



Town of Wenham
BOARD OF SELECTMEN

AGENDA

Tuesday, October 8, 2019

6:30 PM

Wenham Town Hall – 138 Main Street

Notice of public meeting as required by M.G.L. Chpt.30A §18-28

*Please be advised that this open meeting is being broadcast live and recorded by HWCAM for playback on Comcast channel 8 and Verizon channel 36. It will also be available for on-line, video on-demand viewing at hwcam.org. The listings of matters are those reasonably anticipated by the Chair 48 hours before said meeting, which may be discussed at the meeting. Not all items listed may in fact be discussed. Items may be taken out of order and at times that differ from those listed below. Other items not listed may also be brought up for discussion to the extent permitted by law. **All audience members wishing to address the Board of Selectmen must go to the podium microphone and give their name and address.***

6:30 P.M.

NEW BUSINESS

- A. Presentation on FY21 Budget Forecast and Discussion of Budget Development Guidelines – Joint JW
with Finance & Advisory Committee (90 minutes)

8:00 P.M.

ANTICIPATED ADJOURNMENT

WENHAM BUDGET FORECAST

PREPARING FOR FY21 (& BEYOND)

Anthony Ansaldi, Town Administrator

Town of Wenham, Massachusetts

October 8, 2019

Agenda

- Where are we now: Current Financial Status
- What can we afford: FY21 Budget Capacity
- How did we get here: FY17 to Present
- Where do we go from here: Process Implications
 - How do we get to a balanced budget?



Prior Budget Strategies

- Current and Past Budget Drivers
 - HWRSD Budget
 - Enrollment shift
 - School net operating increases
 - Limited revenue growth from local receipts or new growth
 - Increases of required spending, i.e. pensions, health insurance

Prior Budget Strategies

- Past practices
 1. Use of free cash to balance operating budget
 2. No significant capital investment or funding mechanism for future capital projects
 3. No investment in other reserves
 - i.e. capital, enrollment shift, personnel reserve
 4. Habitual use of reserve fund and state grants to subsidize operating budgets
 - Reserve: legal costs, trash increases
 - Grants: COA, Library
 5. No significant contribution to stabilization fund since 2001

DOR and GFOA Best Practices

- Depletion of Free Cash, particularly if used to balance annual budgets, can endanger future spending plans if it is not regenerated the following year
- Drawdown on total reserves may result in a negative impact on the community's credit rating
- Municipalities should maintain a minimum funding level of two months of operating expenses (17% of total annual budget or \$3.4 million)
- Direct the use of all or portions of free cash as a funding source for stabilization or as an outlay for one-time capital projects.

Moving forward...

- Eliminate the use of free cash to balance the budget
- No excess levy capacity
- Use of DOR Best Practices for free cash spending
- Review and update financial policies
 - Reserves
 - Free Cash
 - Capital Investment



FY21 Budget Projection: Expense Increase Assumptions

- Expenses 0-1.5%
- Personnel 2-4%*
- Pension 7% (\$56k)**
- Health Insurance 6% (\$45k)**
- OPEB \$10k

- *Varies by department with union contracts + max 2% merit step for non-union employees and 2% COLA + 2% longevity step for Library employees
- **Forecast from outside sources

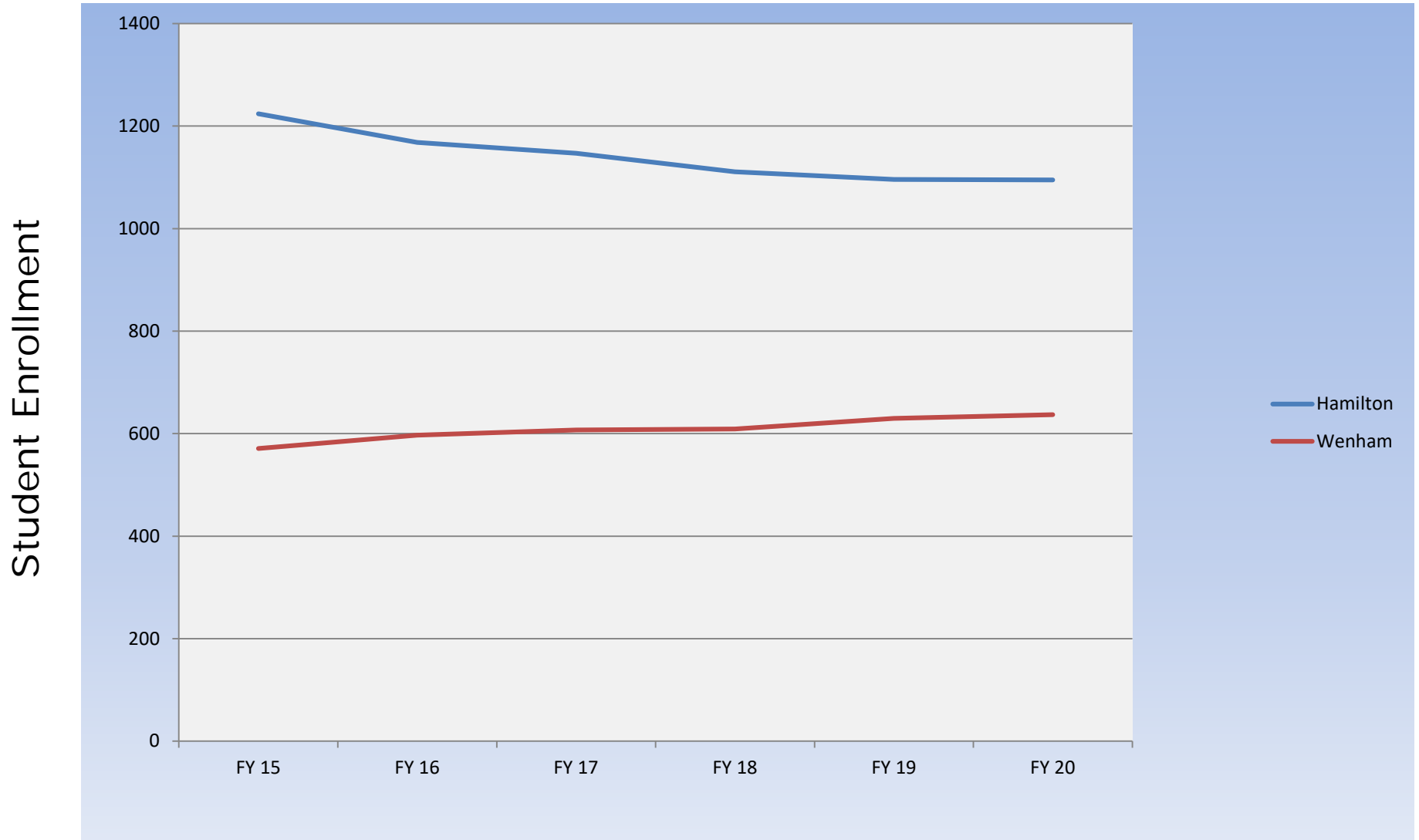


Assumed FY21 School Budget Drivers

- Assumes no increase in Essex Tech enrollment and 3% net operating increase
- Total HWRSD “preliminary” estimated increase includes:
 - Estimated 3% net operating increase
 - Enrollment numbers will be finalized sometime in October
 - Possible school capital needs

