

Town of Dover

*2021 Town Meeting
Article Overview*



2021 TOWN MEETING ARTICLES

- Article 1 - Committee Reports
- Article 2 - Salaries for Elected Officials
- Article 3 - Revolving Funds
- Article 4 - FY2022 - Operating Budget
- Article 5 - FY2022 - Capital Budget
- Article 6 - Unemployment Compensation Fund
- Article 7 - Sick Leave for Retiring Police
- Article 8 - Road Reconstruction Funding Authorization
- Article 9 - Conservation Fund
- Article 10 - Create a Capital Stabilization Fund
- Article 11 - DSRS Capital (Withdrawn)
- Article 12 - Appropriation for one-time Projects
- Article 13 - Unpaid Bills
- Article 14 - 2020 Appropriations (Withdrawn)
- Article 15 - Accessory Apartment Bylaw
- Article 16 - Senior Property Tax Deferral
- Article 17 - Senior Property Tax Exemption
- Article 18 - Elderly & Disabled Tax Fund
- Article 19 - OPEB Trust Fund
- Article 20 - Amend Cemetery Bylaws
- Article 21 - PILOT for Solar Project
- Article 22 - Amend Animals Bylaw
- Article 23 - Lease Authorization for Cell Tower
- Article 24 - Citizens' Petition - Stagecoach Lane
- Article 25 - Free Cash to Tax Rate

ARTICLE 2 - SALARIES FOR ELECTED OFFICIALS

Elected Position	FY20	FY21	FY22 (R)
1. Board of Selectmen			
a. Chairman	200	200	200
b. Clerk	150	150	150
c. Member	100	100	100
2. Assessors			
a. Chairman	400	400	400
b. Other Members (each)	350	350	350
3. Town Clerk	74,044	78,033	81,764
4. Planning Board			
a. Chairman	100	100	100
b. Other Members (each)	50	50	50
5. Constables (3 each)	150	150	150
6. Board of Health			
a. Chairman	150	150	150
b. Other Members (each)	100	100	100

- **Only change is to Town Clerk's salary which reflects the Personnel Board's recommended salary increase for town staff.**
- **These costs are included in the town's operating budget - article 4.**

ARTICLE 3 - REVOLVING FUNDS

1.	Building Department	
	(a) Gas Inspector	\$ 9,800
	(b) Plumbing Inspector	\$17,500
	(c) Wiring Inspector	\$34,500
2.	Board of Health	
	(a) Perk and deep hole inspection and permitting	\$40,000
	(b) Septic inspection and permitting	\$50,000
	(c) Well inspection and permitting	\$20,000
	(d) Swimming pool inspection and permitting	\$10,000
3.	Library	
	(a) Materials replacement	\$ 5,000
4.	Council on Aging	
	(a) Senior activities and transportation	\$35,000
5.	Recycling Committee	
	(a) Materials sales proceeds	\$4,000

- **Revolving funds are funded by user-generated fees and do not impact the tax rate.**

Town of Dover

*FY '22 Operating
Budget Overview*



FY 21 RECAP

- Made structural changes to the budget by funding one-time projects and efforts with free cash as opposed to the tax levy.
- Assessed each operating budget line item and reduced or level-funded 30% of line items.
- Postponed hiring of new positions.

FY 21 Tax Rate certified at \$12.89 per thousand of valuation. A .05 increase year-over-year.

Five year historical tax rate:

FY17 - \$13.05

FY18 - \$12.84

FY19 - \$12.93

FY20 - \$12.84

FY21 - \$12.89

FY 22 OPERATING BUDGET - AT A GLANCE - REVENUES

REVENUE ESTIMATES

Tax Levy 2.5% Increase	\$888,713
New Growth	\$125,000
Local Receipts	\$407,007
Total Growth Estimate	\$1,420,720

LOCAL RECEIPTS ESTIMATE

- FY 22 estimate is \$407,007 more than budgeted for in FY 21;
- FY 22 estimate is 94% of actual receipts collected in FY 20;
- Estimate is based on a line-by-line assessment of potential growth / decline. Estimate will be refined as more FY 21 information becomes available.

