

**Annual and Special Town Meeting  
Supplemental Information Handout  
May 3 and May 5, 2021**

The following is a summary of proposed Annual and Special Town Meeting actions, balances in funds proposed for utilization during Town Meeting, Article amendments and supplemental information relative to certain Articles. Also included are the Town's Overall Financial Management Policies adopted by the Board of Selectmen.

**ANNUAL TOWN MEETING ARTICLES THAT WILL BE AMENDED**

(None)

**SPECIAL TOWN MEETING ARTICLES THAT WILL BE AMENDED**

**(Deleted language shown with strikethrough and added in bold)**

**Article 3**

Middlesex Retirement Assessment	32,000
Mollie Drive Contamination Cleanup	40,000
Livingston Recreation Building Upgrades	19,000
Streetlights Bond Anticipation Note Interest	10,326
Streetlights Bond Anticipation Note <del>Interest</del>	<u>19,000</u>
<b>Total</b>	<b>120,326</b>

**ANNUAL AND SPECIAL TOWN MEETING ARTICLES THAT HAVE SCRIVENER'S ERRORS**

**Section 2, Article 25:** ~~Land Sale Authorize the Board of Selectmen to sell all or a portion of certain parcels of land.~~ **Transfer certain parcels of land to the Tewksbury Conservation Commission.**

**BACKGROUND INFORMATION VARIOUS ARTICLES**

**Article 4**

Article 4 seeks approval of the Fiscal Year 2022 General Fund budget. The overall budget for General Fund Budget increased \$2,248,939.

The Town budget increased \$1,517,600 which includes:

Salaries decreased (\$89,082) due to retirements of higher paid employees and newer employees making a lower salary and less funds budgeted in FY22 for payment of accrued benefits such as vacation and sick leave buyback.

Operations Budgets increased \$520,250. The major adjustments to the Operating Expense Budgets were: Streetlights increased \$241,691 to pay off a short term bond for the Streetlight LED Conversion Project; Solid Waste Collection and Disposal increased \$184,779 which includes 3% increase for the contract with Republic Services and an increase in the disposal of solid waste from \$75.80 per ton to \$90 per ton; Fire Operating increased \$56,804 mainly for utilities for the new Center Station and uniforms for new recruits and an increase of \$19,027 within the Finance Departments for Vision Property Software, RRC Personal Property review in the Assessing Department and an increase for Munis Financial Software within the Accounting budget.

Unclassified budgets increased \$1,334,945. The main areas that were increased were Health Insurance: \$65,745 for new enrollment; Non-Exempt Principal Debt Service: \$853,999 set aside for the new DPW/School Maintenance Facility; Middlesex Retirement increased \$301,224 which is 4.3% based upon the FY22 assessment; Property/Liability Insurance increased \$66,654 which is 10% based upon the FY22 premium; and Medicare Tax increased \$8,898 which is based upon payroll.

Capital Outlay budgets decreased (\$192,027) due to less one-time capital expenses within the FY22 budget.

Enterprise Allocation which offsets certain budgets increased \$56,486. Water Enterprise Allocations increased \$34,591; Sewer Enterprise Allocation increased \$21,146 and Cable Enterprise Allocations increased \$749.

The School's overall budget increased \$1,355,790 which includes:  
School Salaries increased \$1,026,554. This includes funds set aside for cost of living increase once Collective Bargaining agreements are finalized and any step or longevity increases. There are no new positions with the FY22 School Salary Budget

School Operating Budgets increased \$278,656. The major adjustments were for technology, specifically device replacement and security upgrades.

School Capital Outlay - no change but current funds will be used for Ryan School roof coating.

School Fixed Budgets increased \$50,580. The main areas that changed were Health Insurance decreased (\$99,362) based upon projected enrollment; Middlesex Retirement increased \$86,356 which is a 5.6% increase based upon the FY22 assessment; Property/Liability Insurance: \$42,891 which is a 17% increase based upon the FY22 premium; and Medicare Tax: \$20,695 which is based upon payroll.

Shawsheen Tech's assessment will decrease (\$81,560) since the Shawsheen Tech School Committee voted to use \$1 million from their Excess and Deficiency Fund to lower Community Assessments. This is a one-time reduction and in FY23 the assessment will go back to the FY22 assessment as originally proposed plus any normal Fiscal Year increase. The original Shawsheen Tech Assessment provided in February was an increase of \$189,923.

Essex North Shore Agricultural and Tech. School District increased \$13,749 based upon projected enrollment and per pupil cost.

Town and School Exempt Town Debt decreased (\$556,640)

Within the Town Unclassified budgets is the assessment for the North Middlesex Regional Emergency Communications Center (NMRECC). The NMRECC became fully operational in October 2020 and is comprised of Tewksbury and the town of Dracut. Construction and equipment for the Center which is located on Whipple Road was fully funded by the Commonwealth of Massachusetts State 911 Office. The NMRECC Assessment is funded within the Town Unclassified budget and it is level funded at \$490,809. This amount represents the Town's share of the Regional Center's assessment which is 53.07% of the budget minus any grants and other revenue. The total NMRECC budget for FY22 is \$2,111,362 which is an increase of \$231,218 over FY21. The Salary budget is \$1,362,828 an increase of \$205,197 over FY21; the Operating expense budget is \$373,510 an increase of \$67,021 over FY21; Capital Outlay has no funds budgeted and the Unclassified budget is \$375,024 a decrease of (\$41,000) from FY21. Minus projected grants and revenue for FY22 of \$1,186,211 the remaining amount to be assessed to the Towns was \$925,151.

The following charts are a summary of all expenditures and revenues for Fiscal Years 2020, 2021 and 2022. Within the Uses of Funding section, the appropriations include the budget and all other financial articles approved at previous Town Meetings and those being proposed. Cherry Sheet Offsets, Other Local Expenditures and State and County Charges are areas that need to be accounted for in addition to Town Meeting appropriations. The surplus in Fiscal Year 2019 became part of certified Free Cash and Water and Sewer Retained Earnings. A portion of each was spent at previous Town Meetings. The \$372,741 projected surplus in Fiscal year 2021 is from Water, Sewer and Cable TV Enterprise Fund revenue. The \$111,315 projected surplus in Fiscal year 2022 is from Water, Sewer, Stormwater and Cable Enterprise Fund revenue.

