 25,000            |
| SCHOOLS  | PARKING LOT SEALCOAT                                       | \$ 20,000            |
| SCHOOLS  | TAFT MAIN ENTRANCE   | \$ 34,000            |
| SCHOOLS  | WHITIN MAIN ENTRANCE                                       | \$ 34,000            |
| SCHOOLS  | MIDDLE SCHOOL PARKING FACILITIES                           | \$ 40,000            |
| SCHOOLS  | TAFT SCHOOL CAFETERIA ENTRANCE                             | \$ 25,000            |
| RECREATION   | SCHOOL DUGOUTS   | \$ 5,000             |
| RECREATION   | LOAM SLICING   | \$ 5,000             |
| RECREATION   | MIDDLE SCOREBOARD ELECTRIFICATION                          | \$ 2,000             |
| RECREATION   | PARKING LOT EXPANSION SUTTON STREET                        | \$ 10,000            |
| RECREATION   | PLAN DESIGN/SUTTON FIELD EXPANSION                         | \$ 10,000            |
| RECREATION   | SOFTBALL FIELDS  | \$ 20,000            |
| RECREATION   | MIDDLE SCHOOL FIELD REHAB                                  | \$ 20,000            |
| RECREATION   | WHITEN FIELD LIGHTING                                      | \$ 8,000             |
| PW WATER   | GENERATORS PORTABLE (2)                                    | \$ 6,000             |
| PW WATER   | BERNAT & BLACKSTONE WELLHOUSE ROOF REPLACEMENT             | \$ 40,000            |
|  | <b>SUBTOTAL</b>  | <b>\$ 698,000</b>    |
| <b>REQUESTED FISCAL YEAR 2017 CAPITAL PROJECTS/PURCHASES UNDER \$50,000</b>          |  |                      |
| LIBRARY  | COMPUTER UPGRADES  | \$ 3,500             |
| POLICE DEPARTMENT  | KEY CODE ACCESS FOR UXBRIDGE POLICE STATION                | \$ 35,000            |
| FIRE DEPARTMENT  | EHYDRAULIC EXTRICATION SPREADER                            | \$ 12,000            |
| PUBLIC WORKS   | ATTACHMENTS (PLOWS ETC)                                    | \$ 10,000            |
| PUBLIC WORKS   | NPDES PHASE II   | \$ 25,000            |
| PUBLIC WORKS   | SIGN REPLACEMENT PROGRAM                                   | \$ 7,000             |
| PW WATER   |  |                      |
| ENTERPRISE   | EASEMENT LAND CLEARING                                     | \$ 10,000            |
| PW WATER   |  |                      |
| ENTERPRISE   | LEAK DETECTION   | \$ 10,000            |
|  | <b>SUBTOTAL</b>  | <b>\$ 112,500</b>    |
| <b>REQUESTED FISCAL YEAR 2018 CAPITAL PROJECTS/PURCHASES UNDER \$50,000</b>          |  |                      |
| POLICE DEPARTMENT  | REPLACEMENT CRUISERS                                       | \$ 41,000            |
| POLICE DEPARTMENT  | SYSO PHONE SYSTEM  | \$ 40,000            |
| POLICE DEPARTMENT  | TOTAL STATION FOR CRIME SCENE MAPPING                      | \$ 14,000            |
| POLICE DEPARTMENT  | VIDEO SURVEILLANCE FOR STATION SECURITY                    | \$ 25,000            |
| POLICE DEPARTMENT  | POLE CAMERA INVESTIGATIVE SECURITY SYSTEM                  | \$ 8,000             |
| PUBLIC WORKS   | ATTACHMENTS (PLOWS ETC)                                    | \$ 6,000             |
| PUBLIC WORKS   | NPDES PHASE II   | \$ 25,000            |
| PUBLIC WORKS   | SIGN REPLACEMENT PROGRAM                                   | \$ 5,000             |
|  | <b>SUBTOTAL</b>  | <b>\$ 164,000</b>    |
| <b>REQUESTED FISCAL YEAR 2019 CAPITAL PROJECTS/PURCHASES UNDER \$50,000</b>          |  |                      |
| POLICE DEPARTMENT  | REPLACED 25 DEPARTMENT ISSUED HANDGUNS                     | \$ 20,000            |
| POLICE DEPARTMENT  | VIDEO CAMERAS FOR PATROL CRUISERS                          | \$ 20,000            |
| PUBLIC WORKS   | ATTACHMENTS (PLOWS ETC)                                    | \$ 6,000             |
| PUBLIC WORKS   | NPDES PHASE II   | \$ 25,000            |
|  | <b>SUBTOTAL</b>  | <b>\$ 71,000</b>     |
| <b>REQUESTED FISCAL YEAR 2020 CAPITAL PROJECTS/PURCHASES UNDER \$50,000</b>          |  |                      |
| POLICE DEPARTMENT  | REPLACEMENT CRUISERS                                       | \$ 41,000            |
| POLICE DEPARTMENT  | REPLACEMENT MOTORCYCLE                                     | \$ 22,000            |
| POLICE DEPARTMENT  | REPLACE PD FLOORING  | \$ 46,000            |
| FIRE DEPARTMENT  | REPLACEMENT MAINTENANCE PICK UP                            | \$ 45,000            |
|  | <b>SUBTOTAL</b>  | <b>\$ 154,000</b>    |
|  | <b>TOTAL CAPITAL PROJECTS/PURCHASES<br/>UNDER \$50,000</b> | <b>\$ 1,199,500</b>  |
|  | <b>GRAND TOTAL - ALL PROJECTS/PURCHASES</b>                | <b>\$ 59,161,020</b> |