FY 22 OPERATING BUDGET - AT A GLANCE - EXPENDITURES

MAJOR COST INCREASES

Schools	\$33,792
Town Wages COLA, steps, longevity)	\$134,002
Insurance (health, property / liability)	\$133,231
Total Cost Increase	\$301,025

NEW COST INCREASES

FY 21 Position Requests (Funded for ½ year due to COVID budget adjustments).	
Accounting (PT Staff)	\$15,565
Inspections (PT Staff)	\$18,219
Highway (PT Staff)	\$12,350
Planning (FT Staff)	\$27,161
Library (FT & PT Staff)	\$42,136
New FY 22 Position Requests	
Conservation (Add. Hours + Consultant)	\$23,946
Health (PT Staff)	\$26,405
Total Cost Increase	\$165,782

FY 22 OPERATING BUDGET - CHANGES SINCE DECEMBER

Assessments

Line	Original Amount	Revised Amount	Change	YoY Increase	YoY %	Notes
Health Insurance	\$2,733,120	\$2,425,227*	\$307,893	\$177,744	-7%	See Next Slide
Retirement	\$1,670,000	\$1,476,817	\$193,183	\$45,244	-3%	Final
DSRS	\$13,092,704	\$12,693,092	\$399,612	\$14,077	0%	Estimate
Chickering	\$10,412,108	\$10,369,665	\$42,443	\$3,026	0%	Final

Departments

- The Planning Board budget has been reduced by **\$20,339** as a result of decreasing professional services due to the hiring of the Land Use Director / Full - time Planner.

State Aid

- The Governor set State Aid numbers above last year's appropriation. Dover's proposed State Aid will increase by \$17,282 or 1.5% for a total figure of \$1,188,232. These numbers will be finalized by the Legislature later in the year.

HEALTH INSURANCE & OPEB

- This year's health insurance costs are estimated to decrease by 7% year-over-year, or by ~\$200,000.
- Recommending that this amount be used to fully fund the town's OPEB liability, which is scheduled to retire in 2026.
- Allows the Town to fully fund it's OPEB liability - one of the few in the Commonwealth - and then focus on establishing a 10-year funding schedule for our share of the Region's OPEB liability as presented at Town Meeting 2019.
- Full Report: <https://www.doverma.org/DocumentCenter/View/1332/2021-03-08-OPEB-Valuation-Report>



APPENDIX I – LIABILITIES, ASSETS, & CASH FLOWS
CURRENT FUNDING POLICY (OPEN GROUP)

Funding - 6.25% discount rate													
For the Fiscal Year	Period Ending on the Measurement Date of:	I. Total OPEB Liability ("TOL") as of Measurement Date	II. Fiduciary Net Position as of Measurement Date with an expected 6.10% return			IV. Funded Liability (Asset) [I. - II.]	V. Service Cost [II. / I.]	VI. Employer Share of Benefit Payments (With Implicit Cost)	VII. Trust Contributions Beyond Pay-as- you-go	VIII. Gross Trust Contributions [VI. + VII.]	IX. Benefit Payments Reimbursed from the Trust	X. Administraive & Investment Expenses Reimbursed from the Trust	XI. Total Employer Payments Less Reimbursements [VIII. - IX. - X.]
			III. Net OPEB Liability (Asset)	Ratio	V. Service Cost								
2020	June 30, 2020	10,423,578	5,737,015	4,686,563	55.04%	278,003	383,292	139,284	522,576	383,292	0	139,284	
2021	June 30, 2021	10,941,665	6,286,004	4,655,661	57.45%	297,258	435,811	193,225	629,036	435,811	0	193,225	
2022	June 30, 2022	11,397,111	6,801,607	4,595,504	59.68%	313,985	499,642	128,301	627,943	499,642	0	128,301	
2023	June 30, 2023	11,868,188	7,311,635	4,556,553	61.61%	327,223	557,539	92,355	649,894	557,539	0	92,355	
2024	June 30, 2024	12,335,279	7,816,320	4,518,959	63.37%	341,651	604,623	56,964	661,587	604,623	0	56,964	
2025	June 30, 2025	12,803,614	8,316,004	4,487,610	64.95%	354,198	649,273	22,221	671,494	649,273	0	22,221	
2026	June 30, 2026	13,288,019	8,833,204	4,454,815	66.47%	367,389	672,850	9,634	682,484	672,850	0	9,634	
2027	June 30, 2027	13,780,690	9,372,029	4,408,661	68.01%	384,202	714,966	0	714,966	714,966	0	0	
2028	June 30, 2028	14,294,382	9,943,723	4,350,659	69.56%	396,782	733,948	0	733,948	733,948	0	0	

