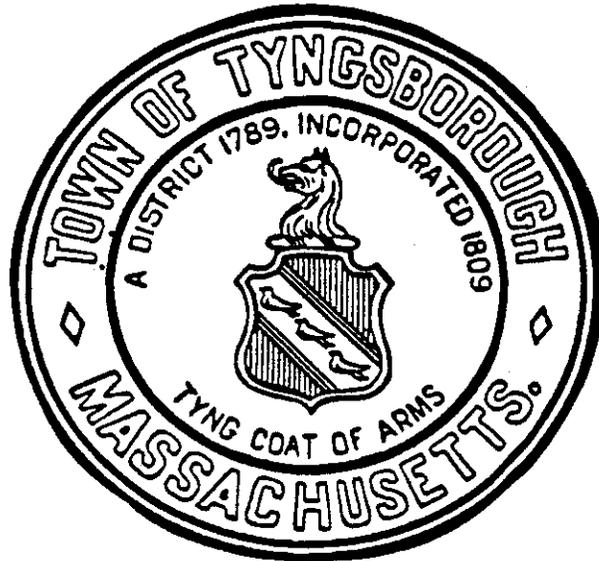


# **TOWN OF TYNGSBOROUGH**



## **FINANCE COMMITTEE REPORT AND THE ANNUAL AND SPECIAL TOWN MEETNG GUIDE**

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**ANNUAL and SPECIAL TOWN MEETINGS**

**May 15, 2012 – 7:00 P.M.**

**TYNGSBOROUGH ELEMENTARY SCHOOL  
CAFETORIUM  
205 WESTFORD ROAD**



# TOWN OF TYNGSBOROUGH

Town Meeting – May 15, 2012

## Report of the Finance Committee

To the Citizens of Tyngsborough:

May 8, 2012

### **Background**

In Massachusetts, towns with a property valuation of over a million dollars are required to create a Finance Committee. Under Massachusetts General Law and Tyngsborough By-laws, a Finance Committee “shall consider any or all municipal questions for the purpose of making reports or recommendations to the town and shall submit a budget at the annual town meeting” (Massachusetts General Law, Chapter 39, section 16).

The Town of Tyngsborough By-laws state there shall be a Finance Committee consisting of five elected members. The By-laws also outline further duties of the Finance Committee including the consideration of all matters of business to be considered within the articles of any warrant and the requirements of a written report on such considerations. The Finance Committee Reports are made available at least seven days before town meeting.

### **FY2013 Operating Budget**

During the past several months, the Finance Committee has worked diligently with various departments and boards in developing the FY2013 operating budget for consideration at Town Meeting. As a starting point, revenues supporting the operating costs of the Town were allocated to General Government and School Department using the same method of revenue allocation that was developed last year. The Finance Committee recommends approval of the balanced spending plan as printed of \$32,367,405 which includes the use of \$516,977 from Certified Free Cash from Fiscal Year 2011.

The Finance Committee recognizes that the spending plan for FY2013 does include some additional items not present in last year's budget. This is due to better than anticipated revenues, growth, and a significant savings to the Town, realized by negotiated Health Plan Design changes. While we were able to add some items, the Finance Committee recommends a continued conservative budget management approach.

### **Capital Assets and Funding**

The Town has established and funded a Capital Asset Stabilization Fund (“CASF”) for the purpose of financing the purchase of certain capital assets that are recommended by the Capital Asset Management Committee. The current balance in the account is \$164,127.85. To more effectively finance capital purchases, the Finance Committee is supportive of transferring additional amounts into the CASF as funds become available.

## **Free Cash and Stabilization Funding**

Free Cash is a term used in municipal finance that represents the amount of the fund balance that is available for appropriation by the Town Meeting (Town) or City Council (City). Free cash is generated when actual revenue collections are in excess of the revenue estimates and actual expenditures are less than the appropriations for a particular fiscal year. The Director of the Bureau of Accounts of the Massachusetts Department of Revenue certifies the free cash amount as of July 1<sup>st</sup> of each fiscal year. It is only with this certification that the free cash is available for appropriation.

The Finance Committee fully supports the Town's continuing efforts to increase the balances in the general Stabilization Fund whenever fiscally possible. Municipal bond rating agencies recommend that a Town have on hand as reserves an amount equal to 3% to 5% of its annual operating budget. For a municipality the size of Tyngsboro, the general Stabilization Fund should have a balance between \$960,000 and \$1,600,000. A healthy Stabilization Fund helps to maintain or improve the Town's bond rating with the goal of reducing borrowing costs associated with long term debt financing.

At this time, the Town has \$768,595.74 in its general Stabilization Fund, an amount still less than what would be considered a reasonable fund balance. As the Town is currently below its target balances, the Finance Committee strongly suggests that the general Stabilization Fund be maintained at its current level at this time. In addition, once the amount of free cash is certified as of July 1, 2012, the Finance Committee will be in a better position to determine what amount, if any, should be directed to the Stabilization Fund as part of a future town meeting.

## **Financial Planning**

While the economic conditions for FY2013 shows signs of continued improvement, the fiscal operating condition of the Town of Tyngsborough will be conservatively managed by the financial team. The Finance Committee is committed to working with the other committees, boards and departments to ensure that the Town continues to meet the needs of its residents and businesses.

The Finance Committee continues to support the recommendations of the Town's Strategic Financial Planning Committee. Fiscal and programmatic alternatives will require input, analysis and debate as the Town moves forward. It is the Finance Committee's objective to provide the fiscal and operational information necessary for sound decision-making. We encourage public participation in this process.

