

**Annual and Special Town Meeting  
Supplemental Information Handout  
May 6 and May 8, 2024**

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 Select Board.

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

Article 36

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of ~~\$156,903~~ **\$157,666** of which a sum of ~~\$143,222~~ **\$145,900** will be raised from the tax levy, ~~a sum of \$881 raised from sewer rates,~~ a sum of ~~\$6,657~~ **\$5,247** raised from water rates and a sum of ~~\$6,143~~ **\$6,519** raised from Cable TV Enterprise Fund revenue, in order to approve a 2.5 % salary increase **and a \$300 increase to longevity steps** effective July 1, 2024 for all positions listed the Town’s Personnel Bylaw wage and compensation schedule and to approve up to a 2.5% salary increase **and a \$200 increase to longevity steps** effective July 1, 2025 for all positions listed within Town’s Personnel Bylaw wage and compensation schedule and approve up to 2.5% for a salary increase **and a \$200 increase to longevity steps** effective July 1, 2026 for all positions listed within Town’s Personnel Bylaw wage and compensation schedule; and further to add and upgrade the following positions within the Personnel Bylaw wage and compensation schedule or take any other action relative thereto.

<b>Addendum A PROPOSED TEWKSBURY FY25 PAY PLAN</b>										
<b>GRADE</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>From Grade 6</b>	61,462.89	63,008.48	64,579.83	66,202.69	67,851.32	69,551.47	71,303.14	73,080.56	74,909.51	76,789.97
Veterans Agent										
<b>To Grade 8</b>	73,029.04	74,857.99	76,738.45	78,644.68	80,602.42	82,611.69	84,672.47	86,784.78	88,948.60	91,163.94
Veterans Agent										
<b>From Grade 6</b>	61,462.89	63,008.48	64,579.83	66,202.69	67,851.32	69,551.47	71,303.14	73,080.56	74,909.51	76,789.97
Operations Manager										
<b>to Grade 7</b>	67,001.25	68,675.64	70,401.54	72,153.21	73,956.39	75,811.10	77,717.33	79,649.31	81,632.82	83,667.84
Operations Manager										
<b>From Grade 7</b>	67,001.25	68,675.64	70,401.54	72,153.21	73,956.39	75,811.10	77,717.33	79,649.31	81,632.82	83,667.84
Assistant Town Clerk										
<b>To Grade 8</b>	73,029.04	74,857.99	76,738.45	78,644.68	80,602.42	82,611.69	84,672.47	86,784.78	88,948.60	91,163.94
Assistant Town Clerk										
<b>From Grade 10</b>	86,759.02	88,922.84	91,138.18	93,405.05	95,749.19	98,144.85	100,592.03	103,116.49	105,692.47	108,345.73
Assistant DPW Director										
<b>To Grade 12</b>	103,064.97	105,640.95	108,294.21	110,998.99	113,781.05	116,614.63	119,525.49	122,513.62	125,579.04	128,721.74
Assistant DPW Director										
<b>From Grade 11</b>	94,564.24	96,934.14	99,355.56	101,828.50	104,378.72	106,980.46	109,659.48	112,390.02	115,197.84	118,082.94
Technology Operations Manager										
<b>To Grade 12</b>	103,064.97	105,640.95	108,294.21	110,998.99	113,781.05	116,614.63	119,525.49	122,513.62	125,579.04	128,721.74
Technology Operations Manager										
<b>Addendum B</b>										
<b>GRADE</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>1</b>	37,432.21	38,374.38	39,340.38	40,330.19	41,344.48	42,383.25	43,445.84	44,532.26	45,643.15	46,778.52
Transportation Coordinator										
<b>GROUP D Hourly</b>										
Intern							22.00			
Seasonal Laborer							18.00			
Van Driver							18.00			

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

**Article 3**

To see if the Town will vote to transfer from certified General Fund Free Cash a sum of \$447,572.36 \$447,551 into the FY2024 DPW Snow & Ice Budget as follows; or take any action relative thereto.

**ANNUAL TOWN MEETING ARTICLES THAT HAVE SCRIVENER’S ERRORS**

**Article 11**

Projected Stormwater Revenue – third column should be FY25.

**Article 12**

Direct Expenses third column should be FY25 Recommended and Projected Cable TV Revenue – should be FY25 Projected.

**Article 19**

Executive Summary: This article authorizes the Town to borrow funds for the cost to ~~install and replace waterlines~~ **replace water meters and/or water meter components** in the Town.

**SPECIAL TOWN MEETING ARTICLES THAT HAVE SCRIVENER’S ERRORS**

**Article 4**

To see if the Town will vote to **transfer** from certified General Fund Free Cash a sum \$15,431.21 the following outstanding bills from the previous year; or take any action relative thereto.

**BACKGROUND INFORMATION VARIOUS ARTICLES**

**Article 4**

Article 4 seeks approval of the Fiscal Year 2025 General Fund budget. The General Fund is the account used for most financial resources and activities governed by the Town Meeting’s appropriation process. Enterprise Fund Budgets, which are discussed at this Town Meeting, are different since they are a separate accounting and financial reporting mechanism for municipal services, for which a fee is charged in exchange for goods or services such as Water, Sewer, Stormwater and Cable TV. With an Enterprise Fund, all costs of service delivery--direct, indirect, and capital costs are identified. This allows the community to recover total service costs through user fees if it chooses.

Through this narrative, there will be reference made to Indirect Costs or also known as “allocations” within an Enterprise Fund. Those impact both the General Fund and Enterprise Funds, as they are costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. These costs are reflected in various areas of the operating budget and reduce the overall General Fund Budget appropriation, but they need to be raised within the relevant Enterprise Fund. Throughout this document reference will be made to “net of allocations” which means reducing the amount of a particular increase in the General Fund based upon the allocations. Allocations increased \$141,699 most of the increase is for Middlesex Retirement Assessment, Health Insurance and Property and Liability Insurance. Water Enterprise allocations increased \$123,059; Sewer Enterprise allocations increased \$16,785 and Cable Enterprise allocations increased \$1,855.

The overall Town and School budget for the General Fund prior to allocations is \$140,425,756 which is an increase of \$2,780,230. The total Town and School budget net of Water, Sewer and Cable TV allocations is

\$137,954,319 which is an increase of \$2,638,531. The Town Meeting will be asked to approve the Budget net of allocations.

Prior to allocations, and excluding exempt debt, the Town budget increased \$71,938 and the Town FY25 budget after allocations decreased \$69,761. There is \$641,349 reserved for further appropriation into the Town budget for collective bargaining agreements and non-union salary adjustments.

Town Department Salaries: Town Salaries increased \$227,049 prior to allocations and utilizing an increase of \$14,982 in allocations, the net increase was \$242,031. The increase was due to overall employee step increases, and longevity increases but not a cost-of-living increase. There were adjustments for new hires filling vacancies or retirees, and the budget does not include any new positions. There were reductions in other areas of departments' salaries that offset these costs as well as adjustments to water and sewer allocations.

The following are the major areas that increased within the non-salary operating budgets, and the figures will all be net of allocations.

Town Operating Budgets (Non-Salary Operating): These budgets decreased \$1,050,128 prior to allocations and utilizing an increase of \$2,146 in allocations there was a net decrease of \$1,052,274. The following is a list of budget increases or decrease in each section of the FY25 Budget net of allocations and the major adjustments within those areas of the Operating Expense Budgets were:

- **General Government Departments:** Increased \$2,867 prior to allocations and utilizing an increase of \$5,495 in allocations there was a decrease of \$2,628.
  - Select Board Professional Services increased due to the cost of the Town Audit \$5,000 and recording of minutes \$5,300.
  - Computer Services Professional Services decreased \$29,613 due to the reduction in the cost of a managed service provider.
- **Finance Department:** Increased \$10,299 prior to allocations and utilizing an increase of \$132 in allocations there was a decrease of \$10,167.
  - Munis Financial Software Increased \$2,936.
  - Assessor's Professional Services increased \$7,199 for the cost of appraisal services and map updates.
- **Community Services:** Decreased \$9,450
  - Veteran's Benefits were reduced \$15,000 and various operating line-items increased a total of \$4,050.
- **Council on Aging:** Increased \$7,131
  - Energy and Utilities for the Senior Center increased \$4,286.
  - Repairs and maintenance increased \$2,345.
- **Town Facilities:** Increased \$2,883
  - Leases and Contracts increased for the grass cutting contract.
- **Library:** Increased \$9,986
  - Energy Utilities decreased \$2,799.
  - MVLC Network Membership increased \$2,078.
  - Communications for phone and internet increased \$1,612.
  - Office Supplies increased \$2,550.
  - Technology increased \$3,906.
  - Books/Subscriptions increased \$3,362.
- **Planning and Development Department:** Increased \$3,410
  - Building Department Staff Development increased \$2,700 for Permit Tech training and certification.
  - Health Department Professional Services decreased \$3,000 for Beaver Dam Maintenance Services.
  - Health Department Medical Supplies increased \$4,000 for the cost of vaccines.