East Coast
11 Hayward Ave, Building 4
Colchester, CT 06415
(860) 537-9080

West Coast
1350 E. Flamigo Road, Suite 254
Las Vegas, NV 89119
(702) 979-2880

FY 22 BUDGET SUMMARY

- ✓ Doesn't tax the full 2 ½% - ~\$800,000 in unused levy capacity;
- ✓ Provides for essential town services;
- ✓ Addresses community goals in the areas of customer service, modernization, and succession planning;
- ✓ Fully funds contractual obligations: utilities, pension, health & liability insurance;
- ✓ Fully funds OPEB ARC;
- ✓ Funds Annual Capital Improvement Plan

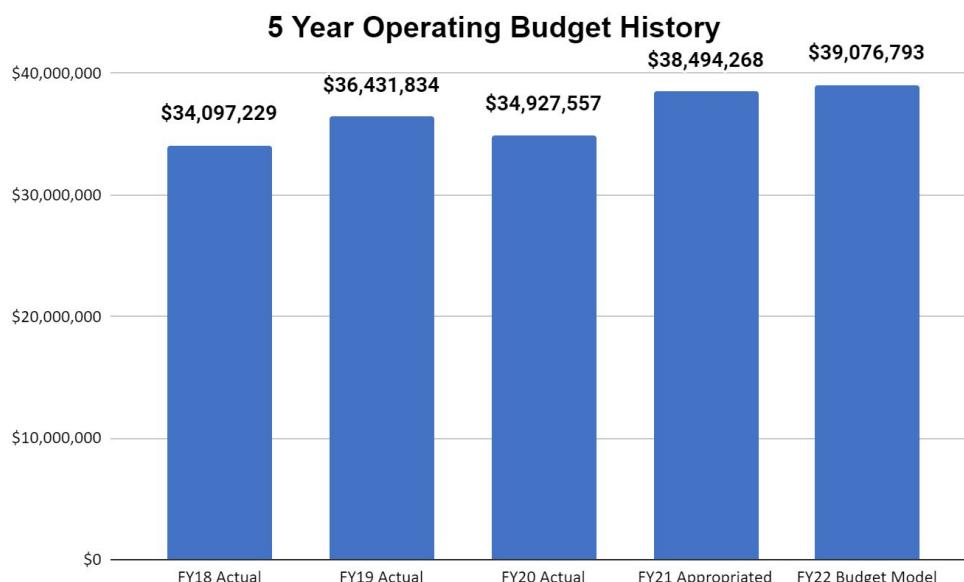
OPERATING BUDGET YoY COMPARISON

**FY 22
YoY Budget
Estimate**

			\$ Change	% Change
	FY21 Estimated (based on Tax Recap)	FY 22 Projected	FY20-21	FY20-21
Article 4-Operating Budget	\$38,494,269	\$39,076,793	\$332,525	0.9%

**FY 21
YoY Budget
Estimate
(Pre-COVID)**

			\$ Change	% Change
	FY20 Estimated (based on Tax Recap)	FY 21 Projected	FY20-21	FY20-21
Article 4-Operating Budget	\$38,043,457	\$38,893,179	\$849,722	2.20%



ARTICLE 5 - CAPITAL BUDGET

1.	Cemetery Commission	
	(a) Mower	\$ 15,000
2.	Fire Department	
	(a) Exhaust Capture System	\$ 88,935
	(b) Extrication Equipment	\$ 19,156
3.	Police Department	
	(a) Upgrade Portable Radios	\$ 75,000
4.	Schools (Chickering)	
	(a) Cold Water Booster System	\$ 15,500
	(b) Floors, Classrooms, and Admin Offices	\$ 80,000
5.	Selectmen	
	(a) Town House Roof	\$700,000
	(b) Protective Agencies Fire Alarm	\$ 38,000

- **Capital Budget requests for FY '22 total \$1,031,591. This is an increase of \$463,091 or 81% compared to FY '21.**

ARTICLE 6 - APPROPRIATE FOR UNEMPLOYMENT COMPENSATION

Article 6 is a recurring article that provides funding for the town's unemployment compensation fund, which is used to pay for unemployment claims incurred throughout the year.

