

Attention voters of Wilbraham:

Annual Town Meeting

Town of Wilbraham



**Warrant and Budget
Annual Town Meeting
Monday, May 12, 2025
6:30 PM
Minnechaug Regional High School**

Please bring this workbook with you.

Wilbraham Town Meeting Information

Description:

Wilbraham has an Open Town Meeting form of government. Town Meeting is considered a legislative body. During the meeting, each voter is a legislator. At the Meeting, voters will be asked to approve Town budgets; capital expenditures; Zoning changes; Town Bylaw changes; compensation for employees and elected officials; Town acquisition or disposition of land; and more. “Open” Town Meeting means that all Wilbraham registered voters are eligible to participate and vote.

Town Meetings are recorded and then rebroadcast on Wilbraham Public Access, and are also available On Demand on the Town of Wilbraham website under Public Access (<https://www.wilbraham-ma.gov/529/Video-On-Demand>).

The Warrant:

The Warrant is the agenda for Town Meeting. It contains a number of Articles which set the framework for Motions that will be made at Town Meeting. The Articles themselves are not necessarily the motions that will be made at Town Meeting. The Select Board is responsible for determining the appropriate Articles and preparing the Warrant; obtaining Legal opinion on the validity of proposed Articles; gathering input from Town staff and boards; and distribution of the Warrant.

Town Meeting “Cast”

Registered Wilbraham Voters – Each voter is a legislator at Town Meeting. They are full participants in budgeting; allocating funds; and law making. Upon checking in to the Meeting, voters will be given a voting card, which they will hold up (either for or against a motion) when the vote is called by the Moderator. Non-voters may attend the Meeting but may not vote; and may address the Meeting only with permission (traditionally this permission is presumed for Town Staff). The one exception to non-voters needing permission to speak is the School Superintendent. M.G.L. Chapter 71, Section 34 specifically allows the Superintendent to address this meeting.

Town Moderator – The Town Moderator is elected for a three (3) year term during Town Elections. The Moderator presides over Town Meeting and is responsible for its conduct consistent with Town Bylaws and Massachusetts General Laws; and the parliamentary procedures defined in Town Meeting Time (a handbook of parliamentary law published by the Massachusetts Moderators Association). Massachusetts General Laws grant The Moderator broad authority to accept parliamentary motions, regulate debate and rule speakers in or out of order. A primary role of the Moderator is to ensure that motions (or amendments to motions) remain within the scope of the Article published in The Warrant.

Select Board – As noted above, the Select Board prepare the Warrant. Traditionally, they present the motions associated with most Articles (generally Zoning Article motions are made by the Planning Board and Citizen Petition Article motions are made by the petitioners). However, any voter may make the motion for an Article. The Select Board may present recommendations or explanations of Articles.

Town Clerk – The Town Clerk is an elected official responsible for maintaining town records. During Town Meeting, the Town Clerk is responsible for checking in voters, and recording votes and actions taken at Town Meeting. If the elected Moderator is not present at the start of the Meeting, the Town Clerk will conduct the Meeting until the Town Meeting voters elect a temporary Moderator.

Finance Committee - The Finance Committee is appointed by the Select Board. They have the authority to make recommendations on all Warrant Articles calling for appropriations. They are deeply involved with the budgeting process and make a detailed explanation of the proposed budget to Town Meeting. Their budget recommendation is included in the Warrant. While the Finance Committee is charged with making recommendations on all Articles, traditionally they have referred recommendation on Zoning Articles to the Planning Board.

Town Counsel – Town Counsel attends Town Meeting to provide legal opinions on proposed actions being considered. During the Meeting, the Moderator may consult with Counsel prior to issuing a ruling, if the Moderator is in doubt about the legality of that ruling.**Boards, Committees and Staff** – Depending on the Article, Town Boards, Committees or Staff may be called on to make presentations or provide explanations on various Articles.

See the Glossary at the end of this Workbook for Municipal Terminology Definitions.

WARRANT

ANNUAL TOWN MEETING, MAY 12, 2025
ANNUAL TOWN ELECTION, MAY 17, 2025

HAMPDEN COUNTY, SS

TO ANY OF THE CONSTABLES OF THE TOWN OF WILBRAHAM IN THE COUNTY OF HAMPDEN,

Greetings:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the inhabitants of Wilbraham, who are qualified to vote in elections and Town affairs to meet at **Minnechaug Regional High School (PRECINCTS A, B, C, & D)** in said Wilbraham on **Saturday, the 17th day of May, 2025, when the polls will be open between the hours of 8:30 AM and 6:30 PM,** then and there to act on the following:

To give their votes to the election of officers on one ballot for the following Town Officers: One (1) Select Board Member for three (3) years; one (1) Assessor for three (3) years; one (1) Regional School Committee member for three (3) years; one (1) Cemetery Commissioner for three (3) years; one (1) Cemetery Commissioner for one (1) year; one (1) Water Commissioner for three (3) years; one (1) Water Commissioner for one (1) year; two (2) Library Trustees for three (3) years; one (1) Library Trustee for one (1) year; one (1) Planning Board Member for five (5) years; and one (1) Wilbraham Housing Authority member for five (5) years.

All business of said meeting, except the election of such officers and the determination of such matters as by law are required to be elected or determined by ballot, shall be considered at **6:30 PM, on Monday, the 12th day of May, 2025, at the Minnechaug Regional High School Auditorium,** in said Town, then and there to act on the following articles:

****Articles 1-14 are designated Consent Agenda (consent agenda) and are considered routine. They will be acted upon with a single motion. Articles may be removed from the Consent Agenda by the Moderator in order to address any voter questions.***

Second Night. If there is considerable business remaining as the clock approaches 11:00 PM, the Moderator will consider a motion to adjourn to a second session.

***ARTICLE 1. Hearing Reports (consent agenda).** To hear and act on reports of all officers and committees whose duties require them to report to said meeting.

Explanation: Under this Article, Town Meeting formally accepts the 2024 Annual Town Report.

***ARTICLE 2. Choosing Miscellaneous Officials (consent agenda).** To choose one Poundkeeper; two Surveyors of Lumber; two Measurers of Wood and Charcoal; two Field Drivers; two Weighers of Grain; all for a term of one year.

Explanation: The Town has a tradition that these positions be filled by election at each Annual Town Meeting.

***ARTICLE 3. Water Enterprise Fund Budget (consent agenda).** To see if the Town will vote to raise and appropriate \$2,374,747 (\$1,900,000 from Water Receipts, \$50,000 from other Department Receipts, and \$424,747 from Retained Earnings), or transfer from available funds a sum of money, to operate the Fiscal Year 2026 Water Enterprise Fund; or take any other action relative thereto.

Explanation: This Article establishes the Fiscal Year 2026 budget for the Water Enterprise Fund and the funding sources for said enterprise fund.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 4. Water Enterprise Fund Reserve Fund (consent agenda).** To see if the Town will vote to appropriate from water receipts the sum of \$100,000 for a Fiscal Year 2026 Reserve Fund under the Water Enterprise Fund, determine how this appropriation should be provided for; or take any other action relative thereto. ***Explanation: This Article would provide a special reserve fund, under the Water Enterprise Fund, to meet FY26 "unforeseen and extraordinary" costs to that fund.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 5. Wastewater Enterprise Fund Budget (consent agenda).** To see if the Town will vote to raise and appropriate \$1,360,861 (919,111 from Wastewater Receipts, \$281,376 from Other Department Receipts, and \$160,374 from Retained Earnings), or transfer from available funds a sum of money, to operate the Fiscal Year 2026 Wastewater Enterprise Fund; or take any other action relative thereto.

Explanation: This Article establishes the Fiscal Year 2026 budget for the Wastewater Enterprise Fund and the funding sources for said enterprise fund.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 6. Wastewater Enterprise Fund Reserve Fund (consent agenda).** To see if the Town will vote to appropriate from wastewater receipts the sum of \$50,000, for a Fiscal Year 2026 Reserve Fund under the Wastewater Enterprise Fund; or take any other action relative thereto.

Explanation: This Article would provide a special reserve fund, under the Wastewater Enterprise Fund, to meet "unforeseen and extraordinary" costs to that fund.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 7. Solid Waste Enterprise Fund Budget (consent agenda).** To see if the Town will vote to raise and appropriate \$408,048 (\$330,000 from Solid Waste Receipts, \$46,800 from Other Department Receipts, and 31,248 from Retained Earnings), to operate the Fiscal Year 2026 Solid Waste Enterprise Fund; or take any other action relative thereto.

