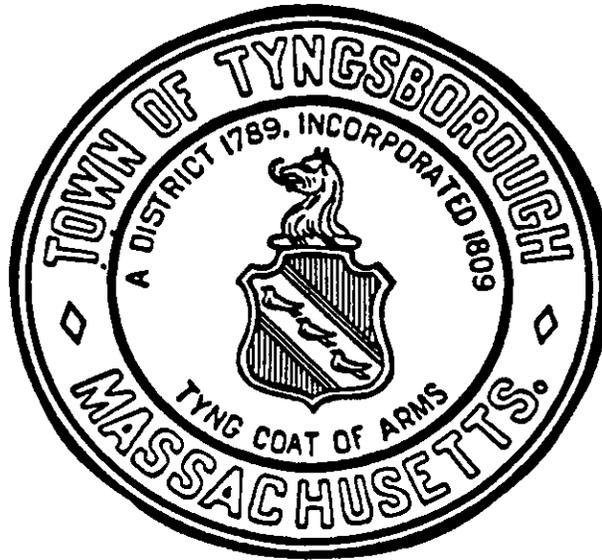


**TOWN OF TYNGSBOROUGH**



**FINANCE COMMITTEE REPORT**

**ANNUAL and SPECIAL TOWN MEETINGS**

**MAY 15, 2007 – 7:00 P.M.**

**TYNGSBOROUGH ELEMENTARY SCHOOL  
CAFETORIUM  
205 WESTFORD ROAD**

**PLEASE BRING THIS REPORT WITH YOU**



# TOWN OF TYNGSBOROUGH

Town Meeting – May 15, 2007

## Report of the Finance Committee

To the Citizens of Tyngsborough:

April 30, 2007

### **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).

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.

### **FY2008 Operating Budget**

During the past several months, the Finance Committee has worked with the various departments and boards and has recommended approval of the proposed FY2008 operating budget for the Municipal departments and recommends the approval of the spending plan as printed. The Finance Committee has also recommended the use of \$600,000 from the undesignated fund balance (“free cash”) to balance the FY2008 operating budget. The finance Committee believes that the use of this free cash, which was calculated as of July 1, 2006 and certified by the Massachusetts Department of Revenue in late Summer 2006, is an appropriate fiscal tool to balance the FY2008 operating budget.

### **FY2008 Capital Assets – Purchases**

The Finance Committee has followed and supported the diligent efforts of the Capital Asset Management Committee (“CAMC”) during the past year and fully supports Articles 6, 7 and 8. These articles will allow the Town to continue the repairs to the roof at the Early Childhood Center and purchase much needed safety equipment for the Fire Department. Conversely, the Finance Committee does not recommend the approval of Articles 21 (purchase of a fire engine), Article 22 (purchase of a vehicle for the Fire Department) and Article 24 (evaluate and upgrade school system technology) at this time as these investments were presented to the CAMC and were not sponsored for approval by CAMC in FY2008. As you may be aware, 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 CAMC. The approval of capital asset related articles not sponsored by the CAMC during its process would have an adverse affect on the CASF and compromise the ability to fund certain projects in the future.

### **Free Cash and Saving for Tyngsborough's Future**

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). Simply put, free cash is generated when actual revenue collections are in excess of the revenue estimates and the actual expenditures are less than 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 and the Capital Asset Stabilization Fund. These reserve funds were increased during last Fall's Town Meeting by transferring from certified free cash \$300,000 to the Stabilization Account and \$150,000 to the Capital Asset Stabilization Account in accordance with the Town's fiscal plan. The municipal bond rating agencies recommend that a Town have on hand as reserves 3% to 5% of its annual operating budget. For the Town of Tyngsborough, assuming an annual operating budget of \$30,000,000, our general reserve account should have a balance between \$900,000 and \$1,500,000. It will take several fiscal years to reach these targets. At this time, the Town has \$534,000 in its general Stabilization Fund and \$196,000 in the Capital Asset Stabilization Fund. The Finance Committee will be supporting the transfer of a certain amount of certified free cash as of July 1, 2007 to these accounts in the upcoming Fall Town Meeting.

### **Financial Planning For the Future**

As the fiscal operating outlook for the Town of Tyngsborough continues to be constrained, the Finance Committee is committed to working with the other committees, boards and departments to ensure that the Town is able to meet the needs of its residents and businesses. Fiscal and programmatic alternatives will continue to be analyzed and debated as we move forward. It is our objective to provide the fiscal and operational information necessary for sound decision-making.

The Members of the Finance Committee are committed to keeping the public informed and working closely with other town officials to provide recommendations that are in the best interest of the community. We welcome and encourage participation in this process.

Respectfully Submitted,

Tyngsborough Finance Committee

John Griffin, Chairman  
Colleen Gabriel, Member  
Jerome Goldhammer, Member  
Al Plante, Member  
Ken Times, III, Member

**ANNUAL TOWN MEETING WARRANT  
MAY 15, 2007**

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 the election and town affairs, to meet at the following locations:

- PRECINCT 1. EARLY CHILDHOOD CENTER, 135 COBURN ROAD
- PRECINCT 2. MULTI SERVICE CENTER, 180 LAKEVIEW AVENUE
- PRECINCT 3. TOWN OFFICES/LIBRARY, 25 BRYANTS LANE
- PRECINCT 4. TYNGSBOROUGH ELEMENTARY SCHOOL, 205 WESTFORD ROAD

in Tyngsborough on Tuesday, the eighth day of May in the year two thousand seven next from 7 o'clock in the forenoon to 8 o'clock in the evening, then and there to act on the following article:

**Article 1.** To bring in their votes by ballot for 1 Selectman for the term of three years, 1 Assessor for the term of three years, 1 Board of Health Member for the term of three years, 1 Cemetery Commissioner for the term of three years, 2 Finance Committee Members for the term of three years, 2 Library Trustees for the term of three years, 1 Planning Board Member for the term of five years, 1 School Committee Member for the term of two years, 2 School Committee Members for the term of three years, 1 Sewer Commissioner for the term of one year, 1 Sewer Commissioner for the term of three years, and 1 Town Collector for the term of three years.

And you are further 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 seven 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 2008 (July 1, 2007 - June 30, 2008), or take any other action relative thereto.

Salaries of the Elected Officials are included in the Department Appropriations.