<b>Summary Expenditures and Revenues</b>				
	Actual <u>Budget FY20</u>	Projected <u>Budget FY21</u>	Projected <u>Budget FY22</u>	FY22 Proejcted <u>Inc/(Dec) Over FY21</u>
<i>Uses of Funding (Amounts to be Raised)</i>				
Appropriations	117,815,558	120,720,933	122,910,150	2,128,939
Water, Sewer, Stormwater and Cable TV Enterprise Fund Budgets	14,227,531	15,525,902	15,984,367	458,465
Special Articles and Transfers	10,129,931	3,737,338	4,596,998	859,659
Cherry Sheet Offsets	40,340	49,291	49,291	-
Other Local Expenditures	1,065,020	903,560	823,278	(80,282)
State and County Charges	1,612,783	1,509,271	1,660,198	150,927
Total Use of Funding	144,891,163	142,446,295	146,024,282	3,517,709
<i>Sources of Funding</i>				
Property Taxes	81,531,117	85,066,999	88,051,334	2,984,336
Debt Exclusions	12,953,342	12,314,556	11,992,885	(321,671)
State Estimated Revenues	17,009,744	17,026,951	17,026,951	-
Local Estimated Revenues	13,384,431	8,705,434	8,722,210	16,776
Other Available Funds	24,244,701	19,705,097	20,342,217	637,120
Total Sources of Funding	149,123,336	142,819,037	146,135,597	3,316,560
<i>Surplus/(Deficit)</i>	4,232,173	372,741	111,315	(201,149)

<b>General Fund Budget Summary</b>				
	FY2020 <u>Expended</u>	FY2021 <u>Budgeted</u>	FY2022 <u>TM Rec Budget</u>	FY2022 Budget <u>Inc/Dec Over FY21</u>
Total Town Budget Net Allocations and w/o Exempt Debt	38,784,911	39,686,127	41,203,727	1,517,600
Total Exempt Town Debt	5,402,142	5,114,204	5,000,834	(113,370)
Total School Budget Net Allocations	60,518,427	61,262,066	62,617,856	1,355,790
Total Exempt School Debt	7,597,042	7,484,957	7,041,688	(443,269)
Shawsheen Tech	6,593,936	6,924,597	6,843,037	(81,560)
Essex North Shore Agricultural and Tech. School District	107,581	128,982	142,731	13,749
Water Enterprise Fund	7,051,451	7,346,811	7,466,378	119,567
Sewer Enterprise Fund	6,300,152	6,623,932	6,797,181	173,249
Stormwater Enterprise Fund	304,961	1,162,940	1,177,410	14,470
Cable TV Enterprise Fund	-	392,219	543,398	151,179
Total Budget Net Allocations/Offsets	132,660,603	136,126,835	138,834,239	2,707,404

Note: FY22 Budget in the above chart includes all actions being proposed at Annual and Special Town Meeting

**Raise and Appropriate General Fund**

<u>Annual Town Meeting Article 4: FY22 General Fund</u>	<b>\$122,849,872</b>
<u>Annual Town Meeting Article 5: FY22 General Fund</u>	<b>\$106,571</b>
<u>Annual Town Meeting Article 6: FY22 General Fund</u>	<b>\$67,751</b>
<u>Annual Town Meeting Article 7: FY22 General Fund</u>	<b>\$159,269</b>
<u>Annual Town Meeting Article 29: FY22 General Fund</u>	<b><u>\$103,473</u></b>
<b>Total</b>	<b>\$123,286,936</b>

**Raise and Appropriate Sewer Enterprise Fund**

<u>Annual Town Meeting Article 9: FY22 Sewer Enterprise Budget</u>	<b>\$6,797,181</b>
<u>Annual Town Meeting Article 29: FY22 Sewer Enterprise Budget</u>	<b><u>\$757</u></b>
<b>Total</b>	<b>\$6,797,938</b>

**Raise and Appropriate Water Enterprise Fund**

<u>Annual Town Meeting Article 10: FY22 Water Enterprise Budget</u>	<b>\$7,466,378</b>
<u>Annual Town Meeting Article 29: FY22 Water Enterprise Budget</u>	<b><u>\$3,491</u></b>
<b>Total</b>	<b>\$7,469,869</b>

**Raise and Appropriate Stormwater Enterprise Fund**

<u>Annual Town Meeting Article 11: FY22 Stormwater Enterprise Budget</u>	<b>\$1,177,410</b>
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**Raise and Appropriate Cable TV Enterprise Fund**

<u>Annual Town Meeting Article 12: FY22 Cable TV Enterprise Budget</u>	<b>\$543,398</b>
<u>Annual Town Meeting Article 29: FY22 Cable Enterprise Budget</u>	<b><u>\$3,530</u></b>
<b>Total</b>	<b>\$546,928</b>

**Transfers General Fund Stabilization Fund**

Balance April 2021:	\$8,576,664
<u>Annual Town Meeting Article 13: Town Capital Expenditures</u>	<b><u>(\$1,387,668)</u></b>
<b>Revised Balance:</b>	<b>\$7,188,996</b>

**Transfer Retained Earnings Sewer Enterprise Fund**

Sewer Enterprise Fund Retained Earnings Balance April 2021	\$6,269,819
<u>Annual Town Meeting Article 5: Transfer within sewer revenue to offset debt increase</u>	<b><u>(\$900,000)</u></b>
<u>Annual Town Meeting Article 14: Backhoe shared with the Water Department</u>	<b><u>(\$72,500)</u></b>
<b>Revised Balance:</b>	<b>\$5,297,319</b>

**Sewer Stabilization Fund**

No Transfers, Balance April 2021	<b>\$3,983,074</b>
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**Transfer Retained Earnings Water Enterprise Fund**

Water Enterprise Fund Retained Earnings Balance April 2021	\$2,204,981
<u>Annual Town Meeting Article 15: Water Capital Expenditures</u>	<b><u>(\$1,957,500)</u></b>
<b>Revised Balance:</b>	<b>\$247,481</b>

**Water Stabilization Fund**

No Transfers, Balance April 2021	<b>\$1,923,049</b>
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**Cable Retained Earnings**

No Transfers, Balance April 2021	<b>\$1,916,553</b>
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**OPEB Trust Fund**

Balance As of April 2021	\$6,557,550
Annual Town Meeting Article 4	\$650,000
Annual Town Meeting Article 9	\$38,785
Annual Town Meeting Article 10	\$163,947
Annual Town Meeting Article 12	<u>\$6,200</u>
<b>Revised Balance</b>	<b>\$7,416,482</b>

**Transfer Overlay Surplus**

FY21 Overlay Surplus Balance:	\$25,000
<u>Town Meeting Article 18: Seniors and Veterans Tax Relief Program</u>	<u>(\$25,000)</u>
<b>Remaining Balance:</b>	-

**Community Preservation Act Fund (No Transfers)**

CPA Undesignated Projected Fund Balance April 2021:	\$998,357
CPA Open Reserve/Recreation April 2021:	\$286,579
CPA Historic Reserve Balance: April 2021:	-
CPA Housing Reserve Balance: April 2021:	\$669,519

**Transfer Free Cash Special Town Meeting**

FY21 Certified Free Cash Balance:	\$600,000
<u>Special Town Meeting Article 2: Snow and Ice</u>	<u>(\$479,674)</u>
<u>Special Town Meeting Article 3: Town Expenditures</u>	<u>(\$120,326)</u>

**Remaining Balance:** -

**FURTHER DETAILED INFORMATION-CERTAIN ANNUAL TOWN MEETING ARTICLES**

**Article 5 Raise and Appropriate \$106,571:**

This article is for the collective bargaining agreement that was settled between the Town and the Police Patrolman’s Union. The agreement is a 3 year contract that has a first year cost of \$106,571. The highlights include a 2.25% salary increase in each of the 3 years of the contract term. It also includes an increase in longevity, .25% in each of the 3 years of the contract term for employees who reach 15, 20 and 25 years of service. The day after Thanksgiving was added as a holiday. The projected second year contract will cost \$85,300 and the projected third year \$87,278 for a projected total three year cost of \$279,149.

**Article 6 Raise and Appropriate \$67,751:**

This article is for the collective bargaining agreement that was settled between the Town and the Police Superior Officer’s Union. The agreement is a 3 year contract that has a first year cost of \$67,751. The highlights include a 2.25% salary increase in each of the 3 years of the contract term. It also includes an increase in longevity, .25% in each of the 3 years of the contract term for employees who reach 15, 20 and 25 years of service. The day after Thanksgiving was added as a holiday. The projected second year contract will cost \$43,360 and the projected third year \$44,417 for a projected total three year cost of \$155,528.