FY 2017 CAPITAL PLAN - TOWN OF  
 UXBRIDGE  
 INFRASTRUCTURE  
 MAINTENANCE/IMPROVEMENT

Exhibit 4

1/28/2016

| DEPARTMENT        | PROJECT/PROGRAM                                    | FUNDING SOURCE        | PAST SCHEDULE | REQUESTED FY2017 | REQUESTED FY 2018 | REQUESTED FY2019 | REQUESTED FY2020 |
|-------------------|--|-----------------------|---------------|------------------|-------------------|------------------|------------------|
| TOWN MANAGER      | TOWN HALL IMPROVEMENTS                             | Debt Exclusion        |               | \$ 500,000       |                   |                  |                  |
| LIBRARY           | HEAT/AIR CONDITIONING - THIRD FLOOR                | TBD                   | \$ 20,000     |                  |                   |                  |                  |
| LIBRARY           | INTERIOR REPAINTING                                | TBD                   | \$ 35,000     |                  |                   |                  |                  |
| LIBRARY           | LIBRARY EXPANSION                                  | TBD                   | \$ 2,000,000  |                  |                   |                  |                  |
| COUNCIL ON AGING  | SENIOR CENTER ADDITION W/GARAGE                    | CDBG Grant            |               | \$ 250,000       |                   |                  |                  |
| POLICE DEPARTMENT | RESURFACE POLICE STATION PARKING LOT               | TBD                   |               |                  |                   | \$ 60,000        |                  |
| FIRE DEPARTMENT   | SOUTH STATION UNDERGROUND TANK REMOVAL & HVAC WORK | TBD                   |               |                  | \$ 50,000         |                  |                  |
| PUBLIC WORKS      | DRAINAGE IMPROVEMENTS                              | TBD                   | \$ 200,000    |                  |                   |                  |                  |
| PUBLIC WORKS      | SALT SHED  | TBD                   | \$ 300,000    |                  |                   |                  |                  |
| PUBLIC WORKS      | NPDES PHASE II                                     | TBD                   | \$ 100,000    | \$ 25,000        | \$ 25,000         | \$ 25,000        |                  |
| PUBLIC WORKS      | HOLLIS ST. CULVERT DESIGN-CONST.                   | CH90 - TOWN           | \$ 235,000    |                  |                   |                  |                  |
| PUBLIC WORKS      | MARYWOOD ST. CULVERT CONST.                        | CH90 - TOWN           | \$ 179,300    |                  |                   |                  |                  |
| PUBLIC WORKS      | EAST HARTFORD AVE CULVERT DESIGN-CONST.            | CH90 - TOWN           | \$ 263,720    |                  |                   |                  |                  |
| PUBLIC WORKS      | WEST ST. CULVERT DESIGN-CONST.                     | CH90 - TOWN           | \$ 220,000    |                  |                   |                  |                  |
| PUBLIC WORKS      | ELM ST. CULVERT DESIGN-CONST.                      | CH90 - TOWN           | \$ 390,000    |                  |                   |                  |                  |
| PUBLIC WORKS      | BRIDGE/CULVERT INTERIM REPAIRS                     | CH90 - TOWN           | \$ 200,000    |                  |                   |                  |                  |
| PUBLIC WORKS      | SIGN REPLACEMENT PROGRAM                           | TBD                   | \$ 28,000     | \$ 7,000         | \$ 5,000          |                  |                  |
| PUBLIC WORKS      | ROAD IMPROVEMENTS                                  | TBD                   | \$ 2,000,000  | \$ 500,000       | \$ 500,000        | \$ 500,000       |                  |
| PUBLIC WORKS      | GARAGE ADDITION                                    | TBD                   | \$ 900,000    |                  |                   |                  |                  |
| SCHOOLS           | MIDDLE SCHOOL AIR CONDITIONING (3RD FI)            | TBD                   | \$ 85,000     |                  |                   |                  |                  |
| SCHOOLS           | SCHOOL ROOFS (MCCLOSKEY & WHITIN)                  | DEBT EXCLUSION - MSBA | \$ 60,000     | \$ 950,000       |                   |                  |                  |
| SCHOOLS           | MCCLOSKEY ASBESTOS ABATEMENT                       | DEBT EXCLUSION        | \$ 650,000    |                  |                   |                  |                  |
| SCHOOLS           | MCCLOSKEY CLASSROOM FLOORS                         | TBD                   | \$ 88,000     |                  |                   |                  |                  |
| SCHOOLS           | TAFT & WHITIN CLASSROOM FLOORS                     | TBD                   |               | \$ 90,000        |                   |                  |                  |
| SCHOOLS           | STORAGE FACILITY - MIDDLE SCHOOL                   | TBD                   | \$ 60,000     |                  |                   |                  |                  |
| SCHOOLS           | STORAGE FACILITY - ELEMENTARY SCHOOL               | TBD                   | \$ 60,000     |                  |                   |                  |                  |
| SCHOOLS           | EXTERIOR DOOR REPLACEMENT                          | TBD                   | \$ 50,000     |                  |                   |                  |                  |
| SCHOOLS           | EMERGENCY GENERATORS                               | TBD                   | \$ 45,000     |                  |                   |                  |                  |
| SCHOOLS           | MIDDLE SCHOOL WALKWAYS                             | TBD                   | \$ 25,000     |                  |                   |                  |                  |
| SCHOOLS           | PARKING LOT SEALCOAT                               | TBD                   | \$ 20,000     |                  |                   |                  |                  |
| SCHOOLS           | TAFT MAIN ENTRANCE                                 | TBD                   | \$ 34,000     |                  |                   |                  |                  |
| SCHOOLS           | WHITIN MAIN ENTRANCE                               | TBD                   | \$ 34,000     |                  |                   |                  |                  |
| SCHOOLS           | UHS SOFTBALL/PRACTICE FIELD                        | TBD                   | \$ 250,000    |                  |                   |                  |                  |
| SCHOOLS           | PNEUMATIC REPLACEMENT                              | TBD                   | \$ 200,000    |                  |                   |                  |                  |
| SCHOOLS           | MIDDLE SCHOOL PARKING FACILITIES                   | TBD                   | \$ 40,000     |                  |                   |                  |                  |
| SCHOOLS           | TAFT SCHOOL CAFETERIA ENTRANCE                     | TBD                   | \$ 25,000     |                  |                   |                  |                  |
| SCHOOLS           | WINDOW REPLACEMENT                                 | TBD                   | \$ 200,000    |                  |                   |                  |                  |
| SCHOOLS           | MIDDLE SCHOOL SEATING                              | TBD                   | \$ 200,000    |                  |                   |                  |                  |
| SCHOOLS           | MIDDLE SCHOOL BOILER REPLACEMENT                   | TBD                   | \$ 80,000     |                  |                   |                  |                  |
| SCHOOLS           | ELEMENTARY SCHOOL BOILER REPLACEMENT               | TBD                   | \$ 80,000     |                  |                   |                  |                  |

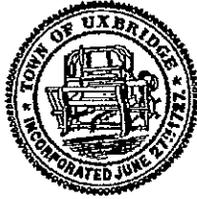
|                      |   |              |               |               |              |              |               |
|----------------------|---|--------------|---------------|---------------|--------------|--------------|---------------|
| RECREATION           | WHITIN FIELD LIGHTING                             | TBD          | \$ 8,000      |               |              |              |               |
| RECREATION           | SCHOOL DUGOUTS                                    | TBD          | \$ 5,000      |               |              |              |               |
| RECREATION           | LOAM SLICING                                      | TBD          | \$ 5,000      |               |              |              |               |
| RECREATION COMMITTEE | MIDDLE SCOREBOARD ELECTRIFICATION                 | TBD          | \$ 2,000      |               |              |              |               |
| RECREATION           | PARKING LOT EXPANSION SUTTON STREET               | TBD          | \$ 10,000     |               |              |              |               |
| RECREATION           | PLAN/DESIGN SUTTON FIELD EXPANSION                | TBD          | \$ 10,000     |               |              |              |               |
| RECREATION           | SOFTBALL FIELDS                                   | TBD          | \$ 20,000     |               |              |              |               |
| RECREATION           | MIDDLE SCHOOL FIELD REHAB                         | TBD          | \$ 20,000     |               |              |              |               |
| PW WATER ENTERPRISE  | BLACKSTONE REPLACEMENT WELL #1                    | CIF          | \$ 200,000.00 |               |              |              |               |
| PW WATER ENTERPRISE  | PHASE I - S MAIN STREET WATER MAINS               | SRF/TOWN     |               | \$ 1,500,000  |              |              |               |
| PW WATER ENTERPRISE  | PHASE I - HENRY STREET (N. MAIN TO HENRY)         | TBD          | \$ 1,103,000  |               |              |              |               |
| PW WATER ENTERPRISE  | PHASE I - HENRY STREET (MENDON TO P. HENRY)       | TBD          | \$ 244,000    |               |              |              |               |
| PW WATER ENTERPRISE  | PHASE I - HIGH STREET EXT TO DOUGLAS ST           | PRIVATE/TOWN | \$ 2,273,000  |               |              |              |               |
| PW WATER ENTERPRISE  | PHASE II - HECLA (OLD ELMDALE TO BROWN TER)       | PREV. APPROP |               | \$ 300,000    |              |              |               |
| PW WATER ENTERPRISE  | PHASE II - ELMDALE (BROWN TERR TO BACON)          | TBD          |               | \$ 228,000    |              |              |               |
| PW WATER ENTERPRISE  | PHASE II HARTFORD AVE EAST (N MAIN TO WHITIN)     | TBD          |               | \$ 800,000    |              |              |               |
| PW WATER ENTERPRISE  | PHASE II CAPRON (MENDON TO END)                   | TBD          |               | \$ 319,000    |              |              |               |
| PW WATER ENTERPRISE  | PHASE II HARTFORD AVE WEST (RIVULET TO LEXINGTON) | TBD          |               |               | \$ 358,000   |              |               |
| PW WATER ENTERPRISE  | PHASE II - GLORIA STREET                          | TBD          |               |               | \$ 115,000   |              |               |
| PW WATER ENTERPRISE  | PHASE II - SUSAN PARKWAY                          | TBD          |               |               | \$ 195,000   |              |               |
| PW WATER ENTERPRISE  | PHASE II - UPTON ROAD                             | TBD          |               |               | \$ 212,000   |              |               |
| PW WATER ENTERPRISE  | PHASE II - HARTFORD AVE EAST (OAK TO UPTON RD)    | TBD          | \$ 582,000    |               |              |              |               |
| PW WATER ENTERPRISE  | PHASE II - HENRY STREET (PATRICK HENRY TO END)    | TBD          |               |               |              | \$ 293,000   |               |
| PW WATER ENTERPRISE  | PHASE II - OAK STREET (MENDON TO HERITAGE)        | TBD          |               |               |              | \$ 472,000   |               |
| PW WATER ENTERPRISE  | PHASE II - DEPOT STREET                           | TBD          |               |               |              | \$ 229,000   |               |
| PW WATER ENTERPRISE  | PHASE II - BLACKSTONE STREET                      | TBD          |               |               |              | \$ 472,000   |               |
| PW WATER ENTERPRISE  | BERNAT AND BLACKSTONE WELLHOUSE ROOF REPLACEMENT  | R.E.         | \$ 40,000     |               |              |              |               |
| PW SEWER ENTERPRISE  | REPLACE WEST RIVER PUMP STATION                   | R.E.         | \$ 200,000    |               |              |              |               |
| PW SEWER ENTERPRISE  | WWTP FACILITIES PLAN/CWMP                         | R.E.         | \$ 337,000    | \$ -          |              |              |               |
| PW SEWER ENTERPRISE  | WWTP UPGRADES (EST)                               |              | \$ 7,800,000  | \$ 7,500,000  | \$ 7,500,000 | \$ 7,500,000 |               |
| Totals               |   |              | \$ 22,216,020 | \$ 12,969,000 | \$ 8,960,000 | \$ 9,551,000 | \$ 53,696,020 |