- **Police:** Increased \$13,688
  - Energy and Utilities decreased \$10,000 based upon historic usage.
  - Repairs and Maintenance decreased \$34,775 since one-time costs appropriated at Special Town Meeting were no longer needed.
  - Leases/Contracts increased \$47,571 for various service contracts and for a license plate reader.
  - Professional Services increased \$500 for legal and professional publications.
  - Communications decreased \$2,880. There were various increases in the cost of phone and cable service, mobile radio repair and purchases totaling \$18,073 but it was offset by a decrease in mobile radio costs of \$27,222.
  - Computers increased \$9,185 for the cost of supplies and equipment.
  - Office Supplies increased \$400 based upon need and supplies cost.
  - All Other Supplies had an overall increase of \$3,995. There was a \$15,000 increase to Community Policing, \$10,382 increase to various equipment, training, and supplies, \$3,209 increase to ammunition and range supplies. There was a decrease of \$10,000 for supplies for substance abuse prevention (those funds were moved to the Town Manager's Office Supplies Budget) and a decrease to the Taser Contract in the amount of \$9,596.
  - K-9 line-item increased \$1,000 since the number of K-9s increased from 1 to 3. The second patrol K-9 was covered by a 3-year grant which is ending in FY24. This account is also for our Comfort Dog which is deployed in schools.
  - Recruit/Specialty Expense decreased \$5,000 since there are less recruits projected in FY25.
  - Dues and Memberships increased \$3,672 to cover increased costs in memberships.
- **Fire:** Decreased \$3,611.
  - Energy Utilities increased \$3,015 to cover utilities costs for the Center Station, North Station, and South Stations.
  - Repairs and Maintenance increased \$6,395 to cover repair, maintenance, and upkeep of department vehicles.
  - Professional Services increased \$4,258 for various annual maintenance agreements.
  - Communications increased \$3,200 for programming and repairs to portable radios.
  - Facilities Maintenance increased \$17,159 for facility maintenance agreements and general upkeep of the three fire stations.
  - Ambulance Billing increased \$7,813 due to the amount of billing for ambulance service.
- **DPW:** Decreased \$1,229,017 prior to allocations and utilizing an increase of \$3,481 in allocations there was a decrease of \$1,225,536.
  - DPW Administration increased \$1,859 for utilities and annual service agreements.
  - Engineering Sidewalks decreased \$350,000. This was a one-time expense added into the budget at the October Special Town Meeting. The Plan was to remove this amount and have the funding placed in the Capital Budget to be funded at a future Town Meeting. In this Annual Town Meeting Warrant there is an article to fund Sidewalks in the amount of \$250,000.
  - Engineering Roadway Improvements decreased \$950,000. Of the amount cut for Roadway Improvements \$500,000 was an annual appropriation that could be placed back into the budget at a future date and \$450,000 was a one-time expense added into the budget at the October Special Town Meeting. The Plan will continue to be as funds are available, we hope to increase funds for roadway improvements at a future Town Meeting.

- DPW Highway had a decrease of \$34,315. The cost of supplies, material and police details increased \$36,905. It was offset by the transfer of \$75,200 of Highway Stormwater Repairs and Maintenance to the Stormwater Enterprise Fund
- Forestry increased \$9,190 for contract services for tree removal and trimming and roadside mowing, supplies, and police details.
- Fleet Maintenance decreased \$24,784 The cost of supplies, material to maintain DPW, Police, Facilities and Fire light/small Vehicles increased \$3,800 but the cost of gas/diesel fuel for all vehicles was reduced \$31,580.
- **Solid Waste Collection and Disposal:** Increased \$123,255
  - This increase includes \$79,136 for the contract with Republic Waste, \$45,119 for the disposal of solid waste and a reduction of \$1,000 for legal services no longer needed for the Sutton Brook Landfill remediation.
- **Unclassified Budgets Increase:** Increased \$1,100,456 prior to allocations and utilizing an increase of \$154,535 in allocations there was an increase of \$945,921.
  - Health Insurance: Increased \$279,359 due to an 8% Premium Increase, 5% Medex increase and 0% Dental Increase. The budget increase also includes a projection for new enrollment.
  - Non-Exempt Debt Service: Increased \$21,524. This debt will start to decline in FY26.
  - Retirement: Increased \$558,374 due to a 6.6% increase for the Middlesex Retirement Assessment based upon the most recent Actuarial Valuation.
  - Medicare Tax: Increased \$19,998 which is a tax is based upon payroll.
  - Property/Liability Insurance: Increased \$1,710 based upon the projected FY25 premium.
  - The North Middlesex Regional Emergency Communications Center (NMRECC): Increased \$141,706 based upon the assessment to the Town. This amount represents the Town's share of the Regional Center's assessment which is 53.07% of the NMRECC budget minus any grants and other revenue. The total NMRECC budget for FY25 is \$2,561,967, which is an increase of \$90,882 over FY24. The Salary budget is \$1,652,393, an increase of \$22,000 over FY24, but this does not include any contractual increases since the collective bargaining agreement is not finalized. The Operating expense budget to operate and maintain the Communications Center facility, its computers, software, workstations, and communications equipment is \$446,511, an increase of \$62,730 over FY24; Capital Outlay has no funds budgeted and the Unclassified budget which includes Health Insurance, Property and Liability Insurance, Medicare, OPEB Funding, and Occupational Health is \$463,063 an increase of \$6,152 over FY24.
- **Capital Outlay Budgets:** Decreased \$140,484
 

The decrease is due to one-time capital expenses added to various Department's Capital Outlay Accounts in October Special Town Meeting totaling \$187,064 and they included:

  - Elections and Town Meeting Capital Outlay \$12,650 for 8 additional poll pads for Elections.
  - Fire Capital Outlay \$45,778 for 1 new stretcher, 4 stair chairs and 5 gas meters.
  - COA Capital Outlay \$59,000 for a new electronic message board to replace the manual message board.
  - Library Capital Outlay \$35,400 for a new electronic message board to replace the manual message board.
  - Facilities and Grounds Capital Outlay \$34,236 for a new lawn mower.
  - There is an increase of \$46,580 in Police FY25 Capital Outlay due to the cost of new cruisers.

The School Department: The School’s overall budget increased \$2,377,804 and there are no allocations to the School Budget.

School Salaries: This budget increased \$1,532,409 and includes Longevity, Step Increase and Other projected contractual obligations.

School Operating Budget: This budget decreased \$186,961 due to decreases in areas of contracted services.

School Capital Outlay: No change.

School Fixed Cost Budget: Increased \$1,032,356, of which Health Insurance increased \$786,007 due to an 8% Premium Increase, 5% Medex increase and 0% Dental Increase. The budget increase also includes a projection for new enrollment; Retirement increased \$123,621 due to a 6.6% increase in the Middlesex Retirement Assessment based upon the most recent Actuarial Valuation; Medicare Tax increased \$71,720 which is a tax is based upon payroll and Property/Liability Insurance increased \$51,008 based upon the projected FY25 premium.

