

Special Town Meeting
Supplemental Information Handout
October 3, 2023

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 FY24 Budget. The General Fund Unclassified Budget has an appropriation in the amount of \$650,000 for OPEB. In addition, the Water Enterprise Fund appropriated \$52,013, Sewer Enterprise Fund appropriated \$6,935 and the Cable Enterprise Fund appropriated \$6,935 for a total Town funding of \$715,883).
- At least 25% of the remaining Certified Free Cash is recommended to fund the capital budget and one-time capital expenditures. (The remaining FY23 Free Cash is \$10,201,198 and 25% of that amount is \$2,550,299. The proposed Special Town Meeting expenditure for the capital budget and one-time capital expenditure is \$3,951,948 which meets and exceeds this goal).
- At least 25% of the remaining Certified Free Cash will be placed into the Stabilization Fund. (The remaining FY23 Free Cash is \$6,249,250 less \$600,000 set aside for potential snow and ice deficits for a total remaining Free Cash of \$5,649,250. Twenty-five percent (25%) of that amount is \$1,412,312. In Article 6, \$5,649,250 is proposed to be transferred from Free Cash into the Stabilization Fund which will meet and exceed this goal).

Glossary of Terms

Town Meeting:

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

The Annual Town Meeting is held each May to decide issues for the fiscal year starting July first. Special Town Meeting(s) may be called at other times, to address issues that cannot wait for the next Annual Town Meeting; a Special Town Meeting is called by the 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 receipt. For Special Town Meeting additional funds were available to raise and appropriate since State Aid was higher than projected and New Growth (which is tax revenue generated by development and new construction in the community) was also higher than projected.

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

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise Fund that may be used to fund capital improvements, to reimburse the General Fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss)

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

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40§5B). Communities may establish one or more Stabilization Funds for different purposes and may appropriate into them, in any year, an amount not to exceed ten percent of the prior year's tax levy. The total of all Stabilization Fund balances shall not exceed ten percent of the community's equalized value of \$5,637,921,800, and any interest shall be added to and become a part of the funds. A two-thirds vote of Town Meeting or City Council is required to establish, amend the purpose of, or appropriate money from the Stabilization Fund.

SPECIAL TOWN MEETING ARTICLES THAT HAVE SCRIVENER’S ERRORS

Article 15: After the word “Lot” in the first sentence the number 12 is missing.

Article 18: “Ballard Road” should be Ballard Street.

Article 19: In the Executive Summary it should read Deputy Chief Operating Engineer not Deputy Chief Engineer

SPECIAL TOWN MEETING ARTICLES THAT WILL BE AMENDED

(Deleted language shown with strikethrough and added in bold)

Article 6: To see if the Town will vote to transfer the sum of ~~money~~ **\$5,649,250** from certified General Fund Free Cash to the Town Stabilization Fund; or take any other action relative thereto.

Article 10: To see if the Town will vote to appropriate the sum of ~~\$100,000~~ **\$70,699** from the Community Preservation Fund Undesignated Reserve for the purpose of design, engineering, and construction of a surface area and covering next to the Tewksbury Public Library for performances pursuant to Massachusetts General Laws, Chapter 44B or any other enabling authority, said funds to be expended by the Town Manager; or to take any other action thereto.

Article 16: To see if the Town will vote to transfer to the Tewksbury Conservation Commission, to be held under the care, custody and control of the Conservation Commission for conservation purposes, for the promotion and development of natural resources, and for the protection of the watershed resources of the Town of Tewksbury, under the provisions of M.G.L. c. 40 §8C, as it may hereafter be amended and of Article XCVII (97) of the Articles of the amendments to Massachusetts Constitution, the following parcels of land:

Address	Assessors Map and Block	Parcel Acreage	Parcel Designation Use
Melrose Ave	3-16	0.06	Conservation
Melrose Ave	3-22	1.2	Conservation
Kernwood Street/Melrose Ave	3-24	0.46	Conservation
61 Cynthia Road/Behind	84-17	7	Conservation
2347 Main Street	95-96	6.92	Conservation

Article 17: To see if the Town will vote to authorize the Select Board to sell all or a portion of the following parcels of land; or take any other action relative thereto.

Address	Assessors Map and Block	Parcel Acreage	Parcel Square Footage	Current Assessed Value
Carolina Road	81-133	0.1	4,356	\$4,800
Water Street	94-158	0.07	3,049	\$4,000
Carter/Cart Path	104-1	2.5	108,900	\$219,200
Georgia Road	81-220	0.1	4,356	\$6,000
Georgia Road	94-20	0.05	2,178	\$2,400
Newton Avenue	47-156	0.1	4,356	\$400
Wamesit Road	98-48	0.11	4,792	\$176,700

Article 18: Amend the following Section 12.04.300 first sentence by adding “or Traffic Guard”:

A Police Officer **or Traffic Guard** shall be hired for the following work, whether by private organization or public agency:

Article 23: Amend Article by adding Mixed Use after Office Research in bold below: To see if the Town will vote to amend Tewksbury Zoning Bylaw with the insertion underlined below:

5.7.2. Scope of Authority

A. The Interstate Overlay District is an overlay district that may be superimposed on the Industrial, Westside Business, Office Research, Mixed Use and General Business Districts. All uses permitted or allowed by special permit in the underlying districts shall be allowed in the Interstate Overlay District.

SPECIAL TOWN MEETING ARTICLE INFORMATION:

Article 1 Raise and Appropriate \$1,210,393:

This Article will raise and appropriate funds into the FY24 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 FY24. State Aid increased over projection in the amount of \$286,455. State and County Assessments are lower than projected in the amount of \$182,081. The Town will need to appropriate an additional \$7,571 for the State Aid Offset for Public Library Aid. The net amount of State Aid available for appropriation is \$468,536.
- 2) New Growth is estimated to be higher than projected. The original projection was \$1,200,000 and it has been updated to \$2,000,000, an increase of \$800,000.