FY 2015 CAPITAL PLAN - TOWN OF  
UXBRIDGE  
VEHICLES/EQUIPMENT PURCHASE OR  
REPLACEMENT

| DEPARTMENT        | PROJECT/PROGRAM                             | FUNDING SOURCE | PAST SCHEDULE | REQUESTED FY2017 | REQUESTED FY2018 | REQUESTED FY 2019 | REQUESTED FY2020 |
|-------------------|---|----------------|---------------|------------------|------------------|-------------------|------------------|
| LIBRARY           | COMPUTER UPGRADES                           | TBD            | \$ 9,000      | \$ 3,500         |                  |                   |                  |
| POLICE DEPARTMENT | REPLACEMENT CRUISERS                        | TBD            | \$ -          | \$ 82,000        | \$ 41,000        | \$ 82,000         | \$ 41,000        |
| POLICE DEPARTMENT | HIGH DENSITY STORAGE SYSTEM                 | TBD            | \$ 25,000     |                  |                  |                   |                  |
| POLICE DEPARTMENT | FUMING HOOD/FINGERPRINT DUCT STATION        | TBD            | \$ 12,000     |                  |                  |                   |                  |
| POLICE DEPARTMENT | KEY CODE ACCESS FOR UXBRIDGE POLICE STATION | TBD            |               | \$ 35,000        |                  |                   |                  |
| POLICE DEPARTMENT | SYSCO PHONE SYSTEM                          | TBD            |               |                  | \$ 40,000        |                   |                  |
| POLICE DEPARTMENT | TOTAL STATION FOR CRIME SCENE MAPPING       | TBD            |               |                  | \$ 14,000        |                   |                  |
| POLICE DEPARTMENT | VIDEO SURVEILLANCE FOPR STATION SECURITY    | TBD            |               |                  | \$ 25,000        |                   |                  |
| POLICE DEPARTMENT | POLE CAMERA INVESTIGATIVE SECURITY SYSTEM   | TBD            |               |                  | \$ 8,000         |                   |                  |
| POLICE DEPARTMENT | REPLACE 25 DEPARTMENT ISSUED HANDGUNS       | TBD            |               |                  |                  | \$ 20,000         |                  |
| POLICE DEPARTMENT | MOBILE DATA TERMINALS FOR ALL CRUISERS      | TBD            |               |                  |                  | \$ 65,000         |                  |
| POLICE DEPARTMENT | VIDEO CAMERAS FOR PATROL CRUISERS           | TBD            |               |                  |                  | \$ 20,000         |                  |
| POLICE DEPARTMENT | UPGRADE DATA STORAGE & COMPUTERS            | TBD            |               |                  |                  |                   | \$ 55,000        |
| POLICE DEPARTMENT | REPLACEMENT MOTORCYCLE                      | TBD            |               |                  |                  |                   | \$ 22,000        |
| POLICE DEPARTMENT | REPLACE PD FLOORING                         | TBD            |               |                  |                  |                   | \$ 46,000        |
| FIRE DEPARTMENT   | EHYDRAULIC EXTRICATION SPREADER             | TBD            |               | \$ 12,000        |                  |                   |                  |
| FIRE DEPARTMENT   | REPLACEMENT FORESTRY TRUCK #1 & #2          | TBD            |               |                  | \$ 140,000       |                   |                  |
| FIRE DEPARTMENT   | REPLACEMENT ENGINE 3                        | TBD            |               |                  |                  |                   | \$ 500,000       |
| FIRE DEPARTMENT   | REPLACEMENT MAINTENANCE PICK UP             | TBD            |               |                  |                  |                   | \$ 45,000        |
| FIRE DEPARTMENT   | REPLACEMENT THERMAL IMAGING CAMERAS         | TBD            |               |                  |                  | \$ 25,000         |                  |
| PUBLIC WORKS      | STREET SWEEPER                              | TBD            | \$ 210,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | MOWER HIGH CAPACITY                         | TBD            | \$ 30,000     |                  |                  |                   |                  |
| PUBLIC WORKS      | TRACKLESS TRACTOR                           | TBD            | \$ 147,500    |                  |                  |                   |                  |
| PUBLIC WORKS      | 1 TON DUMP TRUCK                            | TBD            | \$ 52,000     |                  |                  |                   |                  |
| PUBLIC WORKS      | ATTACHMENTS (PLOWS ETC)                     | TBD            | \$ 42,000     | \$ 10,000        | \$ 6,000         | \$ 6,000          |                  |
| PUBLIC WORKS      | BACKHOE                                     | TBD            | \$ 90,000     |                  |                  |                   |                  |
| PUBLIC WORKS      | CAB & CHASSIS                               | TBD            | \$ 130,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | CAB & CHASSIS                               | TBD            | \$ 130,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | CAB & CHASSIS                               | TBD            | \$ 130,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | COMBINATION DUMP TRUCK                      | TBD            | \$ 200,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | COMBINATION DUMP TRUCK                      | TBD            | \$ 200,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | COMBINATION DUMP TRUCK                      | TBD            | \$ 200,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | COMPRESSER                                  | TBD            | \$ 18,000     |                  |                  |                   |                  |
| PUBLIC WORKS      | COMBINATION DUMP TRUCK                      | TBD            | \$ 200,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | COMBINATION DUMP TRUCK                      | TBD            | \$ 200,000    |                  |                  |                   |                  |
| PUBLIC WORKS      | GARAGE AIR HANDLING SYSTEM                  | TBD            | \$ 50,000     |                  |                  |                   |                  |
| PUBLIC WORKS      | LANDFILL MOWER                              | TBD            | \$ 40,000     |                  |                  |                   |                  |
| PUBLIC WORKS      | SANDER S.S. HIGHLAND                        | TBD            | \$ 30,000     |                  |                  |                   |                  |
| PUBLIC WORKS      | SANDER S.S. TROWEL                          | TBD            | \$ 15,000     |                  |                  |                   |                  |
| PUBLIC WORKS      | EMERGENCY GENERATOR GARAGE (2)              | TBD            | \$ 45,000     |                  |                  |                   |                  |
| SCHOOLS           | REPLACE 1 TON DUMP TRUCK                    | TBD            | \$ 60,000     |                  |                  |                   |                  |