**Article 7 Raise and Appropriate \$159,269:**

This article is for the collective bargaining agreement that was settled between the Town and the Firefighter's Union. The agreement is a 3 year contract that has a first year cost of \$159,269. The highlights include a 2.25% salary increase in each of the 3 years of the contract term. It also includes an increase in longevity, .25% in each of the 3 years of the contract term for employees who reach 15, 20 and 25 years of service. The day after Thanksgiving was added as a holiday. The projected second year contract will cost \$103,692 and the projected third year \$106,107 for a projected total three year cost of \$369,068.

**Article 9 Raise and Appropriate \$6,797,181 to operate the Sewer Enterprise Fund:**

This Article funds the Sewer Enterprise Fund through sewer rates, other sewer related revenue and use of retained earnings. The overall budget increased \$173,249. Salaries increased \$26,299 and that includes step increases and longevity changes and sick and vacation accrual buyback for a retiring employee. Operating Expense increased \$17,956 for utilities, repairs and maintenance, and leases and contracts. Lowell Sewer increased \$103,000 based upon projected flow and budget increase at the Lowell Wastewater Treatment Plant. There was no change to Capital Outlay and Debt Service increased \$4,849. Indirect costs increased \$21,146 proportionally with the increases in related operating budgets. Sewer Rates will not increase in FY22 and \$900,000 in retained is being used to offset Sewer Debt Service.

**Article 10 Raise and Appropriate \$7,466,378 to operate the Water Enterprise Fund:**

This Article funds the Water Enterprise Fund through water rates and other water related revenue. The Water Enterprise Fund includes funding for Water Distribution and Water Treatment Plant. The overall budget increased \$119,567. Salaries increased \$53,280 and that includes step increases and longevity changes and sick and vacation accrual buyback for a retiring employee. Operating Expense decreased (\$68,801) due to reduction within the Water Treatment Budget in the areas utilities, repairs and maintenance and leases and contracts. There was no change to Capital Outlay and Debt Service increased \$99,776 for anticipated borrowing of funds in FY22. Indirect costs increased \$34,591 proportionally with the increases in related operating budgets. Water Rates will not increase in FY22.

**Article 11 Raise and Appropriate \$1,177,410 to operate the Stormwater Enterprise Fund:**

This Article funds the Stormwater Enterprise Fund through Stormwater Fees. The Stormwater Budget will continue to address Stormwater Permit compliance and maintenance and repairs. A new addition to the FY22 Budget is to develop a Phosphorus Source Identification Report which will cost \$35,000. There is \$515,000 with the Stormwater Enterprise Budget for capital improvements to the Town's stormwater and drainage system. \$480,000 will be used for the Pringle Street Culvert and drainage improvements on Cayuga Street. \$35,000 will fund a Drain System Design for the Woburn Street and Felker Street neighborhood. The Stormwater Fee will remain at \$75 per residential equivalent unit.

**Article 12 Raise and Appropriate \$543,398 to operate the Cable TV Enterprise Fund:**

This Article funds the Cable Enterprise Fund through Comcast and Verizon Franchise Fees. In FY21 the Comcast Franchise Fee which is 3.5% of gross revenue was \$296,635 and Verizon Franchise Fee which is 5% of gross revenue was 339,148. Verizon's Franchise Fee will change to 3.5 % in FY22. The Cable TV Enterprise Fund includes the Telemedia Department Operating and Capital Budgets. Salaries increased \$7,618 for step increases. Operating expense increased \$16,750 for equipment maintenance and operations as programs and broadcasting needs increase and for fuel for the new van and property and liability insurance. There were no changes to the Capital Outlay budget and indirect costs increased \$449 proportionally with the increases in related operating budgets. There is a capital expense within the Cable TV enterprise fund of \$174,200 is for a closed captioning system to comply with FCC and ADA regulations.

**Article 13 transfer \$1,387,668 from Stabilization Fund:**

Replace F-550 w/plow package \$100,000:

As part of the DPW Capital Improvement Plan for vehicle and equipment replacement, funds will be used to replace a 2006 F-550 w/plow package within the Highway Department. Due to the operational needs and increased maintenance cost of the current vehicle, a new truck is needed.

6 Wheel Dump w/plow package \$220,000:

As part of the DPW Capital Improvement Plan for vehicle and equipment replacement, funds will be used to replace a 1995 Ford F-700 Dump Truck with a 6 Wheel Dump with plow package within the Highway Department. Due to the operational needs and increased maintenance cost of the current vehicle, a new truck is needed.

6-8 Yard sander (slide-in) \$20,000:

As part of the DPW Capital Improvement Plan for vehicle and equipment replacement, funds this funding will be used for a new sander for a DPW Highway vehicle allowing for additional equipment to assist during snow and ice operations.

Loader \$100,000:

As part of the DPW Capital Improvement Plan for vehicle and equipment replacement, funds will be used to replace a 2014 Volvo Loader and the cost will be shared 50% with the Water Enterprise Fund. Due to the operational needs and increased maintenance cost of the current vehicle a new Loader is needed.

Sidewalk Improvements \$250,000:

Funds will be used for the construction of phase 1 of a new sidewalk on Whipple Road which will be from Pleasant Street to Pine Street.

Rescue Truck \$190,000:

Replace the 2000 International 4900 Rescue Truck with a smaller, more versatile vehicle to better serve the needs of the Department and the community. The new rescue truck will be reduced in size and will be designed to safely store and transport rescue equipment the Department currently utilizes. The current vehicle has an outdated hydraulic rescue tool system that is not capable of being cost effectively upgraded. The vehicle was built to carry a portable breathing air cascade system which has been removed from service due to regulation changes in the mobile filling of high pressure cylinders and the availability of regional mobile filling station resources. The light tower on the rescue truck is not functional due to mechanical issues and the lack of availability of replacement parts. The towing receiver is currently not usable due to corrosion. The new rescue truck design will provide compartment and storage space for current and future hazardous material and rescue related equipment.

New Ambulance and equipment \$250,000:

Replace 2013 Ford E-450 Horton Ambulance with an ambulance that will continue to meet the needs of the Department and community. The last E-450 Ford Horton ambulance had a new chassis installed. The new ambulance requested for FY2022 will be of new construction and heavy duty design that will allow for an extended year of front line service. Currently we are restricted by the physical dimensions of the current fire station bays. With the recent approval of a new Center Fire Station, we are now able to plan for and design an ambulance that will better meet the operational needs of the Department and the community.

Police Department Upgrades \$257,668:

Funds will be used to upgrade the Department's Training/Community Room which has not seen any upgrades in sixteen (16) years. The proposal to upgrade the current facility with modern state-of-the-art audio visual and computer equipment is estimated to be \$142,000. This upgrade would assist the police department in maintaining the high level of training received and act as an emergency operations center for

the town. In addition, \$78,333 is being requested to replace outdated cameras and locking devices within the department. Currently the door access system and video security systems are independent of each other. The door access system has not been upgraded from either the hardware or software perspective since the initial installation and the unsupported database only runs on an unsupported PC operating system. Finally \$37,335 is needed to upgrade the Gym and Cardio area within the Station. The current equipment is old and was mostly donated from years ago. This upgrade will enhance the physical and mental well-being of officers.

