

Special Town Meeting
Supplemental Information Handout
October 1, 2024

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 Select Board's Overall Financial Management Policy. Not all articles are included in this handout since their Executive Summary provides sufficient explanation.

Select Board Overall Financial Management Policy after Free Cash Certification:

- At least \$600,000 will be set aside for potential snow and ice deficits (Funds are set aside and will remain in Free Cash).
- At least \$650,000 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 FY25 Budget. The General Fund Unclassified Budget has an appropriation in the amount of \$650,000 for OPEB. In addition, the Water Enterprise Fund appropriated \$53,564, Sewer Enterprise Fund appropriated \$7,142 and the Cable Enterprise Fund appropriated \$7,142 for a total Town funding of \$717,848.
- At least 25% of the remaining Certified Free Cash is recommended to fund the capital budget and one-time capital expenditures. The remaining FY24 Free Cash is \$7,132,516 and 25% of that amount is \$1,783,129. The proposed Special Town Meeting expenditure for the capital budget and one-time capital expenditure is \$536,362 which doesn't meet the recommended allocation. However, the town does not need to fund any significant capital improvements at this special town meeting and will be making a significant allocation to the stabilization fund instead.
- At least 25% of the remaining Certified Free Cash will be placed into the Stabilization Fund. The remaining FY24 Free Cash is \$6,596,154 less \$600,000 set aside for potential snow and ice deficits for a total remaining Free Cash of \$5,996,154. Twenty-five percent (25%) of that amount is \$1,499,038.50. In Article 8, \$5,996,154 is proposed to be transferred from Free Cash into the Stabilization Fund which will meet and exceed this goal. The town will also raise and appropriate additional funding into stabilization fund in the amount of \$797,035.

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 Select Board; 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 at <https://www.tewksbury-ma.gov/503/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, Select Board'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 simple 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 receipts. 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 \$6,249,555,900, 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 from the Stabilization Fund.

SPECIAL TOWN MEETING ARTICLES THAT HAVE SCRIVENER’S ERRORS

Article 2. The word project is spelled wrong.

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 raise and appropriate the sum of ~~\$23,998.69~~ \$25,203.69 the following outstanding bills from the previous year; or take any action relative thereto.

Add the following invoices in **bold**:

Department	Vendor	Amount
Treasurer/Collector	Ricoh	\$ 1,378.93
Library	Playaway	\$ 56.99
IT	Sophos	\$ 14,486.79
Police	Landlaw	\$ 470.00
Police	Metro	\$ 583.00
Police	Aubuchon/Capital One	\$ 13.99
Police	Aubuchon/Capital One	\$ 7.99
DPW	Hammond	\$ 158.00
DPW	Alert Scientific	\$ 2,817.50
DPW	Torode	\$ 3,627.50
DPW	Net Lab	\$ 398.00
RECC	New England Alarms	\$ 805.00
Police	Lasell University	\$ 400.00
Total		\$ 25,203.69

Article 8: To see if the Town will vote to raise and appropriate the sum of ~~money~~ **\$797,035** and transfer the sum of ~~money~~ **\$5,996,154** from certified General Fund Free Cash to the Town Stabilization Fund; or take any other action relative thereto.

Article 12: To see if the Town will vote to authorize the Select Board to submit a Home Rule Petition to the General Court of the Commonwealth of Massachusetts that if enacted would amend the Town’s Special Act Charter by deleting in the third sentence ~~ten-mile~~ and adding **fifty-miles** of Section 5A which reads:

“They need not be a resident of the town or of the commonwealth when appointed but shall become a resident of the town or live within a ten-mile radius of the town during the first year of their appointment.”; or take any action relative thereto.

SPECIAL TOWN MEETING ARTICLE INFORMATION:

Article 1 Raise and Appropriate \$733,084

This Article will raise and appropriate funds into the FY25 budget to be used to address unfunded budget priorities as listed within the Article and explained further in this document. In addition to addressing Department priorities these appropriations will improve services to residents and address infrastructure needs such as roadway improvements, and sidewalks. This additional funding results from two areas:

- 1) Net State Aid (State Aid minus State and County Assessments) is higher than projected for FY25. State Aid increased over projection in the amount of \$295,335. State and County Assessments are lower than projected in the amount of \$183,270. The Town will need to appropriate an additional \$9,279 for the State Aid Offset for Public Library Aid. The net amount of State Aid available for appropriation is \$469,326.
- 2) New Growth is estimated to be higher than projected. The original projection was \$1,050,000 and it has been updated to \$2,200,000, an increase of \$1,150,000.