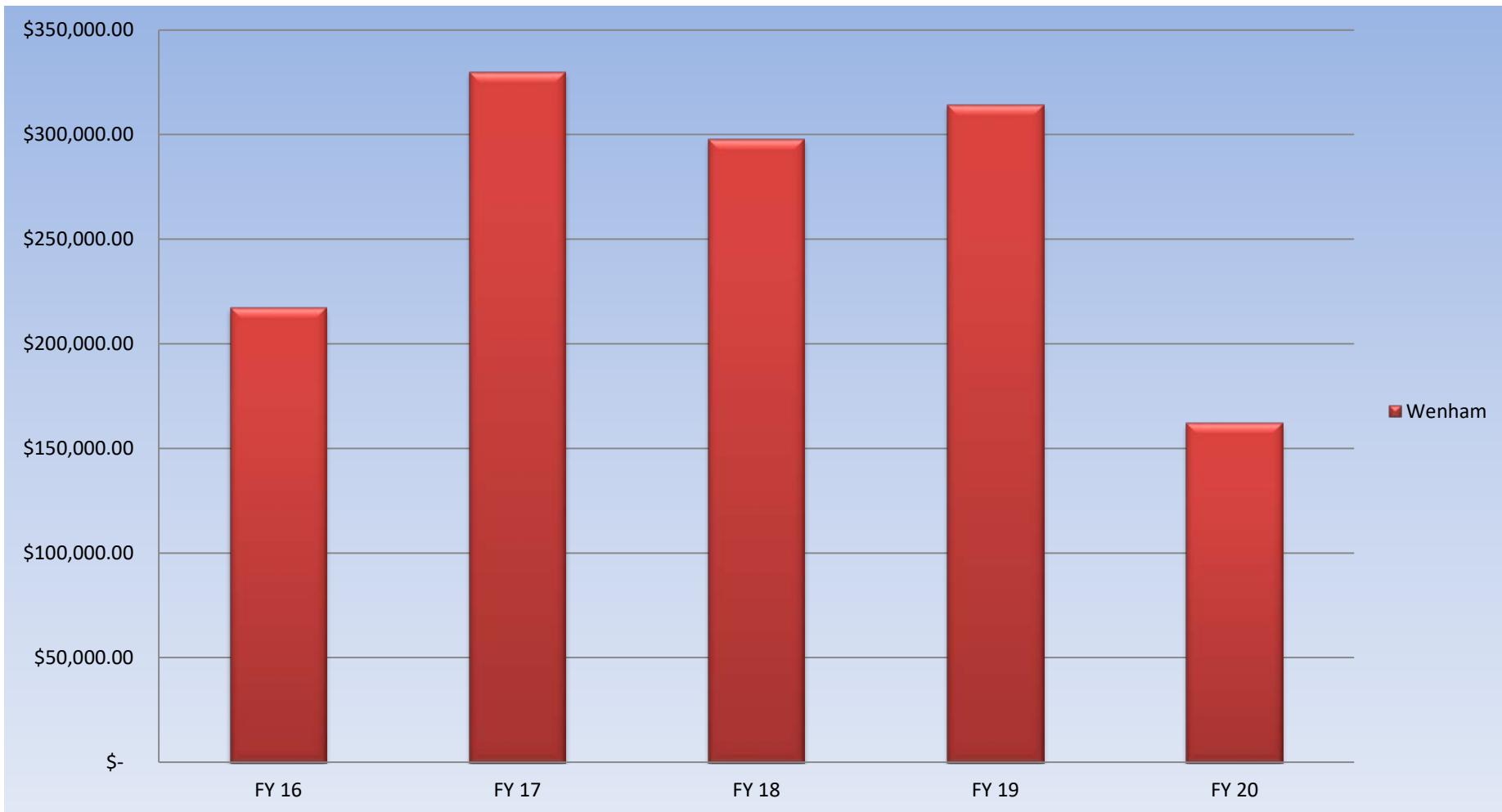


HWRSD Enrollment Trends





Additional Budget Impact due to Enrollment Shift



FY21 Budget Forecast: Revenue Assumptions

- New growth at \$150k based on recent actuals and current construction projects
- No significant changes in local receipts
- Net state aid assumed to be returning to FY 19 levels after increase in FY 20 due to take over of Emergency dispatch by the State
- Reduction in reliance on Free Cash from \$700k to \$0k
 - Free cash levels are going down every year as the Town budgets more tightly
 - Town can no longer rely on free cash to balance the budget
 - Reliance on free cash only intensifies current structural deficit
- Allowance for abatements to remain static at \$195,000 based on the senior exemption taking effect and abatement history

Town of Wrentham FY21 OVERVIEW	FOR ILLUSTRATIVE PURPOSES						
	FY 2017	FY 2018	FY 2019	FY20	FY21	\$	%
	ACTUAL	ACTUAL	ACTUAL	VOTED	PRELIM	Change Y/Y	Change Y/Y
REVENUE PROJECTION							
PROPERTY TAXES							
Prior Year Levy Limit	13,192,578	13,612,731	14,161,732	15,134,590	16,232,100	1,097,510	
2 1/2 % Increase	329,814	340,834	354,043	378,365	405,803	27,438	
Projected New Growth (1)	90,337	100,000	100,000	220,000	150,000	(70,000)	
New Growth Incremental		108,167	187,521	-			
School Operating Override			331,294	499,145			
TOTAL LEVY LIMIT	13,612,730	14,161,732	15,134,590	16,232,100	16,787,903	555,803	3.4%
Debt Exclusion	807,410	724,316	732,146	527,705	455,971	(71,734)	
TOTAL MAXIMUM ALLOWABLE LEVY	14,420,140	14,886,048	15,866,736	16,759,805	17,243,874	484,069	2.9%
LOCAL RECEIPTS							
Motor Vehicle Excise	734,987	730,810	786,561	663,037	600,000	(63,037)	
Other Excise				-		-	
Pen & Int on Tax & Exc	42,209	53,140	58,707	51,500	51,500	-	
Payments in Lieu of Taxes	15,653	12,297	12,823	10,348	12,000	1,652	
Charges for Services - Water	478,610	500,861	496,745	445,138	379,547	(65,591)	
Other Charges for Services-Gordon Reimbursement	64,219	21,565	54,286	26,499	25,000	(1,499)	
Fees	31,747	36,092	37,639	49,284	40,000	(9,284)	
Rentals - Iron Rail	148,464	123,900	149,415	146,379	140,000	(6,379)	
Dept. Revenue Libraries	5,183	6,119	4,949	5,261	5,000	(261)	
Dept. Revenue Cemeteries - Burials	11,750	14,000	8,550	13,000	13,000	-	
Other Dept. Revenue	34,578	33,821	39,434	26,223	26,000	(223)	
EMS Revenue		8,028	127,171	100,000	100,000	-	
Licenses and Permits	96,380	139,572	180,841	126,014	126,000	(14)	
Special Assessments (Library/Pleasant Pond/Inspection)	724,005	751,418	862,535	982,967	975,000	(7,967)	
Fines & Forfeits	16,460	17,785	11,603	29,361	30,000	639	
Investment Income	3,816	15,352	21,264	1,939	10,000	8,061	
Miscellaneous Recurring	0			-		-	
Miscellaneous Non-Recurring	11,252	6,542	15,837	-	-	-	
TOTAL LOCAL RECEIPTS	2,408,061	2,471,302	2,868,361	2,676,950	2,533,047	-143,903	-5.4%
<i>Local Receipts % Increase</i>	<i>-1.9%</i>	<i>2.6%</i>	<i>16.1%</i>				
Cherry Sheet Receipts	425,354	448,608		464,915	465,000	85	
Less Offsets	(9,433)	(9,317)		(9,328)	(10,000)	(672)	
Less Charges and Assessments	(214,228)	(225,090)		(156,591)	(200,000)	(43,409)	
TOTAL NET STATE AID	201,693	214,201	261,841	298,996	255,000	\$ 37,155	-14.7%
SUBTOTAL REVENUE	\$ 17,029,894	\$ 17,571,551	\$ 18,996,938	\$ 19,735,751	\$ 20,031,920	\$ 377,321	1.5%
RESERVE FOR ABATEMENT (10)	(135,000)	(135,000)	(135,000)	(195,000)	(195,000)	-	0.0%
TOTAL NET REVENUE	\$ 16,894,894	\$ 17,436,551	\$ 18,861,938	\$ 19,540,751	\$ 19,836,920	\$ 377,321	1.5%
Free Cash Used to Supplement Budget	\$ 750,000	\$ 750,000	\$ 750,000	700,000		(700,000)	
Education Stabilization Used to Supplement Budget						-	
Transfer from Other Available Funds	\$ 5,000	\$ 7,500	\$ 7,500	7,500	7,500	-	
TOTAL REVENUE & Free Cash	\$ 17,649,894	\$ 18,194,051	\$ 19,619,438	\$ 20,248,251	\$ 19,844,420	\$ (322,679)	-2.0%



FY21 Preliminary Budget Forecast

- Annual estimated revenue (not including one-time funds) totals \$19,844,420
- Projected FY21 appropriations are \$20,853,235
- FY21 structural deficit of ~\$1,000,000
- Based on preliminary estimates and with no input from department heads