**Article 14 transfer \$72,500 from Sewer Retained Earnings:**

Backhoe \$72,500:

As part of the DPW Capital Improvement Plan for vehicle and equipment replacement, funds will be used to replace a 2011 John Deere Backhoe and the cost will be shared 50% with the Water Enterprise Fund. Due to the operational needs and increased maintenance cost of the current vehicle, a new Backhoe is needed.

**Article 15 transfer \$1,957,500 from Water Retained Earnings:**

Loader \$100,000:

As part of the DPW Capital Improvement Plan for vehicle and equipment replacement, funds will be used to replace a 2014 Volvo Loader and the cost will be shared 50% with the Highway Department within the General Fund. Due to the operational needs and increased maintenance cost of the current vehicle, a new Loader is needed.

Backhoe \$72,500:

As part of the DPW Capital Improvement Plan for vehicle and equipment replacement, funds will be used to replace a 2011 John Deere Backhoe and the cost will be shared 50% with the Sewer Enterprise Fund. Due to the operational needs and increased maintenance cost of the current vehicle, a new Backhoe is needed.

Hydrant Replacement/Install \$125,000:

Replace 25 hydrants as part of the ongoing hydrant replacement program. This annual program is intended to replace aging, malfunctioning, and/or out-of-service fire hydrants and to implement the standardization of hydrants throughout Town. The project began in 2006 and was reinstated in 2010 to address a large number of out-of-service hydrants. Since 2010, over 350 hydrants have been replaced. In 2006, it had been estimated that 600 of the approximate 1,600 hydrants needed replacement. Funding has been approved at various Town Meetings at differing amounts beginning in FY2006. This year's request and continuing appropriations include water main extensions and installation of hydrants at the end of dead-end water mains to facilitate the full flushing/cleaning of the water main, to improve water quality at these locations.

**Water Distribution Upgrades \$1,600,000:**

*(See Explanation in Article 16)*

Clean and Inspect all Water Tanks (4) \$60,000:

Funding will be used to clean and inspect the Town's four (4) water tanks in conformance with Massachusetts Department of Environmental Protection's (DEP) recommended operating procedures. In a recent Sanitary Survey conducted by DEP, cleaning and inspection of the interior and inspection of exterior coatings was recommended every 3-5 years. The last date of inspection was in 2014. Funding will be used to perform cleaning of the tank interiors and visual inspections of both interior and exterior coatings which protect the steel walls of the tank. In some instance drivers and/or remote devices may be used. Recommendations will be used to budget repairs as they are needed. By removing sediment on a periodical basis, we will avoid the need to perform expensive cleaning which involves power-washing and disposal of sediment. This process will also insure that water quality will be maintained by removing any sediment.

**Article 16 authorize the borrowing of \$1,500,000**

This request seeks to fund the second phase of the upgrade to the Town's water distribution system in South Tewksbury. The locations for water upgrades include Arnold Road, Bay State Road, Bond Street, Downing Road, Dudley Road, Green Street, Lake Street, Lakeview Avenue, Lawrence Street, Mystic Avenue, Parker Avenue, Saint Mary's Road, Warren Avenue, Wightman Road and Willow Street. In addition, the engineering and design for pipe replacement of the Beech Street neighborhood water main is to be completed in FY22

**Article 17 Bond Premium**

Bond Premium from a July 2016 Bond refinancing must be used to reduce the bonds that were refinanced. As required by State Statute, this article uses a portion of those proceeds (\$49,636.76) to reduce existing Town Exempt Debt Principal.

**Article 18 transfer \$25,000 from Overlay Surplus to fund the Senior and Veterans' Tax Relief Work Program**

Funding will continue an annual program that allows Seniors and Veterans to work in various Town offices and receive a maximum of \$1,500 to be applied toward their property tax bill. They must own and occupy the property for which Tewksbury taxes are paid and rebate requested. Homeowner or their current spouse must be the home owner domiciled and residing in the home; and be an owner of the property to which a reduction in real estate taxes may be granted. Senior participants in this program must be 60 years of age or older at the time services are provided to the Town. Each year, depending upon the number of applicants, available work and the number of hours an applicant can work, 30-32 individuals on average have taken advantage of the program.

**Article19 Affordable Housing Fund**

According to Chapter 105 of the Acts of 2003 which created the Tewksbury Affordable Housing Trust Fund an allocation plan must submitted to and approved at the Annual Town Meeting. This article outlines the FY2022 allocation plan and the expenditure requirements in accordance with the Special Act.

**Article 20 Community Preservation Fund**

In accordance with Massachusetts General Law, Chapter 44B this article outlines Town's appropriation for annual spending, or reserve for future spending, from the Community Preservation Fund fund balance. State Statute requires at least 10% of the projected revenue be for open space, 10% for historic preservation, and 10% for community housing. In addition, 5% of the funds are appropriated for administration costs. FY2022 Historic 10% Reserve will be achieved with the payment of the Town Hall Rehabilitation Bond. The total CPA estimated FY22 revenue is \$ \$1,197,017.

**Article 21 Solid Waste, Recycling and Household Hazardous Waste Revolving Fund**

This article authorizes the Town to amend an existing self-sufficient fund to account for Solid Waste, Recycling and Household Hazardous Waste to allow the Payment In-Lieu of Taxes from the Solar Facility located at Sutton Brook Landfill be added as revenue to this account and be used for the annual assessment of operation and maintenance for the post closure of the landfill. The projected revenue from the Payment In-Lieu of taxes is \$42,570.

**Article 22 Energy Efficiency of Town & School Buildings, Equipment and Infrastructure**

This article authorizes the Town to amend an existing self-sufficient fund to account for Energy Efficiency of Town & School Buildings, Equipment and Infrastructure to include revenues from Town and School electric vehicle charging stations to be added as revenue to this account. Currently the Town has charging stations at Town Hall and the Library and they generate approximately \$300 per year in revenue.

**Article 23 Authorize Revolving Fund for E-Billboards**

This article authorizes the Town to establish a self-sufficient revolving fund to account for the revenues and expenditures relating to E-Billboards. Currently there is one E-Board approved in Town and the projected revenue is \$50,000 per year.

