

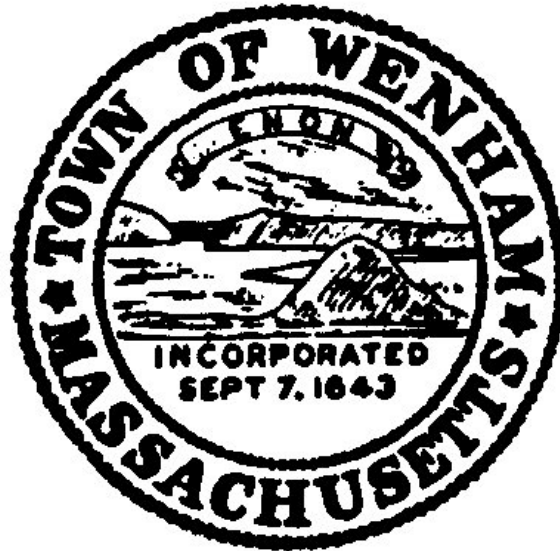
# **Town of Wenham Massachusetts**



## **Proposed Budget & Capital Improvement Plan**

**Fiscal Year 2018  
July 1, 2017 – June 30, 2018**

# Town of Wenham Massachusetts



## Annual Budget For the Fiscal Year Beginning July 1, 2017 and ending June 30, 2018

### **Board of Selectmen**

*John Clemenzi, Chair*  
*Jack Wilhelm, Vice-Chair*  
*Catherine Harrison, Clerk*

### **Town Administrator**

*Peter Lombardi*

### **Finance Committee**

*Michael Lucy, Chair*  
*Alexander Begin*  
*Richard Quinn*  
*Mike Therrien*  
*Ned Flynn*

### **Finance Director**

*Leslie Davidson*

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# About Wenham

The Town of Wenham was originally settled in 1636 and incorporated in 1643. Fortunately, Wenham has retained much of its unique historic character and tranquil rural scenery. It is a town of many open views of farm lands, lakes, woodlands and old stone walls that accompany its winding tree-lined roads. To complement its handsome backdrop, the community is singularly fortunate to have been blessed with an active, involved citizenry, whose major goal has always been to protect what is precious from the past while continuing to plan ahead for future generations. Wenham is justly proud of its historic past; its present responsible and responsive local government; a wealth of dedicated and able volunteers; its nearly 300 acres of parks, playgrounds and recreational lands; and its excellent regional school system. Wenham is home to Gordon College. A walk along Wenham's lovely main street provides a timeless picture of beautiful old homes, gardens and yards, punctuated by friendly faces, residents say, giving one a general sense of connection to all that is right about New England small town life.

**Form of Government:** Board of Selectmen, Town Administrator, Open Town Meeting

**Year Incorporated:** 1643

**U.S.G.S. Topographical Plates:** Salem, Marblehead

**Regional Planning Agency:** Metropolitan Area Planning Council

## Significant Statistics as of December 31, 2016:

	Population	Registered Voters	Births	Deaths	Marriages	Dog Licenses
2014	5,132	2,662	23	29	19	450
2015	4,968	2,596	23	36	23	450
2016	5,078	2,838	30	37	17	628

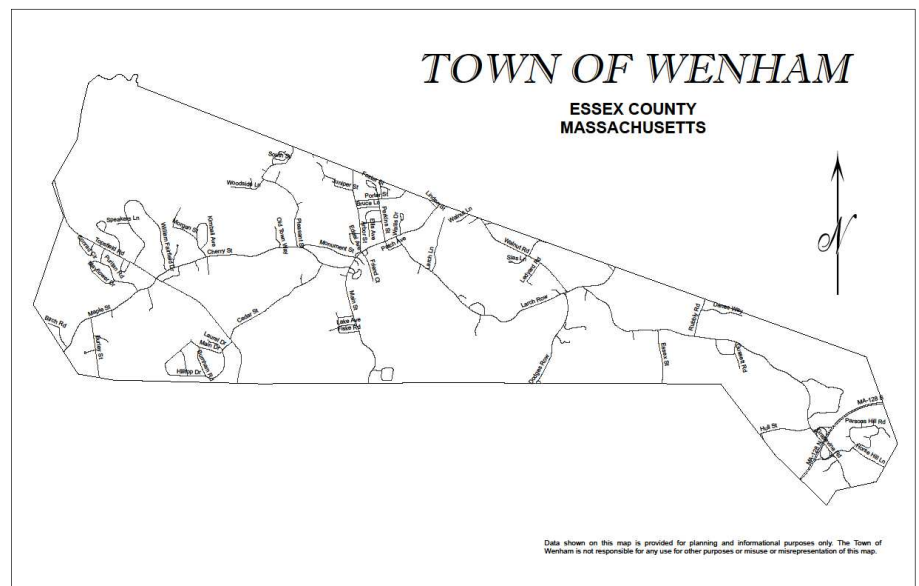
**Total Area:** 8.09 sq. miles

**Land Area:** 7.72 sq. miles

**Population:** 5,078

**Density:** 546 per sq. mile

**Climate:** Normal temperature in January: 25.8°, July: 71.6°. Normal annual precipitation: 43.6"





## A Citizen's Guide to the Budget

The Town of Wenham Annual Budget Document is much more than just numbers; it is a reflection of our community's values, priorities, and goals. The Budget Document serves as a policy document, a financial guide, and a communication device to its residents. We collaborated to make this document as user-friendly as possible. We hope to help residents better access to financial forecasting, policies, and plans and are able to utilize them in decision-making. We also hope this provides residents with a clearer understand of the budget and the budget process as we prepare for each year's Annual Town Meeting.

### The Budget Process

The Town of Wenham operates under a Board of Selectmen-Town Administrator form of government. The legislative body of Wenham is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations require Town Meeting vote at either a regular or Special Town Meeting. Annual Town Meeting is always held on the first Saturday in April.

While this document contains detailed departmental budgets, it should be noted that these details are provided for information purposes only. The final budget vote of Town Meeting constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year. This budget presents only the General Fund, which is required by state statute to be appropriated by Town Meeting.

Readers should also obtain a copy of the Annual Town Meeting Warrant Book which contains the actual budget articles to be voted upon. Town Meeting Warrant Articles contain additional funding sources such as Revolving Funds & Certified Free Cash used to offset specific departmental budgets.

To the right, readers will find an outline of the Budget Process by month. Please note the following abbreviations: Board of Selectmen (BOS); Finance & Advisory Committee (FinCom); Town Administrator (TA); Finance Director (FD); Department Heads (DH); and Fiscal Year (FY).

### The Budget Process

#### August/September

- Identify Goals & Strategic Needs
- Review and update trends and forecasts
- Manuals for Operating and Capital Requests sent out to Department Heads (DH)

#### October

- Town Administrator (TA) & Finance Director (FD) review requests and develop Administration Budget

#### November

- TA & FD develop Capital Budget
- DH present budget to joint Board of Selectmen (BOS) & Finance & Advisory Committee (FinCom)

#### December/ January

- Administration Budget is finalized by BOS and forwarded to the FinCom

#### February

- FinCom meetings with DHs, Committee Chairs regarding budget requests
- BOS & FinCom make recommendations on budget-related warrant articles and Capital Budget

#### February/March

- The budget is finalized and the Town Meeting Warrant is closed

#### March

- Hearing on the Warrant is held

#### April

- Proposed Operating & Capital Budgets presented to Annual Town Meeting the 1st Saturday in April

#### June/July

- June 30th current Fiscal Year (FY) ends
- July 1st new Fiscal Year (FY) begins

**FY2018**  
**BUDGET PREPARATION & TOWN MEETING SCHEDULE**  
**10.07.16**

**Budget Development Phase:**

<b>August 2, 2016</b>	Town Administrator & Finance Director present long range budget forecast to joint BOS and FinCom meeting and FY18 budget guidelines are established.
<b>August 18, 2016</b>	Town Administrator presents FY18 budget guidelines to department heads and begins budget building process.
<b>September 12, 2016</b>	Budget submissions due to Town Administrator from department heads.
<b>Sept. 15 – 23, 2016</b>	Town Administrator meets with department heads to review initial submissions.
<b>October 11, 2016</b>	Town Administrator presents preliminary budget projections to joint meeting of BOS and FinCom based on initial department head submissions.
<b>Oct. 10-21, 2016</b>	Initial meeting to discuss GFOA submission, internal participants, internal reviewers and phasing.
<b>November 4, 2016</b>	HWRSD provides finalized enrollment data to Towns
<b>November 10, 2016</b>	Joint Hamilton /Wenham (FinComs & BOS) meeting with HWRSD Leadership (Administration & SC) for preliminary discussions re. FY18 RSD budget parameters.
<b>November 19, 2016</b>	Department heads present budget overview to BOS, with FinCom as invited guests.
<b>December - January 2017</b>	Solicit printer quotes for Annual Report and Warrant Book
<b>December 10, 2016</b>	Annual Report form sent out to all Department Heads, Boards, & Committees (including report and GFOA information collection)
<b>December 14, 2016</b>	Deadline for completed template/publisher document for GFOA Submission
<b>December 15, 2016</b>	HWRSD Superintendent's proposed budget released.
<b>December 20, 2016</b>	BOS reviews updated FY18 budget projections and determines need for alternative funding scenarios to account

for reduction of services and/or staffing due to potential operating override.

**Dec. 7 – Dec. 23, 2016**

Town Administrator works on continued budget development with department heads, consistent with priorities and directives of the Board of Selectmen.

**December-January 2017**

Solicit printer quotes for Annual Report and Warrant Book

**January 3, 2017**

BOS review of finalized Administration FY 18 budget and discussion of proposed alternative funding scenarios due to potential operating override (as needed). BOS open Annual Town Meeting warrant set for Saturday, April 1, 2017.

### **Budget Review Phase:**

**January 6, 2017**

HWRSD delivers SC approved tentative FY18 budget to Towns.

**January 9, 2017**

Department Reports and photographs due

**January 15, 2017**

Select printer. Provide schedule and deadlines to printer. Including both phases (Annual Report, then Warrant)

**January 18, 2017**

FinCom Meeting: Presentation of FY18 Administration budget by Town Administrator and Finance Director.

**January 25, 2017**

FinCom Meeting: Departmental budgets presentation and review.

**January 25, 2017**

Phase 1 of GFOA Submission completed and sent to internal reviewers for feedback.

**January 26, 2017**

HWRSD meeting with Joint Hamilton & Wenham FinComs (with BOS as invited guests)

**February 1, 2017**

FinCom Meeting: Departmental budgets presentation and review.

**February 2, 2017**

HWRSD SC to vote the School Budget.

**February 8, 2017**

Joint Hamilton & Wenham FinComs meet & review joint Department Budgets.

**February 9, 2017**

FinCom Meeting: Final review of all Departmental budgets. (Snow date placeholder if needed)

**February 10, 2017**

Draft warrant articles submitted to Town Counsel for preliminary review.

**February 13, 2017**

Initial Review of GFOA Phase 1 to TA's Office for editing.

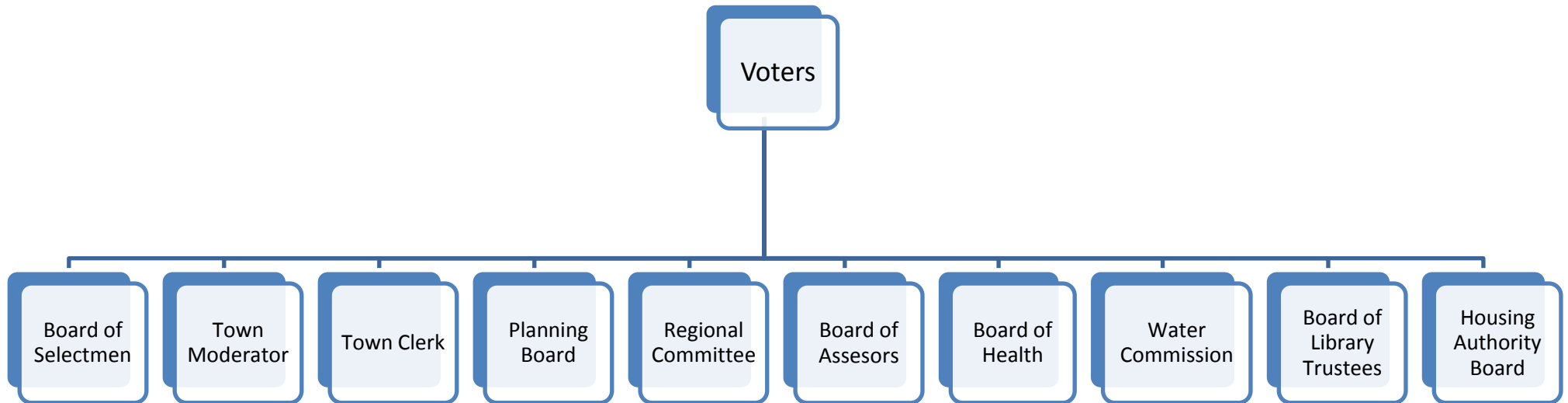
<b>February 15, 2017</b>	Deadline for School Committee to vote the School Budget (45 days prior to ATM).
<b>February 15, 2017</b>	Joint FinCom / BOS meeting for final budget review. FinCom recommendations to ATM finalized.
<b>February 20, 2017</b>	All content for Annual Town Report should be completed and ready for the printer.
<b>February 21, 2017</b>	Board of Selectmen Meeting: Administration Budget completed with Article recommendations and vote to close warrant.

### **Budget Approval Phase**

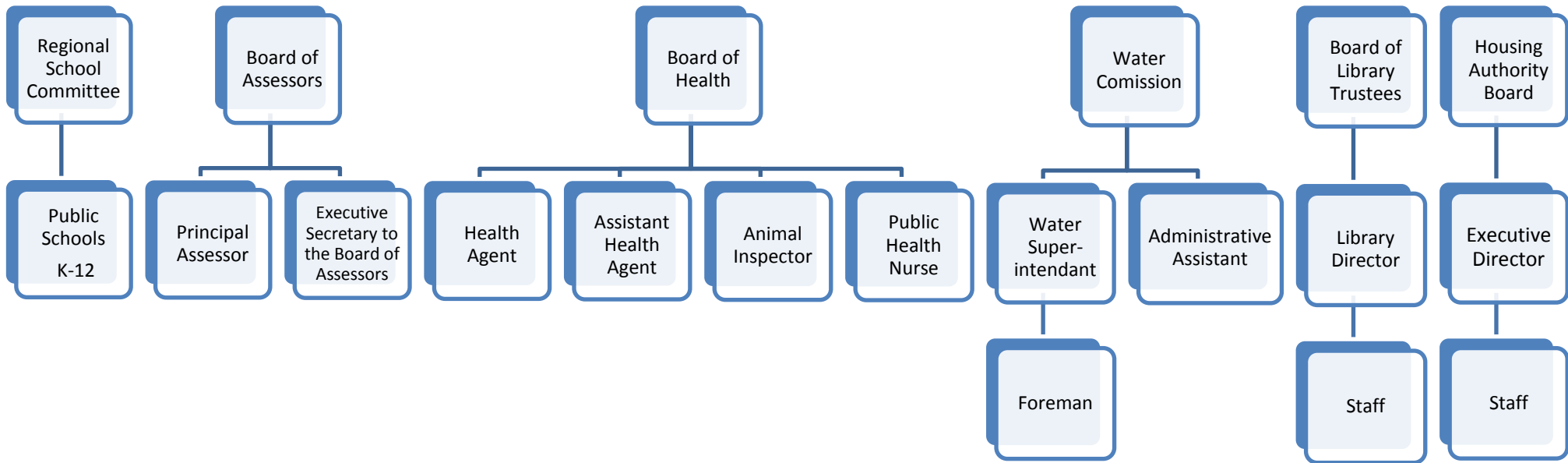
<b>Feb. 24 – Mar. 3, 2017</b>	Town Administrator and Town Counsel finalize proposed warrant, motions, & legal advertisement.
<b>March 1, 2017</b>	Provide updated street listing guide to Boy Scouts.
<b>March 6, 2017</b>	Deadline for Board of Selectmen to close and sign warrant and approve ballot questions (if any).
<b>March 6, 2017</b>	Deadline for approved ballot questions to be submitted to Town Clerk.
<b>March 10, 2017</b>	Deadline for Town Meeting Warrant Book to be delivered to printer.
<b>March 17, 2017</b>	Deadline to post Warrant prior to STM (14 day min).
<b>March 24, 2017</b>	Deadline for Warrant Books to be delivered to Boy Scouts for distribution to residents on weekend of March 25-26. Deadline to post Warrant prior to ATM (7 day min).
<b>March 24, 2017</b>	Warrant and Reports posted online.
<b>March 27, 2017</b>	FinCom holds Warrant Hearing.
<b>March 29, 2017</b>	Phase 2 of GFOA Document completed and submitted to internal reviewers for feedback.
<b>April 1, 2017</b>	Annual Town Meeting.
<b>April 6, 2017</b>	Annual Election (Thursday 7:00am -- 8:00pm) Wenham and Hamilton.
<b>April 12, 2017</b>	Initial Review of GFOA Phase 2 to TA's Office for editing.

- May 3, 2017** Deadline for Phase 1 and 2 corrections to be inputted into submission and once again returned to internal reviewers as well as secondary internal reviewers
- May 17, 2017** Deadline for GFOA document to be returned to TA's office by all reviewers.
- May 31, 2017** Final Draft ready for reviewers meeting, including application and "Criteria Location Guide"
- June 1-9, 2017** Schedule meeting for participants and reviewers of GFOA Document to have final work through presentation of document.
- June 19, 2017** Submit GFOA final document, Application, payment, and "Criteria Location Guide" to the Association.
- June 30, 2017** Final deadline for GFOA budget to be submitted.

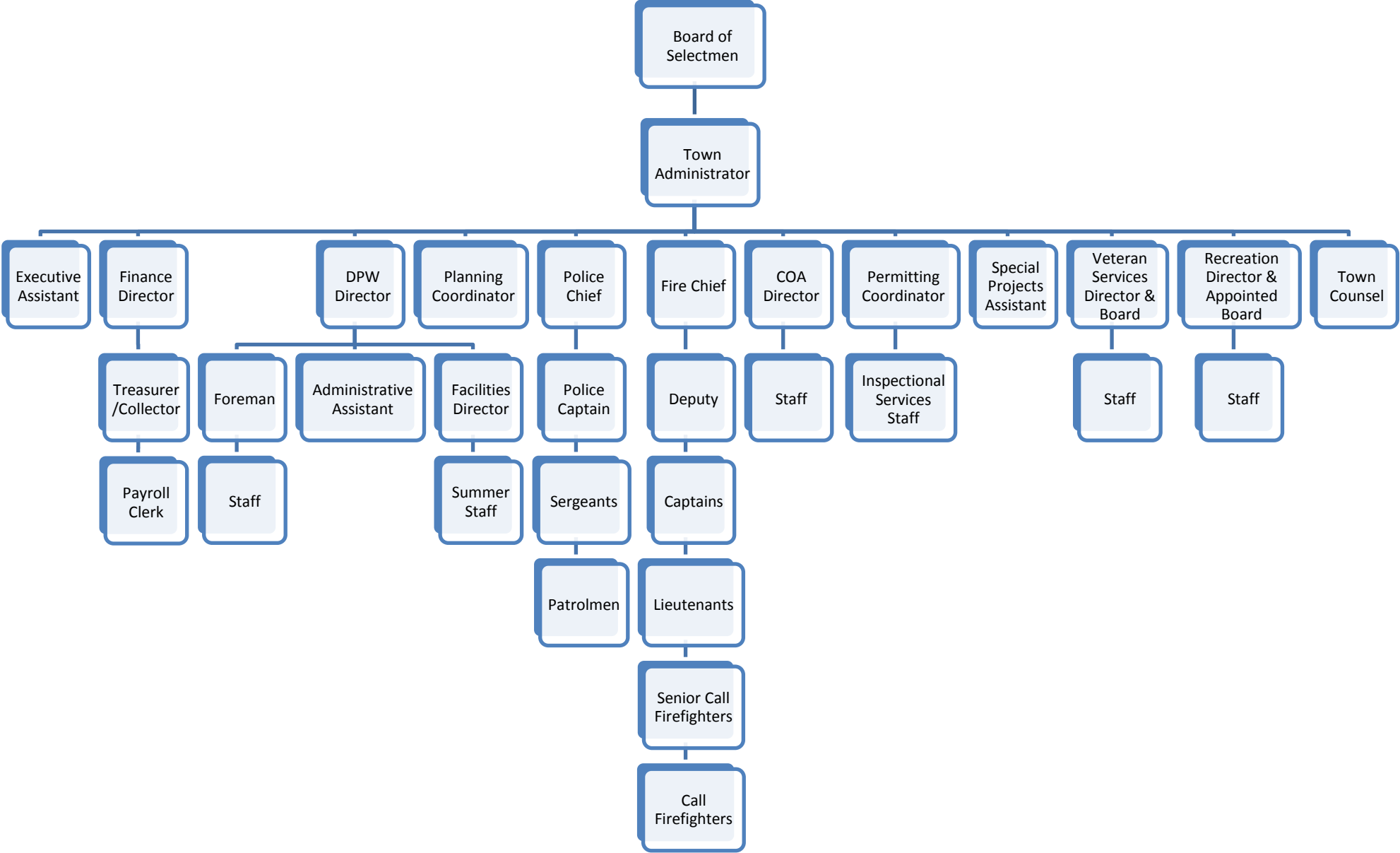
# Organizational Chart



# Organizational Chart (Continued)



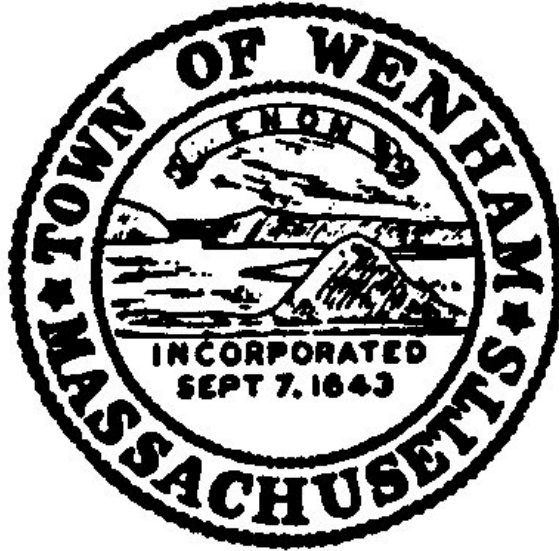
# Organizational Chart (Continued)





# Town of Wenham

## FY 2018



## Financial Forecasting

### **Board of Selectmen**

*John Clemenzi, Chair*  
*Jack Wilhelm, Vice-Chair*  
*Catherine Harrison, Clerk*

### **Town Administrator**

*Peter Lombardi*

### **Finance Committee**

*Michael Lucy, Chair*  
*Alexander Begin*  
*Richard Quinn*  
*Mike Therrien*  
*Ned Flynn*

### **Finance Director**

*Leslie Davidson*

# WENHAM BUDGET FORECAST

## PREPARING FOR FY18 (& BEYOND)

---

Peter Lombardi, Town Administrator  
Angel Wills, Finance Director

Town of Wenham, Massachusetts  
September 7, 2016

# Agenda

- Where are we now: Recap of the FY17 Budget
- What can we afford: FY18 Budget Capacity
- How did we get here: FY15 to Present
- Where do we go from here: Process Implications

# Overview of FY17 Budget

- Budget built using 1% COLA and level services
- Assumed static new growth, 4.73% increase in local receipts, and the use of \$750K in Free Cash
- Excess levy capacity reduced from \$578K to \$85K
- Tax rate increased from \$16.98 to an estimated \$18.12

## FY18 Budget Projection: Expense Assumptions

- Level funding of all Town expenses (0%), with few minor exceptions noted below:
- Personnel 2% COLA (Library 4%)
- Pension 7% (\$43,000)
- Health Insurance 7% (\$45,000)
- CIP (Capital Needs) \$240,000
- Trash collection \$85,000
- OPEB \$10,000

## Other Assumed Expense Increases

- HWRSD enrollment shift from FY17 to FY18 of 1.2% or \$297K and an estimated 2.5% net operating increase, with a Wenham impact of \$246K. Total HWRSD “preliminary” estimated increase of \$543K.

*Enrollment shift projections are based on most recent NESDEC report dated 12/10/15*

## FY18 Budget Projection: Expense Assumptions

- Projected Town expense increase of 4.96% or \$414K
- Projected School expense increase of 6.29% or \$563K (\$543K HWRSD and \$20K Essex Tech)

## FY18 Budget Forecast: Revenue Assumptions

- Increased new growth by \$20K based on preliminary estimates from Assessor
- 4.7% increase in local receipts based on FY16 actuals
- Continued use of \$750K in Free Cash
- State aid assumed to be level
- Allowance for abatements assumed to be level



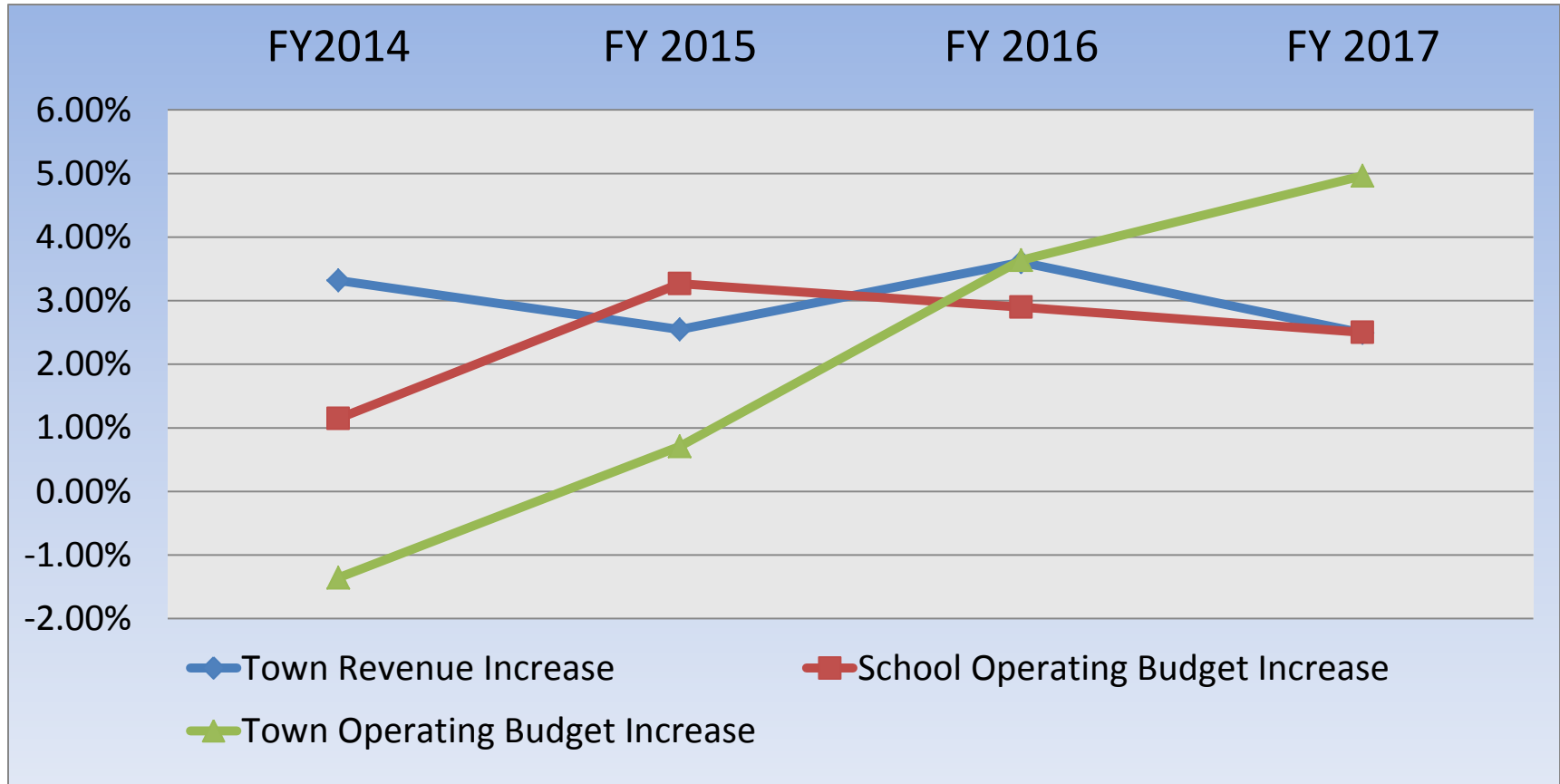
# Revenue Projection

PROPERTY TAXES	FY2014	FY 2015	FY 2016	FY 2017	FY 2018
Prior Year Levy Limit	11,948,355	12,377,702	12,809,253	13,192,579	13,585,489
2 1/2 % Increase	298,709	309,443	320,231	329,814	339,637
New Growth (1)	130,638	108,041	63,095	63,095	85,000
<b>TOTAL LEVY LIMIT</b>	<b>12,377,702</b>	<b>12,795,186</b>	<b>13,192,579</b>	<b>13,585,489</b>	<b>14,010,126</b>
Debt Exclusion	824,274	836,461	792,482	807,410	699,303
<b>TOTAL MAXIMUM LEVY LIMIT</b>	<b><u>13,201,976</u></b>	<b><u>13,631,647</u></b>	<b><u>13,985,061</u></b>	<b><u>14,392,899</u></b>	<b><u>14,709,429</u></b>
<b>LOCAL RECEIPTS</b>					
Motor Vehicle Excise	525,000	551,671	551,671	629,186	675,684
Other Excise					
Pen & Int on Tax & Exc	37,500	37,500	37,500	40,000	40,600
Payments in Lieu of Taxes	12,500	12,500	12,500	11,000	11,000
Charges for Services - Water	446,120	431,150	423,365	417,438	452,295
Other Charges for Services	35,000	35,000	85,000	67,000	50,000
Fees	15,000	15,000	15,000	15,000	22,584
Rentals	122,000	122,000	147,000	140,000	128,250
Dept. Revenue Libraries	4,000	4,000	4,000	3,170	3,218
Dept. Revenue Cemeteries	8,000	8,000	8,000	11,000	11,165
Other Dept. Revenue	30,000	30,000	30,000	25,000	26,000
Licenses and Permits	65,000	65,000	65,000	85,000	110,000
Special Assessments	619,751	661,657	703,625	725,635	740,148
Fines & Forfeits	6,000	6,000	10,000	22,000	23,744
Investment Income	1,700	1,700	1,700	1,900	1,929
<b>TOTAL LOCAL RECEIPTS</b>	<b><u>1,927,571</u></b>	<b><u>1,981,178</u></b>	<b><u>2,094,361</u></b>	<b><u>2,193,329</u></b>	<b><u>2,296,615</u></b>
<b>Local Receipts % Increase</b>		<b>2.78%</b>	<b>5.71%</b>	<b>4.73%</b>	<b>4.7%</b>
Cherry Sheet Receipts	393,504	409,930	415,625	443,170	453,529
Less Offsets	-7,310	-9,079	-9,070	-9,433	-9,810
Less Charges and Assessments	-224,787	-216,756	-219,987	-238,223	-247,752
<b>TOTAL NET STATE AID</b>	<b><u>161,407</u></b>	<b><u>184,095</u></b>	<b><u>186,568</u></b>	<b><u>195,514</u></b>	<b><u>195,967</u></b>
<b>TOTAL REVENUE</b>	<b><u>\$ 15,160,265</u></b>	<b><u>\$ 15,663,208</u></b>	<b><u>\$ 16,067,523</u></b>	<b><u>\$ 16,646,742</u></b>	<b><u>\$ 17,067,011</u></b>

# FY18 Budget Forecast Implications

- Annual estimated revenue (not including one-time funds) totals \$17,067,011
- Projected FY18 appropriations are \$18,289,201
- FY18 projected budget deficit (\$472K)
- Including continued reliance of \$750K in one-time funds, **the result is a structural deficit of \$1.2M**

# Year Over Year Increases



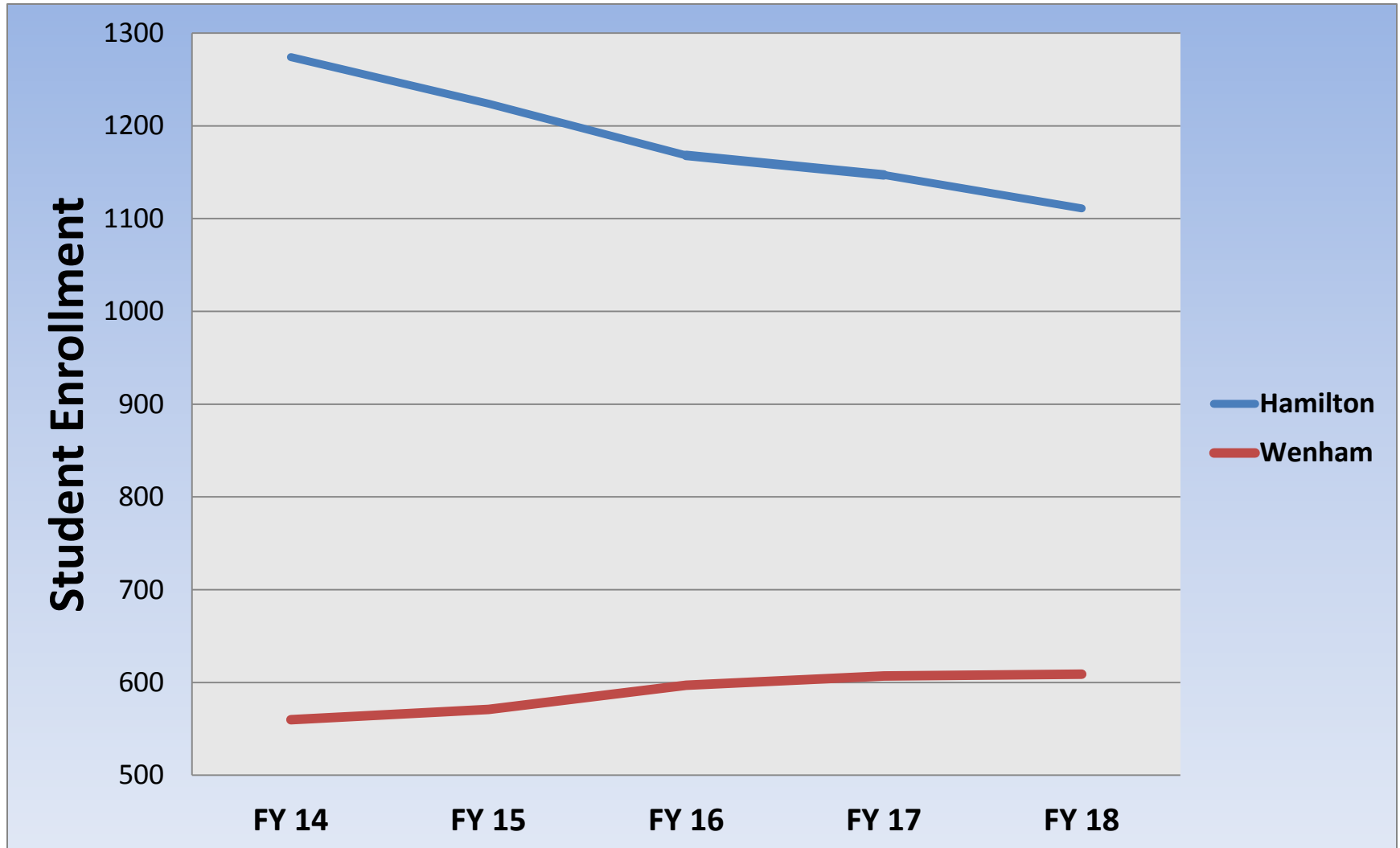
\* Town and School Operating Expense increases have been relatively proportional to each other and to local revenues over the past several fiscal years

# Expenditure Projection

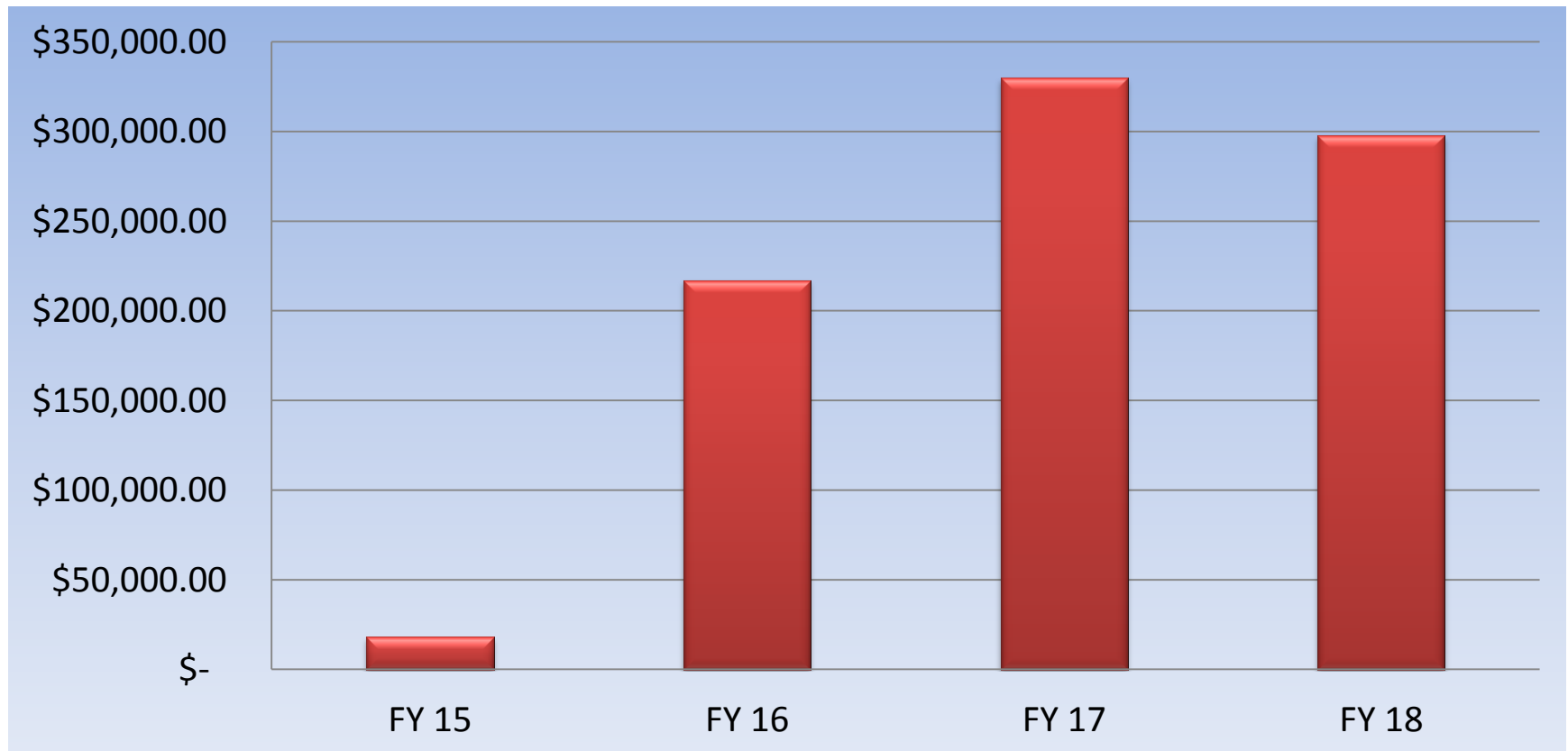
	FY2014	FY 2015	FY 2016	FY 2017	FY 2018	17/18 \$ Change	% Change 14/18
General Government	\$ 1,090,715	\$ 1,184,429	\$ 1,280,389	\$ 1,197,884	\$ 1,228,033	\$ 30,149	12.6%
Public Safety	\$ 1,910,993	\$ 2,099,461	\$ 2,141,520	\$ 2,227,516	\$ 2,334,385	\$ 106,869	22.2%
Education	\$ 6,962,876	\$ 7,755,651	\$ 8,187,049	\$ 8,963,193	\$ 9,526,758	\$ 563,565	36.8%
Public Works	\$ 1,270,290	\$ 1,293,888	\$ 1,167,084	\$ 1,252,575	\$ 1,426,667	\$ 174,092	12.3%
Water	\$ 446,120	\$ 431,150	\$ 423,365	\$ 417,438	\$ 452,295	\$ 34,858	1.4%
Health & Human Services	\$ 127,399	\$ 145,775	\$ 152,799	\$ 157,673	\$ 160,009	\$ 2,336	25.6%
Culture & Recreation	\$ 826,692	\$ 931,944	\$ 943,060	\$ 953,575	\$ 1,015,381	\$ 61,806	22.8%
Debt Service	\$ 655,972	\$ 611,714	\$ 554,628	\$ 655,092	\$ 557,155	\$ (97,937)	-15.1%
Other	\$ 1,780,595	\$ 1,300,228	\$ 1,392,279	\$ 1,486,220	\$ 1,588,518	\$ 102,299	-10.8%
<b>Total</b>	<b>\$ 15,071,651</b>	<b>\$ 15,754,240</b>	<b>\$ 16,242,173</b>	<b>\$ 17,311,165</b>	<b>\$ 18,289,201</b>	<b>\$ 978,036</b>	<b>21.3%</b>
				Town Operating Budget Increase FY14-18		8.06%	
				HWRSD Operating Budget Increase FY14-18		10.69%	
				Education Assessment Increase FY14-18		36.8%	
				Estimated Wenham Student Enrollment Increase FY 14-18		8.75%	
				Estimated Hamilton Student Enrollment Decrease FY 14-18		-12.79%	

Operating expenses for the Town and School have increased between 2-3% each year. At the same time, the dramatic enrollment shift has been the major cost driver behind our education assessment increases.