When adding the additional increase to State Aid and new Growth together, the total available funds are \$1,268,536. This was reduced by \$50,572 since Local Receipts have been reduced after reviewing actual revenues collected at the close of FY23. The reductions that were made to Local Receipts include Motor Vehicle Excise Tax \$15,577, Payment In-Lieu of Taxes (PILOT) \$8,177, Fees \$13,062 and Other Excise \$22, Fines and Forfeits \$13,734.

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

Town Manager Salaries: \$31,767

The funds are for Longevity and Retirement Incentive for the Assistant Town Manager.

Town Manager Professional Service: \$46,172

Funds will be used for Open Gov online Permitting/Licensing Software for the Town Clerk and Town Manager/Select Board Office, \$31,515 and fuel disposal for a tank removal and cleanup at 283 Pleasant Street \$14,657.

Computer Services: \$9,000

Funds will be used for a Part-Time Intern in the Town's Computer Services Department.

Elections and Town Meeting Capital Outlay: \$12,650

Funding will pay for 8 additional Poll Pads for Elections.

Community Development Professional Services: \$7,000

The Town's contract with Northern Middlesex Council of Governments for Sealer of Waste and Measures services increased in FY24 and additional funding is needed. The contract increased from \$12,500 to \$19,500.

Police Building Maintenance: \$35,000

There were office upgrades in the Police department that included painting, a new carpet and furniture. This appropriation will replenish funds expended so the account will have enough for the remainder of the year.

Fire Capital Outlay: \$45,778
Funds will be used to purchase a Stryker Power-Pro XT MTS stretcher, which will enable us to have all our ambulances with the same model stretcher. In addition, the plan is to purchase 4 Stryker Stair-Pro model 6252 stair chairs. These will replace the Ferno power stair chairs that the Department now utilizes, which are having increasing maintenance and repair costs. This will also allow the Department to have all Stryker products, which will streamline operations.

Fire Professional Services: \$17,840
Funds are for an all-encompassing service plan for the stretchers and the power loading systems for the ambulances, this plan saves money in the long run as it includes preventive maintenance and repair costs along with replacement batteries. Funding also includes overtime tracking for Firefighters.

Fire Grant: \$26,550
This article would provide required funding for two grants for the Fire Department. The first is a grant from the FY22 Assistance to Firefighters Grants Program that the Department received, to enable the Chief to offer health and wellness physicals for our members. The total cost of the program is \$72,000, the grant award is \$65,454.54 and the Town Share, per grant award requirement is \$6,545.46. The second is a supplement of \$20,000 for the FY21 grant that has had an increase cost of program delivery. This program is to ensure every member of the Department will be involved in Save-Yourself training offered by the Massachusetts Fire Academy.

School Health Insurance: \$50,000
Funds are needed for Additional Subscribers

DPW Engineering Roadway Resurfacing: \$450,000
The funding for Roadway Resurfacing will be used to advance the DPW Pavement Management Program beyond what is planned using Chapter 90 funds, currently budgeted at \$445,000. Tentative roadways to be paved with this funding include Ronald Drive, Dudley Road, Davis Road, Dirlam Road, Dirlam Circle, Hinckley Road, Florence Avenue, Karen Lee Street, Waterford Meadow Drive, Trull Brook Lane, Guile Avenue, Hood Road and Cleghorn Road.

DPW Engineering Sidewalks: \$350,000
The funding for Sidewalks will be used to repair the sidewalks on the following roadways:

- Chandler Street from the Library entrance to East Street (1,600 ft)
- Pleasant Street from the Ryan/Center School Campus to Town Hall Avenue (950 ft)

COA Capital Outlay: \$59,000
Funds will be used to purchase an electronic message board at the Senior Center to replace the manual message board.

Library Capital Outlay: \$35,400
Funds will be used to purchase an electronic message board at the Library to replace the manual message board.

Facilities and Grounds Capital Outlay \$34,236
Funds will be used to purchase a new lawn mower to assist with maintenance of recreation fields and building grounds.

Article 2 Transfer \$651,948 from Free Cash:
This article transfers funds from certified free cash for the following one-time expenditures list below. Free Cash was certified as of July 1, 2023, in the amount of \$10,201,198. The amount was generated from local receipts exceeding projections by \$5,578,634 and a breakdown is in a chart further in this document. In addition, the FY23 Town Budget turn back of unspent funds totaled \$3,901,679. Notable areas of surplus: \$40,378 Finance Committee Reserve, \$1,692,705 Debt Service (DPW School Maintenance. Facility), \$308,106 Health Insurance, \$40,213 Medicare, \$74,342 Property and Liability Insurance. The remaining \$2,155,744 is from Department Salaries and Operating budgets of which the major drivers are \$164,359 from Veterans Benefits and Medical, \$291,499 from DPW Budgets, \$210,955 Snow and Ice, \$129,535 from Fire and \$107,578 from Police. The FY23 School Budget turn back of unspent funds totaled \$ \$302,553 from their Salary, Operating and Capital Outlay Budgets. Tax revenue was \$529,702 higher since Real Estate and Personal Property collections were greater than anticipated due to fewer abatements issued. Also, prior year property tax receivables were collected in FY23, Supplemental Tax Bills totaled \$179,731. End of Year Adjustments Closing Out FY23 totaled \$431,782

and this is accounting adjustments/transfers made at the end of the Fiscal Year to the General Fund that closed to the Fund Balance which makes up Free Cash. Finally, there were Massachusetts Department of Revenue adjustments for any deficit balances in other Funds. The total adjustment was (\$614,828) for deficits mainly from grants or reimbursements not received at the close of the FY23 but will be reimbursed in FY24.