Explanation: This Article establishes the Fiscal Year 2026 budget for the Solid Waste Enterprise Fund and the funding sources for said enterprise fund.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 8. Solid Waste Enterprise Fund Reserve Fund (consent agenda).** To see if the Town will vote to appropriate from solid waste receipts the sum of \$10,000, for a Fiscal Year 2026 Reserve Fund under the Solid Waste Enterprise Fund, or take any other action relative thereto.

Explanation: This Article would provide a special reserve fund, under the Solid Waste Enterprise Fund, to meet FY2026 "unforeseen and extra ordinary costs to that fund.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 9. Receipts Reserved for Appropriation for Ambulance (consent agenda).** To see if the Town will vote to appropriate a sum of money (\$1,286,130) from Receipts Reserved for Appropriation for Fiscal Year 2026 Ambulance to Ambulance personal services, operating and capital costs, pursuant to Section 5 of Chapter 40 of the Massachusetts General Laws; or take any other action relative thereto.

Explanation: This Article appropriates funding from ambulance billing receipts to support the Town's ambulance service.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 10. Receipts Reserved for Appropriation for Cemeteries (consent agenda).** To see if the Town will vote to appropriate a sum of money (\$20,000) from Receipts Reserved for Appropriation for Fiscal Year 2026 Cemeteries to Cemetery Expenses, pursuant to Section 5 of Chapter 40 and Section 16 of Chapter 114 of the Massachusetts General Laws; or take any other action relative thereto.

Explanation: This Article appropriates funding from cemetery receipts to support operation of town cemeteries.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 11. Receipts Reserved for Appropriation for Wilbraham Public Access Television (consent agenda).** To see if the Town will vote to appropriate a sum of money (\$195,216) from the PEG Access and Cable Related Fund for Appropriation for Fiscal Year 2026 Wilbraham Public Access Television, pursuant to Section 53F ¾ of Chapter 44 of the Massachusetts General Laws; or take any other action relative thereto.

Explanation: This Article appropriates FY2026 funding from the PEG Access and Cable Related Fund receipts to support operation of Wilbraham Public Access Television

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 12. Appropriations for Ambulance Depreciation Account (consent agenda).** To see if the Town will vote to appropriate a sum of money (\$275,000) from Fiscal Year 2026 Receipts Reserved for Appropriation for Ambulance to be held in a depreciation account for vehicle and equipment replacement pursuant to Section 5 of Chapter 40 of the Massachusetts General Laws; or take any other action relative thereto.

Explanation: This Article appropriates funding from ambulance billing receipts to a holding account which accumulates funding for the future replacement of the ambulance vehicle

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 13. Authorization to Dispose of Surplus Equipment (consent agenda).** To see if the Town will authorize the Select Board on behalf of the Town to sell, transfer or otherwise dispose of damaged, obsolete or unneeded tangible personal property or equipment owned by the Town; or take any other action relative thereto.

Explanation: Each year, Town Meeting may authorize the Select Board to dispose of surplus equipment.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

***ARTICLE 14. Authorization to Enter into Lease/Purchase Agreements (consent agenda).** To see if the Town will vote to authorize the Select Board to make contracts for the lease, with option to purchase, for terms which may exceed three years, of various municipal equipment, subject to annual appropriation, if in the opinion of the Board it is in the best interests of the Town. The Select Board shall identify within its budget submission to the Finance Committee any contract for the lease with an option to purchase; or take any other action relative thereto.

Explanation: This Article authorizes the Select Board to enter into lease/purchase agreements.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 15. Departmental Revolving Funds. To see if the town will vote to fix the maximum amount that may be spent during Fiscal Year 2026 beginning on July 1, 2025 for the revolving funds established in Town By-laws for certain departments, boards, committees, agencies or officers in accordance with Massachusetts General Laws Chapter 44, Section 53E ½, the Town of Wilbraham shall authorize the following Revolving Funds; and to amend the Table in General By-laws Section 112 (e), as set forth below:

Revolving Fund	Department, Committee, Board, Agency or Officer	FY 2026 Spending Limit
Council on Aging	Director of Council on Aging	\$30,000
Compost Bins	Director of Public Works	\$5,000
Cemetery	Cemetery Commission	\$20,000
Community Garden	Conservation Commission	\$6,000

;or take any other action relative thereto.

Explanation: This Article would set the maximum amount to be spent from these departmental revolving funds established by Town By-laws for FY 26, in connection with the operation of programs or activities that generate fees, charges or other receipts to support all or some of the expenses of these programs or activities. This Article ensures that revolving funds practices are consistent with M.G.L. c. 44 § 53E½.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 16. Supplemental Nutrition Assistance Program (SNAP) Revolving Fund. To see if the town will vote to fix the maximum amount that may be spent during Fiscal Year 2026 beginning on July 1, 2025 for the revolving funds established in Town By-laws for certain departments, boards, committees, agencies or officers in accordance with Massachusetts General Laws Chapter 44, Section 53E ½, the Town of Wilbraham shall authorize the following Revolving Fund; and to amend the Table in General By-laws Section 112 (e), as set forth below:

Revolving Fund	Department, Committee, Board, Agency or Officer	FY 2026 Spending Limit
SNAP Revolving Fund	Director of Council on Aging	\$2,500

Explanation: This article establishes a new Supplemental Nutrition Assistance Program (SNAP) revolving fund, and the limit of the amount of funds that may be spent from the SNAP Revolving Fund in FY26. These funds are provided to the Town of Wilbraham by a grant from the University of Massachusetts, and are administered by Council on Aging. The funds are awarded to individuals in need of assistance for food, heating fuel, clothing, etc.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 17. Funding Transfers FY 2025. To see if the Town will vote to transfer sums of money previously appropriated but unexpended from certain FY 2025 budgets for the purpose of funding certain Fiscal Year 2025 budgets which are insufficient to meet needed expenditure levels for the balance of the fiscal year, pursuant to Section 33B of Chapter 44 of the Massachusetts General Laws; or take any other action relative thereto.

Explanation: This Article proposes to cover shortfalls in FY 2025 departmental budgets with surpluses identified in other departmental budgets.

Finance Committee Recommendation: No Recommendation at Time of Publication.

ARTICLE 18. Parliamentary Procedures. To see if the Town shall adopt special parliamentary procedures for the purpose of implementing the provisions of Chapter 580 of the Acts of 1980 (Proposition 2½) as amended, and as set forth in a document entitled "Exhibit D: Article 18, Parliamentary Procedures" on file with the Town Clerk; or take any other action relative thereto.

Explanation: Under this Article, Town Meeting agrees to accept the Finance Committee's revenue estimates for the FY 2026 budget, and to keep total expenditures in balance with revenues. A voter making a motion to increase spending must identify the funding source.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 19. Compensation for Elected Town Officials. To see if the Town will vote to fix the compensation for all elected Town Officers for Fiscal Year 2026, beginning July 1, 2025 and ending June 30, 2026; or take any other action relative thereto.

Explanation: State law requires Annual Town Meeting to set the compensation of elected officials.

Finance Committee Recommendation: Finance Committee Recommends Approval, 6-1.

ARTICLE 20. Budget Appropriations. To hear and act on the report of the Finance Committee together with the appropriations recommended by them; and to raise such sums of money as may be deemed necessary for defraying the expenses of the Town for the ensuing fiscal year and appropriate the same and vote how the same shall be raised or provided for; or take any other action relative thereto.

Explanation: This Article presents the Finance Committee's recommendations for the FY 2026 budget. Any amendment to increase any budget item may only be presented according to the guidelines set forth in Article 18, Parliamentary Procedures.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 21. Capital Projects from Free Cash. To see if the Town will vote to appropriate or transfer from available funds (Free Cash 2024) a sum of money, [\$1,777,063], to fund the following Projects; or take any other action relative thereto.

DEPARTMENT	PROJECT	AMOUNT	DEPT. TOTAL
Facilities	Library Chiller Town Hall Parking Lot Paving	\$ 175,000 \$ 90,000	\$ 265,000
Highway	Freightliner Dump Truck (plow & spreader) #8 Freightliner Dump Truck (plow & spreader) #11 Freightliner Dump Truck (plow & spreader) #15 Ford F250 Pickup (shared with Enterprise W/S) Volvo L90 Loader or Equivalent	\$ 296,500 \$ 296,500 \$ 296,500 \$ 20,000 \$ 240,000	\$ 1,149,500
IT	MicroSoft Office and Email 365 Gov't Cloud	\$ 75,000	\$ 75,000
Recreation	Turbo Vac TV40 Sweeper	\$ 27,563	\$ 27,563

Mile Tree School	Switch Upgrades – Technology	\$ 64,000	\$ 64,000
Stony Hill School	Mini Splits for Classrooms	\$ 35,000	\$ 148,000
	Flooring (5 Classrooms per year)	\$ 35,000	
	Switch Upgrades – Technology	\$ 55,000	
	Wireless Access Points	\$ 23,000	
Middle School	Wireless Access Points	\$ 48,000	\$ 48,000

Explanation: This Article would fund capital projects from Free Cash instead of issuing debt to pay for these projects.