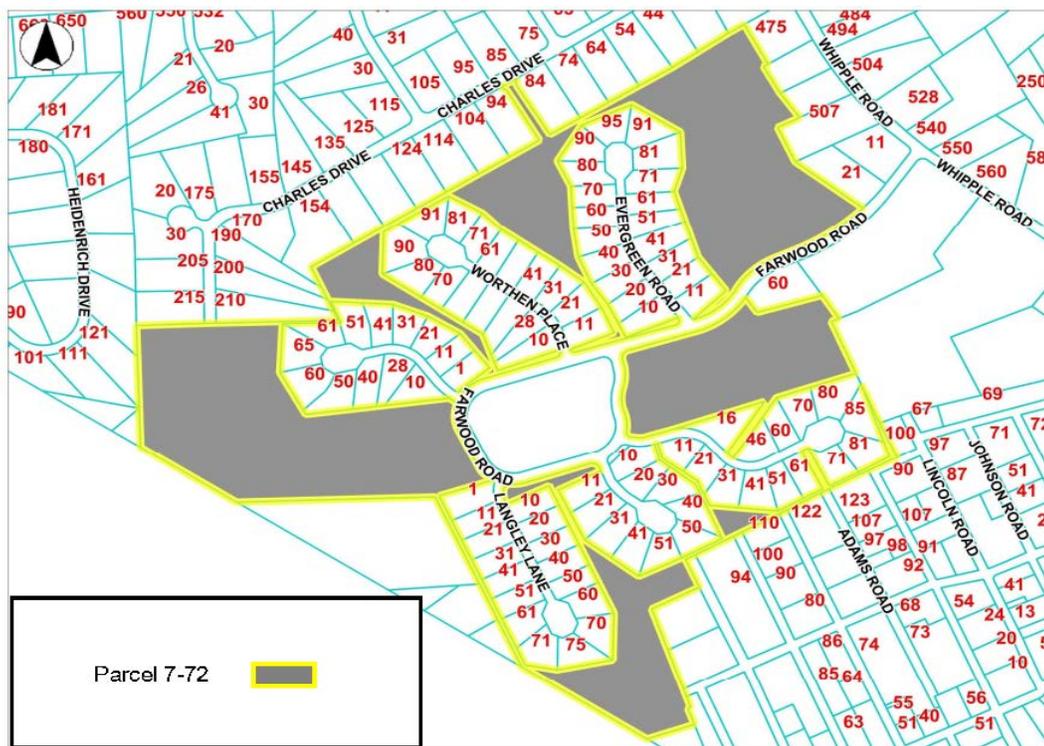
**Article 24 Easement Acquisition**

This article allows the Board of Selectmen to accept or grant easements in conjunction with all DPW projects during Fiscal Year 2022 which begins July 1 2021 and ends June 30, 2022. This will allow the DPW to adjust if easements are needed during this timeframe and will prevent such projects from being delayed.

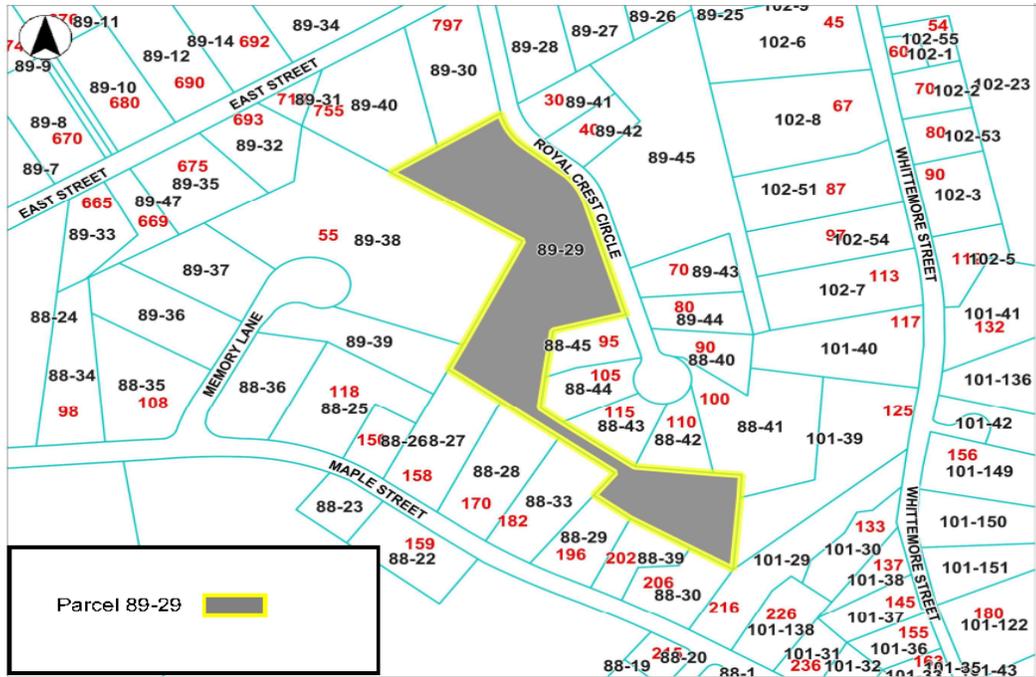
**Article 25 Transfer of Land to Conservation Commission:**

If this article is approved, parcels listed within the article will be transferred to the Tewksbury Conservation Commission, to be held under their care, custody and control for the promotion and development of natural resources, and for the protection of the watershed resources, open space, and wildlife habitat within the Town. This article will protect these parcels in perpetuity. Below are maps of each of the parcel location.