The appropriation request is \$10,000.

ARTICLE 7 - APPROPRIATE FOR RETIRING POLICE OFFICERS

Article 7 is a recurring article that provides funding for the payment of accumulated sick leave for retired officers.

The appropriation request is \$10,000.

ARTICLE 8 - ROAD RECONSTRUCTION AUTHORIZATION

Article 8 simply authorizes the Town to spend Chapter 90 funds, which is reimbursement aid received annually from the state for road projects such as paving and line striping.

Dover received \$278,074 for FY '21.

ARTICLE 9 - APPROPRIATE TO CONSERVATION FUND

Article 9 is a recurring article that provides funding for the town's conservation fund, which is used by the Conservation Commission to pay for the promotion and development of natural resources and for the protection of watershed resources.

The appropriation request is \$25,000.



Town of Dover

Capital Budget Stabilization Fund

March 2021

Financial Reform in Dover

Financial Reform Process

1. Budget Process

- ✓ In 2019, the BOS outlined a strategy to improve a number of the Town's financial practices encompassing the budget process, financial reserves, and liquidity.

2. Financial Reserves

- ✓ The MA Department of Revenue recommended Dover create Stabilization Accounts to save for known future expenses: OPEB and Capital

3. Liquidity (Free Cash)

- ✓ Identify the generation of free cash by implementing the above recommendations

Capital Stabilization Fund

What is a capital stabilization fund?

- ✓ Special purpose savings account to be used solely for the purchase and replacement of capital assets

What is the purpose?

To smooth spikes in the tax rate resulting from the variability in capital request → range \$0.1M to \$2.0M

How does it work?

- ✓ Initially funded by a transfer of \$600k from free cash
- ✓ Annual contributions of 1.5% of operating budget

What are the controls?

- ✓ Use of funds for an identified purpose requires a 2/3rd vote at Town Meeting
- ✓ Account balance regularly monitored

ARTICLE 11 - DOVER-SHERBORN REGIONAL SCHOOL CAPITAL

WITHDRAWN

ARTICLE 12 - One-time Projects

These are non-recurring expenses that are critical to furthering the Town's strategic goals.

1. Long-Range Water Resources Assessment \$100,000

The Town would like to establish a comprehensive long-term strategic plan to ensure a reliable, safe, and practical water resource for Dover. This plan will look at resources that are available to us today as well as alternative sources that may be available if needed. The Town would like to engage a consultant to lead this effort.

ARTICLE 13 - Unpaid Bills

This article authorizes the Town to pay any bills from prior years that have gone unpaid. This typically occurs when a vendor issues an invoice after the fiscal year in which the work was completed has closed.

The Town has two unpaid bills from FY'20 that total \$1,591. These will be funded with Free Cash.

ARTICLE 14 - 2020 SUPPLEMENTAL APPROPRIATIONS

WITHDRAWN

ACCESSORY APARTMENTS ZONING BYLAW UPDATE

WARRANT ARTICLE 15

DOVER PLANNING BOARD



Accessory apartments are separate living units with sleeping, cooking, and sanitary facilities that are no larger than 900 s.f. and are subsidiary to a single-family home.

Dover has allowed accessory apartments since 1986.



PROPOSED CHANGES

EXISTING BYLAW

- Allows accessory apartments up to 900 square feet, attached, or detached, w/ PB, BOH, and ZBA approval.
- Contains language that is not legally defensible making the Bylaw difficult to enforce in Land Court
- Antiquated Three-Board Process

REVISED BYLAW

- Allows accessory apartments up to 900 s.f. with special permit option for larger units, w/ Planning Board Approval
- Provides for Site Plan & Architectural Design Review Standards and Process
- Requires BOH Approval for Title V and Private Water prior to a Building Permit



VOTING IMPLICATIONS

PASSES BY SIMPLE MAJORITY:

- The Planning Board's revised Accessory Apartments Bylaw will replace the existing Accessory Apartments Bylaw.

FAILS TO PASS BY SIMPLE MAJORITY:

- The Existing Accessory Apartments Bylaw remains part of the Zoning Bylaw.