When adding the additional increase to State Aid and New Growth together, the total available funds are \$1,619,326.

The funds will be appropriated into the following line-items for the following purposes:

Town Manager Salaries: \$141,689
The funds are for Longevity and Retirement Incentive for the Assistant Town Manager and salary for new Town Manager.

Town Manager Professional Service: \$30,000
Funds will be used for the Town Manager Search Consultant and Open Gov Permitting and Licensing Software for the Planning Department.

Computer Services: \$3,600
Car Allowance for the Systems Administrator that was not budgeted

Assessors Salaries: \$8,300
Longevity and Retirement Incentive not budgeted in the Assessor's Department FY25 Budget

Town Hall Leases and Contracts \$2,900
Funds are for the HVAC Annual Preventive Maintenance contract for Town Hall and Annex not included in the FY25 Budget

Community Development Salaries: \$2,700
Funds will be used to provide a Stipend for the Town Planner to plan, manage and oversee the Community Market.

Police Overtime: \$50,000
Funds are needed due to staff being out on long-term injury and vacancies not filled.

Police Leases and Contracts: \$17,000
Funds will be used for Police OT Tracking Software.

Fire Salaries: \$40,000
Funds are needed for unanticipated Early Retirement incentives.

Fire Overtime: \$50,000
Funds are needed due to staff being out on long-term injury and vacancies not filled.

School Salaries: \$176,895
Funding is needed for the new Collective Bargaining agreement.

School Operating: \$210,000
Funds are needed for the annual HVAC Service Contract for the Center Elementary School.

Article 2 Transfer \$536,362 from Free Cash

This article transfers funds from certified free cash for the following one-time expenditures listed below. Free Cash was certified as of July 1, 2024, in the amount of \$7,132,516. The amount was generated from local receipts exceeding projections by \$5,265,929 and a breakdown is in a chart further in this document. In addition, the FY24 Town Budget turn back of unspent funds totaled \$1,480,903. Notable areas of surplus: \$91,959 Police Salaries, \$102,394 Fire Salaries, \$59,501 DPW Salaries, \$137,034 DPW Operating Expenses, \$105,194 Snow and Ice Operations, \$286,830 Town Health Insurance, \$51,579 Town Medicare, \$50,187 Northern Middlesex Regional Communications Center Assessment and School Department \$61,894. The remaining \$596,226 is from various Department Salaries and Operating and Capital Outlay Budgets.

Short-Term Interest Center Elementary School Project: \$233,355
The Town short term borrowed funds to cover the outstanding fund balance for the Center Elementary School which is \$3,577,818. The balance exists because the Town has not received final Massachusetts School Building Authority (MSBA) reimbursement and will not until the project is closed out. The project is complete and under budget, but the MSBA audit and reimbursements are not final. Until then, the Town will not have a final figure to borrow long term so we must short-term borrow in the interim. These funds will pay the interest cost for the short-term borrowing.

School Internship Program: \$60,000
Funds are for a student internship program that was funded through a grant, but the grant did not cover the full cost of the program, and the Town needs to supplement with the funds requested.

Ambulance Computers: \$12,000
Funding is for two new Rhino tab portable MDT units (laptops), for the Fire Department's two front line ambulances. The current laptops in those ambulances are 5-6 years old and have outlived their life cycle. The new computers are built to withstand use in public safety. These laptops allow the EMTs to begin writing their reports while in the ambulance, and also access information about the call or medication information. The purchase will include the installation of a docking system and power supply.

Munis Training, Evaluation, and Module Implementation: \$29,696
Funds would be used for MUNIS PACE training, evaluation and implementation costs of time-entry and employee self-serve modules, and the completion of the cash management module. Time entry and employee self-serve modules offer increased security, flexibility, and process improvement capabilities.