Shawsheen Tech: The assessment will increase \$567,199 which was driven by a cost-of-living increase and contractual obligations for staff, building repairs and maintenance, health insurance, school transportation, and increased cost of supplies and materials for various trade programs.

Essex North Shore Agricultural and Tech: The School District assessment increased \$30,539 based upon projected enrollment and per pupil cost.

Town and School Exempt Town Debt: This budget decreased \$267,250.

The following charts are a summary of all expenditures and revenues for Fiscal Years 2023, 2024 and 2025. 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 2022 and 2023 became part of Certified Free Cash and Water and Sewer Retained Earnings. A portion of each was spent at previous Town Meetings. The \$367,867 projected surplus in Fiscal year 2025 and the \$303,344 in FY24 are from Water, Sewer, Stormwater and Cable TV Enterprise Fund revenue.

<b>Summary Expenditures and Revenues</b>				
	Actual Budget FY23	Projected Budget FY24	Projected Budget FY25	FY25 Inc/(Dec) Over FY24 Projected
<i>Uses of Funding (Amounts to be Raised)</i>				
Appropriations	129,245,158	135,315,788	138,595,668	3,279,880
Water, Sewer, Stormwater and Cable TV Enterprise Fund Budgets	16,104,496	16,814,362	17,468,688	654,326
Special Articles and Transfers	12,743,610	17,244,875	9,493,920	(7,750,955)
Cherry Sheet Offsets	64,431	72,002	72,002	-
Other Local Expenditures	730,075	413,188	413,188	-
State and County Charges	1,837,823	1,839,524	1,931,500	91,976
Total Use of Funding	160,725,594	171,699,738	167,974,965	(3,724,773)
<i>Sources of Funding</i>				
Property Taxes	94,104,253	98,459,609	101,983,207	3,523,597
Debt Exclusions	11,480,110	11,263,424	11,000,536	(262,889)
State Estimated Revenues	17,921,355	18,210,972	18,210,972	-
Local Estimated Revenues	14,073,282	9,706,496	9,817,643	111,147
Other Available Funds	28,802,634	34,362,581	27,330,475	(7,032,106)
Total Sources of Funding	166,381,634	172,003,082	168,342,832	(3,660,250)
<i>Surplus/(Deficit)</i>	<i>5,656,041</i>	<i>303,344</i>	<i>367,867</i>	<i>64,523</i>

<b>General Fund Budget Summary</b>				
	FY2023	FY2024	FY2025	BUDGET
	Expended	Budgeted	TM Rec	Inc/Dec
Total Town Budget Net Allocations and w/o Exempt Debt	43,428,492	49,350,380	49,280,618	24,465
Total Exempt Town Debt	4,921,494	4,895,369	4,818,619	(76,750)
Total School Budget	64,069,247	66,555,405	68,933,209	2,429,456
Total Exempt School Debt	6,603,450	6,408,700	6,218,200	(190,500)
Shawsheen Tech	7,369,366	8,018,527	8,585,726	481,112
Essex North Shore Agricultural and Tech. School District	77,961	87,408	117,947	30,539
Water Enterprise Fund	7,343,311	8,182,480	8,744,543	562,063
Sewer Enterprise Fund	6,849,987	7,109,644	7,152,397	42,753
Stormwater Enterprise Fund	1,127,602	1,116,200	1,147,225	31,025
Cable TV Enterprise Fund	559,665	406,038	424,523	18,485
Total Budget Net Allocations/Offsets	142,350,574	152,130,150	155,423,007	3,292,857

*Note: FY25 Budget in the above chart includes all actions being proposed at Annual and Special Town Meeting*

**Raise and Appropriate General Fund**

Annual Town Meeting Article 4: FY25 General Fund Budget **\$137,954,319**

**Raise and Appropriate Sewer Enterprise Fund**

Annual Town Meeting Article 9: FY25 Sewer Enterprise Budget **\$7,152,397**

**Raise and Appropriate Water Enterprise Fund**

Annual Town Meeting Article 10: FY25 Water Enterprise Budget **\$8,744,543**

**Raise and Appropriate Stormwater Enterprise Fund**

Annual Town Meeting Article 11 : FY25 Stormwater Enterprise Budget **\$722,225**

Annual Town Meeting Article 17: FY25 Stormwater Enterprise Budget Capital **\$425,000**

**Total Raise and Appropriate Stormwater Enterprise Fund \$1,147,225**

**Raise and Appropriate Cable TV Enterprise Fund**

Annual Town Meeting Article 12: FY25 Cable TV Enterprise Budget **\$424,523**

**Transfers General Fund Stabilization Fund**

Balance as of April 2024: **\$18,735,966**

Annual Town Meeting Article 13: Town Capital Expenditures **(\$1,354,223)**

Annual Town Meeting Article 14: School Capital Expenditures **(\$5,568,000)**

**Revised Balance: \$11,813,743**

**Transfer Retained Earnings Sewer Enterprise Fund**

Sewer Enterprise Fund Retained Earnings Balance as of April 2024: **\$5,844,267**

Annual Town Meeting Article 9 : Transfer within sewer revenue to offset debt increase **(\$870,000)**

Annual Town Meeting Article 15: Capital Expenditures **(\$525,000)**

**Revised Balance: \$4,449,267**

<b>Sewer Stabilization Fund</b>	
No Transfers, Balance as of April 2024:	<b>\$4,063,818</b>
<b>Transfer Retained Earnings Water Enterprise Fund</b>	
Water Enterprise Fund Retained Earnings Balance as of April 2024:	\$1,668,466
<u>Annual Town Meeting Article 16: Water Capital Expenditures</u>	<u>(\$625,000)</u>
<b>Revised Balance:</b>	<b>\$1,043,466</b>
<b>Water Stabilization Fund</b>	<b>\$2,010,206</b>
No Transfers, Balance as of April 2024:	
<b>Stormwater Retained Earnings</b>	<b>\$948,035</b>
No Transfers, Balance as of April 2024:	
<b>Transfer Cable Retained Earnings</b>	
No Transfers, Cable Retained Earnings Balance as of April 2024:	<b>\$2,374,958</b>
<b>OPEB Trust Fund</b>	
Balance as of April 2024:	\$10,449,530
Annual Town Meeting Article 4	\$650,000
Annual Town Meeting Article 9	\$7,142
Annual Town Meeting Article 10	\$53,564
Annual Town Meeting Article 12	<u>\$7,142</u>
<b>Revised Balance:</b>	<b>\$11,167,408</b>
<b>Community Preservation Act Fund</b>	
CPA Open Reserve/Recreation Balance as of April 2024:	\$567,487
<u>Annual Town Meeting Article 21: Installation Boardwalk Chandler Wellfield</u>	<u>(\$500,000)</u>
<u>Annual Town Meeting Article 22: Removal/Disposal of former Pump Stations</u>	<u>(\$30,000)</u>
<b>Revised Balance:</b>	<b>\$37,487</b>
<b>Community Preservation Act Fund</b>	
CPA Undesignated Projected Fund Balance as of April 2024:	\$2,947,649
<u>Annual Town Meeting Article 23: Design/Engineering Ella Flemings School</u>	<u>(\$200,000)</u>
<b>Revised Balance:</b>	<b>\$2,747,649</b>
CPA Historic Reserve Balance as of April 2024:	\$317,400
FY2024 Debt Service Town Hall Renovations	<u>(\$317,400)</u>
<b>Revised Balance:</b>	<b>-</b>
CPA Housing Reserve Balance as of April 2024:	\$1,043,168
<b>Revised Balance:</b>	<b>-</b>
<b>Transfer Free Cash Special Town Meeting</b>	
FY23 Certified Free Cash Balance:	\$600,000
<u>Special Town Meeting Article 2 &amp; 4: Misc One-time Expenditure &amp; Prior Year Invoices</u>	<u>(\$152,449)</u>
<u>Special Town Meeting Article 3: Snow and Ice</u>	<u>(\$447,551)</u>
<b>Revised Balance:</b>	<b>-</b>

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

### **Article 6 Raise and Appropriate \$86,862:**

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 \$86,862. The projected second year contract will cost \$81,800 and the projected third year \$109,307 for a projected total three-year cost of \$277,968. The highlights include a 2.5% salary increase in each of the 3 years of the contract term. It also includes a 1% increase for POST Certification in year 1, a 1% increase in year 2 and a 2% increase in year 3 of the contract. Juneteenth was added as a holiday.