Police Station Lockers: \$176,948

At the Annual Town Meeting in May 2022 funds were appropriated to replace the 97 lockers in the women's and men's locker rooms at the Police Station but it was not enough money for the type of lockers the Department would like to purchase. The Tewksbury Police Department currently has a women's and men's locker room (97 lockers total) that hasn't been updated since the station was built, in 1996. The locker rooms are a space for our officers to change, store their personal items, and equipment. There is also need additional space for specialty units that require additional equipment. The equipment that is purchased for the officers can cost thousands of dollars, from body armor, duty belts, uniforms, jackets, and boots. Included in the price for new lockers are built in seating for each officer, which we do not have now. These lockers will be a welcomed upgrade to our 27-year-old locker room and provide a much-needed storage system for our officers.

Aerial Lift (Cherry Bucket Truck): \$250,000

The Aerial Lift (Truck #7) is the most common multi-department response truck when someone needs to get to a height above a standard step ladder. In addition to its use for the DPW's tree work, Police, Fire, Facilities, and School Departments request the use of this truck on a regular basis. The current Truck #7 is 2005 model year and has reached the end of its lifecycle.

Dump Truck – Replace Truck 56: \$125,000

Replace Truck 56 – Truck #56 is a 1997 model year Mack dump truck that is dedicated for snow and ice operations. The truck has reached the end of its lifespan and needs to be replaced as it is critical for snow and ice operations.

Repair and/or replacement of fuel island infrastructure: \$100,000

The fuel island infrastructure is used daily to fuel more than 200 pieces of equipment for various Town Departments including the DPW, Police, Fire, Schools, Parks/Facilities, Council on Aging, and Building Department. The current equipment is nearing the end of its useful life and needs replacement. Recently, there have been some pump outages, which have prevented refueling of equipment. This funding will be used to upgrade the existing equipment to make the system more reliable. The Fuel System requires replacement of fuel dispensers, fuel management software, fuel access cards, conversion to enhanced vapor recovery (EVR) approved fittings for state mandated compliance, island concrete repairs and incidental work including, but not limited to wiring and conduit installation.

At the Special Town Meeting in October 2022, \$75,000 was appropriated to repair the fuel island but it was not enough money once bids were received. This article provides the additional funds needed for the project and this project is separate from the construction of a new DPW/School Maintenance Facility.

Article 3 Transfer \$3,300,000 from Free Cash:

This article transfers funds from certified free cash \$3.3 million to fund a bid alternate for the DPW/School Maintenance Facility which would allow offices in the current DPW facility to move into the new DPW/School Maintenance Facility. Bids were opened on August 16th for the construction of the DPW/School Maintenance Facility and the low base bid was \$23,297,000. Since the base bid was within the appropriation, the plan is to move forward and award a contract for the Base Bid which will build a new 32,550 square foot operations building to support DPW and School maintenance, employee facilities, workshops, vehicle maintenance, and vehicle storage on the current site of the DPW on Whipple Road. In addition, the existing 25,700 square foot building will be renovated for adaptive reuse for DPW and School maintenance vehicle/equipment storage, town-wide vehicle wash bay, and DPW administration and engineering operations. The total facility including both new and renovated building space will be 58,250+/- SF. To the base bid would be within budget not all DPW offices would be incorporated into the new facility but would remain in the old building. Prior to awarding the contract this article seeks funding to add the Bid Alternate #1 to the project which is \$3.3 million (\$2.9 million plus \$400,000 for contingency) to allow all the offices located in current DPW to move to the new building instead of remaining where they currently are located.

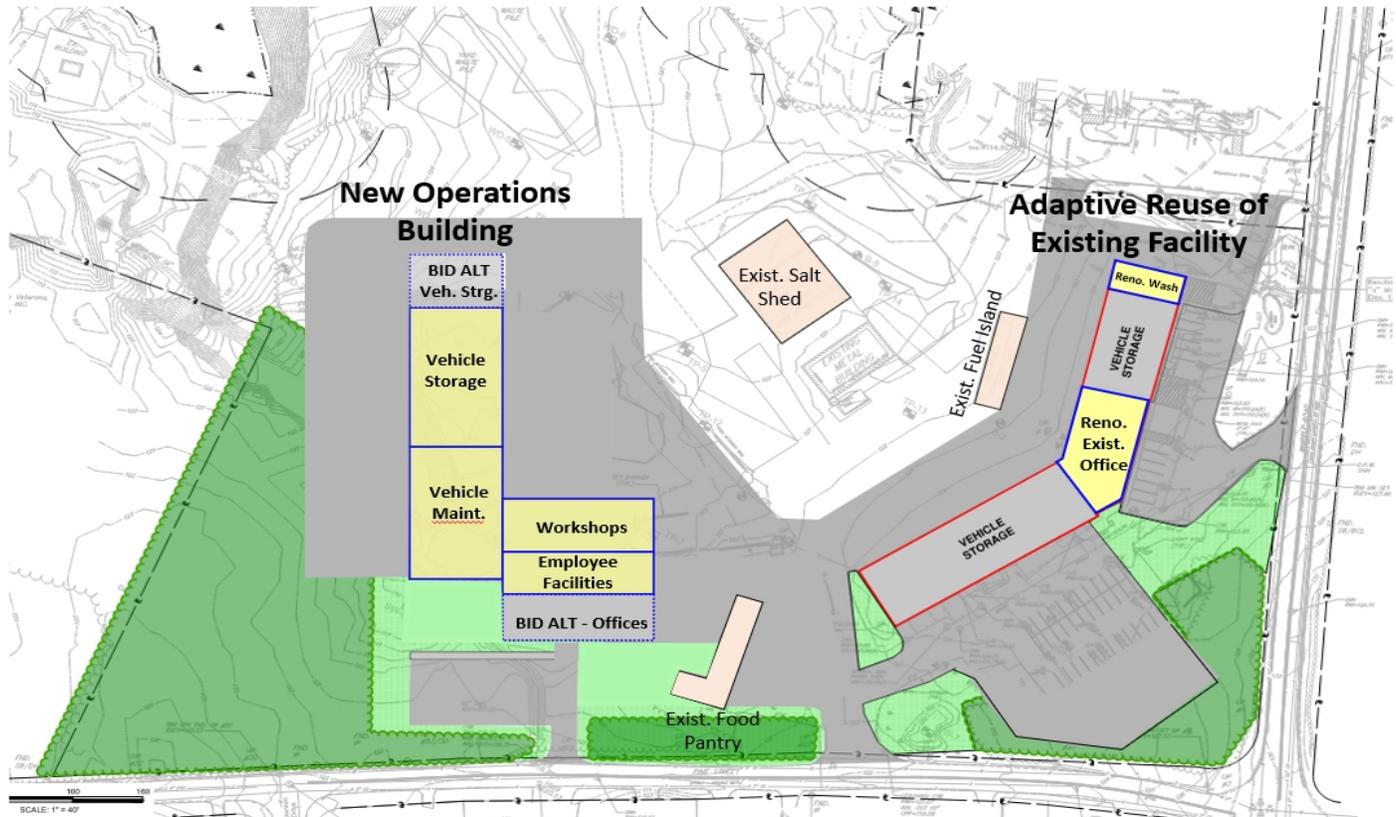
Below is a summary of the low bid and a conceptual plan.