	<b>SALARIES</b>	<b>REQUEST</b>	<b>RECOMMENDED</b>
	7/01/06	7/01/07	7/01/07
	6/30/07	6/30/08	6/30/08
<u>Elective Town Officers</u>			
Moderator	\$ 0	\$ 0	\$ 0
Selectmen Members (5)	\$ 0	\$ 0	\$ 0
Tax Collector	\$51,838	\$53,062	\$53,062
Town Clerk	\$48,276	\$49,343	\$49,343
Assessors (3)			
Chairman	\$ 1	\$ 1	\$ 1
Member (1)	\$ 1	\$ 1	\$ 1
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
Members (2)	\$ 0	\$ 0	\$ 0
Planning Board (5)			
Chairman	\$ 0	\$1,200	\$ 0
Members (4)	\$ 0	\$4,000	\$ 0
Finance Committee (5)	\$ 0	\$ 0	\$ 0
Constables (2)	\$ 0	\$ 0	\$ 0
Greater Lowell Technical High School (1)	\$ 0	\$ 0	\$ 0

The Finance Committee recommends approval as shown in the Recommended column.

The Board of Selectmen recommends approval as shown in the Recommended column.

**Article 5.** To see if the Town will vote to raise and appropriate a sum of money as may be necessary to fund town expenses for the ensuing year, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

DEPARTMENT/DESCRIPTION	FY 2007 ADJUSTED BUDGET	FY 2008 DEPT REQUEST	FY 2008 SELECTMEN PROPOSED	FY 2008 FINCOM PROPOSED
... 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:	40,780.00	184,460.00	136,930.00	136,930.00
... 2 DEPT. EXPENSES:	7,190.00	7,600.00	7,600.00	7,600.00
<b>DEPT 122 SELECTMEN:</b>	<b>47,970.00</b>	<b>192,060.00</b>	<b>144,530.00</b>	<b>144,530.00</b>
... 1 SALARIES & WAGES:	101,130.00	104,550.00	106,080.00	106,080.00
... 2 DEPT. EXPENSES:	20,420.00	13,600.00	13,600.00	13,600.00
<b>DEPT 123 TOWN ADMINISTRATOR:</b>	<b>121,550.00</b>	<b>118,150.00</b>	<b>119,680.00</b>	<b>119,680.00</b>
... 2 DEPT. EXPENSES:	296,308.00	0.00	0.00	0.00
<b>DEPT 124 TOWN MEETING ARTICLES:</b>	<b>296,308.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 2 DEPT. EXPENSES:	671.00	0.00	0.00	0.00
<b>DEPT 125 UNPAID BILLS:</b>	<b>671.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 129 COMMUNITY DEVELOPMENT:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	1,540.00	1,855.00	1,855.00	1,855.00
<b>DEPT 131 FINANCE COMMITTEE:</b>	<b>1,540.00</b>	<b>1,855.00</b>	<b>1,855.00</b>	<b>1,855.00</b>
... 2 DEPT. EXPENSES:	36,622.00	47,000.00	47,000.00	47,000.00
<b>DEPT 132 RESERVE FUND:</b>	<b>36,622.00</b>	<b>47,000.00</b>	<b>47,000.00</b>	<b>47,000.00</b>
... 1 SALARIES & WAGES:	67,907.00	78,037.00	78,037.00	78,037.00
... 2 DEPT. EXPENSES:	15,825.00	7,630.00	4,630.00	4,630.00
<b>DEPT 135 ACCOUNTANT:</b>	<b>83,732.00</b>	<b>85,667.00</b>	<b>82,667.00</b>	<b>82,667.00</b>
... 2 DEPT. EXPENSES:	26,320.00	36,400.00	40,400.00	40,400.00
<b>DEPT 136 ANNUAL AUDITS:</b>	<b>26,320.00</b>	<b>36,400.00</b>	<b>40,400.00</b>	<b>40,400.00</b>
... 1 SALARIES & WAGES:	93,754.00	99,517.00	96,822.00	96,822.00
... 2 DEPT. EXPENSES:	16,350.00	16,250.00	16,250.00	16,250.00
<b>DEPT 141 ASSESSORS:</b>	<b>110,104.00</b>	<b>115,767.00</b>	<b>113,072.00</b>	<b>113,072.00</b>
... 2 DEPT. EXPENSES:	35,750.00	80,500.00	45,500.00	45,500.00
<b>DEPT 142 RECLASSIFICATION:</b>	<b>35,750.00</b>	<b>80,500.00</b>	<b>45,500.00</b>	<b>45,500.00</b>
... 1 SALARIES & WAGES:	85,066.00	85,643.00	85,643.00	85,643.00
... 2 DEPT. EXPENSES:	18,645.00	18,345.00	18,495.00	18,495.00
<b>DEPT 145 TREASURER:</b>	<b>103,711.00</b>	<b>103,988.00</b>	<b>104,138.00</b>	<b>104,138.00</b>
... 1 SALARIES & WAGES:	91,387.00	93,562.00	93,562.00	93,562.00
... 2 DEPT. EXPENSES:	29,320.00	34,114.00	29,889.00	29,889.00
<b>DEPT 146 TAX COLLECTOR:</b>	<b>120,707.00</b>	<b>127,676.00</b>	<b>123,451.00</b>	<b>123,451.00</b>

DEPARTMENT/DESCRIPTION	FY 2007 ADJUSTED BUDGET	FY 2008 DEPT REQUEST	FY 2008 SELECTMEN PROPOSED	FY 2008 FINCOM PROPOSED
... 2 DEPT. EXPENSES: <b>DEPT 151 TOWN COUNSEL:</b>	59,650.00 <b>59,650.00</b>	61,092.00 <b>61,092.00</b>	61,092.00 <b>61,092.00</b>	61,092.00 <b>61,092.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 152 SPECIAL LEGAL SERVICES:</b>	55,000.00 <b>55,000.00</b>	55,000.00 <b>55,000.00</b>	55,000.00 <b>55,000.00</b>	55,000.00 <b>55,000.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 160 TOWN CLERK:</b>	66,506.00 1,950.00 <b>68,456.00</b>	67,957.00 2,090.00 <b>70,047.00</b>	67,957.00 2,090.00 <b>70,047.00</b>	67,957.00 2,090.00 <b>70,047.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 161 LICENSES &amp; FINES:</b>	0.00 250.00 <b>250.00</b>	0.00 250.00 <b>250.00</b>	0.00 250.00 <b>250.00</b>	0.00 250.00 <b>250.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 162 ELECTION/REGISTRATION:</b>	16,400.00 13,340.00 <b>29,740.00</b>	12,980.00 17,990.00 <b>30,970.00</b>	22,930.00 10,690.00 <b>33,620.00</b>	22,930.00 10,690.00 <b>33,620.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 171 CONSERVATION COMMISSION:</b>	43,146.00 16,050.00 <b>59,196.00</b>	37,182.00 6,250.00 <b>43,432.00</b>	35,432.00 6,250.00 <b>41,682.00</b>	35,432.00 6,250.00 <b>41,682.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 172 OPEN SPACE PLAN:</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 174 N. MIDDX. COUNCIL OF GOV'T:</b>	2,803.00 <b>2,803.00</b>	2,874.00 <b>2,874.00</b>	2,803.00 <b>2,803.00</b>	2,803.00 <b>2,803.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 175 PLANNING BOARD:</b>	13,770.00 13,695.00 <b>27,465.00</b>	20,200.00 18,500.00 <b>38,700.00</b>	13,812.00 13,500.00 <b>27,312.00</b>	13,812.00 13,500.00 <b>27,312.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 176 ZONING BD OF APPEALS:</b>	500.00 4,691.00 <b>5,191.00</b>	1,000.00 4,616.00 <b>5,616.00</b>	1,000.00 4,616.00 <b>5,616.00</b>	1,000.00 4,616.00 <b>5,616.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 181 HOUSING/DEVELOPMENT:</b>	5,000.00 <b>5,000.00</b>	5,000.00 <b>5,000.00</b>	5,000.00 <b>5,000.00</b>	5,000.00 <b>5,000.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 182 CAPITAL MANAGEMENT:</b>	200.00 <b>200.00</b>	200.00 <b>200.00</b>	200.00 <b>200.00</b>	200.00 <b>200.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 184 COMMUNITY PRESERVATION:</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 185 AMERICAN DISABILITIES:</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>