Any funds not used for module upgrades will be used for MUNIS training through their PACE program and completion of the cash management module implementation. Currently, PACE training and cash management is budgeted in the town accountant's general fund budget. That budget would be decreased approximately by \$13,800 in FY26, and all PACE training and the remainder of cash management costs would be paid for through this article for FY26.

Police Station Improvements: \$12,837
The rubber tiles on the stairs to the first and second floors of the Police Station are worn and damaged and need to be replaced. The cost to replace the tiles is \$7,959. In addition, elevator maintenance is needed to replace 12 car guide rollers totaling \$4,878.

Repair to Seagraves Engine: \$10,000
Funding is for necessary repairs of the Fire Department's 2010 Seagrave fire engine. This engine is used as a front-line piece of apparatus. We are expecting delivery of a new engine by the end of this calendar year. At that point, this engine will be used as our primary back up fire engine. During a recent service it was noted that one of the cross beams under the truck is starting to show signs of rust and some rot. The Department needs to have this beam replaced before it gets to the point where we must take it out of service.

Multi-purpose All Season Machine: \$70,000
This machine will replace an existing 2018 Chameleon, which is functionally deficient and needs costly repairs that require towing and expensive third-party software. The replacement machine will have more versatility and can be used for roadway maintenance operations including paving, drainage work, and sidewalk plowing.

Equipment Trailer: \$10,000
This trailer will replace an existing 2008 Towmaster trailer used by the DPW. The existing trailer does not have the capabilities needed to perform the work within the DPW. The new trailer will accommodate loading multiple pieces of equipment onto a single trailer therefore reducing the number of trips to and from the work sites. The total cost for the trailer is \$20,000 and will be shared with the General Fund and Water and Sewer Enterprise Funds.

Asphalt Paver Trailer: \$10,000
This trailer will replace an existing 2000 Northern Bay trailer, which is beyond its useful life. The new trailer is larger and can accommodate the large road plates used by the DPW. Currently, the DPW needs to borrow a trailer from the Town of Wilmington to mobilize the large steel road plates, which are needed more frequently on work sites. The total cost for the trailer is \$20,000 and will be shared with the General Fund and Water and Sewer Enterprise Funds.

Senior Center New Boiler: \$10,000
Funding is for the new boiler at the Senior Center

Facilities and Grounds Water Trailer: \$7,551
This much needed piece of equipment will enable the Parks Department staff to better control the excessive dust created during the daily grooming operations of the town's unirrigated baseball and softball infields. The Water Trailer attachment

will drastically aid in the health and safety of the Parks Department employees because of its dust suppression capabilities. This attachment will remove the heavy dust that the Parks Department employees are currently working in on a daily basis while performing grooming operations on the town's baseball and softball fields. The ABI 340-gallon water trailer attachment is multi-use, as it will also aid the Parks Department in maintaining the proper level of moisture on the various baseball and softball fields.

Facilities and Grounds Lawn Mower: \$80,943

The Toro Grandmaster 4500 large area mower will be the replacement for the Parks Department's smaller, aging field mower. The new large area mower will be used to maintain the town's athletic fields and large green space areas which are currently being maintained with a smaller, aging, less reliable machine.

Article 3 Raise and Appropriate \$25,203.69 for unpaid Invoices

Funds are being used to pay the following unpaid bills that were received after Fiscal Year 24 ended:

Ricoh invoice is for the lease of a copier in the Treasurer/Collector's Office: \$1,378.93

Playaway invoice is for a book and USB cord for the Library: \$56.99

Sophos invoice is anti-virus software annual contract for IT: \$14,486.79

Landlaw invoice is for a subscription to the Civil Service Reporter: \$470

Metro invoice is for clothing for the Police Department Community Policing: \$583

Aubuchon/Capital One invoice is for building maintenance items for the Police Department: \$13.99

Aubuchon/Capital One invoice is for building maintenance items for the Police Department: \$7.99

Hammond invoice is for hydrant paint for the DPW: \$158

Alert Scientific invoice is for preventive maintenance/calibration of equipment at the Water Treatment Plant: \$2,817.50