Finance Committee Recommendation: Finance Committee Recommends Approval, 6-1.

ARTICLE 22. Capital Projects for Minnechaug Regional High School from Free Cash —To see if the Town will vote to appropriate or transfer from available funds a sum of money (\$369,408), to fund the following projects at Minnechaug Regional High School; or take any other action relative thereto.

DEPARTMENT	PROJECT	AMOUNT
MRHS CAPITAL PROJECTS	Add/Replace Split AC Units	\$ 28,188
	Internal 2-way radio repeater system upgrade	\$ 8,859
	Camera System Upgrades (Camera/Storage)	\$ 297,984
	Kubota RTV	\$ 34,378

Explanation: This Article would fund requests from the HWRSD for the Town of Wilbraham's portion of capital projects at Minnechaug Regional High School (\$369,408). The Total Amount requested by the HWRSD was \$459,000. Hampden's portion is(\$89,592).

Finance Committee Recommendation: Finance Committee Does Not Recommend Approval. (Motion to Recommend Approval Failed, 3-4.)

ARTICLE 23. Special Projects from Free Cash. To see if the Town will vote to appropriate or transfer from available funds (Free Cash 2024) a sum of money, [\$25,000], to fund the following Projects; or take any other action relative thereto.

DEPARTMENT	PROJECT	AMOUNT	DEPT. TOTAL
Select Board	Human Resources Management Software	\$25,000	\$25,000

Explanation: This Article would fund the purchase of Human Resources Management Software.

Finance Committee Recommendation: Finance Committee Recommends Approval, 6-1.

ARTICLE 24. Other Post-Employment Benefits Liability Trust Fund. To see if the Town will vote to raise and appropriate or transfer from the following available funds (Free Cash, water receipts, wastewater receipts, solid waste receipts, receipts reserved for appropriation for ambulance) \$277,100 to be placed into the Other Post-Employment Benefits (OPEB) Liability Trust Fund, established under the provisions of Massachusetts General Laws Chapter 32B, Section 20; or take any other action relative thereto.

FUND	SOURCE	AMOUNT
General Fund	Free Cash	\$250,000
Water Enterprise Fund	Water receipts	\$ 15,000
Wastewater Enterprise Fund	Wastewater receipts	\$ 5,000
Solid Waste Enterprise Fund	Solid waste receipts	\$ 2,600
Receipts Reserved for Appropriation for Ambulance	Receipts reserved for appropriation for ambulance	\$ 4,500

Explanation: This Article would provide further funding of the Other Post-Employment Benefits Liability Trust Fund established to continue prefunding the town's unfunded actuarial liability of health care and other post-employment benefits.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 25. Stabilization Fund: To see if the Town will vote to raise and appropriate, transfer from overlay surplus, (certified as excess by the Board of Assessors, pursuant to Section 25 of Chapter 59 of the Massachusetts General Laws,) or transfer from other available funds (Free Cash), \$400,000 to be added to the Capital Stabilization Fund in accordance with Section 5B of Chapter 40 of the Massachusetts General Laws; or take any other action relative thereto.

Explanation: This Article will fund the Capital Stabilization Fund, the Town's savings accounts.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 26. Water Enterprise Retained Earnings. To see if the Town will vote to appropriate \$150,000 from the Water Enterprise Retained Earnings account to fund: (\$50,000 for two trucks; \$50,000 to fund Pump Station Improvements and Water Main Replacement; and \$50,000 to fund Water Meter Replacements); or take any other action relative thereto.

Explanation: This funding is for the Fiscal Year 2026 Water Department's Operational Budget.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 27. Waste Water Enterprise Retained Earnings. To see if the Town will vote to appropriate \$50,000 from the Waste Water Enterprise Retained Earnings account to fund: (\$30,000 Truck; and \$20,000 Pump Station Upgrades); or take any other action relative thereto.

Explanation: This funding will fund the Fiscal Year 2026 Waste Water Department's Operational Budget.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 28. Authorize Borrowing for Water Infrastructure. To see if the town will vote to appropriate, transfer from available funds, or borrow a sum of money up to \$4,000,000 from the Massachusetts Water Resources Authority (MWRA) Local Water System Assistance Program (LWSAP) for the completion of water infrastructure projects, including all associated costs of design, permitting, construction, and any other incidental costs related thereto; and to authorize the Treasurer, with the approval of the Select Board, to issue bonds and notes, in accordance with the provisions of Chapter 44, s. 29 (c), of the Massachusetts General Laws or any other enabling authority; or take any other action relative thereto.

Explanation: This article would authorize the Town to borrow funds from the Massachusetts Water Resources Authority (MWRA) Local Water System Assistance Program (LWSAP) for water infrastructure projects including but not limited to replacing a 100 year old 10-inch cast iron transmission main located on Miller Street in Ludlow that supplies water to the Wilbraham water customers. All projects will be reviewed and approved by the Water Commissioners during their public meetings held monthly at Town Hall.

The funds would be borrowed at 0% interest, repaid over a 10 year period from the date of MWRA approval and, although these bonds and notes will be considered general obligations of the Town, the debt service on these obligations is intended to be repaid by the Water Enterprise Fund.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 29. Adopt an Increase in Annual Exemptions for Veterans—Optional Additional Veteran

Exemption Clause 22J. To see if the Town will vote to accept General Laws Chapter 59, Section 5, Clause 22J, which authorizes an annual increase in the amount of the exemption granted under General Laws Chapter 59, Section 5, Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F by 100 of the personal exemption amount, subject to the conditions in Clause 22J, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, 2025; or take any other action relative thereto.

Explanation: Clause 22J, if accepted, provides an additional exemption up to 100% of the amount of the tax exemption granted to veterans on their domiciles under Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F.

Acceptance Clause 22J for FY26, based on a 100% exemption, is estimated to increase the Overlay Reserve Account by \$109,752.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 30. Adopt an Increase in Annual Exemptions for Veterans—Adjusted Exemption Amount

Clause 22I. To see if the Town will vote to accept General Laws Chapter 59, Section 5, Clause 22I, which authorizes an annual increase in the amount of the exemption granted under General Laws Chapter 59, Section 5, Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F by the percentage increase in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index (CPI) for the previous year as determined by the Commissioner of Revenue, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, 2025; or take any other action relative thereto.

Explanation: Clause 22I, if accepted, would increase the amount of the tax exemption granted to veterans on their domiciles under Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F annually by a cost-of-living adjustment (COLA) determined by the Department of Revenue (DOR) based on the consumer price index (CPI).

Acceptance Clause 22I for FY26, based on a CPI of 3.4%, is estimated to increase the Overlay Reserve Account by \$6,672.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 31. Accept Veteran Exemption Clause 22D for Surviving Spouses. To see if the Town will vote to accept General Laws Chapter 59, Section 5, Clause 22D, which authorizes a full exemption of the personal exemption amount, subject to the conditions in Clause 22D, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, 2025; or take any other action relative thereto.

Explanation: Adoption of Chapter 59, Section 5, Clause 22D would provide a full exemption from personal property taxes to Surviving spouses (who have never remarried) of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active duty service.

A surviving spouse must have lived in Massachusetts for at least 2 consecutive years before the tax year begins (or lived in Massachusetts for at least 1 consecutive year before the tax year begins, if the legislative body of your city or town has voted to accept this local option). If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 32. Accept Veteran Exemption Clause 22H for Parents and Guardians. To see if the Town will vote to accept General Laws Chapter 59, Section 5, Clause 22H, which authorizes a full exemption of the personal exemption amount, subject to the conditions in Clause 22H, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, 2025; or take any other action relative thereto.

Explanation: Adoption of Chapter 59, Section 5, Clause 22H would provide a full exemption from personal property taxes to Surviving parents or guardians of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active duty service.

A surviving parent or guardian must have lived in Massachusetts for at least 5 consecutive years before the tax

year begins. If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

Finance Committee Recommendation: Finance Committee Recommends Approval, 7-0.

ARTICLE 33. Adoption of a Local Option Meals Excise Tax. To see if the Town will vote to adopt, pursuant to M.G.L. c. 4, §4, a Local Option Meals Excise Tax under M.G.L. c. 64L on the sale of restaurant meals originating within the Town by a vendor at the rate of .75 percent of the gross receipts of the vendor from the sale of restaurant meals; or to take any other action relative thereto.