Respectfully Submitted,

Tyngsborough Finance Committee  
Ken Times III, Chairman  
Robert Mullin, Vice Chairman  
John Griffin, Member  
Linda Geyer, Member  
Christopher Mellen, Member



TOWN OF TYNGSBOROUGH

**ANNUAL TOWN MEETING WARRANT**

**May 15, 2012**

**7:00 PM**

Middlesex, SS.

To either of the Constables of the Town of Tyngsborough, Massachusetts, in the County of Middlesex:

**GREETINGS:**

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the said inhabitants of the Town of Tyngsborough to meet for the Annual Town Meeting at the Tyngsborough Elementary School Cafetorium in said Tyngsborough on Tuesday the fifteenth day of May in the year two thousand twelve at 7 o'clock in the evening then and there to act on the following articles:

**Article 2.** To see if the Town will vote to accept the reports of the Town Officers and Committees as printed, or take any other action relative thereto.

**Article 3.** To choose all officers not named in Article 1 of the Annual Town Election Warrant, or take any other action relative thereto.

**Article 4.** To see if the Town will vote to fix the salary and compensation of elective officers of the Town as provided by Section 108 of Chapter 41 of the Massachusetts General Laws, as amended, for the Fiscal Year 2013 (July 1, 2012 - June 30, 2013), or take any other action relative thereto.

Salaries of the Elected Officials are included in the Department Appropriations to be submitted within Article 5.

	<b>SALARIES</b>	<b>REQUEST</b>	<b>RECOMMENDED</b>
	7/01/11	7/01/12	7/01/12
	6/30/12	6/30/13	6/30/13
<u>Elective Town Officers</u>			
Moderator	\$ 0	\$ 0	\$ 0
Selectmen Members (5)	\$ 0	\$ 0	\$ 0
Tax Collector	\$ 57,701	\$ 61,200	\$ 61,200
Town Clerk	\$ 53,657	\$ 56,100	\$ 56,100
Assessors (3)			
Chairman	\$ 1	\$ 1	\$ 1
Member (1)	\$ 0	\$ 0	\$ 0
Member (1)	\$ 0	\$ 0	\$ 0

Board of Health			
Chairman	\$ 0	\$ 0	\$ 0
Members (4)	\$ 0	\$ 0	\$ 0
Tree Warden	\$ 0	\$ 0	\$ 0
Cemetery Commissioners (3)	\$ 0	\$ 0	\$ 0
School Committee (7)	\$ 0	\$ 0	\$ 0
Library Trustees (6)	\$ 0	\$ 0	\$ 0
Sewer Commissioners (3)			
Chairman	\$ 0	\$ 0	\$ 0
Member (1)	\$ 0	\$ 0	\$ 0
Member (1)	\$ 0	\$ 0	\$ 0
Planning Board (5)			
Chairman	\$ 0	\$ 0	\$ 0
Members (4)	\$ 0	\$ 0	\$ 0
Finance Committee (5)	\$ 0	\$ 0	\$ 0
Constables (2)	\$ 0	\$ 0	\$ 0
Greater Lowell Technical High School (1)	\$ 0	\$ 0	\$ 0

The Finance Committee will make a recommendation on the Town Meeting floor.  
The Board of Selectmen recommends this article.

**Article 5.** To see if the Town will vote to raise and appropriate and/or transfer from available funds such sums of money as may be necessary to fund town expenses for Fiscal Year 2013 (July 1, 2012 - June 30, 2013), including the sum of money in accordance with Massachusetts General Laws, chapter 150E, section 7(b) to fund the cost items contained in municipal collective bargaining agreements, or take any other action relative thereto.

Submitted by: Board of Selectmen and Finance Committee

The Finance Committee will make a recommendation on the Town Meeting floor.  
The Board of Selectmen recommends this article.