Base Bid: \$23,297,000

Bid Alternate 1 - \$2,900,000 move all offices to new facility.

Bid Alternate 2 - \$2,000,000 add more vehicle storage to the new building.

Bid Alternate 3 - \$330,000.00 add equipment to the Vehicle Maintenance area.



Article 4 Transfer \$192,500 from Sewer Enterprise Fund Retained Earnings Free Cash:

This article transfers funds from Sewer Enterprise Fund Retained Earnings for the following one-time expenditures listed below. Sewer Retained Earnings were certified as of July 1, 2023, in the amount of \$6,036,767. See the chart at the end of this handout which outlines how Sewer Retained Earnings were generated.

Air Compressor – Replace 801:

\$17,500

Funding will replace a 1999 model year tow-behind Air Compressor. The Air Compressor is used by the Water/Sewer Divisions for various work including accessing and operating water gate valves and repairing water main breaks. The air compressor has recently stopped working and it is not worth the cost to repair the nearly 25-year-old equipment. The total cost for the air compressor is \$35,000. This article will fund 50% of the cost while the remaining 50% will be funded from the Water Enterprise Fund.

10 Wheel Dump Truck – Replace 89:

\$175,000

Funds will replace a 2010 model year Mack Dump Truck, which is used as a front-line vehicle by the Water and Sewer Division for a majority of their work including water main break repairs and snow plowing. The vehicle had extensive engine work in the last year due to a coolant leak in the engine. This has shortened the life of the power train and should be replaced before incurring more costly repairs. Additionally, the dump body has been patched several times due to the nature of a heated bed, which reduces the lifespan but is a necessary feature for the New England climate. The total cost for the dump truck is \$350,000. This article will fund 50% of the cost while the remaining 50% will be funded from the Water Enterprise Fund.

Article 5 Transfer \$292,500 from Water Enterprise Fund Retained Earnings Free Cash:

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, 2023, in the amount of \$1,960,966. See the chart at the end of this handout which outlines how Water Retained Earnings were generated.

Air Compressor – Replace 801: \$17,500

Funding will replace a 1999 model year tow-behind Air Compressor. The Air Compressor is used by the Water/Sewer Divisions for various work including accessing and operating water gate valves and repairing water main breaks. The air compressor has recently stopped working and is not worth the cost to repair the nearly 25-year-old equipment. The total cost for the air compressor is \$35,000. This article will fund 50% of the cost while the remaining 50% will be funded from the Sewer Enterprise Fund.

10 Wheel Dump Truck – Replace 89: \$175,000

Funds will replace a 2010 model year Mack Dump Truck, which is used as a front-line vehicle by the Water and Sewer Division for a majority of their work including water main break repairs and snow plowing. The vehicle had extensive engine work in the last year due to a coolant leak in the engine. This has shortened the life of the power train and should be replaced before incurring more costly repairs. Additionally, the dump body has been patched several times due to the nature of a heated bed, which reduces the lifespan but is a necessary feature for the New England climate. The total cost for the dump truck is \$350,000. This article will fund 50% of the cost while the remaining 50% will be funded from the Sewer Enterprise Fund.

Colonial Drive Tank and Ames Cleaning: \$100,000

Funds will be used for the periodic cleaning of the Colonial Drive and Ames Hill tanks to comply with the mandate by the US EPA and MassDEP for cleaning of water storage tanks. The Town’s water storage tanks should be cleaned once every five years or so to remove built-up sediment and perform a cursory inspection of the tank’s interior.

Article 6 Transfer \$5,649,250 from Certified General Fund Free Cash to the Town Stabilization Fund:

Funds are being transferred into the Stabilization Fund to increase the fund balance to be used for future one-time capital expenditures or emergencies that the Town may encounter. Both the Town and Schools have future capital needs, and this fund will assist in addressing them. The current balance in the Stabilization Fund is \$12,581,329 and by adding \$5,649,250 from Free Cash the new balance will be \$18,230,579.

Article 7 Transfer \$145,000 from Overlay Surplus

Funds will be used to fund contracts with vendors to complete the five (5) year Department of Revenue mandated revaluation of Real and Personal Property with the Town. The plan is to have the work begin in March of 2024 and be completed by the end of September 2024.