DEPARTMENT/DESCRIPTION	FY 2007 ADJUSTED BUDGET	FY 2008 DEPT REQUEST	FY 2008 SELECTMEN PROPOSED	FY 2008 FINCOM PROPOSED
... 2 DEPT. EXPENSES:	93,700.00	112,073.00	112,073.00	112,073.00
<b>DEPT 192 TOWN HALL:</b>	<b>93,700.00</b>	<b>112,073.00</b>	<b>112,073.00</b>	<b>112,073.00</b>
... 2 DEPT. EXPENSES:	850.00	850.00	850.00	850.00
<b>DEPT 193 OLD TOWN HALL:</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>
... 2 DEPT. EXPENSES:	4,000.00	4,500.00	4,000.00	4,000.00
<b>DEPT 195 TOWN REPORTS:</b>	<b>4,000.00</b>	<b>4,500.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
... 2 DEPT. EXPENSES:	14,700.00	16,575.00	16,575.00	16,575.00
<b>DEPT 196 TOWN BUILDINGS:</b>	<b>14,700.00</b>	<b>16,575.00</b>	<b>16,575.00</b>	<b>16,575.00</b>
... 2 DEPT. EXPENSES:	450,000.00	0.00	0.00	0.00
<b>DEPT 199 DUE TO OTHER FUNDS:</b>	<b>450,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	1,851,433.00	1,910,734.00	1,775,491.00	1,775,491.00
... 2 DEPT. EXPENSES:	155,432.00	158,482.00	156,482.00	156,482.00
<b>DEPT 210 POLICE DEPARTMENT:</b>	<b>2,006,865.00</b>	<b>2,069,216.00</b>	<b>1,931,973.00</b>	<b>1,931,973.00</b>
... 1 SALARIES & WAGES:	14,415.00	22,685.00	18,933.00	18,933.00
... 2 DEPT. EXPENSES:	36,888.00	40,059.00	40,059.00	40,059.00
<b>DEPT 211 POLICE STATION:</b>	<b>51,303.00</b>	<b>62,744.00</b>	<b>58,992.00</b>	<b>58,992.00</b>
... 2 DEPT. EXPENSES:	54,234.00	64,234.00	64,234.00	64,234.00
<b>DEPT 212 POLICE CRUISERS:</b>	<b>54,234.00</b>	<b>64,234.00</b>	<b>64,234.00</b>	<b>64,234.00</b>
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 213 LICENSING ENFORCEMENT:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	379,026.00	488,251.00	392,251.00	392,251.00
... 2 DEPT. EXPENSES:	152,964.00	165,722.00	155,997.00	155,997.00
<b>DEPT 220 FIRE DEPARTMENT:</b>	<b>531,990.00</b>	<b>653,973.00</b>	<b>548,248.00</b>	<b>548,248.00</b>
... 1 SALARIES & WAGES:	309,884.00	342,308.00	297,655.00	297,655.00
... 2 DEPT. EXPENSES:	43,700.00	51,000.00	50,100.00	50,100.00
<b>DEPT 225 COMMUNICATION CENTER:</b>	<b>353,584.00</b>	<b>393,308.00</b>	<b>347,755.00</b>	<b>347,755.00</b>
... 1 SALARIES & WAGES:	90,922.00	93,298.00	93,298.00	93,298.00
... 2 DEPT. EXPENSES:	6,165.00	9,780.00	9,780.00	9,780.00
<b>DEPT 241 BUILDING INSPECTOR:</b>	<b>97,087.00</b>	<b>103,078.00</b>	<b>103,078.00</b>	<b>103,078.00</b>
... 1 SALARIES & WAGES:	8,495.00	8,815.00	8,815.00	8,815.00
... 2 DEPT. EXPENSES:	900.00	900.00	900.00	900.00
<b>DEPT 242 GAS INSPECTOR:</b>	<b>9,395.00</b>	<b>9,715.00</b>	<b>9,715.00</b>	<b>9,715.00</b>
... 1 SALARIES & WAGES:	8,495.00	8,815.00	8,815.00	8,815.00
... 2 DEPT. EXPENSES:	1,000.00	1,000.00	1,000.00	1,000.00
<b>DEPT 243 PLUMBING INSPECTOR:</b>	<b>9,495.00</b>	<b>9,815.00</b>	<b>9,815.00</b>	<b>9,815.00</b>