Explanation: Adoption of this Article would add .75% to the price of meals purchased in Wilbraham, from 6.25% to 7.0%. The funds collected will be distributed back to the Town from the Commonwealth on a quarterly basis. The estimated quarterly receipts are \$45,000 for FY26.

Finance Committee Recommendation: Finance Committee Recommends Approval, 6-1.

ARTICLE 34. Zoning By-Law Amendment – Regulation of Accessory Dwelling Units. To see if the Town will vote, in accordance with Sections 7 and 8 of Chapter 150 of the Acts of 2024, to amend the Wilbraham Zoning By-Law by revising multiple sections as set forth in a document entitled "Exhibit A: Zoning Amendment— Regulation of Accessory Dwelling Units"; or take any other action relative thereto. (Majority Vote)

Explanation: This article seeks to amend the Zoning By-Law by deleting existing regulations related to Accessory Apartments and replace with new regulations for Accessory Dwelling Units (ADUs) consistent with recent changes in Massachusetts law. The proposed amendment defines and regulates ADUs consistent with the new law and allows attached and detached ADUs up to 900 square feet in gross floor area with Site Plan Approval from the Planning Board.

Planning Board Recommendation: Planning Board Recommends Approval, 4-1.

ARTICLE 35. Zoning By-Law Amendment – Large-Scale Ground-Mounted Solar Energy Systems.

To see if the Town will vote to amend the Wilbraham Zoning By-Law Regulation of Large Scale Ground-Mounted Solar Energy Systems by amending Section 10.7, as set forth in a document entitled "Exhibit B: Zoning Amendment— Large-Scale Ground-Mounted Solar Energy Systems" on file with the Town Clerk. (2/3rd Vote)

Explanation: This amendment to the Zoning By-Law seeks to update the existing use regulations governing Large-Scale Ground-Mounted Solar Energy Systems in Section 10.7 to require native vegetation for required plantings wherever feasible, re-forestation after decommissioning, and fire cisterns where recommended by the Fire Department.

Planning Board Recommendation: Planning Board Recommends Approval, 5-0.

ARTICLE 36. Zoning By-Law Amendment – Regulation of Used Vehicle Sales.

To see if the Town will vote to amend the Wilbraham Zoning By-Law Regulation Sections 3.4 and 6.5, as set forth in a document entitled "Exhibit C: Zoning Amendment— Regulation of Used Vehicle Sales" on file with the Town Clerk. (2/3rd Vote)

Explanation: Currently, retail sales of used vehicle sales is allowed only as an accessory use to new vehicle dealerships. This article seeks to make amendments to the Zoning By-Law in Sections 3.4 and 6.5 to allow and regulate small-scale used vehicle sales as an ancillary use to other automobile-related uses. The amendment also adds lighting standards for both new and used vehicle sales.

Planning Board Recommendation: Planning Board Recommends Approval, 5-0.

ARTICLE 37. Acceptance of Deeds. To see if the Town will vote to accept such deeds and grants of interests in land to the Town recorded at the Hampden County Registry of Deeds or the Hampden County Land Registration Office since the date of the last Annual Town Meeting as filed by the Select Board with the Town Clerk as "Exhibit E: Acceptance of Deeds"; or take any other action relative thereto.

Explanation: Under this Article Town Meeting votes to accept certain interests in land that have been deeded or granted to the Town since the last Annual Town Meeting.

ARTICLE 38. Community Preservation Program Budget. To see if the Town will vote to appropriate or reserve from the Community Preservation annual revenues and fund balance in the amounts recommended by the Community Preservation Committee for committee administrative and operating costs, community preservation projects and other expenses in Fiscal Year 2026, with each item to be considered a separate appropriation; or take any other action relative thereto.

APPROPRIATIONS	
FY 2026 estimated revenues for Administrative and Operating	\$20,000
RESERVES:	
FY 2026 estimated revenues for Historic Preservation Reserves	\$63,527
FY 2026 estimated revenues for Community Housing Reserves	\$63,527
FY 2026 estimated revenues for Open Space Reserves	\$63,527
FY 2026 estimated revenues for Undesignated Reserves	\$444,692

Explanation: The Article provides funding to the local Community Preservation Committee for Administrative and Operating costs up to \$20,000 from the Undesignated Fund Balance and must be voted upon annually. Additionally, the Community Preservation Act (CPA) requires Town Meeting to appropriate or reserve for future appropriation at least ten percent (10%) of the estimated annual CPA revenue for acquisition and initiatives for each of the following categories: Open Space 10%, Community Housing 10% and Historic Preservation 10%. Of the 70% remaining balance \$444,692 shall be appropriated to the Undesignated Reserves, from which additional funds may be awarded to Open Space, Housing, Historic and Recreation projects. Approval of this Article is intended to satisfy the requirement for Fiscal Year 2026. Currently the Department of Revenue FY2024 State Matching share is estimated at 15% of our estimated current year's local revenues; Local Surcharge \$540,659 and State matching share at 15%, \$81,099.

Finance Committee Recommendation: Finance Committee Recommends Approval, 9-0.

ARTICLE 39. CPA Project for Preservation of Historical Records in the Town Clerk's Office. To see if the Town will vote to transfer \$50,000 from the FY2026 Community Preservation Historical Fund Balance to preserve historical records in the Town Clerk's office; or take any other action relative thereto.

Explanation: The Article would provide funding for the preservation of historical records in the Town Clerk's office.

Finance Committee Recommendation: Finance Committee Recommends Approval, 9-0.

ARTICLE 40. CPA Project for Exterior De-Leading and Restoration of the Old Meeting House and Hearse House. To see if the Town will vote to transfer \$147,000 from the FY2026 Community Preservation Historical Fund Balance for exterior de-leading and restoration of the Old Meeting House and Hearse House; or take any other action relative thereto.

Explanation: The Article would provide funding for exterior de-leading and restoration of the Old Meeting House and Hearse House.

Finance Committee Recommendation: Finance Committee Recommends Approval, 5-4.

ARTICLE 41. CPA Project for the Spec Pond Recreation Complex Walking Path. To see if the Town will vote to transfer \$25,000 from the FY2026 Community Preservation Undesignated Fund Balance for the Spec Pond Recreation Complex Walking Path; or take any other action relative thereto.

Explanation: The Article would provide funding to add 100 feet to the Spec Pond Beach Walking Path, connecting the current path to the existing ADA walkway and to the fishing dock.

Finance Committee Recommendation: Finance Committee Recommends Approval, 5-1.

ARTICLE 42. CPA Project for Updates and Improvements at Amy’s Sparkle Park. To see if the Town will vote to transfer \$51,861.20 from the FY2026 Community Preservation Undesignated Fund Balance to update and improve water features at Amy’s Sparkle Park Spray Park; or take any other action relative thereto.
Explanation: *The Article would provide funding to update and improve amenities at Amy’s Sparkle Park Spray Park.*

Finance Committee Recommendation: *Finance Committee Recommends Approval, 6-2.*

ARTICLE 43. CPA Project for Pavilion, Permanent Benches and Replacement of Kiosk for Crane Hill Disc Park. To see if the Town will vote to transfer \$19,500 from the FY2026 Community Preservation Undesignated Fund Balance to add a pavilion, permanent benches and replace the existing kiosk at the Crane Hill Disc Golf Course; or take any other action relative thereto.

Explanation: *The Article would provide funding for a new pavilion, permanent benches and the replacement of a kiosk for the Crane Hill Disc Park.*

Finance Committee Recommendation: *Finance Committee Recommends Approval, 5-4.*

ARTICLE 44. CPA Project for Accessible Playground Equipment at Stony Hill School. To see if the Town will vote to transfer \$100,000 from the FY2026 Community Preservation Undesignated Fund Balance to replace outdated playground equipment with new accessible playground equipment at Stony Hill School; or take any other action relative thereto.