Torode invoice is for installation of backflow preventors and maintenance to the East Street Pump Station: \$3,627.50

Net Lab invoice was for testing services for the Water Treatment Plant: \$398

New England Fire Sprinkler/BEF Annual Fire Inspection for the Regional Emergency Communications Center: \$805

Lasell University invoice was for drone certification prep course: \$400.00

Article 4 Raise and Appropriate \$166,237

This article is for the collective bargaining agreement that was settled between the Town and the Tewksbury Massachusetts Police Patrolman's Association (NEPBA). The agreement is a 3-year contract that has a first-year cost of \$166,237. The projected second year contract will cost \$141,830 and the projected third year \$189,524 for a projected total three-year cost of \$497,591. 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 and a personal day was added.

Article 5 Raise and Appropriate \$221,014

This article is for the collective bargaining agreement that was settled between the Town and the International Association of Firefighters AFL-CIO, Tewksbury Firefighters Local 1647. The agreement is a 3-year contract that has a first-year cost of \$221,014. The projected second year contract will cost \$169,358 and the projected third year \$187,006 for a projected total three-year cost of \$577,378. The highlights include a 2.5% salary increase in each of the 3 years of the contract term. It also includes a 0.5% increase in EMT Stipend in year 1, a 0.5% increase in EMT Stipend in year 2 and a 1% increase in EMT Stipend in year 3 of the contract. Juneteenth was added as a holiday and a personal day was added.

Article 6 Transfer \$160,000 from Sewer Retained Earnings

This article transfers funds from Sewer Enterprise Fund Retained Earnings for the following one-time expenditures list below. Sewer Retained Earnings were certified as of July 1, 2024, in the amount \$6,104,587. See the chart at the end of this handout which outlines how Sewer Retained Earnings were generated. Retained Earnings are the cumulative surplus of funds in an Enterprise Fund, as certified by the Massachusetts Department of Revenue.

Sewer Pump Station Cleaning and Maintenance: \$100,000

This funding will be used to contract a deep cleaning of the larger sewer pump stations and repair/replace parts as needed to keep the pump stations running efficiently. The larger sewer pump stations, such as East Street, Andover Street, Florence Avenue, and Frasier Lane, see a significant volume of flow and it is important to ensure they are reliable.

Equipment Trailer: \$5,000

As mentioned in Article 2, this trailer will replace an existing 2008 Towmaster trailer used by the DPW. The existing trailer does not have the capabilities needed to perform the work within the DPW. The new trailer will accommodate loading multiple pieces of equipment onto a single trailer therefore reducing the number of trips to and from the work sites. The total cost for the trailer is \$20,000 and will be shared with the General Fund and Water and Sewer Enterprise Funds.

Asphalt Paver Trailer: \$5,000

As mentioned in Article 2, this trailer will replace an existing 2000 Northern Bay trailer, which is beyond its useful life. The new trailer is larger and can accommodate the large road plates used by the DPW. Currently, the DPW needs to borrow a trailer from the Town of Wilmington to mobilize the large steel road plates, which are needed more frequently on work sites. The total cost for the trailer is \$20,000 and will be shared with the General Fund and Water and Sewer Enterprise Funds.

Vacuum/Jet Machine on Skid: \$40,000

This machine will be used to clean out gate valve boxes and other small infrastructure components so they can be operated and maintained on a regular basis. MassDEP has required Tewksbury to develop and implement an annual distribution system valve exercising program. This machine is critical for DPW staff to be able to clean out the sub surface gate boxes so that they can efficiently perform valve exercising operations. The total cost for the Vacuum/Jet Machine is \$80,000 and will be shared between the Water and Sewer Enterprise Funds.

Light Tower: \$10,000

This funding will be used to replace a 2006 light tower. This light tower is used to illuminate the work site during nighttime operations such as water main break repairs and sewer back-ups. Illuminating the work site helps keep the DPW staff safe and ensure that they can perform their job quickly to restore service to the residents. The total cost for the Light Tower is \$20,000 and will be shared between the Water and Sewer Enterprise Funds.