### **Article 9 Raise and Appropriate \$7,152,397 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 \$42,753. Salary decreased \$36,451 for FY25. FY24 included \$27,300 to fund Terminal Leave for a retiring employee; as well as a new employee salary being less than budgeted. Included in salaries are step increases and longevity changes. Overall Operating increased \$62,419. Within Operating, the major areas that changed were Repairs and Maintenance increased \$7,922 due to increased costs. Leases, and Contracts decreased \$9,000 since an Asset Management Software for Sewer Pump Stations budgeted in FY24 no longer needed funding, Lowell Sewer increased \$92,390 since the allocable costs that Lowell uses to assess Tewksbury is estimated to be higher than FY24 and Debt Service Decreased \$29,750. The remainder of the increase was attributed to various increases/decreases across remainder of budget lines. OPEB Assessment increased \$207 based upon recent actuarial valuation. There was no change to Capital Outlay. Indirect Expenses/Allocations increased \$16,785. There is an 8% increase in health insurance premiums, 6.78% increase in Retirement Assessment based on the most recent system valuation and Medicare Tax is based upon total payroll. OPEB Assessment increased \$207 based upon recent valuation.

Most of the Residents are within 55,000 gallons annual usage which will have an increase of \$9.01 per year and the State's average for family usage is 90,000 gallons per year which will have an increase of \$17.10. There were approximately 7,167 residential users. \$870,000 in retained earnings is being used to offset Sewer Debt Service.

### **Article 10 Raise and Appropriate \$8,744,543 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 the Water Treatment Plant. The overall budget increased \$439,004. Salary increases include step increases, longevity changes, and terminal leave decreased \$40,950 due to an employee retiring in FY24. Overall Operating Expense increased \$315,087.

Specifically, Water Distribution Operating decreased \$5,116. Line-item decreases were attributed to the following: Leases and Contracts decreased \$30,372. Within this line-item there was a decrease of \$39,952 for trench repair because work is undertaken by DPW staff instead of contracted services, but there was an increase of \$10,000 for the annual leak detection services since we are surveying the entire Town not just half as we have done in the past. Professional Services decreased \$3,000 with the removal of an annual maintenance/update of the Town's water model/GIS mapping which will be undertaken by staff. Repairs and Maintenance increased \$25,476 due to the increased cost of materials to make water main repairs. All other supplies increased \$2,640 due to the increased cost of general supplies and services.

Water Treatment Plant operating costs increased \$73,561. Repairs and Maintenance increased \$18,564 due to the cost of services and supplies. Leases and Contracts decreased \$35,000. Within this line-item Contracted Laboratory Services was eliminated since a Chemist was hired, saving \$36,000 but there was a \$1,000 increase for a copier lease. Professional Services increased \$10,000 for a Laboratory/Chemist

Consultant to assist the new Chemist in having the Water Treatment Plant Lab certified. Communication decreased \$3,400 for Verizon annual costs. All Other Supplies and Equipment increased \$35,125. Within this line-item, lab supplies increased \$19,325, preventive maintenance service plans for lab equipment increased \$12,000 and general items for the Plant increased \$3,800. Chemicals increased \$33,970 due to a projected cost increase of 5% for all chemicals. Residual Disposal cost increased \$14,102 based upon the cost to dispose of the treatment plant sludge and the need for a consultant to assist in proper disposal. Water Assessment from DEP increased \$200.

There was no change to Capital Outlay.

Debt Service increased \$579,200 for debt service associated with water distribution projects. Indirect Expenses/Allocations increased \$123,059. There is an 8% increase in Health Insurance Premiums, 8.83% increase in Property and Liability Insurance, 7.11% increase in Retirement Assessment based on the most recent system valuation and Medicare Tax is based upon total payroll. OPEB Assessment increased \$1,551 based upon recent valuation.

Most of the residents are within 55,000 gallons annual usage which will have an increase of \$60.95 per year, and the State's average for family usage is 90,000 gallons per year, which will have an increase of \$117.00. There are approximately 9,956 residential users.

#### **Article 11 Raise and Appropriate \$722,225 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. There are no salary costs within the Stormwater Enterprise and expenses increased \$111,025. Repairs and Maintenance increased \$6,000 based on past expenditures and an increase in the work being performed. Leases and Contract Services increased \$42,500 based on updated pricing for drain and manhole cleaning and catch basin cleaning was moved from DPW Highway Budget to the Stormwater Enterprise Budget. Professional Services increased \$61,165 based on NPDES permit requirements. Postage increased \$150 and Other Supplies and Expenses increased \$1,210 based on NPDES Year Six permit requirements. The Stormwater Fee will remain at \$75 per residential equivalent unit.

#### **Article 12 Raise and Appropriate \$424,523 to operate the Cable TV Enterprise Fund:**

This Article funds the Cable Enterprise Fund through Comcast and Verizon Franchise Fees, Capital fees and subscriber fees. In FY23 the Comcast Franchise Fee, which is 3.5% of gross revenue, was \$311,996 and the Verizon Franchise Fee, which is 3.5% of gross revenue, was \$252,334. In addition, Comcast provides 0.25% for capital costs, which is approximately \$5,000 per quarter, and Verizon provides \$50,000 per year for the first three years of the five-year agreement for capital costs. Finally, both Comcast and Verizon annually pay the Town 50 cents per subscriber. Comcast pays approximately \$2,400 per year and Verizon \$1,800 per year.

The Cable TV Enterprise Fund includes the Telemedia Department Operating and Capital Budgets. Salaries: Increase \$6,423 for an adjustment for longevity and step increases. Operating: Funds will be used to address equipment maintenance and operations for programs and broadcasting needs. Operating expenses decreased \$8,000 specifically in the Professional Services line-item. The reduction was in legal services for Special Counsel to negotiate the renewal of the Comcast and Verizon license. Capital Outlay: Increased \$18,000 for the purchase of Portable A/V Cart for Tewksbury Memorial High School. The cost of the cart is estimated to be \$48,000. Indirect Expenses: Allocations increased \$1,855. There is an 8% increase in health insurance premiums, Medicare Tax increased based upon payroll, retire increased based upon recent valuation and property and casualty increase 10% about current premium.

### **Article 13 Transfer \$1,354,223 Stabilization Fund for Town Capital Projects:**

This article transfers funds from the Town's Stabilization Fund for various Capital one-time expenditures. A Stabilization Fund is 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. The specification and any alteration of purpose, and any appropriation of funds from any such fund, shall be approved by a two-thirds vote of Town Meeting. A majority vote of Town Meeting is needed to appropriate money into the stabilization fund. The Town's Stabilization Fund balances are listed previously in this handout.

#### **Ford F-350 shared with Water and Sewer Divisions - \$50,000**

Funds will replace a 2014 model year Ford F-350, which will be repurposed to replace a 2006 vehicle. This vehicle is used as a front-line vehicle by the Highway, Forestry, Water and Sewer Division for most of their work including water main break repairs, inspections, and material transportation in addition to snow plowing. The 2006 vehicle has exceeded its useful life and needs to be replaced. The estimated equivalent mileage exceeds 300,000. By repurposing the 2014 model, the Town seeks to extend its useful life as a cost saving measure. The total cost for the truck is \$100,000. This article will fund 50% of the cost while 25% will be funded from the Sewer Enterprise Fund and 25% will be funded from the Water Enterprise.

#### **Ford F-550 Dump w/plow package Highway Division- \$130,000**

Funds will replace a 2017 model year Ford F-550, which is used as a front-line vehicle by the Highway and Forestry Division for most of their work including asphalt patching, drainage, and brush cleanup in addition to snow plowing. The vehicle had extensive repairs to get it operational for this winter; however, a substantial engine replacement would be needed in addition to replacing the dump body. The truck has the equivalent of nearly 200,000 miles and extensive body rot from being a frontline sander. The cost of the completed work and work needed would be cost prohibitive on its existing frame.

