

Special Town Meeting
Supplemental Information Handout
October 5, 2021

The following is a summary of proposed Special Town Meeting actions and balances in funds being proposed for utilization and how those actions relate to the Board of Selectmen's Overall Financial Management Policy. Not all articles are included in this handout since their Executive Summary provides sufficient explanation.

Board of Selectmen Overall Financial Management Policy after Free Cash Certification:

- At least \$600,000 will be set aside for potential snow and ice deficit (Funds are set aside and will remain in Free Cash).
- At least \$350,000 will be set aside to be transferred into the Other Post-Employment Benefits Trust Fund (Instead of transferring funds from Free Cash, funds were appropriated in the FY22 Budget. The General Fund Unclassified Budget has an appropriation in the amount of \$650,000 for OPEB. In addition, the Water Enterprise Fund appropriated \$163,947, Sewer Enterprise Fund appropriated \$38,785 and the Cable Enterprise Fund appropriated \$6,200 for a total Town funding of \$858,932).
- At least 25% of the remaining Certified Free Cash is recommended to fund the capital budget and one-time capital expenditures. (The remaining FY22 Free Cash is \$4,120,482 and 25% of that amount is \$1,030,121. The proposed Special Town Meeting expenditure for the capital budget and one-time capital expenditure is \$180,168 which does not meet this goal but there are no other expenditures that need to be brought forward at this time).
- At least 25% of the remaining Certified Free Cash will be placed into the Stabilization Fund. (The remaining FY22 Free Cash is \$3,940,314 and 25% of that amount is \$985,079. In Article 5, \$3,940,314 is proposed to be transferred from Free Cash into the Stabilization Fund which will meet and exceed this goal).

Glossary of Terms

Town Meeting: A duly called meeting in which all Town of Tewksbury registered voters are eligible to participate to act upon fiscal issues, zoning changes, by-law amendments, and other matters affecting the Town. Each voter has one vote in the decision making process.

The Annual Town Meeting is held each May to decide issues for the fiscal year starting July first. Special Town Meeting(s) may be called at other times, to address issues that cannot wait for the next Annual Town Meeting; a Special Town Meeting is called by the Board of Selectmen; or by a petition of 200 registered voters.

Warrant:

Public notice of business to be considered at the Town Meeting. It is publicly posted in each Precinct throughout the Town, on the Town's Website <http://www.tewksbury-ma.gov/board-of-selectmen/pages/town-warrants> and describes all of the Articles which will be acted upon at the Town Meeting.

Article(s):

Individual subjects are described in the articles so that all voters are warned of potential action to be taken. The scope of each article sets the bounds of action that may be taken. Articles are submitted by the Town Departments or by voter petitions. Articles submitted by voter petitions require ten (10) or more registered voters signatures for insertion in the Annual Town Meeting Warrant, and one hundred (100) or more registered voters signatures for insertion in a Special Town Meeting Warrant.

General Information:

The Moderator presides at the Town Meeting and is responsible for the ruling on procedural matters, overseeing an orderly debate, announcing the result of all votes and preserving decorum.

The proceedings are governed by Town Meeting Time, a handbook of parliamentary law prepared under the auspices of the Massachusetts Moderators Association. This guide may be simpler and easier to understand than the more widely known and consulted Robert's Rules of Order. Copies are available for reference at the Town Clerk's Office, Board of Selectmen's Office and the Tewksbury Public Library.

Registered voters are entitled to attend, address and vote at the Meeting. Visitors may attend the meeting and shall sit in the "reserved for visitors" section.

A voter desiring to speak should approach the microphone, await recognition by the Moderator, and identify him or herself when recognized by name and address.

Motions, Motions to Amend, and Votes Required: An Article in the Warrant states a question for the Town Meeting voters to answer. Separate issues are described in the Town Meeting Articles so that all voters are warned of potential action to be taken. The scope or intent of each Article set the bounds of action that may be taken.

Customarily the Finance Committee Chairman makes the first or Main Motion or if the Article relates to the Zoning By-Law the Planning Board Chairman will make the first or Main Motion. The sponsor or Petitioner of an article also may make the first or Main Motion. The Motion is then open for discussion by the assembly.

Motions to Amend the Main Motion, which is within the scope or intent of the Article, may be made on the Town Meeting floor.

Ordinarily motions require a majority vote of the voters present and voting for an Article to pass. Certain motions require a 2/3, 4/5 or a 9/10 vote to pass because of the provisions of the Town By-Laws or Massachusetts General Laws. The Moderator will announce the voting requirement before each vote requiring more than a majority vote.