Article 7 Transfer \$160,000 from Waver Retained Earnings

This article transfers funds from Water Enterprise Fund Retained Earnings for the following one-time expenditures list below. Water Retained Earnings were certified as of July 1, 2024, in the amount of \$1,858,983. See the chart at the end of this handout which outlines how Water Retained Earnings were generated. Retained Earnings are the cumulative surplus of funds in an Enterprise Fund, as certified by the Massachusetts Department of Revenue.

Replacement of water meter endpoints and water meters: \$100,000

This funding will be used to replace water meters and water meter endpoints that are currently not transmitting readings. During the last billing cycle, approximately 400 water meter endpoints were not transmitting readings, resulting in estimated readings for those customers. The Water Division staff need to schedule manual readings of those meters to get accurate data to ensure the billing data is correct.

Vacuum/Jet Machine on Skid: \$40,000

As mentioned in Article 6, this machine will be used to clean out gate valve boxes and other small infrastructure components so they can be operated and maintained on a regular basis. MassDEP has required Tewksbury to develop and implement an annual distribution system valve exercising program. This machine is critical for DPW staff to be able to clean out the sub surface gate boxes so that they can efficiently perform valve exercising operations. The total cost for the Vacuum/Jet Machine is \$80,000 and will be shared between the Water and Sewer Enterprise Funds.

Equipment Trailer: \$5,000

As mentioned in Article 2, this trailer will replace an existing 2008 Towmaster trailer used by the DPW. The existing trailer does not have the capabilities needed to perform the work within the DPW. The new trailer will accommodate loading multiple pieces of equipment onto a single trailer therefore reducing the number of trips to and from the work sites. The total cost for the trailer is \$20,000 and will be shared with the General Fund and Water and Sewer Enterprise Funds.

Asphalt Paver Trailer: \$5,000

As mentioned in Article 2, this trailer will replace an existing 2000 Northern Bay trailer, which is beyond its useful life. The new trailer is larger and can accommodate the large road plates used by the DPW. Currently, the DPW needs to borrow a trailer from the Town of Wilmington to mobilize the large steel road plates, which are needed more frequently on work sites. The total cost for the trailer is \$20,000 and will be shared with the General Fund and Water and Sewer Enterprise Funds.

Light Tower: \$10,000

As mentioned in Article 2, this funding will be used to replace a 2006 light tower. This light tower is used to illuminate the work site during nighttime operations such as water main break repairs and sewer back-ups. Illuminating the work site helps keep the DPW staff safe and ensure that they can perform their job quickly to restore service to the residents. The total cost for the Light Tower is \$20,000 and will be shared between the Water and Sewer Enterprise Funds.

Article 8 Raise and Appropriate \$797,035 and Transfer \$5,996,154 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.

Article 9 Transfer \$1,000,000 from CPA Undesignated Reserve and Authorize the borrowing of \$2,800,000

Funds will be used 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. The exterior of the building has been rehabilitated and secured from the elements with a new roof, windows and paint with CPA funds approved in 2012. The building’s interior is in disrepair, the heating system is not functioning and is beyond repair. The Building Code and accessibility issues need to be addressed in order that the building can be used by the public. Construction and project management, design documents estimated: \$3,800,000; Estimated cost of construction: \$3,732,665, Construction Administration and Close-out Phase: \$55,000, Misc expenses: \$12,335. (Funding has been appropriated for completion of design, bid documents and start of construction administration)

Article 10 to rescind the unused borrowing authority

State law requires that Town Meeting vote to rescind authorized and unissued debt that is no longer required for its intended purpose.

Project	Date of Vote	Article Number	Amount Authorized	Amount Issued	Unissued Debt
Ames Hill Water Storage Tank Maintenance	5/1/2009	18	500,000	475,000	25,000
Annex Roof Solar Project	10/1/2009	8	85,000	-	85,000
TMHS	3/1/2010	1	80,986,069	70,219,487	10,766,582
Water Treatment Plant	5/4/2015	21	13,100,000	13,057,433	42,567
Roadway Drainage Improvements	5/1/2010	3	3,000,000	-	3,000,000
New Center Fire Station	10/1/2019	8	2,500,000	-	2,500,000
Astle Street Water Tank	5/2/2022	12	1,800,000	-	1,800,000
Total to be Rescinded			101,971,069	83,751,920	18,219,149

Article 11 Authorize the Select Board to grant and accept Easements

This article allows the Select Board to accept a new sidewalk easement at 1563 Andover Street.