DEPARTMENT/DESCRIPTION	FY 2007 ADJUSTED BUDGET	FY 2008 DEPT REQUEST	FY 2008 SELECTMEN PROPOSED	FY 2008 FINCOM PROPOSED
... 2 DEPT. EXPENSES:	1,000.00	1,000.00	1,000.00	1,000.00
<b>DEPT 244 WEIGHTS &amp; MEASURERS:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
... 1 SALARIES & WAGES:	12,510.00	12,952.00	12,952.00	12,952.00
... 2 DEPT. EXPENSES:	1,900.00	1,900.00	1,900.00	1,900.00
<b>DEPT 245 WIRE INSPECTOR:</b>	<b>14,410.00</b>	<b>14,852.00</b>	<b>14,852.00</b>	<b>14,852.00</b>
... 1 SALARIES & WAGES:	1,200.00	1,200.00	1,200.00	1,200.00
... 2 DEPT. EXPENSES:	1,300.00	1,300.00	1,300.00	1,300.00
<b>DEPT 291 CIVIL DEFENSE:</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
... 2 DEPT. EXPENSES:	36,000.00	36,000.00	36,000.00	36,000.00
<b>DEPT 292 DOG OFFICER EXPENSE:</b>	<b>36,000.00</b>	<b>36,000.00</b>	<b>36,000.00</b>	<b>36,000.00</b>
... 2 DEPT. EXPENSES:	5,150.00	5,350.00	5,450.00	5,450.00
<b>DEPT 294 TREE WARDEN:</b>	<b>5,150.00</b>	<b>5,350.00</b>	<b>5,450.00</b>	<b>5,450.00</b>
... 2 DEPT. EXPENSES:	200.00	200.00	200.00	200.00
<b>DEPT 296 INSECT &amp; PEST CONTROL:</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
... 2 DEPT. EXPENSES:	1,400.00	1,400.00	1,400.00	1,400.00
<b>DEPT 297 DUTCH ELM DISEASE:</b>	<b>1,400.00</b>	<b>1,400.00</b>	<b>1,400.00</b>	<b>1,400.00</b>
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 298 FENCE VIEWER:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	775.00	775.00	775.00	775.00
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 299 INSPECTOR OF ANIMALS:</b>	<b>775.00</b>	<b>775.00</b>	<b>775.00</b>	<b>775.00</b>
... 1 SALARIES & WAGES:	12,195,965.00	12,948,702.00	12,880,921.00	12,880,921.00
... 2 DEPT. EXPENSES:	3,434,522.00	3,509,341.00	3,509,341.00	3,509,341.00
<b>DEPT 300 SCHOOL DEPARTMENT:</b>	<b>15,630,487.00</b>	<b>16,458,043.00</b>	<b>16,390,262.00</b>	<b>16,390,262.00</b>
... 2 DEPT. EXPENSES:	614,053.00	762,156.00	762,156.00	762,156.00
<b>DEPT 301 GR. LOWELL REG. SCHOOL:</b>	<b>614,053.00</b>	<b>762,156.00</b>	<b>762,156.00</b>	<b>762,156.00</b>
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 305 SCHOOL D.A.R.E. OFFICER:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	0.00	40,000.00	0.00	0.00
... 2 DEPT. EXPENSES:	11,950.00	0.00	26,000.00	26,000.00
<b>DEPT 420 TOWN ENGINEER</b>	<b>11,950.00</b>	<b>40,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>
... 1 SALARIES & WAGES:	469,725.00	485,617.00	485,617.00	485,617.00
<b>DEPT 421 HIGHWAY SALARIES &amp; WAGES:</b>	<b>469,725.00</b>	<b>485,617.00</b>	<b>485,617.00</b>	<b>485,617.00</b>
... 2 DEPT. EXPENSES:	76,420.00	80,526.00	80,526.00	80,526.00
<b>DEPT 422 HWY MACHINERY FUND:</b>	<b>76,420.00</b>	<b>80,526.00</b>	<b>80,526.00</b>	<b>80,526.00</b>

DEPARTMENT/DESCRIPTION	FY 2007 ADJUSTED BUDGET	FY 2008 DEPT REQUEST	FY 2008 SELECTMEN PROPOSED	FY 2008 FINCOM PROPOSED
... 1 SALARIES & WAGES:	37,500.00	37,500.00	37,500.00	37,500.00
... 2 DEPT. EXPENSES:	87,500.00	87,500.00	87,500.00	87,500.00
<b>DEPT 423 HWY SNOW EXPENSE:</b>	<b>125,000.00</b>	<b>125,000.00</b>	<b>125,000.00</b>	<b>125,000.00</b>
... 2 DEPT. EXPENSES:	39,050.00	44,908.00	44,908.00	44,908.00
<b>DEPT 424 HWY STREET LIGHTING:</b>	<b>39,050.00</b>	<b>44,908.00</b>	<b>44,908.00</b>	<b>44,908.00</b>
... 1 SALARIES & WAGES:	2,000.00	2,000.00	2,000.00	2,000.00
... 2 DEPT. EXPENSES:	63,000.00	63,000.00	63,000.00	63,000.00
<b>DEPT 425 HWY TOWN MAINTENANCE:</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>65,000.00</b>
... 2 DEPT. EXPENSES:	2,000.00	2,000.00	2,000.00	2,000.00
<b>DEPT 426 HWY SPECIAL SIGNS:</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
... 2 DEPT. EXPENSES:	53,800.00	53,800.00	53,800.00	53,800.00
<b>DEPT 427 HIGHWAY CONSTRUCTION:</b>	<b>53,800.00</b>	<b>53,800.00</b>	<b>53,800.00</b>	<b>53,800.00</b>
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 428 HIGHWAY ARTICLES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 2 DEPT. EXPENSES:	7,575.00	7,550.00	7,550.00	7,550.00
<b>DEPT 429 HWY UNIFORM ALLOWANCE:</b>	<b>7,575.00</b>	<b>7,550.00</b>	<b>7,550.00</b>	<b>7,550.00</b>
... 2 DEPT. EXPENSES:	5,000.00	5,000.00	0.00	0.00
<b>DEPT 432 HWY SNOW UNACCEPTED RDS:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	28,900.00	28,900.00	28,900.00	28,900.00
... 2 DEPT. EXPENSES:	3,550.00	6,200.00	5,300.00	5,300.00
<b>DEPT 491 CEMETERY DEPARTMENT:</b>	<b>32,450.00</b>	<b>35,100.00</b>	<b>34,200.00</b>	<b>34,200.00</b>
... 1 SALARIES & WAGES:	8,200.00	8,200.00	8,200.00	8,200.00
... 2 DEPT. EXPENSES:	4,000.00	4,000.00	4,000.00	4,000.00
<b>DEPT 492 CEMETERY INTERMENTS:</b>	<b>12,200.00</b>	<b>12,200.00</b>	<b>12,200.00</b>	<b>12,200.00</b>
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 493 CEMETERY IMPROVEMENT FUND:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	36,462.00	39,445.00	39,445.00	39,445.00
... 2 DEPT. EXPENSES:	53,923.00	53,825.00	53,825.00	53,825.00
<b>DEPT 520 BOARD OF HEALTH:</b>	<b>90,385.00</b>	<b>93,270.00</b>	<b>93,270.00</b>	<b>93,270.00</b>
... 2 DEPT. EXPENSES:	3,000.00	3,000.00	3,000.00	3,000.00
<b>DEPT 521 DENTAL PROGRAM:</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
... 2 DEPT. EXPENSES:	0.00	3,000.00	0.00	0.00
<b>DEPT 522 NURSING CONTRACT:</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>
... 2 DEPT. EXPENSES:	200.00	200.00	200.00	200.00
<b>DEPT 523 MENTAL HEALTH ASSESSMENT:</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>