Expenditure Projection

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	17/21 \$ Change	% Change 17/21
General Government	\$ 1,202,884	\$ 1,193,616	\$ 1,272,307	\$ 1,323,135	\$1,436,401	\$ 273,131	23.48%
Public Safety	\$ 2,227,516	\$ 2,247,940	\$ 2,332,846	\$ 2,394,082	\$2,545,424	\$ 422,307	19.89%
Education	\$ 8,963,193	\$ 9,370,420	\$ 10,213,059	\$ 10,533,069	\$11,134,131	\$ 2,237,264	25.15%
Public Works	\$ 1,237,575	\$ 1,361,675	\$ 1,373,509	\$ 1,414,637	\$1,621,468	\$ 345,029	27.03%
Water	\$ 417,438	\$ 421,617	\$ 427,388	\$ 433,156	\$379,547	\$ (65,986)	-14.81%
Health & Human Services	\$ 157,673	\$ 125,060	\$ 163,748	\$ 167,901	\$182,459	\$ 32,579	21.72%
Culture & Recreation	\$ 953,575	\$ 978,568	\$ 1,038,499	\$ 1,059,748	\$1,105,242	\$ 161,699	17.14%
Debt Service	\$ 655,092	\$ 557,155	\$ 562,245	\$ 540,873	\$450,186	\$ (204,906)	-31.28%
Other	\$ 1,466,354	\$ 1,567,229	\$ 1,619,753	\$ 1,946,533	\$989,526	\$ 652,935	48.53%
Total (Expenditures)	\$ 17,281,299	\$ 17,823,281	\$ 19,003,353	\$ 19,813,135	\$20,853,235	\$ 3,854,052	22.67%
Total (Revenues)	\$ 16,625,149	\$ 17,227,698	\$ 17,914,560	\$ 19,008,597	\$19,844,420	\$ 3,219,271	19.36%

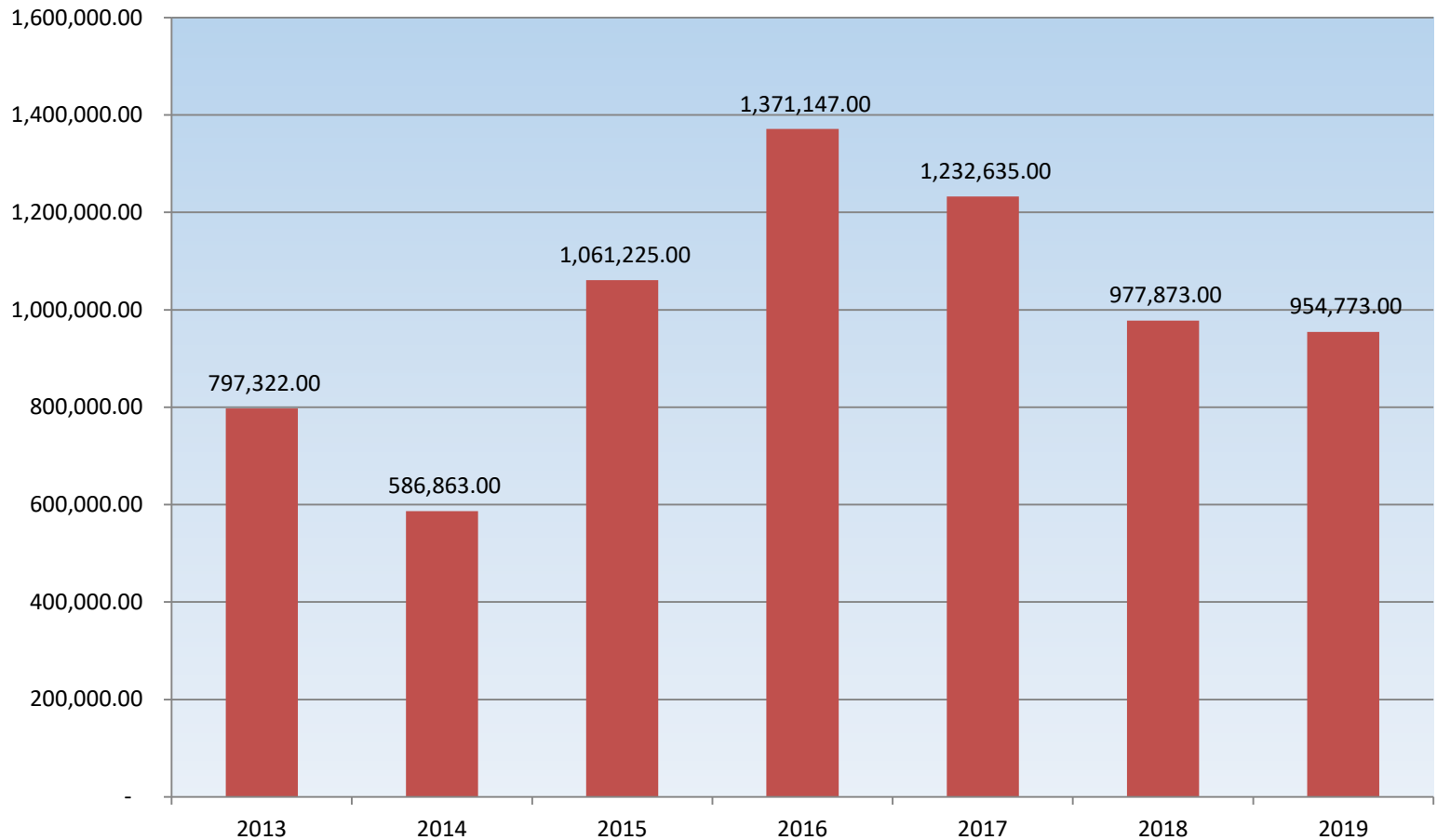


FY21 Budget Projection: Expense Increase Assumptions

- Expenses 0-1.5%
- Personnel 2-4%*
- Pension 7% (\$56k)**
- Health Insurance 6% (\$45k)**
- OPEB \$10k

- *Varies by department with union contracts + max 2% merit step for non-union employees and 2% COLA + 2% longevity step for Library employees
- **Forecast from outside sources

Certified Free Cash FY 13-19



*FY 2019 Estimated

Tax Rates and Capacity over time

Fiscal Year	Tax Rate	Tax Levy	Max Allowable Levy Limit	Excess Levy	Tax Rate +/- from Prior Yr
2002	11.62	6,979,381.38	\$ 6,998,208.00	\$ 18,826.62	
2003	11.03	7,584,429.68	\$ 7,587,212.00	\$ 2,782.32	(0.59)
2004	11.59	8,023,126.19	\$ 8,027,096.00	\$ 3,969.81	0.56
2005	11.91	8,874,076.70	\$ 8,875,273.00	\$ 1,196.30	0.32
2006	11.20	9,161,807.93	\$ 9,165,956.00	\$ 4,148.07	(0.71)
2007	11.67	9,599,591.84	\$ 9,686,667.00	\$ 87,075.16	0.47
2008	12.92	10,768,267.14	\$ 10,781,613.00	\$ 13,345.86	1.25
2009	13.71	11,705,149.91	\$ 11,712,231.00	\$ 7,081.09	0.79
2010	15.56	11,985,104.91	\$ 11,995,547.00	\$ 10,442.09	1.85
2011	17.17	12,209,915.38	\$ 12,215,057.00	\$ 5,141.62	1.61
2012	17.89	12,481,538.82	\$ 12,494,103.00	\$ 12,564.18	0.72
2013	18.48	12,340,916.79	\$ 12,814,240.00	\$ 473,323.21	0.59
2014	18.88	12,706,509.83	\$ 13,201,976.00	\$ 495,466.17	0.40
2015	16.25	12,872,679.81	\$ 13,631,647.00	\$ 758,967.19	(2.63)
2016	16.98	13,406,674.39	\$ 13,985,061.00	\$ 578,386.61	0.73
2017	18.33	14,343,675.04	\$ 14,420,140.00	\$ 76,464.96	1.35
2018	18.79	14,886,491.45	\$ 14,887,309.00	\$ 817.55	0.46
2019	18.02	15,874,411.15	\$ 15,877,035.00	\$ 2,623.85	(0.77)