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Received by  
Uxbridge  
Town Clerk**POLICY OF THE BOARD OF SELECTMEN****Financial Management Policy and Objectives****PURPOSE**

It is the policy of the Town of Uxbridge that financial management is conducted with the objectives of safeguarding municipal funds, protecting the Town's assets and funding municipal services in an efficient, effective and consistent manner that aligns with public policy goals as set forth by the Board of Selectmen.

In adherence to this policy, the Town shall pursue the following objectives:

- To provide effective financial management within the Town that conforms with generally accepted accounting principles (GAAP) and Massachusetts General Laws (MGL);
- To provide public confidence in municipal financial management;
- To protect and enhance the Town's credit rating and prevent defaults on municipal debt;
- To provide essential public safety, municipal and education services at the most efficient cost;
- To provide safeguards to ensure the quality and integrity of municipal financial systems;
- To hire and retain qualified professional financial managers;
- To minimize the Town's financial risk due to unforeseen emergencies;
- To protect and maintain the Town's capital assets.

The goal of this financial policy is to control expenditures and build reserves. This policy includes guidelines which are intended for use by the Town Manager/ Board of Selectmen in preparing budgets, by the Finance Committee in reviewing and recommending budgets, and by Town Meeting in evaluating and approving budgets.

The financial policy is intended to be used, and therefore it must be flexible enough to accommodate changing social and economic conditions. It is appropriate for the Town Manager/Board of Selectmen to review these guidelines and, in consultation with the Finance Committee and the School Committee, make adjustments as required.

In order to obtain the above objectives, the Board of Selectmen adopts the following policies:

## **A. ACCOUNTING AND AUDITING POLICIES**

1. The Town will utilize accounting practices that conform to GAAP, as set forth by the Government Accounting Standards Board (GASB) and MGL.
2. An annual audit will be performed by an independent public accounting firm in a timely basis.
3. The Town will maintain strong financial controls to ensure compliance with town meeting actions, Town Charter, Town bylaws and state regulations.
4. The Town will strive to produce quality financial statements, capital plans, and annual budget documents, consistent with the Town Charter.
5. The Town will produce timely payroll and accounts payable warrants ensuring that vendors and employees are paid on a regular basis.

## **B. ANNUAL BUDGET**

1. The annual budget should be prepared such that all current operating expenditures will be paid for with current operating revenue. Operating expenses should be supported solely by ongoing recurring revenue sources, including taxes, state aid, local receipts, inter-fund transfers, and fees. The annual budget should not be funded with non-recurring revenue sources, such as stabilization. All accounts in the annual budget should be adequately funded to minimize the use of non-recurring revenue sources once the annual budget has been funded, and to prevent the deferral of expenses, particularly capital costs, to future years.
2. The annual operating budget shall include an appropriation to an operating Reserve Fund pursuant to MGL Chapter 40, Section 6. This account shall be used to fund any extraordinary or unforeseen expenses that occur during the fiscal year. The Town Manager shall review such requests, and if approved, forward them to the Finance Committee. Funds will be transferred from the Reserve Fund to individual departments only upon the voted recommendation of the Finance Committee.
3. The annual budget process shall clearly define management's priorities during the budget cycle after consultation with the Board of Selectmen and the School Committee and shall identify all enhancements and reductions made to each department in order to produce a balanced budget. Staffing plans for all departments shall be included with budget materials.
4. Operational overrides may be considered if the costs of municipal and/or educational services outstrip recurring revenues. All other available options, excluding the use of

reserves, should be considered in advance of proposing an operational override for consideration by the Board of Selectmen.

5. The Town Manager shall include a capital improvement plan as part of the annual budget process pursuant to Article 6, Section 8 of the Uxbridge Charter.

### **C. REVENUE**

1. The Town will follow an aggressive and equitable practice of collecting revenues as outlined in this section.
2. The Town will utilize all available tools to collect revenues including the tax title and foreclosure process, license and permit holding/revocation, and motor vehicle marking procedures.
3. The Town will strive to maintain and increase a healthy commercial tax base to supplement residential tax revenues by encouraging economic development.
4. The Town will thoroughly analyze any unexpected and unusual one-time revenue sources. One-time revenue sources include unanticipated state funds, legal settlements, and sale of town assets. These funds should be used toward meeting financial reserve goals and capital needs. These funds should not be used for funding general fund operating budgets.
5. The Town will thoroughly analyze any new recurring revenue sources before appropriation. New recurring revenue sources include significant new growth, increased state aid or other permanent revenue sources. These funds shall be considered, particularly in the first year, toward meeting financial reserve goals and capital needs before being utilized for funding general fund operating budget needs.
6. The Town should issue revenue or tax anticipation notes only when cash flow projections indicate that the Town will have insufficient funds to meet its obligations for a period in time. Notes of this type will only be issued as a last option. A favorable vote of the Board of Selectmen is required to issue revenue or tax anticipation notes.

### **D. RESERVES**

1. The Town should maintain reserves to protect the Town from unforeseen, extraordinary needs of an emergency nature. Prudent stewardship of the Town requires such planning and protection for the Town's financial health.

2. Reserves as discussed in this section include expendable reserves (free cash, stabilization funds) and non-expendable reserves (unreserved fund balance).
3. The amount the Town has in its reserves plays a major role in maintaining and/or improving its bond rating. A temporary decline or reduction in reserves due to capital investment or emergency expenditure may be not considered by rating agencies as a cause for concern, but a continual decline or reduction in reserves may indicate a problem in meeting current expenditures and revenue targets, in subsidizing the current operating budget, utilizing reserves for purposes not planned or any combination of these circumstances.
4. The Town's goal is to fund the Stabilization Fund at a minimum of 2.5 million dollars (\$2,500,000). . The Town will annually review the stabilization fund balance prior to the Fall Annual Town Meeting and should seek to transfer the balance of free cash needed to keep the fund balance of stabilization at the targeted goal. Examples of potential expenditures from stabilization that may reduce it from the targeted level include transfers for snow and ice deficits, operating budget issues and non-capital funding articles. After stabilization has been funded at its targeted goal, any remaining balance of free cash should be transferred to the Capital Stabilization Fund (See Section F – Capital Planning).
5. Reserve funds should be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency nature; an unexpected liability created by Federal or State legislation, funding of previous fiscal year expenses, immediate public safety or health needs, opportunities to achieve long-term cost savings, or planned capital investments, and related debt service. Reserves should not be used to fund recurring budget items. In the event that it is necessary to fund the operating budget with reserves, the budget in the next fiscal year should contain an appropriation of the same amount to the Stabilization Fund.
6. Funds should be allocated from reserves only after an analysis and utilization plan has been prepared by the Town Manager/School Superintendent and presented to the Board of Selectmen/School Committee for their agreement and sponsorship on the Town Meeting warrant.