Explanation: *The Article would provide funding to replace outdated playground equipment with accessible playground equipment at Stony Hill School. The school district is providing \$2,500 in site work. Total project cost is \$102,500.*

Finance Committee Recommendation: *Finance Committee Recommends Approval, 6-0.*

ARTICLE 45. Land Taking for the Springfield Street at Stony Hill Road Intersection Improvements Project. To see if the Town will accept, acquire by gift, purchase, take by eminent domain or otherwise acquire, permanent and temporary easements, , in portions of adjoining properties known as 717-719, 720, and 728 Stony Hill Road and 245V Springfield Street, and any other portion of said adjoining properties as may be necessary for all purposes and uses accessory hereto, including but not limited to intersection improvements, sidewalk installation, street widening, and traffic signal upgrading, expressly including the parcels E-1, E-2, TE-1, TE-2, TE-3, TE-4, TE-5, PUE-1, PUE-2, and PUE-3 as shown on a plan entitled “Springfield Street at Stony Hill Road Intersection Improvements” prepared by Beta, Inc. and dated April 4, 2025, a copy of which are on file in the office of the Town Clerk;

And, further, to authorize the Select Board and other applicable Town of Wilbraham boards and personnel to take all related actions necessary or appropriate to accomplish the purposes of this article, or take any other action related thereto;

Explanation: *This Article authorizes the Select Board to take property necessary to improve the intersection and install sidewalks at the intersection Springfield Street at Stony Hill Road. A preliminary plan labeled “Exhibit F: Springfield Street at Stony Hill Road” is available for review in the Town Clerk’s Office.*

ARTICLE 46. Land Taking for the Stony Hill Road and Boston Road and Sidewalk Improvement Project. To see if the Town will accept, acquire by gift, purchase, take by eminent domain or otherwise acquire, permanent and temporary easements, in a portion of the property known as 1979 Boston Road, and any other portion of said property as may be necessary for all purposes and uses accessory hereto, including, but not limited to intersection improvements, sidewalk and retaining wall installation, expressly including parcels E-1 and TE-1, as shown on a plan entitled “Stony Hill Road Sidewalk Improvements” prepared by Beta, Inc. and dated April 4, 2025, a copy of which are on file in the office of the Town Clerk;

And, further, to authorize the Select Board and other applicable Town of Wilbraham boards and personnel to take all related actions necessary or appropriate to accomplish the purposes of this article; or take any other action related thereto.

Explanation: This Article authorizes the Select Board to take property necessary to improve the intersection and install sidewalks at Stony Hill Road and Boston Road. A preliminary plan labeled "Exhibit G: Stony Hill Road Sidewalk Improvements" is available for review in the Town Clerk's Office.

ARTICLE 47. Adoption of a Town-Wide 25 MPH Speed Limit. To see if the Town will vote to accept Chapter 90, Section 17C of the Massachusetts General Laws, setting the reasonable and proper speed on municipally-owned streets within thickly settled or business districts at 25 MPH. This speed limit will apply to all town ways that do not have existing speed regulations; or take any other action relative thereto.

Explanation: This Article would set the town-wide speed limit at 25 MPH on all thickly settled municipally owned streets that do not already have speed limits set according to state statute. This would set the unposted zones from their current speed limit of 30 MPH to 25 MPH.

ARTICLE 48. PETITIONED ARTICLE—FLAG RAISING ON MUNICIPAL PROPERTY. To see if the Town will vote to amend the Bylaws by adding a new Section entitled:

SECTION XXX FLAG RAISING ON MUNICIPAL PROPERTY

1. Flags exhibited from Town-owned properties shall be displayed in conformance with applicable federal, state, and local policies, as stated in the Federal "Our Flag" publication of the Congress House Document Number 96-144, and the Massachusetts statutes and regulations for flags, including without limitations G.L. c 2, §§ 6A, G.L. c. 264, §§ 5, 8, 950 CMR 34.00 et seq. and this policy. The Select Board or the Town Administrator as its designee shall ensure the proper execution of this By-law.

2. The flying or presentation of flags are not intended to create, or serve as, a forum for free expression of speech by the public. The Town of Wilbraham may display the following flags, at the request of the Select Board or the Town Administrator or their designee:

- a. The Flag of the United States;
- b. The Flag of the Commonwealth of Massachusetts;
- c. Flags of the Wilbraham Police Department, Wilbraham Fire Department, or any other flag emblematic of a Town Department;
- d. Service Flags at Crane Park; and
- e. Military Flags on Memorial Day, Veterans Day, Purple Heart Day.

3. Nothing in this policy shall be constructed to restrict or in any way limit the display of flags on privately held cemetery plots consistent with cemetery regulations

; or take any other action relative thereto.

Explanation: This Article will establish a By-law for the raising of Flags on Municipal property.

Petitioned by: Dave Sanders and others.

ARTICLE 49. PETITIONED ARTICLE—Apply to the MA ABCC to Increase the Off-Premises All-Alcoholic Beverages Liquor Licenses. To see if the Town will vote to apply to the Massachusetts Alcohol Beverages Control Commission (the ABCC) to increase the Town quota of Off Premises All Alcoholic Beverages Liquor Licenses from three to four in order to expand The Guilty Grape's existing Off Premises Liquor License from a Wine and Malt Beverages license to an All Alcoholic Beverages license

; or take any other action relative thereto.

Petitioned by: Mark Pafumi and others.

ARTICLE 50. NON BINDING RESOLUTION—Plastic Bag Ban. To see if the Town will vote support a non-binding resolution to establish a Town-wide plastic bag ban for retail purchases.
; or take any other action relative thereto.

Explanation: This Article would provide input to the Select Board on support for a plastic bag ban in Wilbraham.

and to transact such other business as may properly come before this meeting;

And you are directed to serve this warrant by posting attested copies thereof at the Town Office Building and the Library in said Town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid. Given under our hands this (14th) day of April, two thousand and twenty-five.



Susan C. Bunnell, Chair

Michael A. Squindo, Vice-Chair

Marc Ducey, Clerk

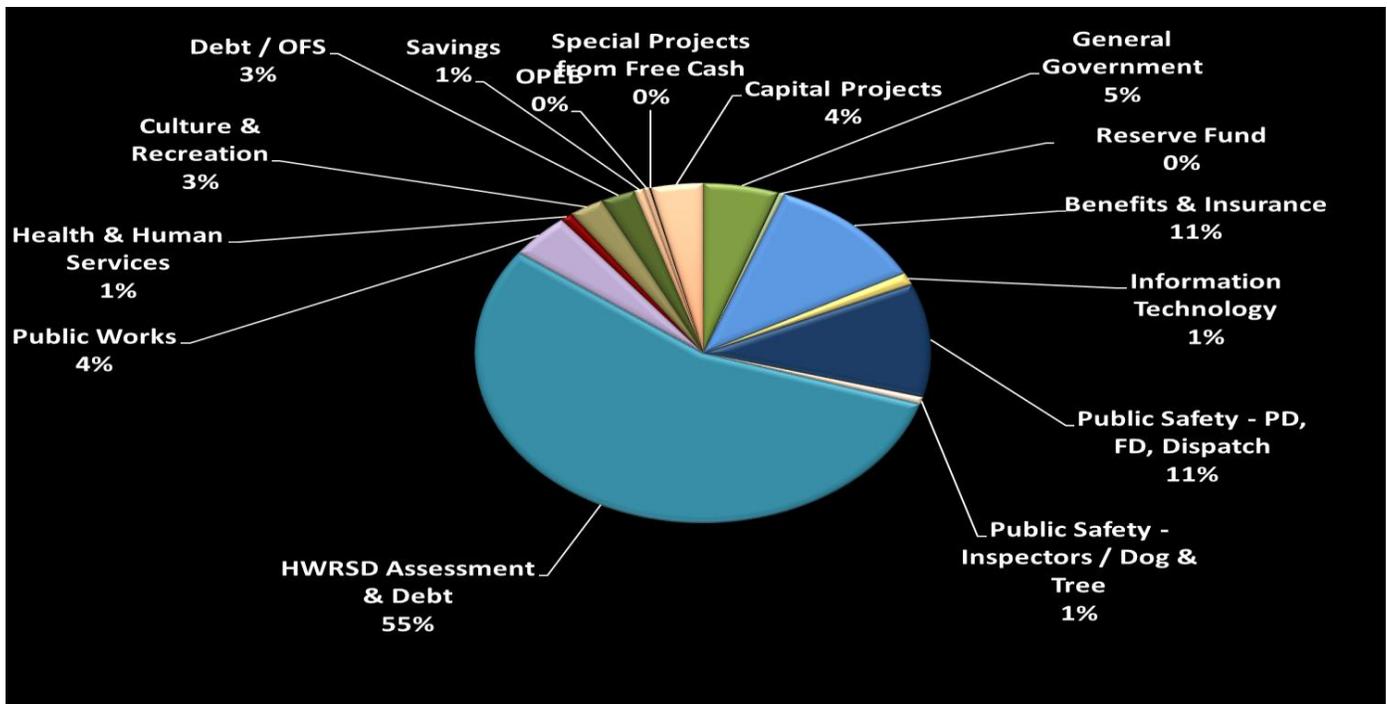
Proposed Appropriations FY 2026 Budget (Article 20)
This is a preliminary budget and may be updated at Town Meeting