Article 8 Transfer \$400,000 from CPA Undesignated Reserve

Funds will be used for the installation of new poles, lights and needed electrical upgrades at LA Litte League Field on Livingston Street. Currently there are no lights, and the field use is in great demand. The estimated cost is as follows: Lights and poles \$185,000, installation \$125,000, electrical upgrades, and design \$20,000 and engineering of pole bases \$30,000 and project contingency \$40,000 for a total cost of \$400,000.

Article 9 Transfer \$377,500 from CPA Undesignated Reserve

Funds will be used to install at least three (3) pickle ball courts and lights next to the entrance to LA Field on Livingston Street. The estimated cost is as follows: Three (3) courts \$165,000, site work \$16,400, lights \$45,000, lighting installation \$35,000, electrical engineering \$10,000, core samples \$20,000, design \$28,000, shed for power and supplies \$8,000 and contingency 50,000 for a total of \$377,500.

Article 10 As Amended Transfer \$70,699 from CPA Undesignated Reserve

Funds will be used to improve the area behind the Public Library for events such as the free community concerts. The plan is to install a concrete platform and cover the platform to protect the performance from any rain or sun. The estimated cost is as follows: Concrete sidewalk leading to the area \$38,784, concrete pad for performances \$9,865, tent covering \$12,050 and contingency \$10,000 for a total \$70,699.

Article 11 to re-allocate \$628,280.64:

This article will re-allocate \$628,280.64 which is the amount remaining from the original appropriation of \$1,100,000 as approved at the May 4, 2016, Special Town Meeting for Article 18, specifically concerning a feasibility study for a new Elementary School to replace the Trahan and North Street Elementary Schools. This re-allocation of funds shall be for the purpose of costs and expenses associated with the construction of the new Center Elementary School and reduce the outstanding costs and future long-term borrowing for the projects remaining costs.

Article 12:

This article transfers the care, custody, management, and control of the Trahan 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 Trahan Elementary School to the Select Board, but Town Meeting approval is needed as a final step.

Article 13:

This article authorizes the Select Board to enter into an agreement to lease the Trahan Elementary School for a period not to exceed thirty (30) years as allowed by State Statute. The Board would lease the school after seeking a request for proposals and evaluating a proper reuse for the building. There is no specific use intended for the school building or land, but it would be prudent to explore all options before spending \$2 million to demolish the building.

Article 14:

This article authorizes the Select Board to file with the Great and General Court of the Commonwealth of Massachusetts a Home Rule Petition to allow the Select Board to enter into an agreement to lease the Trahan Elementary School for a period not to exceed ninety-nine (99) years. Since State Statute limits the term of a lease to 30 years this article would seek Legislative approval to exceed that term which could make leasing the school more attractive and give the Select Board more flexibility.

Article 15:

This article seeks approval of a Certified Project Application submitted by Cambridge Isotopes Laboratories (CIL) for facilities located at 200 Ames Pond. CIL has purchased both 100 and 200 Ames Pond buildings for office use and manufacturing in the biomedical area. They plan a \$40 million dollar investment into 200 Ames Pond and when the leases are up in the 100 Ames Pond building, they will make a further investment in that facility at that time. They plan on moving 50 jobs into the building from various other locations and will create 25 more for a total of 75 positions in 200 Ames Pond. Jobs have an average salary of \$108,000. By approving the certified project application, the Town could offer CIL and Tax Increment Financing (TIF) incentive that provide tax relief only be on the \$40 million investment to 200 Ames Pond. The proposed TIF would initially be a 70% reduction only to that added value to 200 Ames Pond due to the investment and it will be reduced by 5% each year and the term is ten (10) years. The chart below shows how the TIF breaks down each year and the value to the company and to the Town. Over the ten-year period the Town would receive \$5.583 million in new tax revenue due to the investment and the Company would receive a \$5.052 million benefit over the same period. Without the TIF the company may decide to sell the buildings because the cost to retrofit them is higher than they expected, and they are hoping for cashflow relief. Approving the TIF also allows the Company to take advantage of State incentives they otherwise would not be able to access, which is also important to them.

FY	Municipal Tax Rate Per Thousand	Incremental Property Assessed Value	Projected Annual RE Property Tax Bill for Incremental Assessed Value	RE TIF/STA Yearly Exemption %	Total Yearly Value of Local Tax Incentives	Total Yearly Value of Local Tax Increase
2024	\$26.59	\$ 40,000,000	\$ 1,063,600	70%	\$ 744,520	\$ 319,080
2025	\$26.59	\$ 40,000,000	\$ 1,063,600	65%	\$ 691,340	\$ 372,260
2026	\$26.59	\$ 40,000,000	\$ 1,063,600	60%	\$ 638,160	\$ 425,440
2027	\$26.59	\$ 40,000,000	\$ 1,063,600	55%	\$ 584,980	\$ 478,620
2028	\$26.59	\$ 40,000,000	\$ 1,063,600	50%	\$ 531,800	\$ 531,800
2029	\$26.59	\$ 40,000,000	\$ 1,063,600	45%	\$ 478,620	\$ 584,980
2030	\$26.59	\$ 40,000,000	\$ 1,063,600	40%	\$ 425,440	\$ 638,160
2031	\$26.59	\$ 40,000,000	\$ 1,063,600	35%	\$ 372,260	\$ 691,340
2032	\$26.59	\$ 40,000,000	\$ 1,063,600	30%	\$ 319,080	\$ 744,520
2033	\$26.59	\$ 40,000,000	\$ 1,063,600	25%	\$ 265,900	\$ 797,700
				TOTALS	\$ 5,052,100	\$ 5,583,900

Article 16:

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

Kernwood Street/Melrose Ave



2347 Main Street



Article 17:

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

Carolina Road



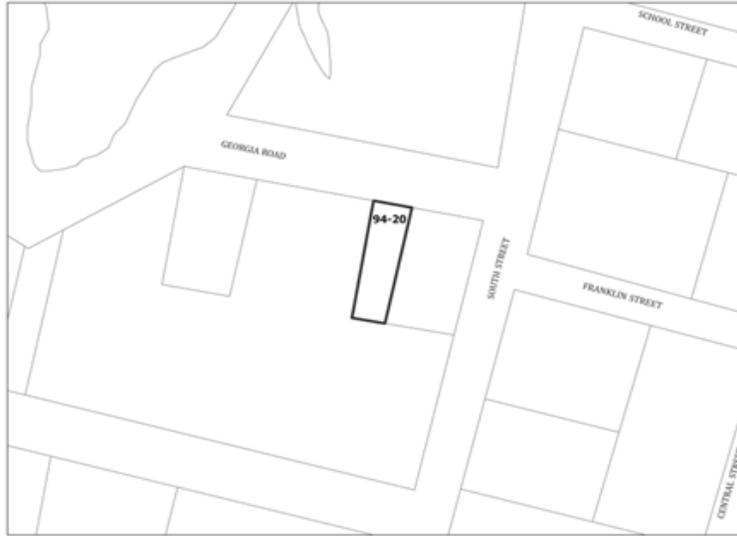
Water Street



Georgia Road



Georgia Road



Newton Avenue



Wamesit Road



Article 18:

This Article adds the term “Traffic Guard” to the bylaw to allow them to work details in addition to Police Officers.

Article 19:

This article would amend the Personnel Bylaw to add the position of Deputy Chief Operating Engineer for the Water Treatment Plant to the Library of Job Titles and Wage Scale.

Article 20:

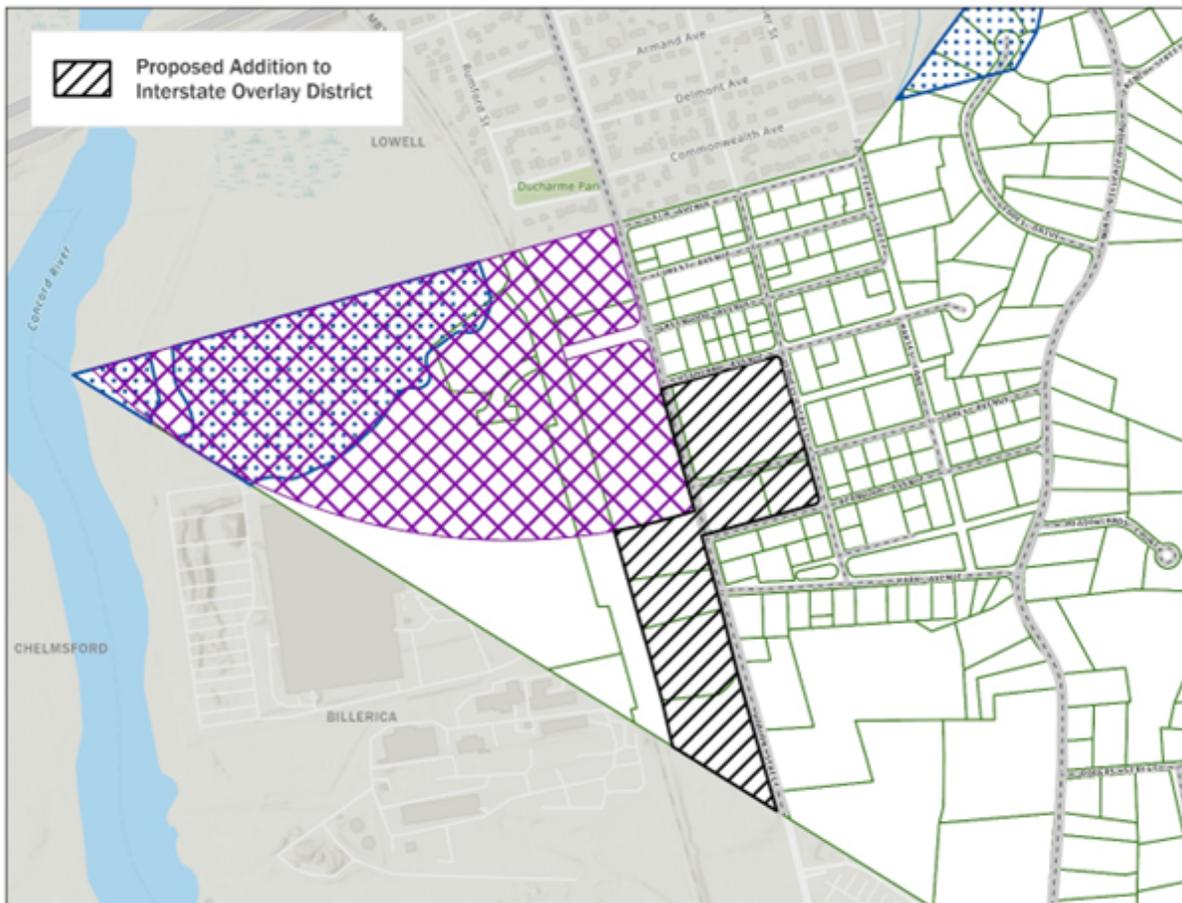
The Conservation Commission voted to withdraw this article.