# Enrollment Trends

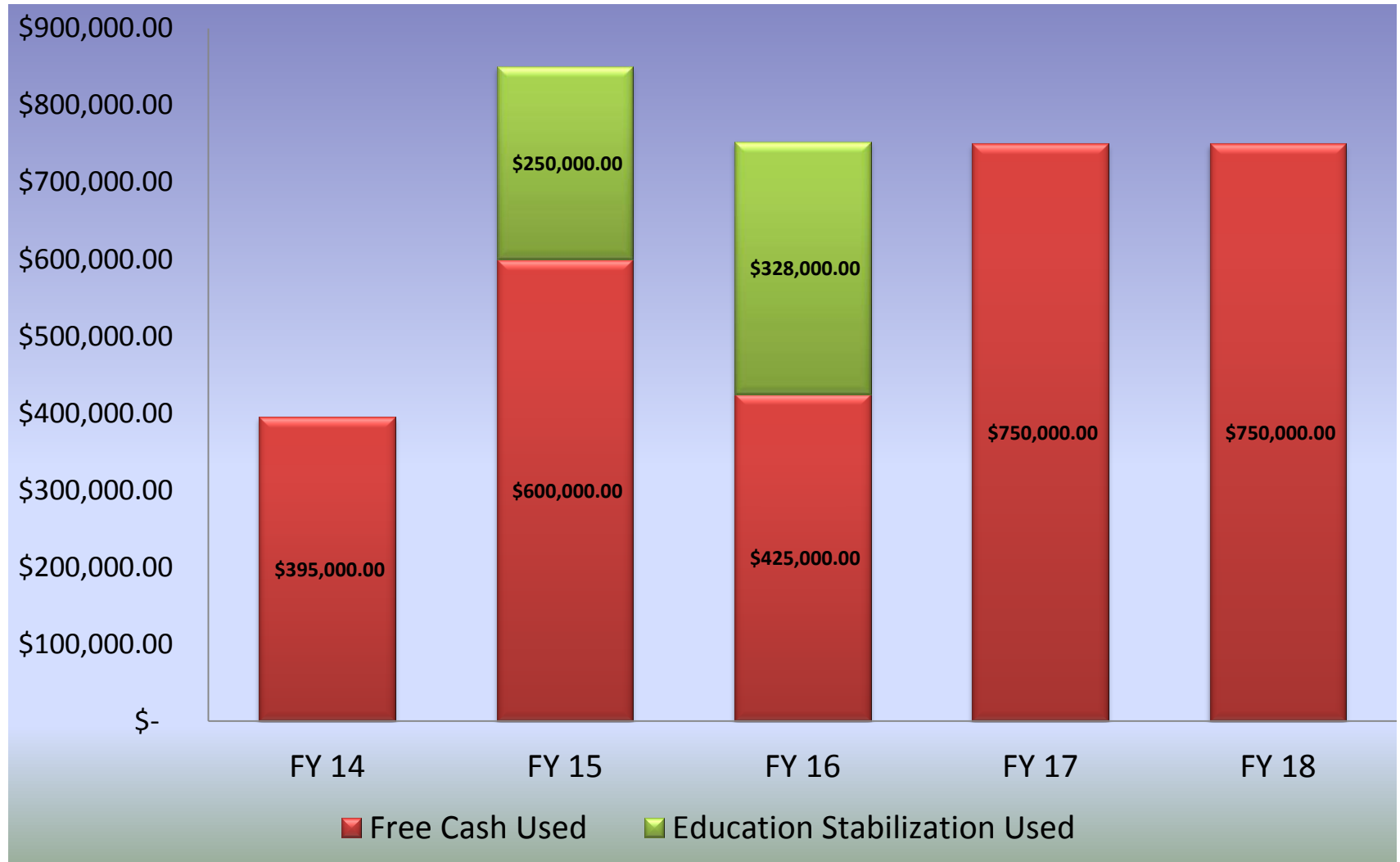


# Additional Budget Impact due to Enrollment Shift



\*Net increase of approximately \$850K in added costs from enrollment shift alone over past 3 years

# Use of Free Cash & Ed. Stabilization



# Budget Implications: FY18 & Beyond

- Continued reliance on one-time revenues (Free Cash) to subsidize operating budget is not sustainable in the long-term and creates a structural deficit
  - With no remaining levy capacity, one-time funds are now being used to build the operating budget, not reduce the tax rate as has been done in the past
  - If significant cuts are made in terms of Town expenses without sacrificing staffing or services then the Town will have to proportionally decrease its reliance on Free Cash to subsidize the operating budget
  - Similarly, if local receipts are increased to match peak actuals, we can expect our Free Cash to proportionately decrease



# FY18 Budget Building Process

- Begin work with Department Heads now to have a clear understanding of Town expense projections early on
- Suggested guidelines to prepare level services budget – avoiding any increases (absent compelling rationale) and suggesting limited cuts where possible without impacting staffing or services
- Set expectations with Department Heads for probability of needing to deliver second iteration that keeps Town within our levy limit if an operating override is needed so that we can understand the impacts if it were to fail – this is likely to result in staffing and service cuts

# FY18 Budget Building Process - Cont'd...

- Schedule follow-up presentation to BOS and FinCom in Sept based on more concrete Town expense and revenue numbers
- Schedule meeting with HWRSD leadership and Hamilton in Sept/Oct to review initial Town findings and discuss anticipated challenges, limited fiscal capacity, and potential for override
- Engage with HWRSD leadership and Hamilton to examine potential for long-term changes to apportionment formula, recognizing that it will not impact short-term issue

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
<b>REVENUE PROJECTION</b>					
<b>PROPERTY TAXES</b>					
Prior Year Levy Limit	11,948,355	12,377,702	12,809,253	13,192,579	13,585,489
2 1/2 % Increase	298,709	309,443	320,231	329,814	339,637
New Growth (1)	130,638	108,041	63,095	63,095	85,000
TOTAL LEVY LIMIT	12,377,702	12,795,186	13,192,579	13,585,489	14,010,126
Debt Exclusion	824,274	836,461	792,482	807,410	699,303
<b>TOTAL MAXIMUM LEVY LIMIT</b>	<b>13,201,976</b>	<b>13,631,647</b>	<b>13,985,061</b>	<b>14,392,899</b>	<b>14,709,429</b>
<b>LOCAL RECEIPTS</b>					
Motor Vehicle Excise	525,000	551,671	551,671	629,186	675,684
Other Excise					
Pen & Int on Tax & Exc	37,500	37,500	37,500	40,000	40,600
Payments in Lieu of Taxes	12,500	12,500	12,500	11,000	11,000
Charges for Services - Water	446,120	431,150	423,365	417,438	452,295
Other Charges for Services	35,000	35,000	85,000	67,000	50,000
Fees	15,000	15,000	15,000	15,000	22,584
Rentals	122,000	122,000	147,000	140,000	128,250
Dept. Revenue Libraries	4,000	4,000	4,000	3,170	3,218
Dept. Revenue Cemeteries	8,000	8,000	8,000	11,000	11,165
Other Dept. Revenue	30,000	30,000	30,000	25,000	26,000
Licenses and Permits	65,000	65,000	65,000	85,000	110,000
Special Assessments	619,751	661,657	703,625	725,635	740,148
Fines & Forfeits	6,000	6,000	10,000	22,000	23,744
Investment Income	1,700	1,700	1,700	1,900	1,929
Miscellaneous Recurring					
Miscellaneous Non-Recurring	0	0			
<b>TOTAL LOCAL RECEIPTS</b>	<b>1,927,571</b>	<b>1,981,178</b>	<b>2,094,361</b>	<b>2,193,329</b>	<b>2,296,615</b>
<b>STATE AID (8)</b>				<b>4.73%</b>	<b>4.7%</b>
Cherry Sheet Receipts	393,504	409,930	415,625	443,170	453,529
Less Offsets	-7,310	-9,079	-9,070	-9,433	-9,810
Less Charges and Assessments	-224,787	-216,756	-219,987	-238,223	-247,752
<b>TOTAL NET STATE AID</b>	<b>161,407</b>	<b>184,095</b>	<b>186,568</b>	<b>195,514</b>	<b>195,967</b>
<b>TOTAL REVENUE</b>	<b>\$ 15,160,265</b>	<b>\$ 15,663,208</b>	<b>\$ 16,067,523</b>	<b>\$ 16,646,742</b>	<b>\$ 17,067,011</b>

### Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
Free Cash Used to Supplement Budget	\$ 395,000	\$ 600,000	\$ 425,000	\$ 750,000	\$ 750,000
Education Stabilization Used to Supplement Budget		\$ 250,000	\$ 328,000		
Transfer from Other Available Funds	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	
<b>TOTAL REVENUE &amp; Free Cash</b>	<b><u>\$ 15,565,265</u></b>	<b><u>\$ 16,523,208</u></b>	<b><u>\$ 16,825,523</u></b>	<b><u>\$ 17,401,742</u></b>	<b><u>\$ 17,817,011</u></b>
Annual % Increase: Total Revenue & Free Cash	0.7%	6.2%	1.8%	3.5%	2.4%
<b>RESERVES (9)</b>					
General Stabilization Fund	508,197	512,315	522,561	530,400	538,356
Free Cash	586,863	1,000,000	600,000	311,225	250,000
<b>TOTAL RESERVES</b>	<b><u>1,095,060</u></b>	<b><u>1,512,315</u></b>	<b><u>1,122,561</u></b>	<b><u>841,625</u></b>	<b><u>788,356</u></b>
Percent of Operating Budget	7.27%	9.60%	6.91%	4.86%	4.31%
<b>RESERVE FOR ABATEMENT (10)</b>	<b><u>-130,689</u></b>	<b><u>-133,712</u></b>	<b><u>-198,467</u></b>	<b><u>-135,000</u></b>	<b><u>-135,000</u></b>

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
<b>EXPENDITURE PROJECTION</b>					
<b>(001) GENERAL FUND</b>					
<b>(114) MODERATOR</b>					
(007) EXPENSES	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
<b>(114) MODERATOR Total</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>(122) SELECTMEN</b>					
(001) SALARIES & WAGES	\$ 10,812	\$ 10,812	\$ 10,812	\$ 10,920	\$ 11,139
(007) EXPENSES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<b>(122) SELECTMEN Total</b>	<b>\$ 12,812</b>	<b>\$ 12,812</b>	<b>\$ 12,812</b>	<b>\$ 12,920</b>	<b>\$ 13,139</b>
				1%	2%
<b>(123) TOWN ADMINISTRATOR</b>					
(001) SALARIES & WAGES	\$ 102,394	\$ 72,893	\$ 105,001	\$ 106,050	\$ 114,240
(007) EXPENSES	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<b>(123) TOWN ADMINISTRATOR Total</b>	<b>\$ 104,894</b>	<b>\$ 75,393</b>	<b>\$ 107,501</b>	<b>\$ 108,550</b>	<b>\$ 116,740</b>
				1%	8%
<b>(130) FINANCE DEPARTMENT</b>					
(001) SALARIES & WAGES			\$ 172,226	\$ 170,853	\$ 174,270
(007) EXPENSES			\$ 29,490	\$ 26,400	\$ 26,400
<b>(130) FINANCE DEPARTMENT Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 201,716</b>	<b>\$ 197,253</b>	<b>\$ 200,670</b>
				1%	2%
<b>(131) FINANCE &amp; ADVISORY COMMITTEE</b>					
(007) EXPENSES	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
<b>(131) FINANCE &amp; ADVISORY COMMITTEE Total</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>(132) RESERVE FUND</b>					
(007) EXPENSES		\$ 7,868	\$ 125,310	\$ 175,000	\$ 150,000
<b>(132) RESERVE FUND Total</b>	<b>\$ -</b>	<b>\$ 7,868</b>	<b>\$ 125,310</b>	<b>\$ 175,000</b>	<b>\$ 150,000</b>
<b>(135) TOWN ACCOUNTANT</b>					
(001) SALARIES & WAGES	\$ 53,092	\$ 11,650		\$ -	\$ -
(002) CONTRACT SERVICES		\$ -		\$ -	\$ -
(007) EXPENSES	\$ 2,007	\$ -		\$ -	\$ -
<b>(135) TOWN ACCOUNTANT Total</b>	<b>\$ 55,099</b>	<b>\$ 11,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
<b>(139) MUNICIPAL AUDIT</b>					
(002) CONTRACT SERVICES	\$ 24,500	\$ 22,000	\$ 22,000	\$ 22,000	\$ 24,000
(002) CONTRACT SERVICES-ACTUARIAL VAL			\$ 5,000		
<b>(139) MUNICIPAL AUDIT Total</b>	<b>\$ 24,500</b>	<b>\$ 22,000</b>	<b>\$ 27,000</b>	<b>\$ 22,000</b>	<b>\$ 24,000</b>
<b>(141) ASSESSORS DEPARTMENT</b>					
(001) SALARIES & WAGES	\$ 76,860	\$ 59,173	\$ 63,153	\$ 59,679	\$ 60,872
(007) EXPENSES	\$ 10,574	\$ 10,574	\$ 12,150	\$ 12,150	\$ 12,150
(008) CAPITAL			\$ 10,000	\$ -	
<b>(141) ASSESSORS DEPARTMENT Total</b>	<b>\$ 87,434</b>	<b>\$ 69,747</b>	<b>\$ 85,303</b>	<b>\$ 71,829</b>	<b>\$ 73,022</b>
				1.0%	2.0%
<b>(145) TREASURER'S DEPARTMENT</b>					
(001) SALARIES & WAGES	\$ 68,003	\$ 135,357		\$ -	\$ -
(002) CONTRACT SERVICES	\$ 55,000	\$ -		\$ -	\$ -
(007) EXPENSES	\$ 27,398	\$ 60,010		\$ -	\$ -
(007) EXPENSES-TAX LIEN	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	
<b>(145) TREASURER'S DEPARTMENT Total</b>	<b>\$ 155,401</b>	<b>\$ 200,367</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b>(151) LEGAL</b>					
(002) CONTRACT SERVICES	\$ 51,792	\$ 89,105	\$ 103,000	\$ 48,000	\$ 48,000
(007) EXPENSES	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
(007) EXPENSES-LEGAL BASE STUDY		\$ 10,000	\$ 4,000		
<b>(151) LEGAL Total</b>	<b>\$ 58,792</b>	<b>\$ 106,105</b>	<b>\$ 114,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>(152) INFORMATION TECHNOLOGY</b>					
(002) CONTRACT SERVICES	\$ 40,496	\$ 5,432		\$ -	\$ -
(007) EXPENSES	\$ 22,050	\$ 60,624	\$ 64,036	\$ 50,387	\$ 50,387
(008) CAPITAL	\$ 13,150	\$ 52,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>(152) INFORMATION TECHNOLOGY Total</b>	<b>\$ 75,696</b>	<b>\$ 118,056</b>	<b>\$ 74,036</b>	<b>\$ 60,387</b>	<b>\$ 60,387</b>
<b>(160) TOWN HALL</b>					
(001) SALARIES & WAGES	\$ 57,721	\$ 61,169	\$ 75,909	\$ 74,568	\$ 76,060
(002) CONTRACT SERVICES-MINUTES CLERK	\$ 5,657	\$ 9,692	\$ 9,601	\$ 8,401	\$ 8,569
(007) EXPENSES	\$ 58,851	\$ 87,870	\$ 64,870	\$ 47,720	\$ 47,720

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
<b>(160) TOWH HALL DEPARTMENT Total</b>	<b>\$ 122,229</b>	<b>\$ 158,731</b>	<b>\$ 150,380</b>	<b>\$ 130,689</b>	<b>\$ 132,349</b>
				1.0%	2.0%
<b>(161) TOWN CLERK'S DEPARTMENT</b>					
(001) SALARIES & WAGES	\$ 60,903	\$ 82,349	\$ 64,991	\$ 65,818	\$ 67,134
(007) EXPENSES	\$ 3,060	\$ 14,234	\$ 14,365	\$ 16,930	\$ 16,930
<b>(161) TOWN CLERK'S DEPARTMENT Total</b>	<b>\$ 63,963</b>	<b>\$ 96,583</b>	<b>\$ 79,356</b>	<b>\$ 82,748</b>	<b>\$ 84,064</b>
				1.0%	2.0%
<b>(162) ELECTIONS &amp; REGISTRATIONS</b>					
(001) SALARIES & WAGES	\$ 156			\$ -	\$ -
(007) EXPENSES	\$ 8,425			\$ -	\$ -
<b>(163) ELECTIONS &amp; REGISTRATIONS Total</b>	<b>\$ 8,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(170) LAND USE</b>					
(001) SALARIES & WAGES	\$ 67,132	\$ 77,029	\$ 67,783	\$ 47,797	\$ 57,105
(007) EXPENSES	\$ 13,645	\$ 3,990	\$ 7,450	\$ 6,250	\$ 6,250
<b>(170) PLANNING &amp; LAND USE Total</b>	<b>\$ 80,777</b>	<b>\$ 81,019</b>	<b>\$ 75,233</b>	<b>\$ 54,047</b>	<b>\$ 63,355</b>
				1.0%	19.5%
<b>(192) BUILDINGS &amp; GROUNDS</b>					
(001) SALARIES & WAGES	\$ 88,324	\$ 96,874	\$ 77,177	\$ 88,069	\$ 89,830
(002) CONTRACT SERVICES	\$ 33,000	\$ -		\$ -	\$ -
(007) EXPENSES	\$ 34,087	\$ 70,347	\$ 78,347	\$ 73,347	\$ 73,347
(008) CAPITAL	\$ -	\$ 4,750			\$ 35,300
<b>(192) BUILDINGS &amp; GROUNDS Total</b>	<b>\$ 155,411</b>	<b>\$ 171,971</b>	<b>\$ 155,524</b>	<b>\$ 161,416</b>	<b>\$ 198,477</b>
				1.0%	2.0%
<b>(195) TOWN REPORT</b>					
(007) EXPENSES	\$ 4,000		\$ 5,000	\$ 5,000	\$ 5,500
<b>(195) TOWN REPORT Total</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>
<b>(198) COMMUNITY REC BUILDING</b>					
(007) EXPENSES	\$ 3,500			\$ -	\$ -
(008) CAPITAL	\$ 10,000				
<b>(198) COMMUNITY REC BUILDING Total</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
<b>(199) IRON RAIL</b>					
(001) SALARIES & WAGES	\$ 6,826	\$ 13,857	\$ 14,134	\$ 14,275	\$ 14,561
(002) CONTRACT SERVICES	\$ 10,700				
(007) EXPENSES	\$ 28,800	\$ 34,970	\$ 36,784	\$ 36,470	\$ 36,470
(008) CAPITAL	\$ 21,000	\$ 3,000	\$ 6,000	\$ -	\$ -
<b>(199) IRON RAIL Total</b>	<b>\$ 67,326</b>	<b>\$ 51,827</b>	<b>\$ 56,918</b>	<b>\$ 50,745</b>	<b>\$ 51,031</b>
				1.0%	2.0%
<b>(210) POLICE DEPARTMENT</b>					
(001) SALARIES & WAGES	\$ 1,026,073	\$ 1,096,873	\$ 1,188,792	\$ 1,251,067	\$ 1,270,929
(007) EXPENSES	\$ 71,264	\$ 109,109	\$ 109,680	\$ 122,930	\$ 122,930
(008) CAPITAL	\$ 59,600	\$ 87,600	\$ 38,000	\$ 38,000	\$ 64,000
(007) EXPENSES - POLICE STAT EXP	\$ 28,542				
<b>(210) POLICE DEPARTMENT Total</b>	<b>\$ 1,185,479</b>	<b>\$ 1,293,582</b>	<b>\$ 1,336,472</b>	<b>\$ 1,411,997</b>	<b>\$ 1,457,859</b>
				0.9%	1.6%
<b>(220) FIRE DEPARTMENT</b>					
(001) SALARIES & WAGES	\$ 317,606	\$ 579,297	\$ 374,233	\$ 384,288	\$ 391,974
(001) SALARIES & WAGES-ON CALL	\$ 193,452	\$ -	\$ 249,403	\$ 206,091	\$ 210,212
(007) EXPENSES-TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -
(007) EXPENSES	\$ 61,100	\$ 84,048	\$ 94,270	\$ 116,820	\$ 116,820
(008) CAPITAL	\$ 44,167	\$ 77,978	\$ 15,000	\$ 15,000	\$ 63,000
(007) EXPENSES - FIRE STAT EXP	\$ 24,648				
<b>(220) FIRE DEPARTMENT Total</b>	<b>\$ 640,973</b>	<b>\$ 741,323</b>	<b>\$ 732,906</b>	<b>\$ 722,198</b>	<b>\$ 782,006</b>
				1.0%	2.0%
<b>(240) PERMITTING</b>					
(001) SALARIES & WAGES	\$ 36,264	\$ 35,650	\$ 37,506	\$ 58,369	\$ 59,536
(007) EXPENSES	\$ 3,969	\$ 2,757	\$ 2,757	\$ 7,557	\$ 7,557
<b>(240) PERMITTING Total</b>	<b>\$ 40,233</b>	<b>\$ 38,407</b>	<b>\$ 40,263</b>	<b>\$ 65,926</b>	<b>\$ 67,093</b>
				1.0%	2.0%
<b>(249) FIRE ALARM</b>					
(007) EXPENSES	\$ 500				
(002) CONTRACT SERVICES	\$ 1,500			\$ -	\$ -
<b>(249) FIRE ALARM Total</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(291) EMERGENCY MANAGEMENT</b>					
(007) EXPENSES	\$ 6,300			\$ -	\$ -
<b>(291) EMERGENCY MANAGEMENT Total</b>	<b>\$ 6,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
<b>(292) ANIMAL CONTROL</b>					
(001) SALARIES & WAGES	\$ 13,440			\$ -	\$ -
(007) EXPENSES	\$ 750			\$ -	\$ -
<b>(292) ANIMAL CONTROL Total</b>	<b>\$ 14,190</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(294) TREE WARDEN</b>					
(001) SALARIES & WAGES	\$ 1,518	\$ 1,549	\$ 1,579	\$ 1,595	\$ 1,627
(002) CONTRACT SERVICES	\$ 17,000			\$ -	\$ -
(007) EXPENSES	\$ 1,800	\$ 24,600	\$ 30,300	\$ 25,800	\$ 25,800
(007) EXPENSES - TREE REPLACEMENT	\$ 1,500				
<b>(294) TREE WARDEN Total</b>	<b>\$ 21,818</b>	<b>\$ 26,149</b>	<b>\$ 31,879</b>	<b>\$ 27,395</b>	<b>\$ 27,427</b>
				1.0%	2.0%
<b>(299) EMERGENCY COMMUNICATIONS</b>					
(007) EXPENSES				\$ -	\$ -
<b>(299) EMERGENCY COMMUNICATIONS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(310) REGIONAL SCHOOL</b>					
(002) CONTRACT SERVICES	\$ 6,591,332	\$ 7,338,512	\$ 7,734,075	\$ 8,433,233	\$ 9,006,085
(009) DEBT - CUTLER ROOF-DEBT EXCL		\$ 38,797	\$ 39,802	\$ 42,610	\$ 27,594
(009) DEBT - '97 MIDDLE SCHOOL-DEBT EXCL	\$ 232,995	\$ 233,655	\$ 237,053	\$ 245,696	\$ 231,875
(009) DEBT - BUKER & WINTHROP BOILER-DEBT EXCL				\$ 52,104	\$ 52,104
(009) DEBT - '10 CUTLER HVAC					
<b>(310) REGIONAL SCHOOL Total</b>	<b>\$ 6,824,327</b>	<b>\$ 7,610,963</b>	<b>\$ 8,010,930</b>	<b>\$ 8,773,643</b>	<b>\$ 9,317,658</b>
<b>(320) VOC SCHOOL</b>					
(002) CONTRACT SERVICES	\$ 124,668	\$ 144,688	\$ 149,029	\$ 189,550	\$ 209,100
(009) DEBT - NEW SCHOOL	\$ 13,881		\$ 27,090	\$ -	
<b>(320) VOC SCHOOL Total</b>	<b>\$ 138,549</b>	<b>\$ 144,688</b>	<b>\$ 176,119</b>	<b>\$ 189,550</b>	<b>\$ 209,100</b>
<b>(422) HIGHWAY DEPARTMENT</b>					
(001) SALARIES & WAGES	\$ 503,014	\$ 484,258	\$ 520,498	\$ 523,131	\$ 533,593
(007) EXPENSES	\$ 100,122	\$ 272,344	\$ 257,030	\$ 223,344	\$ 223,344
(007) EXPENSES-TREE STUDY	\$ -	\$ -	\$ -	\$ 15,000	
(007) EXPENSES-STREET MAINT		\$ -		\$ -	\$ -
(007) EXPENSES-VEHICLE MAINT	\$ 61,800	\$ -	\$ -	\$ -	\$ -
(007) EXPENSES-VEHICLE GAS & OIL	\$ 82,500	\$ -	\$ -	\$ -	\$ -

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
(007) EXPENSES-STREET LIGHTING	\$ 43,000	\$ 47,947	\$ 52,000	\$ 40,000	\$ 28,560
(007) EXPENSES-REFUSE	\$ 262,648	\$ 262,000	\$ 233,659	\$ 240,669	\$ 370,669
(008) CAPITAL	\$ 56,600	\$ 86,500	\$ -	\$ 96,000	\$ 156,000
<b>(422) HIGHWAY DEPARTMENT Total</b>	<b>\$ 1,109,684</b>	<b>\$ 1,153,049</b>	<b>\$ 1,063,187</b>	<b>\$ 1,138,143</b>	<b>\$ 1,312,166</b>
				1.0%	3.0%
<b>(423) SNOW &amp; ICE</b>					
(001) SALARIES & WAGES	\$ 39,720	\$ 59,090	\$ 21,950	\$ 36,050	\$ 36,050
(007) EXPENSES	\$ 113,374	\$ 74,170	\$ 71,100	\$ 70,000	\$ 70,000
<b>(423) SNOW &amp; ICE Total</b>	<b>\$ 153,094</b>	<b>\$ 133,260</b>	<b>\$ 93,050</b>	<b>\$ 106,050</b>	<b>\$ 106,050</b>
<b>(491) CEMETERY</b>					
(001) SALARIES & WAGES	\$ 3,312	\$ 3,379	\$ 5,947	\$ 3,481	\$ 3,551
(007) EXPENSES	\$ 3,500	\$ 4,200	\$ 4,900	\$ 4,900	\$ 4,900
(007) EXPENSES-MEMORIAL DAY	\$ 500				
(007) EXPENSES-VETERANS GRAVES	\$ 200				
<b>(491) CEMETERY Total</b>	<b>\$ 7,512</b>	<b>\$ 7,579</b>	<b>\$ 10,847</b>	<b>\$ 8,381</b>	<b>\$ 8,451</b>
				1.0%	2.0%
<b>(510) HEALTH DEPARTMENT</b>					
(001) SALARIES & WAGES	\$ 7,025	\$ 8,012	\$ 6,670	\$ 12,023	\$ 12,264
(002) CONTRACT SERVICES-HEALTH AGENT	\$ 16,070	\$ 18,820	\$ 1,500	\$ -	\$ -
(002) CONTRACT SERVICES-HAZZARD WASTE					
(007) EXPENSES	\$ 3,750	\$ -	\$ 18,820	\$ 19,370	\$ 19,370
<b>(510) HEALTH DEPARTMENT Total</b>	<b>\$ 26,845</b>	<b>\$ 26,832</b>	<b>\$ 26,990</b>	<b>\$ 31,393</b>	<b>\$ 31,634</b>
				1.0%	2.0%
<b>(541) COUNCIL ON AGING</b>					
(001) SALARIES & WAGES	\$ 9,761	\$ 72,247	\$ 75,535	\$ 84,021	\$ 85,701
(001) SALARIES & WAGES-VAN	\$ 56,317				
(007) EXPENSES	\$ 7,900	\$ 24,920	\$ 28,874	\$ 20,274	\$ 20,274
(007) EXPENSES-VAN	\$ 4,800				
<b>(541) COUNCIL ON AGING Total</b>	<b>\$ 78,778</b>	<b>\$ 97,167</b>	<b>\$ 104,409</b>	<b>\$ 104,295</b>	<b>\$ 105,975</b>
				1.0%	2.0%
<b>(543) VETERANS' DEPARTMENT</b>					
(002) CONTRACT SERVICES	\$ 20,000	\$ 20,000	\$ 19,500	\$ 20,085	\$ 20,500

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
(007) EXPENSES	\$ 1,776	\$ 1,776	\$ 1,900	\$ 1,900	\$ 1,900
<b>(543) VETERANS' DEPARTMENT Total</b>	<b>\$ 21,776</b>	<b>\$ 21,776</b>	<b>\$ 21,400</b>	<b>\$ 21,985</b>	<b>\$ 22,400</b>
<b>(620) LIBRARY DEPARTMENT</b>					
(001) SALARIES & WAGES-DIRECTOR	\$ 70,096	\$ 74,795	\$ 76,644	\$ 80,647	\$ 83,873
(001) SALARIES & WAGES-HEAD REFERENCE	\$ 41,532	\$ 47,488	\$ 47,320	\$ 49,943	\$ 51,941
(001) SALARIES & WAGES-REFERENCE	\$ 40,742	\$ 45,992	\$ 46,380	\$ 48,744	\$ 50,693
(001) SALARIES & WAGES-YOUNG ADULT	\$ 41,074	\$ 46,660	\$ 46,713	\$ 49,941	\$ 51,939
(001) SALARIES & WAGES-CHILDRENS	\$ 41,856	\$ 47,567	\$ 48,518	\$ 49,562	\$ 51,544
(001) SALARIES & WAGES-HEAD OF CIRCULATION	\$ 40,783	\$ 45,746	\$ 46,430	\$ 49,494	\$ 51,474
(001) SALARIES & WAGES-ADMIN LIBRARIAN	\$ 40,376	\$ 45,693	\$ 46,001	\$ 49,185	\$ 51,152
(001) SALARIES & WAGES-TECH SERVICES	\$ 51,722	\$ 56,037	\$ 57,364	\$ 57,928	\$ 60,245
(001) SALARIES & WAGES-ASST DIRECTOR	\$ 43,917	\$ 52,252	\$ 49,736	\$ 55,940	\$ 58,177
(001) SALARIES & WAGES-SUPPORT STAFF	\$ 88,909	\$ 104,305	\$ 110,085	\$ 102,302	\$ 106,394
(007) EXPENSES-LIBRARY BOOKS	\$ 104,613	\$ 122,814	\$ 122,814	\$ 125,814	\$ 125,814
(007) EXPENSES-SUBS & PERIODICALS	\$ 8,950	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
(007) EXPENSES-TECHNOLOGY	\$ 42,449	\$ 43,757	\$ 44,938	\$ 46,404	\$ 46,404
(007) EXPENSES-GENERAL SUPPLIES	\$ 12,325	\$ 13,085	\$ 13,390	\$ 12,265	\$ 12,265
(007) EXPENSES-MBRSHPS/CONF/TRAVEL	\$ 821	\$ 816	\$ 916	\$ 916	\$ 916
(007) EXPENSES-PROGRAMS	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
(007) EXPENSES-HEAT & UTILITIES	\$ 49,498	\$ 55,250	\$ 52,491	\$ 55,540	\$ 55,540
(007) EXPENSES-BUILD & GROUNDS	\$ 41,912	\$ 39,281	\$ 43,025	\$ 39,635	\$ 39,635
(008) CAPITAL	\$ 7,500		\$ 9,595	\$ -	\$ 36,000
<b>(620) LIBRARY DEPARTMENT Total</b>	<b>\$ 769,575</b>	<b>\$ 852,040</b>	<b>\$ 872,860</b>	<b>\$ 884,760</b>	<b>\$ 944,508</b>
				1.0%	4.0%
<b>(640) JOINT RECREATION</b>					
(002) CONTRACT SERVICES	\$ 45,994	\$ 56,000	\$ 70,000	\$ 68,615	\$ 70,673
(007) EXPENSES-TURF STUDY		\$ 2,000			
(007) EXPENSES-POOL STUDY		\$ 6,000			
<b>(640) JOINT RECREATION Total</b>	<b>\$ 45,994</b>	<b>\$ 64,000</b>	<b>\$ 70,000</b>	<b>\$ 68,615</b>	<b>\$ 70,673</b>
<b>(650) PARKS COMMISSION</b>					
(001) SALARIES & WAGES	\$ 6,192	\$ 7,212		\$ -	\$ -
(007) EXPENSES	\$ 3,050	\$ 8,492		\$ -	\$ -
<b>(650) PARKS COMMISSION Total</b>	<b>\$ 9,242</b>	<b>\$ 15,704</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(691) HISTORIC COMMISSION</b>					
(007) EXPENSES	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
<b>(691) HISTORIC COMMISSION Total</b>	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
<b>(693) TOWN CLOCK</b>					
(001) SALARIES & WAGES	\$ 250			\$ -	\$ -
(007) EXPENSES	\$ 1,181				
(007) EXPENSES - BAND	\$ 250				
<b>(693) TOWN CLOCK Total</b>	<b>\$ 1,681</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(710) DEBT</b>					
DEBT-FIRE TRUCK	\$ 15,000			\$ -	\$ -
DEBT -JT LIB CONSTN - DEBT EXCL.	\$ 75,000	\$ 70,000	\$ 74,600	\$ 60,000	\$ 60,000
DEBT -JT LIB LEASE PURCHASE -DEBT EXCL.	\$ 20,000	\$ 15,000	\$ 13,600	\$ 15,000	\$ 15,000
DEBT-TOWN HALL \$244K	\$ 15,000	\$ 15,000	\$ 9,100	\$ 10,000	\$ 10,000
DEBT -TOWN HALL POLICE STATION-DEBT EXCL.	\$ 220,000	\$ 220,000	\$ 232,500	\$ 235,000	\$ 210,000
DEBT -QUINT FIRE TRUCK-DEBT EXCL.	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
DEBT-CULVERTS/DRAINS/ROADS-DEBT EXCL.	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 40,000
DEBT -ESCO	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
DEBT-HW TRACKLESS MACHINE-DEBT EXCL.	\$ 30,000	\$ 30,000	\$ 25,000		
DEBT -'15 STATE HOUSE NOTE				\$ 127,000	\$ 120,000
<b>(710) DEBT Total</b>	<b>\$ 483,000</b>	<b>\$ 458,000</b>	<b>\$ 462,800</b>	<b>\$ 555,000</b>	<b>\$ 479,000</b>
<b>(751) DEBT INT</b>					
DEBT INT-FIRE TRUCK	\$ 698				
DEBT INT-JT LIB CONSTN - DEBT EXCL.	\$ 21,613	\$ 18,125	\$ 4,966	\$ 3,800	\$ 2,600
DEBT INT-JT LIB LEASE PURCHASE-DEBT EXCL.	\$ 5,348	\$ 4,418	\$ 1,291	\$ 1,050	\$ 750
DEBT INT-TOWN HALL \$244K	\$ 3,880	\$ 3,183	\$ 861	\$ 700	\$ 500
DEBT INT-TOWN HALL POLICE STATION-DEBT EXCL.	\$ 110,823	\$ 101,473	\$ 62,178	\$ 54,075	\$ 47,150
DEBT INT-QUINT FIRE TRUCK-DEBT EXCL.	\$ 6,694	\$ 4,782	\$ 2,869	\$ 956	
DEBT INT-CULVERTS/DRAINS/ROADS-DEBT EXCL.	\$ 15,621	\$ 14,728	\$ 13,948	\$ 13,119	\$ 12,230
DEBT INT-ESCO	\$ 6,000	\$ 5,520	\$ 5,040	\$ 4,530	\$ 3,990
DEBT INT-HW TRACKLESS MACHINE-DEBT EXCL.	\$ 2,295	\$ 1,485	\$ 675		
DEBT INT-TEMP LOANS					
DEBT INT-'15 STATE HOUSE NOTE				\$ 21,862	\$ 10,935
<b>(751) DEBT INT Total</b>	<b>\$ 172,972</b>	<b>\$ 153,714</b>	<b>\$ 91,828</b>	<b>\$ 100,092</b>	<b>\$ 78,155</b>
<b>(911) RETIREMENT</b>					
(007) EXPENSES	\$ 464,470	\$ 510,403	\$ 564,214	\$ 597,599	\$ 639,431