Dept Number	Account Name	FY' 2024 Appropriated	FY' 2024 Expended	FY' 2025 ATM Appropriation	FY 2026 Dept. Submission	FY 2026 TA/BOS Proposed	FY 2026 Finance Comm.
WAGES	Selectmen / Town Administrator - WAGES	437,655	387,587	710,463	598,398	598,398	598,398
EXPENSES	Selectmen / Town Administrator - EXPENSES	86,700	58,217	106,700	106,700	95,700	95,700
122 Total	Selectmen / Town Administrator	524,355	445,804	817,163	705,098	694,098	694,098
124 Total	Technology Efficiency Projects	50,000	40,722	50,000	50,000	50,000	50,000
126 Total	Reserve Fund	287,000	-	450,000	250,000	250,000	250,000
131 Total	Accounting - WAGES	217,654	214,682	224,998	238,505	238,505	238,505
138 Total	Accounting - EXPENSES	58,275	48,444	57,775	57,775	57,775	57,775
139 Total	Accounting	275,929	263,126	282,773	296,280	296,280	296,280
145 Total	Assessors - WAGES	239,180	230,103	245,695	263,880	239,234	239,234
156 Total	Assessors - EXPENSES	33,350	28,514	33,350	35,720	35,720	35,720
157 Total	Assessors	272,530	258,618	279,045	299,600	274,954	274,954
163 Total	Treas / Coll - WAGES	303,280	300,226	355,437	306,799	306,799	306,799
175 Total	Treas / Coll - EXPENSES	64,950	43,040	64,950	64,950	64,950	64,950
176 Total	Treasurer/Collector	368,230	343,266	420,387	371,749	371,749	371,749
178 Total	Legal	150,000	145,811	165,000	165,000	165,000	165,000
181 Total	Technology - WAGES	297,694	295,463	301,713	293,311	293,311	293,311
194 Total	Technology - EXPENSES	283,110	234,437	296,697	322,397	322,397	322,397
195 Total	Technology	580,804	529,899	598,410	615,708	615,708	615,708
200 Total	Town Clerk - WAGES	175,905	175,905	172,142	168,550	168,550	168,550
206 Total	Town Clerk - EXPENSES	5,570	4,919	5,570	5,370	5,370	5,370
207 Total	Town Clerk	181,475	180,824	177,712	173,920	173,920	173,920
210 Total	Town Meeting - WAGES	29,733	16,458	39,454	8,774	8,774	8,774
217 Total	Town Meeting - EXPENSES	23,200	19,206	31,215	14,223	14,223	14,223
218 Total	Town Meeting	52,933	35,664	70,669	22,997	22,997	22,997
221 Total	Registrars - WAGES	4,900	1,090	1,630	1,330	1,330	1,330
226 Total	Registrars - EXPENSES	12,140	11,799	17,100	16,804	16,804	16,804
227 Total	Registrars	17,040	12,889	18,730	18,134	18,134	18,134

Dept Number	Account Name	FY' 2024 Appropriated	FY' 2024 Expended	FY' 2025 ATM Appropriation	FY 2026 Dept. Submission	FY 2026 TA/BOS Proposed	FY 2026 Finance Comm.
233 Total	Conservation Commission - EXPENSES	21,114	9,945	20,678	20,678	20,678	20,678
234 Total	Conservation Commission	21,114	9,945	20,678	20,678	20,678	20,678
239 Total	Planning - WAGES	127,950	125,259	127,477	134,007	134,007	134,007
249 Total	Planning - EXPENSES	6,682	4,884	6,682	6,682	6,682	6,682
250 Total	Planning	134,632	130,144	134,159	140,689	140,689	140,689
255 Total	Facility Maint - WAGES	87,613	86,944	89,950	94,941	94,941	94,941
265 Total	Facility Maint - EXPENSES	433,654	432,819	510,098	550,098	550,098	510,098
266 Total	Facility Maint	521,267	519,763	600,048	645,039	645,039	605,039
274 Total	Town Properties - EXPENSES	398,523	311,294	352,929	262,920	262,920	262,920
275 Total	Town Properties	398,523	311,294	352,929	262,920	262,920	262,920
281 Total	General Insurance - EXPENSES	692,650	616,083	910,000	1,010,000	1,010,000	1,010,000
282 Total	General Insurance	692,650	616,083	910,000	1,010,000	1,010,000	1,010,000
285 Total	Group Insurance - EXPENSES	2,172,000	1,670,768	2,258,720	2,371,556	2,348,988	2,348,988
286 Total	Group Insurance	2,172,000	1,670,768	2,258,720	2,371,556	2,348,988	2,348,988
288 Total	Town Report	3,000	1,493	3,000	3,000	3,000	3,000
290 Total	Surety Bonds	1,800	1,690	1,800	2,000	2,000	2,000
292 Total	Pensions	2,868,578	2,868,578	3,143,691	3,245,891	3,246,000	3,246,000
300 Total	Town Office - EXPENSES	83,238	41,743	78,238	61,500	61,500	61,500
301 Total	Town Office	83,238	41,743	78,238	61,500	61,500	61,500
WAGES	Police Department - WAGES	2,687,606	2,503,546	2,613,780	2,773,830	2,773,830	2,773,830
EXPENSES	Police Department - EXPENSES	421,075	385,431	353,675	362,175	362,175	362,175
210 Total	Police Department	3,108,681	2,888,977	2,967,455	3,136,005	3,136,005	3,136,005
WAGES	Fire Department - WAGES	2,418,228	2,226,948	2,380,866	2,530,626	2,530,626	2,530,626
EXPENSES	Fire Department - EXPENSES	201,640	178,609	201,640	226,550	226,550	226,550
220 Total	Fire Department	2,619,868	2,405,557	2,582,506	2,757,176	2,757,176	2,757,176
225 Total	Public Safety Communications	22,000	-	22,000	-	-	-
WAGES	Central Dispatch - WAGES	397,239	396,519	325,000	1,006,720	518,442	330,000
EXPENSES	Central Dispatch - EXPENSES	38,302	36,722	38,302	40,402	40,402	40,402
226 Total	Central Dispatch	435,541	433,241	363,302	1,047,122	558,844	370,402

Dept Number	Account Name	FY' 2024	FY' 2024	FY' 2025	FY 2026	FY 2026	FY 2026
		Appropriated	Expended	ATM Appropriation	Dept. Submission	TA/BOS Proposed	Finance Comm.
WAGES	Inspectors - WAGES	174,471	174,341	185,340	186,189	186,189	186,189
EXPENSES	Inspectors - EXPENSES	7,600	4,982	7,600	7,600	7,600	7,600
240 Total	Inspectors	182,071	179,323	192,940	193,789	193,789	193,789
WAGES	Wts & Meas. - WAGES	7,543	7,485	7,543	7,769	7,769	7,769
EXPENSES	Wts & Meas. - EXPENSES	3,692	797	3,692	3,692	3,692	3,692
244 Total	Sealer of Weights & Measurements	11,235	8,282	11,235	11,461	11,461	11,461
291 Total	Civil Defense	12,100	11,772	12,100	14,100	14,100	14,100
WAGES	Animal Inspector - WAGES	33,086	33,086	32,880	33,866	33,866	33,866
EXPENSES	Animal Inspector - EXPENSES	8,900	7,022	8,900	8,900	8,900	8,900
292 Total	Animal Inspector	41,986	40,107	41,780	42,766	42,766	42,766
WAGES	Tree Warden - WAGES	12,141	12,048	12,941	12,506	12,506	12,506
EXPENSES	Tree Warden - EXPENSES	141,800	100,111	71,000	103,500	103,500	103,500
294 Total	Tree Warden	153,941	112,159	83,941	116,006	116,006	116,006
WAGES	Insect Ctrl - WAGES	3,447	3,420	3,447	3,550	3,550	3,550
EXPENSES	Insect Ctrl - EXPENSES	6,659	-	6,650	3,600	3,600	3,600
296 Total	Insect Control	10,106	3,420	10,097	7,150	7,150	7,150
300 Total	HWRSD Assessment	27,694,710	27,694,710	28,790,000	30,668,367	30,668,367	30,515,000
301 Total	HWRSD Debt	1,424,513	1,388,376	1,419,563	1,425,207	1,425,207	1,425,207
WAGES	Engineering - WAGES	247,444	236,690	253,984	279,091	405,341	343,817
EXPENSES	Engineering - EXPENSES	72,329	31,835	69,900	69,900	69,900	69,900
410 Total	Engineering	319,773	268,525	323,884	348,991	475,241	413,717
WAGES	Highway - WAGES	816,883	616,919	852,735	865,307	865,307	865,307
EXPENSES	Highway - EXPENSES	967,125	795,017	1,150,625	1,330,625	1,330,625	1,180,625
420 Total	Highway Department	1,784,008	1,411,936	2,003,360	2,195,932	2,195,932	2,045,932
491 Total	Cemetery	33,164	27,584	33,164	33,164	33,164	33,164
512 Total	Board of Health	134,530	31,334	60,000	60,000	60,000	60,000
WAGES	COA - WAGES	175,347	175,346	198,187	209,178	209,178	209,178
EXPENSES	COA - EXPENSES	37,409	19,786	46,336	46,936	46,936	46,936
541 Total	Council on Aging	212,756	195,133	244,523	256,114	256,114	256,114