#### **E. GENERAL OBLIGATION DEBT**

1. Long-term debt should be issued only for capital projects or assets that have a long useful life. Debt should be issued to pay for the cost of significant infrastructure or capital projects, such as land and equipment purchases, building construction or remodeling, and road construction.

2. Long-term debt should not be incurred without a clear identification of its financing sources. Debt issued on behalf of the water, sewer or ambulance enterprise funds should be supported by user fees or charges from those funds.
3. The term of long-term debt should not exceed the expected useful life of the capital asset being financed, but under no circumstances should the Town schedule debt for repayment in a term greater than twenty (20) years. This ensures cost savings to the community and seeks to avoid committing future generations to large debt obligations. This policy recognizes that capital needs continue and that new debt will continue to be identified and issued.
4. The minimum requirements for debt financing shall be an expenditure of at least \$50,000 and a useful life in excess of five (5) years.
5. General fund nonexempt debt service, net of grant funding, should not exceed 8% of general fund revenues so as to provide appropriate funding for other Town services. Total general fund debt, exempt and non-exempt, exclusive of grant funding, should be maintained at no greater than 12% of net general fund operating revenues so as to balance total debt costs and tax implications with other services.
6. The Town will follow a policy of full disclosure on all bond offerings and financial prospectuses.

Maintaining or improving the Town's bond rating will result in interest savings over the life of any borrowing. Moody's Investors Service cites stabilization of financial position at levels consistent with current rating category, restoration of structurally balanced operations, and replenishment of available reserves as the three key factors in improving the Town's bond rating. The Town should strive to utilize financial planning practices that enhance its financial positions, thereby stabilizing or improving the Town's bond rating.

## **F. CAPITAL PLANNING**

1. The Town should maintain its physical assets by providing funding in the operating budget to protect the Town's capital investments and to minimize future maintenance and replacement costs. The Town's physical resources are a major component of the Town's overall financial assets and represent a significant investment of public funds. As such, the Town should strive to maintain and update its capital assets.
2. The Town should develop a multi-year plan for capital improvements to be known as the 'Five-Year Capital Budget' which will be updated on an annual basis, as required in Article 6, Section 8 of the Uxbridge Town Charter.
3. Capital items shall be defined as follows:
  - Items requiring an expenditure of at least \$50,000 and having a useful life of more than five (5) years;

- Projects consisting of real property acquisitions, construction, capital asset improvements, long-life capital equipment, or major maintenance/repair of an existing capital item, as distinguished from a normal operating expenditure;
  - Items obtained over a long-term lease;
  - Multiple purchases of similar items with values a total value of over \$50,000 should be aggregated and the total considered a capital expense.
4. The Town should strive to budget in coming years three percent (3%) of the general fund operating budget, net of debt on capital maintenance and equipment. The Town understands the need to invest in capital stock on an ongoing basis and should attempt to fund such investments in coming years. Annual delays in reinvesting in the Town's capital assets and equipment can often lead to delaying major problems that result in larger investments of financial resources to correct. The Town Manager/Board of Selectmen should continue to stress the importance of capital reinvestment and will carefully balance the financing of capital with annual operating expenses.
  5. The funding source of capital projects must be identified and analyzed before any long term bonded capital project is recommended. Funding sources for capital projects must be analyzed so as to balance the resources available within Proposition 2 ½.
  6. Capital project funding should also be reviewed in relation to impact on property tax limitations.
    - Projects paid with current tax revenues should identify impact on the annual tax rate and/or tax bill.
    - Projects funded with long-term debt and *not exempted* from Proposition 2 ½ should identify impact on annual operating budgets.
    - Projects funded with long-term debt that are *exempted* from Proposition 2 ½, via *debt exclusion* or *override*, should identify impact on annual tax rate and/or tax bill.
    - Projects funded via *capital outlay expenditure exclusion* should identify impact on the current annual tax rate and/or tax bill.
  7. The annual operating cost of the proposed capital project, as well as debt service costs, should be identified before any long-term bonded capital project is recommended.
  8. Short-term debt, including internal borrowing and tax-exempt commercial paper, should be issued when authorized for interim financing of capital projects. The term of short-term debt shall not exceed five years. Total short-term debt shall generally not exceed ten percent (10%) of outstanding long-term debt.
  9. As referenced in Section D "Reserves", any Free Cash remaining after the Town's stabilization fund is funded at 2.5 million dollars, should be transferred to the capital stabilization fund at first opportunity. The Capital Planning Committee, established pursuant to Chapter 16 of the Uxbridge General Bylaws, will have these funds open to use in making its annual recommendation of capital projects to the Town Manager.

10. The Committee may include a portion of debt service for capital purchases to be paid with these funds, as long as there are reserves totaling at least two years of proposed debt service payments encumbered for payment.
11. It is understood that the funding of the Town's stabilization fund remains the primary goal, and that any funding available for funding the capital stabilization fund will be transferred after that primary goal is realized annually.

#### **G. OFFSET RECEIPTS AND ENTERPRISE FUNDS**

1. The Town should establish and maintain offset receipts and enterprise funds pursuant to MGL Chapter 40, Section 39 and Chapter 44, Section 53F 1/2, respectively, wherever possible in order to ensure annual operation and maintenance needs are met and such services are funded in an equitable manner.
2. The term of debt for offset receipts and enterprise funds generally should not exceed the useful life of the asset, and in no case should the term exceed twenty (20) years.
3. Short-term debt, including internal borrowing and tax-exempt commercial paper, should be used when authorized for interim financing of enterprise fund capital projects. The term of short-term debt may not exceed seven years. Total short-term debt should generally not exceed ten percent (10%) of outstanding long-term debt.
4. Ongoing routine, preventive maintenance should be funded on a pay-as-you go basis.
5. Rates for offset receipts and enterprise funds should be designed to generate sufficient revenues to support the full cost (direct and indirect) of operations and debt and provide debt service coverage, if applicable, and to ensure adequate and appropriate levels of working capital. Fees should be reviewed annually in relation to the cost of providing the service.
6. The enterprise funds should maintain adequate working capital to finance operations. In the absence of retained earnings, operations would require a subsidy by the general fund, which would reduce general fund cash available for investment, and consequently reduce general fund revenue. Wherever possible, rates or fees should be increased in order to maintain retained earnings at a minimum of ten percent (10%) of that enterprise fund's annual revenues.

#### **H. GIFTS, GRANTS AND OTHER FUNDS**

1. All grants shall be managed to comply with applicable state law (MGL Chapter 44, Section 53A).

2. All gifts and donations shall be held by the Town Treasurer and maintained in separate funds by the Town Accountant and expended according to the wishes and instructions of the donor, and under purposes allowed for by MGL Chapter 44, Section 53A)
3. Revolving funds shall be managed in compliance with applicable state laws and regulations. User fees should be set so as to generate only the revenue needed to recover the allowable costs of the programs.
4. All gift, grants, fees, and donations should be evaluated for suitability and consistency with Town policies. They shall also be formally approved and accepted by the Board of Selectmen and/or School Committee pursuant to MGL.
5. Any gifts, grants or donations with condition determined to be unsuitable for the Town should not be accepted.