## Town of Wenham Revenue and Expenditure Forecast

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
(007) EXPENSES-FORMER EMPLOYEE PENSION	\$ 5,800	\$ 5,800	\$ 6,206	\$ 6,640	\$ 7,105
(007) ECO RETIREMENT			\$ 19,250	\$ 19,866	\$ 21,257
<b>(911) RETIREMENT Total</b>	<b>\$ 470,270</b>	<b>\$ 516,203</b>	<b>\$ 589,670</b>	<b>\$ 624,105</b>	<b>\$ 667,793</b>
<b>(913) UNEMPLOYMENT CLAIMS</b>					
(001) SALARIES & WAGES	\$ 5,000	\$ 33,695	\$ 5,000	\$ 17,000	\$ 15,000
<b>(913) UNEMPLOYMENT CLAIMS Total</b>	<b>\$ 5,000</b>	<b>\$ 33,695</b>	<b>\$ 5,000</b>	<b>\$ 17,000</b>	<b>\$ 15,000</b>
<b>(914) INSURANCE GROUP</b>					
(007) EXPENSES	\$ 568,515	\$ 562,930	\$ 604,154	\$ 646,445	\$ 691,696
(007) EXPENSES-OTHER BUYBACK	\$ -				
(007) EXPENSES-FICA MEDICARE	\$ 46,216	\$ 50,000	\$ 53,455	\$ 55,069	\$ 56,721
<b>(914) INSURANCE GROUP Total</b>	<b>\$ 614,731</b>	<b>\$ 612,930</b>	<b>\$ 657,609</b>	<b>\$ 701,514</b>	<b>\$ 748,417</b>
<b>(945) GENERAL INSURANCE</b>					
(007) EXPENSES	\$ 113,900	\$ 117,400	\$ 120,000	\$ 123,600	\$ 127,308
<b>(945) GENERAL INSURANCE Total</b>	<b>\$ 113,900</b>	<b>\$ 117,400</b>	<b>\$ 120,000</b>	<b>\$ 123,600</b>	<b>\$ 127,308</b>
<b>(990) INTERFUND TRANSFERS OUT</b>					
(010) OTHER FINANCING USES	\$ 576,694	\$ 20,000	\$ 20,000	\$ 20,000	\$ 30,000
<b>(990) INTERFUND TRANSFERS OUT Total</b>	<b>\$ 576,694</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 30,000</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 14,625,531</b>	<b>\$ 15,323,090</b>	<b>\$ 15,818,808</b>	<b>\$ 16,893,727</b>	<b>\$ 17,836,906</b>
<b>UNFUNDED Vehicle &amp; Equipment Scheduled Capital</b>					\$ -
<b>UNFUNDED Building &amp; Infrastructure Scheduled Capital</b>					\$ -
<b>Total UNFUNDED Capital</b>					<b>\$ -</b>
<b>AVAILABLE BALANCE</b>	<b>\$ 939,734</b>	<b>\$ 1,200,118</b>	<b>\$ 1,006,715</b>	<b>\$ 508,015</b>	<b>\$ (19,895)</b>
<b>(029) WATER FUND</b>					
<b>(450) WATER DEPARTMENT</b>					
(001) SALARIES & WAGES	\$ 152,532	\$ 160,968	\$ 160,853	\$ 163,948	\$ 167,227

## Town of Wenham Revenue and Expenditure Forecast

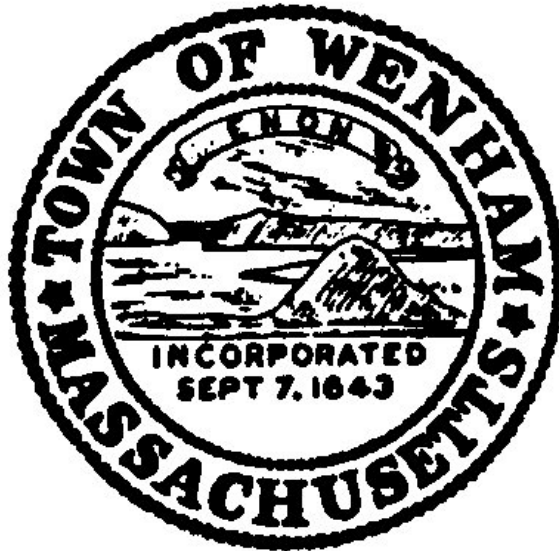
	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
(002) CONTRACT SERVICES		\$ -		\$ -	\$ -
(007) EXPENSES	\$ 124,231	\$ 127,957	\$ 134,315	\$ 129,863	\$ 129,863
(008) CAPITAL OUTLAY	\$ 27,055	\$ 4,150	\$ -	\$ -	\$ 35,000
(009) DEBT SERVICE -WAT TOWER CONSTRUCTION	\$ 75,000	\$ 75,000	\$ 82,400	\$ 80,000	\$ 80,000
(009) DEBT SERVICE -WAT TOWER PAINTING	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 36,000
(009) DEBT INT -WAT TOWER CONSTRUCTION	\$ 26,810	\$ 23,323	\$ 6,784	\$ 5,400	\$ 3,800
(009) DEBT INT -WAT TOWER PAINTING	\$ 3,493	\$ 2,753	\$ 2,013	\$ 1,226	\$ 405
(008) ART-PLEASANT ST PUMP					
<b>(450) WATER DEPARTMENT Total</b>	<b>\$ 446,120</b>	<b>\$ 431,150</b>	<b>\$ 423,365</b>	<b>\$ 417,438</b>	<b>\$ 452,295</b>
(990) INTERFUND TRANSFERS OUT					
(010) OTHER FINANCING USES		\$ -	\$ -	\$ -	\$ -
<b>(990) INTERFUND TRANSFERS OUT Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>(060) WATER FUND Total</b>	<b>\$ 446,120</b>	<b>\$ 431,150</b>	<b>\$ 423,365</b>	<b>\$ 417,438</b>	<b>\$ 452,295</b>
<b>Grand Total</b>	<b>\$ 15,071,651</b>	<b>\$ 15,754,240</b>	<b>\$ 16,242,173</b>	<b>\$ 17,311,165</b>	<b>\$ 18,289,201</b>
General Government	\$ 1,090,715	\$ 1,184,429	\$ 1,280,389	\$ 1,197,884	\$ 1,228,033
Public Safety	\$ 1,910,993	\$ 2,099,461	\$ 2,141,520	\$ 2,227,516	\$ 2,334,385
Education	\$ 6,962,876	\$ 7,755,651	\$ 8,187,049	\$ 8,963,193	\$ 9,526,758
Public Works	\$ 1,270,290	\$ 1,293,888	\$ 1,167,084	\$ 1,252,575	\$ 1,426,667
Water	\$ 446,120	\$ 431,150	\$ 423,365	\$ 417,438	\$ 452,295
Health & Human Services	\$ 127,399	\$ 145,775	\$ 152,799	\$ 157,673	\$ 160,009
Culture & Recreation	\$ 826,692	\$ 931,944	\$ 943,060	\$ 953,575	\$ 1,015,381
Debt Service	\$ 655,972	\$ 611,714	\$ 554,628	\$ 655,092	\$ 557,155
Other	\$ 1,780,595	\$ 1,300,228	\$ 1,392,279	\$ 1,486,220	\$ 1,588,518
<b>Total</b>	<b>\$ 15,071,651</b>	<b>\$ 15,754,240</b>	<b>\$ 16,242,173</b>	<b>\$ 17,311,165</b>	<b>\$ 18,289,201</b>
<b>TOTAL REVENUE &amp; FREE CASH</b>	<b>\$ 15,565,265</b>	<b>\$ 16,523,208</b>	<b>\$ 16,825,523</b>	<b>\$ 17,401,742</b>	<b>\$ 17,817,011</b>
<b>Operating budget increase not including Education</b>			\$ 8,055,124	\$ 8,347,972	

**Town of Wenham Revenue and Expenditure Forecast**

	FY2014 BUDGET	FY 2015 BUDGET	FY 2016 BUDGET	FY 2017 BUDGET	FY 2018 PROJECTED
AVAILABLE BALANCE PER BUDGET	\$ 493,614	\$ 768,968	\$ 583,351	\$ 90,577	\$ (472,190)
EXCESS LEVY CAPACITY RECAP	\$ 495,466.43	\$ 758,968	\$ 578,387	\$ 85,577	

# Town of Wenham

## FY 2018



### Annual Report of the Wenham Finance & Advisory Committee: Budget Message

**Board of Selectmen**

*John Clemenzi, Chair*  
*Jack Wilhelm, Vice-Chair*  
*Catherine Harrison, Clerk*

**Town Administrator**

*Peter Lombardi*

**Finance Committee**

*Michael Lucy, Chair*  
*Alexander Begin*  
*Richard Quinn*  
*Mike Therrien*  
*Ned Flynn*

**Finance Director**

*Leslie Davidson*



**Wenham Finance and Advisory Committee  
Fiscal 2018 Annual Report**

**TO THE CITIZENS OF WENHAM,**

The Wenham Finance and Advisory Committee herein presents for your review, consideration and action at the April 1, 2017 Town Meeting, our recommended budget for Fiscal 2018, which begins July 1, 2017.

The proposed FY 2018 operating budget reflects significant fiscal challenges facing the Town next year which project to continue over the next few years.

The proposed FY 2018 budget increases expenditures by \$530,392, or 3.06% from FY 2017. The major increase in expenditures is the result of higher obligations to the Hamilton Wenham Regional School District (HWRSD). While the general operating budget of the HWRSD for FY 2018 rose by \$1,051,249 or 3.61%, the District was able to mitigate the extent of this increase by using \$570,285 in available Excess and Deficiency Funds, which resulted in a net operating expense increase of 1.29%. Unfortunately, even with these one-time funds, the impact of the ongoing enrollment shift (Wenham student census is increasing while Hamilton's is decreasing) as reflected in the apportionment formula means that Wenham faces a net increase of \$ 432,534, or 4.93% from FY 2017, for our share of the cost of HWRSD operations. The increase in these HWRSD costs represents 81% of the total increase in all Wenham's FY 2018 expenses versus last year.

As a result of the \$554,312 in increased costs for FY 2018, we will be applying \$750,000 of Free Cash to address this year's budget; \$743,446 of this one-time funding is being used to balance the budget. The \$6,554 remainder is being applied to mitigate the tax rate, leaving the town with very little margin in terms of our Levy Limit.

Major changes to the FY 2018 budget by category are as follows:

**Salaries -- \$4,055,439: Increase of \$99,661 from current budget (2.52%),  
Including:**

- 2% COLA increase for all employees as well as funding for potential merit increases for non-union personnel (up to 2%) based on results of annual performance evaluations, in line with the recommendations of the compensation and classification study.

**Expenses -- \$3,609,157: Increase of \$164,682 from current budget (4.78%),  
Including:**

- Increase in Refuse Collection and Disposal contract with new vendor
- Increase in Essex Regional Retirement annual assessment
- Increase in group health insurance estimated premium

**Capital -- \$149,651: Decrease of \$9,349 from current budget (-5.88%),**

**Including:**

- Additional \$141,000 in recommended capital investments to be funded through Free Cash, consistent with our 5 Year Capital Improvement Program (FY 18-22)

**Interfund Transfers Out -- \$0: Decrease of \$20,000 from current budget,**

**Including:**

- OPEB Trust Fund obligations for Town's unfunded liability shifted out of operating budget, to be funded through Free Cash at \$30,000 in FY 2018

**Debt Service -- \$670,810: Decrease of \$107,908 from current budget (-13.86%)**

**Including:**

- Existing debt service obligations continue to be retired, with no new debt issued

**Education -- \$9,016,485: Increase of \$393,701 from current budget (4.57%)**

**Including:**

- HWRSD and Essex Technical School assessments

**Education Debt Service -- \$ 353,935: Increase of \$13,525 from current budget (3.97%)**

**Including:**

- Current HWRSD and Essex Technical School debt obligations

**Article 1 Total for FY 2018: \$17,855,477**

**Net Effect:** The net effect of projected revenues and recommended expenditure requests is a projected increase of \$.54, or 2.9%, on the tax rate. Based on current valuations, the tax rate is projected to rise to \$18.87 per \$1000 / valuation for FY 2018, resulting in a tax bill increase of \$275 to \$ 9,615 on a median home valued at \$509,550.

Your Finance and Advisory Committee presents the FY 2018 budget for approval, mindful of the increased tax burden which results. Nevertheless, we believe that this proposed budget serves the needs of our residents by maintaining appropriate -- and expected -- standards of service in meeting Wenham's educational and municipal responsibilities.

**Wenham's Fiscal Challenges -- looking ahead:** There is no question that Wenham is facing several years of intense fiscal challenge as educational and municipal costs increase, our tax base is limited, and development options to expand that tax base are difficult and take years to come online. With no relief in sight for the foreseeable future, we will likely be obligated to consider an operating override next year to account for these increasing budgetary pressures. Going forward, there are a few features that deserve special attention:

**1. Cost of Schools:** We all support having great schools serving our communities. Simply put, however, the pressures created by ever increasing educational costs are the main drivers to tax rate increases in Wenham and have also caused municipal expenses to be trimmed substantially in recent years. From FY 2014 to FY 2018, our share of HWRSD costs have

increased by 35% and now account for 52.5% of the Town's budget. In the past two fiscal years alone, increases in education costs have accounted for 76% of the Town's overall expense increases. In the meantime, all other Town expenses have had either offsetting decreases or have been kept at minimal increments.

Given the way that our school apportionment formula is calculated, and with no projected change to the continuing enrollment shift, this trend is likely to continue to create substantial budgetary pressure. Looking out on the horizon, the projections for FY 2019 - 2021 are very concerning. This level of fiscal pressure is frankly not sustainable. We all (School Committee, Hamilton and Wenham) need to work collectively to try to find both short- and long-term solutions that realistically balance the needs of the HWRSD with the financial capacities of the towns. Failing to engage in a collaborative dialogue on this issue and absent consensus support for an operating override, the Town and HWRSD will be faced with potential service level cuts to deliver a balanced budget in FY 2019.

**2. Long Term Planning & Tax Efficient Development:** Recent events in connection with development and planning have included the loss of the Town's largest taxpayer (Mullen Property) to non-profit status, with a corresponding loss in town-wide property valuation; on the plus side, the decision by the Town to allow the Lakeview property to be developed on an age-restricted basis is estimated to produce \$ 350,000/year in new growth tax revenues over the next several years, with minimal demand on Town services.

Town officials recognized last year how important it was to initiate a concerted effort to look at balancing both targeted economic development as well as appropriate open space and recreational areas, so that we can be strategic in our approach to these land use opportunities on a balanced basis going forward. To this end, the work of the newly formed Open Space and Recreation & Economic Development Committees will be tremendously important in shaping how we proactively plan for our future.

While the fiscal challenges ahead are serious, residents of Wenham can have confidence that we are a well-managed, fiscally responsible community, with a AAA bond rating, excellent borrowing capacity, and clean audit reports. We will meet our fiscal obligations as we always have. We will focus on delivering on our municipal and educational service goals at the quality levels our community expects -- all the while mindful of examining any and all opportunities to achieve cost-saving economies and efficiencies in Town and School operations, so that we can secure savings for the taxpaying residents of Wenham.

Please come to the Warrant Hearing on Monday, March 27, 2017, at 7:00 PM at the Wenham Town Hall at 138 Main Street. This is the designated time for us to explain our recommendations on the FY 2018 budget and for you to ask us questions, express your opinion, and give us feedback.

## **WENHAM FINANCE AND ADVISORY COMMITTEE**

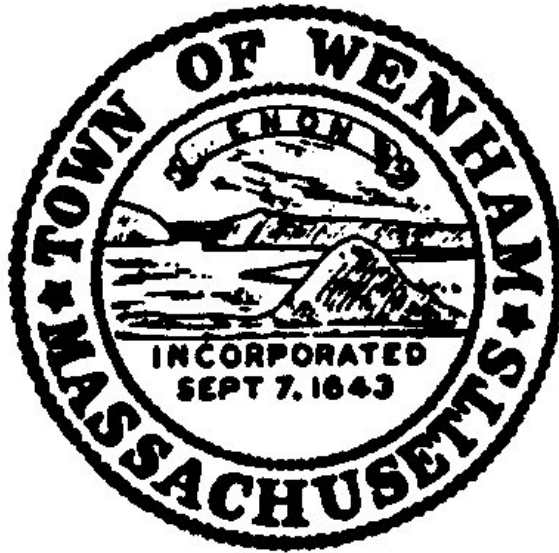
**Michael Lucy, Chair**  
**Richard Quinn**

**Ned Flynn**  
**Michael Therrien**

**Alex Begin**

# Town of Wenham

## FY 2018



## Revenue Summary

### **Board of Selectmen**

*John Clemenzi, Chair*  
*Jack Wilhelm, Vice-Chair*  
*Catherine Harrison, Clerk*

### **Town Administrator**

*Peter Lombardi*

### **Finance Committee**

*Michael Lucy, Chair*  
*Alexander Begin*  
*Richard Quinn*  
*Mike Therrien*  
*Ned Flynn*

### **Finance Director**

*Leslie Davidson*

## REVENUE SUMMARY

The Town's General Fund revenues are derived from three main categories: property taxes, local receipts, state aid, and reserve funds.

### *Property Taxes*

Property taxes are the single largest revenue source for the Town and will provide approximately 83% of the General Fund budget revenue in FY18.

Property taxes are levied on real property (land & buildings) and personal property. In accordance with State law, the Assessor determines the value of all real and personal property, which is revalued at fair market value at least every five years. While our next revaluation is not set to take place until FY19, the Board of Assessors has engaged a consultant who is in the process of completing a measure and list project that will ensure all property values in town are accurately captured.

Under the provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½ percent of their "full and fair cash value." This limit is known as the "levy ceiling." Additionally, annual levy increases may not exceed 2 ½ percent more than the previous year's levy plus the taxes from any new growth value that arise from properties added to the tax rolls. Any property 2 ½ override or debt exclusion amounts approved by referendum are also added to the levy limit.

Property taxes are expected to increase by approximately \$380k in FY18, to \$14,771,365. This increase includes the allowable 2.5% increase of \$340,318 plus an estimated \$95k from projected new growth. The Town continues to maintain a conservative approach to new growth projections since aggressive projections can have a negative impact on future reserve balances. Additionally, new growth revenue is derived from new development and substantial alterations to existing properties, both of which are influenced by private sector economic factors that are outside of the control of Town officials.

### *Local Receipts*

The second largest source of revenue for the General Fund budget is Local Receipts, which includes a variety of fees, local options, permits, fines and license-related monies that the Town receives, as well as interest that is earned on investments or overdue tax bills. The FY18 projected local receipts are \$2,263,966, a year-over-year increase of 3.1%, or \$70k, compared to the last year's revenue estimate. The projected increase is mainly driven by \$10k in additional rental revenues from the Iron Rail property, a \$33k

increase in fees and license and permit revenues, and proportional increase in special assessments from Hamilton's contributions to offset Joint Library and Pleasant Pond expenses. In spite of the pressure to deliver a balanced budget with the levy limit, the Town has tried to remain conservative in terms of setting our local receipts projections.

### *State Aid*

State Aid is Wenham's third largest revenue source. The Town historically uses the House 1 (Governor's) budget proposal for the basis of its state aid projections. Based on the House 1 FY18 budget proposal, state aid is estimated to increase by approximately 1.2% in the aggregate, to \$ 448,610. Revenue from state aid, recognized as "Receipts" on the Cherry Sheet, are offset by charges and assessments. For FY18, we anticipate charges and assessments to decrease by 5.5% from FY17. Based on those factors, we are currently projecting a net state aid appropriation of \$ 214,200, a 9.6%, or \$18k, increase from FY17. Wenham's projected net state aid represents just 1.2% of the general fund revenue sources for FY18. It is important to note that Chapter 70 funding is directly distributed to the schools since we are a regional district.

### *Reserves*

The last category of revenue for the Town includes reserve funds such as certified Free Cash and our Stabilization Fund. Our Stabilization Fund balance is \$516k, a healthy 2.9% of the Town's annual operating budget. When taking our \$1.37M Free Cash balance into account, our overall reserves exceed 10% of our operating budget.

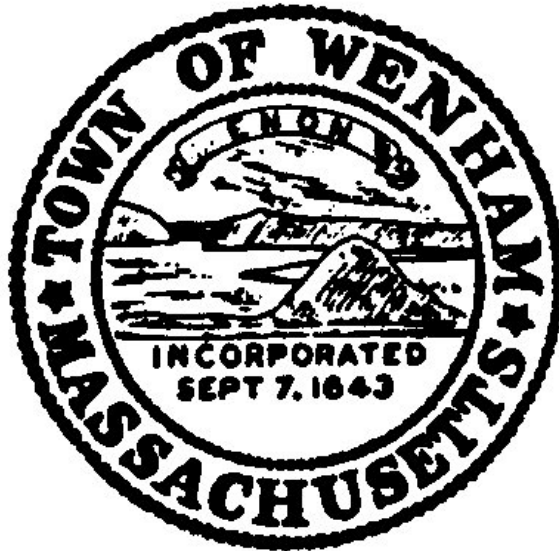
For FY18, \$750k in available Free Cash has been utilized in order to build a balanced budget, the same amount as was applied in FY17. However, last year, \$85k of this amount served to subsidize the tax rate, while we were within \$6k of our levy limit this year. This practice of applying a significant amount of one-time funds to building the operating budget has been consistent over time under the premise that the Free Cash that resulted from previous years' revenue and expense balances should be used to reduce next year's tax rate.

In the years up to and including FY14, the Town regularly applied about \$400k a year to subsidize the operating budget. Starting in FY15, this use of one-time funds increased to \$850k, due in large part to the influx of Excess and Deficiency funds from the regional school district. As a budget pressures have increased in the past several years, particularly due to the almost \$1M in additional expenses resulting from the school enrollment shift, this approach has transitioned from serving to reduce the tax rate to an essential element of delivering a balanced budget, as we have become increasingly reliant on these one-time funds as a revenue source. Consistent with the Town's

financial policy to maintain \$250k in Free Cash, depending on \$750k to build the operating budget each year assumes a minimum \$1M will be available, a figure that we have only achieved two times in history. Based on increases in local receipt projections and greater scrutiny of departmental expenses made over the past two years, we do not anticipate the same level of Free Cash balances going forward that we have realized in recent years.

# Town of Wenham

## FY 2018



## Expenditure Summary

### **Board of Selectmen**

*John Clemenzi, Chair*  
*Jack Wilhelm, Vice-Chair*  
*Catherine Harrison, Clerk*

### **Town Administrator**

*Peter Lombardi*

### **Finance Committee**

*Michael Lucy, Chair*  
*Alexander Begin*  
*Richard Quinn*  
*Mike Therrien*  
*Ned Flynn*

### **Finance Director**

*Leslie Davidson*



## EXPENDITURE SUMMARY

The Fiscal Year 2018 operating budget consists of \$17,877,477 in expenditures, \$9,370,420 of which are school related expenses. In order to continue to deliver quality services at reasonable rates and knowing that we had very limited levy capacity to work with, department heads were asked to be conservative when developing their budgets for FY18. The Town Administrator, Board of Selectmen, and Finance & Advisory Committee worked collaboratively throughout the budget building process to successfully deliver a balanced budget that was within the Town's levy limit.

Doing so meant making difficult decisions to implement strategic cuts across all departments in a way that would not impact service levels. As we went through this iterative process, Town expenses were reduced by more than \$100k from initial department requests to the budget that was ultimately submitted for approval to Town Meeting. One-time funding sources, such as certified Free Cash and overlay reserves, were also utilized to cover another \$236k in costs for necessary capital projects.

Town officials worked within these parameters and creatively rose to the challenge, as most departments and cost centers were level funded or increased/decreased by less than 2.5%. Total Town expenses for all departments increased by just over \$100k from FY17 to FY18. Below is a summary of all department budgets that will increase/decrease by more than 2.5% from this fiscal year to next:

***Town Administrator***                      **+\$8,190 (+7.5%)**

The salary line item for this position was already established when the new Town Administrator was hired late in FY15. After completing a performance evaluation process in FY16, the Selectmen voted in early FY17 to increase this salary to be more in line with managers in comparable communities. At this new level, the Administrator's salary still falls within the bottom third of the range established for this position in the compensation and classification schedule for non-union employees. The FY18 salary line reflects a 2% COLA in line with all other town staff.

***Finance Department***                      **+\$17,798 (+9.0%)**

The Town hired a new Finance Director this year, promoting the Treasurer/Collector to take on these additional administrative and strategic duties. Her hours and salary were adjusted to account for the responsibilities of this new hybrid position. We also hired a

new Town Accountant. The salaries for both of these positions are near the mid-point for the ranges established for these positions in the compensation and classification schedule for non-union employees. We also increased the expense line to cover transition training costs for the new Town Accountant.

***Reserve Fund*** **- \$65,000 (-34.2%)**

At the time the FY18 budget was being finalized, the year to date actuals for FY17 totaled \$41k, independent of the \$115k that was required to cover the increased costs of our new waste hauler contract. FY16 actuals were \$50k and prior year actuals have not exceeded \$100k since FY12.

***Municipal Audit*** **+ \$1,500 (+6.8%)**

The Town entered into a new 3-year contract with our auditing firm, which included an incremental increase for these services. This line item had been level funded for the previous 3 fiscal years.

***Town Counsel/Legal*** **- \$5,000 (-9.1%)**

We have completed our transition from our long-time, in-house town counsel to the municipal law firm that was selected to represent the Town and so no longer pay a separate stipend for those services. Significant legal costs are largely driven by ongoing litigation, which is limited at this time.

***Information Technology*** **+ \$1,867 (+3.1%)**

This increase is based on contractual increases to service and license agreements.

***Town Hall*** **+ \$29,659 (+22.7%)**

Based in part on the recommendations of the compensation and classification study and to ensure continued external pay equity, the Selectmen recently adopted a merit pay system for non-union employees based on the results of annual performance evaluations. This process is set to begin in FY18 and \$28k was set aside to provide for

up to 2% increases for the 21 positions that are impacted.

***Town Clerk*** **-\$5,154 (-6.2%)**

The Town hired a part-time Administrative Assistant to the Town Clerk this past year with set hours and responsibilities. We also increased our reliance on using senior tax work-off volunteers to help with staffing. These changes served to reduce personnel costs while still ensuring adequate coverage when the Town Clerk is out of the office. FY18 is also a less active election year, which helps to reduce both the salary and expense line items.

***Planning & Land Use*** **+\$7,957 (+14.7%)**

Based on the level of experience of the new Planning Coordinator we hired this past year, her salary falls at the mid-point of the range established for this position in the compensation and classification schedule for non-union employees.

***Buildings & Grounds*** **-\$6,233 (-3.9%)**

With limited plans to take on new Town energy projects over the next year based on the commitments of our shared Energy Manager to a major project for the regional school district, we reduced this line by \$2k. We also decreased the summer help line item in order to balance the budget and based on difficulties recruiting employees to fill these positions in recent years.

***Town Report*** **+\$5,500 (+10.0%)**

This line item has been chronically underfunded and subsidized by the Town Hall expense line. This increase more closely reflects the actual costs of producing the Annual Report and Warrant Book for Town Meeting each year.

***Iron Rail Property*** **-\$7,173 (-14.1%)**

A stipend paid to the DPW Director for overseeing proper management of this property has been included in his base salary for FY18 and has been, accordingly, shifted to the DPW Salary line.

***Fire Department*** **+\$28,593 (+4.0%)**

Due to the impending retirement of the Chief at the end of FY18, we have included funding to cover the additional costs of an assessment center to assist in hiring a new Chief, one month of overlap between the new and retiring Chiefs, and contractual obligations to the retiring Chief. \$32k in total has been budgeted to cover the collective one-time costs of this transition.

***Regional School District*** **+\$432,534 (+4.9%)**

While total expenditures for HWRSD increased by 3.2% from FY17 to FY18, the district's net assessment increased by just 1.3% based on the application of available Excess & Deficiency funds. However, due to the continued enrollment shift from Hamilton to Wenham, our assessment was increased by another \$312k before accounting for the district's operating expense increases. This dynamic has been compounded over the past several years, as Hamilton's enrollment has sharply decreased and Wenham's has remained steady. From FY 2014 to FY 2018, our share of HWRSD costs have increased by 35% and now account for 52.5% of the Town's budget. In the past two fiscal years alone, increases in education costs have accounted for 76% of the Town's overall expense increases.

***Regional Vocational School*** **-\$25,307 (-13.4%)**

This reduction is based on Wenham's October 2016 enrollment of 10 students in the Essex North Shore Agricultural & Technical School District.

***Street Lighting*** **-\$9,426 (-23.6%)**

The Town bought back its streetlights from National Grid in FY16 and converted the lights to LED technology with Green Communities grant funding. We projected some initial savings for FY17 and have realized greater savings than anticipated. Based on lower utility tariff rates achieved through higher energy efficiencies, this line item has been further reduced for FY18.



***Retirement*** **+64,107 (+10.3%)**

The Town's pensionable earnings increased from FY15 to FY16, based on a number of vacancies being filled. As a member of the Essex Regional Retirement System, we are also obligated to follow the funding schedule they have adopted, which was set at 8.5% for the upcoming fiscal year.

***Employee Benefits*** **+\$35,251 (+5.3%)**

The Group Insurance Commission, of which Wenham is a member, had not yet set their FY18 rates for health insurance when the warrant was closed. Based on recent history and current market conditions, we conservatively estimated the Town's FY18 contributions would increase by 7%.

***FICA/Medicare*** **+\$1,652 (+3.0%)**

Based on recent history, we conservatively estimated a 3% increase in this line item.

***Principal Debt*** **-\$76,000 (-13.7%)**

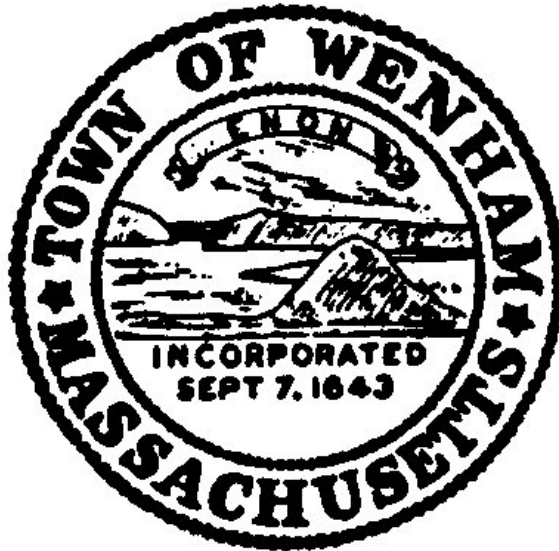
Payments on the Town Hall, Police Station, Library, and Pumper Fire Truck all decreased according to the debt schedules for those projects. The last annual payment of \$45k for the Quint Fire Engine debt exclusion was paid in FY17.

***Debt Interest*** **-\$21,937 (-21.9%)**

Interest payments for our excluded and non-excluded debt obligations were reduced accordingly, with the loan note for the Pumper Fire Truck reflecting a significant decrease from FY17.

# Town of Wenham

## FY 2018



## Final Budget for Annual Town Meeting Approved 4.1.17

### **Board of Selectmen**

*John Clemenzi, Chair*  
*Jack Wilhelm, Vice-Chair*  
*Catherine Harrison, Clerk*

### **Town Administrator**

*Peter Lombardi*

### **Finance Committee**

*Michael Lucy, Chair*  
*Alexander Begin*  
*Richard Quinn*  
*Mike Therrien*  
*Ned Flynn*

### **Finance Director**

*Leslie Davidson*

3/9/2017

All FY 2018 salaries listed are based on a 52.0 week year

ITEM NO.	ITEM <u>GENERAL GOVERNMENT</u>	Adopted Budget 7/1/2013 6/30/2014	Adopted Budget 7/1/2014 6/30/2015	Adopted Budget 7/1/2015 6/30/2016	Adopted Budget 7/1/2016 6/30/2017	Proposed Budget 7/1/2017 6/30/2018
114	<b>MODERATOR</b>					
114-5200	EXPENSES	50	50	50	50	50
122	<b>SELECTMEN</b>					
122-5100	SALARIES	10,812	10,812	10,812	10,920	11,139
	<i>(Chairman @ \$4,395/ year, 2 Members @ \$3,372 / year)</i>					
122-5200	EXPENSES	2,000	2,000	2,000	2,000	2,000
	TOTAL - SELECTMEN	12,812	12,812	12,812	12,920	13,139
123	<b>TOWN ADMINISTRATOR</b>					
123-5100	SALARY	100,385	102,393	104,441	106,050	114,240
	<i>(Town Administrator @ 114,240 / year)</i>					
123-5200	EXPENSES	2,500	2,500	2,500	2,500	2,500
	TOTAL - TOWN ADMINISTRATOR	102,885	104,893	106,941	108,550	116,740
131	<b>FINANCE &amp; ADVISORY COMMITTEE</b>					
131-5200	EXPENSES	250	250	250	250	250
132	<b>RESERVE FUND MGL C.40, S.6</b>					
132-5700	RESERVE FUND	200,000	150,000	175,000	190,000	125,000
135	<b>TOWN ACCOUNTANT (MOVED TO FINANCE)</b>					
135-5100	SALARY & WAGES	54,035	0	0	0	0
135-5200	EXPENSES	2,700	56,650	0	0	0
	TOTAL - TOWN ACCOUNTANT	56,735	56,650	0	0	0
149	<b>FINANCE DEPARTMENT</b>					
149-5100	SALARY & WAGES	0	0	172,226	170,853	187,551
	<i>(Finance Director / Treasurer/Collector @ \$81,975 / year for 40 hrs./wk.)</i>					
	<i>Town Accountant @ \$73,440 / year for 40 hrs./wk.)</i>					
	<i>(Finance Assistant @ \$32,136 / year for 30 hrs./wk.)</i>					
149-5200	EXPENSES	10,574	10,574	25,400	26,400	37,500
	TOTAL - FINANCE DEPARTMENT	91,860	10,574	197,626	197,253	225,051



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ITEM NO.	ITEM	Adopted Budget 7/1/2013 6/30/2014	Adopted Budget 7/1/2014 6/30/2015	Adopted Budget 7/1/2015 6/30/2016	Adopted Budget 7/1/2016 6/30/2017	Proposed Budget 7/1/2017 6/30/2018
<b>139</b>	<b>MUNICIPAL AUDIT</b>					
139-5300	CONTRACT SERVICES - Municipal Audit	22,000	24,000	22,000	22,000	23,500
	CONTRACT SERVICES - Actuarial Valuation			5,000	0	0
	<b>TOTAL</b>	<b>22,000</b>	<b>24,000</b>	<b>27,000</b>	<b>22,000</b>	<b>23,500</b>
<b>141</b>	<b>ASSESSORS</b>					
141-5100	SALARY & WAGES <i>(P/T Chief Assessor @ \$36,299 / year for 20 hrs./wk.) (Asst Assessor @ \$24,981 / year for 18 hrs./wk.)</i>	81,286	58,423	60,453	59,679	61,280
141-5200	EXPENSES	10,574	10,574	12,150	12,150	12,150
141-5800	CAPITAL - Measure List			10,000	0	0
	<b>TOTAL - ASSESSORS</b>	<b>91,860</b>	<b>68,997</b>	<b>82,603</b>	<b>71,829</b>	<b>73,430</b>
<b>145</b>	<b>TREASURER / COLLECTOR (MOVED TO FINANCE)</b>					
145-5100	SALARY & WAGES	50,151	63,357	0	0	0
145-5200	EXPENSES	25,875	77,010	0	0	0
145-5300	CONTRACT SERVICES	55,000	0	0	0	0
	<b>TOTAL - FINANCE DIR. TREASURER/COLLECTOR</b>	<b>131,026</b>	<b>140,367</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>151</b>	<b>TOWN COUNSEL / LEGAL</b>					
151-5210	CONTRACT SERVICES - RETAINER	7,000	7,000	7,000	7,000	0
151-5220	CONTRACT SERVICES - OUTSIDE COUNSEL	15,000	15,000	40,000	48,000	50,000
		<b>22,000</b>	<b>22,000</b>	<b>47,000</b>	<b>55,000</b>	<b>50,000</b>
<b>155</b>	<b>INFORMATION TECHNOLOGY</b>					
155-5200	EXPENSES	22,050	56,124	61,036	50,387	55,254
155-5300	CONTRACT SERVICES	40,496	0	0	0	0
155-5700	OTHER (GIS Programs; Web Page Host)	5,150	0	0	0	0
155-5800	CAPITAL <i>Computer and printer replacement</i>	8,000	35,000	10,000	10,000	7,000
	<b>TOTAL - INFORMATION TECHNOLOGY</b>	<b>75,696</b>	<b>91,124</b>	<b>71,036</b>	<b>60,387</b>	<b>62,254</b>
<b>160</b>	<b>TOWN HALL</b>					
	<b>Now Including #699 - Band</b>					
160-5100	SALARY & WAGES <i>(Administrative Assistant @ \$53,977 / yr. for 36.5/hrs. wk. ) (Special Projects Asst. @ \$22,083 / yr. for 18.25/hrs./wk.)</i>	41,052	61,169	75,909	74,568	104,060

3/9/2017

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ITEM NO.	ITEM	Adopted Budget 7/1/2013 6/30/2014	Adopted Budget 7/1/2014 6/30/2015	Adopted Budget 7/1/2015 6/30/2016	Adopted Budget 7/1/2016 6/30/2017	Proposed Budget 7/1/2017 6/30/2018
	<i>(\$28k Placeholder for Potential 2% Merit Increases for non-union staff)</i>					
160-5200	EXPENSES	47,000	51,870	51,870	47,720	47,720
160-5310	Minutes Taker	4,600	4,692	8,401	8,401	8,569
	TOTAL - TOWN HALL	<u>92,652</u>	<u>117,731</u>	<u>136,180</u>	<u>130,689</u>	<u>160,349</u>
<b>161</b>	<b>TOWN CLERK</b>					
	<b>Now Including #162 - Elections</b>					
161-5100	SALARY	46,583	87,349	64,991	65,818	65,039
	<i>(Town Clerk @ \$52,546 / year for 32.5 hrs./wk.)</i>					
	<i>(Registrar Stipend totaling \$165)</i>					
	<i>(Election coverage totaling \$1,750)</i>					
	<i>(Office coverage totaling \$2,489)</i>					
	<i>(Administrative Assistant @ \$8,089/ year 10/hrs. wk.)</i>					
161-5200	EXPENSES	3,060	11,034	10,765	16,930	12,555
	TOTAL - TOWN CLERK	<u>49,643</u>	<u>98,383</u>	<u>75,756</u>	<u>82,748</u>	<u>77,594</u>
<b>162</b>	<b>ELECTIONS &amp; REGISTRATION</b>					
162-5100	WAGES	156	0	0	0	0
162-5200	EXPENSES	8,425	0	0	0	0
	TOTAL - ELECTIONS AND REGISTRATION	<u>8,581</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>170</b>	<b>PLANNING &amp; LAND USE</b>					
170-5100	SALARY & WAGES	66,240	77,029	67,783	47,797	57,105
	<i>(Planning Coordinator @ \$57,105 / yr. for 32.5 hrs./wk.)</i>					
171-5200	EXPENSES - Conservation/Planning/Zoning	2,645	2,990	6,450	6,250	4,900
175-5200	EXPENSES - Planning	500	500	500	0	0
176-5200	EXPENSES - Board of Appeals	500	500	500	0	0
	TOTAL - PERMITTING & LAND USE	<u>69,885</u>	<u>81,019</u>	<u>75,233</u>	<u>54,047</u>	<u>62,005</u>
<b>192</b>	<b>BUILDING &amp; GROUNDS MAINTENANCE</b>					
192-5100	SALARIES & WAGES	97,324	101,874	82,177	88,069	81,194
	<i>(Facilities Director @ \$63,194 / yr. for 40 hrs./wk.)</i>					
	<i>(Summer help - 2 workers @ \$10,000)</i>					
	<i>(Energy Manager -\$8,000)</i>					
192-5200	EXPENSES	30,087	70,347	73,347	73,347	73,989
192-5300	CONTRACT SERVICE	33,000	0	0	0	0
192-5800	CAPITAL	0	4,750	0	0	0
	TOTAL - BUILDING & GROUNDS MAINTENANCE	<u>160,411</u>	<u>176,971</u>	<u>155,524</u>	<u>161,416</u>	<u>155,183</u>