DEPARTMENT/DESCRIPTION	FY 2007 ADJUSTED BUDGET	FY 2008 DEPT REQUEST	FY 2008 SELECTMEN PROPOSED	FY 2008 FINCOM PROPOSED
... 2 DEPT. EXPENSES: <b>DEPT 524 RUBBISH &amp; RECYCLING CONTRACT:</b>	837,000.00 <b>837,000.00</b>	810,000.00 <b>810,000.00</b>	810,000.00 <b>810,000.00</b>	810,000.00 <b>810,000.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 525 ANIMAL DISPOSAL:</b>	100.00 <b>100.00</b>	100.00 <b>100.00</b>	100.00 <b>100.00</b>	100.00 <b>100.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 526 RECYCLING COMMITTEE:</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>
... 1 SALARIES & WAGES: <b>DEPT 527 INSPECTOR OF SLAUGHTER:</b>	25.00 <b>25.00</b>	25.00 <b>25.00</b>	25.00 <b>25.00</b>	25.00 <b>25.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 528 HAZARDOUS WASTE:</b>	14,000.00 <b>14,000.00</b>	14,000.00 <b>14,000.00</b>	14,000.00 <b>14,000.00</b>	14,000.00 <b>14,000.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 530 DEMOLITION &amp; PUBLIC HEALTH:</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 541 COUNCIL ON AGING:</b>	84,628.00 6,205.00 <b>90,833.00</b>	118,161.00 7,465.00 <b>125,626.00</b>	87,561.00 7,265.00 <b>94,826.00</b>	87,561.00 7,265.00 <b>94,826.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 542 COMMUNITY CENTER:</b>	17,154.00 <b>17,154.00</b>	15,334.00 <b>15,334.00</b>	14,434.00 <b>14,434.00</b>	14,434.00 <b>14,434.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 543 VETERANS AGENT:</b>	37,737.00 1,975.00 <b>39,712.00</b>	38,710.00 1,975.00 <b>40,685.00</b>	38,710.00 1,975.00 <b>40,685.00</b>	38,710.00 1,975.00 <b>40,685.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 544 VETERANS BENEFITS:</b>	62,685.00 <b>62,685.00</b>	75,500.00 <b>75,500.00</b>	66,185.00 <b>66,185.00</b>	66,185.00 <b>66,185.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 545 VETERANS GRAVES:</b>	750.00 <b>750.00</b>	750.00 <b>750.00</b>	750.00 <b>750.00</b>	750.00 <b>750.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 546 VETERANS FLAGS:</b>	500.00 <b>500.00</b>	500.00 <b>500.00</b>	500.00 <b>500.00</b>	500.00 <b>500.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 610 LIBRARY:</b>	192,353.00 83,491.00 <b>275,844.00</b>	202,619.00 88,258.00 <b>290,877.00</b>	202,619.00 85,258.00 <b>287,877.00</b>	202,619.00 85,258.00 <b>287,877.00</b>
... 2 DEPT. EXPENSES: <b>DEPT 630 TOWN BEACH:</b>	329.00 <b>329.00</b>	400.00 <b>400.00</b>	400.00 <b>400.00</b>	400.00 <b>400.00</b>
... 1 SALARIES & WAGES: ... 2 DEPT. EXPENSES: <b>DEPT 655 RECREATION DEPARTMENT:</b>	23,202.00 20,358.00 <b>43,560.00</b>	23,750.00 24,710.00 <b>48,460.00</b>	23,750.00 24,710.00 <b>48,460.00</b>	23,750.00 24,710.00 <b>48,460.00</b>

Town of Tyngsborough  
Fiscal 2008  
General Fund Budget

DEPARTMENT/DESCRIPTION	FY 2007 ADJUSTED BUDGET	FY 2008 DEPT REQUEST	FY 2008 SELECTMEN PROPOSED	FY 2008 FINCOM PROPOSED
... 2 DEPT. EXPENSES: DEPT 660 MEMORIAL DAY COMM:	900.00 <b>900.00</b>	900.00 <b>900.00</b>	900.00 <b>900.00</b>	900.00 <b>900.00</b>
... 2 DEPT. EXPENSES: DEPT 691 HISTORICAL COMMISSION:	850.00 <b>850.00</b>	850.00 <b>850.00</b>	850.00 <b>850.00</b>	850.00 <b>850.00</b>
... 2 DEPT. EXPENSES: DEPT 710 LONG TERM DEBT:	1,080,701.00 <b>1,080,701.00</b>	1,067,010.00 <b>1,067,010.00</b>	1,067,010.00 <b>1,067,010.00</b>	1,067,010.00 <b>1,067,010.00</b>
... 2 DEPT. EXPENSES: DEPT 760 LONG TERM DEBT INTEREST:	524,187.00 <b>524,187.00</b>	388,945.00 <b>388,945.00</b>	388,945.00 <b>388,945.00</b>	388,945.00 <b>388,945.00</b>
... 2 DEPT. EXPENSES: DEPT 910 INSURANCES:	4,086,317.00 <b>4,086,317.00</b>	4,424,275.00 <b>4,424,275.00</b>	4,424,275.00 <b>4,424,275.00</b>	4,424,275.00 <b>4,424,275.00</b>
<b>TOTALS:</b>	<b>29,350,316.00</b>	<b>30,365,009.00</b>	<b>29,840,311.00</b>	<b>29,840,311.00</b>

**SEWER FUND BUDGET**

... 1 SALARIES & WAGES:	155,403.00	144,023.00	144,023.00	144,023.00
... 2 DEPT. EXPENSES:	1,104,582.00	1,152,839.00	1,152,839.00	1,152,839.00
<b>TOTAL SEWER FUND BUDGET</b>	<b>1,259,985.00</b>	<b>1,296,862.00</b>	<b>1,296,862.00</b>	<b>1,296,862.00</b>

**SUMMARY BY FUNCTION**

GENERAL GOVERNMENT	1,861,186.00	1,356,242.00	1,258,413.00	1,258,413.00
PUBLIC SAFETY	3,175,388.00	3,428,160.00	3,135,987.00	3,135,987.00
EDUCATION	16,244,540.00	17,220,199.00	17,152,418.00	17,152,418.00
HIGHWAY & CEMETERY	900,170.00	956,701.00	936,801.00	936,801.00
HUMAN SERVICES	1,156,344.00	1,181,990.00	1,137,975.00	1,137,975.00
CULTURAL & RECREATION	321,483.00	341,487.00	338,487.00	338,487.00
DEBT	1,604,888.00	1,455,955.00	1,455,955.00	1,455,955.00
INSURANCE	4,086,317.00	4,424,275.00	4,424,275.00	4,424,275.00
SEWER	1,259,985.00	1,296,862.00	1,296,862.00	1,296,862.00
<b>TOTAL TOWN &amp; SEWER BUDGET</b>	<b>30,610,301.00</b>	<b>31,661,871.00</b>	<b>31,137,173.00</b>	<b>31,137,173.00</b>

**Article 6.** To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, and/or borrow the sum of \$49,500.00 for the purpose of purchasing 30 sets of Protective Clothing (Turn-out gear) to replace worn out/outdated gear and to meet the latest codes, to be expended by the Board of Fire Engineers, or take any other action relative thereto.