Dept Number	Account Name	FY' 2024 Appropriated	FY' 2024 Expended	FY' 2025 ATM Appropriation	FY 2026 Dept. Submission	FY 2026 TA/BOS Proposed	FY 2026 Finance Comm.
WAGES	Veterans Services - WAGES	81,792	78,138	83,003	90,717	90,717	90,717
EXPENSES	Veterans Services - EXPENSES	108,300	77,463	100,300	96,800	96,800	96,800
543 Total	Veterans Services	190,092	155,601	183,303	187,517	187,517	187,517
WAGES	Library - WAGES	605,787	545,739	574,457	649,739	649,739	649,739
EXPENSES	Library - EXPENSES	196,998	195,221	207,861	207,861	207,861	172,807
610 Total	Library	802,785	740,960	782,318	857,600	857,600	822,546
WAGES	Recreation - WAGES	430,040	425,835	437,774	473,443	473,443	473,443
EXPENSES	Recreation - EXPENSES	82,280	82,254	86,830	86,830	86,830	86,830
630 Total	Recreation	512,320	508,089	524,604	560,273	560,273	560,273
WAGES	Public Access TV - WAGES	28,036	28,036	21,000	21,000	21,000	21,000
EXPENSES	Public Access TV - EXPENSES	-	-	11,000	11,000	11,000	11,000
690 Total	Public Access TV	28,036	28,036	32,000	32,000	32,000	32,000
691 Total	Historical Commission	300	9	300	300	300	300
710 Total	Long Term Debt	836,000	832,000	564,000	1,014,000	1,014,000	1,014,000
750 Total	Interest on Debt	388,524	385,611	384,688	405,592	405,592	405,592
990 Total	Interfund Transfers	500,000	500,000	-	-	-	-
Grand Total	General Fund Grand Total	51,116,138	48,678,865	52,466,215	56,102,391	55,682,258	55,053,871



Exhibits for Voter Reference

Annual Town Meeting exhibits, referenced in the Warrant, are available in advance at the Office of the Town Clerk and will also be distributed at the meeting:

Article 18	Parliamentary Procedures – Article 18 Exhibit D
Article 34	Exhibit A: Zoning Amendment— Regulation of Accessory Dwelling Units
Article 35	Exhibit B: Zoning Amendment—Regulation of Large-Scale Ground-Mounted Solar Energy Systems
Article 36	Exhibit C: Zoning Amendment— Regulation of Used Vehicle Sales
Article 37	Exhibit E: Acceptance of Deeds
Article 45	Exhibit F: Springfield Street at Stony Hill Road
Article 46	Exhibit G: Stony Hill Road Sidewalk Improvements

Article 18, Exhibit D - Parliamentary Procedure for Financial Matters

PARLIAMENTARY PROCEDURE TO BE FOLLOWED WITH RESPECT TO ADOPTION OF BUDGET (ARTICLE 20) AND OTHER APPROPRIATIONS

1. All motions to appropriate funds not recommended by the Finance Committee, increase an appropriation recommended by the Finance Committee, or change the method of funding from the recommendation of the Finance Committee under any article considered at this Annual Town Meeting shall be made in writing, signed by the proponent, and shall be delivered to the Moderator after said motion has been seconded, and shall, if said motion proposes to appropriate funds in excess of the Finance Committee's recommendation, or decrease funding from fees or other sources of revenue which has been recommended by the Finance Committee, specify the specific available fund or the specific portion of the town budget which shall be reduced in an amount sufficient to fund said appropriation, increased appropriation or reduced funding under consideration.
2. In connection with the discussions of said motion, it shall be appropriate for the Town Meeting to consider the effect which an appropriation increase or reduction in the portion of the town budget proposed by said article would have upon the town.
3. After said written motion has been discussed, a tentative vote shall then be taken by the Town Meeting which shall not, however, be binding upon the Town Meeting. If said motion receives a majority of those voting, it shall be retained for final consideration and vote by the Town Meeting at the conclusion of the initial presentation of all proposed appropriation increases or decreases under Article 20. If said motion fails to receive a majority of those voting in said tentative vote, it shall not be subject to further consideration by said Town Meeting.
4. At the conclusion of the presentation of Article 20, before consideration of the main motions with respect to Article 20 all of those written motions relating to appropriations, increases or decreases in appropriations or decreases in funding from fees or other sources of revenue which have received a tentative majority vote shall then be presented by the Moderator for final consideration after the Finance Committee has analyzed said written motions and has prepared a summary showing the cumulative effect that the adoption of said written motions would have upon the proposed appropriations under Article 20. Said written motions shall be considered in the order in which they were presented but no motions not previously presented for tentative vote shall be considered unless requested by two-thirds vote of the Town Meeting.
5. The Finance Committee shall certify to the Moderator prior to the commencement of discussion on Article 20, upon request, the amount available for appropriation by said Town Meeting, taking into account appropriations already made and appropriations recommended by the Finance Committee which have not yet been voted upon. No motion shall be considered which attempts to appropriate an amount in excess of that which the Finance Committee certifies to be available for appropriation under the provisions of Chapter 580 of the Acts of 1980, as amended (Proposition 2½).

GLOSSORY

Municipal Terminology Definitions

Appropriation – An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assessed Valuation – A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Audit – An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor) resulting in a report on the fairness of financial statements and local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating a community's fiscal performance.

Available Funds – Balances in the various fund types that represent nonrecurring revenue sources. As a matter of sound practice, they are frequently appropriated for unforeseen expenses, capital expenditures, or other one-time costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and retained earnings.

Balance Sheet – A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit as of a specified date.

Betterments (Special Assessments) – Whenever part of a community benefits from a public improvement or betterment (e.g., water, sewer, sidewalks, etc.), special property taxes may be assessed to that area's property owners to reimburse the governmental entity for all or part of the costs it incurred to complete the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost, which may be paid in full or apportioned over a period of up to 20 years. If spread over the years, the community adds one year's apportionment along with one year's committed interest computed from October 1 to October 1 to the associated tax bills until the betterment has been paid.

Bond – A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond Anticipation Note (BAN) – Short-term debt instrument used to generate cash for initial project costs with the expectation the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be reissued for up to 10 years, provided principal repayment begins after two years (MGL c. 44 § 17).

Bond Authorization – The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor or the board of selectmen. (See Bond Issue)

Bond Counsel – An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.

Bond Issue – The actual sale of the entire, or portion of, the bond amount authorized by a town meeting or city council.

Bond Premium – The difference between the market price of a bond and its face value (when the market price is higher). A premium occurs when the bond's stated interest rate is set higher than its true interest cost (the market rate). Premiums received at the time of sale must be used to pay project costs and reduce the amount borrowed by the same amount or be reserved for appropriation for purposes for which debt has or may be authorized for an equal or longer period than the original loan. Additions to the levy limit for a Proposition 2 ½ debt exclusion are restricted to the true interest cost incurred to finance the excluded project. If the premium is not used to pay project costs and reduce the amount of a debt excluded borrowing, the annual debt exclusion must be adjusted to reflect the true interest rate.

Bond Rating (Municipal) – A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard & Poor's, use rating systems that designate a letter or a combination of letters and numerals, where AAA is the highest rating and C1 is very low. (AA+ :Wilbraham's S & P Rating as of March 2025)

Bonds Authorized and Unissued – Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.

Bureau of Accounts (BOA) – A bureau within the Division of Local Services charged with overseeing municipal execution of financial management laws, rules and regulations.

Bureau of Local Assessment (BLA) – Bureau within the Division of Local Services charged with overseeing municipal execution of state laws, rules and regulations involving real and personal property assessments. BLA is also responsible for determining equalized valuations and overseeing the valuation of state-owned land.

Capital Asset – Any tangible property used in the operation of government that is not easily converted into cash and that has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure, such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and minimum initial cost.

Capital Budget – An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method to finance each recommended expenditure (e.g., tax levy or rates) and identify those items that were not recommended.

Capital Improvement Program – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital plan. It coordinates community planning, fiscal capacity, and physical development. While all the community's needs should be identified in the program, there is a set of criteria that prioritize the expenditures.