#### **I. TRUST FUND MANAGEMENT**

1. It is the policy of the Town of Uxbridge that trust fund management is consistent with the legal requirements and spirit of each respective trust document and, to the maximum extent possible, realizes the purpose the trusts were intended to achieve.
2. Trust fund management will be conducted with the primary objectives of:
  - Conformance to each trust document's specified purpose, legal requirements, and administrative guidelines;
  - Preservation of principal;
  - Maintenance of security of trust funds and investments;
  - Maximization of total return for each trust fund;
  - Efficient disbursement of funds on an equitable basis;
  - Conformity with GAAP principles and MGL

#### **J. INVESTMENT POLICY**

1. Collection, deposit and disbursement of all funds should be managed to insure the protection and safety of funds, and to maintain adequate cash flow to meet the Town's needs of operations.
2. The Town will strive to maximize the return on its portfolio, with the primary objectives of safety of principal, liquidity of funds, and maximum yield.
3. The Treasurer will maintain a separate, written, detailed investment policy as accepted by the Board of Selectmen on 10/24/05.

## **GLOSSARY OF TERMS:**

**Bond Anticipation Note (BAN):** Short term debt instrument used to generate cash for initial project costs with the expectation that the debt will be replaced later by permanent borrowing. Typically issued for less than one-year, BANs may be reissued for up to seven years, provided that principal repayment begins after two years (MGL ch 44, s 17).

**Bond Rating:** A credit rating assigned to a municipality by a credit rating agency to help investors assess the future ability, legal obligation, and willingness of the municipality to make timely debt service payments. The rating helps prospective investors to determine the level of risk associated with a given fixed income investment.

**Capital Outlay Expenditure Exclusion (MGL ch 59 s 21c ss I ½):** A temporary increase in the tax rate, approved via referendum vote to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling for that year only.

**Debt Exclusion (MGL ch 59 s21C ss K):** An action taken by a community through a referendum vote to raise the funds necessary to pay for debt service costs for a particular project from the property tax levy, but outside the limits of Proposition 2 ½. The amount is raised above the tax levy for the life of the debt only.

**Department of Revenue (DOR):** State department responsible for collecting a wide variety of taxes, providing taxpayer support, and administering programs related to municipal finance through the Division of Local Services.

**Excise Tax:** (MGL ch 60A, s 1 et seq.) A locally imposed annual tax to owners of motor vehicles registered to an address within the community. The excise tax is based on a valuation of \$25.00 per \$1,000 of car valuation, and is considered to be a local receipt.

**Enterprise Fund (MGL ch 44, s53 ½):** A separate accounting and financial reporting mechanism for municipal service for which a fee is charged in exchange for goods and services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered by user charges and the portion that is subsidized by the tax levy, if any.

**Fees:** Costs charged for services provided as allowed per MGL.

**Free Cash:** Remaining, unrestricted funds from operations, including unexpended free cash from the previous fiscal year, actual receipts in excess of revenue estimates on the tax recapitulation sheet, and unspent amounts in budget line items. Free cash is certified annually by the Division of Local Services, usually in advance of the Fall Annual Town Meeting. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash.

**Gift:** A sum of money or item donated to the Town or the public schools to be used either freely or toward a particular purpose.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial reporting that serve to achieve a level of standardization.

**Government Accounting Standards Board (GASB):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Grant:** A sum of money awarded by the state or federal government and occasionally by private individuals or companies to be spent for a particular purpose.

**Inter-fund Borrowing:** An advance between funds in order to fund debt that will either be repaid or externalized through BANs or permanent debt by the close of the fiscal year.

**Inter-fund transfer:** An amount that is transferred to general fund revenue from special revenue and enterprise funds to offset costs associated with those funds that are paid for by the general fund.

**Levy Ceiling:** One of two levy restrictions imposed by Proposition 2 ½. Real and personal property taxes imposed in any year may not exceed 2 ½ percent of the full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, or a debt or special exclusion.

**Levy Limit:** The other of two levy restrictions imposed by Proposition 2 ½. Real and personal property taxes imposed by a city or town may only grow by 2 ½ percent over the prior year's tax levy, plus new growth plus any overrides or exclusions.

**Local receipts:** Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals and charges. Annual estimates of local receipts appear on the Tax Recapitulation Sheet.

**New Growth:** The additional tax revenue generated by new construction, renovations, and other increases to the property tax base during the calendar year.

**Non-Recurring Revenue Sources:** One-time local receipts that are not assigned a specific category on page 3 of the Tax Recapitulation Sheet. Examples of non-recurring revenue sources are certain general purpose grants, and one-time state aid payments.

**Non-Renewal Program (Mark & clear -- RMV (MGL Ch 60 Sec 2)):** Upon request, the Registry of Motor Vehicles marks the license of delinquent excise payers or parking ticket scofflaws for non-renewal until outstanding balances are paid.

**Override:** (MGL Ch 59 s 21C ss G): Process established by Proposition 2 ½ which allows the taxpayers of a community to increase tax revenue by permanently increasing the levy limit through a referendum. The override question on the election ballot must state a purpose for the override and the dollar amount

**Personal Property Tax:** The tax on movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses and public utilities.

**Proposition 2 ½:** (MGL Ch 59, s 21C): Statute which limits property tax increases by municipalities to an annual limit of 2.5% of the total levy over the previous year plus new growth. It was passed by initiative petition in 1980, and went into effect in 1982.

**Rating Agency:** A company that assigns credit ratings for issuers of certain types of debt obligations as well as the debt instruments themselves. The two agencies used by municipalities are Standard and Poor's (S&P) & Moody's.

**Recurring Revenue Sources:** Local receipts which are collected annually that are not assigned a specific category on page 3 of the Tax Recapitulation Sheet. Examples of recurring revenue sources are tax title payments, annual agreements with other towns, and Medicare/Medicaid payments.

**Reserve Fund** (MGL Ch 40, S 6): An amount set aside within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures. Funds are released based on recommendation of the Town Manager, approved by the Finance Committee.

**Revenue Anticipation Note (RAN):** A short term loan issued to be paid off by revenues, such as tax collections and state aid.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may appropriated for any lawful purpose (MGL Ch 40, Sec 5B).

**State Aid:** Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Most aid programs are considered to be general fund revenues and may be spent for any purpose, subject to appropriation. Aid programs that are not considered general fund revenues include Chapter 90 funds, school choice in, and sewer rate relief.

**Tax Anticipation Note (TAN):** A short term note issued to provide cash to cover for operating expenses in anticipation of tax proceeds.

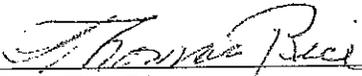
**Tax Levy:** The amount that a community raises through real and personal property taxation. The tax levy can be any amount up to the levy limit, which is re-established every year through Proposition 2 ½. The annual budget is based on the tax levy, coupled with projected state aid, local receipts and transfers in/out.

**Tax Recapitulation Sheet:** A worksheet submitted by a city or town to the Department of Revenue to calculate and set the tax rate. It consists of four pages (With numerous supporting documents); the tax rate summary (page 1), the total amounts to be raised (page 2), local receipts (page 3), and certifications and appropriations of funding (page 4). The compilation of data on this worksheet calculates the tax rate, and determines if the rate is under or over the levy limit. The tax rate cannot be set if the city or town exceeds the levy limit.

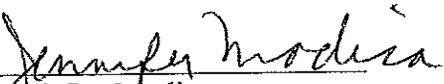
**Tax Title:** A collection procedure that secures a community's lien on real property and protects the Town's right to payment of overdue taxes. Otherwise, the lien expires five years after the January 1 assessment date if the property has been transferred to another owner. If the amounts remain outstanding on a property after issuing a demand for overdue property taxes and publishing a notice of tax taking, the treasurer/collector may take the property for the city or town. The Treasurer/Collector may initiate foreclosure proceedings six months after the instrument of taking is recorded.