ARTICLE 16 - SENIOR PROPERTY TAX DEFERRAL

MGL Chapter 59, Section 5 allows residents aged 65 years or older to defer their property tax in order to provide assistance during periods of financial hardship.

By law, deferred property tax accrues interest at a rate of eight percent unless a lower rate is voted by a municipalities' legislative body (Town Meeting in Dover).

The Dover Board of Assessors are recommending the Town lower the deferral interest rate to four percent.

More information regarding senior property tax relief options can be found here:

[https://www.doverma.gov/DocumentCenter/View/1245/Senior-Tax-Relief-Programs-FY2021
?bidId=](https://www.doverma.gov/DocumentCenter/View/1245/Senior-Tax-Relief-Programs-FY2021?bidId=)

ARTICLE 17 - SENIOR PROPERTY TAX EXEMPTION

MGL Chapter 59, Section 5 provides an exemption for residents aged 65 years and older from paying a portion of their property taxes each year.

Dover residents meeting certain eligibility requirements are currently eligible to receive a \$1,000 exemption.

The Dover Board of Assessors are recommending the Town increase the exemption amount to \$2,000.

More information regarding senior property tax relief options can be found here:

<https://www.doverma.gov/DocumentCenter/View/1245/Senior-Tax-Relief-Programs-FY2021?bidId=>

The seal of the Town of Duxbury, Massachusetts. It is circular with a black outer ring. The top half of the ring contains the words "TOWN OF DO" and the bottom half contains "MASSACHUSETTS". Inside the ring, there is a landscape illustration. At the top, a red rose is growing from a green hill. Below the hill is a blue body of water. In the water, there is a small white boat with a red roof. In the background, there are green hills and a blue sky. A red ribbon at the bottom of the seal contains the text "INCORPORATED 1637".

Article 18 Senior Tax Relief Program

2021 Annual Town Meeting



Article 23 - Accept Massachusetts General Law Chapter 60, Section 3D Elderly and Disabled Taxation Fund

- **What is it?**

- Establishes a fund for donations to defray real estate taxes of elderly and disabled persons of low income

MGL Ch. 60, Sec 3D

- Authorizes to designate a place on its municipal tax bills or motor vehicle excise tax bills or as a separate insert to bills where the taxpayer can voluntarily check off, donate and pledge an amount to aid the elderly and disabled residents with their annual property tax bills.

- Where do funds go?

- Special account in the custody of the Town Treasurer.

- What happens next?

- Creation of a Taxation Aid Committee shall be established to adopt rules and regulations, oversee requests and distribution of funds
 - Board of Assessors Chair, Town Treasurer and three residents appointed by BOS
 - Committee adopts rules and regulations and to oversees requests and distribution of funds

- Senior Tax Relief Program Facts:
 - This is an OPTIONAL form of Senior Tax Relief program for the Town's elderly and disabled citizens.
 - There is NO COST to taxpayers as it is a voluntary donation.
 - Many towns have this program
 - Westwood, Walpole, Needham, Sherborn, Natick, Acton, Yarmouth

Town of Westwood

- Program established in 1999.
- All funds collected are fully distributed each year. Distributed over \$500,000 in donations in past 20 years.
- Donations accepted by check or online.
- No overhead or administrative charges.
- Approx 40 residents per year assisted.

Town of Needham

- Program established in 2005.
- Average award is \$433. Distributed 421 grants over past 12 years.
- Awards are made annually and based on age, income, assets, and ratio of taxes to income.
- Donations accepted by check or online.

ARTICLE 19 - REACCEPT OPEB TRUST FUND

In May 2009, Dover town meeting accepted MGL c. 32B § 20 to create a trust fund for Other Post Employment Benefits (OPEB) and has methodically added to the fund each year.

In FY 2018, the Governmental Accounting Standards Board (GASB) required that all OPEB trust funds comply with the following criteria:

1. The funds contributions and earnings are irrevocably committed to OPEB use;
2. The OPEB plan's assets are dedicated exclusively to providing benefits to plan members; and
3. The OPEB plan's assets are legally protected against creditors

The DOR is advising all Massachusetts municipalities to “reaccept” their OPEB trust funds to be GASB-compliant as outlined above.