Unused excess levy

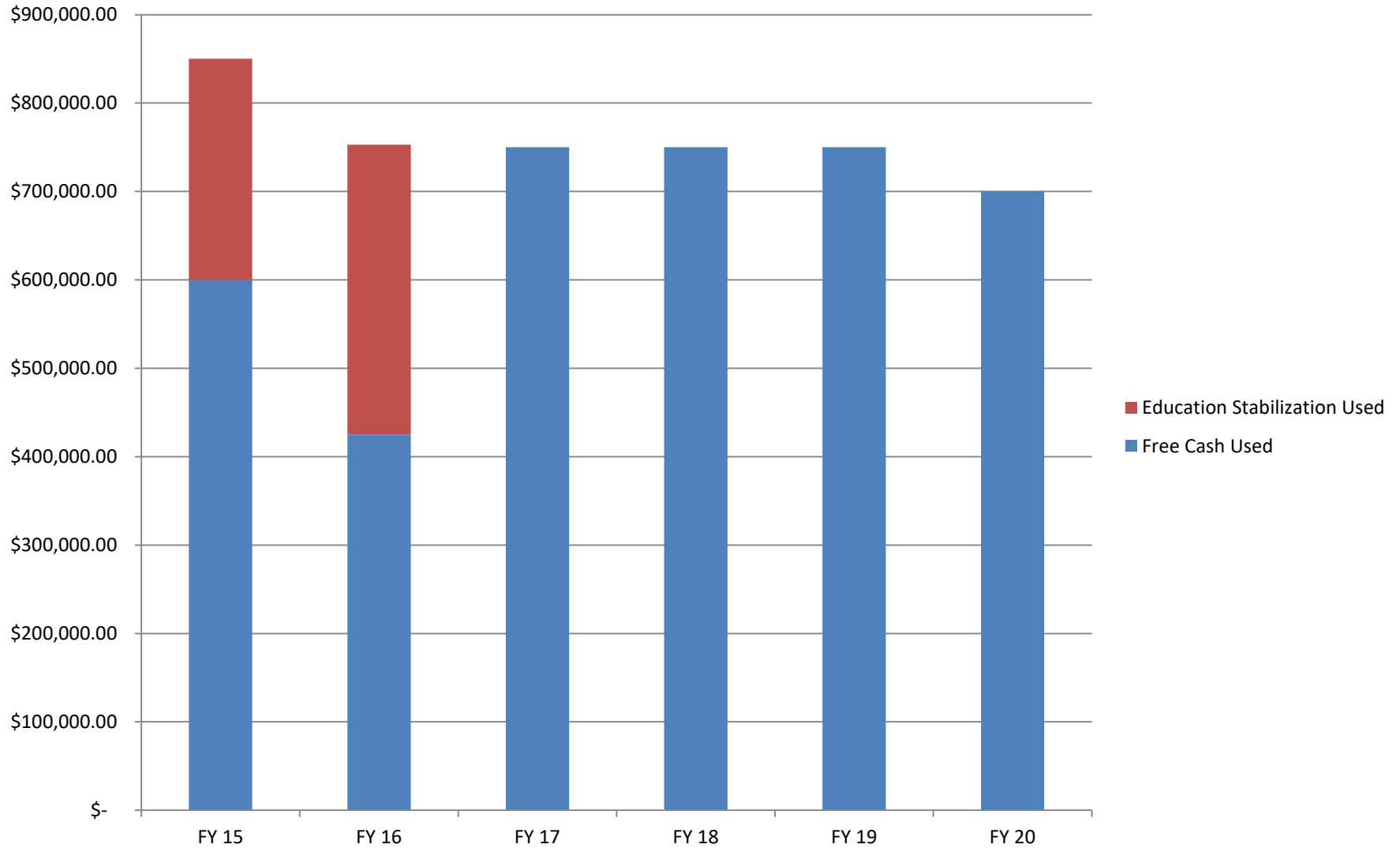
Fiscal Year	Tax Rate	Tax Levy	Max Allowable Levy Limit	Excess Levy	Tax Rate +/- from Prior Yr
2013	18.48	12,340,916.79	\$ 12,814,240.00	\$ 473,323.21	0.59
2014	18.88	12,706,509.83	\$ 13,201,976.00	\$ 495,466.17	0.40
2015	16.25	12,872,679.81	\$ 13,631,647.00	\$ 758,967.19	(2.63)
2016	16.98	13,406,674.39	\$ 13,985,061.00	\$ 578,386.61	0.73
2017	18.33	14,343,675.04	\$ 14,420,140.00	\$ 76,464.96	1.35
2018	18.79	14,886,491.45	\$ 14,887,309.00	\$ 817.55	0.46
2019	18.02	15,874,411.15	\$ 15,877,035.00	\$ 2,623.85	(0.77)