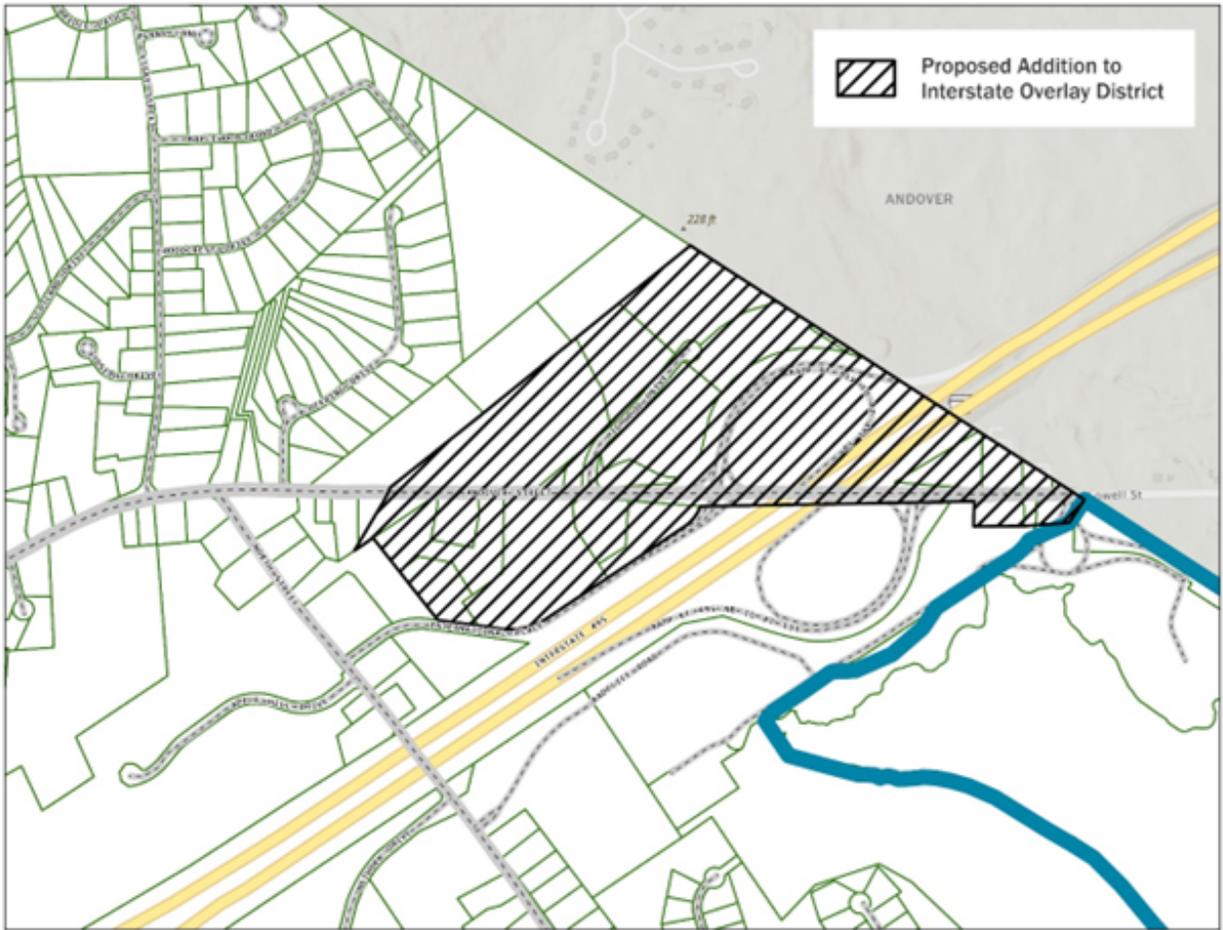
Article 23:

This Article Amends the underlying zoning districts onto which the Interstate Overlay District (IOD) may be superimposed. The IOD generally serves areas surrounding the interstate interchanges and presently exists on East Street, Main Street at Interstate 495, and Woburn Street. This article would include the Westside Business District in the Scope of Authority as there is already an IOD there today. The article would also include the Office Research District in the IOD Scope of Authority as well as the Mixed-Use District so that the Interstate 495 at Route 133 interchanges may be serviced by the IOD. Uses allowed in the IOD include Automotive Refueling Station and accessory uses incidental thereto, Car Wash, Motor Vehicle Rental or Leasing Agencies as an accessory use only, and retail marijuana sales with a license from the Select Board.

Article 24:

This Article expands the existing Interstate Overlay District (IOD) in the Westside Business District area along Woburn Street and adds a new area to the IOD at the I-495 and Rt. 133 interchanges.





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 2022 and Fiscal year 2023 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 projected \$303,344 surplus in Fiscal year 2024 is from Water, Sewer, Stormwater and Cable Enterprise Fund revenue.

<i>Summary Expenditures and Revenues</i>				
	Actual <u>Budget FY22</u>	Projected <u>Budget FY23</u>	Actual <u>Budget FY23</u>	Projected <u>Budget FY24</u>
<i>Uses of Funding (Amounts to be Raised)</i>				
Appropriations	124,167,793	129,245,158	129,245,158	135,315,788
Water, Sewer, Stormwater and Cable TV Enterprise Fund Budgets	16,032,835	16,104,496	16,104,496	16,814,362
Special Articles and Transfers	8,537,188	12,743,610	12,743,610	17,244,875
Cherry Sheet Offsets	52,761	64,431	64,431	72,002
Other Local Expenditures	933,505	730,075	730,075	425,000
State and County Charges	<u>1,913,394</u>	<u>1,837,823</u>	<u>1,837,823</u>	<u>1,839,524</u>
Total Use of Funding	151,637,476	160,725,594	160,725,594	171,711,550
<i>Sources of Funding</i>				
Property Taxes	88,820,667	94,104,253	94,104,253	98,464,785
Debt Exclusions	11,992,130	11,480,110	11,480,110	11,263,424
State Estimated Revenues	17,864,508	17,924,517	17,921,355	18,210,972
Local Estimated Revenues	11,624,492	8,494,648	14,073,282	9,713,132
Other Available Funds	<u>24,723,453</u>	<u>28,802,634</u>	<u>28,802,634</u>	<u>34,362,581</u>
Total Sources of Funding	155,025,251	160,806,163	166,381,634	172,014,894
<i>Surplus/(Deficit)</i>	<i>3,387,774</i>	<i>80,569</i>	<i>5,656,041</i>	<i>303,344</i>