Cherry Sheet – Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns, and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Community Preservation Act (CPA) – Enacted as MGL c. 44B in 2000, the CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; c) the acquisition, creation, preservation, rehabilitation, and restoration of land for recreational use; d) the acquisition, creation, preservation and support of community housing; e) the rehabilitation and restoration of open space or community housing that is acquired or created using monies from the fund; and (f) a municipal affordable housing trust. Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees.

(Wilbraham voted a 1.5% surcharge in 2002)

Community Preservation Fund – A special revenue fund established pursuant to MGL c. 44B to receive all monies collected to support a CPA program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the state, and proceeds from the sale of certain real estate)

Debt Authorization – Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL c. 44 §§ 1, 2, 3, 4a, 6-15.

Debt Exclusion – An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy but outside of the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit – The maximum amount of debt a municipality may authorize for qualified purposes under state law. Under MGL c. 44 § 10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, a community can receive approval to increase its debt limit to 10 percent of EQV.

Debt Service – The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Enterprise Fund – Authorized by MGL c. 44 § 53F½, an enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of a service's total costs recovered through user charges and the portion subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital --are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus," or retained earnings, generated by the enterprise operation rather than closing this out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs) – An estimate of the full and fair cash value (FFCV) of all property in the state as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and in determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL c. 58 § 10C, is charged with the responsibility of biennially determining an equalized valuation for each city and town in the state.

Excess and Deficiency (E&D) – Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet submitted to DLS by the district's auditor, accountant, or comptroller. E&D is not available for appropriation until certified by the Director of Accounts.

Excess Levy Capacity – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the select board or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DLS when setting the tax rate.

Fiscal Year (FY) – Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30. In each case, the designation of the fiscal year is that of the calendar year in which the fiscal year ends.

Free Cash – Remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year, actual receipts in excess of revenue estimated on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the June 30 balance sheet, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting or city council appropriation process.

General Ledger (GL) – The accountant's record of original entry, a general ledger is a set of numbered accounts used to track financial transactions and prepare financial reports. Each account is a distinct record summarizing each type of asset, liability, equity, revenue and expense. A chart of accounts lists all the accounts in the general ledger.

Home Rule – Refers to the power of municipalities to regulate their affairs by bylaws/ordinances or home rule charters subject to certain limitations.

Indirect Cost – Costs of a service not reflected in the operating budget of the entity providing the service. The matter of indirect costs arises most often in the context of enterprise funds. An example of an indirect cost of providing water service would be the value of time spent by non-water-department employees who process water bills. A determination of these costs is necessary to analyze the total cost of service delivery.

Investments – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is reestablished every year in accordance with Proposition 2½ provisions.

Levy Ceiling – A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL c. 59 § 21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, debt exclusion, or special exclusion.

Levy Limit – A levy limit is one of two types of levy (tax) restrictions imposed by MGL c. 59 § 21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Line-item Budget – A budget that stratifies spending into categories of greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid – Revenue allocated by the state to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the Cherry Sheets. Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

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.

Long-term Debt – Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more.

MGL – Massachusetts General Laws

Minimum Required Local Contribution – The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Net School Spending (NSS) – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches, and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education (Education Reform Act of 1993).

New Growth – The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or revaluations.

Nonrecurring Revenue Source – A one-time source of money available to a city or town. By its nature, a nonrecurring revenue source cannot be relied upon in future years, and therefore, such funds should not be used for operating or other expenses that continue from year to year.

Note – A short-term loan, typically with a maturity date of a year or less.

OPEB (Other Postemployment Benefits) – Many public employees earn benefits over their years of service that they do not receive until after their government employment ends. While pensions are the most common of these, other postemployment benefits generally include combinations of health, dental, vision, and life insurances. These are provided to eligible retirees and sometime to their beneficiaries, and as a group, are referred to as OPEB.

Operating Budget – The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay (Overlay Reserve, or Allowance for Abatements and Exemptions) – An account that funds anticipated property tax abatements, exemptions, and uncollected taxes. Additions to the overlay reserve need not be funded by the normal appropriation process but instead raised on the tax rate recapitulation sheet.

Override – A vote by a community 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.

Payment in Lieu of Taxes (PILOT) – An agreement between a municipality and an entity not subject to taxation, such as a charitable or educational organization, whereby the organization agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Pension Plan – An arrangement for the provision of pension benefits to employees upon their retirements. All assets accumulated are used to pay benefits (including refunds of member contributions) to plan members or beneficiaries, as defined by the plan's terms.

Pension (or other employee benefit) Trust Funds – A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit (OPEB) plans, or other employee benefit plans.

Permanent Debt – Borrowing by a community typically involving a debt service amortization period of greater than one year. (See Long-term Debt).

Principal – The face amount of a bond, exclusive of accrued interest.

Proposition 2½ – A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Raise and Appropriate – A phrase used to identify an expenditure's funding source as money generated by the tax levy or other local receipt.

Real Property – Land, buildings, and the rights and benefits inherent in owning them.

Receipts Reserved for Appropriation – Proceeds earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, ambulance charges may be appropriated to offset expenses in providing ambulance services.

Receivables – An expectation of payment of an amount certain accruing to the benefit of a city or town.

Recurring Revenue Source – A source of money used to support municipal expenditures, which by its nature can be relied on, at some level, in future years. (See Nonrecurring Revenue Source)

Reserve Fund – An amount (not to exceed 5 percent of the tax levy for the preceding year) set aside annually within a community's budget to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, reimburse the general fund for prior-year subsidies, reduce user charges, or provide for enterprise revenue deficits (operating losses).

Revolving Fund – A fund that allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Short-term Debt – The outstanding balance, at any given time, on amounts borrowed with maturity dates of 12 months or less. (See Note)

Single Audit Act – For any community that expends \$750,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Special Revenue Fund – Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Stabilization Fund – A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL c. 40 § 5B). Communities may establish one or more stabilization funds for different purposes and may appropriate any amounts into them. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from a stabilization fund. A majority vote of town meeting or city council is required to appropriate money into a stabilization fund.

Surety Bond – A performance bond that protects a municipality against financial loss arising from a breach of public trust by an employee who collects money on its behalf.

Tax Rate Recapitulation Sheet (the Tax Recap) – The document a city or town submits to DLS to set a property tax rate, the recap shows all estimated revenues and actual appropriations that affect the property tax rate. It should be submitted to DLS by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (to issue actual tax bills on or before December 31 in a quarterly community or a semiannual community issuing annual preliminary tax bills).

Temporary Debt – Borrowing by a community in the form of notes and for a term of one year or less. (See Short-term Debt)

Trust Fund – In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds, or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Underride – A vote by a community to permanently decrease the tax levy limit. It is the exact opposite of an override.

Undesignated Fund Balance – Monies in the various government funds as of June 30 that are neither encumbered nor reserved and are therefore available for expenditure once certified as part of free cash. (See Designated Fund Balance)

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. (See OPEB)

Unfunded Pension Liability – This is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is redetermined every three years and driven by assumptions about the interest rates at which a retirement system's assets will grow and the rate of the pensioners' future costs of living increases. (See Pension Plan)

Uniform Municipal Accounting System (UMAS) – UMAS succeeded the statutory accounting system (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and recordkeeping, and enhances the comparability of data among cities and towns.

Unreserved Fund Balance (Surplus Revenue Account) – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account 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. (See Free Cash)

Valuation – The legal requirement that a community's assessed value on property must reflect its market, or full and fair, cash value.

Warrant – An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amounts and from the persons listed.

Definitions taken from the MUNICIPAL GLOSSARY, DIVISION OF LOCAL SERVICES, JANUARY 2020
<https://www.mass.gov/doc/municipal-finance-glossary/download>

AMENDMENTS/NOTES

AMENDMENTS/NOTES

AMENDMENTS/NOTES

AMENDMENTS/NOTES

AMENDMENTS/NOTES

AMENDMENTS/NOTES

ELECTIONS
Saturday, May 17, 2025
Polls Open from 8:30 AM to 6:30 PM

Minnechaug Regional High School (PRECINCTS A, B, C, and D)

One (1) Select Board Member for three (3) years; one (1) Assessor for three (3) years; one (1) Regional School Committee member for three (3) years; one (1) Cemetery Commissioner for three (3) years; one (1) Cemetery Commissioner for one (1) year; one (1) Water Commissioner for three (3) years; one (1) Water Commissioner for one (1) year; two (2) Library Trustees for three (3) years; one (1) Library Trustee for one (1) year; one (1) Planning Board Member for five (5) years; and one (1) Wilbraham Housing Authority member for five (5) years.

Prepared and distributed by the Wilbraham Select Board, May 1, 2025

Visit the Town of Wilbraham website for more information: www.wilbraham-ma.gov