Excess Levy FY 13 – FY 16 = ~\$2.3 million total

Excess Levy FY 17 – FY 19 = ~\$80k total

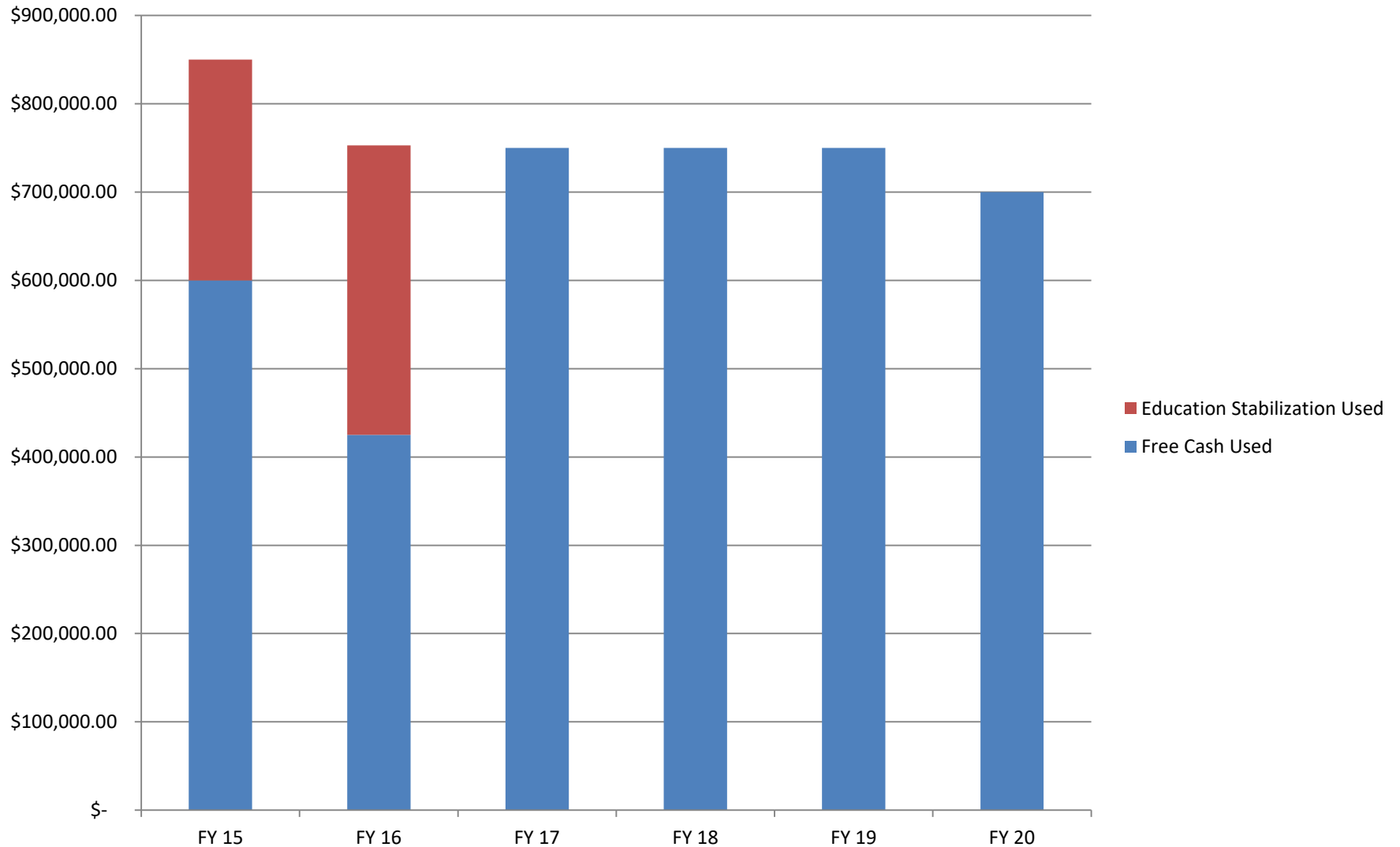


Use of Free Cash and Excess & Deficiency



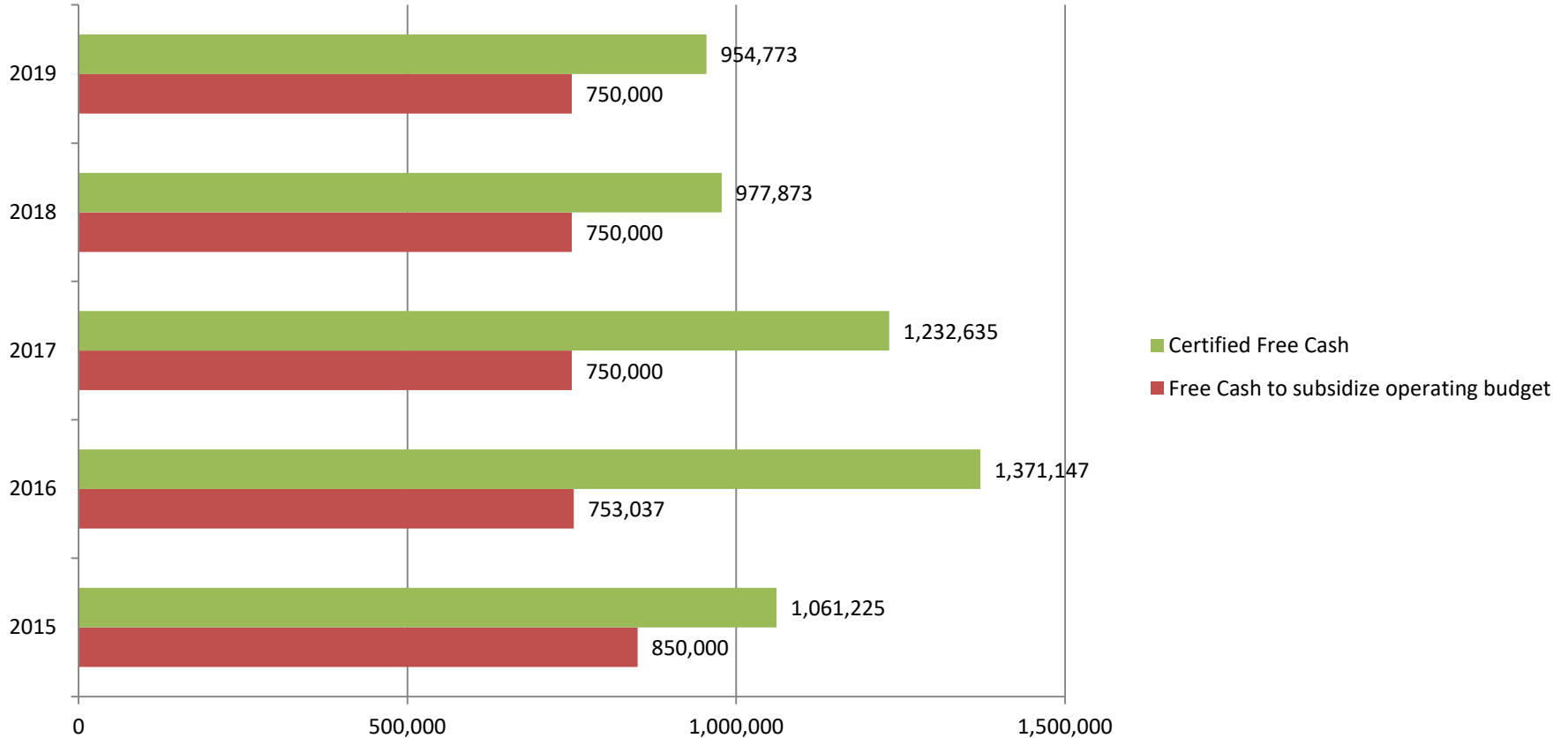


Use of Free Cash and Excess & Deficiency



Total Free Cash used FY15-FY20 to subsidize operating budget = ~\$ 3.8 million
Excess levy capacity missed in FY15-16 = ~\$ 1.3 million

Free Cash Over Time



FY 19 Free Cash is estimated

How do we get to balanced budget?

- Revenue Increases:
 - Trash fees
 - Other usage fees
 - Reviews in progress
 - Recreation Agreement
 - Looking to review Recreation IMA for Hamilton as well as revolving funds
 - Pleasant Pond fee increase
 - Pleasant Pond fees need to be reviewed as the Town and Hamilton are significantly subsidizing the lifeguards and gatekeepers
 - Proposition 2 ½ Override

How do we get to balanced budget?

- Expense Decreases:
 - Health insurance review
 - Billing the Water fund for indirect costs
 - Elimination of loose leaf pick up
 - Proposition 2 ½ Override
 - Staffing cuts
 - Service reduction

FY21 Budget Building Process

- Return to our standard process/schedule and ask Department Heads to **prepare level services budget**, maintaining staffing levels and including any program improvement requests with compelling rationale
- Once FY21 HWSRD budget request levels are established in December and if an operating override is likely needed, Department Heads may be asked to deliver second iteration of their budgets that keep Town within our levy limit so that we can understand the impacts if it were to fail – **BOS needs to determine override policy**
- Over next month and a half, work with Department Heads on initial FY21 operating and capital budget requests to refine Town expense needs
- Should we meet with HWRSD and Hamilton officials to discuss anticipated challenges, limited fiscal capacity, and potential for override scenarios before or after standard joint BOS and FinCom meeting with Department Head presentations in December?

Budget schedule overview

- November 1 – operating and capital requests due from department heads
- November – meetings with department heads
- December – Saturday budget meeting
- January – BOS finalize policy direction and complete their review
- January/February – Fin Com budget review and BOS Warrant article review
- March (first week) – deadline to finalize Warrant

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
REVENUE PROJECTION							
PROPERTY TAXES							
Prior Year Levy Limit	13,192,578	13,612,731	14,161,732	15,134,590	16,232,100	1,097,510	
2 1/2 % Increase	329,814	340,834	354,043	378,365	405,803	27,438	
Projected New Growth (1)	90,337	100,000	100,000	220,000	150,000	(70,000)	
New Growth Incremental		108,167	187,521	-			
School Operating Override			331,294	499,145			
TOTAL LEVY LIMIT	13,612,730	14,161,732	15,134,590	16,232,100	16,787,903	555,803	3.4%
Debt Exclusion	807,410	724,316	732,146	527,705	455,971	(71,734)	
TOTAL MAXIMUM ALLOWABLE LEVY	14,420,140	14,886,048	15,866,736	16,759,805	17,243,874	484,069	2.9%
LOCAL RECEIPTS							
Motor Vehicle Excise	734,987	730,810	786,561	663,037	600,000	(63,037)	
Other Excise				-		-	
Pen & Int on Tax & Exc	42,209	53,140	58,707	51,500	51,500	-	
Payments in Lieu of Taxes	15,653	12,297	12,823	10,348	12,000	1,652	
Charges for Services - Water	478,610	500,861	496,745	445,138	379,547	(65,591)	
Other Charges for Services-Gordon Reimbursement	64,219	21,565	54,286	26,499	25,000	(1,499)	
Fees	31,747	36,092	37,639	49,284	40,000	(9,284)	
Rentals - Iron Rail	148,464	123,900	149,415	146,379	140,000	(6,379)	
Dept. Revenue Libraries	5,183	6,119	4,949	5,261	5,000	(261)	
Dept. Revenue Cemeteries - Burials	11,750	14,000	8,550	13,000	13,000	-	
Other Dept. Revenue	34,578	33,821	39,434	26,223	26,000	(223)	
EMS Revenue		8,028	127,171	100,000	100,000	-	
Licenses and Permits	96,380	139,572	180,841	126,014	126,000	(14)	
Special Assessments (Library/Pleasant Pond/Inspection)	724,005	751,418	862,535	982,967	975,000	(7,967)	
Fines & Forfeits	16,460	17,785	11,603	29,361	30,000	639	
Investment Income	3,816	15,352	21,264	1,939	10,000	8,061	
Miscellaneous Recurring	0			-		-	
Miscellaneous Non-Recurring	11,252	6,542	15,837	-	-	-	
TOTAL LOCAL RECEIPTS	2,408,061	2,471,302	2,868,361	2,676,950	2,533,047	-143,903	-5.4%
<i>Local Receipts % Increase</i>	<i>-1.9%</i>	<i>2.6%</i>	<i>16.1%</i>				

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
Cherry Sheet Receipts	425,354	448,608		464,915	465,000	85	
Less Offsets	(9,433)	(9,317)		(9,328)	(10,000)	(672)	
Less Charges and Assessments	(214,228)	(225,090)		(156,591)	(200,000)	(43,409)	
TOTAL NET STATE AID	201,693	214,201	261,841	298,996	255,000	\$ 37,155	-14.7%
SUBTOTAL REVENUE	\$ 17,029,894	\$ 17,571,551	\$ 18,996,938	\$ 19,735,751	\$ 20,031,920	\$ 377,321	1.5%
RESERVE FOR ABATEMENT (10)	(135,000)	(135,000)	(135,000)	(195,000)	(195,000)	-	0.0%
TOTAL NET REVENUE	\$ 16,894,894	\$ 17,436,551	\$ 18,861,938	\$ 19,540,751	\$ 19,836,920	\$ 377,321	1.5%
Free Cash Used to Supplement Budget	\$ 750,000	\$ 750,000	\$ 750,000	700,000		(700,000)	
Education Stabilization Used to Supplement Budget						-	
Transfer from Other Available Funds	\$ 5,000	\$ 7,500	\$ 7,500	7,500	7,500	-	
TOTAL REVENUE & Free Cash	\$ 17,649,894	\$ 18,194,051	\$ 19,619,438	\$ 20,248,251	\$ 19,844,420	\$ (322,679)	-2.0%
Annual % Increase: Total Revenue & Free Cash							