#### **Ford F-350 Highway Division - \$100,000**

Funds will replace a 2008 model year Ford F-350, which is used as a front-line vehicle by the Highway and Forestry Division for most of their work including crew, tools, and material transportation, in addition to snow plowing. The vehicle has seen an increase to almost monthly repairs over the last 2 years to keep it operational. The truck has the equivalent of nearly 250,000 miles.

#### **Sidewalk Construction - \$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 Ferncroft Road. This project was identified in the Town's Pedestrian Mobility Master Plan, which was created in 2018.

#### **New Ambulance & equipment - \$450,000**

Replace one of our high mileage ambulances that is reaching the end of its service life. The new ambulance will have a heavy-duty chassis which will have a longer service life. This ambulance will be more durable than the ambulance it is replacing.

#### **Vehicle Extrication Tools - \$35,000**

This money will allow us to purchase the latest e-draulic tools, a Hurst spreader, and a Hurst cutter. We have transitioned away from hydraulic run tools to battery powered extrication tools. We will now have extrication tools on all our apparatus, which allows us to quickly begin the process of extricating someone entrapped in an automobile accident.

#### New Administration Vehicle – \$75,000

Replace the 2011 Ford expedition and allow our training officer to utilize a more dependable vehicle. The current vehicle used by the Training Officer is beginning to have issues with rust and rot. This vehicle is also used to transport personnel and equipment during and after an emergency.

#### New Unmanned Aircraft Systems (UAS)/Drone - \$15,000

The funds in this account will be used to purchase a new UAS/Drone for the Police Department. The Department's current drone is 6 years old, it's not operational and fixing it will cost more than purchasing a new one. The Department would like to purchase a new drone with longer flying time and one that can fly during inclement weather and high winds. The Department does have one operational drone that is smaller with limited flying time than the one being proposed, cannot fly during inclement weather and high winds. It also has different capabilities and functions such as flying into buildings.

#### WIFI Town Buildings and New Door Access Controls Town Hall and Annex - \$45,000

Funding will be used to upgrade the Town's Wi-Fi at a projected cost of \$35,000. The Town's need for a reliable, scalable, secure wireless network has become a priority. Building the wireless network with enterprise-grade security features will allow for improved Smart City infrastructure in the future. Wireless access points are planned to be added and upgraded at the Town Hall, Police Department, Senior Center, DPW, Water Treatment plant and Fire Departments. This will provide improved access, security, and bandwidth for all wireless devices. Using a mesh network design will create a seamless environment for those devices that move between sites.

In addition, approximately \$10,000 will be used for new Building Access Controllers for the Town Hall Annex and Town Hall. Both building entrances currently operate with two different door access controllers. The Annex controller has been reliable but currently is using an outdated operating system. The Town Hall controller offers limited functionality and is difficult to maintain due to the limited management software needed to control functionality. Upgrading both buildings to the same system will improve security and accessibility for events outside of normal operating hours.

#### Police Department Upgrades - \$113,923

New windows - \$100,000: The current windows have not been replaced since the building was built in 1996. They are not energy efficient causing much heat loss. They are deteriorating and will continue to be a maintenance problem if not addressed.

HVAC for Server Room - \$7,585: The IT Department is recommending that a proper climate control system be established in the Department's server room to ensure that our equipment works properly. Currently, the room has a wall AC unit that is not meeting the standards necessary for the computer server room equipment.

Security Camera for Tactical Room - \$6,338: The Department does not have a security camera in the tactical room and should for proper accountability in that area of the building. There is high value equipment being stored in this room.

#### Town Hall and Town Hall Annex - \$21,300

Funds will be used to paint the interior of the Town Hall Annex costing \$12,300 and for a new electric box for the Town Common which will cost \$9,000. The Town Hall Annex has not been painted for over 15 years and the Electric Box on the Town Common is outdated and could fail at any time causing a loss of power to the Town Common.

Recreation Building Upgrades - \$69,000

Funds will be used for new flooring, windows, and doors for the Recreation Building on Livingston Street. The flooring is estimated to cost \$34,000 and doors and windows are estimated to cost \$35,000. The Recreation Building is used for programs and activities and for voting during elections. The flooring has broken tiles which are a hazard, the windows and doors are inefficient, causing loss of heat and cooling, and they are not providing proper security for the building.

**Article 14 Transfer \$5,568,000 Stabilization Fund for School Capital Projects:**

Funds will be used by the School Department for the following facilities upgrades:

Ryan Elementary School and Wynn Middle School HVAC upgrade estimated Cost \$4,400,000:

The School Department has \$1,300,000 in ESSER III federal funding to improve HVAC at the Wynn Middle School and Ryan Elementary School. The buildings have many areas that get hot in warmer weather and were found to have less than the recommended filtration levels. Current systems could not be upgraded to meet these filtration levels. Schools are seeing an increased need for air conditioning to meet the medical needs of many students and staff. Individual air conditioning units are very inefficient to operate. A newer system designed for the Wynn is estimated to reduce heating energy use by 25%. Based on bids received, additional funding is needed to complete the work. The Wynn Middle School project will qualify for a minimum of \$700,000 in energy rebates, which will be returned to the general fund balance upon receipt. The Ryan Elementary School rebates are unknown at this time but should qualify for some level of rebates as well. The estimated cost for the Wynn Middle School is \$2,500,000 and the estimated cost for the Ryan Elementary School is \$1,900,000.

Heath Brook School Greenhouse rooms renovation estimated Cost \$1,100,000:

Heavy rains in August 2023 flooded sections of the Heath Brook School. Repair work began immediately through an insurance claim. As insurance-funded flooring and cabinetry repair work was being completed, it was determined that the scope of the work needed in this area of the building should include more than the work covered by the claim. The area has a heating system with failing, rotting, cast iron pipes embedded in concrete slab flooring, "greenhouse" style aluminum and plexiglass exterior walls that are extremely inefficient, a spline style grid ceiling system that is obsolete and cannot be repaired and movable partition walls that are no longer movable and are fixed in place. The requested funding will be used to renovate these specific items in this wing of the school.

Maintenance Truck & plow - \$68,000

Need to replace a 2012 pickup truck, which has been used for maintenance and plowing. The existing truck has rotted and will not pass inspection due to poor emissions.

**Article 15 transfer \$525,000 from Sewer Retained Earnings:**

Retained Earnings are the cumulative surplus of funds in an Enterprise Fund, as certified by the Massachusetts Department of Revenue. This article transfers Sewer Retained Earnings to fund various Capital one-time expenditures. Enterprise Fund Retained Earnings balances are listed previously in this handout.

Ford F-350 shared with Highway and Water Divisions - \$25,000

Funds will replace a 2014 model year Ford F-350, which will be repurposed to replace a 2006 vehicle. This vehicle is used as a front-line vehicle by the Highway, Forestry, Water and Sewer Division for most of their work including water main break repairs, inspections, and material transportation in addition to snow plowing. The 2006 vehicle has exceeded its useful life and needs to be replaced. The estimated equivalent mileage exceeds 300,000. By repurposing the 2014 model, the Town seeks to extend its useful life as a cost saving measure. The total cost for the truck is \$100,000. This article will fund 25% of the cost while 25% will be funded from the Water Enterprise Fund and 50% will be funded from the General Fund.

#### Ford F-350 shared with Water Divisions - \$50,000

Funds will replace a 2013 model year Ford Explorer, which is used as a front-line vehicle by the Water and Sewer Division for most of their work including testing, inspections, crew transportation and support services. By replacing the Explorer with a pickup truck, it will also be able to perform snow plowing at sewer pump stations and water treatment facilities. The Explorer is a repurposed police vehicle, which has nearly 19,000 engine hours. The vehicle was downed in the Winter of 2023 for safety concerns. The total cost for the truck is \$100,000. This article will fund 50% of the cost while the remaining 50% will be funded from the Water Enterprise Fund.