3/9/2017

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ITEM NO.	ITEM	Adopted Budget 7/1/2013 6/30/2014	Adopted Budget 7/1/2014 6/30/2015	Adopted Budget 7/1/2015 6/30/2016	Adopted Budget 7/1/2016 6/30/2017	Proposed Budget 7/1/2017 6/30/2018
<b>195</b>	<b>TOWN REPORT</b>					
195-5200	EXPENSES	4,000	0	5,000	5,000	5,500
<b>198</b>	<b>SENIOR CENTER</b>					
	<b>Moved to #541 Council on Aging</b>					
198-5200	EXPENSES	3,500	0	0	0	0
198-5310	CAPITAL	10,000	0	0	0	0
	TOTAL - SENIOR CENTER	13,500	0	0	0	0
<b>199</b>	<b>IRON RAIL PROPERTY</b>					
199-5100	SALARY & WAGES	6,826	13,857	14,134	14,275	7,102
	<i>Janitorial staff @ \$7,102 / yr. for 7 hrs/wk.</i>					
199-5200	EXPENSES	28,800	34,970	36,470	36,470	36,470
199-5300	CONTRACT SERVICE	10,700	0	0	0	0
199-5800	CAPITAL	21,000	3,000	6,000	0	0
	TOTAL - IRON RAIL PROPERTY	67,326	51,827	56,604	50,745	43,572
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,181,312</b>	<b>1,197,074</b>	<b>1,224,615</b>	<b>1,202,884</b>	<b>1,193,617</b>
	<b><u>PROTECTION OF PERSONS AND PROPERTY</u></b>					
<b>210</b>	<b>POLICE</b>					
	<b>Now including #215 - Police Station &amp; #292 - Animal Control</b>					
210-5100	SALARIES & WAGES	985,335	1,099,873	1,188,792	1,251,067	1,237,224
	<i>(Chief @ \$123,713 / year)</i>					
	<i>(9 officers totaling \$723,366)</i>					
	<i>(Part Time Officers totaling \$197,524)</i>					
	<i>(Administrative Assistant @ \$47,057/yr.)</i>					
	<i>(Overtime totaling \$108,320)</i>					
	<i>(Animal Control Officer @ \$20,244/yr.)</i>					
	<i>(Pleasant Pond Life Guards &amp; Gatekeepers @ \$17,000/yr.)</i>					
210-5200	EXPENSES	67,064	109,109	109,680	122,930	125,266
210-5800	CAPITAL	65,600	87,600	38,000	38,000	40,000
	<i>Purchase of new front line cruiser @ \$40,000</i>					
	TOTAL - POLICE	1,117,999	1,296,582	1,336,472	1,411,997	1,402,490

3/9/2017

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ITEM NO.	ITEM	Adopted Budget 7/1/2013 6/30/2014	Adopted Budget 7/1/2014 6/30/2015	Adopted Budget 7/1/2015 6/30/2016	Adopted Budget 7/1/2016 6/30/2017	Proposed Budget 7/1/2017 6/30/2018
<b>215</b>	<b>POLICE STATION</b>					
	<b>Moved to #210 - Police</b>					
215-5200	EXPENSES	28,542	0	0	0	0
<b>220</b>	<b>FIRE</b>					
	<b>Now including #225 - Fire Station, #291 - Emergency Management and #249 - Fire Alarm Services</b>					
220-5100	SALARIES & STIPENDS <i>(Chief @ \$101,461 per year)</i> <i>(Fire Prevention Officer @ \$92,136 per year)</i> <i>(F/T Firefighter @ \$50,758 per year)</i> <i>(Administrative Assistant @ \$6,711 per year)</i> <i>(Training, OT &amp; EMT, Deputy, Captain, Lieutenant Stipends, \$150,219)</i>	312,183	579,297	623,636	384,288	401,285
220-5110	ON-CALL WAGES	208,452	0	0	206,091	201,220
220-5200	EXPENSES	61,100	84,048	94,270	116,820	133,286
220-5800	CAPITAL <i>Chief's Car &amp; Truck Lease (Year 5) - \$15,000</i>	37,950	77,978	15,000	15,000	15,000
	<b>TOTAL - FIRE</b>	<b>619,685</b>	<b>741,323</b>	<b>732,906</b>	<b>722,199</b>	<b>750,791</b>
<b>225</b>	<b>FIRE STATION</b>					
	<b>Moved to #220 - Fire</b>					
225-5200	EXPENSES	24,648	0	0	0	0
<b>240</b>	<b>PERMITTING - INSPECTIONAL SERVICES</b>					
240-5100	SALARIES & WAGES <i>(Permitting Coordinator @ \$22,443 for 18.25 hrs/wk.)</i> <i>(Building Inspector @ \$19,730/year)</i> <i>(Plumbing Inspector @ \$4,802/year)</i> <i>(Electrical Inspector @ \$12,700/year)</i> <i>(Asst Plumbing &amp; Gas Inspector @ \$400/year)</i> <i>(Asst Electrical Inspector @ \$400/year)</i>	36,264	35,300	36,006	58,369	60,475
240-5200	EXPENSES (Building, Plumbing & Electrical)	1,100	2,757	2,757	7,557	6,757
	<b>TOTAL - PERMITTING - INSPECTIONAL SERVICES</b>	<b>37,364</b>	<b>38,057</b>	<b>38,763</b>	<b>65,926</b>	<b>67,232</b>

3/9/2017

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ITEM NO.	ITEM	Adopted Budget 7/1/2013 6/30/2014	Adopted Budget 7/1/2014 6/30/2015	Adopted Budget 7/1/2015 6/30/2016	Adopted Budget 7/1/2016 6/30/2017	Proposed Budget 7/1/2017 6/30/2018
<b>249</b>	<b>MUNICIPAL FIRE ALARM SYSTEMS</b>					
	<b>Moved to #220 - Fire</b>					
249-5200	EXPENSES	500	0	0	0	0
249-5300	CONTRACT SERVICE	1,500	0	0	0	0
	TOTAL - MUNICIPAL FIRE ALARM SYSTEMS	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>291</b>	<b>EMERGENCY MANAGEMENT SERVICE</b>					
	<b>Moved to #220 - Fire</b>					
291-5200	EXPENSES	6,300	0	0	0	0
291-5810	Retrofit Elementary School	0	0	0	0	0
	TOTAL - EMERGENCY MANAGEMENT SERVICE	<u>6,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>292</b>	<b>ANIMAL CONTROL</b>					
	<b>Moved to #210 - Police</b>					
292-5100	SALARIES	13,440	0	0	0	0
292-5200	EXPENSES	750	0	0	0	0
	TOTAL - ANIMAL CONTROL	<u>14,190</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>294</b>	<b>TREE WARDEN</b>					
294-5100	SALARY (@ \$1,627/year)	1,518	1,549	1,579	1,595	1,627
294-5200	EXPENSES	1,800	20,300	30,300	25,800	25,800
294-5300	CONTRACT SERVICES	17,000	0	0	0	0
294-5700	OTHER - Tree Planting/Replacement - Spraying	1,500	0			
	TOTAL - TREE WARDEN	<u>21,818</u>	<u>21,849</u>	<u>31,879</u>	<u>27,395</u>	<u>27,427</u>
	<b>TOTAL PROTECTION OF PERSONS &amp; PROPERTY</b>	<u>1,872,546</u>	<u>2,097,811</u>	<u>2,140,020</u>	<u>2,227,517</u>	<u>2,247,940</u>
	<b><u>SCHOOLS</u></b>					
<b>310</b>	<b>REGIONAL SCHOOL DISTRICT</b>					
310-5200	ASSESSMENT - Wenham Share	7,168,026	7,338,512	7,734,075	8,433,233	8,870,591
<b>315</b>	<b>REGIONAL SCHOOL DEBT</b>					
315-5910	PRINCIPAL & INTEREST (1997 New Middle School)	232,995	233,655	237,053	245,696	248,192
	PRINCIPAL & INTEREST (Cutler Roof)		38,797	39,802	42,610	42,129
	PRINCIPAL & INTEREST (Buker & Winthrop Boiler)				52,104	45,265
	TOTAL - PRINCIPAL & INTEREST	<u>232,995</u>	<u>272,452</u>	<u>276,855</u>	<u>340,410</u>	<u>335,586</u>

0

3/9/2017

All FY 2018 salaries listed are based on a 52.0 week year

ITEM NO.	ITEM	Adopted Budget 7/1/2013 6/30/2014	Adopted Budget 7/1/2014 6/30/2015	Adopted Budget 7/1/2015 6/30/2016	Adopted Budget 7/1/2016 6/30/2017	Proposed Budget 7/1/2017 6/30/2018
<b>TOTAL - HAMILTON/WENHAM REGIONAL SCHOOL DISTRICT</b>		<u>7,401,021</u>	<u>7,610,964</u>	<u>8,010,930</u>	<u>8,773,643</u>	<u>9,206,177</u>
<b>320</b>	<b>REGIONAL VOCATIONAL SCHOOL DISTRICT</b>					
	<b>Budget is estimated at this time</b>					
320-5200	ASSESSMENT - Wenham Share	124,668	144,688	149,029	189,550	145,894
320-5910	INTEREST - New Regional Technical School Building	<u>13,881</u>	<u>35,000</u>	<u>36,050</u>	<u>0</u>	<u>18,349</u>
<b>TOTAL - REGIONAL VOCATIONAL SCHOOL DISTRICT</b>		<u>138,549</u>	<u>179,688</u>	<u>185,079</u>	<u>189,550</u>	<u>164,243</u>
<b>TOTAL EDUCATION</b>		<u>7,539,570</u>	<u>7,790,652</u>	<u>8,196,009</u>	<u>8,963,193</u>	<u>9,370,420</u>
<b><u>DEPARTMENT OF PUBLIC WORKS</u></b>						
<b>422</b>	<b>HIGHWAY DEPARTMENT</b>					
	<b>Now including #429 - Vehicle Maintenance and #495 - Gasoline &amp; Oil</b>					
422-5100	SALARIES & WAGES <i>(DPW Director @ \$104,392/year)</i> <i>(Foreman @ \$72,935/yr.)</i> <i>(6 ft positions totaling \$316,325)</i> <i>(Admin Assistant \$32,831 yr. @ 23.5 hrs./wk.)</i> <i>(Summer Help/Leaf Pick up/ etc. - \$8,602)</i> <i>(OT \$13,362)</i>	512,094	514,258	520,498	523,131	548,447
422-5200	EXPENSES	98,044	242,344	257,344	223,344	219,304
422-5800	CAPITAL	56,600	86,500	0	96,000	83,020
<b>TOTAL - HIGHWAY DEPARTMENT</b>		<u>666,738</u>	<u>843,102</u>	<u>777,842</u>	<u>842,475</u>	<u>850,771</u>
<b>423</b>	<b>SNOW REMOVAL</b>					
423-5100	WAGES	36,050	36,050	36,050	36,050	36,050
423-5200	EXPENSES	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
<b>TOTAL - SNOW REMOVAL</b>		<u>106,050</u>	<u>106,050</u>	<u>106,050</u>	<u>106,050</u>	<u>106,050</u>
<b>424</b>	<b>STREET LIGHTING</b>					
424-5200	EXPENSES	<u>42,000</u>	<u>47,947</u>	<u>52,000</u>	<u>40,000</u>	<u>30,574</u>

3/9/2017

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<b>429</b>	<b>VEHICLE MAINTENANCE</b>					
	<b>Moved to #422 - Highway</b>					
429-5200	EXPENSES	61,800	0	0	0	0
<b>433</b>	<b>REFUSE COLLECTION AND DISPOSAL</b>					
433-5300	EXPENSES	261,648	262,000	233,659	240,669	365,000
<b>491</b>	<b>CEMETERY</b>					
491-5100	SALARIES & WAGES - Burial Agent	3,312	3,379	5,947	3,481	3,180
491-5200	EXPENSES	3,500	4,200	4,900	4,900	6,100
491-5700	OTHER - MEMORIAL DAY EXPENSE	500	0	0	0	0
491-5710	OTHER - VETERAN'S GRAVES EXPENSE	200	0	0	0	0
	TOTAL CEMETARY	7,512	7,579	10,847	8,381	9,280
<b>495</b>	<b>GASOLINE &amp; OIL</b>					
	<b>Moved to #422 - Highway</b>					
495-5200	EXPENSES	82,500	0	0	0	0
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>1,228,248</b>	<b>1,266,678</b>	<b>1,180,398</b>	<b>1,237,575</b>	<b>1,361,675</b>
<b><u>HEALTH AND HUMAN SERVICES</u></b>						
<b>510</b>	<b>BOARD OF HEALTH</b>					
510-5100	SALARIES	7,025	8,012	8,170	12,023	12,261
	<i>(Inspector of Animals @ \$2,492/year)</i>					
	<i>(Assistant Health Agent @ \$3,090/yr.)</i>					
	<i>(Public Health Nurse @ \$6,559/yr.)</i>					
	<i>(Board Members - \$120/yr.)</i>					
510-5200	EXPENSES	3,750	18,820	18,820	19,370	19,935
510-5300	CONTRACT SERVICE	16,070	0	0	0	0
	TOTAL - BOARD OF HEALTH	26,845	26,832	26,990	31,393	32,196
<b>541</b>	<b>COUNCIL ON AGING</b>					
541-5100	SALARIES					
	COA Director @\$47,405/yr.	9,761	72,247	75,535	84,021	81,886
	<i>(5 P/T Staff, Drivers totaling \$34,481)</i>					
541-5200	EXPENSES	7,900	24,920	28,874	20,274	20,274
	TOTAL - COUNCIL ON AGING	17,661	97,167	104,409	104,295	102,160

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<b>542</b>	<b>COUNCIL ON AGING VAN</b>					
	<b>Moved to #541 Council on Aging</b>					
542-5100	SALARIES	56,317	0	0	0	0
542-5200	EXPENSES	9,800	0	0	0	0
	<b>TOTAL COUNCIL ON AGING VAN</b>	<u>66,117</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>543</b>	<b>VETERAN'S BENEFITS</b>					
543-5200	EXPENSES	1,776	1,776	1,900	1,900	1,900
543-5210	REGIONAL DISTRICT ASSESSMENT	20,000	20,000	19,500	20,085	21,000
	<b>TOTAL VETERAN'S BENEFITS</b>	<u>21,776</u>	<u>21,776</u>	<u>21,400</u>	<u>21,985</u>	<u>22,900</u>
	<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<u>132,399</u>	<u>145,775</u>	<u>152,799</u>	<u>157,673</u>	<u>157,256</u>
	<b><u>CULTURE and RECREATION</u></b>					
<b>620</b>	<b>JOINT LIBRARY</b>					
620-5100	SALARIES & WAGES					
5101	Director	65,358	74,765	76,644	80,647	83,483
	Prof Library Generalist/Grants Administrator	40,600				
	Subtotal Administration	<u>105,958</u>	<u>74,765</u>	<u>76,644</u>	<u>80,647</u>	<u>83,483</u>
5102	Head Reference	38,224	47,488	47,320	49,943	51,743
5104	Young Adult Librarian	37,782	46,965	46,713	49,941	51,327
5105	Children's	37,652	50,703	48,518	49,562	52,748
5106	Head of Circulation	37,439	46,626	46,430	49,494	51,015
5107	Administrative Librarian	37,439	46,262	46,001	49,185	50,518
5108	Technical Services	48,395	57,268	57,364	57,928	58,615
5109	Assistant Director	0	50,018	49,736	55,940	58,056
5111	Generalist	37,479	46,693	46,380	48,744	50,965
	Placeholder for Wage Matrix			13,719	0	0
	Subtotal Professional	<u>274,410</u>	<u>392,023</u>	<u>402,181</u>	<u>410,737</u>	<u>424,987</u>
5110	Support Staff - 7 Part-time Positions (@ various hrly wages)	76,631	78,939	78,556	102,302	105,776
	Shelvers - total 20 hrs./wk.	13,565	17,810	17,810	0	0
	Subtotal Support	<u>90,196</u>	<u>96,749</u>	<u>96,366</u>	<u>102,302</u>	<u>105,776</u>



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		Total Salaries	470,564	563,537	575,191	593,686	614,246
620-5200	EXPENSES						
5201	Library Books		101,956	122,814	122,814	125,814	127,814
5202	Subscriptions & Periodicals		8,950	10,000	10,000	10,000	10,000
5204	Technology		42,099	43,757	44,938	46,404	48,668
5205	General Supplies		12,265	12,265	12,265	12,265	12,765
5206	Memberships, Conference & Travel		816	816	916	916	916
5207	Programs		500	500	500	500	500
5208	Heat & Utilities		55,250	55,250	55,540	55,540	53,540
5209	Maintenance of Building & Grounds		40,100	40,101	41,101	39,635	41,135
		Total Expenses	261,936	285,503	288,074	291,074	295,338
620-5800	CAPITAL		7,500	0	9,595	0	0
	TOTAL LIBRARY		740,000	849,040	872,860	884,760	909,584
<b>640</b>	<b>JOINT RECREATION PROGRAM</b>						
640-5200	OTHER - JT. RECREATION PROGRAM EXPENSE (Includes IDC model administrative fee to Hamilton) EXPENSES		45,994	56,000	70,000	68,615	68,784
<b>650</b>	<b>PARKS DEPARTMENT (Moved to Police Dept.)</b>						
650-5100	WAGES (Summer Help)		3,877	3,877	0	0	0
650-5200	EXPENSES		3,050	6,052	0	0	0
	TOTAL - PARKS DEPARTMENT		6,927	9,929	0	0	0
<b>691</b>	<b>HISTORIC DISTRICT COMMISSION</b>						
691-5200	EXPENSES		200	200	200	200	200
<b>693</b>	<b>TOWN CLOCK</b>						
	Moved to #192 - Buildings & Grounds						
693-5200	Expenses (Clock Repair)		1,181	0	0	0	0
	TOTAL - TOWN CLOCK		1,181	0	0	0	0
<b>699</b>	<b>BAND</b>						
	Moved to #160 - Town Hall						
699-5200	EXPENSES		500	0	0	0	0

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	<b>TOTAL CULTURE AND RECREATION</b>	794,802	915,169	943,060	953,575	978,568
	<b><u>FIXED CHARGES</u></b>					
<b>840</b>	<b>INTERGOVERNMENTAL</b>					
911-5200	ECO - RETIREE ASSESSMENT	0	0	19,250	19,866	20,101
<b>911</b>	<b>RETIREMENT</b>					
911-5200	ESSEX REGIONAL RETIREMENT ASSESSMENT	464,470	510,403	574,214	597,599	668,111
911-5220	FORMER EMPLOYEE PENSION	5,800	5,800	6,206	6,640	0
	<b>TOTAL - RETIREMENT</b>	<u>470,270</u>	<u>516,203</u>	<u>580,420</u>	<u>604,239</u>	<u>668,111</u>
<b>914</b>	<b>EMPLOYEE BENEFITS</b>					
914-5200	GROUP INSURANCE (Health & Life - Town Share)	578,775	590,115	604,154	646,445	691,696
914-5220	UNEMPLOYMENT	5,000	5,000	20,000	17,000	7,000
		<u>583,775</u>	<u>595,115</u>	<u>624,154</u>	<u>663,445</u>	<u>698,696</u>
<b>916</b>	<b>FICA / MEDICARE</b>					
916-5200	EXPENSES	<u>46,000</u>	<u>48,000</u>	<u>53,455</u>	<u>55,069</u>	<u>56,721</u>
<b>945</b>	<b>GENERAL INSURANCE</b>					
945-5200	EXPENSES	113,900	113,900	120,000	123,600	123,600
		<u>113,900</u>	<u>113,900</u>	<u>120,000</u>	<u>123,600</u>	<u>123,600</u>
	<b>TOTAL FIXED CHARGES</b>	<u>1,213,945</u>	<u>1,273,218</u>	<u>1,397,279</u>	<u>1,466,219</u>	<u>1,567,229</u>
	<b><u>TOWN DEBT - PRINCIPAL &amp; INTEREST</u></b>					
<b>710</b>	<b>PRINCIPAL</b>					
710-5910-2	PRINCIPAL - FIRE ENGINE (Non-Debt Exclusion)	15,000	0	0	0	0
710-5910-3	PRINCIPAL - JOINT LIBRARY	75,000	70,000	74,600	60,000	60,000
710-5910-4	PRINCIPAL - LIBRARY LEASE/PURCHASE	20,000	15,000	13,600	15,000	15,000
710-5910-5	PRINCIPAL - TOWN HALL PROJ (\$244,000)	15,000	15,000	9,100	10,000	10,000
710-5910-6	PRINCIPAL- TOWN HALL / POLICE PROJECT	220,000	220,000	232,500	235,000	210,000
710-5910-8	PRINCIPAL - FIRE ENGINE (Quint - Debt Exclusion)	45,000	45,000	45,000	45,000	
710-5910-11	PRINCIPAL - Culvert/Drainage Road Repair	39,000	39,000	39,000	39,000	40,000
710-5910-12	PRINCIPAL - ESCO	24,000	24,000	24,000	24,000	24,000
710-5910-13	PRINCIPAL - HIGHWAY TRACKLESS MACHINE (Loan)	30,000	30,000	25,000	0	

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710-5910-14	PRINCIPAL - STATE HOUSE NOTE '15 - FIRE TRUCK				127,000	120,000
	<b>Subtotal - Principal</b>	<u>483,000</u>	<u>458,000</u>	<u>462,800</u>	<u>555,000</u>	<u>479,000</u>
<b>751</b>	<b>INTEREST</b>					
751-5915-2	INTEREST - FIRE ENGINE (Non-Debt Exclusion)	698	0	0	0	0
751-5915-3	INTEREST - JOINT LIBRARY	21,613	18,125	4,966	3,800	2,600
751-5915-4	INTEREST - LIBRARY LEASE/PURCHASE	5,348	4,418	1,291	1,050	750
751-5915-5	INTEREST - TOWN HALL PROJ (\$244,000)	3,880	3,183	861	700	500
751-5915-6	INTEREST - TOWN HALL / POLICE PROJECT	110,823	101,473	62,178	54,075	47,150
751-5915-8	INTEREST - FIRE ENGINE (Quint - Debt Exclusion)	6,694	4,782	2,869	956	
751-5915-9	INTEREST - Culvert/Drainage Road Repair	15,508	14,728	13,948	13,119	12,230
751-5915-11	INTEREST - ESCO	6,000	5,520	5,040	4,530	3,990
751-5915-12	INTEREST - HIGHWAY TRACKLESS MACHINE (Loan)	2,295	1,485	675	0	
751-5915-14	INTEREST - STATE HOUSE NOTE '15 - FIRE TRUCK				21,862	10,935
	<b>Subtotal - Interest</b>	<u>172,857</u>	<u>153,714</u>	<u>91,828</u>	<u>100,092</u>	<u>78,155</u>
	<b>TOTAL TOWN DEBT</b>	<u>655,857</u>	<u>611,714</u>	<u>554,628</u>	<u>655,092</u>	<u>557,155</u>
	<b>TOTAL GENERAL FUND</b>	<u>14,618,679</u>	<u>15,298,091</u>	<u>15,788,808</u>	<u>16,863,728</u>	<u>17,433,860</u>
<b>450</b>	<b>WATER FUND</b>					
450-5100	SALARIES & WAGES	152,532	160,968	164,853	163,948	168,828
	Superintendent @ \$84,116 per year					
	Primary operator @ \$59,034 per year					
	Administrative Assistant @ \$15,954/yr. for 13 hrs./wk.)					
	Summer help/weekend coverage - \$5,620					
	Overtime - \$2,000					
	Commissioner's salaries: 1 @ \$2, 2 @ \$1					
	Secondary Operator @ \$2,100					
450-5200	EXPENSES	136,286	120,322	130,315	129,863	134,503
450-5800	DEBT	<u>142,302</u>	<u>138,075</u>	<u>128,197</u>	<u>123,626</u>	<u>113,655</u>
		278,588	258,397	258,512	253,489	248,158
450-5800	CAPITAL	15,000	11,785	0	0	4,631
	<b>TOTAL - WATER FUND</b>	<u>446,120</u>	<u>431,150</u>	<u>423,365</u>	<u>417,437</u>	<u>421,617</u>
	<b>TOTAL GENERAL/WATER FUND</b>	15,064,799	15,729,241	16,212,173	17,281,165	17,855,477

3/9/2017

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ITEM NO.

ITEM

Adopted  
Budget  
7/1/2013  
6/30/2014

Adopted  
Budget  
7/1/2014  
6/30/2015

Adopted  
Budget  
7/1/2015  
6/30/2016

Adopted  
Budget  
7/1/2016  
6/30/2017

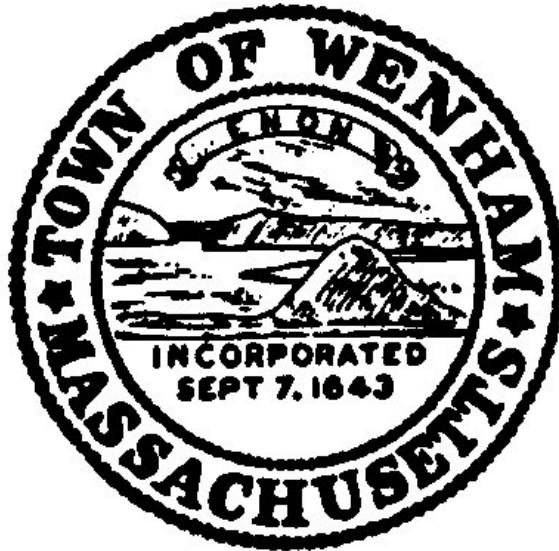
Proposed  
Budget  
7/1/2017  
6/30/2018

SUMMARY

ARTICLE 1 - SALARIES & WAGES	3,363,574	3,659,302	3,889,183	3,955,779	4,055,439
ARTICLE 1 - TOWN EXPENSES	3,141,846	3,222,885	3,355,561	3,424,475	3,609,157
ARTICLE 1 - TOWN DEBT SERVICE	798,159	749,789	682,824	778,718	670,810
ARTICLE 1 - H W REG SCHOOL EXPENSES	7,168,026	7,338,512	7,734,075	8,433,233	8,870,591
ARTICLE 1 - SCHOOL DEBT	232,995	272,452	276,855	340,410	335,586
ARTICLE 1 - REG VOCATIONAL SCHOOL EXPENSES	124,668	144,688	149,029	189,550	145,894
ARTICLE 1 - REG VOCATIONAL SCHOOL DEBT	13,881	35,000	36,050	0	18,349
ARTICLE 1 - CAPITAL	221,650	306,613	88,595	159,000	149,651
	15,064,799	15,729,241	16,212,173	17,281,165	17,855,477

# Town of Wenham

## FY 2018



## Departmental Budgets

### **Board of Selectmen**

*John Clemenzi, Chair*  
*Jack Wilhelm, Vice-Chair*  
*Catherine Harrison, Clerk*

### **Town Administrator**

*Peter Lombardi*

### **Finance Committee**

*Michael Lucy, Chair*  
*Alexander Begin*  
*Richard Quinn*  
*Mike Therrien*  
*Ned Flynn*

### **Finance Director**

*Leslie Davidson*

## **Board of Assessors Department Statement**

The Assessors must make full and fair cash valuation and revaluation of all personal and real property in the Town which is subject to taxation. The result is a valuation list and assessment made upon such valuations. The assessors then fix a tax rate. The Assessors are also responsible for determining all questions on the abatement of taxes.

### **FY2017 Initiatives and Accomplishments**

- Authorized a complete exterior and interior review of all properties within the Town, known as a “Measure and List”, as required by the Department of Revenue. The project commenced in the fall of 2016, and will continue in the spring of 2017.
- Long-time Principal Assessor Steve Gasperoni stepped down in February 2016 and Steve Ozahowski was hired as the new Principal Assessor.
- George Cantwell was appointed to the Board as a replacement for Michelle Bailey, who resigned after her election to the School Committee.
- The Board of Assessors received 30 real estate and personal property abatement applications as compared to 78 applications for the previous year. Of the 30 applications received, 17 were approved.
- Four seniors each had their property taxes reduced by \$750 and six seniors each had their property taxes reduced by \$1,000 as a result of their participation in the Senior Citizens Property Tax Work-off Abatement Program.

### **FY2018 Goals and Initiatives**

- For fiscal 2017, the total assessed value for real and personal property decreased by \$7,032,244 or 0.9% over last year from \$789,556,796 to \$782,524,552. The primary reason for the decrease was the reclassification of Penguin Hall to exempt status.
- The fiscal year 2017 new growth value was \$5,320,193 having a corresponding tax dollar growth of \$90,337. This is an increase of \$27,242 tax dollars as compared to fiscal year 2016 tax dollar growth of \$63,095.
- The fiscal year 2017 tax rate increased \$1.35 to \$18.33, or +7.95%, compared to \$16.98 per thousand of assessed valuation for 2016. The median assessed valuation (midpoint of all single family home assessed values) for a single family home in Wenham is \$509,550 as compared to the fiscal year 2016 median assessed value of \$509,650. The average assessed value for a single family home in Wenham is \$596,999, which is a decrease of \$638 from the \$597,637 average assessed value for fiscal year 2016.

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: ASSESSORS**

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**DEPT. CODE: 141**

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ITEM#	ITEM	FY 18 Department Request
<b>5200</b>	<b>EXPENSES:</b>	
	SUPPLIES	\$ 650.00
	MILEAGE	\$ 250.00
	ED/OTHER SUPPLIES/ADV	\$ 550.00
	POSTAGE	\$ 300.00
	DUES/MEMBERSHIP & CLASSES	\$ 1,050.00
	<b>TOTAL</b>	<b>\$ 2,800.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: ASSESSORS**

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**DEPT. CODE: 141**

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ITEM#	ITEM	FY 18 Department Request
5300	<b>CONTRACT SERVICES:</b>	
	VISION APPRAISAL	\$ 5,500.00
	CARTOGRAPHICS (MAPPING & GIS)	\$ 2,500.00
	REGISTRY OF DEEDS	\$ 150.00
	LEGAL & APPRAISAL FEES	\$ 1,200.00
	MEASURE & LIST	\$ -
	<b>TOTAL</b>	<b>\$ 9,350.00</b>



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: ASSESSORS**

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**DEPT. CODE: 141**

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ITEM#	ITEM	FY 18 Department Request
5700	<b>SALARY &amp; WAGES</b>	
	STEVEN OZAHOWSKI (\$35,587 + 2%)	\$ 36,299.00
	SHIRLEY CASHMAN (\$24,492 +2%)	\$ 24,981.00
	<b>TOTAL</b>	<b>\$ 61,280.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: ASSESSORS**

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**DEPT. CODE: 141**

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ITEM#	ITEM	FY 18 Department Request
	<b>SALARY &amp; WAGES</b>	<b>61280.00</b>
	<b>EXPENSES:</b>	<b>2800.00</b>
	<b>CONTRACT SERVICES:</b>	<b>9350.00</b>
	<b>TOTAL</b>	<b>\$ 73,430.00</b>

**DEPARTMENT: ASSESSORS**

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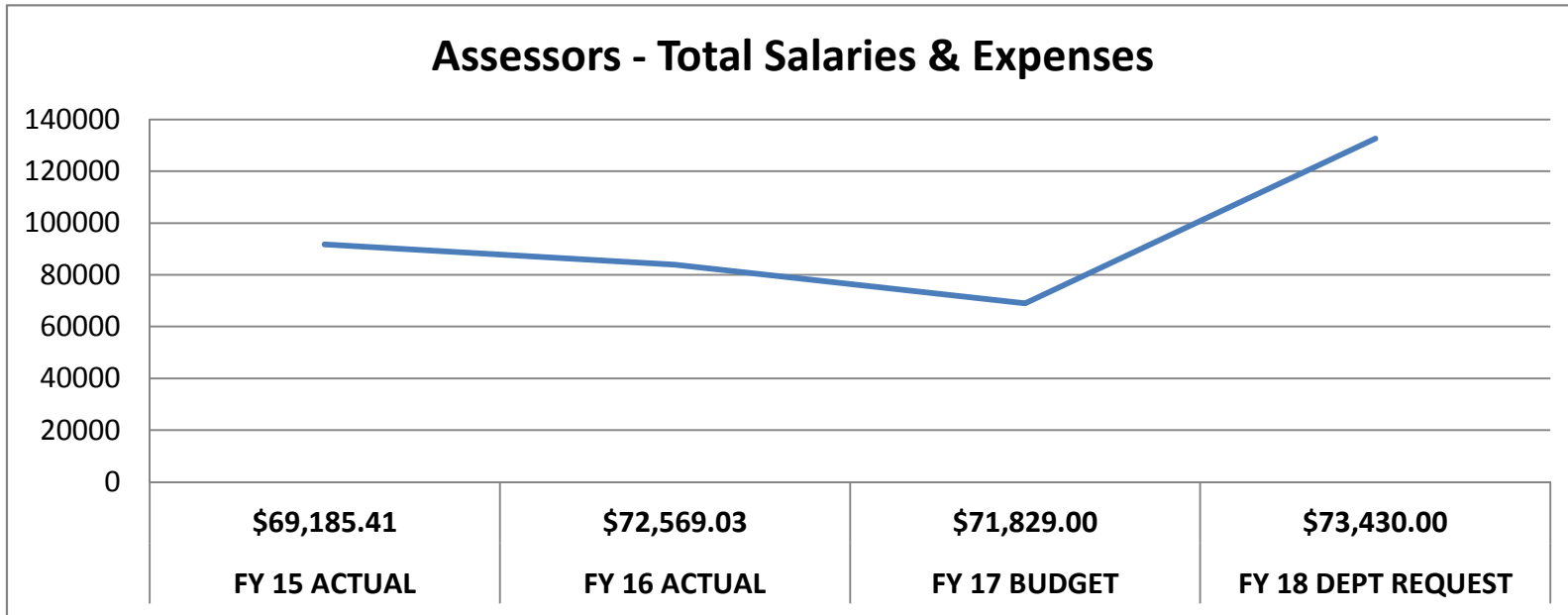
**DEPT. CODE: 141**

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ITEM#	ITEM	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>					
	ASSESSORS	\$ 59,158.14	\$ 62,198.11	\$ 59,679.00	\$ 61,280.00	\$ 1,601.00
						\$ -
	<b>TOTAL</b>	<b>\$ 59,158.14</b>	<b>\$ 62,198.11</b>	<b>\$ 59,679.00</b>	<b>\$ 61,280.00</b>	<b>\$ 1,601.00</b>
<b>5200</b>	<b>EXPENSES:</b>					
	ASSESSORS	\$ 10,027.27	\$ 9,525.92	\$ 12,150.00	\$ 2,800.00	\$ (9,350.00)
						\$ -
	<b>TOTAL</b>	<b>\$ 10,027.27</b>	<b>\$ 9,525.92</b>	<b>\$ 12,150.00</b>	<b>\$ 2,800.00</b>	<b>\$ (9,350.00)</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>					
					\$ 9,350.00	\$ 9,350.00
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,350.00</b>	<b>\$ 9,350.00</b>
<b>5700</b>	<b>OTHER:</b>					
						\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5800</b>	<b>CAPITAL:</b>					
	ASSESSORS		\$ 845.00			\$ -

<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 845.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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	<b>GRAND TOTAL</b>	<b>FY 15 ACTUAL</b>	<b>FY 16 ACTUAL</b>	<b>FY 17 BUDGET</b>	<b>FY 18 DEPT REQUEST</b>	<b>INCREASE (DECREASE)</b>
	<b>TOTAL ASSESSORS</b>	<b>\$ 69,185.41</b>	<b>\$ 72,569.03</b>	<b>\$ 71,829.00</b>	<b>\$ 73,430.00</b>	<b>\$ 1,601.00</b>



## **Board of Health Statement**

The Board of Health makes regulations as it deems necessary for the public health and safety of the Town. The Wenham Board of Health is responsible for the enforcement of State Sanitary Codes, State Environmental Codes and Wenham Board of Health Regulations. The Board of Health hires staff to assist with the following areas of responsibility include: septic systems, housing and dwelling units, food service establishments, private wells, recreational camps for children, and animal inspections.

### **FY2017 Initiatives and Accomplishments**

- Began updating all Emergency Management documentation and plans.
- Reorganized all septic related files.
- Adopted the 2013 edition of the food code.
- Co-Sponsored annual Flu Clinics with the Hamilton Board of Health.

### **FY2018 Goals and Initiatives**

- Conduct a “dry run” of Wenham’s Emergency Dispensing Site by hosting a flu clinic at the Town’s designated site: Buker School. This is a standard way that many towns test their emergency preparedness plan. By hosting an actual vaccination event at the site, it can be determined how well the Town would be able to manage a real emergency, areas that may need improvement, traffic flow patterns that might need to be modified, etc.
- Update all Emergency Management plans and details.
- Finish office reorganization, including food service, recreational camps, and pools.
- Boost health education and outreach by Public Health Nurse via collaboration with Wenham Council on Aging, Buker Elementary School, and Gordon College.
- Complete regulations for the sanitary keeping of animals in Town.

### **Significant Budget Changes or Initiatives**

The salary reflects a \$802.86 increase from FY17 to FY18.

The salary account will require a town-wide COLA at 2%.

Through the expense line, the Health Agent is contracted by the Board of Health annually. The hourly rate has remained the same since the current Health Agent was hired 8 years ago. The 4% increase is an anticipated increase in the FY 2018 Health Agent contract based on discussions from FY17. The Health Agent invoices for every hour worked. This change would increase the well from which his wages are drawn from by 4% as well as increase the hourly wage by 4%.

There will be no impact on services provided to the Town.