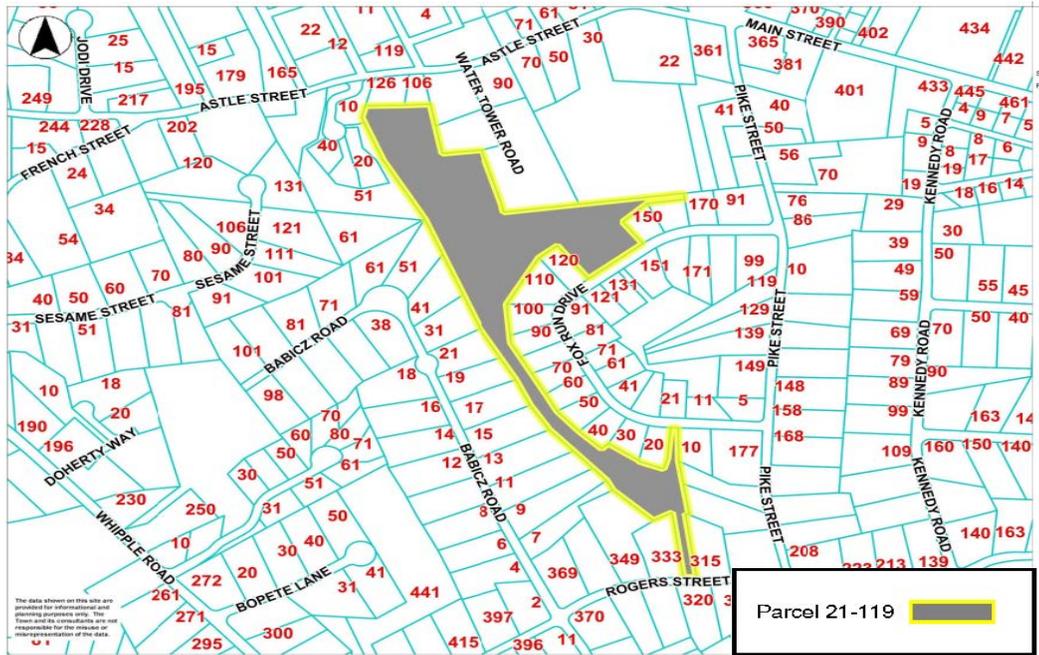
Fernwood Road



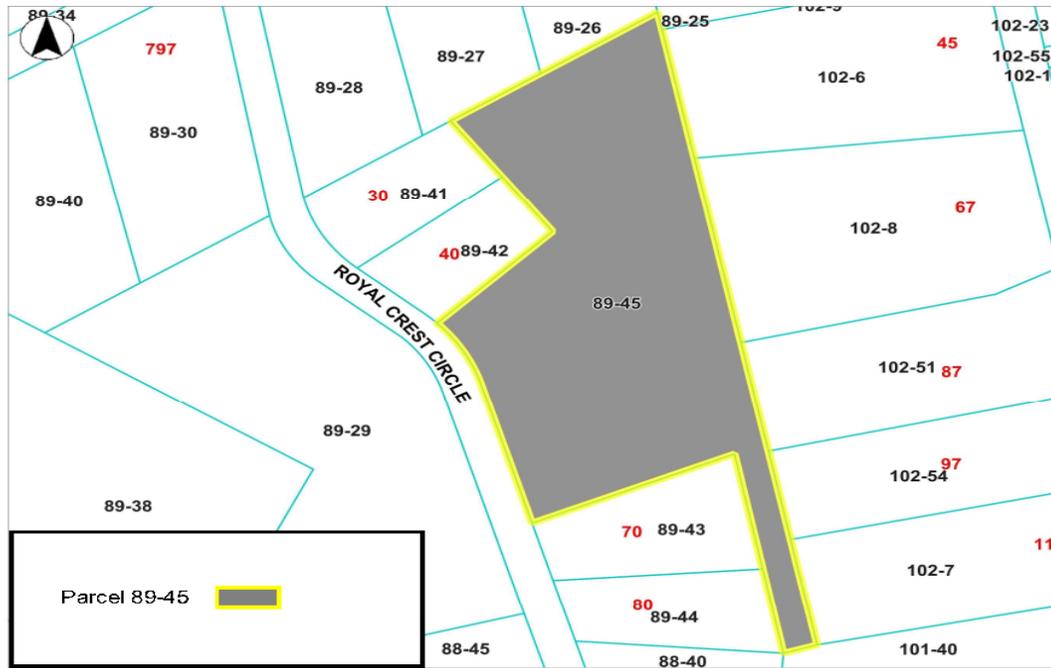
### Drive/Adjacent



### East Street

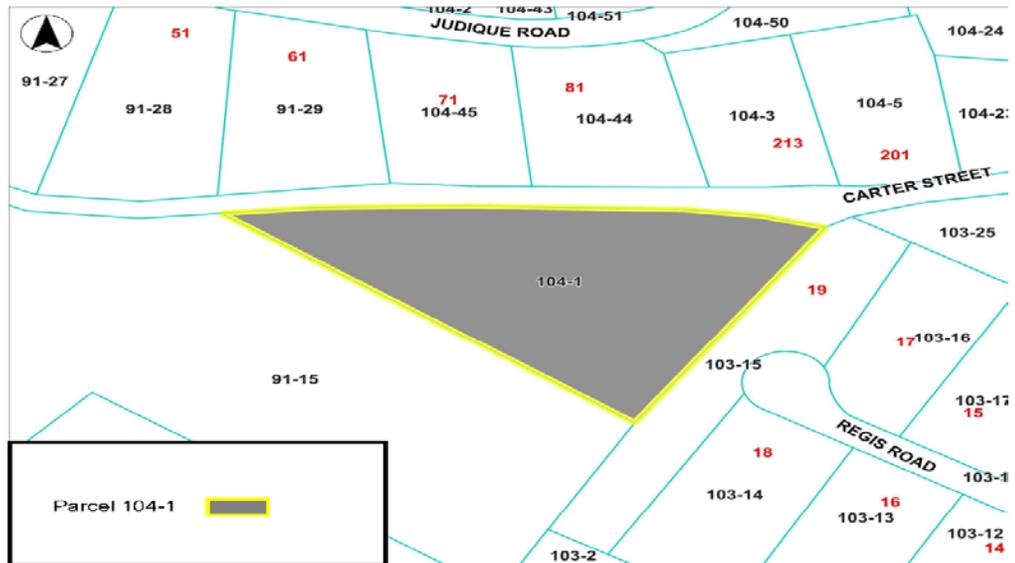


# Royal Crest Circle



## **Article 26 Authorize the Board of Selectmen to sell all or a portion of certain parcels of land**

This article allows the Town to sell land in accordance with the Town Bylaw through a request for bid process for affordable housing. Below is a map of that shows the location of the parcel.



## **Article 27 Increase Exemptions for eligible Seniors**

This article will increase the exemption amount granted to eligible seniors under M.G.L. c. 59 § 5 for Clause 41C. The exemption is available to seniors over 65 that live in Massachusetts for 10 years, own and occupy their property for 5 years and meet yearly asset and income criteria. The exemption amount will increase from \$500 to \$1,000.

## **Article 29 Amend Personnel Bylaw which governs Non-union Employees**

This article funds the first year of three years cost of living increases for non-union employees covered by the Personnel Bylaw. The first year cost is \$111,251; the projected second year cost is \$107,515 and the projected third year \$109,934 for a projected total three year cost of \$328,700. The highlights include a 2.25% salary increase for years 1, 2 and 3. The total cost of the upgrades proposed within this article is \$37,331 and is built into the various Town Department budgets within Article 4.

## **Article 34 Zoning Bylaw**

The Tewksbury Zoning Bylaw has been amended 130 separate times since the most recent version was originally adopted by Town Meeting in 2002. In 2015, the Board of Selectmen created a Zoning Bylaw Committee to work with consultants to update the zoning bylaw in a more cohesive way. Over the course of five years, this committee met publicly 44 times, conducted nine public presentations and created nine informational videos to educate residents on the proposed changes in the Zoning Bylaw.

The Zoning Bylaw Committee's webpage at <https://www.tewksbury-ma.gov/zoning-bylaw-committee> has the following references available:

- a) Final Zoning Draft,
- b) Comments and Responses from Public Presentations,
- c) Side-by-Side Comparison of the Final Draft to the Existing Zoning Bylaw,
- d) Summary of Proposed Zoning Changes, and
- e) a link to the videos and all of the Committee's minutes.

The goals and outcome of the Committees efforts include the following:

1. Reorganize, , re-caption and renumber the Zoning Bylaw to enhance accessibility and adaptability;
2. Update and clarify the purpose and authority of the Zoning Bylaw to clearly state the Town's legal and factual premises for zoning regulations;
3. Improve definitions to more clearly describe zoning districts, uses, and requirements;
4. Provide consistency with present State law;
5. Eliminate redundant or unnecessary provisions, such as correcting spelling and typographical errors, and eliminate or update outdated statutory references;
6. Revise, reorganize and clarify Zoning Bylaw administrative provisions;
7. Reduce the number of overlay districts;
8. Strengthen design guidelines in the Town Center District;
9. Add new definitions;
10. Add site plan review;
11. Add request for reasonable accommodations;
12. Add recreational marijuana establishments (excluding retail);
13. Mandate 15% affordable housing in multifamily developments;

14. Limit multifamily developments to seven units per acre except in the Town Center and Mixed Use Business District; and
15. Update the sign section of the bylaw.