Motions For Indefinite Postponement of an Article: A motion to Indefinitely Postpone an Article is equivalent to a motion to take no action on the Article. If the Motion to Indefinitely Postpone the Article is Adopted; the Article is defeated.

Reconsideration of an Article: No vote on a prior Article shall be Reconsidered except to correct a procedural defect, scrivener's error or an oversight. Reconsideration for the above exceptions requires a majority vote.

Move the Question: The voters have heard all the discussion that they wish to hear on the pending Article and prefer to vote at once. The Moderator shall allow those presently standing, at the time of the motion, the opportunity to be heard and then he or she will take the vote to Move the Question.

Rules to Govern Speakers: No voter shall speak twice on any one subject, if any other voter who has not spoken already and is standing to be recognized by the moderator. No voter shall speak for more than five minutes at one time, except by vote of permission of the assembly.

Raise and Appropriate: A phrase used to identify a funding source for expenditure or expenditures, which refers to money generated by the tax levy or other local receipt. For Special Town Meeting additional funds were available to raise and appropriate since State Aid was higher than projected and New Growth (which is tax revenue generated by development and new construction in the community) was also higher than projected.

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 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 Department of Revenue's Director of Accounts.

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)

Other Post-Employment Benefits (OPEB): Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these post-employment benefits is a pension. Post-employment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service and fund the liability.

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 of \$5,637,921,800, 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.

SPECIAL TOWN MEETING ARTICLES THAT HAVE SCRIVENER'S ERRORS

(Deleted language shown with strikethrough and added in bold)

Article 7: In the last paragraph: And, further, to authorize the Board of Selectmen to petition each branch of the General Court to enact such laws as required by said Article XCVII (97), or take any other action relative thereto.

Article 8: In the, Executive Summary: This article requests authorization of an easement for National Grid for new electric service to the ~~new Elementary School~~ **Sutton Brook Landfill**.

Article 13: Within the article: To see if the Town will **vote** to amend the Town’s General Bylaws ~~to~~ by replacing, in each instance in which they appear: (1) the words “Board of Selectmen” , “Board of Selectman”, “Board”, or “Selectmen” , when such terms reference the entire Board, with the term “Select Board”; (2) the term “Selectman” with “Select Board member” and (3) the term “Chairman” with the term “Chair; provided, however, that this bylaw amendment shall take effect only after all the provisions of G.L. c.40, s.32 have been met and the special act approved under Article 12 takes effect.

Article 14: Within the article: To see if the Town will vote to amend the Town’s Zoning Bylaws ~~to~~ by replacing, in each instance in which they appear: (1) the words “Board of Selectmen” , “Board of Selectman”, “Board”, or “Selectmen” , when such terms reference the entire Board, with the term “Select Board”; (2) the term “Selectman” with “Select Board member” and (3) the term “Chairman” with the term “Chair; provided, however, that this bylaw amendment shall take effect only after all the provisions of G.L. c.40, s.32 have been met and the special act approved under Article 12 takes effect.

SPECIAL TOWN MEETING ARTICLES THAT WILL BE AMENDED

(Deleted language shown with strikethrough and added in bold)

Article 3: To see if the Town will vote to transfer from the certified General Fund Free Cash ~~or the Stabilization Fund~~ a sum of \$180,168 to be expended by the Town Manager to fund the following; or take any other action relative thereto

Article 5: To see if the Town will vote to transfer the sum of ~~money~~ **\$3,940,314** from certified General Fund Free Cash to the Town Stabilization Fund; or take any other action relative thereto.

SPECIAL TOWN MEETING ARTICLE INFORMATION:

Article 1 Raise and Appropriate \$820,579:

Treasurer Collector Professional Services: \$10,000
Funds will be used for payroll support to cover vacations and for training of staff in payroll operations for future coverage.

Computer Services Full Time Salaries: \$45,000
Currently there is one full-time and one part-time employee within the Computer Services Department providing IT support for the Town. The part-time position is currently funded at \$20,800 for 20 hours per week. Funds will be used to upgrade the part-time position within the Computer Services Department to a full-time position. The position will be titled System Operator, Grade 7, with a salary range of \$62,521.93 - \$78,074.29. The position will provide computer hardware, software and network support.

Computer Services Professional Services: \$30,000
Funds will be used to identify cybersecurity needs within the Town and to also assist with insuring and monitoring that the Town’s IT infrastructure is secure against cyber-attacks.