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT:** Board of Health

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**DEPT. CODE:** 510

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ITEM#	ITEM	FY 16 BUDGET	FY 17 BUDGET	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>EXPENSES:</b>			
510-5200-0000	Professional Training & Yearly Memberships	\$ 800.00	800.00	800.00
	Forms and Applications, Ink, Toner, etc.	\$ 750.00	750.00	750.00
	COA/BOH Wellness Colaboration	\$ 750.00	750.00	750.00
	Flu Clinic & Vaccine	\$ 1,150.00	1,700.00	1,700.00
	Food Service Inspection Supplies, etc	\$ 200.00	200.00	200.00
<b>TOTAL</b>		<b>\$ 3,650.00</b>	<b>4,200.00</b>	<b>4,200.00</b>

# FY 2018 DEPARTMENT REQUEST

**DEPARTMENT:** Board of Health

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**DEPT. CODE:** 510

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ITEM#	ITEM	FY 16 BUDGET	FY 17 BUDGET	FY 18 DEPARTMENT REQUEST
<b>5300</b>	<b>CONTRACT SERVICES:</b>			
			4% INCREASE FOR CONTRACTED EMPLOYEE	
510-5300-	Health Agent - Greg Bernard	\$ 14,120.00	14,120.00	14,684.80
	Pleasant Pond Testing - BioMarine	\$ 1,050.00	1,050.00	1,050.00
<b>TOTAL</b>		<b>\$ 15,170.00</b>	<b>15,170.00</b>	<b>15,734.80</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT:** Board of Health

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**DEPT. CODE:** 510

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ITEM#	ITEM	FY 16 BUDGET	FY 17 BUDGET	FY 18 DEPARTMENT REQUEST
5700	OTHER:			
<b>TOTAL</b>		\$ -		



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT:** Board of Health

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**DEPT. CODE:** 510

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ITEM#	ITEM	FY 16 BUDGET	FY 17 BUDGET	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>			
	<b>TOTAL</b>	\$ -		
	<b>EXPENSE TOTAL</b>	15,170.00	15,170.00	19,934.80

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Board of Health**

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**DEPT. CODE: 510**

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**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2017 52.2 WEEKS	Dept Request FY2018
<b>SALARY &amp; WAGES:</b>					
Inspector of Animals - Ann Jackman - Stipend		0	0	\$ 2,443.00	2491.86
Public Health Nurse - Marybeth Ting - Stipend		0	0	\$ 6,430.00	6558.6
Assistant Health Agent - Roberta Cody - Stipend		0	0	\$ 3,030.00	3090.6
Board of Health Members	40 (each)			\$ 120.00	120
				<b>\$ 12,023.00</b>	<b>12261.06</b>

Notes: 2% COLA added to all salary lines (excluding elected Board)

# FY 2018 DEPARTMENT REQUEST

**DEPARTMENT: BOARD OF HEALTH**

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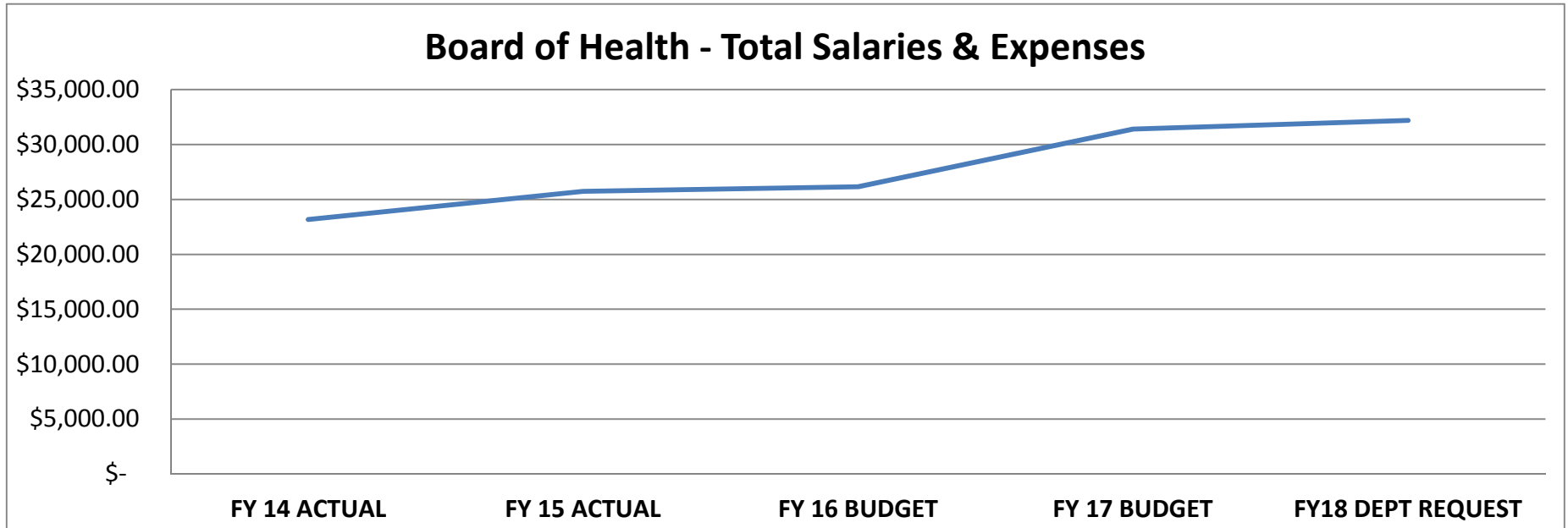
**DEPT. CODE: 510**

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ITEM #	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	BOH	\$ 4,622.88	\$ 7,675.27	\$ 6,254.52	\$ 12,023.00	\$ 12,261.06	\$ 238.06
							\$ -
	<b>TOTAL</b>	<b>\$ 4,622.88</b>	<b>\$ 7,675.27</b>	<b>\$ 6,254.52</b>	<b>\$ 12,023.00</b>	<b>\$ 12,261.06</b>	<b>\$ 238.06</b>
<b>5200</b>	<b>EXPENSES:</b>						
	BOH	\$ 2,665.44	\$ 18,044.40	\$ 19,894.21	\$ 19,370.00	\$ 19,934.80	\$ 564.80
							\$ -
	<b>TOTAL</b>	<b>\$ 2,665.44</b>	<b>\$ 18,044.40</b>	<b>\$ 19,894.21</b>	<b>\$ 19,370.00</b>	<b>\$ 19,934.80</b>	<b>\$ 564.80</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
	BOH	\$ 15,881.94					\$ -
	<b>TOTAL</b>	<b>\$ 15,881.94</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>5700</b>	<b>OTHER:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>5800</b>	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

## FY 2018 DEPARTMENT REQUEST

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 BUDGET	FY 17 BUDGET	FY18 DEPT REQUEST	INCREASE (DECREASE)
<b>TOTAL BOH</b>		\$ 23,170.26	\$ 25,719.67	\$ 26,148.73	\$ 31,393.00	\$ 32,195.86	\$ 802.86



Notes: 2% COLA for all salaries, but not including elected board members. 4% for contracted employee.

## Board of Selectmen/Town Administrator

### FY2017 Initiatives and Accomplishments

- Negotiated Host Community Agreement with developers and owners of Lakeview property after deciding not to exercise the Town's Right of First Refusal on these 32 acres of chapter land. The terms of the agreement ensure that this new residential development, once permitted, will have a limited footprint under the Town's Flexible
- Development Bylaw, will be set back from the roadway to preserve existing views capes, will include at least 40% of contiguous open space, and will be fully age restricted, thereby significantly limiting the impact on town services.
- Developed Request for Proposals, solicited bids, negotiated terms of contract, and successfully coordinated transition to new waste hauler vendor without any service interruptions and on very tight timeline.
- Received \$25,300 in grant funding through the Community Compact program to assist in implementing best practices in financial management and citizen engagement. Utilized funds to complete an updated 5-Year Capital
- Improvement Plan and to offer a new mobile application service, SeeClickFix, that enables residents to report non-emergency issues directly to Town staff. The balance of this grant funding will be used in 2017 to develop an online Visual Budget platform that will give residents an opportunity to see how their tax dollars are spent.
- Created the Town's first-ever Citizens Leadership Academy, a 10-week course for residents to connect with Town staff, better understand the services we provide, and become more engaged in Town government.
- Expanded participation in our Senior Tax Work off Program from 3 to 10 residents and increased maximum abatement to \$1000 as approved by Town Meeting in the spring.
- Executed an Intermunicipal Agreement with Hamilton and the Hamilton-Wenham Regional School District to share the services of an Energy Manager and supported the successful joint application for \$500,000 in Green Community funding to upgrade the HVAC system at the Middle/High School.
- Coordinated multiple legal training sessions held by Town Counsel to provide updated information to Town staff and officials on the Open Meeting Law, State Ethics, and the new Public Records Law.
- Developed and approved Public Records Request Policy to comply with new state requirements.
- Worked with Enon One Working Group to design new structure to house historic pump behind Town Hall and secured necessary approvals from the Historic District Commission.
- Secured \$103,940 in Sustainable Water Management Initiative grant funding from MassDEP in conjunction with Danvers, Middleton, Topsfield, Hamilton, and Lynnfield to explore potential regional solutions to address water resource constraints.

- Created several new committees (Open Space and Recreation, Economic Development, Pingree Park Playground, and 375th Anniversary) and supported their efforts on related initiatives.
- Assisted the Historic District Commission in securing \$10,000 in grant funding from the Massachusetts Historical Commission to conduct an extensive survey of the historic properties in the areas of town that fall outside of the Historic District.
- Adopted an Other Post-Employment Benefits (OPEB) Funding Policy in line with recommendations of the Audit Committee and our actuarial analysis to address unfunded liabilities and to help maintain Town's AAA bond rating.
- Negotiated and approved new three year collective bargaining agreements with all three unions and five Department Heads whose contracts were set to expire.
- Secured \$9,600 in grant funding through MIIA's Risk Management program to complete a comprehensive audit of the Town's personnel policies and procedures.
- Jack Wilhelm was re-elected to the Board of Selectmen in April, his second term on the Board.
- ☐ Welcomed several new employees to Town Hall: Planning Coordinator, Margaret Hoffman; Principal Assessor, Steve Ozahowski; Executive Assistant to the Town Administrator, Nicci Roebuck; Finance Assistant & Payroll Clerk, Karen Moulton; Administrative Assistant to the Town Clerk, Terry von Staats; Assistant Health Agent, Bobbie Cody. Our thanks to Catherine Tinsley, Tony Fields, and Rich Viscay who helped fill interim roles for some of these positions during the transition period.

#### **FY2018 Goals and Initiatives**

- Continue to rigorously evaluate fiscal challenges and develop a long-range strategy to balance level of services with increasing budgetary pressures.
- Continue to develop new ways to solicit active citizen involvement and broader participation in Town government.
- Move strategic land use planning initiatives forward, including completing an update to the Town's Open Space and Recreation Plan, conducting more outreach to residents to better understand what their priorities are, making progress on Boulder Lane, and identifying other potential development opportunities.
- Complete codification project to organize and update Town and Zoning bylaws into comprehensive and searchable database.

#### **Budget Requests**

- Selectmen – increase of \$219 in Salary & Wages
- Town Administrator – increase of \$8,190 in Salary & Wages
- Town Hall – increase of \$1,492 in Salary & Wages and \$168 in Contract Services
- Information Technology – increase of \$4,866 in Contract Services. Decrease of \$3000 in IT Capital
- Town Counsel / Legal – increase of \$2,000 in Contract Services for Outside Counsel; decrease of \$7,000 in Contract Services Retainer

- Reserve Fund – decrease of \$65,000
- Municipal Audit – increase of \$1,500
- Street Lighting – decrease of \$11,440
- Refuse – increase of \$124,301
- Retirement – increase of \$53,766
- Employment Benefits – increase of \$43,251
- General Insurance – No change
- Interfund Transfer Out – increase of \$10,000
- Merit increases of non-union employees – increase of \$28,000
- One-time Capital – increase of \$308,587

### **Rationale**

- Selectmen – reflects 2% COLA
- Town Administrator – reflects salary increase approved by BOS based on results of performance evaluation, plus 2% COLA
- Town Hall – reflects 2% COLA
- Information Technology – reflects projected contractual increases
- Town Counsel / Legal – anticipated potential small hourly rate increase for K&P and no continuing role for past town counsel services
- Reserve Fund – given limited current legal liabilities, an attempt to balance budget and more closely align with previous year actuals (with the exception of FY17 due to trash collection contract increase)
- Municipal Audit – reflects current contract with Powers & Sullivan for FY17-19
- Street Lighting – reflects anticipated savings now that we have completed purchase of streetlights and conversion to LED (\$20k less than actuals before changes were undertaken)
- Refuse – reflects projected costs under new Casella contract (10 year)
- Retirement – reflects actual increase of 8.5% to maintain pension schedule
- Employment Benefits – reflects anticipated 7% increase
- General Insurance – MIIA locked in for FY18 at 0%
- Interfund Transfer Out – reflects updated financial policy to annually increase OPEB Trust Fund contribution by \$10,000 for next 20 years
- Merit increases of non-union employees – no steps included in wage & classification schedule that was approved last year; will allow for greater flexibility in making salary adjustments; identified as FY17 BOS objective to evaluate concept based on implementation of performance evaluation process
- One-time Capital – reflects ongoing commitment to capital needs as recommended by MRI; placeholder for now, to be reviewed in greater detail at future BOS/FinCom meeting

## Impact

- Selectmen – no impact
- Town Administrator – no impact
- Town Hall – no impact
- Information Technology – no impact
- Town Counsel / Legal – no impact
- Reserve Fund – more conservative funding could lead to shortfall and need for Special Town Meeting if significant unforeseen costs are incurred
- Municipal Audit – no impact
- Street Lighting – may need to make slight increase to cover maintenance of lights with our initial warranties due to expire
- Refuse – this figure has already been decreased by \$15,000 due to the finalization of the 10 year contract
- Retirement – no impact
- Employment Benefits – very early projection which will likely be revised as we work through the budget process
- Employment Benefits – could be level funded if BOS approves MIIA rate offer and loss ratios are maintained
- Interfund Transfer Out – could be funded through one-time funds such as excess overlay reserve and/or Free Cash
- Merit increases of non-union employees – will create more accountability and performance incentives outside of standard COLA process; should reduce staff turnover
- One-time Capital – will minimize significant fluctuations in capital spending and increased costs associated with deferred maintenance; could be funded through one-time funds such as excess overlay reserve and/or Free Cash







**FY 2018**  
**DEPARTMENT REQUEST**  
 EMPLOYEE BENEFITS

DEPT: \_\_\_\_\_

CODE: 914/916

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5200	<b>GROUP INSURANCE (HEALTH &amp; LIFE TOWN SHARE)</b>	
	HEALTH AND LIFE INSURANCE - TOWN SHARE	\$691,696.00
	OTHER BUYBACK	\$ -
	FICA - MEDICARE	\$ 56,721.00
	<b>TOTAL</b>	<b>\$ 748,417.00</b>

**FY 2018**  
**DEPARTMENT REQUEST**  
 EMPLOYEE BENEFITS

DEPT: \_\_\_\_\_

CODE: 914/916

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5220	UNEMPLOYMENT	
	UNEMPLOYMENT	\$ 15,000.00
<b>TOTAL</b>		<b>\$ 15,000.00</b>

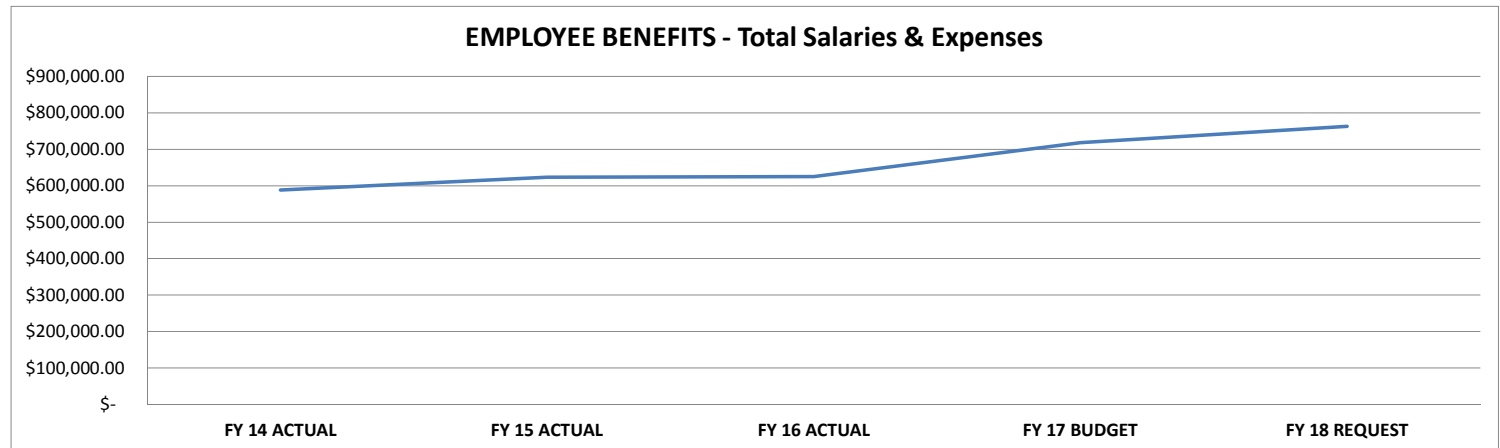
## FY 2018 DEPARTMENT REQUEST

DEPARTMENT: EMPLOYEE BENEFITS

DEPT. CODE: 914 / 916

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5200	GROUP INSURANCE						
	HEALTH & LIFE TOWN SHARE	\$ 586,424.59	\$ 590,450.87	\$ 620,778.10	701,514	\$ 748,417.00	\$ 46,903.00
							\$ -
	<b>TOTAL</b>	<b>\$ 586,424.59</b>	<b>\$ 590,450.87</b>	<b>\$ 620,778.10</b>	<b>\$ 701,514.00</b>	<b>\$ 748,417.00</b>	<b>\$ 46,903.00</b>
5220	UNEMPLOYMENT						
	UNEMPLOYMENT	1,567	33,084.77	\$ 4,664.62	\$ 17,000.00	\$ 15,000.00	\$ (2,000.00)
	<b>TOTAL</b>	<b>\$ 1,567.23</b>	<b>\$ 33,084.77</b>	<b>\$ 4,664.62</b>	<b>\$ 17,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ (2,000.00)</b>

GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
	\$ 587,991.82	\$ 623,535.64	\$ 625,442.72	\$ 718,514.00	\$ 763,417.00	\$ 44,903.00



**FY 2018  
DEPARTMENT REQUEST**

DEPT: GENERAL INSURANCE

CODE: 945

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5200	Expenses	
		\$ 123,600
<b>TOTAL</b>		<b>\$ 123,600.00</b>

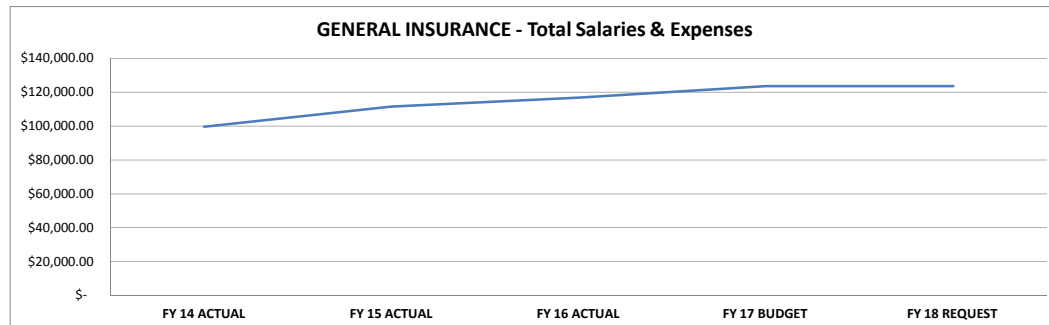
FY 2018 DEPARTMENT REQUEST

DEPARTMENT: GENERAL INSURANCE

DEPT. CODE: 945

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	SALARY & WAGES:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	EXPENSES:						
		99,685	111,638	116,812.29	\$ 123,600.00	\$ 123,600.00	\$ -
	<b>TOTAL</b>	\$ 99,685.42	\$ 111,637.68	\$ 116,812.29	\$ 123,600.00	\$ 123,600.00	\$ -
5300	CONTRACT SERVICES:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5700	OTHER:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	CAPITAL:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
	\$ 99,685.42	\$ 111,637.68	\$ 116,812.29	\$ 123,600.00	\$ 123,600.00	\$ -



**FY 2018  
DEPARTMENT REQUEST**

DEPT: INFO TECHNOLOGY

CODE: 152

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>Expenses</b>	
	Annual Service Agreement to Softright	\$15,660.00
	Revize - Website Service Agreement	\$ 2,120.00
	Web GIS Support - Annual Contract - ASSESSORS	\$ 1,800.00
	Richo Copiers	\$ 3,567.00
	Dictronics-Phone contract	\$ 2,159.00
	Micro Support - \$1,495 / month	\$ 17,940.00
	Proofpoint - \$584/month	\$ 7,008.00
	Additional IT support not included in contract	\$ 5,000.00
<b>TOTAL</b>		<b>\$55,254.00</b>



**FY 2018  
DEPARTMENT REQUEST**

DEPT: INFO TECHNOLOGY

CODE: 152

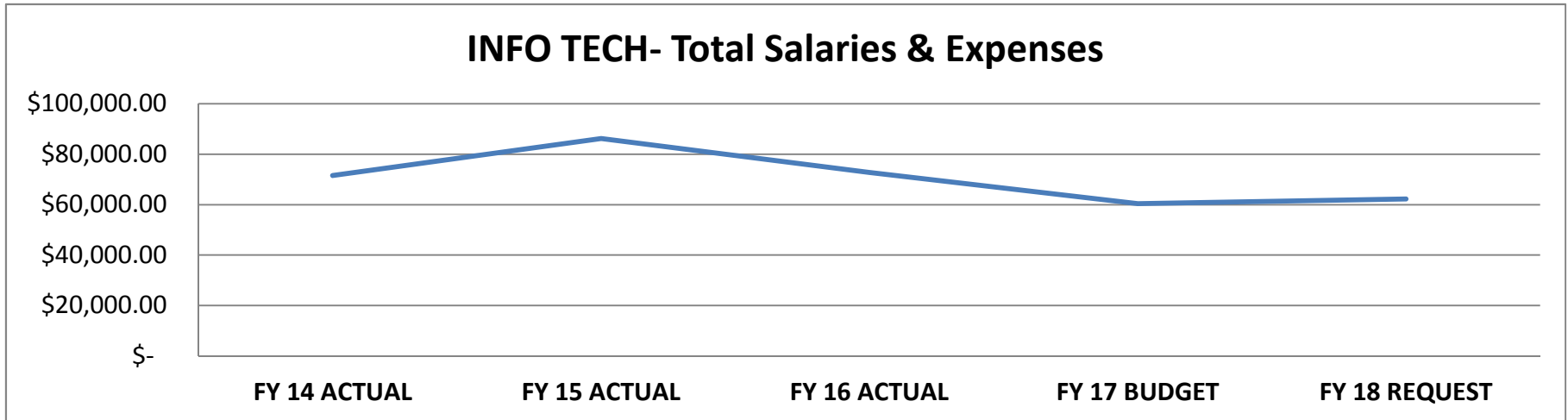
ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5800</b>	<b>CAPITAL:</b>	
	Dell Lease Contract	\$ 7,000.00
	<b>TOTAL</b>	<b>\$ 7,000.00</b>

**DEPARTMENT: INFO TECH**

**DEPT. CODE: 152**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
							\$ -
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5200</b>	<b>EXPENSES:</b>						
		\$ 22,866.00	\$ 47,719.37	\$ 54,332.87	\$ 50,387.00	\$ 55,254.00	\$ 4,867.00
							\$ -
	<b>TOTAL</b>	\$ 22,866.00	\$ 47,719.37	\$ 54,332.87	\$ 50,387.00	\$ 55,254.00	\$ 4,867.00
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
		\$ 41,489.00	\$ 15,045.71	\$ 8,445.00			\$ -
	<b>TOTAL</b>	\$ 41,489.00	\$ 15,045.71	\$ 8,445.00	\$ -		\$ -
<b>5700</b>	<b>OTHER:</b>						
		\$ 3,012.00	\$ 1,800.00				\$ -
	<b>TOTAL</b>	\$ 3,012.00	\$ 1,800.00	\$ -	\$ -		\$ -
<b>5800</b>	<b>CAPITAL:</b>						
		\$ 4,163.00	\$ 21,588.58	\$ 10,000.00	\$ 10,000.00	\$ 7,000.00	\$ (3,000.00)
	<b>TOTAL</b>	\$ 4,163.00	\$ 21,588.58	\$ 10,000.00	\$ 10,000.00	\$ 7,000.00	\$ (3,000.00)

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
		\$ 71,530.00	\$ 86,153.66	\$ 72,777.87	\$ 60,387.00	\$ 62,254.00	\$ 1,867.00



**FY 2018  
DEPARTMENT REQUEST**

DEPT: LEGAL

CODE: 151

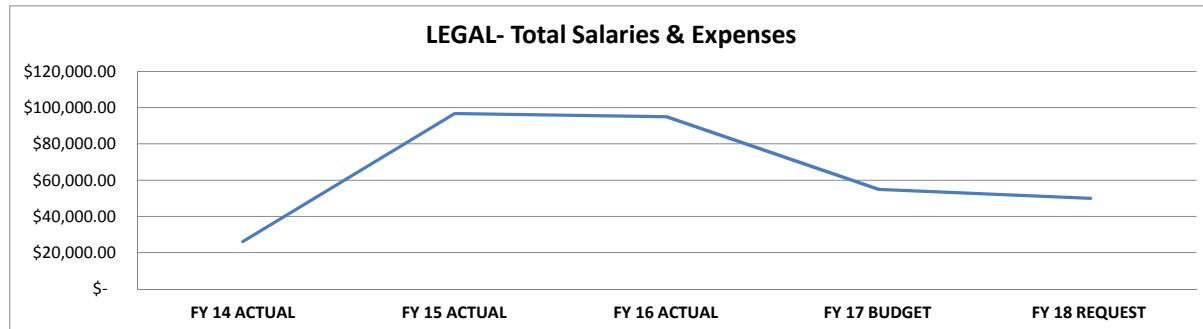
ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5210	Expenses	
	CONTRACT SERVICES FOR PROFESSIONAL LEGAL SERVICES (K&P)	\$50,000.00
	<b>TOTAL</b>	<b>\$ 50,000.00</b>

DEPARTMENT: LEGAL

DEPT. CODE: 151

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	<b>SALARY &amp; WAGES:</b>						\$ -
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	<b>EXPENSES:</b>						\$ -
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5210	<b>CONTRACT SERVICES: RETAINER</b>						
		\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00		\$ (7,000.00)
	<b>TOTAL</b>	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00		\$ (7,000.00)
5220	<b>CONTRACT SERVICES: OUTSIDE COUNSEL</b>						
		19,246	89,935.04	88,167.24	\$ 48,000.00	\$ 50,000.00	\$ 2,000.00
	<b>TOTAL</b>	\$ 19,246.18	\$ 89,935.04	\$ 88,167.24	\$ 48,000.00	\$ 50,000.00	\$ 2,000.00
5800	<b>CAPITAL:</b>						\$ -
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -		\$ -

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
ADMINISTRATIVE		\$ 26,246.18	\$ 96,935.04	\$ 95,167.24	\$ 55,000.00	\$ 50,000.00	\$ (5,000.00)





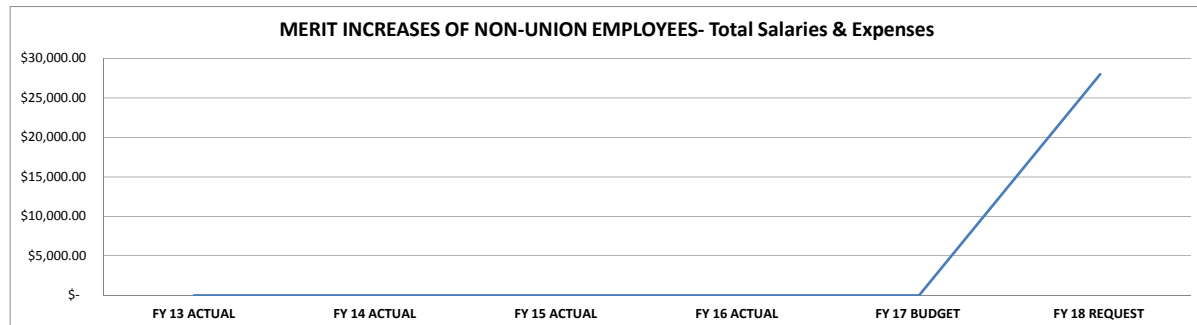
**FY 2018 DEPARTMENT REQUEST**

DEPARTMENT: MERIT INCREASES OF NON-UNION EMPLOYEES

DEPT. CODE: N/A

ITEM#	ITEM	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	SALARY & WAGES:							
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	EXPENSES:						\$ 28,000.00	\$ 28,000.00
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00	\$ 28,000.00
5300	CONTRACT SERVICES:							\$ -
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5700	OTHER:							\$ -
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5800	CAPITAL:							\$ -
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

GRAND TOTAL	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00	\$ 28,000.00



**FY 2016  
DEPARTMENT REQUEST**

**DEPT:** MINUTES CLERK

**CODE:** 160

ITEM#	ITEM	FY 16 DEPARTMENT REQUEST
5200	Expenses	
<b>TOTAL</b>		<b>\$ -</b>



**FY 2016  
DEPARTMENT REQUEST**

**DEPT:** MINUTES CLERK

**CODE:** 160

ITEM#	ITEM	FY 16 DEPARTMENT REQUEST
5300	<b>CONTRACT SERVICES:</b>	
	SAMPLE	
	<b>TOTAL</b>	<b>\$ -</b>



**FY 2016  
DEPARTMENT REQUEST**

**DEPT:** MINUTES CLERK

**CODE:** 160

ITEM#	ITEM	FY 16 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
	SAMPLE	
<b>TOTAL</b>		<b>\$ -</b>









**FY 2018  
DEPARTMENT REQUEST**

DEPT: MODERATOR

CODE: 114

ITEM#	ITEM	FY 17 DEPARTMENT REQUEST
5800	CAPITAL:	
	SAMPLE	
<b>TOTAL</b>		<b>\$ -</b>



**FY 2016  
DEPARTMENT REQUEST**

**DEPARTMENT:** \_\_\_\_\_

**DEPT. CODE:** \_\_\_\_\_

**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2016 52.2 WEEKS
<b>SALARY &amp; WAGES:</b>				
	0	0	0	\$ -
				\$ -

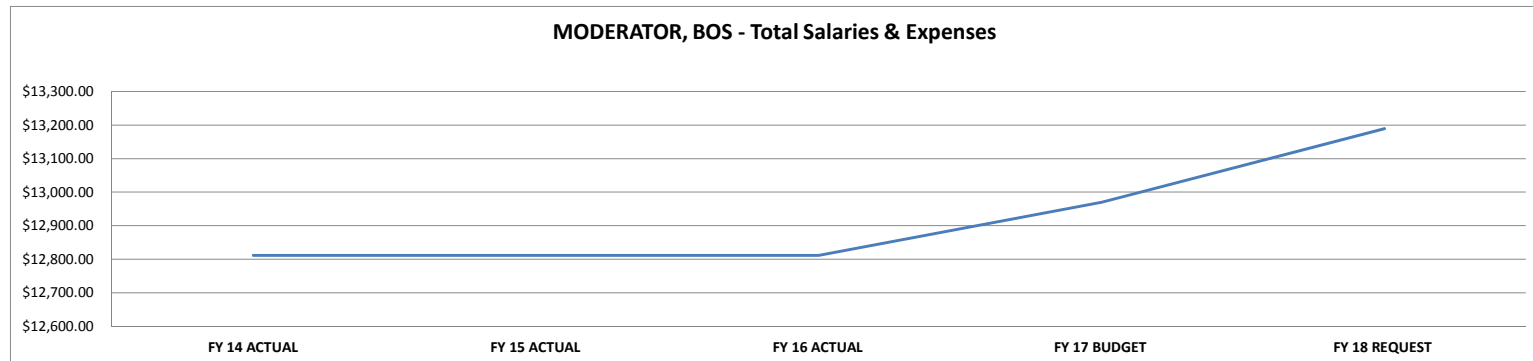
**FY 2018 DEPARTMENT REQUEST**

**DEPARTMENT: Moderator, BOS**

**DEPT. CODE: 114, 122**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	MODERATOR, BOS	\$ 10,812.00	\$ 10,812.00	\$ 10,812.00	\$ 10,920.00	\$ 11,139.00	\$ 219.00
							\$ -
	<b>TOTAL</b>	<b>\$ 10,812.00</b>	<b>\$ 10,812.00</b>	<b>\$ 10,812.00</b>	<b>\$ 10,920.00</b>	<b>\$ 11,139.00</b>	<b>\$ 219.00</b>
<b>5200</b>	<b>EXPENSES:</b>						
	MODERATOR, BOS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,050.00	\$ 2,050.00	\$ -
							\$ -
	<b>TOTAL</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 2,050.00</b>	<b>\$ 2,050.00</b>	<b>\$ -</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
	MODERATOR, BOS						
	<b>TOTAL</b>						
<b>5800</b>	<b>CAPITAL:</b>						
	MODERATOR, BOS						
	<b>TOTAL</b>						

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
	MODERATOR, BOS	\$ 12,812.00	\$ 12,812.00	\$ 12,812.00	\$ 12,970.00	\$ 13,189.00	\$ 219.00



**FY 2018  
DEPARTMENT REQUEST**

**DEPT:** MUNICIPAL AUDIT

**CODE:** 139

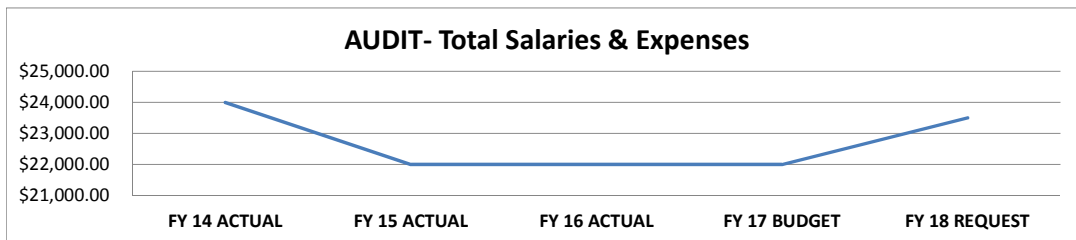
ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	<b>CONTRACT SERVICES:</b>	
	Powers & Sullivan (per contract)	\$ 23,500.00
	<b>TOTAL</b>	<b>\$ 23,500.00</b>

**DEPARTMENT: MUNICIPAL AUDIT**

**DEPT. CODE: 139**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5200</b>	<b>EXPENSES:</b>						
							\$ -
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
	Municipal Audit	\$ 24,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 23,500.00	\$ 1,500.00
	Actuarial Valuation			\$ 5,000.00			
	<b>TOTAL</b>	\$ 24,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 23,500.00	\$ 1,500.00
<b>5700</b>	<b>OTHER:</b>						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -		\$ -
<b>5800</b>	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -		\$ -

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
		\$ 24,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 23,500.00	\$ 1,500.00



**FY 2018  
DEPARTMENT REQUEST**

**DEPT:** REFUSE COLLECTION AND DISPOSAL

**CODE:** 433

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
	<b>Expenses</b>	
	CASELLA CONTRACT SERVICES	\$365,000.00
	<b>TOTAL</b>	<b>\$ 365,000.00</b>

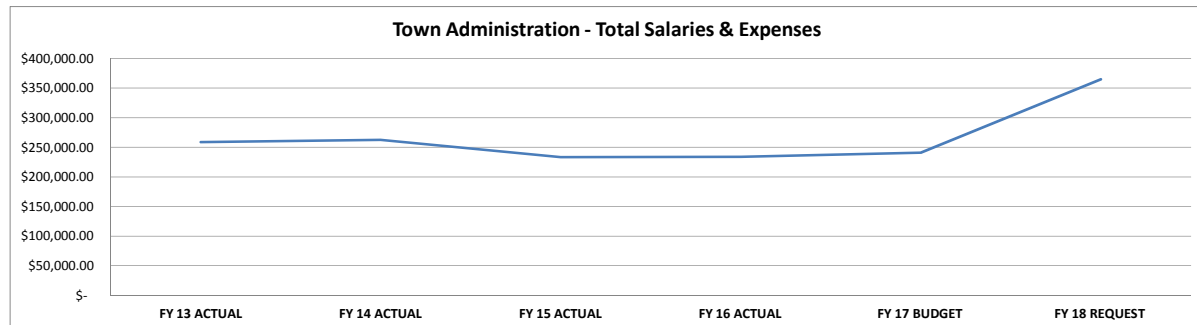
**FY 2018 DEPARTMENT REQUEST**

DEPARTMENT: REFUSE COLLECTION & DISPOSAL

DEPT. CODE: 433

ITEM#	ITEM	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	SALARY & WAGES:							
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	EXPENSES:							
	CASELLA	\$ 258,648.00	\$ 262,570.00	\$ 233,239.61	\$ 233,659.00	\$ 240,699.00	\$ 365,000.00	\$ 124,301.00
								\$ -
	<b>TOTAL</b>	\$ 258,648.00	\$ 262,570.00	\$ 233,239.61	\$ 233,659.00	\$ 240,699.00	\$ 365,000.00	\$ 124,301.00
5300	CONTRACT SERVICES:							
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5700	OTHER:							
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	CAPITAL:							
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	GRAND TOTAL	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
TOTAL TOWN ADMINISTRATION		\$ 258,648.00	\$ 262,570.00	\$ 233,239.61	\$ 233,659.00	\$ 240,699.00	\$ 365,000.00	\$ 124,301.00



**FY 2018  
DEPARTMENT REQUEST  
RESERVE FUND**

**DEPT:** \_\_\_\_\_

**CODE:** 132 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
	<b>Expenses</b>	
	RESERVE FUND	\$125,000.00
<b>TOTAL</b>		<b>\$ 125,000.00</b>

**FY 2018  
DEPARTMENT REQUEST  
RESERVE FUND**

**DEPT:** \_\_\_\_\_

**CODE:** 132 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	<b>CONTRACT SERVICES:</b>	
	SAMPLE	
<b>TOTAL</b>		<b>\$ -</b>



**FY 2018  
DEPARTMENT REQUEST  
RESERVE FUND**

**DEPT:** \_\_\_\_\_

**CODE:** 132 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5700	OTHER:	
	SAMPLE	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST  
RESERVE FUND**

**DEPT:** \_\_\_\_\_

**CODE:** 132 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
	SAMPLE	
<b>TOTAL</b>		<b>\$ -</b>

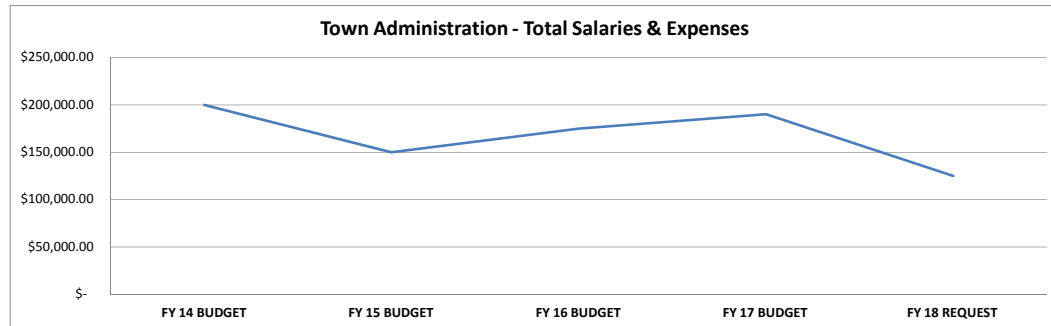
FY 2018 DEPARTMENT REQUEST

DEPARTMENT: RESERVE FUND

DEPT. CODE: 132

ITEM#	ITEM	FY 14 BUDGET	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	SALARY & WAGES:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	EXPENSES:						
	RESERVE FUND	\$ 200,000.00	\$ 150,000.00	\$ 175,000.00	\$ 190,000.00	\$ 125,000.00	\$ (65,000.00)
							\$ -
	<b>TOTAL</b>	\$ 200,000.00	\$ 150,000.00	\$ 175,000.00	\$ 190,000.00	\$ 125,000.00	\$ (65,000.00)
5300	CONTRACT SERVICES:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -		\$ -
5700	OTHER:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -		\$ -
5800	CAPITAL:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -		\$ -

	GRAND TOTAL	FY 14 BUDGET	FY 15 BUDGET	FY 16 BUDGET	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
<b>TOTAL TOWN ADMINISTRATION</b>		\$ 200,000.00	\$ 150,000.00	\$ 175,000.00	\$ 190,000.00	\$ 125,000.00	\$ (65,000.00)