EXPENDITURE PROJECTION

GENERAL FUND (001)

General Government

(114) MODERATOR

EXPENSES	\$ -	\$ -	\$ -	\$ 50	\$ 50		
MODERATOR Total	\$ -	\$ -	\$ -	\$ 50	\$ 50	-	0.0%
		\$ -					

(122) SELECTMEN

SALARIES & WAGES	\$ 10,920	\$ 11,138	\$ 11,028	11,250	11,705		
EXPENSES	\$ 143	\$ -	\$ 20,826	500	500		
SELECTMEN Total	\$ 11,063	\$ 11,138	\$ 31,855	\$ 11,750	\$ 12,205	455	3.9%

(123) TOWN ADMINISTRATOR

SALARIES & WAGES	\$ 112,402	\$ 114,240	\$ 125,135	138,047	143,624		
EXPENSES	\$ 1,689	\$ 3,517	\$ 2,438	4,000	4,000		
TOWN ADMINISTRATOR Total	\$ 114,091	\$ 117,757	\$ 127,573	\$ 142,047	\$ 147,624	5,577	3.9%

(131) FINANCE & ADVISORY COMMITTEE

EXPENSES	\$ 155	\$ 160	\$ 160	250	250		
FINANCE & ADVISORY COMMITTEE Total	\$ 155	\$ 160	\$ 160	\$ 250	\$ 250	-	0.0%

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
(132) RESERVE FUND							
EXPENSES (Actuals = Funds Used out of Reserve)	\$ 155,766	\$ 87,604	\$ 125,000	125,000	125,000		
RESERVE FUND Total	\$ 155,766	\$ 87,604	\$ 125,000	\$ 125,000	\$ 125,000	-	0.0%
(139) MUNICIPAL AUDIT							
CONTRACT SERVICES - ANNUAL AUDIT	\$ 22,000	\$ 23,500	\$ 23,500	25,000	27,000		
CONTRACT SERVICES-ACTUARIAL VALUATION		\$ 5,500					
MUNICIPAL AUDIT Total	\$ 22,000	\$ 29,000	\$ 23,500	\$ 25,000	\$ 27,000	2,000	8.0%
ASSESSORS DEPARTMENT							
SALARIES & WAGES	\$ 59,166	\$ 60,197	\$ 62,361	65,131	67,762		
EXPENSES	\$ 14,692	\$ 12,150	\$ 13,383	14,150	14,150		
CAPITAL	\$ 11,955			-			
ASSESSORS DEPARTMENT Total	\$ 85,813	\$ 72,347	\$ 75,744	\$ 79,281	\$ 81,912	2,631	3.3%
(145) TAX TITLE EXPENSE							
	\$ 4,709	\$ 6,126	\$ 746	\$ 10,000	\$ 10,000	-	0.0%
(149) FINANCE DEPARTMENT							
SALARIES & WAGES	\$ 142,146	\$ 188,368	\$ 187,827	225,276	234,377		
EXPENSES	\$ 44,330	\$ 22,550	\$ 43,701	22,950	35,000		
FINANCE DEPARTMENT Total	\$ 186,476	\$ 210,918	\$ 231,528	\$ 248,226	\$ 269,377	21,151	8.5%
(151) LEGAL							
CONTRACT SERVICES	\$ 67,583	\$ 66,054	\$ 112,588	60,000	75,000		
EXPENSES	\$ 3,500	\$ -		-			
LEGAL Total	\$ 71,083	\$ 66,054	\$ 112,588	\$ 60,000	\$ 75,000	15,000	25.0%
(152) INFORMATION TECHNOLOGY							
CONTRACT SERVICES	\$ -						
EXPENSES	\$ 50,729	\$ 53,013	\$ 51,317	73,211	75,000		
CAPITAL	\$ 8,498	\$ 4,159	\$ 26,739	7,000	7,000		
INFORMATION TECHNOLOGY Total	\$ 59,227	\$ 57,172	\$ 78,057	\$ 80,211	\$ 82,000	1,789	2.2%

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
(160) TOWN HALL							
SALARIES & WAGES	\$ 76,241	\$ 102,895	\$ 123,824		133,276	138,660	
CONTRACT SERVICES-MINUTES CLERK	\$ 12,221	\$ 13,879			-		
CONTRACT - REG'L DISPATCH FEASIBILITY EXPENSES	\$ 44,836	\$ 52,363	\$ 9,800 \$ 54,064		47,720	55,000	
TOWN HALL DEPARTMENT Total	\$ 133,298	\$ 169,137	\$ 187,688	\$ 180,996	\$ 193,660	12,664	7.0%
(161) TOWN CLERK'S DEPARTMENT							
SALARIES & WAGES	\$ 62,679	\$ 60,990	\$ 73,302		83,773	87,157	
EXPENSES	\$ 11,285	\$ 8,896	\$ 11,059		13,065	15,000	
CAPITAL					-		
TOWN CLERK'S DEPARTMENT Total	\$ 73,964	\$ 69,886	\$ 84,361	\$ 96,838	\$ 102,157	5,319	5.5%
(170) LAND USE							
SALARIES & WAGES	\$ 56,535	\$ 57,105	\$ 63,560		66,056	68,725	
EXPENSES	\$ 6,448	\$ 4,880	\$ 6,328		6,585	8,000	
PLANNING & LAND USE Total	\$ 62,983	\$ 61,985	\$ 69,888	\$ 72,641	\$ 76,725	4,084	5.6%
(192) BLDG & GROUNDS							
SALARIES & WAGES	\$ 75,503	\$ 87,153	\$ 78,946		84,045	87,440	
CONTRACT SERVICES	\$ -	\$ -			-		
EXPENSES	\$ 63,583	\$ 73,989	\$ 73,326		87,934	90,000	
CAPITAL	\$ -	\$ -			-		
FACILITIES Total	\$ 139,086	\$ 161,142	\$ 152,272	\$ 171,979	\$ 177,440	5,461	3.2%
(195) TOWN REPORT							
EXPENSES	\$ 5,000	\$ 5,500	\$ 5,661		6,000	6,000	
TOWN REPORT Total	\$ 5,000	\$ 5,500	\$ 5,661	\$ 6,000	\$ 6,000	-	0.0%
(199) IRON RAIL							
SALARIES & WAGES	\$ 11,369	\$ 6,635	\$ -		-		
CONTRACT SERVICES					-		
EXPENSES	\$ 27,187	\$ 31,692	\$ 40,599		46,670	50,000	
CAPITAL	\$ -	\$ -			-		
IRON RAIL Total	\$ 38,556	\$ 38,326	\$ 40,599	\$ 46,670	\$ 50,000	3,330	7.1%
TOTAL GENERAL GOVERNMENT	\$ 1,163,270	\$ 1,164,254	\$ 1,347,219	\$ 1,356,939	\$ 1,436,401		