Significant features to point out include, but are not limited to, the following:

1. All definitions have been moved into one section at the beginning of the bylaw. This prevents inconsistencies in different sections of the bylaw.
2. The bylaw introduces site plan review which is a common land use technique used in multiple jurisdictions in Massachusetts as well as the rest of the country.
3. Request for Reasonable Accommodations is a new section that would allow for the accommodation of special needs under the Fair Housing Act and the American with Disabilities Act.
4. Section 5: District Regulations addresses all design, dimensional, density, and general use issues. Appendix B from the existing bylaw is incorporated into this section. This will allow users to easily find all the necessary information regarding district regulations.
5. The Floodplain District language has been updated according to guidance provided by the State and FEMA. The Floodplain Map does not change.
6. The Groundwater Protection District has been updated to include a request from the EPA relative to the Superfund Site at the Sutton Brook Disposal Area (Rocco's Landfill).
7. The Marijuana Dispensary Overlay District removes the single use requirement and the square footage limitation that exists in the current bylaw. There was no corresponding map change.
8. Section 6: Site Development Standards accomplishes the following:
  - a. All parking, loading, landscaping requirements are in one section. The current bylaw has these items scattered throughout the bylaw in different sections.
  - b. Parking lot aisle widths have been adjusted according to reflect common engineering practices.
  - c. The table of parking requirements was moved from an appendix to this section.
  - d. The sign subsection has been updated to include compliance with recent Supreme Court decisions, added signs, revised A-frame signs and shopping center signs, and created an incentive for monument signs over free-standing signs.
  - e. Billboard signs were revised changing the 1,000 feet to a residential district or use to 500 feet to a residential use.
  - f. Town Center Development standards were added as none exist in the current bylaw.
9. Section 7.1: Family Suite was revised to be allowed only by a special permit as compared to the existing bylaw which allows for both a special permit and by-right use. Currently, the by-right use requires residents to obtain subordination agreements and have a title review performed by Town Counsel. This change streamlines the process.
10. Section 7.4: Large-Scale Ground Mounted Solar Photovoltaic Facilities were amended based upon industry guidelines of 5 acres equaling a megawatt.
11. Section 7.5: Removal of Sand, Gravel, Quarry or Other Earth Materials by special permit from the Zoning Board of Appeals is a new section that does not have a comparable section in the existing bylaw.
12. Section 8.2: Multifamily dwellings include design standards.
13. Section 8.3: Affordable Housing Requirements in the proposed bylaw would prohibit a fee in lieu of affordable units in multifamily developments. The units would have to be provided in the development. The policy for the determination of the fee in lieu of affordable units for single family developments would be determined by the Planning Board.

14. Section 8.5: Wireless Communications Facilities would no longer have locational requirements as they are governed by the Federal Telecommunication Act of 1996.
15. Section 8.6: Small Wireless Facilities Outside of the Right of Way would complement the Board of Selectmen's policy for small wireless facilities within the Right of Way that was approved in 2019. The Federal Communications Commission came out with a favorable opinion for small wireless facilities and the Town does not have adequate requirements outside of the right of way in the current bylaw.
16. Section 8.7 Recreational Marijuana Establishments would implement the Town Meeting vote of October 2019 that allowed for the cultivation, manufacturing and research of recreational marijuana. The 2019 Town Meeting allowed for the ban on these activities sunset which means they are currently allowed but are not fixed to a specific district or have permitting requirements in place. This bylaw would address those issues.
17. Transitional District Regulations are deleted in the proposed bylaw as they are addressed elsewhere in the proposed bylaw.
18. Section 6300 Office Research District is deleted as it refers to accessory uses in the Office Research District.
19. Section 7400 Community Development District is deleted as there is only one in Town and the uses could be integrated in a multifamily development.
20. Section 8500 Highway Corridor Overlay District is deleted as this was enacted for a mall off Route 93 and is no longer a viable option.
21. Section 8680 Community Village Overlay District is deleted and those areas currently zoned for this district will become part of a Multifamily District or Mixed-Use Business District.
22. Section 9500 Use Special Permit is deleted as the triggers for this special permit were not relative to a use and the triggers can now be found in Section 3.6 Site Plan Review of the proposed zoning bylaw.

### **Article 34 Zoning Map**

The Tewksbury Zoning Map has been amended 42 times since the most recent version was originally adopted by Town Meeting in 2005. In 2015, the Board of Selectmen created a Zoning Bylaw Committee to work with consultants to update the zoning bylaw and map in a more cohesive way. Over the course of five years, this committee met publicly 44 times, conducted nine public presentations and created nine videos to educate residents on the proposed changes in the Zoning Bylaw. Two of these informational videos are specifically dedicated to explaining the zoning map.

The Zoning Bylaw Committee's webpage at <https://www.tewksbury-ma.gov/zoning-bylaw-committee> has the following references available:

- a) Final Update to Proposed Zoning Map 2021,
- b) Parcel Reference List for Proposed Zoning Map, and
- c) a link to the videos and all of the Committee's minutes.

The goals and outcome of the Committee relative to the Zoning Map include, but are not limited to the following:

1. Align the proposed 2021 Zoning Map with the districts in the proposed 2021 Zoning Bylaw;
2. Reduce overlay districts from 12 to four;
3. Align Main Street districts with the 2016 Master Plan;
4. Eliminate Main Street commercial district parameters which is currently defined as 291 feet deep off the centerline of Main Street;

5. Eliminate split zoned parcels;
6. Replace Municipal District with districts that are compatible with neighborhood;
7. Rezone “Great Swamp” area from Industrial to Park;
8. Add buffer and plume area for Sutton Brook Disposal Area to the Groundwater Protection District as requested by EPA;
9. Rezone Community Development District to Multifamily District;
10. Rezone Community Village Overlay Districts to Multifamily District or Mixed Use Business; and
11. Align mixed zone areas for a unified single zone area.

**FURTHER DETAILED INFORMATION-CERTAIN SPECIAL TOWN MEETING ARTICLES**

**Special Town Meeting Article 1**

**The following is a breakdown of the Line-Item funds will be transferred to:**

Town Manager Regular Salaries \$5,182:

Funds needed since staff longevity was not funded properly.

Accounting Regular Salaries \$10,179:

Funds are needed for the Part-time Finance Director for the remainder of the year.

Town Hall Energy Utilities \$20,000:

The cost of electric utilities is projected to exceed the budget. This budget funds utilities for the Town Hall, Center Fire Station and Town Hall Annex.

Police Salaries Overtime \$85,000:

Funds needed to cover shifts for the remainder of the year due to retirements, military deployment and injuries.

Fire Salaries Overtime \$95,000:

Funds needed to cover shifts for the remainder of the year due to retirements and injuries.

Fire Operating-Repairs and Maintenance \$25,000:

Additional funding needed for vehicle repairs of the Fire Engines for the remainder of Fiscal Year.

Streetlights Bond Anticipation Pay-down \$208,517:

Funds will be used to pay-down Short Term Debt for Streetlight Conversion project. The outstanding amount of debt is \$499,000.

Solid Waste - Solid Waste Collection \$15,000:

Funds are needed for Solid Waste Collection that is higher than expected due to increased recycling tonnage during the year.

Solid Waste -Solid Waste Disposal \$40,000:

Rubbish disposal costs are higher than expected due to increased tonnage during the year.

Essex North Shore Agricultural and Tech. School District \$6,952:  
Higher per Pupil Cost and additional students attending school

Medicare Tax \$20,000:

Due to the amount of Police Details for construction during the Fiscal Year the Medicare Tax account is projected to have a deficit June 30.

**The following is a breakdown of the Line-Item funds will be transferred from:**

School Group Insurance \$100,000:

There is a projected surplus since the estimated number of employees to enroll into certain plans was less than anticipated.

Town Group Insurance \$100,000:

There is a projected surplus since the estimated number of employees to enroll into certain plans was less than anticipated.

Library Salaries \$54,313:

Funds are available since there were vacant positions parts of the year.

COA Salaries \$ 43,000:

Funds are available since there was a vacant position for part of the year.

Fleet Salaries \$ 25,000:

Funds are available since there was a vacant position part of the year.

Streetlight Operating \$208,517:

Cost of Streetlights were less than budget since National Grid provided monthly credit since the Town converted streetlights to LED.