**FY 2018  
DEPARTMENT REQUEST**

**DEPT:** STREET LIGHTING

**CODE:** 424

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5200	Expenses	
	STREET LIGHTING	\$28,560.00
<b>TOTAL</b>		<b>\$ 28,560.00</b>

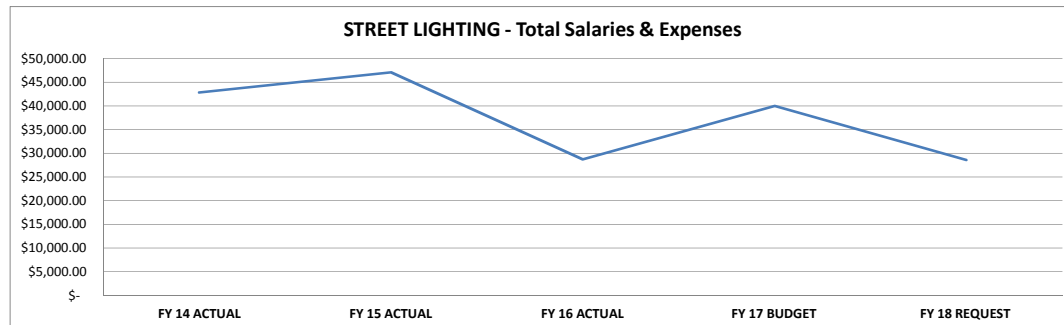
FY 2018 DEPARTMENT REQUEST

DEPARTMENT: STREET LIGHTING

DEPT. CODE: 123

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	SALARY & WAGES:						
							\$ -
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200	EXPENSES:						
		42,852	47,073.05	28,703.86	40,000	\$ 28,560.00	\$ (11,440.00)
							\$ -
	<b>TOTAL</b>	\$ 42,851.82	\$ 47,073.05	\$ 28,703.86	\$ 40,000.00	\$ 28,560.00	\$ (11,440.00)
5300	CONTRACT SERVICES:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5700	OTHER:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5800	CAPITAL:						
							\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
	\$ 42,851.82	\$ 47,073.05	\$ 28,703.86	\$ 40,000.00	\$ 28,560.00	\$ (11,440.00)



**FY 2018  
DEPARTMENT REQUEST**

**DEPT:** TOWN ADMINISTRATOR

**CODE:** 123

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>Expenses</b>	
	MMA Dues	\$150.00
	Trade Shows / Conferences	\$ 700.00
	Travel expenses	\$ 1,000.00
	Office Supplies - Business Cards	\$ 250.00
	Mileage	\$ 200.00
	Food / Drink / Kitchen Supplies	\$ 200.00
	<b>TOTAL</b>	<b>\$ 2,500.00</b>

**FY 2018  
DEPARTMENT REQUEST**

DEPT: TOWN ADMINISTRATOR

CODE: 123

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	CONTRACT SERVICES:	
	SAMPLE	
	<b>TOTAL</b>	<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPT:** TOWN ADMINISTRATOR

**CODE:** 123

<b>ITEM#</b>	<b>ITEM</b>	<b>FY 18 DEPARTMENT REQUEST</b>
5700	OTHER:	
	SAMPLE	
	<b>TOTAL</b>	<b>\$ -</b>



**FY 2018  
DEPARTMENT REQUEST**

DEPT: TOWN ADMINISTRATOR

CODE: 123

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	CAPITAL:	
	SAMPLE	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST  
TOWN ADMINISTRATOR**

DEPARTMENT: \_\_\_\_\_

DEPT. CODE: \_\_\_\_\_ 123 \_\_\_\_\_

**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 52 WEEKS
<b>SALARY &amp; WAGES:</b>				
Town Administrator	114,240.00	0	0	\$ 114,240.00
				\$ 114,240.00

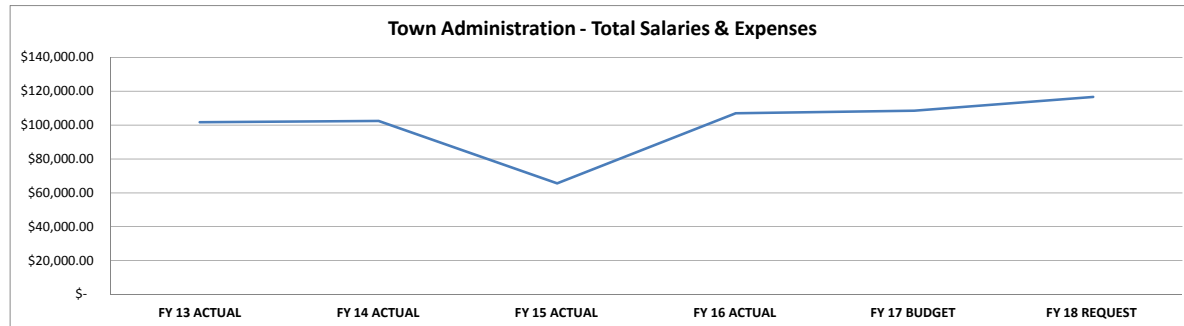
FY 2018 DEPARTMENT REQUEST

DEPARTMENT: TOWN ADMINISTRATOR

DEPT. CODE: 123

ITEM#	ITEM	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	<b>SALARY &amp; WAGES:</b>							
	TOWN ADMINISTRATOR	\$ 99,999.65	\$ 100,769.07	\$ 63,874.11	\$ 104,441.00	\$ 106,050.00	\$ 114,240.00	\$ 8,190.00
								\$ -
	<b>TOTAL</b>	<b>\$ 99,999.65</b>	<b>\$ 100,769.07</b>	<b>\$ 63,874.11</b>	<b>\$ 104,441.00</b>	<b>\$ 106,050.00</b>	<b>\$ 114,240.00</b>	<b>\$ 8,190.00</b>
5200	<b>EXPENSES:</b>							
	TOWN ADMINISTRATOR	\$ 1,800.68	\$ 1,731.55	\$ 1,715.80	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
								\$ -
	<b>TOTAL</b>	<b>\$ 1,800.68</b>	<b>\$ 1,731.55</b>	<b>\$ 1,715.80</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>
5300	<b>CONTRACT SERVICES:</b>							
								\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5700	<b>OTHER:</b>							
								\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5800	<b>CAPITAL:</b>							
								\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

GRAND TOTAL	FY 13 ACTUAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
<b>TOTAL TOWN ADMINISTRATION</b>	<b>\$ 101,800.33</b>	<b>\$ 102,500.62</b>	<b>\$ 65,589.91</b>	<b>\$ 106,941.00</b>	<b>\$ 108,550.00</b>	<b>\$ 116,740.00</b>	<b>\$ 8,190.00</b>



**FY 2018  
DEPARTMENT REQUEST**

**DEPT:** TOWN HALL

**CODE:** 160

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>Expenses</b>	
	National Grid (Gas & Electric Invoices)	\$20,000.00
	Verizon (Main Lines, Fax, Alarm Line, Voice, Repairs) Sprint (cellphone)	\$ 5,000.00
	Postage (Machine, PO Box, Supplies)	\$ 2,000.00
	Office Supplies (Toner, furniture, paper products, Salem News, Beach Stickers)	\$ 9,500.00
	Water & Comcast	\$ 2,000.00
	Annual Town Meeting (Warrant Books, Audio System, Essex Radio)	\$ 4,500.00
	Membership Dues	\$ 300.00
	Advertising (MMA, Chronical, Salem News)	\$ 2,000.00
	Misc. (seminars, retreats, food, supplies)	\$ 2,420.00
<b>TOTAL</b>		<b>\$ 47,720.00</b>

**FY 2018  
DEPARTMENT REQUEST**

DEPT: TOWN HALL

CODE: 160

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	<b>CONTRACT SERVICES:</b>	
	Minutes Clerk ( 6 HRS /Meeting @\$18.31/HR for 78 Meetings Annually	\$ 8,569.00
	(Cons-Com, Planning, ZBA, BOS, Audit & Fin-Com)	
	<b>TOTAL</b>	<b>\$ 8,569.00</b>

**FY 2018  
DEPARTMENT REQUEST**

DEPT: TOWN HALL

CODE: 160

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5700	OTHER:	
	SAMPLE	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPT:** TOWN HALL

**CODE:** 160

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
	SAMPLE	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018**  
**DEPARTMENT REQUEST**  
TOWN HALL

**DEPARTMENT:** \_\_\_\_\_

**DEPT. CODE:** \_\_\_\_\_

160

**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 52 WEEKS
<b>SALARY &amp; WAGES:</b>				
Admin. Assistant (\$28.439/hr. x 36.5 hrs / wk)	\$1,038.02			\$53,977.22
Special Projects Asst. 50% (\$23.27/hr. x 18.25 hrs / wk)	\$424.68			\$22,083.23
				\$ 76,060

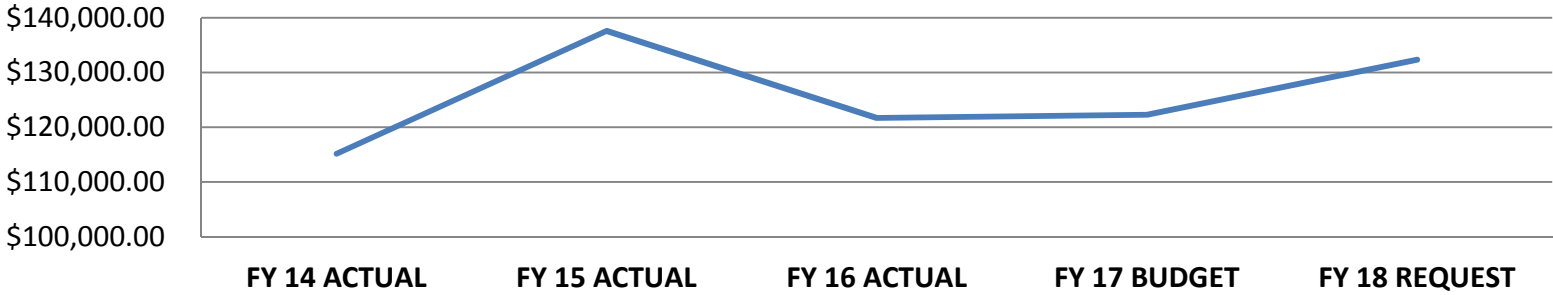


**DEPARTMENT: TOWN HALL**

**DEPT. CODE: 160**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
		\$ 46,037.00	\$ 57,283.77	\$ 62,972.07	\$ 74,568.00	\$ 76,060.00	\$ 1,492.00
							\$ -
	<b>TOTAL</b>	<b>\$ 46,037.00</b>	<b>\$ 57,283.77</b>	<b>\$ 62,972.07</b>	<b>\$ 74,568.00</b>	<b>\$ 76,060.00</b>	<b>\$ 1,492.00</b>
<b>5200</b>	<b>EXPENSES:</b>						
		\$ 69,149.00	\$ 80,338.72	\$ 58,726.59	\$ 47,720.00	\$ 47,720.00	\$ -
							\$ -
	<b>TOTAL</b>	<b>\$ 69,149.00</b>	<b>\$ 80,338.72</b>	<b>\$ 58,726.59</b>	<b>\$ 47,720.00</b>	<b>\$ 47,720.00</b>	<b>\$ -</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
						\$ 8,569.00	\$ 8,569.00
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,569.00</b>	<b>\$ 8,569.00</b>
<b>5700</b>	<b>OTHER:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>5800</b>	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>GRAND TOTAL</b>	<b>FY 14 ACTUAL</b>	<b>FY 15 ACTUAL</b>	<b>FY 16 ACTUAL</b>	<b>FY 17 BUDGET</b>	<b>FY 18 REQUEST</b>	<b>INCREASE (DECREASE)</b>
		<b>\$ 115,186.00</b>	<b>\$ 137,622.49</b>	<b>\$ 121,698.66</b>	<b>\$ 122,288.00</b>	<b>\$ 132,349.00</b>	<b>\$ 10,061.00</b>

### TOWN HALL - Total Salaries & Expenses



### **Cemetery Commission Statement**

The Wenham Cemetery Commission is charged with maintaining the order and cleanliness of the town's historic burying grounds. There are 3 historic cemeteries in Wenham. All veterans graves in all town cemeteries will be properly marked and maintained with an American flag. The Cemetery Commission is responsible for developing and maintaining a research file for each historic cemetery including history, land survey info, those interred and living descendants. The commission is also charged with overseeing and maintaining records of contemporary burials in historic cemeteries allowed by law for proven descendants or those given permission by living descendants. The Cemetery Commission currently consists of two (2) elected members and one appointed (1) member.

# FY 2018 DEPARTMENT REQUEST

**DEPARTMENT:** Cemetery Commission \_\_\_\_\_

**DEPT. CODE:** 491 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5200	<b>EXPENSES:</b>	
	Expenses: Cemetery Care	\$ 6,100.00
	<b>TOTAL</b>	<b>\$ 6,100.00</b>

## FY 2018 DEPARTMENT REQUEST

**DEPARTMENT:** Cemetery Commission \_\_\_\_\_

**DEPT. CODE:** 491 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
		\$ -
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Cemetery Commission**

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**DEPT. CODE: 491**

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**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 52 WEEKS
<b>SALARY &amp; WAGES:</b>				
Bill Wildes - Burial Agent	\$ 3,060.00	\$ -	\$ 120.00	\$ 3,180.00
				\$ 3,180

**FY 2018 DEPARTMENT REQUEST**

DEPARTMENT: CEMETERY

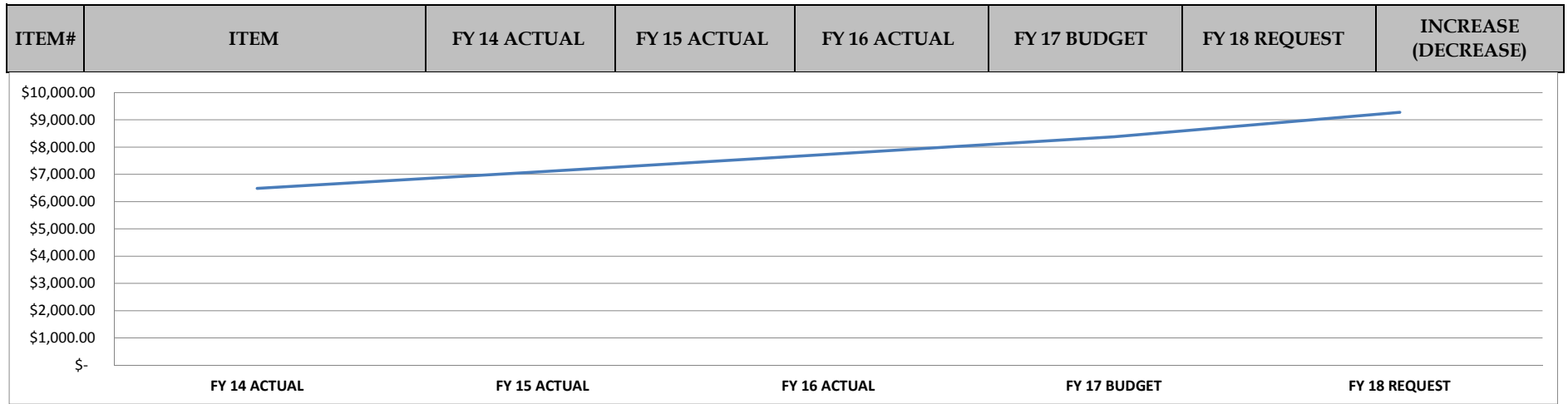
DEPT. CODE: 491

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	<b>SALARY &amp; WAGES:</b>						
	CEMETERY	\$ 3,312.96	\$ 3,379.00	\$ 3,998.59	\$ 3,481.00	\$ 3,180.00	\$ (301.00)
							\$ -
	<b>TOTAL</b>	<b>\$ 3,312.96</b>	<b>\$ 3,379.00</b>	<b>\$ 3,998.59</b>	<b>\$ 3,481.00</b>	<b>\$ 3,180.00</b>	<b>\$ (301.00)</b>
5200	<b>EXPENSES:</b>						
	CEMETERY	\$ 3,169.21	\$ 3,720.45	\$ 3,738.42	\$ 4,900.00	\$ 6,100.00	\$ 1,200.00
							\$ -
	<b>TOTAL</b>	<b>\$ 3,169.21</b>	<b>\$ 3,720.45</b>	<b>\$ 3,738.42</b>	<b>\$ 4,900.00</b>	<b>\$ 6,100.00</b>	<b>\$ 1,200.00</b>
5300	<b>CONTRACT SERVICES:</b>						
	CEMETERY						\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
5700	<b>OTHER:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
5800	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
	<b>TOTAL CEMETERY</b>	<b>\$ 6,482.17</b>	<b>\$ 7,099.45</b>	<b>\$ 7,737.01</b>	<b>\$ 8,381.00</b>	<b>\$ 9,280.00</b>	<b>\$ 899.00</b>

**Cemetery - Total Salaries & Expenses**

## FY 2018 DEPARTMENT REQUEST





### **Town Clerk's Office Department Statement**

It is the mission of the Town Clerk's Office to be a reliable provider of information and quality services to the community and its residents, to work cooperatively and in concert with all departments, boards and committees, and to comply with all state and local statutes.

The office posts all public meetings in accordance with the Open Meeting Law. The office fulfills requests for general information about the Town, genealogical information, certified copies of vital records, and requests for any legal decisions made by the Town boards. The Town Clerk is responsible for all local, state and federal elections, recording and certifying all official actions from Town Meetings, managing the annual census, maintaining the voter registration rolls and recording the births, deaths and marriages of our residents. The Town Clerk administers the oath of office to all elected, appointed and hired officials for the Town.

The Wenham Town Clerk also processes Pleasant Pond beach passes, DPW receipts, marriage licenses, dog registrations, raffle permits and business certificates throughout the year.

### **FY2017 Initiatives and Accomplishments**

- The Welcome to Wenham packet was completed and is available online and in the Clerk's office.
- Work has continued in making more of the Town's historical records more accessible by completing databases of births from 1860 to present and of elected officials from 1870 to present.
- The Clerk has continued to reach out to the community via the monthly "Clerk's Corner" column in the local paper, through the Wenham Town Clerk's Facebook page, and by speaking at events for local organizations.
- The office collaborated with the Buker School to educate students on citizenship and elections processes.

### **FY2018 Goals and Initiatives**

- Focus on the marriage records and records of appointments to make them as accessible as those of the births and deaths.
- Continue to find ways to reach out to the community at large to increase resident participation and improve communication.
- Increase information available on the Clerk's website.

## FY 2018 DEPARTMENT REQUEST

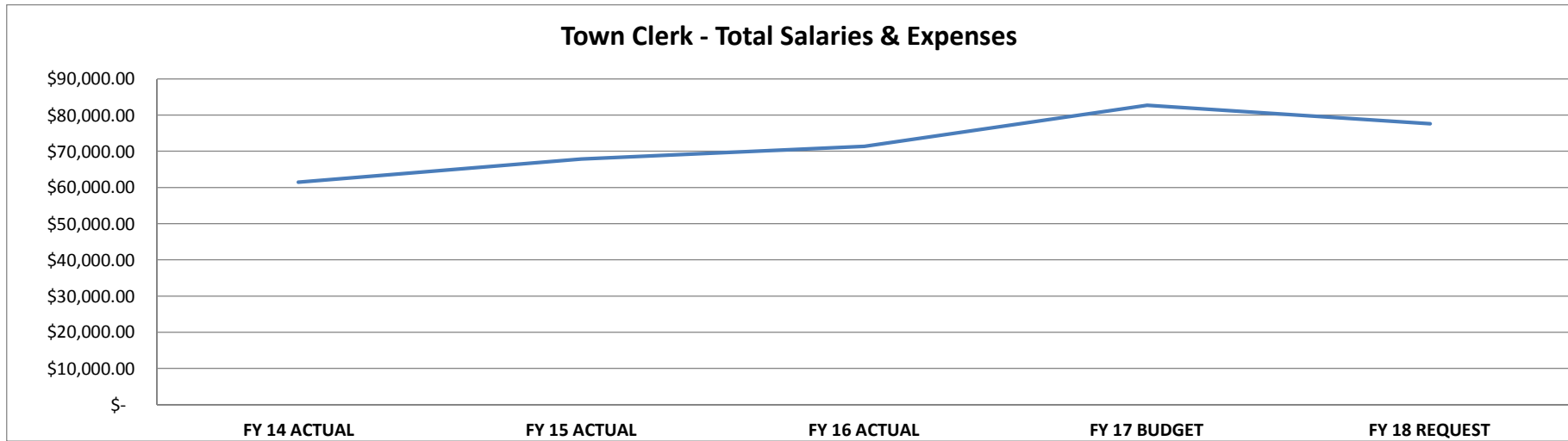
DEPARTMENT: TOWN CLERK

DEPT. CODE: 161

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
5100	<b>SALARY &amp; WAGES:</b>						
	TOWN CLERK	\$ 50,689.23	\$ 55,589.43	\$ 60,082.80	\$ 65,818.00	\$ 65,038.96	\$ (779.04)
							\$ -
	<b>TOTAL</b>	<b>\$ 50,689.23</b>	<b>\$ 55,589.43</b>	<b>\$ 60,082.80</b>	<b>\$ 65,818.00</b>	<b>\$ 65,038.96</b>	<b>\$ (779.04)</b>
5200	<b>EXPENSES:</b>						
	TOWN CLERK	\$ 10,740.54	\$ 12,296.94	\$ 11,323.91	\$ 16,930.00	\$ 12,555.00	\$ (4,375.00)
							\$ -
	<b>TOTAL</b>	<b>\$ 10,740.54</b>	<b>\$ 12,296.94</b>	<b>\$ 11,323.91</b>	<b>\$ 16,930.00</b>	<b>\$ 12,555.00</b>	<b>\$ (4,375.00)</b>
5300	<b>CONTRACT SERVICES:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
5700	<b>OTHER:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
5800	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
	<b>GRAND TOTAL</b>	<b>FY 14 ACTUAL</b>	<b>FY 15 ACTUAL</b>	<b>FY 16 ACTUAL</b>	<b>FY 17 BUDGET</b>	<b>FY 18 REQUEST</b>	<b>INCREASE (DECREASE)</b>
	<b>TOTAL TOWN CLERK</b>	<b>\$ 61,429.77</b>	<b>\$ 67,886.37</b>	<b>\$ 71,406.71</b>	<b>\$ 82,748.00</b>	<b>\$ 77,593.96</b>	<b>\$ (5,154.04)</b>

## FY 2018 DEPARTMENT REQUEST

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
	<b>GRAND TOTAL</b>	<b>FY 14 ACTUAL</b>	<b>FY 15 ACTUAL</b>	<b>FY 16 ACTUAL</b>	<b>FY 17 BUDGET</b>	<b>FY 18 REQUEST</b>	<b>INCREASE (DECREASE)</b>
	<b>TOTAL TOWN CLERK</b>	\$ 61,429.77	\$ 67,886.37	\$ 71,406.71	\$ 82,748.00	\$ 77,593.96	\$ (5,154.04)



**FY 2018**

DEPARTMENT: TOWN CLERK

**DEPARTMENT REQUEST**

DEPT. CODE: 161		
ITEM#	ITEM	FY 18 DEPARTMENT
5200	EXPENSES:	
	Office supplies- Clerk	\$ 700.00
	Postage- Clerk	\$ 1,500.00
	Dog Tags	\$ 200.00
	Census	\$ 1,500.00
	Street Listing	\$ 500.00
	Dues (NS, MA, NE, IIMC, JP)	\$ 280.00
	Preservation	\$ 500.00
	Constable	police
	Bond	\$ 75.00
	LHS voting machine maintenance agreement	\$ -
	Education - (registrations & travel)	\$ 4,000.00
	Election Equipment (coding, ballots & state toner) 1 events	\$ 1,600.00
	Shredding \$25x4	\$ 100.00
	Codification	\$ 1,600.00
		\$ 12,555.00

FY 2018

DEPARTMENT: TOWN CLERK

DEPARTMENT REQUEST

DEPT. CODE: 161		
ITEM#	ITEM	FY 18 DEPARTMENT
5300	CONTRACT SERVICES:	
TOTAL		\$ -

FY 2018

DEPARTMENT: TOWN CLERK

DEPARTMENT REQUEST

DEPT. CODE: 161		
ITEM#	ITEM	FY 18 DEPARTMENT
5700	OTHER:	
<b>TOTAL</b>		<b>\$ -</b>

FY 2018

DEPARTMENT: TOWN CLERK

DEPARTMENT REQUEST

DEPT. CODE: 161		
ITEM#	ITEM	FY 18 DEPARTMENT
5800	CAPITAL:	
TOTAL		\$ -

**FY 2018  
DEPARTMENT REQUEST**

<b>DEPARTMENT: TOWN CLERK</b>				
<b>DEPT. CODE: 161</b>				
<b>Salary Detail</b>				
<b>EMPLOYEE</b>	<b>BASE SALARY</b>	<b>LONGEVITY</b>	<b>OTHER BENEFITS</b>	<b>TOTAL FY 2018 52 WEEKS</b>
<b>SALARY &amp; WAGES:</b>				
Town Clerk	52,546.32			
Registrar Stipend	165.24			
Office coverage (160 hours at \$15.555)	2,488.80			
Administrative Assistant (10hours/ week)	8,088.60			
Election Workers 2 events (see below)	1,750.00			
(ATM 250, ATE 1500)	.			
	<b>\$ 65,038.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **Council on Aging Statement**

Our mission is to advocate for Wenham senior citizens and to develop, implement, and promote programs and services that support their independence, health, and well-being. All senior residents of Wenham are invited to participate in the scheduled activities and programs that have been developed in Wenham and all of the surrounding communities for your enjoyment and benefit. We consider our transportation program as vital to the lives of those in our community who cannot drive.

### **FY2017 Initiatives and Accomplishments**

- The Wenham COA offered a 10-week National COA sponsored Aging Mastery Program with great success for 35 local residents on useful subjects including: Exercise that's right for you; Healthy Eating; Sleep; Medication Management; Financial Fitness; Advanced Healthcare Directives; Finance and Estate Planning; Healthy Relationships; Balance & Fall Prevention; and Community Engagement.
- We have successfully reached hundreds of Wenham area residents with programs that provide Health Insurance counsel, property tax help, legal referrals, fuel assistance, medical rides, trips to Market Basket, bridge group, yoga ~ balance ~ strength classes 3 days per week, KUE knitting group, RIFF book club, Geological Wonders movie lectures c/o The Great Courses, Bocce Jamborees, ERBA kayaking, Trustees outdoor trail walking, instructional Art Classes with Aleah, organic gardening, bus trips, entertainment, and a busy medical equipment loan program.

### **FY2018 Goals and Initiatives**

- Write MassDOT grant for new 8-passenger, handicapped accessible cutvan.
- Discuss renovation plan for facility side entrance, kitchen update, and the carpeting and re-flooring of the downstairs of 10 School Street.
- Develop iPad training for the Hamilton-Wenham Library for caregivers and older adults.
- Develop new program for day trips and movies.
- Develop Outreach Plan using volunteers to assist local residents 80 and over who have decided to age-in place with additional services.

### **Significant Budget Changes or Initiatives**

The salary reflects a \$7935 decrease from FY17 to FY18. The operating expenses at \$10,924 and the contract service expense at \$9,350 will remain unchanged between FY17 to FY18.

We recognize the need to level, fund, and maintain services with the total payroll of \$81,866 adjusted with 2% COLA and \$6,050 from our Formula Grant allocation. We support aging adults in our community by mail, email, phone, and personal Outreach services with a total of \$14,515. The 1st half of FY17 we saw a marked increase in participation for all the programs including transportation. This may be attributed to the continuity of our COA staff. Our contract service expenses include printing/ mailing our monthly newsletter, cards for birthdays/other occasions, two weekly yoga classes, museum tours, day trips, bridge, Bocce, book group, knitting group, outdoor kayaking adventures and other activities

totaling \$9,350. The FWCOA (Friends of WCOA) are an integral part in off-setting costs. Other operating expenses include: heating, electricity, water, vehicle fuel, maintenance and repair, phones, computer services (incl. WiFi), cable television, food and other supplies for our weekly/monthly programs total \$10,924. Expenses include dues and memberships to key organizations like the National Council on Aging, Mass Council on Aging, Alzheimer's Associations, American Society on Aging and the Pioneer Network.

The need for our services will continue to grow in FY 2018 and thereafter as 10,000 people turn 65 every day in the U.S. Wenham has a unique opportunity to build a network of support that really benefits this population. We have witnessed increased need for transportation services, as well as health and social services. Collaborating with the Town Hall, Recreation Center, Museum, The Maples, Enon Village, Tea House, Library and local colleges helps to knit our community together. The growing need for services in support of those who choose to age in place requires a unified community effort. Anticipating the unique needs of the senior population and the infrastructure necessary to support them requires an investment by the town. The staff associated with the Wenham Council on Aging is critical to bridging our community services with the broader services of our Aging Services Access Point (ASAP) and Area Agency on Aging (AAA) called SeniorCare, Inc. in Gloucester. We are committed to educating the community on all services and housing options available to them, regardless of means, and provide information and referral services to residents age 60+.

### **Programs and Services**

The Wenham COA has a small Senior Center (SC) located on 10 School Street near the Buker School. One of the focal points of our service is our van transportation which runs Monday through Friday from 9am to 4pm. We offer many different kinds of creative endeavors for people in the Town of Wenham including two weekly yoga classes, art classes, movies, knitting groups, book groups, theatre, and museum trips, a Bocce team, and scenic day trips to different parts of New England. We enjoy working in collaboration with the Wenham Museum, the Hamilton-Wenham Public Library, and recreation Department to offer opportunities for the citizens of Wenham to become actively engaged in the community. Equally important are the aging service assistance and referrals offered from our Resource Center here in Wenham. Our Aging Services Access Point (ASAP) in Gloucester, known as Seniorcare, Inc. provides additional services to help people in nine communities – Wenham, Essex, Gloucester, Ipswich, Manchester, Rockport, Topsfield, and Hamilton.

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT:** Council on Aging

**DEPT. CODE:** 541

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5200	<b>EXPENSES:</b>	
	Energy - Gas heating expense	\$ 3,500.00
	Non Energy - Town of Wenham -Water	\$ 280.00
	Repairs - Vehicle Repair (\$125/mo.) and Building Maintenance (\$70/mo.)	\$ 2,340.00
	Verizon (Phones) (\$112/mo.)	\$ 1,344.00
	Verizon (WiFi) (\$110/mo.)	\$ 1,320.00
	Sprint (Nextel) (\$35/mo.)	\$ 420.00
	Office supplies (\$60/mo.)	\$ 720.00
	Vehicle Fuel (DPW Charge) \$5,000 from Gift Account	\$ -
	Food and Food Services (>\$50/mo.)	\$ 550.00
	Dues, Subscriptions & Memberships (>\$40/mo.)	\$ 450.00
<b>TOTAL</b>		<b>\$ 10,924.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT:** Council on Aging \_\_\_\_\_

**DEPT. CODE:** 541 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	<b>CONTRACT SERVICES:</b>	
	Professional Services - Newsletter (\$95/month) and program marketing (\$135/mo.)	\$ 2,760.00
	Yoga and meditation program (\$75/week) \$3,600 from FormulaGrant	\$ -
	Misc. Tours & Admission Fees (\$175/month)	\$ 2,100.00
	SW/Annual Maintenance	\$ 990.00
	Activities Programming (\$70/week)	\$ 3,500.00
	<b>TOTAL</b>	<b>\$ 9,350.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Council on Aging**

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**DEPT. CODE: 541**

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**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 (52 WEEKS)
<b>SALARY &amp; WAGES:</b>				
James R Reynolds (32.5 HOURS)	\$ 911.63	(2% hourly wage increase from FY17)	0	47,404.50
Warren Gray (19.5 HOURS)	\$ 243.594	"	0	12,666.89
Catherine Tomasello (19 HOURS)	\$ 204.649	"	0	10,641.75
Traci Massimi (12 HOURS)	\$ 149.892	"	0	7,794.38
Lloyd Durgin (8 HOURS)	\$ 89.760	"	0	4,667.52
Nick Richards (8 HOURS)	\$ 91.552	"	0	4,760.70
Formula Grant Funds (FY2017) \$9,650 based on formula less \$3,600 taken to pay for yoga classes.				-6,050.00
				<b>81,886.00</b>

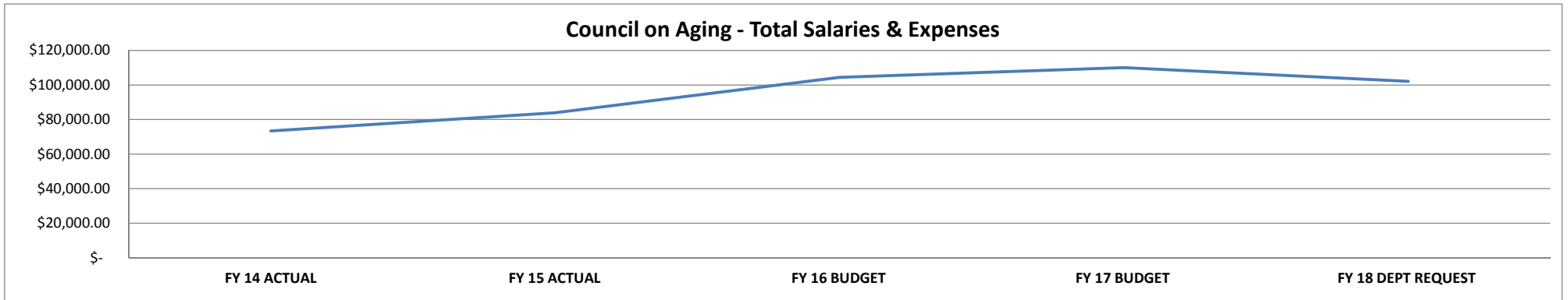
## FY 2018 DEPARTMENT REQUEST

DEPARTMENT: COUNCIL ON AGING

DEPT. CODE: 541

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 BUDGET	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	COUNCIL ON AGING	\$ 8,155.50	\$ 64,970.24	\$ 75,535.00	\$ 81,221.00	\$ 81,886.00	\$ 665.00
							\$ -
	<b>TOTAL</b>	<b>\$ 8,155.50</b>	<b>\$ 64,970.24</b>	<b>\$ 75,535.00</b>	<b>\$ 81,221.00</b>	<b>\$ 81,886.00</b>	<b>\$ 665.00</b>
<b>5200</b>	<b>EXPENSES:</b>						
	COUNCIL ON AGING	\$ 8,784.43	\$ 18,963.57	\$ 28,874.00	\$ 28,874.00	\$ 20,274.00	\$ -
							\$ -
	<b>TOTAL</b>	<b>\$ 8,784.43</b>	<b>\$ 18,963.57</b>	<b>\$ 28,874.00</b>	<b>\$ 28,874.00</b>	<b>\$ 20,274.00</b>	<b>\$ -</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
	COUNCIL ON AGING						\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5700</b>	<b>OTHER:</b>						
	VAN EXPENSES	\$ 56,499.03					\$ -
	<b>TOTAL</b>	<b>\$ 56,499.03</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5800</b>	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
	<b>GRAND TOTAL</b>						
	<b>TOTAL COUNCIL ON AGING</b>	<b>\$ 73,438.96</b>	<b>\$ 83,933.81</b>	<b>\$ 104,409.00</b>	<b>\$ 110,095.00</b>	<b>\$ 102,160.00</b>	<b>\$ 665.00</b>

# FY 2018 DEPARTMENT REQUEST



## **Department of Public Works Statement**

The mission of the Wenham Public Works Department is to provide essential services to the citizens of Wenham in a prompt, courteous, safe, efficient and cost-effective manner. Public Works, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructures in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

### **FY2017 Initiatives and Accomplishments**

- Milled and paved Cherry Street and part of Walnut Road using Chapter 90 funds.
- Rebuilt catch basins on Conrad Circle, Topsfield Road, Cherry Street, Birch Road and Great Pond Road.
- Repaired winter damage on Grapevine Road, Rubbly Road, Topsfield Road, and Dodges Row.
- Crack Sealing was done on Cedar Street, Great Pond Road, Burnham Road, Hilltop Drive, Enon Road, Maple Street, Patti Lane, Fiske Road, and Lake Avenue.

### **FY2018 Goals and Initiatives**

- Mill and pave Hull Street and part of Grapevine Road.
- Replace Culvert on Miles River at Essex Street (RT 22).
- Start implementing MS4 Storm water Requirements with Weston & Sampson and department personnel

### **Significant Budget Changes or Initiatives**

The salary for the Highway service reflects a \$17,500 decrease from FY17 to FY18. The expenses show a \$2,500 decrease from FY17 to FY18. The capital costs have decreased by \$11,000. The salary for the Snow & Ice service reflects a \$5,000 increase from FY17 to FY18.

The salary account shows a dramatic reduction in Gas & Oil, Summer Help, and Extra-Leaf Pick-Up Help. This is due to the current market prices and the need to make cuts to the budget.

The expense line has decreased in correlation with the paving projects due to the need for cuts to the budget.

Cost of materials for the Snow & Ice service has risen significantly since the budgets last increase and we are using more salt and sand than in previous years. The budget given to the department last winter was used significantly.

The impact of these cuts and monetary decreases will affect the Town. In regards to decreased expenses with Gas and Oil, there will be a problem if prices go up or we experience equipment

problems, such as leaks or more inspections. The decreases to Summer Help will mean that there will be less work that is accomplished. Decreasing expenditures for Extra Leaf Pick-Up will cause difficulties in finding temporary help around this time of the year.



The decreases in the expense line will hopefully reduce any major increase in utility or maintenance costs.

The reduced amount money left for the Paving Projects will still cover winter damage repairs, but will help very little to supplement Chapter 90 Projects which are under-funded as well.

For the Snow & Ice service, the Emergency Fund Transfer of the Town would be the only thing affected by this budget adjustment.