Town of Tyngsborough  
Fiscal Year 2013  
General Fund Budget

<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2012 ADJUSTED BUDGET</u>	<u>FY 2013 DEPT REQUEST</u>	<u>FY 2013 SELECTMEN PROPOSED</u>	<u>FY 2013 FINCOM PROPOSED</u>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 114 MODERATOR:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	41,382.00	181,382.00	121,382.00	121,382.00
... 2 DEPT. EXPENSES:	11,250.00	20,350.00	20,350.00	20,350.00
<b>DEPT 122 SELECTMEN:</b>	<b>52,632.00</b>	<b>201,732.00</b>	<b>141,732.00</b>	<b>141,732.00</b>
... 1 SALARIES & WAGES:	113,000.00	121,260.00	121,260.00	121,260.00
... 2 DEPT. EXPENSES:	2,000.00	2,000.00	2,000.00	2,000.00
<b>DEPT 123 TOWN ADMINISTRATOR:</b>	<b>115,000.00</b>	<b>123,260.00</b>	<b>123,260.00</b>	<b>123,260.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	655.00	675.00	675.00	675.00
<b>DEPT 131 FINANCE COMMITTEE:</b>	<b>655.00</b>	<b>675.00</b>	<b>675.00</b>	<b>675.00</b>
... 2 DEPT. EXPENSES:	55,000.00	55,000.00	55,000.00	55,000.00
... LESS FY10 TRANSFERS				
<b>DEPT 132 RESERVE FUND:</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
... 1 SALARIES & WAGES:	86,002.00	97,000.00	97,000.00	97,000.00
... 2 DEPT. EXPENSES:	8,115.00	8,650.00	8,650.00	8,650.00
<b>DEPT 135 ACCOUNTANT:</b>	<b>94,117.00</b>	<b>105,650.00</b>	<b>105,650.00</b>	<b>105,650.00</b>
... 2 DEPT. EXPENSES:	32,500.00	30,000.00	30,000.00	30,000.00
<b>DEPT 136 ANNUAL AUDITS:</b>	<b>32,500.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
... 1 SALARIES & WAGES:	104,074.00	105,966.00	105,966.00	105,966.00
... 2 DEPT. EXPENSES:	23,350.00	23,850.00	23,850.00	23,850.00
<b>DEPT 141 ASSESSORS:</b>	<b>127,424.00</b>	<b>129,816.00</b>	<b>129,816.00</b>	<b>129,816.00</b>
... 2 DEPT. EXPENSES:	27,500.00	27,500.00	27,500.00	27,500.00
<b>DEPT 142 REVALUATION:</b>	<b>27,500.00</b>	<b>27,500.00</b>	<b>27,500.00</b>	<b>27,500.00</b>
... 1 SALARIES & WAGES:	116,935.00	132,081.00	132,081.00	132,081.00
... 2 DEPT. EXPENSES:	28,752.00	28,752.00	28,752.00	28,752.00
<b>DEPT 145 TREASURER:</b>	<b>145,687.00</b>	<b>160,833.00</b>	<b>160,833.00</b>	<b>160,833.00</b>
... 1 SALARIES & WAGES:	104,212.00	108,584.00	108,584.00	108,584.00
... 2 DEPT. EXPENSES:	29,545.00	30,808.00	30,808.00	30,808.00
<b>DEPT 146 TOWN COLLECTOR:</b>	<b>133,757.00</b>	<b>139,392.00</b>	<b>139,392.00</b>	<b>139,392.00</b>
... 2 DEPT. EXPENSES:	62,000.00	62,000.00	62,000.00	62,000.00
<b>DEPT 151 TOWN COUNSEL:</b>	<b>62,000.00</b>	<b>62,000.00</b>	<b>62,000.00</b>	<b>62,000.00</b>
... 2 DEPT. EXPENSES:	26,000.00	15,000.00	15,000.00	15,000.00
<b>DEPT 159 SPECIAL LEGAL SERVICES:</b>	<b>26,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
... 1 SALARIES & WAGES:	75,402.00	79,050.00	79,050.00	79,050.00

Town of Tyngsborough  
Fiscal Year 2013  
General Fund Budget

<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2012 ADJUSTED BUDGET</u>	<u>FY 2013 DEPT REQUEST</u>	<u>FY 2013 SELECTMEN PROPOSED</u>	<u>FY 2013 FINCOM PROPOSED</u>
... 2 DEPT. EXPENSES:	1,760.00	1,760.00	1,760.00	1,760.00
<b>DEPT 160 TOWN CLERK:</b>	<b>77,162.00</b>	<b>80,810.00</b>	<b>80,810.00</b>	<b>80,810.00</b>
... 1 SALARIES & WAGES:	7,358.00	10,365.00	10,365.00	10,365.00
... 2 DEPT. EXPENSES:	14,912.00	18,936.00	18,936.00	18,936.00
<b>DEPT 162 ELECTION/REGISTRATION:</b>	<b>22,270.00</b>	<b>29,301.00</b>	<b>29,301.00</b>	<b>29,301.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	300.00	325.00	325.00	325.00
<b>DEPT 169 OTHER LICENSING &amp; REG:</b>	<b>300.00</b>	<b>325.00</b>	<b>325.00</b>	<b>325.00</b>
... 1 SALARIES & WAGES:	38,168.00	40,146.00	40,146.00	40,146.00
... 2 DEPT. EXPENSES:	3,350.00	3,350.00	3,350.00	3,350.00
<b>DEPT 171 CONSERVATION COMMISSION:</b>	<b>41,518.00</b>	<b>43,496.00</b>	<b>43,496.00</b>	<b>43,496.00</b>
... 1 SALARIES & WAGES:	16,725.00	17,733.00	17,733.00	17,733.00
... 2 DEPT. EXPENSES:	7,880.18	7,880.00	7,880.00	7,880.00
<b>DEPT 175 PLANNING BOARD:</b>	<b>24,605.18</b>	<b>25,613.00</b>	<b>25,613.00</b>	<b>25,613.00</b>
... 1 SALARIES & WAGES:	700.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	3,000.00	3,700.00	3,700.00	3,700.00
<b>DEPT 176 ZONING BD OF APPEALS:</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>3,700.00</b>
... 2 DEPT. EXPENSES:	6,000.00	6,000.00	6,000.00	6,000.00
<b>DEPT 182 ECONOMIC DEVELOPMENT:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
... 2 DEPT. EXPENSES:	115,625.00	115,000.00	115,000.00	115,000.00
<b>DEPT 192 PUBLIC BLDGS AND PROPERTY:</b>	<b>115,625.00</b>	<b>115,000.00</b>	<b>115,000.00</b>	<b>115,000.00</b>
... 2 DEPT. EXPENSES:	34,000.00	35,000.00	35,000.00	35,000.00
<b>DEPT 193 INFORMATION TECHNOLOGY</b>	<b>34,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
... 2 DEPT. EXPENSES:	600.00	600.00	600.00	600.00
<b>DEPT 195 TOWN REPORTS:</b>	<b>600.00</b>	<b>600.00</b>	<b>600.00</b>	<b>600.00</b>
... 2 DEPT. EXPENSES:	200.00	200.00	200.00	200.00
<b>DEPT 198 CAPITAL MANAGEMENT:</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
... 1 SALARIES & WAGES:	1,850,146.00	2,049,473.00	2,049,473.00	2,049,473.00
... 2 DEPT. EXPENSES:	208,439.00	242,744.00	242,744.00	242,744.00
<b>DEPT 210 POLICE DEPARTMENT:</b>	<b>2,058,585.00</b>	<b>2,292,217.00</b>	<b>2,292,217.00</b>	<b>2,292,217.00</b>
... 1 SALARIES & WAGES:	20,481.00	23,426.00	23,426.00	23,426.00
... 2 DEPT. EXPENSES:	47,250.00	47,250.00	47,250.00	47,250.00
<b>DEPT 211 POLICE STATION:</b>	<b>67,731.00</b>	<b>70,676.00</b>	<b>70,676.00</b>	<b>70,676.00</b>
... 1 SALARIES & WAGES:	291,840.00	316,603.00	316,603.00	316,603.00
... 2 DEPT. EXPENSES:	54,700.00	54,700.00	54,700.00	54,700.00