Submitted by: Board of Selectmen and Capital Asset Management Committee

The Finance Committee recommends approval, and that \$49,500.00 be transferred from the Capital Asset Stabilization Fund.

The Board of Selectmen recommends approval.

The Capital Asset Management Committee recommends approval.

**Article 7.** To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, and/or borrow the sum of \$47,000.00 for the purpose of purchasing Self Contained Breathing Apparatus (SCBA), to replace one-third of the existing SCBA systems in order to meet the latest codes, to be expended by the Board of Fire Engineers, or take any other action relative thereto.

Submitted by: Board of Selectmen and Capital Asset Management Committee

The Finance Committee recommends approval, and that \$47,000.00 be transferred from the Capital Asset Stabilization Fund.

The Board of Selectmen recommends approval.

The Capital Asset Management Committee recommends approval.

**Article 8.** To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, and/or borrow the sum of \$185,000.00, or any other amount, to pay for the costs for Phase II of repairing/replacing the roof at the Tyngsborough Early Childhood Center located at 135 Colburn Road, including the payment of any and all costs incidental and related thereto, to be expended by the School Committee, or take any other action relative thereto.

Submitted by: Board of Selectmen and Capital Asset Management Committee

The Finance Committee recommends approval of the motion shown below, and that \$185,000.00 be borrowed, and that \$8,400 be transferred from the Capital Asset Stabilization Fund to pay the interest cost on this borrowing in its first year.

The Board of Selectmen recommends approval.

The Capital Asset Management Committee recommends approval.

**Motion.** That the sum of \$185,000 is hereby appropriated to pay for the costs for Phase II of repairing/replacing the roof at the Tyngsborough Early Childhood Center located at 135 Colburn Road, including the payment of any and all costs incidental and related thereto, to be expended by the School Committee, and that to meet this appropriation, the Treasurer, with the approval of the Selectmen, is authorized to borrow said amount under and pursuant to Chapter 44, Section 7(3A) of the General Laws, or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor, and that to pay the interest cost on this borrowing in its first year, the additional sum of \$8,400 is hereby transferred for this purpose from available funds in the Capital Asset Stabilization Fund.

**Article 9.** To see if the Town will vote to appropriate by transfer the sum of \$9,525.50, from Account #2400-000-3401-000 Vesper Development Impact Fees/Highway Department, to Account #0100-422-5850-000 for the FY08 Highway Department Truck Lease payment year 4, to be expended by the Highway Department, or take any other action relative thereto.

Submitted by: Highway Department

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 10.** To see if the Town will vote to certify the Chapter 90 Bond appropriation of \$271,924 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 approval.

The Board of Selectmen recommends approval.

**Article 11.** 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 2007 and FY 2008 shall remain in the revolving accounts for each of the following town entities.

<u>Town Entity</u>	<u>FY08 Maximum Expenditure</u>	<u>Authorized to Expend</u>
Fire Department	\$20,000.00	Board of Fire Engineers or designee
Recreation Committee	\$90,000.00	Board of Selectmen or designee
School Field Use Committee	\$10,000.00	School Field Use Committee or designee
Recycling Committee	\$ 7,000.00	Board of Health or designee
Board of Health For collection and disposal of bulky items and appliances	\$30,000.00	Board of Health or designee
Board of Health For reimbursement program for Medicare Plan members	\$ 6,000.00	Board of Health or designee
Conservation Commission For receiving fees under the local Wetland Protection By-law and making disbursements in connection with the duties of the Conservation Commission	\$ 5,000.00	Conservation Commission or designee

Or take any other action relative thereto.

Submitted by: Town Entities as shown

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 12.** To see if the Town will vote to appropriate \$37,000 from FY2008 Community Preservation Fund revenues for administrative fees to support the Community Preservation Committee in the review of project proposals and in the conduct of general business duties, including but not limited to, technical staffing and expertise, performing appraisals, environmental site assessments, legal advertisements, publication fees, generation of a Community Preservation Plan, and other such expenses, or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

The Community Preservation Committee recommends approval.

**Article 13.** To see if the Town will vote to appropriate and transfer \$20,000 from FY 2007 Community Preservation Budgeted Reserve for the purpose of obtaining an updated Open Space and Recreation Plan required by the state, to be expended by the Board of Selectmen, or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

The Community Preservation Committee recommends approval.

**Article 14.** To see if the Town will vote to appropriate \$58,722.50 from FY 2008 Community Preservation Fund revenues for the Principal and Interest payments due on the long-term debt of the Long Pond purchase, or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

The Community Preservation Committee recommends approval.

**Article 15.** To see if the Town will vote to reserve \$75,000 from FY 2008 Community Preservation Fund revenues for historic preservation, \$75,000 from FY 2008 Community Preservation Fund revenues for Affordable Housing initiatives, \$75,000 from FY 2008 Community Preservation Fund revenues for Open Space initiatives, or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

The Community Preservation Committee recommends approval.

**Article 16.** To see if the Town will vote to appropriate from existing Community Preservation Budgeted Reserve, Open Space Reserve, FY08 Annual Revenues, and/or borrow the sum of \$1,100,000, or any other amount, for the purpose of purchasing a parcel of land approximately .84 acres and buildings at 216 Middlesex Road, currently known as Shur Fine Market, from the owners, Flint Pond Real Estate, LLC, of the same address, including the payment of any and all costs incidental and related thereto, or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

The Community Preservation Committee recommends approval of \$1,100,000 for the purchase of the property and \$15,000 for securing and decommissioning the property.

**Article 17.** To see if the Town will vote to appropriate from existing Community Preservation Budgeted Reserve, Open Space Reserve, Historic Preservation Reserve, Affordable Housing Reserve, FY08 Annual Revenues, and/or borrow a sum of money for the preparation of the Town Center Development and Preservation Plan, or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

The Community Preservation Committee recommends approval of \$30,000.

**Article 18.** To see if the Town will vote to reserve a sum of money from FY 2008 Community Preservation Fund revenues for FY 2008 Community Preservation Fund purposes, or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

The Community Preservation Committee will make a recommendation on Town Meeting floor.

**Article 19.** To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow \$49,500 for the purpose of purchasing 30 sets of Protective Clothing (Turn-out gear) in order to replace worn out/outdated gear and to meet the latest codes, to be expended by the Board of Fire Engineers, or take any other action relative thereto.

Submitted by: Board of Fire Engineers

The Finance Committee does not recommend approval.