# FY 2018 DEPARTMENT REQUEST

**DEPARTMENT: Highway**

**DEPT. CODE: 422**

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>EXPENSES:</b>	
	Street Maintenance: paving & patching, police details	\$ 66,009.00
	Vehicle Maintenance: highway vehicles, shop equip. & COA Van	\$ 41,800.00
	Gas and Diesel: unleaded gas, diesel fuel, inspections	\$ 75,000.00
	Public Works Expense: hardware, safety& training, dues, landscape& tools, building repair, etc..	\$ 24,000.00
	Recycling: electronic waste, hazardous waste, white goods, etc..	2,995.00
	Other Services: electric, communications, water, etc.	\$ 6,000.00
	Grass seed Ferterlizer, Pesticides - Parks	\$ 500.00
	Bark Mulch & Plantings	\$ 1,500.00
	Electricity - Parks	\$ 500.00
	Dog Mess Bags - Parks	\$ 500.00
	Street Lights - Parks	\$ 500.00
<b>TOTAL</b>		<b>\$ 219,304.00</b>

**Bill Tyack: Gas & Oil  
reduced by \$12,500**

**Bill Tyack: Expenses  
reduced by \$2,540**

**MS4 Requirements  
Removed from  
Highway Expense  
Budget. To be funded  
by Free Cash**

# FY 2018 DEPARTMENT REQUEST

DEPARTMENT: Highway

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DEPT. CODE: 422

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	<b>Contract Services</b>	
	SAMPLE	
	<b>TOTAL</b>	<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Highway**

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**DEPT. CODE: 422**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5700	Other	
<b>TOTAL</b>		<b>\$ -</b>

# FY 2018 DEPARTMENT REQUEST

DEPARTMENT: Highway

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DEPT. CODE: 422

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
	Paving Projects	\$ 50,000.00
	Peterbuilt Truck Lease (Year 2)	\$ 43,000.00
	<b>TOTAL</b>	<b>\$ 93,000.00</b>

Increase from 36k due to switch from 5 to 3 year lease

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Highway**

**DEPT. CODE: 422**

**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 52.0 WEEKS
<b>SALARY &amp; WAGES:</b>				
Bill Tyack (DPW Director Salaried)	103,241.83	400	750.00	\$ 104,391.83
Keith Carter ( Foreman Salaried)	71,885	300	\$ 750.00	\$ 72,934.50
Mike Matin (\$26.64*40/hrs*52.0wks)	55,411.20	0	\$ 1,107.00	\$ 56,518.20
Shawn Davis (\$22.69 *40/hrs*52.0wks)	47,195.20	600	\$ 2,050.00	\$ 49,845.20
Bob Viel (\$24.54 *40/hrs*52.0wks)	51,043.20	500	\$ 2,050.00	\$ 53,593.20
Billy Wildes (\$22.69 *40/hrs*52.0wks)	47,195.20	500	2,050.00	\$ 49,745.20
Sean McCarthy(\$22.69 *40/hrs*52.0wks)	47,195.20	0	2,050	\$ 49,245.20
Travis Good H.E. Operator/ Group Leader (\$26.60* 40.0hrs* 52.0wks)	55,328.00	0	2,050	\$ 57,378.00
Sheila Bouvier (Admin Assist. \$23.46 *23.5hrs*52.0wks)	32,505.20	0	326.27	\$ 32,831.47
Summer Help	6,104	<b>Angel Wills:</b> This position will hit final step in union Contract. \$23.46 rate increase from FY 2016 by \$3,599.96		\$ 6,103.50
(Leaf Pickup @ \$15.00)	1,641			\$ 1,641.40
Jeff Hyde (Summer Help at COA)	856.8			\$ 856.80
Overtime Wages	13,362.00			\$ 13,362.00
				\$ 548,446.50

**Bill Tyack:** Decreased Summer help by \$3,000

**Bill Tyack:** Decreased Leaf Pickup costs by \$2000

**FY 2018  
DEPARTMENT REQUEST**

DEPARTMENT: HIGHWAY

DEPT. CODE: 422

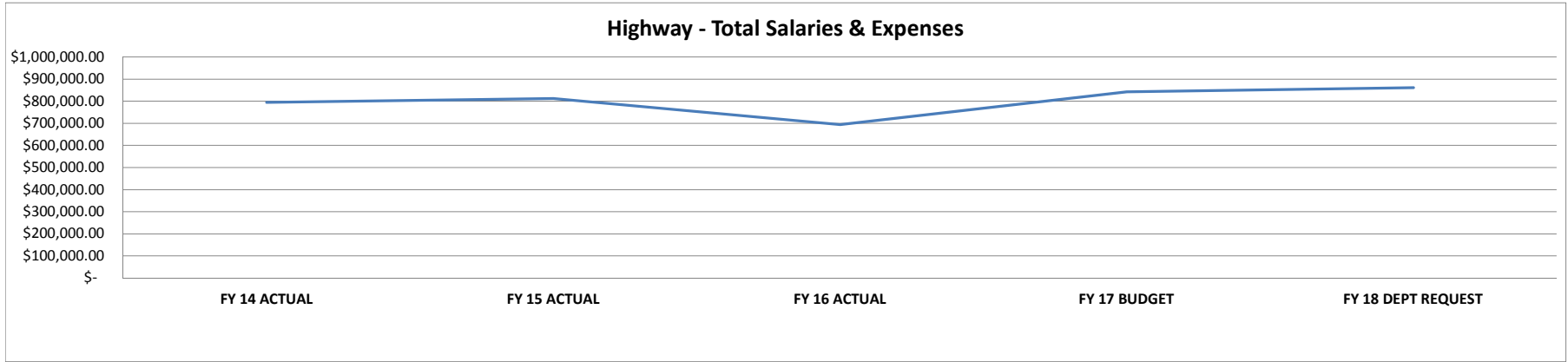
ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	HIGHWAY	\$ 503,013.72	\$ 474,959.10	\$ 493,547.02	\$ 523,131.00	\$ 548,446.50	\$ 25,315.50
							\$ -
	<b>TOTAL</b>	<b>\$ 503,013.72</b>	<b>\$ 474,959.10</b>	<b>\$ 493,547.02</b>	<b>\$ 523,131.00</b>	<b>\$ 548,446.50</b>	<b>\$ 25,315.50</b>
<b>5200</b>	<b>EXPENSES:</b>						
	HIGHWAY	\$ 234,875.86	\$ 250,610.50	\$ 200,265.10	\$ 223,344.00	\$ 219,304.00	\$ (4,040.00)
							\$ -
	<b>TOTAL</b>	<b>\$ 234,875.86</b>	<b>\$ 250,610.50</b>	<b>\$ 200,265.10</b>	<b>\$ 223,344.00</b>	<b>\$ 219,304.00</b>	<b>\$ (4,040.00)</b>
<b>5800</b>	<b>CAPITAL:</b>						
	HIGHWAY	\$ 56,585.42	\$ 86,401.45	\$ -	\$ 96,000.00	\$ 93,000.00	\$ (3,000.00)
	<b>TOTAL</b>	<b>\$ 56,585.42</b>	<b>\$ 86,401.45</b>	<b>\$ -</b>	<b>\$ 96,000.00</b>	<b>\$ 93,000.00</b>	<b>\$ (3,000.00)</b>

Admin Assistant rate increased. Position now covered by Union Contract.

MS4 removed from Highway expenses. To be funded by Free Cash

Decrease Paving Project from \$100k to \$50k. Paving Projects funded by bond proceeds in FY 16. Add Cap. Req. for truck with plow & sander \$165k. Five year lease at \$26k a year

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
	<b>TOTAL HIGHWAY</b>	<b>\$ 794,475.00</b>	<b>\$ 811,971.05</b>	<b>\$ 693,812.12</b>	<b>\$ 842,475.00</b>	<b>\$ 860,750.50</b>	<b>\$ 18,275.50</b>



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Building and Grounds**

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**DEPT. CODE: 192**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>EXPENSES:</b>	
	Mileage	\$ 2,303.86
	Town Hall	\$ 3,320.00
	Police	\$ 2,145.00
	Fire	\$ 2,080.00
	HVAC	\$ 16,500.00
	Iron Rail	\$ 787.00
	COA	\$ 1,404.87
	Cleaning supplies for janitorial services	\$ 7,436.96
	Contract Service: JS Cleaning; Town Hall, Police, Fire, COA	\$ 35,000.00
	Miscellaneous	\$ 3,011.17
	<b>TOTAL</b>	<b>\$ 73,988.86</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>	



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Building and Grounds**

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**DEPT. CODE: 192**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>TOTAL</b>		<b>\$ -</b>
<b>5700</b>	<b>OTHER:</b>	

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Building and Grounds**

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**DEPT. CODE: 192**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
	SAMPLE	
	<b>TOTAL</b>	<b>\$ -</b>

<b>5800</b>	<b>CAPITAL:</b>	



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Building & Grounds Maintenance**

**DEPT. CODE: 192**

**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2017 52.2 WEEKS
<b>SALARY &amp; WAGES:</b>				
Mark Gates (Facilities Director \$28.82* 80hrs*26.1wks)	60,176.16	300	2,718.31	\$ 63,194.21
Summer Help - 2 workers	10,000.00			\$ 10,000.00
Energy Manager - Grant Contribution				\$ 8,000.00
		<b>Bill Tyack: Summer Help decreased \$6,000</b>		
				<b>\$ 81,194.21</b>

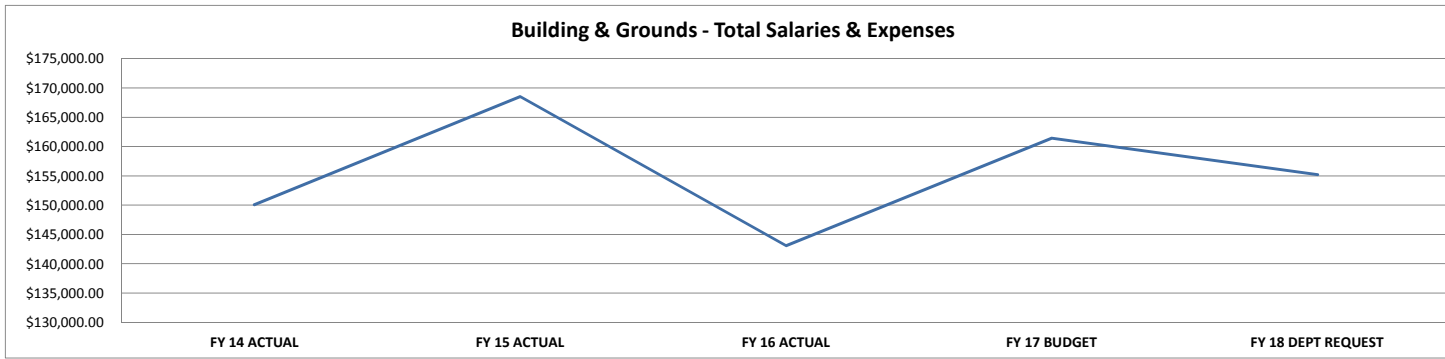
**FY 2018 DEPARTMENT REQUEST**

**DEPARTMENT: BUILDING & GROUNDS**

**DEPT. CODE: 192**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	BUILDING & GROUNDS	\$ 78,635.48	\$ 67,219.14	\$ 66,258.96	\$ 88,069.00	\$ 81,194.21	\$ (6,874.79)
							\$ -
	<b>TOTAL</b>	<b>\$ 78,635.48</b>	<b>\$ 67,219.14</b>	<b>\$ 66,258.96</b>	<b>\$ 88,069.00</b>	<b>\$ 81,194.21</b>	<b>\$ (6,874.79)</b>
<b>5200</b>	<b>EXPENSES:</b>						
	BUILDING & GROUNDS	\$ 36,339.96	\$ 66,872.90	\$ 45,530.00	\$ 73,347.00	\$ 73,988.86	\$ 641.86
							\$ -
	<b>TOTAL</b>	<b>\$ 36,339.96</b>	<b>\$ 66,872.90</b>	<b>\$ 45,530.00</b>	<b>\$ 73,347.00</b>	<b>\$ 73,988.86</b>	<b>\$ 641.86</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
	BUILDING & GROUNDS	\$ 29,696.00	\$ 29,696.00	\$ 31,271.65	\$ -		\$ -
	<b>TOTAL</b>	<b>\$ 29,696.00</b>	<b>\$ 29,696.00</b>	<b>\$ 31,271.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5800</b>	<b>CAPITAL:</b>						
	BUILDING & GROUNDS	\$ 5,423.00	\$ 4,750.00	\$ -	\$ -		\$ -
	<b>TOTAL</b>	<b>\$ 5,423.00</b>	<b>\$ 4,750.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
	<b>TOTAL BUILDING &amp; GROUNDS</b>	<b>\$ 150,094.44</b>	<b>\$ 168,538.04</b>	<b>\$ 143,060.61</b>	<b>\$ 161,416.00</b>	<b>\$ 155,183.07</b>	<b>\$ (6,232.93)</b>



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: SNOW REMOVAL**

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**DEPT. CODE: 423**

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ITEM#	ITEM	FY 17 DEPARTMENT REQUEST
<b>5200</b>	<b>EXPENSES:</b>	
	Equipment Repair	\$ 500.00
	Contracted Plow Trucks	\$ 15,000.00
	Sand	\$ 4,000.00
	Salt	\$ 47,700.00
	Ice-Ban	\$ 2,000.00
	Miscellaneous	\$ 800.00
	<b>TOTAL</b>	<b>\$ 70,000.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: SNOW REMOVAL**

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**DEPT. CODE: 423**

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**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2017 52.0 WEEKS
<b>SALARY &amp; WAGES:</b>				
PAYROLL	36,050.00			\$ 36,050.00
				\$ 36,050.00

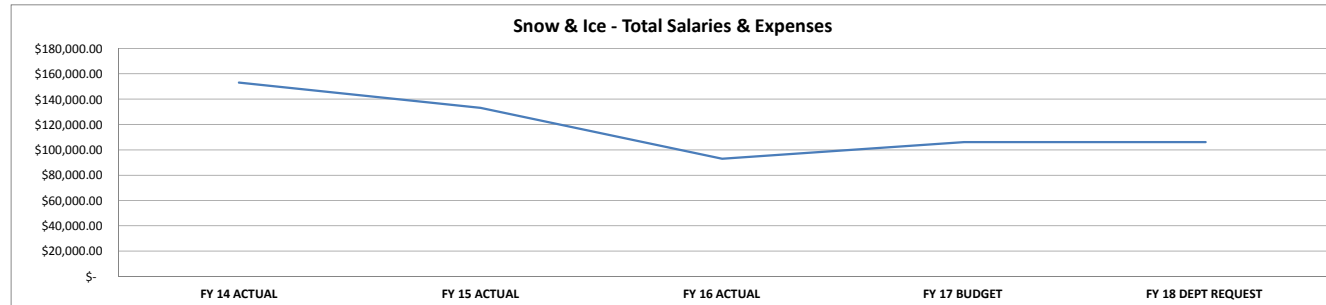
FY 2018 DEPARTMENT REQUEST

DEPARTMENT: SNOW & ICE

DEPT. CODE:

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
5100	<b>SALARY &amp; WAGES:</b>						
	SNOW & ICE	\$ 39,719.00	\$ 59,088.68	\$ 21,940.23	\$ 36,050.00	\$ 36,050.00	\$ -
							\$ -
	<b>TOTAL</b>	<b>\$ 39,719.00</b>	<b>\$ 59,088.68</b>	<b>\$ 21,940.23</b>	<b>\$ 36,050.00</b>	<b>\$ 36,050.00</b>	<b>\$ -</b>
5200	<b>EXPENSES:</b>						
	SNOW & ICE	\$ 113,374.00	\$ 74,170.00	\$ 71,097.55	\$ 70,000.00	\$ 70,000.00	\$ -
							\$ -
	<b>TOTAL</b>	<b>\$ 113,374.00</b>	<b>\$ 74,170.00</b>	<b>\$ 71,097.55</b>	<b>\$ 70,000.00</b>	<b>\$ 70,000.00</b>	<b>\$ -</b>
5300	<b>CONTRACT SERVICES:</b>						
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5700	<b>OTHER:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5800	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>TOTAL SNOW &amp; ICE</b>	<b>\$ 153,093.00</b>	<b>\$ 133,258.68</b>	<b>\$ 93,037.78</b>	<b>\$ 106,050.00</b>	<b>\$ 106,050.00</b>	<b>\$ -</b>





**FY 2016  
DEPARTMENT REQUEST**

**DEPARTMENT:** Tree Warden \_\_\_\_\_

**DEPT. CODE:** 294 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>EXPENSES:</b>	
294-5200-0000	Tree Removal	\$ 24,000.00
	Tree Planting	\$ 4,500.00
	Expenses, Police Detail, etc.	\$ 1,800.00
	<b>TOTAL</b>	<b>\$ 30,300.00</b>

**FY 2016  
DEPARTMENT REQUEST**

**DEPARTMENT:** Tree Warden \_\_\_\_\_

**DEPT. CODE:** 294 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	CONTRACT SERVICES:	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2016  
DEPARTMENT REQUEST**

**DEPARTMENT:** Tree Warden \_\_\_\_\_

**DEPT. CODE:** 294 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5700	OTHER:	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2016  
DEPARTMENT REQUEST**

**DEPARTMENT:** Tree Warden \_\_\_\_\_

**DEPT. CODE:** 294 \_\_\_\_\_

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
<b>TOTAL</b>		<b>\$ -</b>



## FY 2018 DEPARTMENT REQUEST

DEPARTMENT: TREE WARDEN

DEPT. CODE: 294

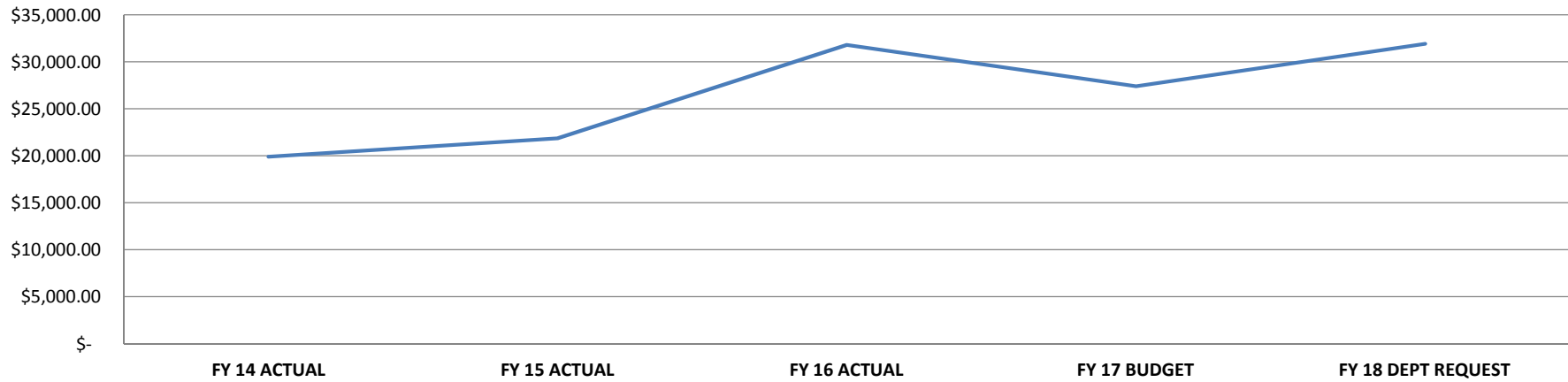
ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	TREE WARDEN	\$ 1,518.00	\$ 1,549.00	\$ 1,568.80	\$ 1,595.00	\$ 1,627.32	\$ 32.32
							\$ -
	<b>TOTAL</b>	<b>\$ 1,518.00</b>	<b>\$ 1,549.00</b>	<b>\$ 1,568.80</b>	<b>\$ 1,595.00</b>	<b>\$ 1,627.32</b>	<b>\$ 32.32</b>
<b>5200</b>	<b>EXPENSES:</b>						
	TREE WARDEN	\$ 675.00	\$ 20,300.00	\$ 30,230.95	\$ 25,800.00	\$ 30,300.00	\$ 4,500.00
							\$ -
	<b>TOTAL</b>	<b>\$ 675.00</b>	<b>\$ 20,300.00</b>	<b>\$ 30,230.95</b>	<b>\$ 25,800.00</b>	<b>\$ 30,300.00</b>	<b>\$ 4,500.00</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
	TREE REMOVAL	\$ 17,705.10	\$ -				\$ -
	<b>TOTAL</b>	<b>\$ 17,705.10</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>5700</b>	<b>OTHER:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>5800</b>	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
	<b>TOTAL TREE WARDEN</b>	<b>\$ 19,898.10</b>	<b>\$ 21,849.00</b>	<b>\$ 31,799.75</b>	<b>\$ 27,395.00</b>	<b>\$ 31,927.32</b>	<b>\$ 4,532.32</b>

## FY 2018 DEPARTMENT REQUEST

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
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**Tree Warden - Total Salaries & Expenses**



**Bill Tyack:**

The Tree Warden stipend is increased to \$1,627.32 due to the 2% COLA.

We have depleted all of the FY17 Tree Removal budget as September 12, 2016 (with FY17 funding having become available on July 1, 2016).

## **Finance Department Statement**

The mission of the Finance Department is to deliver timely and accurate financial reporting and provide proper oversight of all expenditures and revenue collections in order to successfully support the operations of the town. The Finance Department principally assists the town's various departments, boards and committees by planning, organizing, and directing the town's financial activities in conformance with all applicable federal, state, and local laws as well as the standards set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

### **FY2017 Initiatives and Accomplishments**

- Treasurer/Collector Leslie Davidson became certified as Massachusetts Municipal Treasurer (CMMT).
- Finance Assistant Karen Moulton completed her 1st year of Massachusetts Treasurer/Collector School.
- Successfully closed FY16 with VADAR financial software and converted to Softright financial software.
- Successfully collected \$162,545.24 in tax liens during FY16.

### **FY2018 Goals and Initiatives**

- Continue the education and certification of Finance Department staff.
- Maintain an effective and fair collection process to maximize real estate, personal property and motor vehicle tax collections, which will continue to reduce the number of properties in tax title.
- Fill the currently vacant Finance Director and Town Accountant roles and assure a smooth transition in working with the new hires once selected.

### **Significant Budget Changes or Initiatives**

The salary and wages this year have increased by \$21,798.00 from FY17 to FY18. The expenses have decreased this year by \$1,400.00 from FY17 to FY18. The total net increased by \$20,398.00 from FY17 to FY18.

The increase in the rationale of the salary line is due to the anticipation of the new Finance Director/Accountant and the agreed upon increase in salary and hours for the Treasurer/Collector in FY17. There is a 2% COLA applied to all positions. The expense line in the rationale has decreased due to shifting funds to accommodate increase in salary and wage line.

There is no impact on services provided to Wenham.



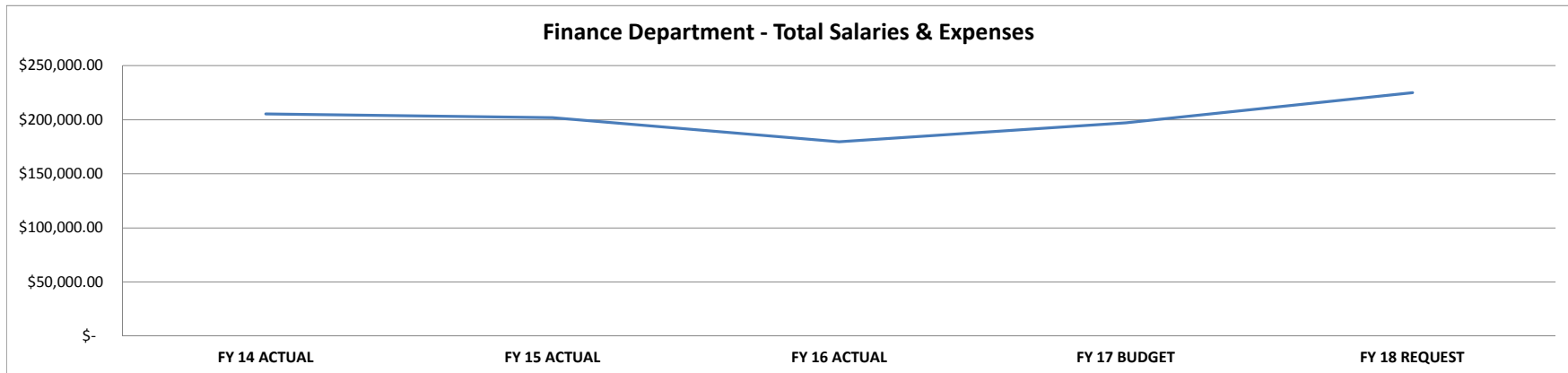
**FY 2018 FINANCE COMMITTEE RECOMMENDS**

**DEPARTMENT: FINANCE**

**DEPT. CODE: 130**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	FINANCE DEPARTMENT	\$ 120,384.30	\$ 134,382.16	\$ 158,980.63	\$ 170,853.00	\$ 187,551.00	\$ 16,698.00
	<b>TOTAL</b>	<b>\$ 120,384.30</b>	<b>\$ 134,382.16</b>	<b>\$ 158,980.63</b>	<b>\$ 170,853.00</b>	<b>\$ 187,551.00</b>	<b>\$ 16,698.00</b>
<b>5200</b>	<b>EXPENSES:</b>						
	FINANCE DEPARTMENT	\$ 84,985.96	\$ 67,647.64	\$ 20,679.15	\$ 26,400.00	\$ 37,500.00	\$ 11,100.00
	<b>TOTAL</b>	<b>\$ 84,985.96</b>	<b>\$ 67,647.64</b>	<b>\$ 20,679.15</b>	<b>\$ 26,400.00</b>	<b>\$ 37,500.00</b>	<b>\$ 11,100.00</b>

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
	<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 205,370.26</b>	<b>\$ 202,029.80</b>	<b>\$ 179,659.78</b>	<b>\$ 197,253.00</b>	<b>\$ 225,051.00</b>	<b>\$ 27,798.00</b>



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: FINANCE DEPARTMNET**

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**DEPT. CODE: 130**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>EXPENSES:</b>	
	OFFICE SUPPLIES	\$ 4,800.00
	TRAVEL	\$ 1,200.00
	EDUCATION & TRAINING	\$ 4,500.00
	PROFESSIONAL DUES & MEMBERSHIPS	\$ 500.00
	PAYROLL SERVICES	\$ 4,850.00
	DEPUTY COLLECTOR SERVICES	\$ 9,150.00
	TRAINING FOR NEW TOWN ACCOUNTANT	\$ 2,500.00
	tax leins	\$ 10,000.00
<b>TOTAL</b>		<b>\$ 37,500.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: FINANCE DEPARTMNET**

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**DEPT. CODE: 130**

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<b>ITEM#</b>	<b>ITEM</b>	<b>FY 18 DEPARTMENT REQUEST</b>
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**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: FINANCE DEPARTMNET**

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**DEPT. CODE: 130**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: FINANCE DEPARTMNET**

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**DEPT. CODE: 130**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: FINANCE DEPARTMENT**

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**DEPT. CODE: 130**

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**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 52 WEEKS
<b>SALARY &amp; WAGES:</b>				
FINANCE DIRECTOR / ACCOUNTANT	\$ 81,600.00			\$ 81,600
TREASURER / COLLECTOR	\$ 73,440.00		\$ 375.00	\$ 73,815
FINANCE ASST & PAYROLL CLERK <i>\$20.60 - 30 HRS/WK</i>	\$ 32,136.00			\$ 32,136
				<b>\$ 187,551.00</b>

## **Fire Department Statement**

It is the mission of the Wenham Fire Department to protect the lives, property, and physical well-being of our citizens to the best of our ability. We will endeavor to be prepared, equipped, and trained to respond to and mitigate any incident or potential hazard which may challenge our community.

### **FY2017 Initiatives and Accomplishments**

- Received a \$5,754.00 State Grant to continue the Student Awareness Fire Education and Senior SAFE program. This program continues to assist in providing fire safety education to our school-age students and our Senior population.
- Received a \$622.20 Department of Conservation and Recreation Forestry Grant for equipment.
- Developed and implemented a pilot internship program for call firefighters to increase interest and awareness of the profession and to restore our call department to a sustainable level.
- Enrolled four Call Firefighters in the State Fire Academy “Firefighter 1-2” program.
- Continued a CPR training program with the Regional High School health classes.
- Continued public CPR and first aid training programs.
- Received delivery of the new fire pumper truck from The Sutphen Company

### **FY2018 Goals and Initiatives**

- Continue to attract Call Firefighters through our internship program.
- Enhance fire prevention and fire safety programs.
- Complete a study of feasibility for a fire-based ambulance service and determine if pilot program for Basic Life Support EMS is supported.
- Continue to enhance the training of all firefighters.
- Continue the working relationship with Essex Regional Dispatch center.

### **Significant Budget Changes or Initiatives**

The salary reflects a \$49,504.41 increase from FY17 to FY18. The capital costs have increased by \$30,000 (see Capital Plan.) The projected call wages of \$208,959 are based off 3 assumptions- the average number of call fire fighters, the number of emergency responses, and our average response cost. The training wages are based off our average training cost per firefighter of \$1,114 and 27 call fire fighters to a total of \$30,883

There is a cost of \$11,800 for an increase for C.O.L.A.s. A cost increase of \$1,000 in overtime is for a raise to the full time fire fighters’ responses after hours. The \$8,338.41 is for the Chief’s replacement to work for 1 month during a transition period. An amount of \$16,050 is for half of Chief’s sick time buy out. \$8,000 is for a consultant to run an assessment center to hire a new chief. \$4,316 is for additional cost the fire department inherits from the RECC in FY 18 (\$1,488 for Comcast internet service, \$2,578 for Virison circuits, \$250 for Sigcom fire alarm maintenance.) There is a Capital expense request for \$30,000 to replace 30 portable radios.

The salary line items will increase by \$37,188.41. The \$12,316 increase to the expense line is due to the additional RECC cost and the assessment center study for new chief.

The capital request is to replace all of the portable radios that were purchased with a grant in 2003. The current replacement cost is \$30,000.

### **Programs and Services**

Wenham Fire Department Administration & Management is in charge of record keeping, data management, and reporting. They are in charge of financial oversighting, budgeting, and capital planning. They are associated with grant-writing and administration. They are also responsible of vehicle and facility equipment and maintenance.

The Fire Prevention & Education service includes overseeing the permits, inspection, code enforcement, site plan, building plan, and fire detection/suppression plan review for all buildings in the Town. They are responsible for Life safety inspections and fire drills as well as handling hazardous materials and the reviews for such items.

The Fire Suppression program is for structural firefighting, brush and forest fire fighting, fire investigation, rapid intervention and hazardous materials response. They review the water supply planning and Essex County Fire Chief Mutual Aid System.

The Emergency Medical & Rescue Response service provides basic life support, operates EMT-staffed rescue, and conduct water and ice rescues. They also handle motor vehicle extractions and handle hazardous materials. This service is responsible for training and recertification for all services.



**FY 2018  
DEPARTMENT REQUEST**

<b>DEPARTMENT:</b>	Fire				
<b>DEPT. CODE:</b>	220				
<b><u>Salary Detail</u></b>					
<b>EMPLOYEE</b>	<b>BASE SALARY</b>	<b>C.O.L.A.</b>	<b>LONGEVITY</b>	<b>OTHER BENEFITS</b>	<b>TOTAL FY 2018 52 WEEKS</b>
<b><u>SALARY &amp; WAGES:</u></b>					
Fire Chief	\$ 98,099.40	\$ 1,961.98	\$ 400.00	\$ 1,000.00	\$ 101,461.38
Fire Prevention Officer	\$ 89,055.00	\$ 1,781.10	\$ 300.00	\$ 1,000.00	\$ 92,136.10
Firefighter	\$ 49,028.00	\$ 980.56		\$ 750.00	\$ 50,758.56
Administrative Assistant	\$ 6,579.00	\$ 131.58			\$ 6,710.58
Equipment Caretaker	\$ 17,587.00	\$ 351.74			\$ 17,938.74
EMT Stipends					\$ 13,675.00
Chief Transition (new employee)					\$ 8,338.41
Chief Transition (1/2 sick time)					\$ 16,050.00
Part-time mechanic	\$ 11,500.00	\$ 230.00			\$ 11,730.00
Deputy Chief Stipend	\$ 9,422.00	\$ 188.44			\$ 9,610.44
Captain Stipend	\$ 5,458.00	\$ 109.16			\$ 5,567.16
Lieutenant Stipend (5@ \$3125)	\$ 15,625.00	\$ 625.00			\$ 16,250.00
Overtime	\$ 16,320.00	\$ 1,000.00			\$ 17,320.00
Other longevity	contractual				\$ 4,000.00
Training	\$ 29,739.00				\$ 29,739.00
On Call Wages	\$ 208,959.00				\$ 201,220
<b>TOTAL</b>					<b>\$ 602,505.37</b>
<b><u>EXPENSES</u></b>					
<b>Energy Services</b>					
National Grid Electric					\$ 9,075.00
Keyspan/Hess					\$ 472.00
National Grid Gas					\$ 9,225.00

**FY 2018  
DEPARTMENT REQUEST**

<b>EMPLOYEE</b>	<b>BASE SALARY</b>	<b>C.O.L.A.</b>	<b>LONGEVITY</b>	<b>OTHER BENEFITS</b>	<b>TOTAL FY 2018 52 WEEKS</b>
Comcast					\$ 1,200.00
Air Vac Filters					\$ 1,200.00
<b>TOTAL Energy Services</b>					<b>\$ 21,172.00</b>
<b>Non Energy Services</b>					
Town Water					\$ 300.00
<b>TOTAL non energy services</b>					<b>\$ 300.00</b>
<b>Repairs/Maintenance</b>					
Maintenance and Repairs					\$ 2,598.00
Cleaning supplies					\$ 600.00
<b>TOTAL repair/maint.</b>					<b>\$ 3,198.00</b>
<b>Other Services</b>					
Fire Alarm Services					\$ 2,000.00
Connect City					\$ 3,300.00
Emergency Management					\$ 3,000.00
Bennett Center Fitness Program					\$ 400.00
Training Expenses					\$ 3,000.00
<b>TOTAL other services</b>					<b>\$ 11,700.00</b>
<b>Discretionary Expenditures</b>					
Description					
Firefighter Equipment					\$ 2,000.00
Office Supplies					\$ 3,000.00
Ladder Certification					\$ 4,000.00

**FY 2018  
DEPARTMENT REQUEST**

<b>EMPLOYEE</b>	<b>BASE SALARY</b>	<b>C.O.L.A.</b>	<b>LONGEVITY</b>	<b>OTHER BENEFITS</b>	<b>TOTAL FY 2018 52 WEEKS</b>
Fire Prevention Supplies					\$ 450.00
Subscriptions/Fire Codes					\$ 600.00
Uniforms					\$ 10,000.00
Protective Gear					\$ 9,550.00
Medical Supplies/Ambulance License					\$ 7,000.00
Self Contained Breathing Apparatus					\$ 6,000.00
Haz-Mat Equipment					\$ 1,000.00
Communications					\$ 2,000.00
Radio Maintance/Replacement					\$ 6,600.00
Dues&Memberships					\$ 2,000.00
Cleaning Allowances					\$ 8,400.00
Service new pumper					\$ 2,000.00
Assessment Center (Chief Replacement)					\$ 8,000.00
Fleet Maintenance					\$ 20,000.00
RECC Add'l Cost					\$ 4,316.00
<b>TOTAL Discretionary</b>					<b>\$ 96,916.00</b>
<b><u>SUMMARY</u></b>					
Salaries					\$ 602,505.37
Energy					\$ 21,172.00
Non Energy/ Other Utilities					\$ 300.00
Repairs					\$ 3,198.00
Other Service					\$ 11,700.00
Discretionary					\$ 96,916.00
<b>TOTAL Expenses</b>					<b>\$ 133,286.00</b>

**FY 2018  
DEPARTMENT REQUEST**

EMPLOYEE	BASE SALARY	C.O.L.A.	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 52 WEEKS
<b>CAPITAL</b>					
Chief's car & Truck Lease (year 5)					\$ 15,000.00
<b>TOTAL CAPITAL</b>					<b>\$ 15,000.00</b>
<b>Total Fire</b>					<b>\$ 750,791.37</b>

## FY18 CALL FIREFIGHTER WAGE PROJECTIONS 01.17

	FY 14 Actual	FY15 Actual	FY16 Actual	Average Actuals	FY18 Projected
Average # Call FF per call	9	7	6	7.3	8
Total Call FFs	28	24	21	24.3	26
Call FF response to Call FF available	0.32	0.29	0.29	0.30	0.30
Emergency Responses	665	801	784	750	790
Call Response Cost = Call Wages/Avg # of Call FFs * # of Emergency Responses	\$28.40	\$30.63	\$31.55	\$30.19	\$32.51
Call Wages	\$169,972	\$171,738	\$148,428	\$163,379	\$201,220
Average Training Cost = Training Wages/Total Call FFs	\$1,069	\$1,204	\$1,158	\$1,144	\$1,144
Training Wages	\$29,935	\$28,894	\$24,327	\$27,719	\$29,739

**FY 2017 DEPARTMENT REQUEST**

DEPARTMENT: FIRE

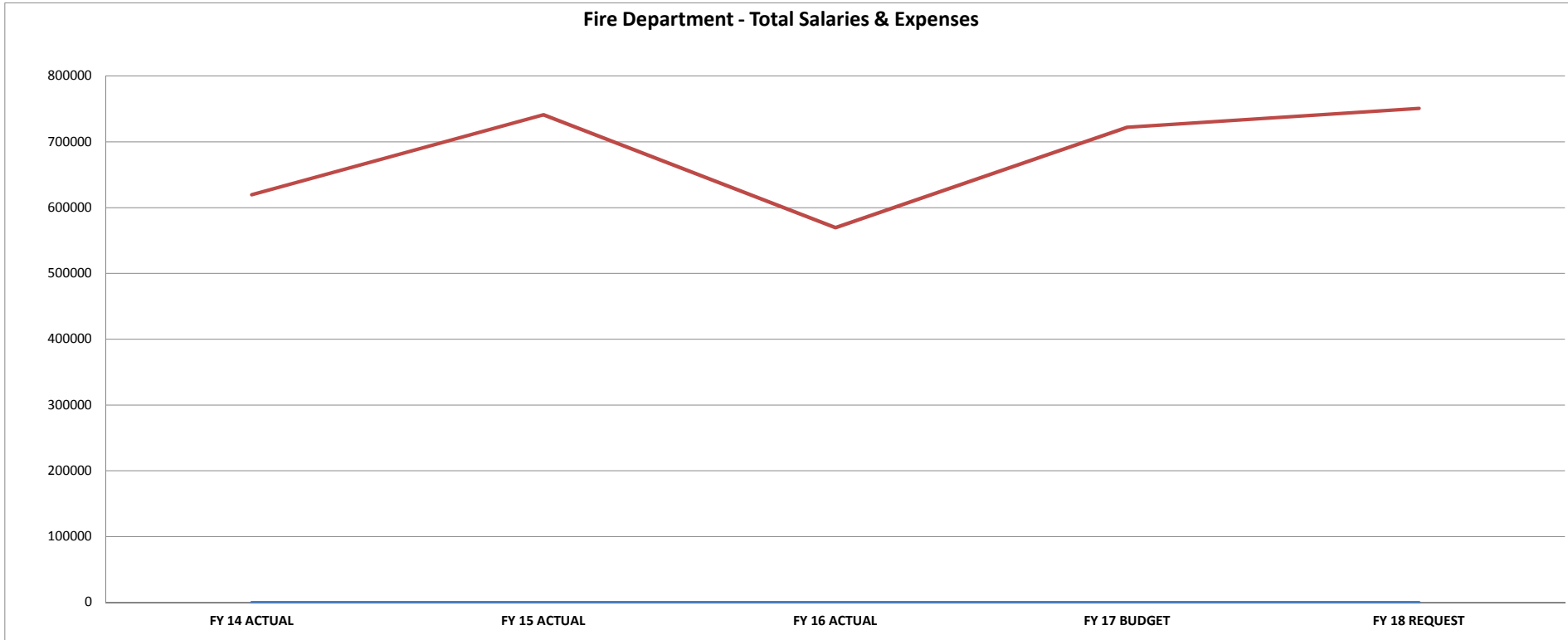
DEPT. CODE: 220

**SECTION III: Budget Detail**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	FIRE DEPARTMENT	\$ 520,635.00	\$ 579,297.00	\$ 463,143.26	\$ 590,379.00	\$ 602,505.00	
<b>TOTAL</b>		\$ 520,635.00	\$ 579,297.00	\$ 463,143.26	\$ 590,379.00	\$ 602,505.00	\$ 12,126.00
<b>5200</b>	<b>EXPENSES:</b>						
	FIRE DEPARTMENT	\$ 61,100.00	\$ 84,048.00	\$ 91,545.39	\$ 116,820.00	\$ 133,286.00	
<b>TOTAL</b>		\$ 61,100.00	\$ 84,048.00	\$ 91,545.39	\$ 116,820.00	\$ 133,286.00	\$ 16,466.00
<b>5800</b>	<b>CAPITAL:</b>						
	FIRE DEPARTMENT	\$ 37,950.00	\$ 77,978.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
<b>TOTAL</b>		\$ 37,950.00	\$ 77,978.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
	<b>GRAND TOTAL</b>	<b>FY 14 ACTUAL</b>	<b>FY 15 ACTUAL</b>	<b>FY 16 ACTUAL</b>	<b>FY 17 BUDGET</b>	<b>FY 18 REQUEST</b>	<b>INCREASE (DECREASE)</b>
	<b>TOTAL FIRE DEPARTMENT</b>	\$ 619,685.00	\$ 741,323.00	\$ 569,658.65	\$ 722,199.00	\$ 750,791.00	\$ 28,592.00

**FY 2017 DEPARTMENT REQUEST**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 REQUEST	INCREASE (DECREASE)
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## **Inspection Service/Permitting Office Department Statement**

The Building Department is responsible for enforcing the Massachusetts State Building Code and the Wenham Zoning Bylaw. Building, Electrical, Gas and Plumbing Permits are issued and all construction inspections are processed through this office. A building permit should be obtained for work performed on all buildings. This ensures that the work will be done according to the Massachusetts Building Code and that the contractor has the proper licenses and insurances required.