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
PUBLIC SAFETY							
(210) POLICE DEPARTMENT							
SALARIES & WAGES	\$ 1,231,199	\$ 1,274,490	\$ 1,272,226	1,306,706	1,359,497		
EXPENSES	\$ 113,310	\$ 122,906	\$ 126,482	126,616	130,000		
CAPITAL	\$ 38,000	\$ 39,939	\$ 40,000	54,133	50,000		
EXPENSES - CHIEF SEARCH	\$ 10,375	\$ -		-			
POLICE DEPARTMENT Total	\$ 1,392,884	\$ 1,437,336	\$ 1,438,708	\$ 1,487,455	\$ 1,539,497	52,042	3.5%
(220) FIRE DEPARTMENT							
SALARIES & WAGES	\$ 354,869	\$ 387,636	\$ 366,220	423,125	440,219		
SALARIES & WAGES-ON CALL	\$ 172,988	\$ 160,990	\$ 167,392	181,555	188,890		
EXPENSES	\$ 95,455	\$ 124,047	\$ 115,386	131,763	131,763		
CAPITAL	\$ 14,678	\$ 14,678		41,000	40,000		
FIRE DEPARTMENT Total	\$ 637,990	\$ 687,351	\$ 648,997	\$ 777,443	\$ 800,872	23,429	3.0%
(240) PERMITTING							
SALARIES & WAGES	\$ 58,217	\$ 62,337	\$ 116,200	142,573	148,333		
EXPENSES	\$ 5,478	\$ 6,395	\$ 9,713	27,920	27,920		
CAPITAL			\$ 950	-			
PERMITTING Total	\$ 63,695	\$ 68,733	\$ 126,863	\$ 170,493	\$ 176,253	5,760	3.4%
(294) TREE WARDEN							
SALARIES & WAGES	\$ 1,595	\$ 1,627	\$ 1,660	2,693	2,802		
EXPENSES	\$ 26,953	\$ 32,149	\$ 25,855	25,800	26,000		
EXPENSES - TREE REPLACEMENT		\$ -		-			
TREE WARDEN Total	\$ 28,548	\$ 33,776	\$ 27,515	\$ 28,493	\$ 28,802	309	1.1%
TOTAL PUBLIC SAFETY	\$ 2,123,117	\$ 2,227,194	\$ 2,242,082	\$ 2,463,884	\$ 2,545,424		
EDUCATION							
(310) HAMILTON-WENHAM REGIONAL SCHOOL							
CONTRACT SERVICES	\$ 8,433,233	\$ 8,870,590	\$ 9,708,859	10,488,321	10,802,971		
DEBT - WINTRHOP SPRINKLER-DEBT EXCL				54,869	54,060		
DEBT - CUTLER ROOF-DEBT EXCL	\$ -	\$ 46,265	\$ 45,451	47,023	46,000		
DEBT - '97 MIDDLE SCHOOL-DEBT EXCL	\$ 245,696	\$ 248,192	\$ 247,816	-			
DEBT - BUKER & WINTHROP BOILER-DEBT EXCL	\$ 50,262	\$ 42,129	\$ 42,049	41,323	43,250		
DEBT - WINTHROP FIRE SUPPRESSION			\$ 2,780				
REGIONAL SCHOOL Total	\$ 8,729,191	\$ 9,207,176	\$ 10,046,955	\$ 10,631,536	\$ 10,946,281	314,745	3.0%

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
(320) VOC SCHOOL							
CONTRACT SERVICES	\$ 167,676	\$ 145,894	\$ 143,217	159,958	165,000		
DEBT - NEW SCHOOL	\$ -	\$ 11,030	\$ 13,229	22,850	22,850		
VOC SCHOOL Total	\$ 167,676	\$ 156,924	\$ 156,446	\$ 182,808	\$ 187,850	5,042	2.8%
TOTAL EDUCATION	\$ 8,896,867	\$ 9,364,100	\$ 10,203,401	\$ 10,814,344	\$ 11,134,131		
PUBLIC WORKS							
(422) HIGHWAY DEPARTMENT							
SALARIES & WAGES	\$ 505,442	\$ 529,525	\$ 577,608	569,359	592,361		
EXPENSES	\$ 210,431	\$ 206,013	\$ 213,523	276,495	276,495		
CAPITAL	\$ 95,784	\$ 83,020	83,020	163,020	165,000		
HIGHWAY DEPARTMENT Total	\$ 811,657	\$ 818,558	\$ 874,151	\$ 1,008,874	\$ 1,033,856	24,982	2.5%
(423) SNOW & ICE							
SALARIES & WAGES	\$ 35,315	\$ 33,045	\$ 27,807	36,050	36,050		
EXPENSES	\$ 91,289	\$ 88,461	\$ 61,731	70,000	70,000		
SNOW & ICE Total	\$ 126,604	\$ 121,506	\$ 89,538	\$ 106,050	\$ 106,050	-	0.0%
(424) STREET LIGHTING							
EXPENSES-STREET LIGHTING	\$ 1,134	\$ 22,153	\$ 18,787	20,000	22,000		
STREET LIGHTING Total	\$ 1,134	\$ 22,153	\$ 18,787	\$ 20,000	\$ 22,000	2,000	10.0%
(433) REFUSE COLLECTION AND DISPOSAL							
EXPENSES-REFUSE	\$ 329,258	\$ 381,431	401,990	401,268	450,000		
REFUSE COLLECTION AND DISPOSAL Total	\$ 329,258	\$ 381,431	\$ 401,990	\$ 401,268	\$ 450,000	48,732	12.1%
(491) CEMETERY							
SALARIES & WAGES	\$ 2,882	\$ 3,534	\$ 3,203	4,385	4,562		
EXPENSES	\$ 4,904	\$ 6,048	\$ 6,591	4,750	5,000		
CAPITAL		\$ -		4,362			
CEMETERY Total	\$ 7,786	\$ 9,581	\$ 9,794	\$ 13,497	\$ 9,562	(3,935)	-29.2%
TOTAL PUBLIC WORKS	\$ 1,276,439	\$ 1,353,230	\$ 1,394,261	\$ 1,549,689	\$ 1,621,468		

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
HEALTH AND HUMAN SERVICES							
(510) HEALTH DEPARTMENT							
SALARIES & WAGES	\$ 11,367	\$ 12,141	\$ 13,328	15,550	16,178		
EXPENSES	\$ 18,271	\$ 18,950	\$ 18,101	20,948	21,000		
HEALTH DEPARTMENT Total	\$ 29,638	\$ 31,091	\$ 31,428	\$ 36,498	\$ 37,178	680	<u>1.9%</u>
(541) COUNCIL ON AGING							
SALARIES & WAGES	\$ 73,927	\$ 79,516	\$ 87,107	93,503	97,281		
EXPENSES	\$ 27,892	\$ 20,274	\$ 18,005	19,950	20,000		
CAPITAL				-	-		
COUNCIL ON AGING Total	\$ 101,819	\$ 99,790	\$ 105,112	\$ 113,453	\$ 117,281	3,828	<u>3.4%</u>
(543) VETERANS' DEPARTMENT							
CONTRACT SERVICES	\$ 18,513	\$ 19,695	\$ 21,308	22,724	24,000		
EXPENSES	\$ -	\$ -	\$ -	475	4,000		
VETERANS' DEPARTMENT Total	\$ 18,513	\$ 19,695	\$ 21,308	\$ 23,199	\$ 28,000	4,801	<u>20.7%</u>
TOTAL HEALTH AND HUMAN SERVICES	\$ 149,970	\$ 150,576	\$ 157,848	\$ 173,150	\$ 182,459		

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
CULTURE AND RECREATION							
(620) LIBRARY DEPARTMENT							
SALARIES & WAGES-DIRECTOR	\$ 80,617	\$ 83,469	\$ 108,658	90,207	93,851		
SALARIES & WAGES-HEAD REFERENCE	\$ 49,936	\$ 51,741	\$ 53,911	56,401	58,680		
SALARIES & WAGES-REFERENCE	\$ 49,219	\$ 50,963	\$ 53,046	55,906	58,165		
SALARIES & WAGES-YOUNG ADULT	\$ 49,557	\$ 51,426	\$ 53,468	57,484	59,806		
SALARIES & WAGES-CHILDRENS	\$ 50,967	\$ 52,755	\$ 54,974	55,521	57,764		
SALARIES & WAGES-HEAD OF CIRCULATION	\$ 48,951	\$ 51,208	\$ 53,073	54,272	56,465		
SALARIES & WAGES-ADMIN LIBRARIAN	\$ 48,557	\$ 50,507	\$ 52,583	54,001	56,183		
SALARIES & WAGES-TECH SERVICES	\$ 57,483	\$ 58,836	\$ 73,285	54,655	56,863		
SALARIES & WAGES-ASST DIRECTOR	\$ 55,909	\$ 58,047	\$ 60,406	63,187	65,740		
SALARIES & WAGES-SUPPORT STAFF	\$ 100,388	\$ 103,131	\$ 98,419	116,326	121,026		
EXPENSES-LIBRARY BOOKS	\$ 125,893	\$ 127,814	\$ 130,814	132,126	135,000		
EXPENSES-SUBS & PERIODICALS	\$ 9,915	\$ 10,000	\$ 10,000	10,000	10,000		
EXPENSES-TECHNOLOGY	\$ 46,404	\$ 48,668	\$ 49,694	53,209	55,000		
EXPENSES-GENERAL SUPPLIES	\$ 12,615	\$ 12,765	\$ 12,627	12,627	15,000		
EXPENSES-MBRSHPS/CONF/TRAVEL	\$ 916	\$ 916	\$ 916	916	1,000		
EXPENSES-PROGRAMS	\$ 500	\$ 500	\$ 500	500	500		
EXPENSES-HEAT & UTILITIES	\$ 53,676	\$ 53,540	\$ 53,540	56,427	65,000		
EXPENSES-BUILD & GROUNDS	\$ 41,135	\$ 41,135	\$ 45,105	48,105	50,000		
CAPITAL	\$ -	\$ -	\$ -	-	-		
LIBRARY DEPARTMENT Total	\$ 882,638	\$ 907,420	\$ 965,017	\$ 971,870	\$ 1,016,042	44,172	4.5%
(640) JOINT RECREATION							
CONTRACT SERVICES	\$ 60,905	\$ 66,787	\$ 85,187	85,153	87,000		
EXPENSES-VETERANS POOL INDIRECT COSTS				1,625	2,000		
JOINT RECREATION Total	\$ 60,905	\$ 66,787	\$ 85,187	\$ 86,778	\$ 89,000	2,222	2.6%
(691) HISTORIC COMMISSION							
EXPENSES	\$ -	\$ -	\$ -	200	200		
HISTORIC COMMISSION Total	\$ -	\$ -	\$ -	\$ 200	\$ 200	-	0.0%
TOTAL CULTURE AND RECREATION	\$ 943,543	\$ 974,208	\$ 1,050,204	\$ 1,058,848	\$ 1,105,242		