The Board of Selectmen does not recommend approval.

The Capital Asset Management Committee does not recommend approval.

**Article 20.** To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow \$70,000 for the purpose of purchasing 14 sets of Self Contained Breathing Apparatus (SCBA), to replace one-half of the existing SCBA systems in order to meet the latest codes, to be expended by the Board of Fire Engineers, or take any other action relative thereto.

Submitted by: Board of Fire Engineers

The Finance Committee does not recommend approval.

The Board of Selectmen does not recommend approval.

The Capital Asset Management Committee does not recommend approval.

**Article 21.** To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow \$350,000 for the purpose of purchasing a Fire Engine to replace Engine 1, a 20 year old apparatus that was scheduled for replacement last year, to be expended by the Board of Fire Engineers, or take any other action relative thereto.

Submitted by: Board of Fire Engineers

The Finance Committee does not recommend approval.

The Board of Selectmen does not recommend approval.

The Capital Asset Management Committee does not recommend approval.

**Article 22.** To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow \$48,000 for the purpose of purchasing a replacement to Car-1, a 9 year old Incident Command vehicle as scheduled for replacement this year, to be expended by the Board of Fire Engineers, or take any other action relative thereto.

Submitted by: Board of Fire Engineers

The Finance Committee does not recommend approval.

The Board of Selectmen does not recommend approval.

The Capital Asset Management Committee does not recommend approval.

**Article 23.** To see if the Town will vote to appropriate by transfer from its unrestricted revenues to the School Committee budget the reimbursements received by the town, pursuant to M.G.L. C. 44 , Sec. 72, for medical services provided to school pupils who are in residential special education programs pursuant to the provisions of Chapter 71B and all federal reimbursements received for other reimbursable medical services provided by the school department pursuant to state or federal law to students requiring educational or related medical services, such sums to be expended for any lawful purpose by the committee, or take any other action relative thereto.

Submitted by: School Committee

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 24.** To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, and/or borrow the sum of \$85,000.00 for the purpose of evaluating, developing a multi-year plan, and upgrading the school system's technology as the entire infrastructure of the school system's technology has become obsolete or in need of repair, to be expended by the School Committee, or take any other action relative thereto.

Submitted by: School Committee

The Finance Committee does not recommend approval.

The Board of Selectmen does not recommend approval.

The Capital Asset Management Committee does not recommend approval.

**Article 25.** To see if the Town will vote to accept Massachusetts General Law, Chapter 32B, Section 18, and require that all retirees, their spouses and dependents who are enrolled in Medicare Part A at no cost to a retiree, their spouse or dependents, or eligible for coverage thereunder at no cost to a retiree, their spouse or dependents, be required to enroll in a medicare health benefits supplement plan offered by the town, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 26.** To see if the Town will vote to raise and appropriate or appropriate by transfer from available funds a sum of money to supplement the Stabilization Fund, 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 27.** To see if the Town will vote to raise and appropriate or appropriate by transfer from available funds a sum of money to supplement the Capital Asset Stabilization Fund, 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 28.** To see if the Town will vote to appropriate by transfer from available funds a sum of money to be expended by the Board of Selectmen to be used to stabilize the tax rate for fiscal year 2008, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval and that \$600,000 be transferred from Free Cash to stabilize the tax rate for fiscal year 2008.

The Board of Selectmen recommends approval.

**Article 29.** To see if the Town will vote to appropriate by transfer from the Capital Asset Stabilization Fund a sum of money to be expended by the Board of Selectmen to be used to stabilize the tax rate for fiscal year 2008, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval and that \$41,600 be transferred from the Capital Asset Stabilization Fund.

The Board of Selectmen recommends approval.

**Article 30.** To see if the Town will vote to amend the Town By-laws for the Capital Asset Management Committee, Article XL, as follows:

amend section 4 as follows:

Delete the last sentence which reads “The Selectmen shall submit its approved capital improvement budget to the Annual Town Meeting for adoption by the Town.”, and replace with “The Selectmen shall submit its recommended capital improvement items at any Town Meeting for action by the Town.”

amend section 3C as follows:

Delete the section in its entirety which reads “All private citizen petitions submitted to an Annual or Special Town Meeting subsequently shall use the same forms as such Town governmental bodies and shall submit such forms to the Committee by December first of the year following the Town Meeting.”, and replace with “All private citizen requests shall use the same forms as such Town governmental bodies and shall submit such forms to the Committee by December first of each year.”

amend section 3E as follows:

Delete the section in its entirety which reads “No appropriation shall be voted for by Town Meeting for a capital improvement requested by a governmental unit or private citizen petition unless the proposed capital improvement is considered in the Committee’s report, or the Committee shall first have submitted a report to the Board of Selectmen explaining the omission.”, and replace with “No appropriation shall be voted for by Town Meeting for a capital improvement item requested by a governmental unit or private citizen unless the proposed capital improvement item: a) has been considered in the Committee’s report or the Committee shall first have submitted a report to the Board of Selectmen explaining the omission, and b) has been approved by the Board of Selectmen.”

Or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 31.** To see if the Town will vote to amend the Town By-Laws for Town Meetings Article I, Section 2, replacing “Unitarian Meeting House” with “Community Center” and replacing “Shurfine Market” with the “Fire Station #1”, or take any other action relative thereto.

Submitted by: Town Clerk

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 32.** To see if the Town will vote to amend Clause Forty-first C of the General Laws, Chapter 59, Section 5 by accepting the provisions of Chapter 184, Section 51 of the Acts of 2002, (Part 2 only), thereby increasing the amount of the exemption by 20%, beginning in Fiscal Year 2008, or take any other action relative thereto.

Submitted by: Board of Assessors

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 33.** To see if the Town will vote to accept Massachusetts General Laws Chapter 83, Section 16G, Deferral of Charges, 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 recommends approval.

**Article 34.** To see if the Town will vote to accept Massachusetts General Laws Chapter 80, Section 13B, Deferral and Recovery Agreements; Application; Recordation; Lien, 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 recommends approval.

**Article 35.** To see if the Town will vote to accept Massachusetts General Laws Chapter 39, subsection 23D, in which “a member of any municipal town board, committee or commission when holding an adjudicatory hearing shall not be disqualified from voting in the matter solely due to that member’s absence from no more than a single session of the hearing at which testimony or other evidence is received. Before any such vote, the member shall certify in writing that he has examined all evidence received at the missed session, which evidence shall include an audio or video recording of the missed session or a transcript thereof. The written certification shall be part of the record of the hearing. Nothing in this section shall change, replace, negate or otherwise supersede applicable quorum requirements.”

Submitted by: Board of Selectmen

The Finance Committee takes no action on this article.

The Board of Selectmen recommends approval.