Article 12 Home Rule Petition

The Article seeks Town approval to petition the State Legislature to amend the Town Charter to remove the requirement of the Town Manager to live within a 10-mile radius of the Town.

Article 13 General By-Law

The comprehensive cannabis law enacted 2 years ago (chapter 180 of the Acts of 2022) requires the Cannabis Control Commission (CCC) to develop policies and procedures to ensure that those who have been disproportionately harmed by the enforcement of marijuana laws are guaranteed fair and equitable access to the industry and to promote their full participation. This work includes advisory guidelines, best practices and minimum acceptable policy standards.

The CCC's equity guidance states that municipalities that host cannabis retailers, whether recreational or medical, will need to take one of three recommended actions in order to comply with the new standards:

1. Adopt the Model Municipal Equity Bylaw once it is finalized by the CCC (approved 5/9/24)
2. Adopt their own bylaw or ordinance to exclusively permit social equity businesses for a period of 3 years
3. Create a local approval process for equity applicants on a one-to-one basis, approving other applicants only after a social equity business has begun operations and half of licenses operating in the municipality are social equity business.

The Town Administration is recommending the Town adopt the Model Municipal Equity Bylaw in Article 13 since of the three options it provides the Town with the most flexibility and is fair to all applicants. The Bylaw requires the following:

- Post local requirements, process and contact related to local cannabis license approval
- Create a municipal equity plan for cannabis licensing
- Create policies and procedures to ensure equity applicants are identified for preference

Passing the model Municipal Equity Bylaw will put the Town on the path to compliance with the CCC's equity requirements.

Article 14 Zoning Article:

The Sutton Brook Disposal Area Superfund Site (SBDA Site) is a closed landfill (formerly known as Rocco's Landfill or Tewksbury Town Dump) located on approximately 100 acres of land off South Street.

As part of a legal settlement to permanently close the site, a collection of companies, including the Town of Tewksbury, voluntarily agreed to clean up the Site, and capped the landfill in 2014 and 2015, consistent with remedies identified by the United States Environmental Protection Agency (USEPA) and Massachusetts Department of Environmental Protection (MassDEP)

In addition to capping the landfill, groundwater is being collected and discharged to the Lowell Regional Wastewater Utility for treatment to remove chemicals resulting from the landfill. Until the groundwater remedy is complete, USEPA and MassDEP have restricted groundwater use within and near the SBDA Site.

The USEPA notified the Town in 2020 that, in addition to the closure of the SBDA Site, the agency was looking for additional measures to provide an additional layer of protection from groundwater contamination near the SBDA Site. To accomplish this the USEPA proposed an extension of the Town's existing Groundwater Protection District (GWP).

In the Fall of 2021, Town Meeting approved the SBDA GWP Overlay District to include both the plume and buffer area. The mapping of these areas is tied to the underground features of the groundwater monitoring and extraction wells in addition to piezometer locations throughout the area. It is expected that the plume and buffer zones will shrink over time as the groundwater contamination area is mitigated. These shifts will require zoning map revisions from time to time as the groundwater conditions improve.

The inward movement of the dashed lines to the solid lines in Article 14 show a contraction of the districts.

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

General Financial Information:

The following chart is a summary of expenditures and revenues for Fiscal Years 2022, 2023 and 2024. 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 2023 and Fiscal Year 2024 became part of Certified Free Cash and Water, Sewer Stormwater and Cable TV Retained Earnings. A portion of each was spent at previous Town Meetings. The \$312,157 projected surplus in Fiscal Year 2025 is from Water, Sewer, Stormwater and Cable Enterprise Fund revenue.