#### Inflow and Infiltration Control - \$50,000

Infiltration and Inflow (I/I) is extraneous water entering the wastewater collection system. Infiltration refers to groundwater that enters the collection system through physical defects such as cracks in the pipes and manholes, or deteriorated joints. Inflow refers to extraneous flow entering the system through point sources, such as roof drains and sump pumps. The extraneous flow produced from I/I sources restricts the potential for new growth by reducing the available capacity in the system and increases the cost of wastewater treatment operations. This is an ongoing annual request for the rehabilitation of sewer manholes, pipe segments, and service connections that have been found to be sources of Inflow and Infiltration (I/I). I/I removal is a requirement of the current discharge permit issued by EPA in September 2019. Investigative tasks and projects are required by the DEP, which has recently mandated the submittal of a five-year I/I reduction plan and annual reporting for all cities and towns permitted for discharge from a treatment facility. Continued investigations of (14) primary sub-basins are required to specifically identify locations of structural failures, and target repairs.

#### Pump Station Improvements - \$400,000

Pump Station Improvements are comprised of various projects to ensure reliable ongoing operation of sewer pump stations. The town-wide sewer collection system utilizes 48 sewer pump stations. These stations were constructed anywhere from 1981-2009. The DPW has performed an assessment of over 30 of the Town's 48 sewer pump stations. This assessment identified recommended improvements at each of the sewer pump stations evaluated. This funding, in the amount of \$400,000, is part of the five-year capital plan to address the concerns identified in the assessment. Types of projects include upgrades to control panels and sensors, replacement of pumps, and installation of new equipment to improve the performance of individual stations. Locations for the proposed FY25 improvements include Devonshire Road, Dunvegan Road, East Street, Florence Avenue, and Westland Drive.

#### **Article 16 transfer \$625,000 from Water Retained Earnings:**

Retained Earnings are cumulative surplus funds in an Enterprise Fund, as certified by the Massachusetts Department of Revenue. This article transfers Water Retained Earnings to fund various Capital one-time expenditures. Enterprise Fund Retained Earnings balances are listed previously in this handout.

#### Ford F-350 shared with Highway, Water, and Sewer Divisions - \$25,000

Funds will replace a 2014 model year Ford F-350, which will be repurposed to replace a 2006 vehicle. This vehicle is used as a front-line vehicle by the Highway, Forestry, Water and Sewer Division for most of their work including water main break repairs, inspections, and material transportation in addition to snow plowing. The 2006 vehicle has exceeded its useful life and needs to be replaced. The estimated equivalent mileage exceeds 300,000. By repurposing the 2014 model, the Town seeks to extend its useful life as a cost saving measure. The total cost for the truck is \$100,000. This article will fund 25% of the cost while 25% will be funded from the Sewer Enterprise Fund and 50% will be funded from the General Fund.

Ford F-350 shared with Water and Sewer Divisions - \$50,000

Funds will replace a 2013 model year Ford Explorer, which is used as a front-line vehicle by the Water and Sewer Division for most of their work including testing, inspections, crew transportation and support services. By replacing the Explorer with a pickup truck, it will also be able to perform snow plowing at sewer pump stations and water treatment facilities. The Explorer is a repurposed police vehicle, which has nearly 19,000 engine hours. The vehicle was downed in the Winter of 2023 for safety concerns. The total cost for the truck is \$100,000. This article will fund 50% of the cost while the remaining 50% will be funded from the Sewer Enterprise Fund.

Hydrant Replacement/Installation Program - \$150,000

The DPW requests \$150,000 in funding to replace/install a total of 25 fire hydrants as part of the ongoing hydrant replacement program. This annual program is intended to replace aging, malfunctioning, and/or out-of-service 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 Treatment Plant Upgrades Replace 2 Raw Water and Finish Water Pumps - \$400,000

Funding will be used for the replacement of a set of Raw and Finished Water Pumps including Variable Frequency Drives (VFDs). This set of pumps was installed in 1999 and are reaching the end of their life expectancy. There are four Raw Water and four Finish Water pumps at the Water Treatment Plant. Replacement of the pumps will ensure operational integrity and drastically reduce maintenance costs and concerns.

**Article 17 Raise and Appropriate \$425,000 Stormwater Fees**

This Article funds the Stormwater Enterprise Fund Capital expenditures through Stormwater Fees. This Capital program is an annual request to improve the Town's drainage system by repairing failed drainage structures and culverts, and the installation of new drainage facilities where existing drainage problems endanger public safety and/or private property.

Drainage Improvements and Upgrades - \$250,000

This program is an annual request to improve the Town's drainage system by repairing failed drainage structures and culverts, and the installation of new drainage facilities where existing drainage problems endanger public safety and/or private property. Staff plan, coordinate, and perform drainage improvements in conjunction with the Transportation Improvement Program to minimize disruptions and inconveniences and to reduce overall program expenditures. Additional drain repairs for incidental/minor upkeep have been included in the Town's operational budget. The capital construction projects identified for this program in Fiscal Year 2025 include improvements to the drainage system in the Van Buren Road neighborhood.

Project Development - \$175,000

This program is an annual request to improve the Town's drainage system by designing improvements and repairs where existing drainage problems endanger public safety and/or private property. Staff plan, coordinate, and perform drainage improvements in conjunction with the Transportation Improvement Program to minimize disruptions and inconveniences and to reduce overall program expenditures.

The project identified for this program in Fiscal Year 2025 includes design of drainage system improvements on Franklin Street, Glenwood Road, School Street, and design of culvert improvements on Pinnacle Street near Dunvegan Road.

**Article 18 authorize the borrowing of \$5,400,000**

This request seeks to fund the upgrade to the Town's water distribution system per the Five-Year Capital Plan. The locations for water upgrades in FY25 include South Tewksbury Phase III (includes portions of South Street, Oak Street, Benson Road, and adjoining roadways), Pringle Street, and Hill Street.

**Article 19 authorize the borrowing of \$1,500,000**

This article funds the replacement of non-functioning water meter endpoints and meters. The majority of water meter endpoint replacements are due to dead batteries, which last approximately 10 years. The previous meter replacement program finished in about 2013. The majority of replacements will be performed by contractors with a small number done with in-house staff. The town is mandated to perform accurate water metering per MassDEP and EPA. This program ensures customer water meters are functional so consumption can be accurately calculated and billed. Estimated reads are inaccurate, time consuming, inconvenient for the customer, and problematic from a consumption and revenue calculating standpoint. This is the first year of funding for a three-year program to address water meters throughout the Town and the total cost over the three years is estimated to be \$4,500,000.

**Article 20 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, \$36,283, to reduce the existing Town Exempt Debt Principal.

**Article 21 transfer \$500,000 from CPA Open Space Reserve**

Funding will be used for the design and construction of boardwalks at the Chandler Well Field. The project includes the construction of two (2) wooden boardwalks within Tewksbury's Chandler Well Fields, a large wetland complex and the beginning of Heath Brook. Each boardwalk is designed to be greater than 300-feet in length and features an observation platform for hikers/pedestrians to immerse themselves in the surrounding natural habitats of freshwater wetlands and pine forests. The construction of the boardwalks will contribute toward the creation of a "loop" trail network.

**Article 22 transfer \$30,000 from CPA Open Space Reserve**

Funding is for the for the removal and disposal of former pump station structures and equipment located on Town open space. The vacant structures are potential safety problems and should be removed.

**Article 23 transfer \$200,000 from CPA Undesignated Reserve**

Funds will be used for architectural and structural design work for the historic rehabilitation of the Ella Flemings School. There will be a specific focus on the first-floor classrooms to bring back their historic character and create spaces within the building for general community use. Americans with Disabilities Act and building code compliances will be brought up to date for long term full community usage of the building. This design phase will be a continuation of work started in 2019 that provided design options for the school.

**Article 24 Affordable Housing Fund**

According to Chapter 105 of the Acts of 2003, which created the Tewksbury Affordable Housing Trust Fund an allocation plan must be submitted to and approved at the Annual Town Meeting. This article outlines the FY2025 allocation plan and the expenditure requirements in accordance with the Special Act.