Town of Tyngsborough  
Fiscal Year 2013  
General Fund Budget

<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2012 ADJUSTED BUDGET</u>	<u>FY 2013 DEPT REQUEST</u>	<u>FY 2013 SELECTMEN PROPOSED</u>	<u>FY 2013 FINCOM PROPOSED</u>
<b>DEPT 215 COMMUNICATION CENTER:</b>	<b>346,540.00</b>	<b>371,303.00</b>	<b>371,303.00</b>	<b>371,303.00</b>
... 1 SALARIES & WAGES:	417,000.00	467,000.00	467,000.00	467,000.00
... 2 DEPT. EXPENSES:	150,997.00	150,997.00	168,997.00	168,997.00
<b>DEPT 220 FIRE DEPARTMENT:</b>	<b>567,997.00</b>	<b>617,997.00</b>	<b>635,997.00</b>	<b>635,997.00</b>
... 1 SALARIES & WAGES:	93,783.00	96,771.00	96,771.00	96,771.00
... 2 DEPT. EXPENSES:	18,260.00	18,260.00	18,260.00	18,260.00
<b>DEPT 241 BUILDING INSPECTOR:</b>	<b>112,043.00</b>	<b>115,031.00</b>	<b>115,031.00</b>	<b>115,031.00</b>
... 1 SALARIES & WAGES:	8,817.00	9,824.00	9,824.00	9,824.00
... 2 DEPT. EXPENSES:	900.00	900.00	900.00	900.00
<b>DEPT 242 GAS INSPECTOR:</b>	<b>9,717.00</b>	<b>10,724.00</b>	<b>10,724.00</b>	<b>10,724.00</b>
... 1 SALARIES & WAGES:	8,817.00	9,824.00	9,824.00	9,824.00
... 2 DEPT. EXPENSES:	1,000.00	900.00	900.00	900.00
<b>DEPT 243 PLUMBING INSPECTOR:</b>	<b>9,817.00</b>	<b>10,724.00</b>	<b>10,724.00</b>	<b>10,724.00</b>
... 2 DEPT. EXPENSES:	0.00	5,000.00	5,000.00	5,000.00
<b>DEPT 244 WEIGHTS &amp; MEASURERS:</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
... 1 SALARIES & WAGES:	12,955.00	19,647.00	19,647.00	19,647.00
... 2 DEPT. EXPENSES:	1,900.00	1,900.00	1,900.00	1,900.00
<b>DEPT 245 ELECTRICAL INSPECTOR:</b>	<b>14,855.00</b>	<b>21,547.00</b>	<b>21,547.00</b>	<b>21,547.00</b>
... 1 SALARIES & WAGES:	1,200.00	1,400.00	1,400.00	1,400.00
... 2 DEPT. EXPENSES:	1,000.00	1,000.00	1,000.00	1,000.00
<b>DEPT 291 EMERGENCY MANAGEMENT:</b>	<b>2,200.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>
... 1 SALARIES & WAGES:	775.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	37,500.00	38,775.00	38,775.00	38,775.00
<b>DEPT 292 ANIMAL INSPECTION &amp; CONTROL:</b>	<b>38,275.00</b>	<b>38,775.00</b>	<b>38,775.00</b>	<b>38,775.00</b>
... 2 DEPT. EXPENSES:	7,450.00	7,450.00	7,450.00	7,450.00
<b>DEPT 294 FORESTRY:</b>	<b>7,450.00</b>	<b>7,450.00</b>	<b>7,450.00</b>	<b>7,450.00</b>
... 1 SALARIES & WAGES:				
... 2 DEPT. EXPENSES:				
<b>DEPT 300 SCHOOL DEPARTMENT:</b>	<b>16,047,397.00</b>	<b>17,646,145.00</b>	<b>17,203,911.00</b>	<b>17,203,911.00</b>
... 2 DEPT. EXPENSES:	1,273,875.00	1,210,312.00	1,210,312.00	1,210,312.00
<b>DEPT 301 GR. LOWELL REG. SCHOOL:</b>	<b>1,273,875.00</b>	<b>1,210,312.00</b>	<b>1,210,312.00</b>	<b>1,210,312.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	5,000.00	13,000.00	13,000.00	13,000.00
<b>DEPT 410 TOWN ENGINEER</b>	<b>5,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>