Treasurer Unclassified Interest Maturing Debt: \$735,579
Funds will be used for future Debt Service for a new combined DPW and School Maintenance Facility at the current site of the DPW Facility on Whipple Road. The original DPW facility was built in 1962 and was 8,400 SF. In 1980, additions were added increasing the total square footage to 25,900. These structures are still being utilized by DPW Highway, Water, Sewer, Fleet Maintenance and Administration Divisions for operations, equipment and vehicle storage and offices. The current facility is not code compliant, lacks sufficient space, and is inefficient and unsafe. The plan is to demolish the existing facility and build a new 63,238+/- facility on the current site that will house DPW as well School

Maintenance since the current School structure/facility will be demolished when the new Elementary School is built. The new facility will allow for proper storage of equipment, vehicles and materials, improved office space and employee work areas, locker rooms, meeting areas, state of the art Fleet Maintenance garage, fueling area and a vehicle wash bay. The current projected cost to construct this facility which includes Architectural/Engineering and Owner Project Management Construction Administration Fees and contingencies are \$39.9 million of which \$2.2 million has been appropriated for design and project management. Currently, due to COVID-19 construction pricing is higher than normal and securing materials has been challenging. The plan would be to bid the project during the Winter of 2022 and present an article at May Town Meeting 2022 to authorize the borrowing of funds needed to undertake this project. Over the next few months, the design will be completed as the project continues to be reviewed to determine if the construction estimate can be reduced. This is a design development estimate that will likely change. The plan to fund the future construction would be to utilize existing General Fund and Water and Sewer Enterprise Fund accounts and revenues. The goal is to fund the project without a Debt Exclusion Override and setting these funds aside gets us that much closer to achieving that goal. A determination to move forward with this project will be made once we have a better understanding construction prices and the bidding climate. This article only sets money aside for the combined DPW and School Maintenance Facility. It does not approve the project or its full funding that will come at a future Town Meeting.

Article 2 Raise and Appropriate \$3,795.71:

This Article appropriates \$3,795.81 for unpaid invoices received after the Fiscal Year closed June 30, 2021.

Billerica Police Department Details: \$232
Funding is for an unpaid invoice for Police Details for a DPW project.

Priority Dispatch: \$2,244
Funding is for an unpaid invoice for a license renewal for public safety software.

WB Mason: \$704.71
Funding is for an unpaid invoice for Treasurer/Collector office supplies.

Comcast: \$615
Funding is for an unpaid invoice for Town Hall Fiber back-up.

Article 3 Transfer \$180,168 from Free Cash:

Library Carpet: \$65,000
Funds will be used to install new carpet at the Library in the area of the entrance foyer, Children's Room, Teen Space, offices, elevator, employee entrance and part of the first floor. The total project cost is \$90,000, of which \$25,000 was appropriated at a previous Town Meeting.

Police Station Renovations: \$43,790
Funding will be for technology upgrades to the Roll Call Room area of the Police Station. This is the first phase of renovations to this area which has not been upgraded since the Police Department was built in 1997.

Boiler Center Fire Station: \$49,878
The current Center Fire Station boiler has failed and needs to be replaced since building will be occupied by the Fire Department until December. Also, after the Department moves into the new Center Station the building will still be used as temporary space for School Maintenance until a new facility is built for their operations. In addition for seven (7) months, School Administration offices will temporarily use the Center Station since the Center School will be demolished in May 2022 and their new Administration Offices will not be completed at the new elementary school until October 2022.

Deputy Fire Chief Assessment Center: \$9,500
Funds will be needed to conduct an Assessment Center to hire a new Deputy Fire Chief since the current Deputy is retiring in January 2022.

Fire Rescue Vehicle: \$12,000

Funds will be used to cover the cost difference for the new Fire Rescue Truck. The cost vehicle is \$12,000 higher than originally estimated. The price of the truck is \$202,000 and \$190,000 was appropriate at Annual Town Meeting in May 2021.

Article 4 Transfer \$150,000 From Water Retained Earnings:

Funds will be used for engineering services for inspection, repairs, painting and other improvements to the Astle Street Water Tank. The Astle Street tank is a one million gallon steel tank built in 1970. Repairs were made to the tank’s exterior prior to painting in 2000. Since then, numerous installations and re-installations of cell carrier support structures and components have been placed on the tank’s catwalk, where no standard specifications and organization of the equipment were provided. The result is a myriad of cables and antennas gone unchecked and installed in locations not designed for the purpose of cell tower equipment. In collaboration with the Cell Carriers, a modification has been designed to install a corral on the top of the tank which will house the Carriers’ equipment and remove it from the catwalk. The corral, which has undergone two engineering peer reviews will be built and installed by the Carriers. This article is requesting funds to oversee the installation of the corral, assess deficiencies to the tank’s superstructure and develop plans and specifications for any structural repairs prior to painting and recoating the tank’s interior and exterior.