**Article 25 Community Preservation Fund**

In accordance with Massachusetts General Law, Chapter 44B this article outlines the 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. FY2025 Historic 10% Reserve will be achieved with the payment of the Town Hall Rehabilitation Bond. The total CPA estimated FY24 revenue is \$ \$1,108,271.

**Article 26 Authorize the Select Board to sell 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 Authorize the Select Board to grant and accept Easements**

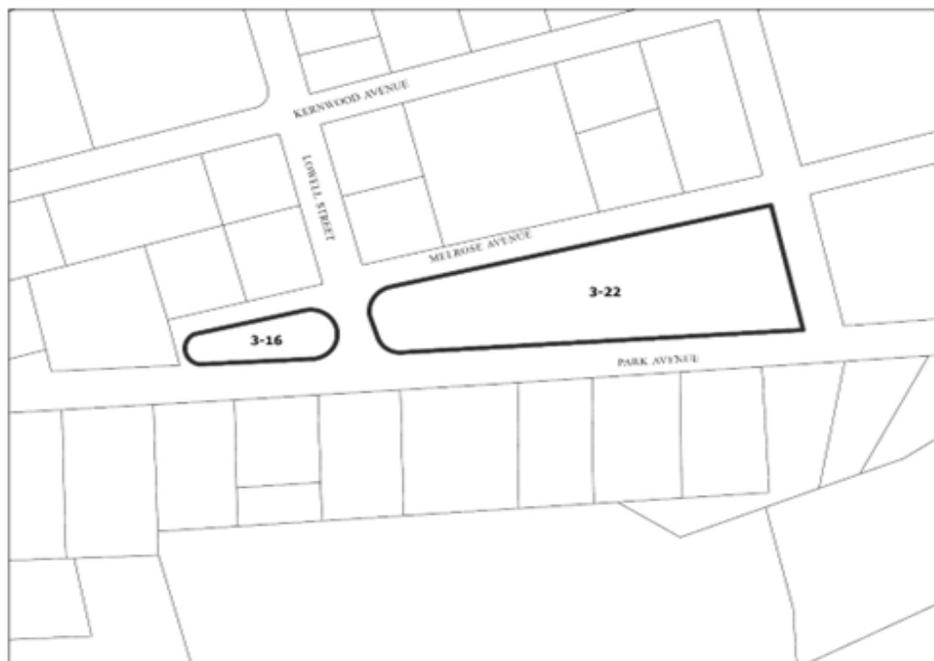
This article allows the Select Board to accept or grant easements in conjunction with all DPW projects during Fiscal Year 2025 which begins July 1, 2024, and ends June 30, 2025. This will allow the DPW to adjust if easements are needed during this timeframe and will prevent such projects from being delayed.

**Article 28 Authorize the Select Board to grant and accept Easements**

This article allows the Select Board to accept an easement from the Board of Trustees of the Pine Hill Cemetery Harvard Medical School which will allow the Town to construct a boardwalk across a portion of the property that abuts Chandler Wellfield.

**Article 29 Transfer of Land to Conservation Commission:**

If this article is approved, parcels listed 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 locations.



**Article 30 Transfer of care, custody, management, and control of the North Street Elementary School:**

This article transfers the care, custody, management, and control of the North Street Elementary School to the Select Board. The School Committee voted at one of their meetings to transfer the care, custody, management, and control of the North Street Elementary School to the Select Board, but Town Meeting approval is needed as a final step.

**Article 31 Creation of a Stabilization Fund for Shawsheen Valley Regional Vocational/Technical School District:**

This article will create a Shawsheen Valley Regional Vocational/Technical School District Stabilization Fund. This will allow the district to set aside funds for future Capital expenditures.

**Article 32 Home Rule Petition to Revise Deed Restriction**

This article seeks a Home Rule Petition to revise the deed restriction on a parcel located on Chandler Street, East Street and Livingston Street which are used for Little League Baseball. The current deed only allows the fields to be used for baseball and this article seeks to revise the deed through a Home Rule Petition to allow for other recreational uses. The Town is planning to install Pickle Ball Courts on this property but needs the deed revised in order to undertake the work. Funding for the project was approved at the October 3, 2023, Special Town Meeting.

**Article 33 Wetland Protection Bylaw**

The purpose of the Tewksbury Wetland Protection Bylaw (“Bylaw”) is to protect the wetlands, water resources, flood prone areas, and adjoining upland areas in the Town of Tewksbury (“Town”) by controlling activities deemed by the Tewksbury Conservation Commission (the “Commission”) likely to have a significant or cumulative effect on Resource Area Values, including but not limited to the following: public or private water supply, groundwater supply, flood control, erosion and sedimentation control, storm damage prevention including coastal storm flowage, water quality, prevention and control of pollution, fisheries, shellfisheries, wildlife habitat, rare species habitat including rare plant and animal species, agriculture, aquaculture, and recreation values, deemed important to the community.

This Bylaw is intended to utilize the Home Rule authority of this municipality so as to protect the resource areas under the Wetlands Protection Act (M.G.L. Ch.131 §40; the “Act”) to a greater degree, to protect additional resource areas beyond the Act recognized by the Town as significant, to protect all resource areas for their additional values beyond those recognized in the Act, and to impose in local regulations and permits additional standards and procedures stricter than those of the Act and regulations thereunder (i.e., 310 CMR 10.00), subject, however, to the rights and benefits accorded to agricultural uses and structures of all kinds under the laws of the Commonwealth and other relevant Bylaws of the Town.

The overarching goals of this Bylaw amendment include the following:

- a. Making elements of the Bylaw more consistent with applicable state laws and regulations; and
- b. Improving organization and readability.

The most notable changes include:

(1) Requests for Determination of Applicability (RDAs) will not be public hearings. This removes the requirement of applicants to notify abutters about the project; however, placing a legal ad in a newspaper at least five business days prior to the meeting is still required. This is consistent with the applicable state laws and regulations.

Note that RDAs are meant for smaller-scale projects occurring within the buffer zone of wetland resource areas. RDAs are most often filed by residential homeowners. By removing the requirement to hold a public hearing and notify abutters for RDAs, the application process will be more streamlined for Tewksbury residents.

(2) In general, procedures and timeframes for (a) applicants submitting various types of applications and (b) the Commission acting upon the applications are made consistent with state regulations. By doing so, this reduces confusion for an application that is being filed where both the Bylaw and state regulations apply.

(3) Changing the performance standards of the 50-foot No Build Zone. Under section 18.04.030(7) of the current Bylaw, where an applicant demonstrates that partial encroachment of proposed structures into the No Build Zone is unavoidable, the Commission may allow 10% encroachment into the No Build Zone. Under the proposed Bylaw, this same allowance of a 10% encroachment is provided to applicants; however, the Commission is also given discretionary ability to allow further encroachment into the No Build Zone if the applicant agrees to enhance/restore at least a proportionate amount of other areas in the buffer zone. This change allows for the Commission to have built-in flexibility when reviewing projects that may slightly go over the 10% encroachment.

(4) The terms and definitions of the Bylaw were updated. Terms that were included in the definitions that were otherwise not referenced were removed. Terms were removed that can be deferred to state laws or regulations to define. Other terms were added as needed.

(5) Constructed stormwater management systems are proposed to be jurisdictional only under a specific set of circumstances, consistent with 310 CMR 10.02(2)(c). In general, the Bylaw proposes for stormwater management systems to not be considered a jurisdictional resource area or buffer zone by themselves if the system was “designed, constructed, installed, and/or improved...after November 18, 1996 (this date represents the effective date of the Stormwater Management Policy of Massachusetts).”

(6) Language regarding waivers has been re-written to improve clarity and reduce confusion. Both the current and proposed Bylaw include waivers for the No Disturb Zone and No Build Zone at the discretion of the Conservation Commission, provided said waiver is warranted under a defined set of circumstances.