Town of Tyngsborough  
Fiscal Year 2013  
General Fund Budget

<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2012 ADJUSTED BUDGET</u>	<u>FY 2013 DEPT REQUEST</u>	<u>FY 2013 SELECTMEN PROPOSED</u>	<u>FY 2013 FINCOM PROPOSED</u>
... 1 SALARIES & WAGES:	18,540.00	19,609.00	19,609.00	19,609.00
... 2 DEPT. EXPENSES:	25,095.00	25,095.00	25,095.00	25,095.00
<b>DEPT 421 HIGHWAY &amp; STREETS ADMIN:</b>	<b>43,635.00</b>	<b>44,704.00</b>	<b>44,704.00</b>	<b>44,704.00</b>
... 1 SALARIES & WAGES:	468,954.00	526,979.00	486,979.00	486,979.00
... 2 DEPT. EXPENSES:	109,000.00	115,000.00	115,000.00	115,000.00
<b>DEPT 422 HWY &amp; STREETS CONSTR/MAINT:</b>	<b>577,954.00</b>	<b>641,979.00</b>	<b>601,979.00</b>	<b>601,979.00</b>
... 1 SALARIES & WAGES:	37,500.00	37,500.00	37,500.00	37,500.00
... 2 DEPT. EXPENSES:	212,500.00	212,500.00	212,500.00	212,500.00
<b>DEPT 423 HWY SNOW EXPENSE:</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
... 2 DEPT. EXPENSES:	46,750.00	33,500.00	33,500.00	33,500.00
<b>DEPT 424 HWY STREET LIGHTING:</b>	<b>46,750.00</b>	<b>33,500.00</b>	<b>33,500.00</b>	<b>33,500.00</b>
... 2 DEPT. EXPENSES:	60,750.00	60,750.00	60,750.00	60,750.00
<b>DEPT 425 HWY VEHICLE MAINTENANCE:</b>	<b>60,750.00</b>	<b>60,750.00</b>	<b>60,750.00</b>	<b>60,750.00</b>
... 2 DEPT. EXPENSES:	793,650.00	840,350.00	841,500.00	841,500.00
<b>DEPT 430 WASTE COLLECTION &amp; DISPOSAL:</b>	<b>793,650.00</b>	<b>840,350.00</b>	<b>841,500.00</b>	<b>841,500.00</b>
... 1 SALARIES & WAGES:	33,200.00	33,200.00	33,200.00	33,200.00
... 2 DEPT. EXPENSES:	11,650.00	11,950.00	11,950.00	11,950.00
<b>DEPT 491 CEMETERY DEPARTMENT:</b>	<b>44,850.00</b>	<b>45,150.00</b>	<b>45,150.00</b>	<b>45,150.00</b>
... 1 SALARIES & WAGES:	53,498.00	55,597.00	55,597.00	55,597.00
... 2 DEPT. EXPENSES:	21,490.00	21,490.00	21,490.00	21,490.00
<b>DEPT 510 BOARD OF HEALTH:</b>	<b>74,988.00</b>	<b>77,087.00</b>	<b>77,087.00</b>	<b>77,087.00</b>
... 2 DEPT. EXPENSES:	200.00	200.00	200.00	200.00
<b>DEPT 520 OTHER CLINICAL SERVICES:</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
... 1 SALARIES & WAGES:	84,394.00	91,969.00	91,969.00	91,969.00
... 2 DEPT. EXPENSES:	18,350.00	19,350.00	19,350.00	19,350.00
<b>DEPT 541 COUNCIL ON AGING:</b>	<b>102,744.00</b>	<b>111,319.00</b>	<b>111,319.00</b>	<b>111,319.00</b>
... 1 SALARIES & WAGES:	64,957.00	66,242.00	66,242.00	66,242.00
... 2 DEPT. EXPENSES:	283,225.00	313,525.00	313,525.00	313,525.00
<b>DEPT 543 VETERANS AGENT:</b>	<b>348,182.00</b>	<b>379,767.00</b>	<b>379,767.00</b>	<b>379,767.00</b>
... 1 SALARIES & WAGES:	224,034.00	229,442.00	229,442.00	229,442.00
... 2 DEPT. EXPENSES:	77,300.00	93,885.00	93,885.00	93,885.00
<b>DEPT 610 LIBRARY:</b>	<b>301,334.00</b>	<b>323,327.00</b>	<b>323,327.00</b>	<b>323,327.00</b>
... 1 SALARIES & WAGES:	25,826.00	25,826.00	42,840.00	42,840.00