Summary Expenditures and Revenues				
	Actual <u>Budget FY23</u>	Projected <u>Budget FY24</u>	Actual <u>Budget FY24</u>	Projected <u>Budget FY25</u>
<i>Uses of Funding (Amounts to be Raised)</i>				
Appropriations	129,245,158	135,315,788	135,315,788	139,392,755
Water, Sewer, Stormwater and Cable TV Enterprise Fund Budgets	16,104,496	16,814,362	16,814,362	17,524,398
Special Articles and Transfers	12,743,610	17,244,875	17,244,875	18,168,675
Cherry Sheet Offsets	64,431	72,002	72,002	81,281
Other Local Expenditures	730,075	413,188	413,188	413,188
State and County Charges	<u>1,837,823</u>	<u>1,839,524</u>	<u>1,839,524</u>	<u>1,748,230</u>
Total Use of Funding	160,725,594	171,699,738	171,699,738	177,328,526
<i>Sources of Funding</i>				
Property Taxes	94,104,253	98,459,609	98,459,609	103,133,207
Debt Exclusions	11,480,110	11,263,424	11,263,424	11,000,536
State Estimated Revenues	17,921,355	18,210,972	17,970,544	18,506,307
Local Estimated Revenues	14,073,282	9,706,496	15,333,088	9,817,643
Other Available Funds	<u>28,802,634</u>	<u>34,362,581</u>	<u>34,362,581</u>	<u>35,182,991</u>
Total Sources of Funding	166,381,634	172,003,082	177,389,246	177,640,683
<i>Surplus/(Deficit)</i>	<i>5,656,041</i>	<i>303,344</i>	<i>5,689,508</i>	<i>312,157</i>

The following Chart is a summary of the General and Enterprise Budgets. The FY25 Budget includes all action being proposed at Special Town Meeting:

General Fund Budget Summary	FY2023	FY2024	FY2025	BUDGET
	<u>EXPENDED</u>	<u>BUDGETED</u>	<u>TM REC</u>	<u>INC/DEC Over FY24</u>
Total Town Budget Net Allocations and w/o Exempt Debt	43,428,492	49,350,380	50,332,159	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	69,320,104	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	7,301,556	7,472,158	8,786,021	1,313,863
Sewer Enterprise Fund	6,645,061	6,850,974	7,160,110	309,136
Stormwater Enterprise Fund	975,982	1,118,910	1,147,225	28,315
Cable TV Enterprise Fund	558,800	581,232	431,042	(150,190)
Total Budget Net Allocations/Offsets	141,951,408	151,339,061	156,917,153	5,578,091

Fund Balances:

General Fund Stabilization:

Balance as of 09/15/2024	\$12,579,307
10/1/2024 STM, Article 8 FC	\$5,996,154
10/1/2024 STM, Article 8 R&A	\$797,035
Revised Balance	\$19,372,496

FY2025 Certified Free Cash Balance:

Amount certified 7-1-24	\$7,132,516
10/1/2024 STM, Article 2	(\$536,362)
10/1/2024 STM, Article 8	(\$5,996,154)
Revised Balance	\$600,000

FY2025 Water Retained Earnings Balance:

Amount certified 7-1-24	\$1,858,983
10/1/2024 STM, Article 7	(\$160,000)
Revised Balance	\$1,698,983

Water Fund Stabilization:

Balance as of 09/15/2024	\$2,045,853
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FY2025 Sewer Retained Earnings Balance:

Amount certified 7-1-24	\$6,104,587
10/1/2024 STM, Article 6	(\$160,000)
Revised Balance	\$5,944,587

Sewer Fund Stabilization:

Balance as of 09/15/2024	\$4,131,412
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FY2025 Cable Retained Earnings Balance:

Amount certified 7-1-24	\$2,710,111
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OPEB Trust Fund:

Balance as of 09/15/2024	\$11,660,365
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CPA Undesignated:

Balance as of 09/15/2024	\$3,673,838
10/1/2024 STM, Article 9	(\$1,000,000)
Revised Balance	\$2,673,838

CPA Open Space Reserve:

Balance as of 09/15/2024	\$148,314
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CPA Housing Reserve:

Balance as of 09/15/2024	\$1,153,995
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CPA Historic Reserve:

Balance as of 09/15/2024	\$305,900
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FY2025 Stormwater Retained Earnings Balance:

Amount certified 7-1-24	\$1,546,848
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FY2025 Affordable Housing Trust Fund

Balance as of 09/15/2024	\$5,576,888
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The following Chart is a breakdown of funding that made up Certified Free Cash:

General Overview and Breakdown Free Cash FY24	
FY24 Budget Turn Back - Town	\$ 1,480,903
FY24 Budget Turn Back - School	\$ 61,894
FY24 State Assessments	\$ 150,980
Local Receipts Higher than Projected (see chart below for detail)	\$ 5,626,592
Real & Personal Property	\$ (120,235)
State Aid	\$ (240,428)
DOR Adjustments for FY24	\$ (1,088,132)
End of Year Adjustments Closing Out FY24	\$ 1,260,941
Total Certified Free Cash as of July 1, 2024	\$ 7,132,516

Breakdown FY23 Local Receipts Increase/(Decrease) over Projection:

Motor Vehicle Excise Tax	\$ 1,039,248
Hotel/Motel Tax	\$ 425,447
Meals Tax	\$ 217,830
Other Excise Tax	\$ (749)
Penalties and Interest on Taxes and Excises	\$ 140,427
Payment In-Lieu of Taxes (PILOT)	\$ 23,179
Charges for Services - Ambulance	\$ 537,025
Fees	\$ 43,217
Rentals	\$ 8,523
Other Departmental Revenue	\$ -
Licenses and Permits	\$ 415,763
Fines and Forfeits	\$ 10,494
Interest Earnings	\$ 2,206,017
Misc. State and Other Revenue	\$ -
SPED Medicaid Reimbursement	\$ 349,871
Recurring Revenue	\$ -
Non-Recurring Revenue (Account Close outs)	\$ 210,301
Total	\$ 5,626,592

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

General Overview and Breakdown Cable Retained Earnings FY24	
Previous Year Retained Earnings Carried Over	\$ 2,374,958
FY24 Budget Turn Back	\$ 87,120
FY24 Revenue Below Projection	\$ 101,688
Cable Investment Income	\$ 115,934
End of Year Adjustments Closing Out FY24	\$ 30,411
Total Cable Retained Earnings Certified as of July 1, 2024	\$ 2,710,111

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

General Overview and Breakdown Sewer Retained Earnings FY24	
Previous Year Retained Earnings Carried Over	\$ 4,789,107
FY24 Budget Turn Back	\$ 358,953
FY24 Revenue Above Projection From Rates	\$ 524,874
FY23 & Prior Revenue Above Projection From Rates	\$ 195,174
Sewer Liens Above Projection	\$ 222,855
Sewer Interest, Demands and Interest on Liens Compared to Projection	\$ 29,260
Sewer Connections and Fees Below Projection	\$ (118,656)
Sewer Application Fees and Drain layer Renewals	\$ 11,000
Sewer Rate Relief State Aid	\$ -
Sewer Investment Income	\$ 423,158
End of Year Adjustments Closing Out FY24	\$ (331,137)
Total Sewer Retained Earnings Certified as of July 1, 2024	\$ 6,104,587

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

General Overview and Breakdown Water Retained Earnings FY24	
Previous Years Balance Retained Earning Carried Forward	\$ 22,763
FY24 Budget Turn Back	\$ 461,740
FY24 Revenue Above Projection From Rates	\$ (272,960)
FY23 & Prior Revenue Above Projection From Rates	\$ 199,391
Water Liens Compared To Projections	\$ 95,168
Interest, Demands, Connections, New Meters and Misc.	\$ 28,874
Water Investment Income	\$ 226,635
End of Year Adjustments Closing Out FY24	1,097,373
Total Water Retained Earnings Certified as of July 1, 2024	\$ 1,858,983

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

General Overview and Breakdown Stormwater Retained Earnings FY24	
Previous Years Balance Retained Earning Carried Forward	\$ 948,036
FY24 Budget Turn Back	\$ 123,691
FY24 Revenue Below Projection From Rates	\$ 3,707
FY23 & Prior Revenue Above Projection From Rates	\$ 40,477
Interest/Liens	\$ 94,877
Misc. Fees	\$ 3,641
Stormwater Investment Income	\$ 49,069
End of Year Adjustments Closing Out FY23	\$ 283,350
Total Water Retained Earnings Certified as of July 1, 2024	\$ 1,546,848