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
DEBT SERVICE - TOWN							
(710) DEBT PRINCIPAL							
DEBT -JT LIB CONSTN - <i>DEBT EXCL.</i>	\$ 60,000	\$ 60,000	\$ 50,000	50,000			
DEBT -JT LIB LEASE PURCHASE - <i>DEBT EXCL.</i>	\$ 15,000	\$ 15,000	\$ 15,000	15,000			
DEBT-TOWN HALL \$244K	\$ 10,000	\$ 10,000	\$ 10,000	10,000			
DEBT -TOWN HALL POLICE STATION- <i>DEBT EXCL.</i>	\$ 235,000	\$ 210,000	\$ 200,000	195,000	195,000		
DEBT -QUINT FIRE TRUCK- <i>DEBT EXCL.</i>	\$ 45,000			-			
DEBT-CULVERTS/DRAINS/ROADS- <i>DEBT EXCL.</i>	\$ 39,000	\$ 40,000	\$ 76,000	76,000	76,000		
DEBT -ESCO	\$ 24,000	\$ 24,000	\$ 24,000	24,000	24,000		
DEBT -'15 STATE HOUSE NOTE	\$ 127,000	\$ 120,000	\$ 120,000	115,000	110,000		
DEBT PRINCIPAL Total	\$ 555,000	\$ 479,000	\$ 495,000	\$ 485,000	\$ 405,000	(80,000)	-16.5%
(751) DEBT INTEREST							
DEBT INT-FIRE TRUCK							
DEBT INT-JT LIB CONSTN - <i>DEBT EXCL.</i>	\$ 3,800	\$ 2,600	\$ 1,500	500			
DEBT INT-JT LIB LEASE PURCHASE- <i>DEBT EXCL.</i>	\$ 1,050	\$ 750	\$ 450	150			
DEBT INT-TOWN HALL \$244K	\$ 700	\$ 500	\$ 300	100			
DEBT INT-TOWN HALL POLICE STATION- <i>DEBT EXCL.</i>	\$ 54,075	\$ 47,150	\$ 43,050	39,100	35,201		
DEBT INT-QUINT FIRE TRUCK- <i>DEBT EXCL.</i>	\$ 956			-			
DEBT INT-CULVERTS/DRAINS/ROADS- <i>DEBT EXCL.</i>	\$ 13,119	\$ 12,230	\$ 10,830	8,740	6,460		
DEBT INT-ESCO	\$ 4,530	\$ 3,990	\$ 3,420	2,760	2,040		
DEBT INT-'15 STATE HOUSE NOTE	\$ 21,862	\$ 10,935	\$ 7,695	4,523	1,485		
DEBT INTEREST TOTAL	\$ 100,092	\$ 78,155	\$ 67,245	\$ 55,873	\$ 45,186	(10,687)	-19.1%
TOTAL DEBT SERVICE	\$ 655,092	\$ 557,155	\$ 562,245	\$ 540,873	\$ 450,186		
EMPLOYEE BENEFITS							
(911) RETIREMENT							
EXPENSES - ESSEX COUNTY RETIREMENT ASSESSMENT	\$ 589,102	\$ 668,111	\$ 714,611	794,018	849,599		
ECO RETIREMENT	\$ 19,822	\$ 20,163	\$ 21,264	24,281	25,000		
RETIREMENT Total	\$ 608,924	\$ 688,274	\$ 735,875	\$ 818,299	\$ 874,599	56,300	6.9%
(914) GROUP INSURANCE							
EXPENSES - GROUP INSURANCE	\$ 545,425	\$ 617,631	\$ 650,295	760,169	805,779		
SALARIES & WAGES	\$ 576	\$ -		-			
EXPENSES-COMPENSATED ABSENCES				22,400	50,000		
GROUP INSURANCE GROUP Total	\$ 546,001	\$ 617,631	\$ 650,295	\$ 782,569	\$ 855,779	73,210	9.4%

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
FICA / MEDICARE							
EXPENSES-FICA MEDICARE	\$ 53,503	\$ 58,286	\$ 58,736	59,013	63,000		
FICA / MEDICARE Total	<u>\$ 53,503</u>	<u>\$ 56,721</u>	<u>\$ 58,736</u>	<u>\$ 59,013</u>	<u>\$ 63,000</u>	3,987	6.8%
TOTAL EMPLOYEE BENEFITS	\$ 1,208,428	\$ 1,362,626	\$ 1,444,906	\$ 1,659,881	\$ 1,793,379		
GENERAL INSURANCE							
(945) GENERAL INSURANCE							
EXPENSES	\$ 116,924	\$ 122,540	\$ 125,729	135,000	145,000		
TOTAL GENERAL INSURANCE	<u>\$ 116,924</u>	<u>\$ 122,540</u>	<u>\$ 125,729</u>	<u>\$ 135,000</u>	<u>\$ 145,000</u>	10,000	7.4%
(990) INTERFUND TRANSFERS OUT (OPEB)							
OTHER FINANCING USES (FY17 & FY18 from Free Cash)	\$ -	\$ -	\$ 40,000	50,000	60,000		
(990) INTERFUND TRANSFERS OUT Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 50,000</u>	<u>\$ 60,000</u>	\$ 10,000	20.0%
TOTAL GENERAL FUND	<u>\$ 16,533,650</u>	<u>\$ 17,275,883</u>	<u>\$ 18,567,895</u>	<u>\$ 19,802,608</u>	<u>\$ 20,473,689</u>	<u>\$ 671,081</u>	<u>3.4%</u>
GL plus RFT			\$ 554,798				

Town of Wenham FY21 OVERVIEW

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY20 VOTED	FY21 PRELIM	\$ Change Y/Y	% Change Y/Y
WATER FUND (029)							
(450) WATER DEPARTMENT							
SALARIES & WAGES	\$ 162,848	\$ 166,489	\$ 174,179	191,798	199,547		
EXPENSES	\$ 130,026	\$ 136,234	\$ 153,796	137,958	140,000		
CAPITAL OUTLAY	\$ 29,034	\$ 4,631	\$ 56,790	39,632	40,000		
DEBT SERVICE -WAT TOWER CONSTRUCTION	\$ 80,000	\$ 75,000	\$ 75,000	75,000			
DEBT SERVICE -WAT TOWER PAINTING	\$ 37,000	\$ 36,000		-			
DEBT INT -WAT TOWER CONSTRUCTION	\$ 5,400	\$ 2,250	\$ 2,250	750			
DEBT INT -WAT TOWER PAINTING	\$ 1,226	\$ 405		-			
WATER DEPARTMENT Total	\$ 445,533	\$ 421,008	\$ 462,016	\$ 445,138	\$ 379,547	(65,591)	-14.7%
(990) INTERFUND TRANSFERS OUT							
INDIRECT COSTS TO GENERAL FUND							
INTERFUND TRANSFERS OUT Total	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL WATER FUND	\$ 445,533	\$ 421,008	\$ 462,016	\$ 445,138	\$ 379,547	(65,591)	-14.7%
Grand Total	\$ 16,979,183	\$ 17,696,891	\$ 19,029,911	\$ 20,247,746	\$ 20,853,235	\$ 605,490	
TOTAL REVENUE & FREE CASH	\$ 17,649,894	\$ 18,194,051	\$ 19,619,438	\$ 20,248,251	\$ 19,844,420	\$ (403,831)	-2.0%
AVAILABLE BALANCE PER BUDGET	\$ 670,711	\$ 497,159	\$ 589,527	\$ 505	\$ (1,008,815)	\$ (1,009,320)	