**Trust Fund:** A sum of money donated or transferred to a municipality with specific instructions on its use.

**Unreserved Fund Balance:** The amount by which cash, accounts receivable and other assets exceed liabilities and restricted reserves. It is akin to "stockholder's equity" on a corporate balance sheet. It is not, however, available for appropriation in full, because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

  
Chair Tim Rice

\_\_\_\_\_  
Vice Chair Joe Frisk

  
Clerk Jen Modica

  
Selectman Peter Baghdasarian

  
Selectman Lance Anderson

12/9/13  
\_\_\_\_\_  
Date Approved

## EXHIBIT 6

### SECTION 8: CAPITAL PLANNING PROGRAM

The town manager shall submit a capital plan to the board of selectmen and the finance committee and hold a public hearing at least one hundred fifty days before the start of each fiscal year. It shall be based on material prepared by a capital planning committee. The material shall include :

- (a) a clear and concise general summary of its contents;
- (b) a list of all capital improvements proposed to be undertaken during the next ensuing five years, with supporting information as to the need for each capital improvement;
- (c) cost estimates, methods of financing and recommended time schedules for each improvement; and,
- (d) the estimated annual cost of operating and maintaining each facility and piece of major equipment involved.

This information is to be annually revised by the town manager with regard to the capital improvements still pending or in the process of being acquired, improved or constructed.

EXHIBIT 7

Chapter 16

CAPITAL PLANNING

§ 16-1. Capital Planning Committee

§ 16-2. Capital Improvement Plan

[HISTORY: Adopted by the Town Meeting of the Town of Uxbridge (May 9, 2006 Annual Town Meeting – Article 20).

GENERAL REFERENCES

— See Ch.

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§ 16-1. Capital Planning Committee.

- A. As authorized under Chapter 81 of the Acts of 2002, the Town of Uxbridge hereby changes the composition of the Capital Planning Committee created thereunder, as follows: The Committee shall consist of an odd number of citizens of Uxbridge, not less than five (5), who shall be voting members, appointed by the Town Manager. The Town Manager and the Town Treasurer shall be participating, but non-voting members. The Town Manager shall establish the terms of all appointments and qualifications of appointees, not to exceed three (3) years. As further authorized under Chapter 81 of the Acts of 2002, the Town may change the composition of this Committee by majority vote at any Annual or Special Town Meeting.
- B. The Capital Planning Committee shall recommend, to the Town, policies relative to the funding of capital projects through appropriations from the Capital Improvement Trust Fund or other funds available to the Town, and shall annually recommend priorities and schedules for such capital projects.

§ 16-2. Capital Improvement Plan.

- A. The Capital Planning Committee shall make timely reports, at least annually, to the Town Manager. The annual report to the Town Manager shall be at such time as the Town Manager directs, consistent with other reporting requirements established by the Town Charter, and shall include at least:
- (1) A clear and concise general summary of its contents;
  - (2) A list of all capital improvements and/or purchases proposed to be undertaken during the next ensuing five (5) fiscal years, with supporting information as to the need for each capital improvement and/or capital purchase;
  - (3) Cost estimates, methods of financing and recommended time schedules for each improvement and/or capital purchase;
  - (4) The estimated annual cost of operating and maintaining each facility and piece of major equipment involved in the improvement and/or capital purchase; and
  - (5) Such other information as shall be required by the Town Manager and/or policies set by the Board of Selectmen.
- B. This annual report shall be included in the Annual Report of the Town.

- C. The Town Manager shall annually, on or before January 30, submit to the Board of Selectmen and the Finance Committee an updated capital improvement program based on:
- (1) The aforementioned annual report of the Capital Planning Committee; and
  - (2) The status of capital improvements and/or purchases still pending or in process of being acquired, improved or constructed.

## EXHIBIT 8

**PART I** ADMINISTRATION OF THE GOVERNMENT**TITLE IX** TAXATION**CHAPTER 59** ASSESSMENT OF LOCAL TAXES**Section 21C** Limitations on total taxes assessed; determination by voters

Section 21C. (a) Whenever used in the text of this section, the following words and terms shall have the following meanings:?

"Full and fair cash valuation", the fair cash value of all real estate and personal property as defined in this chapter, as certified by the commissioner, or, if no certification has been made, as last reported by the commissioner to the general court pursuant to section ten C of chapter fifty-eight as updated by the commissioner for any intervening period by an appropriate factor, if any.

"Local appropriating authority", in a town, the board of selectmen; in a city, the council, with the mayor's approval when required by law; in a municipality having a town council form of government, the town council.

"Total taxes assessed", the net amount to be raised by any ad valorem tax levied on the real estate and personal property located within a city or town.

(b) The total taxes assessed within any city or town under the provisions of this chapter shall not exceed two and one-half per cent of the full and fair cash valuation in said city or town in any fiscal year. Any city or town in which total taxes exceed this limit shall be subject to the provisions of paragraph (d).

*[There is no paragraph (c).]*

(d) Any city or town in which total taxes assessed exceed the limits set forth in paragraph (b) shall for each successive year until the total taxes assessed shall not exceed said limits, reduce the total taxes assessed by not less than fifteen per cent of the total taxes assessed for the year immediately preceding; provided, however, that the reduction pursuant to this paragraph shall not be so great as to require a reduction below the limits set forth in paragraph (b); and provided, further, that said reduction may be adjusted by those amounts approved in accordance with the applicable provisions of paragraph (e).

(e) The local appropriating authority of any city or town which is subject to the provisions of paragraph (d) may, by a two-thirds vote, seek voter approval to assess taxes in excess of the amount allowed pursuant to said paragraph (d) by a specified amount. Any question submitted to the voters shall be worded as follows:?

"Shall the (city/town) of \_\_\_ be allowed to assess an additional \$\_\_\_ in real estate and personal property taxes for the fiscal year beginning July first, nineteen hundred and \_\_\_?

YES \_\_\_ NO \_\_\_".

If the amount specified in such question is not greater than one-half of the reduction required pursuant to said paragraph (d), the proposal shall be deemed approved if a majority of the persons voting thereon shall vote "yes". If the amount specified is greater than one-half of the reduction required pursuant to said paragraph (d), the proposal shall be deemed approved if two-thirds of the persons voting thereon shall vote "yes".

In no event shall the amount specified be greater than the reduction required pursuant to said paragraph (d).

The local appropriating authority may, by a two-thirds vote, submit two questions on the same ballot; provided that only one question shall specify an amount which is greater than one-half of the reduction required pursuant to paragraph (d). If both questions are approved by the required number of voters, then the question which requires a two-thirds vote shall apply.

(f) in any city or town in which the total taxes assessed result in a percentage which is less than or equal to the limits imposed pursuant to paragraph (b), the total taxes assessed for any fiscal year shall not exceed an amount equal to one hundred and two and one-half per cent of the maximum levy limit for the preceding fiscal year as determined by the commissioner of revenue; provided, however, that the total taxes assessed may be further increased by those amounts approved in accordance with the provisions of paragraph (g); and provided further, that the total amount of taxes assessed for the then current fiscal year may be increased by an amount equal to the tax rate for the preceding fiscal year multiplied by the amount of increase in the assessed valuation of any parcel of real, or article of personal property over the assessed valuation of such property during the prior year which shall become subject to taxation for the first time, or taxed as a separate parcel for the first time during such fiscal year, or which has had an increase in its assessed valuation over the prior year's valuation unless such increased assessed valuation is due to revaluation of the entire city or town.

(g) The local appropriating authority of any city or town which is subject to the provisions of paragraph (f) may, by majority vote, seek voter approval to assess taxes in excess of amount allowed pursuant to said paragraph (f) by a specified amount.

Any question submitted to the voters shall be worded as follows:?

"Shall the (city/town) of \_\_\_ be allowed to assess an additional \$\_\_\_ in real estate and personal property taxes for the purposes of (state the purpose(s) for which the monies from this assessment will be used) for the fiscal year beginning July first, nineteen hundred and \_\_\_?