Article 5 Transfer \$3,940,314 from Certified General Fund Free Cash to the Town Stabilization Fund:

Funds are being transferred into the Stabilization Fund to increase the fund balance to be used for future one-time capital expenditures or emergencies that the Town may encounter. Both the Town and Schools have future capital needs, and this fund will assist in addressing them. The current balance in the Stabilization Fund is \$7,188,996 and by adding \$3,940,314 from Free Cash the new balance will be \$11,316,433.

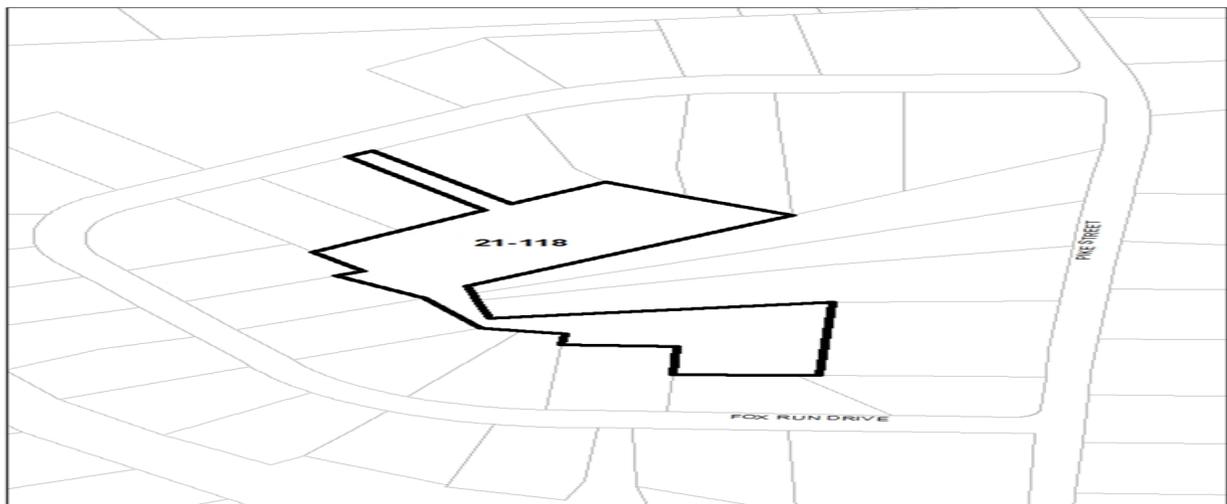
Article 6 Transfer From Community Preservation Fund:

Funds will be used for drainage improvement at State Field located at Saunders Recreation Area on Livingston Street. The Project entails installation of drainage, crushed stone, loam and sod. The current areas does not drain after a moderate to heavy rain storm which causes standing water for a long time and makes the field unusable for any recreational activities

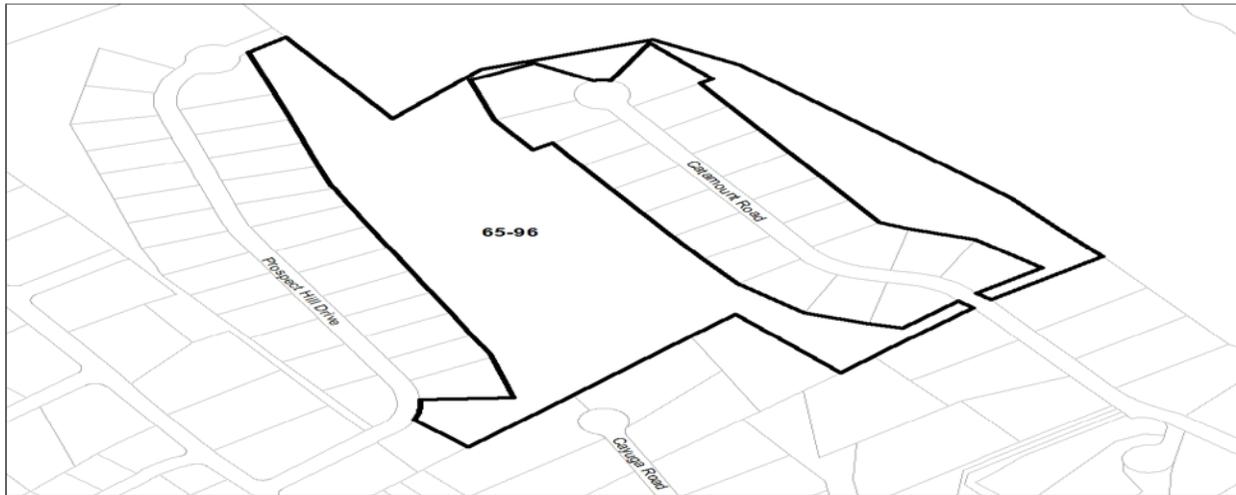
Article 7 Transfer of Land to Conservation Commission:

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 parcels.