Town of Tyngsborough  
Fiscal Year 2013  
General Fund Budget

<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2012 ADJUSTED BUDGET</u>	<u>FY 2013 DEPT REQUEST</u>	<u>FY 2013 SELECTMEN PROPOSED</u>	<u>FY 2013 FINCOM PROPOSED</u>
... 2 DEPT. EXPENSES:	20,813.00	6,913.00	6,913.00	6,913.00
<b>DEPT 630 RECREATION DEPARTMENT:</b>	<b>46,639.00</b>	<b>32,739.00</b>	<b>49,753.00</b>	<b>49,753.00</b>
... 2 DEPT. EXPENSES:	850.00	850.00	850.00	850.00
<b>DEPT 691 HISTORICAL COMMISSION:</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>
... 2 DEPT. EXPENSES:	900.00	900.00	900.00	900.00
<b>DEPT 692 MEMORIAL DAY COMM:</b>	<b>900.00</b>	<b>900.00</b>	<b>900.00</b>	<b>900.00</b>
... 2 DEPT. EXPENSES:	542,597.00	573,674.00	573,674.00	573,674.00
<b>DEPT 710 LONG TERM DEBT PRINCIPAL:</b>	<b>542,597.00</b>	<b>573,674.00</b>	<b>573,674.00</b>	<b>573,674.00</b>
... 2 DEPT. EXPENSES:	228,695.23	205,335.00	205,335.00	205,335.00
<b>DEPT 751 LONG TERM DEBT INTEREST:</b>	<b>228,695.23</b>	<b>205,335.00</b>	<b>205,335.00</b>	<b>205,335.00</b>
... 2 DEPT. EXPENSES:	19,479.00	28,201.00	28,201.00	28,201.00
<b>DEPT 760 SHORT TERM DEBT INTEREST:</b>	<b>19,479.00</b>	<b>28,201.00</b>	<b>28,201.00</b>	<b>28,201.00</b>
... 2 DEPT. EXPENSES:	3,000.00	3,005.00	3,005.00	3,005.00
<b>DEPT 840 N. MIDDX. COUNCIL OF GOV'T:</b>	<b>3,000.00</b>	<b>3,005.00</b>	<b>3,005.00</b>	<b>3,005.00</b>
... 2 DEPT. EXPENSES:	5,784,801.00	5,084,593.00	5,172,993.00	5,172,993.00
<b>DEPT 910 EMPLOYEE BENEFITS:</b>	<b>5,784,801.00</b>	<b>5,084,593.00</b>	<b>5,172,993.00</b>	<b>5,172,993.00</b>
... 2 DEPT. EXPENSES:	254,041.00	223,441.00	223,441.00	223,441.00
<b>DEPT 940 OTHER INSURANCE:</b>	<b>254,041.00</b>	<b>223,441.00</b>	<b>223,441.00</b>	<b>223,441.00</b>
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 992 TRANSFER TO OTHER FUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTALS:</b>	<b>31,285,773.41</b>	<b>32,785,075.00</b>	<b>32,367,405.00</b>	<b>32,367,405.00</b>

**SUMMARY BY FUNCTION**

GENERAL GOVERNMENT	1,198,252.18	1,390,903.00	1,330,903.00	1,330,903.00
PUBLIC SAFETY	3,235,210.00	3,563,844.00	3,581,844.00	3,581,844.00
EDUCATION	17,321,272.00	18,856,457.00	18,414,223.00	18,414,223.00
HIGHWAY & CEMETERY	1,822,589.00	1,929,433.00	1,890,583.00	1,890,583.00
HUMAN SERVICES	526,114.00	568,373.00	568,373.00	568,373.00
CULTURAL & RECREATION	349,723.00	357,816.00	374,830.00	374,830.00
DEBT	790,771.23	807,210.00	807,210.00	807,210.00
INTERGOVERNMENTAL	3,000.00	3,005.00	3,005.00	3,005.00

Town of Tyngsborough  
 Fiscal Year 2013  
 General Fund Budget

<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2012 ADJUSTED BUDGET</u>	<u>FY 2013 DEPT REQUEST</u>	<u>FY 2013 SELECTMEN PROPOSED</u>	<u>FY 2013 FINCOM PROPOSED</u>
UNCLASSIFIED	<u>6,038,842.00</u>	<u>5,308,034.00</u>	<u>5,396,434.00</u>	<u>5,396,434.00</u>
<b>TOTAL TOWN BUDGET</b>	<b>31,285,773.41</b>	<b>32,785,075.00</b>	<b>32,367,405.00</b>	<b>32,367,405.00</b>

**Article 6.** To see if the Town will vote to appropriate by transfer from Free Cash the sum of \$516,977 to be expended by the Board of Selectmen to be used to stabilize the tax rate for Fiscal Year 2013, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 7.** To see if the Town will vote to appropriate by transfer from the Capital Asset Stabilization Fund a sum to be expended by the Board of Selectmen to be used to stabilize the tax rate for Fiscal Year 2013, or take any other action relative thereto.

Submitted by: Capital Asset Management Committee

The Capital Asset Management Committee will recommend on town meeting floor.

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 8.** To see if the Town will vote to appropriate by transfer from the Billboard Stabilization Fund the sum of \$20,000.00 to be expended by the Board of Selectmen to be used to stabilize the tax rate for Fiscal Year 2013 by funding recreational, public safety, or other public purposes, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 9.** To see if the Town will vote to accept MGL Chapter 32B Section 20, which authorizes the establishment of a separate fund, known as an Other Post Employment Benefits Liability Trust Fund, to reduce the unfunded liability of health care and other post employment benefits for which the Town of Tyngsborough is obligated, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$25,000 to the Other Post Employment Benefits Liability Trust Fund, established under the provisions of MGL Chapter 32B Section 20, for the purpose of funding health care and other post employment benefits, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 11.** To see if the Town will vote to transfer the current balance of \$15,444.80, plus quarterly net earnings, in the Unfunded Pension Liability Trust Fund to the Other Post Employment Benefits Liability Trust Fund, established under the provisions of MGL Chapter 32B Section 20, for the purpose of funding health care and other post employment benefits, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 12.** To see if the Town will vote to raise and appropriate the sum of \$25,000 to a special purpose Compensated Absence Fund, for the purpose of funding the future payment of accrued liabilities for compensated absences due any Town employee upon the termination of such employee's employment, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 13.** To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money, to be expended by the Sewer Commission, to operate the Sewer Enterprise for Fiscal Year 2013 as follows:

That the following sums be appropriated:

Salaries	\$ 231,279.00
Expenses	\$ 599,800.00
Capital outlay	\$ 326,043.00
Debt	\$ <u>75,451.00</u>
Subtotal	\$ 1,232,573.00

And that \$ 1,232,573.00 be raised as follows:

Department receipts	\$ 963,724.34
Capital Reserve Account	\$ <u>268,848.66</u>
Total	\$ 1,232,573.00

Or take any other action relative thereto.

Submitted by: Sewer Commissioners

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 14.** To see if the Town will vote that the following sums be appropriated or reserved from estimated annual revenues of the Community Preservation Fund for fiscal year 2013, with each item to be considered a separate appropriation, for the payment of administrative expenses of the Community Preservation Committee, debt service, community preservation projects, and all other necessary and proper expenses.

Appropriations

Administrative Expenses	\$ 28,000.00
Long-Term Debt Service (Long Pond)	\$ 54,194.00
Lake Mascuppic Weed Control Program	\$ 6,000.00
ST Debt Interest on 1 yr. (Old Town Hall)	\$ <u>75,000.00</u>
	\$163,194.00

Reserves

To Reserve for Historic Preservation	\$ 56,539.00
To Reserve for Affordable Housing	\$ 56,539.00
To Reserve for Open Space	\$ <u>56,539.00</u>

FY13 Budgeted Reserve	\$169,617.00
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Total	\$332,811.00
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Or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 15.** To see if the Town will vote to certify the Chapter 90 apportionment for Fiscal Year 2013 of \$354,416.00 as an available fund to be expended by the Board of Selectmen, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 16.** To see if the Town will vote to authorize pursuant to the authority granted under Massachusetts General Laws Chapter 44, Section 53E½ the following revolving funds for the purpose of receiving fees and making disbursements in connection with the duties of the following town entities or as so specified below, and that any surplus revenue accumulated in FY 2012 and FY 2013 shall remain in the revolving accounts for each of the following town entities.

<u>Fund</u>	<u>Programs &amp; Purposes</u>	<u>Departmental Receipts</u>	<u>Authorization</u>	<u>Maximum Annual Expenditure</u>
Fire Department	Fire programs and materials	Hazmat fees	Board of Fire Engineers or designee	\$20,000.00
Recreation Committee	Recreational programs and activities	Fees collected from participants	Board of Selectmen or designee	\$120,000.00
School Field Use Committee	Field maintenance	Field use fees	School Field Use Committee or designee	\$10,000.00
Recycling Committee	Recycling programs and materials	Fees collected from participants	Board of Health or designee	\$ 7,000.00
Board of Health	Collection and disposal of bulky items and appliances	Fees collected from participants	Board of Health or designee	\$30,000.00
Board of Health	Reimbursement program for Medicare Plan members	Medicare reimbursements	Board of Health or designee	\$ 6,000.00
Conservation Commission	Conservation Commission activities	Fees from local Wetland Protection By-law	Conservation Commission or designee	\$ 5,000.00
Sealer of Weights and Measures	Inspection activities	Fees collected from participants	Sealer of Weights and Measures or designee	\$ 3,000.00

Or take any other action relative thereto.

Submitted by: Town Entities as shown

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 17.** To see if the Town will vote to authorize the Board of Selectmen to enter into Lease/Purchase Agreements up to five years to purchase equipment for Town Departments. Said contracts shall be subject to annual appropriations, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 18.** To see if the Town will vote to accept Massachusetts General Laws Chapter 59 Section 5, clause fifty-fourth, added by Chapter 159 Section 114 of the Acts of 2000, and to see if the Town will vote to establish a minimum fair cash value of \$1,001 required for Personal Property accounts to be taxed, to become effective fiscal year 2013; or take any other action relative thereto.

Submitted by: Board of Assessors

The Finance Committee recommends this article.

The Board of Selectmen recommends this article.

**Article 19.** To see if the Town will vote to accept St. Mary Lane as a public way as laid out by the Board of Selectmen and shown on a plan of land entitled "Street Acceptance Plan, St. Mary Lane, Tyngsborough, MA" and "As-Built Roadway Plan and Profile, St. Mary Lane, Tyngsborough, MA" prepared for David Trahan and Dennis Page, by LandTech Consultants, with survey provided by LandTech Consultants dated March 16, 2012, provided that such acceptance is made without cost to the Town and that such appropriate waivers, releases, easements, or other conveyances are obtained from the abutters and others as may be required by the Board of Selectmen acting with the advice of the Planning Board, or take any other action relative thereto.

Submitted by: Planning Board

The Finance Committee takes no action on non-monetary items.

The Board of Selectmen recommends this article.

The Planning Board recommends this article.

**Article 20.** To see if the Town will vote to amend the Zoning Map with regard to a certain parcel of land and improvements thereon located at 257 Middlesex Road, Tyngsborough, Massachusetts 01879 and more particularly described in a deed recorded at Book 12910, page 132 and recorded in the Middlesex North District Registry of Deeds on March 26, 2002 from B2 to B3. The property is also identified as Map 20, Lot 47 on the Tyngsborough Tax Assessor's Maps. The property is currently owned by Robert Khouzami, Trustee of the Tyngsboro Realty Trust and it contains approximately 13,340 square feet of land more or less, or take any other action relative thereto.