(7) Exempt minor activities are proposed to be entirely placed in the Commission’s regulations. This will be a separate document that further elaborates on what activities occur within jurisdictional areas but does not necessarily require permitting and review by the Commission. Again, the theme is to keep the exempt minor activities mostly consistent with applicable state regulations. This ultimately means that more minor activities (relative to the current Bylaw), such as the paving of driveways, pavement of existing roadways, and necessary utility improvements, are more likely to not require a formal permitting procedure.

### **Article 36 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 \$157,666 (General Fund Cost \$145,900, Water Enterprise Fund Cost \$5,247 and Cable Enterprise Fund Cost \$6,519); the projected second year cost is \$155,082 (General Fund Cost \$144,380, Water Enterprise Fund Cost \$5,164 and Cable Enterprise Fund Cost \$5,538) and the projected third year \$164,860 (General Fund Cost \$153,910, Water Enterprise Fund Cost 5,283 and Cable Enterprise Fund Cost \$5,667) for a projected total three-year cost of \$477,607 (General Fund Cost \$444,190, Water Enterprise Fund Cost \$15,694 and Cable Enterprise Fund Cost \$17,723). The highlights include a 2.5% salary increase for years 1, 2 and 3. The total cost of the upgrades being proposed is \$12,567 and is funded within the first-year cost of this article.

## **Article 41 Zoning Bylaw Amendment**

“MBTA Communities” is the shorthand name for a new law which requires 177 communities across the State to adopt a zoning district of reasonable size in which multifamily housing is allowed without the need of a special permit and a minimum density of at least 15 units per acre. It was signed into law by Governor Charlie Baker on January 14, 2021, as part of an economic development bill to help address the State’s struggle to attract and retain employers and to stop the mass exodus of young adults leaving Massachusetts. The broad applicability of this law allows for a variety of housing construction, of both owned and rental units.

The proposed district labeled as “Main A” in the educational materials is located along the southern end of Route 38. It spans both sides of Main Street from Heath Brook Plaza (1777 Main Street) and Al Fresca (1768 Main Street) to the Main and Shawsheen Street intersection. The total district acreage is 84.3 acres, with 63.5 acres of it considered “eligible” acreage once wetland areas are removed from the calculation. This results in a district density of 18.8 units per acre.

The proposed district has been reviewed against three compliance checks:

1. The first check was conducted through modeling software developed by the Executive Office of Housing and Livable Communities (EOHLC) to ensure the district has enough eligible acreage and meets requisite dimensional requirements.
2. The second check is a review by EOHLC of the proposed bylaw language to ensure it does not conflict with the rest of the Tewksbury Zoning Bylaw.
3. The third review was conducted by the Attorney General’s Office to ensure the proposed bylaw language does not conflict with State law.

These three reviews resulted in minor comments which were addressed without major issues. As written, this bylaw amendment brings the Town into compliance with State law, and it locates the potential for multifamily housing near the necessary amenities to promote a walkable neighborhood. The Town maintains control of development through Site Plan Review, Wetland Protection, and State regulations including building code, fire code, and stormwater management regulations.

## **Article 42 Zoning Bylaw Amendment Map**

This article is the companion to the zoning amendments proposed in Article 41 and it is the map that outlines the District being proposed.

## **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:**

#### **Police Salaries - Overtime \$375,000:**

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

#### **Fire Salaries - Overtime \$200,000:**

Funds are needed to cover shifts for the remainder of the year due to retirements and injuries and to assist in running a 2nd ambulance.

Fire Operating - Apparatus Repair \$10,000:

Additional funding is needed for vehicle repairs of the fire engines for the remainder of the Fiscal Year.

School Medicare Tax \$55,000:

This tax is based on total payroll and the cost was higher than projected.

DPW Highway Regular Salaries \$35,000:

Funding is needed to cover the cost of an employee who has been out on a work-related injury.

Essex Agricultural Tuition 23,387:

Additional funding is needed since the tuition assessment was higher than projected.

Town Medicare Tax \$75,000:

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.

Facilities and Grounds Repairs and Maintenance \$10,000:

Repairs to buildings and grounds that may be needed prior to the end of the Fiscal Year.

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

Police Regular Salary 56,000:

Funds are available due to the number of vacancies that took longer to fill during the year that were not filled.

Town Counsel 35,000:

Funds are available due to less legal work for the town's current projects and operations.

Principal Maturing Debt \$70,000:

Funds were set aside for debt service costs for a new DPW/School Maintenance Facility, but since the interest rate and debt service was lower than projected, funds in FY24 are available.

Town Interest Maturing Debt \$359,000:

Funds were set aside for debt service costs for a new DPW/School Maintenance Facility, but since the interest rate and debt service was lower than projected, funds in FY24 are available.

Liability Insurance \$61,125

The Premium for FY24 was less than projected.

Town Group Health \$100,000

There were less subscribers for health insurance than projected.

School Group Health \$92,262

There were less subscribers for health insurance than projected.

Library Regular Salaries \$10,000

Salaries for new employees were less than budgeted.

## **Article 2 Transfer \$137,017.79 from Free Cash**

In accordance with the Financial Policy of the Select Board, \$600,000 from Certified Free Cash was set aside for a potential snow and ice deficit. Since \$600,000 was not needed the balance is being used to fund the one-time expenses in this article.

### **Town Hall Repairs and Maintenance \$95,000**

The Town Hall had problems with the HVAC system which required upgrades to the piping and piping fittings in the attic of the Town Hall. The fittings were rusted and were leaking causing the system to lose pressure and not to function. The first and second floor of Town Hall had no heat for several weeks during the winter while the needed repairs were being undertaken.

### **Police Replacement Vehicles \$32,014**

Two Police Cruisers need to be replaced due to accidents and the insurance carrier did not cover full replacement cost so additional funding was needed to replace the vehicles.

### **Bulletproof Vests and Other Expenses \$10,003.79**

There is a shortfall in the grant account for bulletproof vests that needs to be addressed before the end of Fiscal Year 2024.

## **Article 3 Snow and Ice**

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

### **DPW Snow & Ice-Salaries \$75,000 and DPW Snow & Ice-Operating Various Accounts \$372,551:**

Funds are needed to cover the cost of snow and ice operations for Fiscal Year 2024 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-Items funds will be transferred from:**

### **July 1, 2022, Certified Free Cash (Surplus Revenue) \$600,000:**

In accordance with the Financial Policy of the Select Board, \$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 4 Unpaid Bill:**

In accordance with the Financial Policy of the Select Board, \$600,000 from Certified Free Cash was set aside for a potential snow and ice deficit. Since \$600,000 was not needed, the balance is being used to fund these unpaid bills that were received after Fiscal Year 23 ended. The unpaid bills are:

MHG -\$6,300 for a Police Cruiser equipment fit up.

City of Boston K9 Training - \$1,000 was a bill for police dog training,

MJ Furniture (two invoices) - \$1,335 for furniture in the Town Manager's Office and \$1,375 for furniture in the DPW Administration Office.

Whiteaker Controls (four invoices) – \$455, \$400, \$1,990, and \$400 relating to East Street pump station and Water Treatment Plant Repairs.

Projectdog Inc - \$38.64 for a bid advertisement.

Cintas - \$162.69 was for DPW personal protective equipment and first aid supplies for the Water Treatment Plant.

Badger Meter (five invoices) - \$591.85, \$119.26, \$83.66, \$70.31, and \$528.13 all relating to water meter replacement or component upgrades.

H.R Prescott - \$581.67 for hydrant supplies and equipment.

## **Article 5 Close Special Purpose Opioid Stabilization Fund**

The Massachusetts Department of Revenue has changed the guidelines for the accounting of Opioid Funds received from the Class Action Lawsuit that the Town was involved in and received a settlement. The change now requires towns to use a Special Revenue Fund and not a Stabilization Fund. The Town has setup the proper fund and this article closes the Stabilization Fund that was established.

### **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 policymakers, 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 maintains flexibility in its finances to ensure that the Town can 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. The specification and any alteration of purpose, and any appropriation of funds from any such fund, shall be approved by a two-thirds vote of Town Meeting, A majority vote of Town Meeting is needed to appropriate money into 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 \$650,000 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 into 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 the 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 one-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 of more than 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.