**Article 36.** To see if the Town will vote to accept the provisions of Massachusetts General Law Chapter 184 section 52 of the Acts of 2002, which amends General Law chapter 59 section 5K allowing the Board of Selectmen to create a Senior Property Tax Work-off Program beginning in fiscal year 2008, or take any other action relative thereto.

Submitted by: Citizen’s Petition

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 37.** To see if the Town will vote to amend the Zoning By-Law of the Town of Tyngsborough by changing the zoning district designation of:

7 Cummings Road, owned by Debra J. Chronopoulos and Kevin D. Cochran, from a residential status to Commercial status, or take any other action relative thereto.

Submitted by: Citizen’s Petition

The Finance Committee takes no action on this article.

The Board of Selectmen does not recommend approval.

The Planning Board does not recommend approval.

**Article 38.** To see if the Town will vote to amend Article 2.15.11 of the Tyngsborough Zoning By-laws to read as follows:

2.15.10      Nonconforming Lots

2.15.11      Existing Lots – Any lot which complied with the minimum area, frontage, and lot width requirements, if any, in effect at the time the boundaries of the lot were defined by recorded deed or plan, may be built upon or used for single family residential use, notwithstanding the adoption of new or increased lot area, frontage, or lot width requirements, provided that:

1. At the time of adoption of such new or increased requirements or while building on such lot was otherwise permitted, whichever occurs later, such lot was held, and has continued to be held, in ownership separate from that of adjoining land; and
2. The lot has at least 5,000 square feet of area and 50 feet of frontage at the time the boundaries of the lot were defined.

Notwithstanding the above, the separate ownership requirements identified in Paragraph 1 which reads “such lot was held, and has continued to be held, in ownership separate from that of adjoining land” and the requirement of 50 feet of frontage identified in Paragraph 2, shall not be applicable to any lot shown on any plan recorded with the Middlesex North Registry of Deeds Book before May 20, 1955, which lot abuts a lake or waterway, which has not been built upon and which has been held continuously by an individual or by a trust controlled by said individual, on or before the adoption of the Tyngsborough Zoning Bylaw, May 20, 1955; and

3. Any proposed structure is situated on the lot so as to conform with the minimum yard requirements, if any, in effect at the time the boundaries of such lot were defined. In the case where no minimum yard requirements were in effect at the time the boundaries of such lot were defined, the minimum front yard shall be 20 feet and the minimum side and rear yards shall be 10 feet.

Or take any other action relative thereto.

Submitted by: Citizens' Petition

The Finance Committee takes no action on this article.

The Board of Selectmen takes no action on this article.

The Planning Board recommends approval.

**Article 39.** To see if the Town will vote to accept Dabilis Avenue as a town way as laid out by the Board of Selectmen and shown on a plan of land entitled "Dabilis Avenue, Tyngsborough, Massachusetts, Street Acceptance Plan", prepared for Charles Place, Inc., by DK Engineering Associates, Inc. with survey provided by Findeisen Survey & Design, LLC dated December 14, 2006, 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: Board of Selectmen

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen recommends approval.

The Planning Board recommends approval.

And you are hereby directed to serve this Warrant, by posting attested copies thereof at the Town Hall, Unitarian Meeting House, Lakeview Avenue Fire Station No. 2, Shurfine Market, and Flint's Convenience Store 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 23rd day of April, in the year two thousand seven.

Board of Selectmen

Karyn M. Puleo, Chairman

Richard B. Lemoine, Vice-Chairman

Jacqueline M. Schnackertz, Clerk

Kevin V. O'Connor

Jason S. Booth

**SPECIAL TOWN MEETING WARRANT**  
**May 15, 2007**  
**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 seven 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 appropriate by transfer from available funds \$4,050.00, to be expended by the Town Collector, to fund the cost of an upgrade to the software program, or take any other action relative thereto.

Submitted by: Town Collector

The Finance Committee recommends approval.  
The Board of Selectmen recommends approval.

**Article 2.** To see if the Town will vote to raise and appropriate or appropriate by transfer from available funds the sum of \$2,600.00, to be expended by the Board of Assessors, to cover the cost of installing electrical wiring, outlets and a service window in the Assessors Office, or take any other action relative thereto.

Submitted by: Board of Assessors

The Finance Committee recommends approval.  
The Board of Selectmen recommends approval.

**Article 3.** To see if the Town will vote to appropriate by transfer the sum of \$4,000.00 from the Cemetery Sale of Lot Fund to the Cemetery Improvement Fund, to be expended by the Cemetery Commissioners, or take any other action relative thereto.

Submitted by: Cemetery Commissioners

The Finance Committee recommends approval.  
The Board of Selectmen recommends approval.

**Article 4.** To see if the Town will vote to appropriate by transfer from available funds and/or from one or more municipal government accounts a sum of monies to supplement various municipal government accounts for FY07, 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 5.** To see if the Town will vote to appropriate by transfer a sum of monies from Retained Earnings to the Expense Account for FY07 in the Sewer Enterprise Fund, 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.

**Article 6.** To see if the Town will vote to appropriate by transfer from available funds and/or borrow a sum of monies for the purpose of paying costs of installing a holding tank, oil/water separator, drain(s), and vehicle wash system for the handling of oil, grease, and water at the Highway Garage, all costs of any necessary engineering, plans, storm water pollution prevention plans and permit applications, and for the payment of any and all other costs incidental and related thereto, all of which shall be expended at the direction of the Board of Selectmen, or take any other action relative thereto.

Submitted by: Highway Department

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

**Possible Motion.** That the sum of \$\_\_\_\_\_ is hereby appropriated for the purpose of paying costs of installing a holding tank, oil/water separator, drain(s), and vehicle wash system for the handling of oil, grease, and water at the Highway Garage, all costs of any necessary engineering, plans, storm water pollution prevention plans and permit applications, and for the payment of any and all other costs incidental and related thereto, all of which shall be expended at the direction of the Board of Selectmen, and that to meet this appropriation, the Treasurer, with the approval of the Selectmen, is authorized to borrow said amount under and pursuant to Chapter 44, Section 7(3A) of the General Laws, or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor.

**Article 7.** To see if the Town will vote to appropriate by transfer from available funds and/or from one or more municipal government accounts a sum of monies to supplement the Reserve Fund for FY07, 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.

And you are hereby directed to serve this Warrant, by posting attested copies thereof at the Town Hall, Unitarian Meeting House, Lakeview Avenue Fire Station No. 2, Shurfine Market, and Flint's Convenience Store 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 23rd day of April, in the year two thousand seven.

Board of Selectmen

Karyn M. Puleo, Chairman

Richard B. Lemoine, Vice-Chairman

Jacqueline M. Schnackertz, Clerk

Kevin V. O'Connor

Jason S. Booth