<u>Address</u>	<u>Assessors Map and Block</u>	<u>Parcel Acreage</u>	<u>Parcel Designation Use</u>
129 Fox Run Drive/Behind	21-118	3.2	Conservation



<u>Address</u>	<u>Assessors Map and Block</u>	<u>Parcel Acreage</u>	<u>Parcel Designation Use</u>
Catamount Road	65-96	23.66	Conservation



<u>Address</u>	<u>Assessors Map and Block</u>	<u>Parcel Acreage</u>	<u>Parcel Designation Use</u>
Patten Road/Behind	56-205	5.28	Conservation
Joanne Drive	56-229	0.49	Conservation
Joanne Drive	56-230	0.10	Conservation



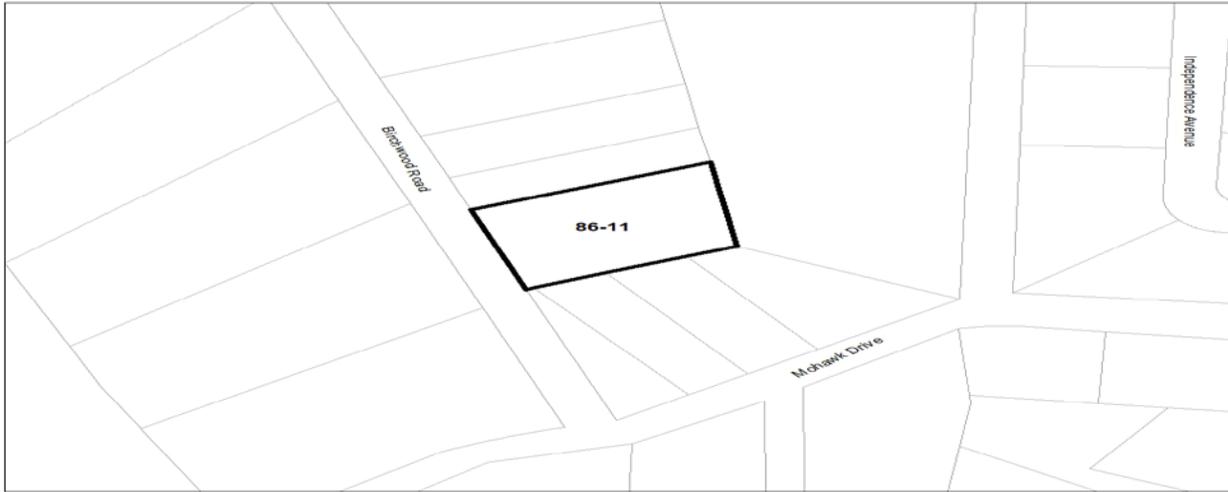
Article 8 Authorize Board of Selectmen to acquire any fee, easement, or other interest land for:

Approval of this article will authorize the Board of Selectmen to provide an easement to National Grid to install wires and poles for electricity and equipment along town property to the solar facility located at the Sutton Brook Landfill off of South Street.