Submitted by: Citizens' Petition

The Planning Board supports this Article.

**Article 21.** To see if the Town will vote to amend the Zoning Map with regard to two (2) certain parcels of contiguous land with buildings thereon, situated on the westerly side of Pawtucket Boulevard and the easterly side of the Merrimack River and more fully described in a deed recorded at Book 3228, page 92 dated October 28, 1985 recorded in the Middlesex North Registry of Deeds from R1 to B2. Said parcels are commonly known as 1 and 11 Pawtucket Boulevard, Tyngsborough, Massachusetts 01879 and are currently owned by National Carpet Centers of New England, Inc. They are also identified as Tyngsborough Assessors' Map 20, Block 84, Lot 0 and Map 20, Block 85, Lot 0 and contain an approximate total of 44,126.28 square feet of land, or take any other action relative thereto.

Submitted By: Citizens' Petition

The Planning Board supports this Article.

**Article 22.** To see if the Town will vote to elect, under provisions of M.G.L.A. Chapter 41, Section 63 and 64, a Road Commission for the Town of Tyngsborough, or take any action in relation thereto.

Submitted by Citizens' Petition

And you are hereby directed to serve this Warrant, by posting attested copies thereof at the Town Hall, Kendall Road Fire Station No.1, Flint's Convenient Store, Lakeview Avenue Community Center, Lakeview Avenue Fire Station No.2, in said Town, seven (7) days at least before the time of holding said meeting.

HEREOF FAIL NOT, and make due return the Warrant, with your doings thereon to the Town Clerk at the time and place of meeting, aforesaid.

Given under our hands and seals this 30<sup>th</sup> day of April, in the year two thousand twelve.

Board of Selectmen

*Richard Reault*  
Richard F. Reault, Chairman

*Robert G. Jackson*  
Robert G. Jackson, Vice-Chairman

*Elizabeth A. Coughlin*  
Elizabeth A. Coughlin, Clerk

*Allen T. Curseaden*  
Allen T. Curseaden

*Corliss F. Lambert*  
Corliss F. Lambert

Pursuant to the foregoing Warrant, I have notified and warned the inhabitants of the Town of Tyngsborough by posting attested copies of same at the Town Hall, Kendall Road Fire Station No. 1, Flint's Convenience Store, Lakeview Avenue Community Center, and Lakeview Avenue Fire Station No. 2, and at least seven (7) days before the date thereof, as within directed.

*John R. Pelletier*  
Constable John R. Pelletier

May 1, 2012  
Date

4:22 pm  
Time



TOWN OF TYNGSBOROUGH

**SPECIAL TOWN MEETING WARRANT**

**May 15, 2012**

**7:30 P.M.**

Middlesex, SS.

To either of the Constables of the Town of Tyngsborough, Massachusetts, in the County of Middlesex:

**GREETINGS:**

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town of Tyngsborough, qualified to vote in elections and Town affairs, to meet at the Tyngsborough Elementary School Cafetorium, 205 Westford Road in said Tyngsborough on the fifteenth day of May, in the year two thousand twelve next at 7:30 o'clock in the evening then and there to act on the following articles:

**Article 1.** To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, and/or appropriate by transfer from one or more municipal government accounts a sum of money to supplement various municipal government groups for fiscal year 2012, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee will make a recommendation on town meeting floor.

The Board of Selectmen will make a recommendation on town meeting floor.

**Article 2.** To see if the Town will vote to appropriate by transfer a sum of monies from Sewer Enterprise Fund Retained Earnings Reserve to the Sewer Enterprise fund Capital Outlay Account for fiscal year 2012, to be expended by the Sewer Commissioners, or take any other action relative thereto.

Submitted by: Sewer Commissioners

The Finance Committee will make a recommendation on town meeting floor.

The Board of Selectmen will make a recommendation on town meeting floor.

And you are hereby directed to serve this Warrant, by posting attested copies thereof at the Town Hall, Kendall Road Fire Station No.1, Flint's Convenient Store, Lakeview Avenue Community Center, Lakeview Avenue Fire Station No.2, in said Town, fourteen (14) days at least before the time of holding said meeting.

HEREOF FAIL NOT, and make due return the Warrant, with your doings thereon to the Town Clerk at the time and place of meeting, aforesaid.

Given under our hands and seals this 30<sup>th</sup> day of April, in the year two thousand twelve.

Board of Selectmen

Richard D. Reault  
Richard D. Reault, Chairman

Robert G. Jackson  
Robert G. Jackson, Vice-Chairman

Elizabeth A. Coughlin  
Elizabeth A. Coughlin, Clerk

Allen T. Curseaden  
Allen T. Curseaden

Corliss F. Lambert  
Corliss F. Lambert

Pursuant to the foregoing Warrant, I have notified and warned the inhabitants of the Town of Tyngsborough by posting attested copies of same at the Town Hall, Kendall Road Fire Station No. 1, Flint's Convenience Store, Lakeview Avenue Community Center, and Lakeview Avenue Fire Station No. 2, and at least fourteen (14) days before the date thereof, as within directed.

John R. Pelletier  
Constable John R. Pelletier

May 1, 2012  
Date

4:22pm  
Time