The following Chart is a summary of the General and Enterprise Budgets. The FY23 Budget includes all action being proposed at Special Town Meeting:

General Fund Budget Summary				
	FY2022 <u>Expended</u>	FY2023 <u>Budgeted</u>	FY2024 <u>Budget</u>	FY2024 Budget <u>Inc/Dec Over FY23</u>
Total Town Budget Net Allocations and w/o Exempt Debt	41,392,171	46,133,770	49,350,380	3,216,609
Total Exempt Town Debt	5,000,834	4,921,494	4,895,369	(26,125)
Total School Budget Net Allocations	62,174,279	64,083,664	66,555,405	2,471,741
Total Exempt School Debt	7,041,688	6,603,450	6,408,700	(194,750)
Shawsheen Tech	6,843,037	7,369,366	8,018,527	649,161
Essex North Shore Agricultural and Tech. School District	113,276	133,414	87,408	(46,006)
Water Enterprise Fund	7,301,556	7,472,158	8,182,480	710,322
Sewer Enterprise Fund	6,645,061	6,850,974	7,109,644	258,670
Stormwater Enterprise Fund	975,982	1,118,910	1,116,200	(2,710)
Cable TV Enterprise Fund	558,800	581,232	406,038	(175,194)
Total Budget Net Allocations/Offsets	138,046,683	145,268,432	152,130,150	6,861,718

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

General Overview and Breakdown Free Cash FY23	
FY23 Budget Turn Back - Town	\$ 3,901,679
FY23 Budget Turn Back - School	\$ 302,553
FY23 State Assessments	\$ 74,838
Local Receipts Higher than Projected (see chart below for detail)	\$ 5,578,634
Real & Personal Property	\$ 529,702
State Aid	\$ (3,162)
DOR Adjustments for FY22	\$ (614,828)
End of Year Adjustments Closing Out FY23	\$ 431,782
Total Certified Free Cash as of July 1, 2023	\$ 10,201,198

Note: "DOR adjustments" above the Massachusetts Department of Revenue makes adjustments for any deficit balances in other Funds. These deficits are mainly grants or reimbursements not received at the close of the Fiscal Year but will be reimbursed in FY23.

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

Motor Vehicle Excise Tax	\$ 656,525
Hotel/Motel Tax	\$ 761,211
Meals Tax	\$ 361,203
Other Excise Tax	\$ (22)
Penalties and Interest on Taxes and Excises	\$ 53,203
Payment In-Lieu of Taxes (PILOT)	\$ 38,031
Charges for Services - Ambulance	\$ 521,473
Fees	\$ (114,657)
Rentals	\$ 41,648
Other Departmental Revenue	\$ -
Licenses and Permits	\$ 656,017
Fines and Forfeits	\$ (7,345)
Interest Earnings	\$ 1,374,179
Misc. State and Other Revenue	\$ -
SPED Medicaid Reimbursement	\$ 293,485
Recurring Revenue	\$ -
Non-Recurring Revenue (Account Close outs)	\$ 943,684
Total	\$ 5,578,634

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

General Overview and Breakdown Cable Retained Earnings FY22	
Previous Year Retained Earnings Carried Over	2,244,348.00
FY22 Budget Turn Back	\$ 110,695
FY22 Revenue Above Projection	\$ 92,754
Cable Investment Income	\$ (17,990)
End of Year Adjustments Closing Out FY22	\$ (3,830)
Total Cable Retained Earnings Certified as of July 1, 2022	\$ 2,425,977

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

General Overview and Breakdown Sewer Retained Earnings FY23	
Previous Year Retained Earnings Carried Over	\$ 5,669,106
FY23 Budget Turn Back	\$ 205,699
FY23 Revenue Above Projection From Rates	\$ 654,280
FY22 & Prior Revenue Above Projection From Rates	\$ 273,190
Sewer Liens Below Projection	\$ (83,792)
Sewer Interest, Demands and Interest on Liens Compared to Projection	\$ 32,326
Sewer Connections and Fees Below Projection	\$ (108,704)
Sewer Application Fees and Drain layer Renewals	\$ 13,245
Sewer Rate Relief State Aid	\$ 24,994
Sewer Investment Income	\$ 192,127
End of Year Adjustments Closing Out FY23	\$ (835,704)
Total Sewer Retained Earnings Certified as of July 1, 2023	\$ 6,036,767

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

General Overview and Breakdown Water Retained Earnings FY23	
Previous Years Balance Retained Earning Carried Forward	\$ 1,247,763
FY23 Budget Turn Back	\$ 562,252
FY23 Revenue Above Projection From Rates	\$ 1,031,403
FY22 & Prior Revenue Above Projection From Rates	\$ 299,098
Water Liens Compared To Projections	\$ (376,481)
Interest, Demands, Connections, New Meters and Misc.	\$ 66,233
Water Investment Income	\$ 129,915
End of Year Adjustments Closing Out FY23	(999,217.37)
Total Water Retained Earnings Certified as of July 1, 2023	\$ 1,960,966

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

General Overview and Breakdown Stormwater Retained Earnings FY23	
Previous Years Balance Retained Earning Carried Forward	\$ 294,674
FY23 Budget Turn Back	\$ 282,747
FY23 Revenue Below Projection From Rates	\$ (12,275)
FY22 & Prior Revenue Above Projection From Rates	\$ 44,556
Interest/Liens	\$ 8,948
Misc. Fees	\$ 5,238
Stormwater Investment Income	\$ 26,533
End of Year Adjustments Closing Out FY23	\$ 297,614
Total Water Retained Earnings Certified as of July 1, 2023	\$ 948,035