## **Article 2 Snow and Ice**

**The following is a breakdown of the Line-Item funds will be transferred to:**

DPW Snow & Ice-Salaries \$103,923 and DPW Snow & Ice-Operating Various Accounts \$375,751:

Funds are needed to cover the cost of snow and ice operations for Fiscal Year 2021 which is in deficit due to the number of events this year. Salaries cover the overtime of DPW personnel and Snow & Ice-Operating Various Accounts funds private contractors who sand and plow for the Town, sand and salt treatment for roads, other supplies and vehicle repairs.

**The following is a breakdown of the Line-Item funds will be transferred from:**

July 1, 2020 Certified Free Cash (Surplus Revenue) \$479,674:

In accordance with the Financial Policy of the Board of Selectmen, \$600,000 from Certified Free Cash is set aside each year for a potential snow and ice deficit. This funding represents the Free Cash set aside.

## **Article 3 Transfer \$120,326 from Free Cash:**

Middlesex Retirement System \$32,000:

Due to employees being called to active or reserve military duty, the town is responsible for their retirement contributions. This amount will fund current and future anticipated assessments.

Mollie Drive Contamination Cleanup \$40,000:

The Town has been working with MA DEP to identify sites that would benefit from ecological restoration as part of the Sutton Brook Disposal Area Natural Resources Damages (NRD) settlement. One of the sites identified was Mollie Drive, as there was historic dumping and filling of the floodplain and wetland resource areas prior to the Town receiving the land. During the course of the investigation, DEP identified an area consisting of disposed rail road ties, which have contaminated the soil beneath them. Since the Town owns the land, the Town is responsible for the clean-up under the Massachusetts Contingency Plan. The clean-up will consist of removal and disposal of the rail road ties and contaminated soil (approximately 1-2 feet in depth) as well as any sampling, testing, and reporting required by DEP. Funds are needed to complete the cleanup which is required by law. Cleanup will also position the Town to utilize the approximately \$1.5M in funding from the NRD settlement to make further improvements to the Mollie Drive site.

Livingston Street Recreation Building Upgrades \$19,000:

Funds will be used to begin upgrades to the Livingston Street Recreation building focusing on a new electric panel.

Town Interest on Bond Anticipation Notes \$10,326:

Funds are needed to pay for Interest on Short-Term Bonds for the Street Light Conversion Project for FY21. The Project was completed this year and interest is due on the Bonds.

Town Pay Down Bond Anticipation Notes \$19,000:

Funds will be used to pay down the Bond Anticipation Note for the Street Light Conversion Project which is currently \$499,000. The Project was completed this year and interest is due on the Bonds.

**Article 4 Unpaid Bill:**

To see if the Town will vote to transfer from the sum of \$4,824.78 from Library Salaries to pay two unpaid bills that were received after Fiscal Year 20 ended. Funds are available in Library Salaries since vacant positions were not filled during a portion of the Fiscal Year 2022.

**Town of Tewksbury  
Overall Financial Management Policies**

**Introduction**

The following financial principles set forth the broad framework for overall fiscal planning and management of the Town of Tewksbury's resources. In addition, these principles address both current activities and long-term planning. The principles are intended to be advisory in nature and serve as a point of reference for all policy-makers, managers and advisors. It is fully understood that Town Meeting retains the full right to appropriate funds and incur debt at levels it deems appropriate, subject of course to statutory limits such as Proposition 2 ½. The principles outlined in this policy are designed to ensure the Town's sound financial condition now and in the future. Sound Financial Condition may be defined as:

- Cash Solvency - the ability to pay bills in a timely fashion
- Budgetary Solvency - the ability to annually balance the budget
- Long Term Solvency - the ability to pay future costs
- Service Level Solvency - the ability to provide needed and desired services

It is equally important that the Town maintain flexibility in its finances to ensure that the Town is in a position to react and respond to changes in the economy and new service challenges without measurable financial stress.

## **Definitions**

Fund Balance – The difference between assets and liabilities reported in a governmental fund (Also known as fund equity).

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.

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 Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund.

Free Cash (Also Budgetary Fund Balance) – Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown 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 balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

Overlay Surplus – Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

Net Assets Unrestricted (formerly Retained Earnings) – An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

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

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

### **Policy Statements:**

1. The Town Manager shall annually prepare a balanced budget and comprehensive Budget Message as required by state law, town charter and by-laws.
2. Budgets will be established, and funds managed, using “generally accepted” accounting principles.
3. Finances will be managed to maintain financial stability over the long term.
4. Maintain facilities and provide services at a level that will ensure the public well-being and the safety of residents.
5. The town will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

6. Ongoing operating costs will be funded by ongoing operating revenue sources. This protects the Town from fluctuating service levels and avoids concern when one-time revenues are reduced or removed. In addition:
  - a. Fund Balances such as Certified Free Cash, Stabilization Fund, Overlay Surplus and Water and Sewer Net Assets Unrestricted (formerly Retained Earnings) should be used only for one-time expenditures such as capital improvements, capital equipment and unexpected or extraordinary expenses. In all cases, use of Fund Balances should be avoided for routine and recurring operational expenses.
  - b. Annually, after Free Cash Certification:
    - At least \$600,000 will be set aside for potential snow and ice deficit;
    - At least \$350,000 will be set aside to be transferred into the Other Post-Employment Benefits Trust Fund;
    - At least 25% of the remaining certified free cash will be used to fund the capital budget and one-time capital expenditures;
    - At least 25% of the remaining certified free cash will be placed in to the Stabilization Fund;
  - c. New operating costs associated with capital projects should be funded through the operating budget but reflected in the capital improvement plan.

Fiscal conditions may affect the implementation of this policy. The allocations stated in this policy do not mean that additional funds cannot be allocated to the Stabilization Fund from Free Cash. It means that these are minimum amounts recommended for the certified Free Cash.

7. The Town will maintain a Stabilization Fund as its main financial reserve in the event of an emergency or extraordinary need and to be used to fund on-time expenses, capital projects or capital equipment. It shall be the goal of the town to achieve and maintain a balance in the Stabilization Fund of 3% to 5% of its operating budget.
8. Enterprise Funds pursuant to MGL Chapter 40, Section 39, shall 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. Ongoing routine, preventive maintenance should be funded on a pay-as-you go basis. The term of debt for enterprise funds generally shall not exceed the useful life of the asset and in no case shall the term exceed thirty years. All enterprise funds shall maintain a reserve of Net Assets Unrestricted which is at a minimum from 3% to 5% of its operating budget.
9. Debt service payable, when taking into consideration debt, exempt from Proposition 2 ½ and financed directly with additional taxes, on an annual basis should be no more than 10% or less than 2% of the annual operating budget. The Town should strive to issue debt for shorter periods than the maximum allowable when the statutory limit exceeds 10 years. The requirements for debt financing shall be an expenditure of at least \$25,000 and a useful life in excess of five (5) years. The term of long-term debt generally shall not exceed the expected useful life of the capital asset being financed and, in no case, shall it exceed twenty years. Long-term debt should not be incurred without a clear identification of its financing sources. The General Fund Non-exempt Debt Service shall not exceed 10 percent of General Fund Revenues. Excess appropriated bond issues shall remain in the Capital Projects Fund at the end of a project completion until appropriated out by Town Meeting vote. Betterments may be assessed on all capital projects where applicable. The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.