YES \_\_\_ NO \_\_\_"

Said question shall be deemed approved if a majority of the persons voting thereon shall vote "yes".

If a question as aforesaid shall provide for assessing taxes for the purpose of funding a stabilization fund established pursuant to section 5B of chapter 40, the assessors shall in each successive fiscal year assess property taxes for the same purpose in an amount equal to 102.5 per cent of the amount assessed in the next preceding year in which additional taxes were assessed for such purpose, but only if the local appropriating authority votes by a 2/3 vote to appropriate such increased amount in such year for such purpose. The voters of the city or town, by majority vote at a referendum, may alter the purpose of a stabilization fund or authorize the assessment of such additional property taxes for another purpose. In any year in which the local appropriating authority does not vote to appropriate such amount as aforesaid, the total property tax levy for such year shall be reduced by the amount that could otherwise have been assessed, so that such additional taxes may not be assessed for any other purpose. The maximum levy limit under paragraph (f) shall not be affected by any such reduction in the levy for such year.

(h) In a city or town, if a majority of the local appropriating authority or the people by local initiative procedure shall so require, there shall be a special election called in order to submit a question to the voters as to whether said city or town should be required to assess taxes by a specified amount below that amount allowed pursuant to this section. The question submitted to the voters shall be worded as follows:?

"Shall the (city/town) of \_\_\_ be required to reduce the amount of real estate and personal property taxes to be assessed for the fiscal year beginning July first, nineteen hundred and \_\_\_ by an amount equal to \$\_\_\_?

YES \_\_\_ NO \_\_\_".

If a majority of the persons voting on the question shall vote "yes", the limit on total taxes assessed shall be decreased to the percentage so voted for that fiscal year.

(i) With regard to the referenda procedures set out in this section the local appropriating authority may direct that the questions be placed upon the official ballot at a regular city or town election or at a special election which the local appropriating authority may call at any time. The local appropriating authority may also direct that not more than three such questions be placed upon the official ballots for use in the city or town at a biennial state election, by filing with the state secretary not later than the first Wednesday of August preceding that election a copy of its vote attested by the city or town clerk.

(i1/2) The local appropriating authority of any city or town may, by a two-thirds vote, seek voter

approval to assess taxes in excess of the levy limitation for certain capital outlay expenditures. Amounts for such capital outlay expenditures or for the city's or town's apportioned share for certain capital outlay expenditures by a regional governmental unit shall be assessed only after approval by a separate vote of the people taken at a regular or special election held before the setting of the annual tax rate; provided, however, that the question submitted shall be worded as follows: "Shall the (city/town) of \_\_\_ be allowed to assess an additional \$\_\_\_ in real estate and personal property taxes for the purposes of (state the purpose(s) for which the monies from this assessment will be used) for the fiscal year beginning July first, two thousand and \_\_\_?"

Yes \_\_\_ No \_\_\_";

and provided, further, that said question shall be deemed approved if a majority of the persons voting thereon shall vote "yes".

Capital outlay expenditures may be authorized for any municipal purpose for which the city or town would be authorized to borrow money under section seven or eight of chapter forty-four.

(j) The local appropriating authority of any city or town may, by a two-thirds vote, seek voter approval at a regular or special election to assess taxes in excess of the amount allowed pursuant to this section for the payment of principal and interest on bonds, notes or certificates of indebtedness, excluding tax revenue anticipation notes, issued by the city or town and for the city's or town's apportioned share of the principal and interest on such bonds or notes issued by a regional governmental unit which were outstanding as of November fourth, nineteen hundred and eighty; provided, however, that the question submitted shall be as follows:?

"Shall the (city/town) of \_\_\_ be allowed to exempt the total amounts required to pay for bonded indebtedness incurred prior to the passage of proposition two and one-half, so-called, from the (city's/town's) limit?"

Yes \_\_\_ No \_\_\_";

and provided, further, that said question shall be deemed approved if a majority of the persons voting thereon shall vote "yes".

(k) The local appropriating authority of any city or town may, by two-thirds vote, seek voter approval at a regular or special election to assess taxes in excess of the amount allowed pursuant to this section for the payment of principal and interest on bonds, notes or certificates of indebtedness, excluding tax revenue anticipation notes, issued by the city or town and for the city's or town's apportioned share of the principal and interest on such bonds or notes issued by a regional governmental unit which were not outstanding as of November fourth, nineteen hundred and eighty; provided, however, that the question submitted shall be as follows:?

"Shall the (city/town) of \_\_\_\_ be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bond issued in order to (state the purpose or purposes for which the monies from the local issue will be used)?

Yes \_\_\_\_ No \_\_\_\_";

and provided, further, that said question shall be deemed approved if a majority of the persons voting thereon shall vote "yes".

(l) Amounts exempted from the tax limit under paragraph (i1/2), (j), (k) or (n) shall not be included in calculating the "total taxes assessed" in paragraph (a) or the maximum levy limit in paragraph (f).

(m) A town may appropriate from the tax levy, from available funds, or from borrowing, contingent on the passage of a ballot question under paragraph (g), (i1/2) or (k), but: (1) the statement of the purpose of the appropriation shall be substantially the same as the statement of purpose in the ballot question; (2) the appropriation vote shall not be deemed to take effect until the approval of the ballot question; (3) no election at which the question appears on the ballot shall take place later than the September 15 following the date of an appropriation vote adopted at an annual town meeting, or 90 days after the date of the close of any other town meeting at which an appropriation vote was adopted; and (4) after a contingent appropriation from the tax levy, a tax rate for a town shall not be submitted for certification by the commissioner under section 23 until after a ballot question under paragraph (g), (i1/2) or (k) has been voted upon, or until the expiration of the time for holding an election at which the question appears on the ballot, whichever period is shorter.

(n) The local appropriating authority may, by accepting this paragraph, provide that taxes may thereafter be assessed in excess of the amount otherwise allowed by this section, solely for payment, in whole or in part, of water or sewer debt service charges, including debt service charges of an independent commission, authority or district and as part of any wholesale water and sewer charges, that the board or officer responsible for determining the water and sewer charges certifies were not in fiscal year nineteen hundred and ninety-three paid by local taxes; provided, however, that water and sewer charges shall be reduced by the amount of any such aggregate additional taxes assessed; and provided, further, that said additional taxes may be assessed on only residential real property as defined in section two A, notwithstanding the failure of the city or town to adopt a residential factor pursuant to section fifty-six of chapter forty, but subject to any subsequent adoption of such residential factor allowed by said section fifty-six; and provided, further, that if said additional taxes are assessed only on residential real property, aggregate residential water and sewer charges shall be reduced by the amount of any such additional taxes assessed. In the case of a city or town whose water and sewer service is provided by an independent commission, authority or district which separately bills water and sewer users, said commission, authority or district may enter into an agreement with said city or

town to effectuate the purposes of this paragraph, provided, however, that immediately upon collection of all such taxes assessed for payment of such residential water and sewer debt service charges of such commission, authority or district, the treasurer or collector of taxes of such city or town shall, without appropriation by such city or town, pay over the taxes so collected to such commission, authority or district less any amounts agreed upon to provide reasonable compensation to the city or town for costs incurred in carrying out the agreement. Notwithstanding the provisions of chapter twenty-nine C, chapter two hundred and seventy-five of the acts of nineteen hundred and eighty-nine, or any other general or special law to the contrary, any city or town which accepts this paragraph or any independent authority, commission or district which provides water or sewer services to such city or town shall remain eligible to receive loans and grants for water pollution abatement projects or safe drinking water projects.