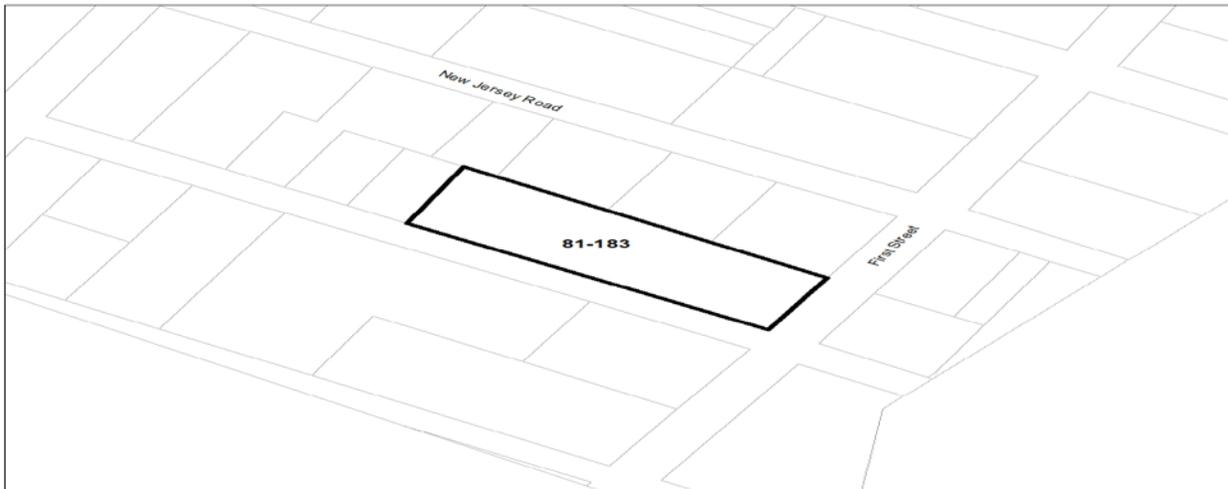
Article 9 Sale of Town Land:

This article allows the Town to sell land in accordance with the Town By-Law through a request for bid process giving preference to abutters of the parcel. The parcels listed in the article are parcels that abutters have requested the opportunity to purchase. Each parcel will have a minimum value that the purchaser is required to pay and it includes the assessed value and administrative and legal costs. Below are maps that show the locations of the parcels.

<u>Address</u>	<u>Assessors Map and Block</u>	<u>Parcel Acreage</u>	<u>Parcel Square Footage</u>	<u>Current Assessed Value</u>
Birchwood Road	86-11	0.46	20,038	153,600



<u>Address</u>	<u>Assessors Map and Block</u>	<u>Parcel Acreage</u>	<u>Parcel Square Footage</u>	<u>Current Assessed Value</u>
New York Road	81-183	0.62	27,007	39,400



Article 10 Update to the Groundwater Protection District:

This update to the Groundwater Protection District includes institutional controls as part of the Town’s compliance with the Consent Decree regarding the Sutton Brook Disposal Area as recommended by the US EPA and MassDEP. It adds a buffer zone which has certain uses that will require a special permit from the Planning Board and notification to the US EPA and MassDEP. It also adds a plume area closer to the Sutton Brook Disposal Area where activities that could affect the groundwater are prohibited.

Article 11 Update Groundwater Protection District within the Zoning Map:

This update to the Zoning Map will reflect the institutional controls necessary for the Town’s compliance with the Consent Decree regarding the Sutton Brook Disposal Area as recommended by the US EPA and MassDEP. The areas identified include the plume area surrounding the Sutton Brook Disposal Area and the buffer zone around the plume area. The Superfund site will continue to be monitored and recommendations as to the location of the plume area and buffer area may change over time. Any changes will be brought back to a future Town Meeting for a vote to amend the map.

Article 12 Charter Change:

This article will change the terminology within the Town Charter as follows: anywhere it mentions “Board of Selectmen” will be changed to “Select Board”, any reference of “Board of Selectman” will be changed to “Select Board member” and “Chairman” to “Chair”.

Article 13 General By-Law Change:

This article will change the terminology within the Town General By-Laws as follows: anywhere it mentions “Board of Selectmen” will be changed to “Select Board”, any reference of “Board of Selectman” will be changed to “Select Board member” and “Chairman” to “Chair”.

Article 14 Zoning By-Law Change:

This article will change the terminology within the Town Zoning By-Laws as follows: anywhere it mentions “Board of Selectmen” will be changed to “Select Board”, any reference of “Board of Selectman” will be changed to “Select Board member” and “Chairman” to “Chair”.

The following is a summary of Financial Article and Fund Balances:

General Fund Stabilization:

Balance as of 8/31/2021	\$7,376,119
Article 5, Transfer-In	<u>\$3,940,314</u>

Revised Balance	\$11,316,433
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FY2022 Certified Free Cash Balance:

Amount certified 7/1/2021	\$4,720,482
Article 3, Transfer-Out	(\$180,168)
Article 5, Transfer-Out	<u>(\$3,940,314)</u>

Revised Balance	\$600,000
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FY2022 Water Retained Earnings Balance:

Amount certified 7/1/2021	\$2,421,795
Article 4, Transfer-Out	<u>(\$150,000)</u>

Revised Balance	\$2,271,795
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Water Fund Stabilization:

Balance as of 8/31/2021	\$1,926,745
No Transfers at this Town Meeting	\$0

FY2022 Sewer Retained Earnings Balance:

Amount certified 7/1/2021	\$6,699,211
No Transfers at this Town Meeting	\$0

Sewer Fund Stabilization:

Balance as of 8/31/2021	\$3,990,352
No Transfers at this Town Meeting	\$0

FY2022 Stormwater Retained Earnings Balance:

Amount certified 7/1/2021	\$132,686
No Transfers at this Town Meeting	\$0

FY2022 Cable Retained Earnings Balance:

Amount certified 7/1/2021	\$2,244,348
No Transfers at this Town Meeting	\$0

OPEB Trust Fund:

Balance as of 8/31/2021	\$8,219,652
No Transfers at this Town Meeting	\$0
CPA Undesignated Reserve:	
Balance as of 8/31/2021	\$1,311,881
Article 4, Transfer-Out	<u>(\$110,000)</u>
Revised Balance	\$1,201,881
CPA Open Space Reserve:	
Balance as of 8/31/2021	\$406,281
No Transfers at this Town Meeting	\$0
CPA Housing Reserve:	
Balance as of 7/31/2021	\$789,221
No Transfers at this Town Meeting	\$0
CPA Historic Reserve:	
Balance as of 7/31/2021	\$340,400
No Transfers at this Town Meeting	\$0

General Financial Information:

The following chart is a summary of expenditures and revenues for Fiscal Years 2020, 2021 and 2022 original projection and update projection. 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 2020 and Fiscal year 2021 became part of certified Free Cash and Water and Sewer Retained Earnings. A portion of each was spent at previous Town Meetings. The \$111,315 projected surplus in Fiscal year 2022 is from Water, Sewer, Stormwater and Cable Enterprise Fund revenue.

<i>Summary Expenditures and Revenues</i>				
	Actual	Projected	Actual	Projected
	<u>Budget FY20</u>	<u>Budget FY21</u>	<u>Budget FY21</u>	<u>Budget FY22</u>
<i>Uses of Funding (Amounts to be Raised)</i>				
Appropriations	117,815,558	120,720,933	120,720,933	124,167,793
Water, Sewer, Stormwater and Cable TV Enterprise Fund Budgets	14,227,531	15,525,902	15,525,902	15,984,367
Special Articles and Transfers	10,129,931	3,737,338	3,737,338	8,544,211
Cherry Sheet Offsets	40,340	49,291	49,291	52,761
Other Local Expenditures	1,065,020	903,560	903,560	823,278
State and County Charges	<u>1,612,783</u>	<u>1,509,271</u>	<u>1,509,271</u>	<u>1,913,044</u>
Total Use of Funding	144,891,163	142,446,295	142,446,295	151,485,455
<i>Sources of Funding</i>				
Property Taxes	81,531,117	85,066,999	85,066,999	88,709,334
Debt Exclusions	12,953,342	12,314,556	12,314,556	11,992,885
State Estimated Revenues	17,009,744	17,026,951	17,026,951	17,449,642
Local Estimated Revenues	13,384,431	8,705,434	11,145,307	8,722,210
Other Available Funds	<u>24,244,701</u>	<u>19,705,097</u>	<u>19,705,097</u>	<u>24,722,699</u>
Total Sources of Funding	149,123,336	142,819,037	145,258,909	151,596,770
<i>Surplus/(Deficit)</i>	<i>4,232,173</i>	<i>372,741</i>	<i>2,812,614</i>	<i>111,315</i>

The following Chart is a summary of the General and Enterprise Budgets. The FY22 Budget includes all action being proposed at Special Town Meeting:

General Fund Budget Summary				
	<u>FY2020 Expended</u>	<u>FY2021 Budgeted</u>	<u>FY2022 Budget</u>	<u>FY2022 Budget Inc/Dec Over FY21</u>
Total Town Budget Net Allocations and w/o Exempt Debt	38,784,911	39,686,127	42,521,648	2,835,521
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	7,346,811	-
Sewer Enterprise Fund	6,300,152	6,623,932	6,623,932	-
Stormwater Enterprise Fund	304,961	1,162,940	1,162,940	-
Cable TV Enterprise Fund	-	392,219	392,219	-
Total Budget Net Allocations/Offsets	132,660,603	136,126,835	139,693,695	3,566,860

Note: FY22 Budget includes all action being proposed at Special Town Meeting

The following Chart is a breakdown of funding that made up Certified Free Cash:

General Overview and Breakdown Free Cash FY21	
FY21 Budget Turn Back - Town	\$ 814,803
FY21 Budget Turn Back - School	\$ 1,592,110
FY21 State Assessments	\$ (153,417)
Local Receipts Higher than Projected (see chart below for detail)	\$ 2,439,873
Real & Personal Property	\$ 1,039,302
State Aid	\$ (249,865)
DOR Adjustments for FY21	\$ (1,238,597)
End of Year Adjustments Closing Out FY21	\$ 476,273
Total Certified Free Cash as of July 1, 2021	\$ 4,720,482
Breakdown Local Receipts Increase/(Decrease) over Projection	
Motor Vehicle Excise Tax	\$ 818,240
Meals Tax	\$ 233,592
Hotel/Motel Tax	\$ 155,163
Other Excise Tax	\$ 249
Penalties and Interest on Taxes and Excises	\$ 89,117
Payment In-Lieu of Taxes (PILOT)	\$ 54,569
Charges for Services - Ambulance	\$ 278,072
Fees	\$ 140,759
Rentals	\$ 49,423
Other Departmental Revenue	\$ -
Licenses and Permits	\$ 279,662
Fines and Forfeits	\$ (10,137)
Interest Earnings	\$ 82,221
Misc. State and Other Revenue	\$ -
SPED Medicaid Reimbursement	\$ 109,031
Recurring Revenue	\$ 136,461
Non-Recurring Revenue (Account Close outs)	\$ 23,451
Total	\$ 2,439,873

Note: "DOR adjustments" above the Massachusetts Department of Revenue makes adjustments for any deficit balances in other Funds. These deficits are mainly grants or reimbursements not received at the close of the Fiscal Year but will be reimbursed in FY22.

The following Chart provides a breakdown of funding that made up Cable TV Retained Earnings:

General Overview and Breakdown Cable Retained Earnings FY21	
Previous Year Retained Earnings Carried Over	\$ 1,916,553
FY21 Budget Turn Back	\$ 104,632
FY21 Revenue Above Projection	\$ 220,086
Cable Investment Income	\$ 2,764
End of Year Adjustments Closing Out FY21	\$ 313
Total Cable Retained Earnings Certified as of July 1, 2021	\$ 2,244,348

The following Chart provides a breakdown of funding that made up Sewer Retained Earnings:

General Overview and Breakdown Sewer Retained Earnings FY21	
Previous Year Retained Earnings Carried Over	\$ 5,297,319
FY21 Budget Turn Back	\$ 156,074
FY21 Revenue Above Projection From Rates	\$ 897,200
FY20 & Prior Revenue Above Projection From Rates	\$ 168,898
Sewer Liens Compared To Projection	\$ 35,373
Sewer Interest, Demands and Interest on Liens Compared to Projection	\$ 10,008
Sewer Connections and Fees	\$ 27,500
Sewer Application Fees and Drain layer Renewals	\$ 13,860
Sewer Rate Relief State Aid	\$ 27,977
Sewer Investment Income	\$ 45,192
COVID-19 Cares Act	\$ -
End of Year Adjustments Closing Out FY21	\$ 19,810
Total Sewer Retained Earnings Certified as of July 1, 2021	\$ 6,699,211

The following Chart provides a breakdown of funding that made up Water Retained Earnings:

General Overview and Breakdown Water Retained Earnings FY21	
Previous Years Balance Retained Earning Carried Forward	\$ 247,481
FY21 Budget Turn Back	\$ 453,209
FY21 Revenue Above Projection From Rates	\$ 1,170,210
FY20 & Prior Revenue Above Projection From Rates	\$ 237,549
Water Liens Compared To Projections	\$ 72,824
Interest, Demands, Connections, New Meters and Misc.	\$ 129,617
Water Investment Income	\$ 110,906
COVID-19 Cares Act	\$ -
End of Year Adjustments Closing Out FY21	\$ -
Total Water Retained Earnings Certified as of July 1, 2021	\$ 2,421,795

The following Chart provides a breakdown of funding that made up Stormwater Retained Earnings:

General Overview and Breakdown Stormwater Retained Earnings FY21	
Previous Years Balance Retained Earning Carried Forward	\$ -
FY21 Budget Turn Back	\$ 164,921
FY21 Revenue Above Projection From Rates	\$ (38,414)
FY20 & Prior Revenue Above Projection From Rates	\$ -
Interest	\$ 2,827
Misc Fees	\$ 3,712
Stormwater Investment Income	\$ (361)
End of Year Adjustments Closing Out FY21	\$ -
Total Water Retained Earnings Certified as of July 1, 2021	\$ 132,686