ARTICLE 20 - AMEND CEMETERY BYLAWS

The Cemetery Commission voted in 2019 to review and update certain provisions of Dover's Cemetery Bylaw. This included:

- Discretion of lot owner to determine whom should be buried within the lot;
- Reducing the number of graves (from 4 to 2) that require a headstone;
- Allowing one cremation within a burial lot;
- Clarifying who is eligible to purchase lots.

Full text of the proposed revisions can be found here:

<https://www.doverma.gov/453/Town-Meeting>

ARTICLE 21 - PILOT FOR SOLAR INSTALLATION

In August 2020, the Board of Selectmen signed a letter of intent with Solect Energy to install a roof-mounted solar installation on the Highway Garage.

The project is expected to generate renewable energy, save the town ~ \$250,000 in electricity charges over a 20-year period, and provide for a payment in lieu of taxes (PILOT) to the town in exchange for Solect Energy utilizing the Highway Garage Roof for the solar roof array.

The PILOT would be paid to the Town annually for a twenty year period.

The project is currently being finalized, and if the Board of Selectmen decide to move forward, the project requires Town Meeting approval to allow the Board of Selectmen and the Board of Assessors to negotiate and enter into a PILOT agreement with Solect Energy.

Article 21 authorizes the Board of Selectmen and the Board of Assessors to negotiate and enter into a PILOT agreement with Solect Energy.

ARTICLE 22 - AMEND ANIMALS (DOG) BYLAW

The Fines & Penalties section of the Town's Animal (Dog) Bylaw is outdated and no longer matches the Fines & Penalties section of the prevailing State Statute. This article brings the Town's Bylaw into conformance with the State Statute and amends the language so that the Town's Bylaw will always align with the State Statute if it is changed in the future.

Existing Fine Schedule	Current & Proposed Fine Schedule
1st offense - \$0	1st offense - \$50
2nd offense - \$25	2nd offense - \$100
3rd offense - \$50	3rd offense - \$300

Additionally, this article amends the Town's Animal Bylaw to include the following provisions:

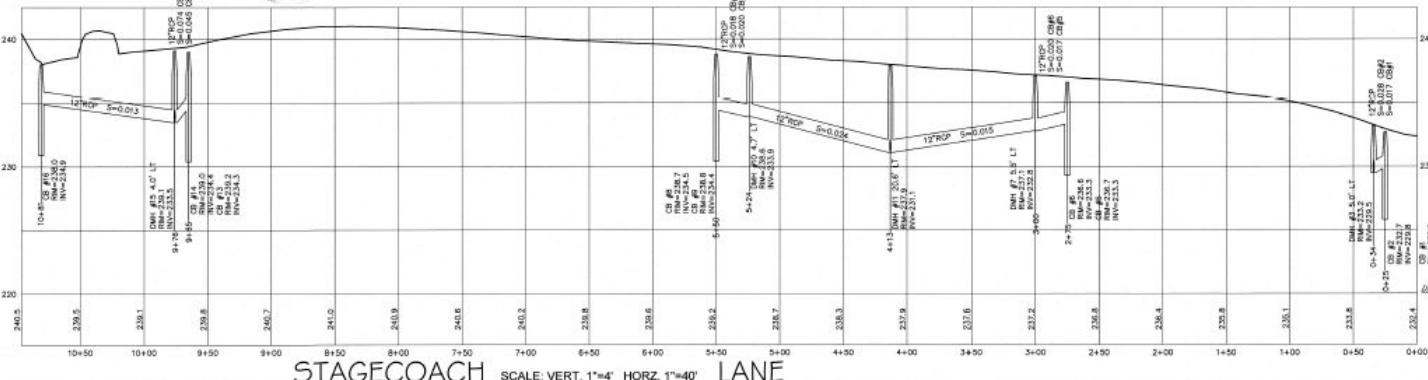
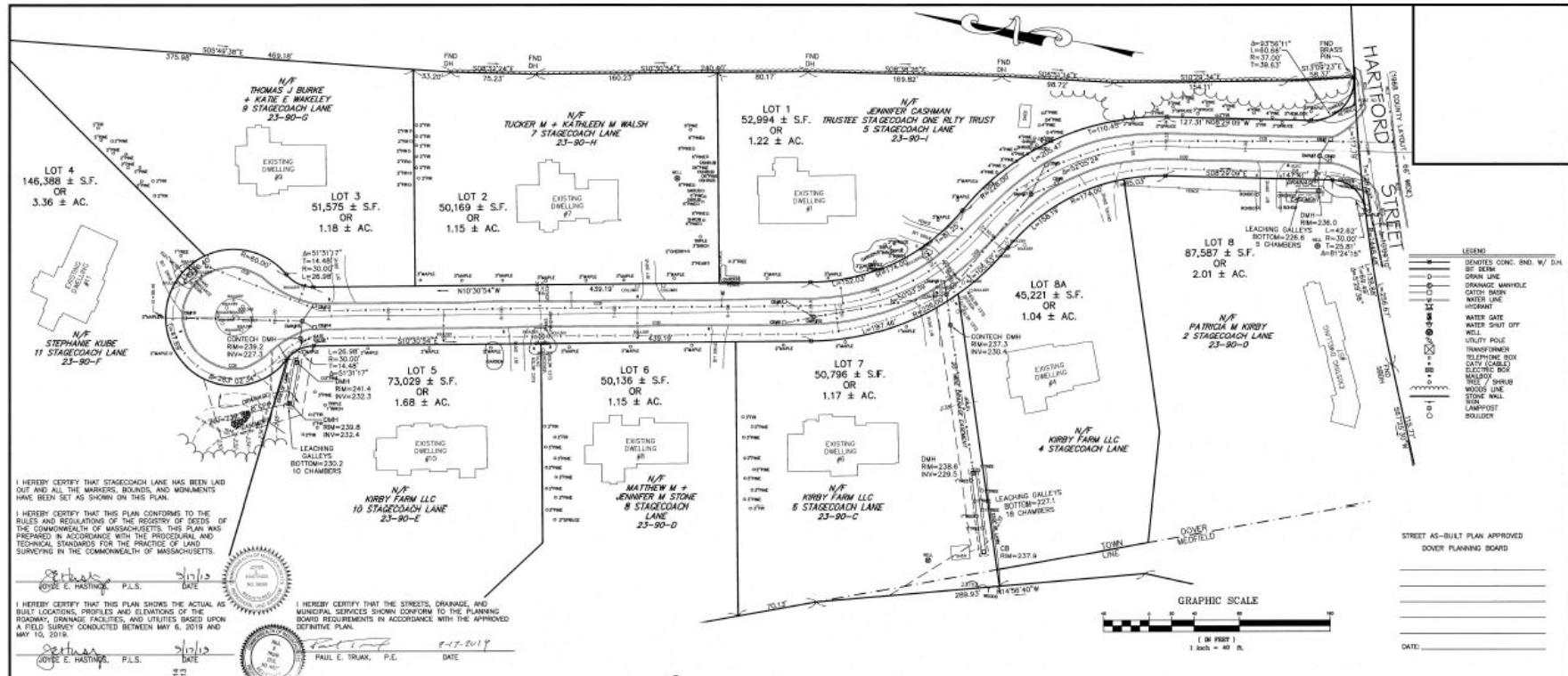
- Requiring registered dog owners to notify the Town Clerk of change of ownership
- Explicitly requiring rabies vaccinations for registered dogs
- Adding an exception for service dogs.

ARTICLE 23 - WIRELESS SERVICE PROVIDERS LEASE AUTHORIZATION

The Town leases space on the cell tower behind the Highway Garage to four wireless service providers (AT&T, T Mobile, Sprint, and Verizon). All four providers' leases are set to expire in the next three years.

Article 23 authorizes the Town to enter into subsequent long-term leases with wireless service providers on the existing cell tower.

ARTICLE 24 - ACCEPT STAGECOACH LANE AS A PUBLIC WAY



ROAD AS-BUILT PLAN
STAGECOACH LANE
"KIRBY FARM ESTATES"

STATION 0+00 TO STATION 10+96.48

DOVER, MA

JUNE 18, 2019 REV: 9/12/19
SCALE: VERT. 1"=4' HORIZ. 1"=40'

PREPARED FOR:

KIRBY FARM, LLC

266 MAIN STREET, SUITE 43

MEDFIELD, MA

GI M Engineering

ULM Consultants, Inc.
19 EXCHANGE STREET

19 EXCHANGE STREET
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