### **FY2017 Initiatives and Accomplishments**

- In October 2016, the Board of Selectmen approved the new fee schedule for building, electrical, plumbing, and gas permits. The fees were established by researching fees in comparable communities, reviewing changes in the industry, and considering the department's expenses for its services. The new schedule is easier to read and more user-friendly. It went into effect on January 1, 2017 and can be found on the Building Department web page.
- E-Permitting and E-Payment is now in full effect for all building, electrical, plumbing, and gas permits.
- Thanks to the dedication of several volunteers, the Permitting Office has started a large re-organization project including the property files as well as Planning Board documents. This will make it easier for residents to access information about their property in the future.

### **FY2018 Goals and Initiatives**

- Continue organizing the Permitting Office files, archive files in the basement, and Planning Board documents/ plans so that they are in a searchable database and can be scanned into an electronic filing system.
- Provide more information to homeowners regarding the permitting process, what needs to be permitted, and the records in the office.
- Establish Assistant Inspector positions for all areas of inspection.
- Work with the Finance Committee and Town Administrator to determine the feasibility and benefits of regionalizing inspectional services positions.

### **Significant Budget Changes or Initiatives**

The salary reflects a \$2,106.14 increase from FY17 to FY18. The expenses show an \$800 decrease from FY17 to FY18. The total net shows an \$1,306.14 increase from FY17 to FY18.

For the Rationale, our salary account shows a 2% COLA applied to all salaries and wages. From the expense line, \$400 for a formal Assistant Plumbing & Gas Inspector was moved to salary. There was also \$400 budgeted in the expense line and now moved to salary for the Alternate Electrical Inspector. For the Expense line, a total of \$800 was moved to provide for stipends for assistant inspectors.

The only change to the budget is the addition of a formal Assistant Plumbing & Gas Inspector to cover time off for the Plumbing & Gas Inspector to take vacations and continuing education. There are no other service changes for the Town.



## **Programs and Services**

Permits are applied for in the Permitting Office and process for clarity and accuracy by the Permitting Coordinator, who then routes them to the necessary authority (i.e. BOH Agent, Conservation Commission, Fire Prevention Officer, Police Chief, Zoning/Planning, etc.) Once processed, a permit will be issued and work can begin on site. Inspectional check points are required for different projects, some only a rough and final, others requiring more as needed by level of complexity. Inspections are scheduled through the Coordinator and with consistent communication with Inspectors. Once completed, new construction must submit tests for an occupancy permit, while smaller projects only require the final inspection, by any or all inspectors. Finally, a project's paperwork is filed by street address for necessary record keeping and storage. Occasional requests for information and questions are addresses over the phone and at the counter by the Coordinator with assistance from Inspects and the Land Use Coordinator, as needed. All inspectors require continuing education for their respective expertise.

**FY 2018**

**DEPARTMENT REQUEST**

**DEPARTMENT:** Permitting/Inspectional Services

**DEPT. CODE:** 240

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>EXPENSES:</b>	
240-5200-0000	Inspector continuing education , Office Supplies	\$ 1,957.00
	GEO-TMS \$400/month - moved from IT budget	\$ 4,800.00
<b>TOTAL</b>		\$ <b>6,757.00</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>	
<b>TOTAL</b>		\$ <b>-</b>

**FY 2018**

**DEPARTMENT REQUEST**

**DEPARTMENT:** Permitting/Inspectional Services

**DEPT. CODE:** 240

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5700	<b>OTHER:</b>	
<b>TOTAL</b>		<b>\$ -</b>
5800	<b>CAPITAL:</b>	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: Permitting/Inspectional Services**

**DEPT. CODE: 240**

**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2017 BUDGETED	FY18 Dept Request
<b>SALARY &amp; WAGES:</b>					
Charles Brett		0	0	\$ 19,343.20	19,730.06
Robert Brown - monthly stipend		0	0	\$ 12,450.84	12,699.86
Kevin Dash - Monthly Stipend		0	0	\$ 4,708.00	4,802.16
Jacqueline Bresnhan 50%				\$ 22,003.00	22,443.06
Mark Unger (Bi-annual)		0	0	\$ 400.00	400.00
Assistant Plumbing & Gas Inspector (Bi-annual)		0	0	\$ 400.00	400.00
				\$ 59,305.04	60,475.14

Note: 2% COLA has been added to all positions, except with those by agreement. Only addition is \$400 for a formal Assistant Plumbing & Gas Inspector

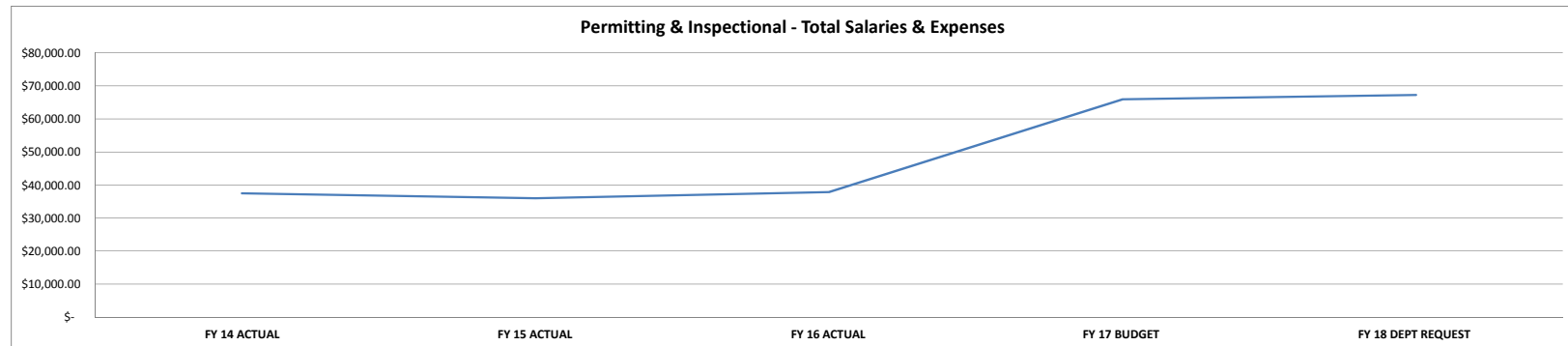
FY 2018 DEPARTMENT REQUEST

DEPARTMENT: PERMITTING / INSPECTIONAL SERVICES

DEPT. CODE: 240

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
5100	<b>SALARY &amp; WAGES:</b>						
	PERMITTING & INSPECTIONAL	\$ 33,661.79	\$ 35,632.71	\$ 36,500.64	\$ 58,369.00	\$ 60,475.14	\$ 2,106.14
							\$ -
	<b>TOTAL</b>	<b>\$ 33,661.79</b>	<b>\$ 35,632.71</b>	<b>\$ 36,500.64</b>	<b>\$ 58,369.00</b>	<b>\$ 60,475.14</b>	<b>\$ 2,106.14</b>
5200	<b>EXPENSES:</b>						
	PERMITTING & INSPECTIONAL	\$ 3,829.88	\$ 379.24	\$ 1,337.50	\$ 7,557.00	\$ 6,757.00	\$ (800.00)
							\$ -
	<b>TOTAL</b>	<b>\$ 3,829.88</b>	<b>\$ 379.24</b>	<b>\$ 1,337.50</b>	<b>\$ 7,557.00</b>	<b>\$ 6,757.00</b>	<b>\$ (800.00)</b>
5300	<b>CONTRACT SERVICES:</b>						
	BOH						\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5700	<b>OTHER:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
5800	<b>CAPITAL:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>TOTAL PERMITTING &amp; INSPECTIONAL</b>	<b>\$ 37,491.67</b>	<b>\$ 36,011.95</b>	<b>\$ 37,838.14</b>	<b>\$ 65,926.00</b>	<b>\$ 67,232.14</b>	<b>\$ 1,306.14</b>



### **Iron Rail Commission Statement**

The Iron Rail Commission oversees and helps facilitate operations at the town-owned property at 91 Grapevine Road. Space is provided for DPW operations, Boy Scouts, passive walking and biking trails, as well as the Iron Rail Cemetery. Field space for soccer and building rentals to various private sector vendors provide the Town with income. Swamp land and open space on the property benefit wildlife, the regional water supply, and avoid development that would be detrimental to those resources.

### **FY2017 Initiatives and Accomplishments**

- Front door replaced.
- Parking lot refurbished and regraded with road scrapings (thanks to Wenham DPW).
- Dead/overgrown trees and bushes trimmed or removed on Arbor Day (thanks to Iron Tree Service).
- Memorial to Albie Dodge started (thanks to Colin Remsen and Boy Scout Troop 28).
- General property cleanup (thanks to Boy Scout Troop 28 and the Wenham DPW).

### **FY2018 Goals and Initiatives**

- Replace the main sign at Grapevine Road.
- Issue requests for proposals and renew tenant leases.
- Continue maintenance and cleanup work.
- Work with Town officials to create a reliable revenue stream to address critical capital needs.



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: IRON RAIL**

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**DEPT. CODE: 199**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5200	<b>EXPENSES:</b>	
	Energy: Gas & Electric	\$ 28,300.00
	Water	\$ 1,000.00
	Repairs	\$ 6,170.00
	Professional Services: verizon fire alarm, ect.	\$ 1,000.00
	<b>TOTAL</b>	<b>\$ 36,470.00</b>



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: IRON RAIL**

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**DEPT. CODE: 199**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	Contract Services	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: IRON RAIL**

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**DEPT. CODE: 199**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5700	Other	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: IRON RAIL**

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**DEPT. CODE: 199**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018 DEPARTMENT REQUEST**

DEPARTMENT: IRON RAIL

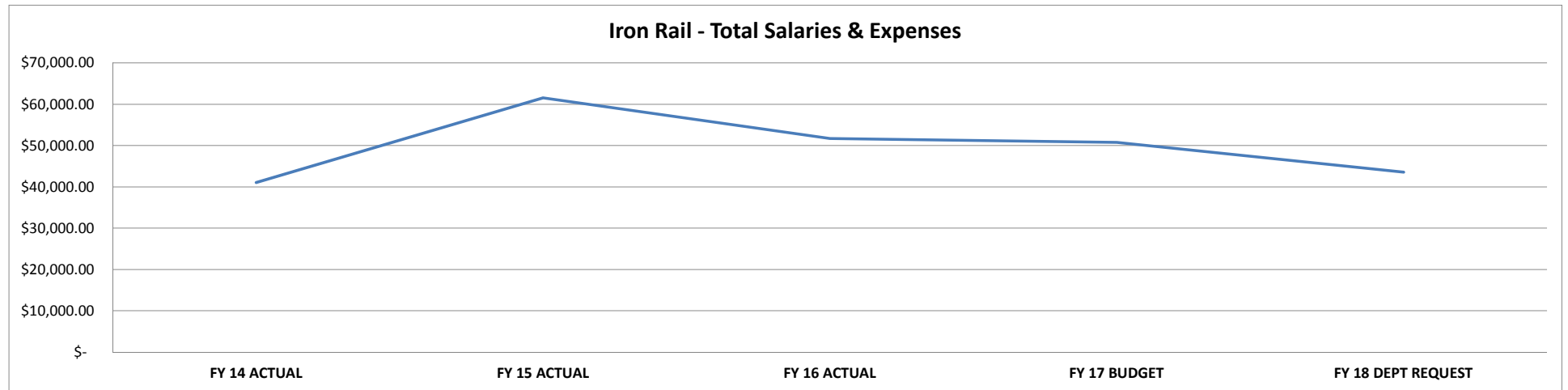
DEPT. CODE: 199

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	IRON RAIL	\$ 5,583.48	\$ 5,583.48	\$ 9,865.82	\$ 14,275.00	\$ 7,102.10	\$ (7,172.90)
							\$ -
	<b>TOTAL</b>	\$ 5,583.48	\$ 5,583.48	\$ 9,865.82	\$ 14,275.00	\$ 7,102.10	\$ (7,172.90)
<b>5200</b>	<b>EXPENSES:</b>						
	IRON RAIL	\$ 30,363.56	\$ 30,363.56	\$ 35,855.33	\$ 36,470.00	\$ 36,470.00	\$ -
							\$ -
	<b>TOTAL</b>	\$ 30,363.56	\$ 30,363.56	\$ 35,855.33	\$ 36,470.00	\$ 36,470.00	\$ -
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
	IRON RAIL	\$ 5,119.54	\$ 5,119.54				\$ -
	<b>TOTAL</b>	\$ 5,119.54	\$ 5,119.54	\$ -	\$ -	\$ -	\$ -
<b>5800</b>	<b>CAPITAL:</b>						
	IRON RAIL		\$ 20,466.52	\$ 6,000.00	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ 20,466.52	\$ 6,000.00	\$ -	\$ -	\$ -

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
	<b>TOTAL IRON RAIL</b>	\$ 41,066.58	\$ 61,533.10	\$ 51,721.15	\$ 50,745.00	\$ 43,572.10	\$ (7,172.90)

**FY 2018 DEPARTMENT REQUEST**

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
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## **Land-Use Department Statement**

The Conservation Commission's role is to preserve and protect the integrity of wetland systems in the Town. The Commission derives its authority from the Massachusetts Wetlands Protection Act and the Wenham Water Resources Protection Bylaw. The Commission is also responsible for the promotion and sound development of the natural resources and protection of the watershed resources of the community. The Planning Board oversees the rules and regulations governing the subdivision of land, site plan review, and special permits according to the Wenham Zoning By-Law and Massachusetts General Laws, Chapter 41, Section 81. Specifically, the special permits under the purview of the Board include Grading & Erosion Control, Alteration of Land in the Flood Plain Overlay District, Signs, Cell Towers, Residential projects in the Senior Housing and Independent Living Overlay Districts, Flexible Residential Developments, Common Driveways and Hammerhead lots. The Wenham Zoning Board of Appeals exercises all powers granted to it by Massachusetts General Laws, Chapters 40A, 40B, and 41 and the Town of Wenham Zoning Bylaw. The Board hears and decides applications for special permits, appeals or petitions for variances from regulations governing dimensions of land or structures, appeals taken by any aggrieved by reason of his inability to obtain a permit or enforcement action under the provisions of MGL Ch. 40A, and applications for comprehensive permits.

### **FY2017 Initiatives and Accomplishments**

- Began the review of the proposed Lakeview Development (Wenham Pines).
- Recruited 2 new members to fill vacancies and get back to a full quorum.
- Continued stewardship of the Reynolds Farm property with The Food Project.
- Provided active representation on the Community Preservation Act Committee.
- Assisted with the completion of the Chapter 61 process for the Lakeview property and reviewed the Wenham Pines Flexible Development project.
- Assisted with the completion of phase one of the codification process for land use bylaws and regulations.
- Brought forth the following Amendments to the Zoning Bylaws that were approved at Town Meeting in 2016: -Site Plan Review -Site Plan Review for certain institutional and exempt uses - Reasonable Accommodation
- Began review and update of Rules and Regulations Governing the Subdivision of Land, including fees.
- Attended Land Use Workshop with Town Counsel.
- Significant Projects in 2016: Lakeview Golf Course/Wenham Pines; 213R Larch Row Modification; Spring Hill Subdivision Approval; 60 Arbor Street Subdivision Denial; Penguin Hall Special Permit Approval.
- One variance for a residential project was reviewed and approved.
- Continued ongoing monitoring of the construction of Middlewood project on Burley Street.
- The Town Meeting voted to allow up to three associate members to the Zoning Board of Appeals.

- Zoning Bylaw changes were adopted at Town Meeting in 2016 to allow the ZBA to require site plan approval for projects that are exempt from zoning under the Dover Act.
- Reviewed and approved the site plan for the Academy at Penguin Hall, the former Mullens Advertising site, at 36 Essex Street. Any additional exterior changes will need further review by the Board.

#### **FY2018 Goals and Initiatives**

- Work with the developer of the Lakeview project (Wenham Pines) to ensure that all wetlands regulations and Town bylaws are met and the Conservation Restriction for the property is one that will continue in perpetuity.
- Continue participation on the Community Preservation Committee and the Open Space & Recreation Committee.
- Help with the preparation of an updated Open Space Plan for the Town.
- Continue to monitor Spring Hill Farm permitting process.
- Continue to recommend amendments to Zoning Bylaws as needed.
- Continue the review and update of Rules and Regulations Governing the Subdivision of Land, including fees.
- Finalize Permit for Wenham Pines and monitor project as construction begins.
- Continue to work with legal counsel through the appeal process of the Maple Woods comprehensive permit.
- Solicit additional members for appointment by the Board of Selectmen to fill the three associate member positions.

#### **Significant Budget Changes or Initiatives**

The salary reflects a \$1,121 increase from FY17 to FY18. The expenses show a \$1,350 decrease from FY17 to FY18.

There has been a 2% COLA applied to all salaries and wages based on a 52-week year. Tax Map Maintenance, now covered by the Assessor's Office, reduces the expense amount needed by the Department.

The impacts of this budget are minimal. We will be able to maintain the current level of service to the Town and have been able to reduce the expenses for the Department.

#### **Programs and Services**

The Conservation Commission's role is to preserve and protect the integrity of wetland systems in the Town. The Commission derives its authority from the Massachusetts Wetlands Protection Act and the Wenham Water Resources Protection Bylaw. The Commission is also responsible for the promotion and sound development of the natural resources and protection of the watershed resources of the community.

The Planning Board oversees the rules and regulations governing the subdivision of land, site plan review, and special permits according to the Wenham Zoning Bylaw and Massachusetts General Laws, Chapter 41, Section 81.

The Wenham Zoning Board of Appeals exercises all powers granted to it by Massachusetts General Laws, Chapter 40A, 40B, and 41, as well as the Town of Wenham Zoning Bylaw. The Board hears and decides applications for special permits, appeals or petitions for variances from regulations governing dimensions of land or structures, appeals taken by any aggrieved by reason of his inability to obtain a permit or enforcement action under the provisions of Massachusetts General Laws 40A, and applications for comprehensive permits.









**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT:** LAND USE

**DEPT. CODE:** 170

ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	CAPITAL:	
<b>TOTAL</b>		<b>\$ -</b>



**DEPARTMENT: LAND USE**

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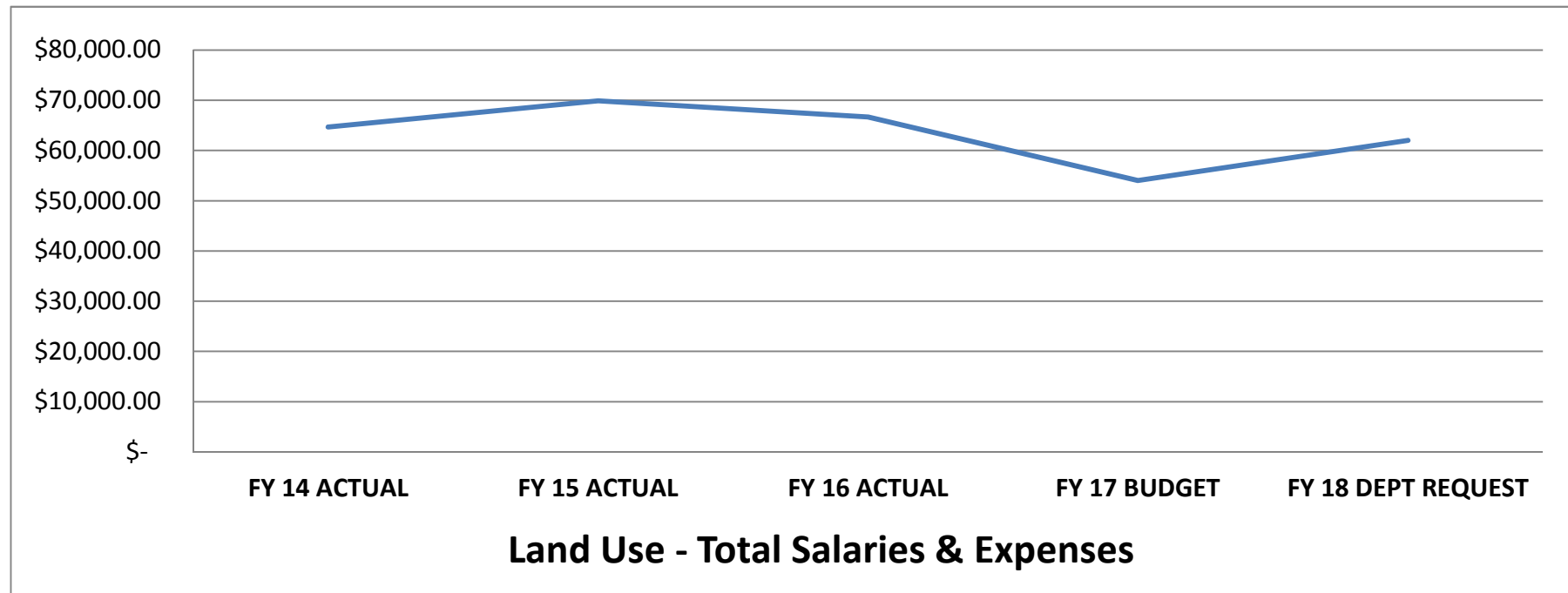
**DEPT. CODE: 170**

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ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
		\$ 60,612.00	\$ 67,266.47	\$ 63,174.60	\$ 47,797.00	\$ 57,105.00	\$ 9,308.00
							\$ -
	<b>TOTAL</b>	<b>\$ 60,612.00</b>	<b>\$ 67,266.47</b>	<b>\$ 63,174.60</b>	<b>\$ 47,797.00</b>	<b>\$ 57,105.00</b>	<b>\$ 9,308.00</b>
<b>5200</b>	<b>EXPENSES:</b>						
		\$ 4,043.00	\$ 2,636.30	\$ 3,524.56	\$ 6,250.00	\$ 4,900.00	\$ (1,350.00)
							\$ -
	<b>TOTAL</b>	<b>\$ 4,043.00</b>	<b>\$ 2,636.30</b>	<b>\$ 3,524.56</b>	<b>\$ 6,250.00</b>	<b>\$ 4,900.00</b>	<b>\$ (1,350.00)</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
							\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>5700</b>	<b>OTHER:</b>						
							\$ -

<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -		\$ -
<b>5800</b>	<b>CAPITAL:</b>						\$ -
<b>TOTAL</b>		\$ 64,655.00	\$ 69,902.77	\$ 66,699.16	\$ 54,047.00	\$ 62,005.00	\$ 7,958.00

	<b>GRAND TOTAL</b>	<b>FY 14 ACTUAL</b>	<b>FY 15 ACTUAL</b>	<b>FY 16 ACTUAL</b>	<b>FY 17 BUDGET</b>	<b>FY 18 DEPT REQUEST</b>	<b>INCREASE (DECREASE)</b>
	<b>TOTAL</b>	\$ 64,655.00	\$ 69,902.77	\$ 66,699.16	\$ 54,047.00	\$ 62,005.00	\$ 7,958.00



## **Hamilton-Wenham Public Library Statement**

The Hamilton-Wenham Public Library is a publicly-funded institution dedicated to the common good by serving the informational, educational, cultural, and recreational needs of the community and encouraging its patrons in the lifelong pursuit of learning and personal growth. The library will be responsive to the needs of its diverse users, advocate and support the use of appropriate technology, build an excellent collection, commit itself to the highest ideals of library service and the principles of intellectual freedom, and provide a welcoming meeting place for the community.

### **FY2017 Initiatives and Accomplishments**

- Launched a telescope lending program.
- Won the State Teen Video Challenge.
- Added a new wireless access point to solve connectivity issues.
- Added nine new public computers and three printers.
- Worked with the Friends of the Library to beautify the library grounds.
- Worked with volunteers to plant three new trees on library grounds.
- Added the 66 disc collection of Times Past Historical DVDs to the Internet Archive.
- Expanded MakerBot 3-D Printer workshops and e-book offerings.
- Visited classrooms and hosted school field trips.
- Added two book groups: “Speculative Tuesdays” and a Cookbook group.
- Led a summer reading program with 1,137 children participating.
- Added shelving to the growing large print section of the library.

### **FY2018 Goals and Initiatives**

- Migrating successfully from Evergreen to Symphony, our new Integrated Library System.
- Improving access on the library’s website to all our electronic resources.
- Expanding community and interdepartmental partnerships to promote literacy and education.
- Responsibly removing from the library all obsolete library technology equipment.

### **Significant Budget Changes or Initiatives**

The Hamilton-Wenham Public Library would like to request a total net increase of \$24,824 for the following reasons; For all Full-Time staff salary line items that reflect annual step-increases and 2% COLA by \$17,086; Library Support Staff, both part-time staff and library pages, that reflects annual step-increases and 2% COLA by \$3,474; Library books and materials by \$2,000; For the use, development, and purchasing of technology-related items by \$2,264; General supplies and office supplies that cost \$500; and Building and grounds maintenance that cost \$1,500. There will be a \$2,000 decrease for Heat and utilities.

Salary increases reflect 2% COLA and adherence to Wage Matrix implemented by both Hamilton and Wenham. Library Books and Materials increase reflects need to spend 16% of the library budget on library materials for the public per MGL., c.78. s. 19B. Technology increase reflects increase of MVLC



(Merrimack Valley Library Consortium) membership fee. Transfer \$2,000 from Heat and Utilities to cover increased building repairs and increased paper and postage costs.

The increase to salaries is necessary to adhere to the Wage Matrix. The increase to library books will keep us compliant with state mandates and ensure reciprocal borrowing privileges with Massachusetts libraries. The increase to MVLC is a standard annual formula-based increase.

The library continues to be fortunate to have support from The Friends of the Library. During the Friends' past fiscal year which ended on February 29, 2016, the group donated \$5,868 to fund the museum pass program, \$11,896 for library programs, and \$4,209 to fund capital and special projects not met by our budget. Library State Aid Funds also fill many needs not provided for in the municipal budget including software licensing, information technology, furniture, staff development, and emergency building repairs.

### **Programs and Services**

In March of 1994, concerned residents from both towns formed a committee to investigate how a joint library could be formed. In May of 1995, after another committee had been formed in December, each town voted the appropriate funds to research the feasibility of a joint library. Through the efforts of many citizens, the Hamilton-Wenham Public Library became the first regional library in the state of Massachusetts. It is a magnificent building created through the diligent efforts of visionaries, planners, and laborers. The library was opened in December 2001 with a consolidated collection comprising the collections of the Wenham Town Library (formerly located at 138 Main Street, Wenham) and the Hamilton Public Library (formerly located at 299 Bay Road, Hamilton.) The result was a 29,000 square foot, full service facility with 20 computers for public use and four meeting rooms. The former high school gymnasium is attached to the library and serves as the Hamilton-Wenham Recreation Center. The adjoining ball field is used by both towns and is extremely popular especially in the spring and fall months.

Currently, the library has a collection of 138,686 items, 25 public access computers, is open to the public 53 hours per week and, due to reconfigured space, now offers five meeting rooms. It is also the eighth highest lender of library materials in the Merrimack Valley Library Consortium. The Hamilton-Wenham Public Library is always filled with activity, collaboration, and knowledge creation; it is a welcoming destination to the residents of Hamilton, Wenham, and surrounding communities.

Employees		2/6/2017		Insurance: Town Share							Total Per	
Obj.	Position	Employee	Salary/Wages	1.45% Medicare	75.00% Health	50.00% Dental	60.00% Life	100.00% FSA	100.00% UI	Buyout	Employee Cost	
01	Director	Jan Dempsey	83,483.00	1,210.50	17,608.26	622.48	-	78.00	-	-	103,002.25	
02	Head Reference	Sarah Lauderdale	51,743.00	750.27	7,216.72	273.75	-	-	-	-	59,983.74	
03	Cir/III/Generalist	Karen D'Ambrosio	50,965.00	738.99	-	-	-	-	-	-	51,703.99	
04	Librarian; Young Adult	Kim Claire	51,327.00	744.24	6,348.48	273.75	-	78.00	-	-	58,771.47	
05	Librarian; Childrens	Lorraine Der	52,748.00	764.85	-	961.97	-	78.00	-	-	54,552.82	
06	Head of Circulation	Amy Dziewit	51,015.00	739.72	5,773.38	-	-	-	-	-	57,528.10	
07	Administrative Librarian	Rebecca Shea	50,518.00	732.51	14,086.76	-	-	-	-	-	65,337.28	
08	Technical Services	Nancy Day	58,615.00	849.92	6,348.48	-	-	-	-	-	65,813.40	
09	Assistant Director	Rob Pondelli	58,056.00	841.81	6,348.48	-	-	-	-	-	65,246.29	
10	Support Staff	Various	105,776.00	1,533.75	-	-	-	-	-	-	107,309.75	
<b>Total Employee Costs</b>			<b>614,246.00</b>	<b>8,906.57</b>	<b>63,730.57</b>	<b>2,131.95</b>	<b>-</b>	<b>234.00</b>	<b>-</b>	<b>-</b>	<b>689,249.09</b>	

Retirees				Insurance: Town Share							Total Per	
Retiree	Spouse	1.45% Medicare	75.00% Health	50.00% Dental	60.00% Life	100.00% FSA	100.00% UI	Buyout	Retiree Cost			
Diane Barrett	x	-	8,458.41	-	-	-	-	-	8,458.41			
Jeannine Curtis	x	-	5,778.00	641.10	-	-	-	-	6,419.10			
Cynthia McCue	-	-	-	641.10	78.12	-	-	-	719.22			
<b>Total Retiree Costs</b>			<b>-</b>	<b>14,236.41</b>	<b>1,282.20</b>	<b>78.12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,596.73</b>		

Expenses		Pre-0 Finish		Historical Actuals							Final Actuals	
Obj	Category	Org. Budget	Adjustments	Final Budget	2011	2012	2013	2014	2015	2016	Final Actuals	
01	Library Books	127,814.00	-	127,814.00	99,358.97	102,039.39	106,039.52	104,612.52	122,802.80	122,814.00	127,814.00	
02	Subscriptions/Per..	10,000.00	-	10,000.00	8,950.00	8,950.00	8,804.47	8,950.00	10,000.00	10,000.00	10,000.00	
03	Furniture & Equip.	-	-	-	-	-	-	-	-	-	-	
04	Technology	48,668.00	-	48,668.00	39,047.00	39,035.00	40,703.03	42,443.07	43,757.00	44,938.00	48,668.00	
05	General Supplies	12,765.00	-	12,765.00	10,302.00	10,615.68	13,469.63	12,287.82	13,064.20	12,265.00	12,765.00	
06	Memberships, Dues	916.00	-	916.00	915.00	816.00	806.77	816.66	816.00	916.00	916.00	
07	Programs	500.00	-	500.00	500.00	498.43	500.00	500.00	500.00	500.00	500.00	
08	Heat & Utilities	53,540.00	-	53,540.00	59,989.17	44,558.51	53,801.44	47,246.38	54,577.37	55,540.00	53,540.00	
09	Bldg & Grounds Maint.	41,135.00	-	41,135.00	22,563.91	39,244.55	41,054.08	41,911.74	39,281.00	41,101.00	41,135.00	
00	Capital	-	-	-	-	-	7,090.00	2,500.00	-	8,595.00	-	
<b>Total Direct Expenses</b>			<b>295,338.00</b>	<b>295,338.00</b>	<b>241,626.05</b>	<b>245,757.56</b>	<b>272,268.94</b>	<b>261,268.19</b>	<b>284,798.37</b>	<b>297,669.00</b>	<b>295,338.00</b>	

Total Indirect Costs		Library Budget		Omnibus		% Service		Cost		Medicare		Health		Dental		Life		ERR		Tot. Wenham	
Property Liability Ins.								4,038.30	-	-	-	-	-	-	-	-	-	-	-	4,038.30	
Workers Comp. Ins.								243.60	-	-	-	-	-	-	-	-	-	-	-	243.60	
Finance Office		909,584.00	17,443,860.00	5.2144%	170,853.00	2,477.37	15,500.45	596.80	-	-	-	-	-	-	-	-	-	-	41,497.32	12,041.24	
Management		909,584.00	17,443,860.00	5.2144%	106,050.00	1,537.73	15,500.45	-	-	-	-	-	-	-	-	-	-	-	25,757.76	7,761.35	
Administrative		909,584.00	17,443,860.00	5.2144%	74,568.00	1,081.24	-	-	-	-	-	-	-	-	-	-	-	-	18,111.31	4,889.00	
Systems		909,584.00	17,443,860.00	5.2144%	58,087.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,028.86	
Technology		909,584.00	17,443,860.00	5.2144%	26,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,355.73	
Financial Review/Audit		909,584.00	17,443,860.00	5.2144%	26,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,381.80	
Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Indirect Costs</b>			<b>466,339.90</b>	<b>5,096.33</b>	<b>31,000.90</b>	<b>596.80</b>	<b>-</b>	<b>85,366.39</b>	<b>34,739.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Retirement		FY 2016		FY 2018		Library Pension	
Position	Salary 12/2016	Tot. Retirement	ERRS Assess.	Library Pension			
Director	80,861.75	2,750,725.00	668,111.00	19,640.14			
Head Reference	50,152.48	2,750,725.00	668,111.00	12,181.31			
Cir/III/Generalist	48,851.92	2,750,725.00	668,111.00	11,865.42			
Librarian; Young Adult	49,875.63	2,750,725.00	668,111.00	12,114.06			
Librarian; Childrens	50,662.43	2,750,725.00	668,111.00	12,305.17			
Head of Circulation	49,111.95	2,750,725.00	668,111.00	11,928.58			
Administrative Librarian	48,966.15	2,750,725.00	668,111.00	11,893.16			
Technical Services	58,391.80	2,750,725.00	668,111.00	14,182.52			
Assistant Director	55,946.91	2,750,725.00	668,111.00	13,588.69			
Retiree Pensions							
		<b>492,821.02</b>		<b>119,699.04</b>			

FOR STATE AID REPORT		
Benefits		81,693.25
Pension Exp.		119,699.04

FINAL CALCULATION OF IMA COSTS

VALUATION RATE APPORTIONMENT		HAMILTON	WENHAM	
		64.51%	35.49%	
Salaries & taxes	623,152.57	401,995.72	221,156.85	
Insurance	66,096.52	42,638.87	23,457.66	
Other Wages	-	-	-	
Retirees	15,596.73	10,061.45	5,535.28	
Operational Exp.	295,338.00	190,522.54	104,815.46	
Indirect Costs	34,739.88	22,410.70	12,329.18	
Retirement	119,699.04	77,217.85	42,481.19	
		<b>1,154,622.74</b>	<b>744,847.13</b>	<b>409,775.61</b>
Library Fees	2,500.00	1,612.75	887.25	
Damaged Book	2,500.00	1,612.75	887.25	
Hamilton Receipts	-	-	-	
		<b>5,000.00</b>	<b>3,225.50</b>	<b>1,774.50</b>

\$ increase from FY17 to FY18 22,180.13  
 % increase from FY17 to FY18 2.98%

## **Police Department Statement**

The mission of the Wenham Police Department is to work in partnership with the citizens of the community and to provide a safe environment where the quality of life is improved by proactive initiatives and enforcing the laws with the highest quality of professionalism and dedication. The Wenham Police Department will continue to be an organization that operates in a cohesive, team-oriented fashion to provide quality service and dedication to the community. Department staff will be well-trained and well-educated. The growth and expansion of Department operations will keep pace with the growth of the Town, new technologies, and will utilize innovative ideas to further the mission of the Department in the future.

### **FY2017 Initiatives and Accomplishments**

- Succeeded in forming a regional collaboration in regards to our Animal Control Program. The Animal Control Officer now has coverage for when the officer is away or unavailable through a partnership with the City of Beverly. We will continue to strive to expand this program.
- Between Wenham Days, Wenham Fire's "Pizza Night," and the Citizens Academy, the Department gave out several dozen Child Identification Kits to residents. The kits were donated by the Police Relief Association so no fees were charged. We still have kits available and any interested resident is encouraged to reach out to Detective Shane Kavanagh to obtain one. Special thanks to Wenham Fire and Wenham Town Hall for allowing our participation.
- Our Criminal Investigation Division was very active this year. Specialized training aided investigators looking into matters of joint narcotics investigations and arrests, as well as large monetary seizures directly related to drug sales. We also solved several larceny cases with successful prosecutions and are working on a multijurisdictional sexual assault case.
- Implemented a paperless accounting system for policy review and training. Officers are now assigned several policies, rules and regulations each quarter to review and be tested on. This ensures the Department is doing everything possible to keep Officers up to date with best practices, law changes and training modifications. The system tracks when each officer completes each assignment and sends reminders to individual officers and command staff members for officers who either fall behind or require remedial training. It has become quite an asset, especially for tracking part-time reserve police officers who are not present on a regularly scheduled basis.

### **FY2018 Goals and Initiatives**

- The Department has worked tirelessly to achieve a state of preparedness and readiness over the past four years. Our number one priority will be to maintain that state while being challenged by staffing, financial, legal and societal issues.
- Continue to work with law makers, elected officials, and court personnel to combat the region's Opioid Crisis. With the passage of the marijuana law, new challenges await Law Enforcement and citizens alike as we attempt to navigate these uncharted waters.

- Enhance and document the Department's Fleet Maintenance Program, providing Officials with a better and more comprehensive understanding and justification for the program as well as providing the Officers with the safest equipment possible.
- The Department will seek and hopefully achieve Re-Accreditation status in October 2017. This will be far more challenging than when the Department originally becoming accredited, especially due to staffing changes occurring as they have.

### **Significant Budget Changes or Initiatives**

The salary reflects an almost \$36,000 decrease from FY17 to FY18. The expenses show a \$9,000 increase from FY17 to FY18. The capital costs have increased by \$2,000.

For the Rationale, our salary account shows a dramatic reduction for two primary reasons. First, the funds budgeted in FY17 for retirement purposes were not reoccurring funds and therefore not requested in FY18. Secondly, replacement personnel are budgeted at only 80% of base pay. This has allowed us to absorb the 2% COLA and remain level funded to the FY17 salary amounts, excluding the amount added in retirement benefits.

Our expense line shows an increase of just over \$9,000 for the following reasons; Due to our previous outdoor firing range closing, we must now pay fee to perform this mandatory training. We continue to explore other options including a regional facility through our association with NEMLEC. Additionally, there is an optional 1/3 time fee included for the purchase of a new mobile command vehicle for NEMLEC which each member community will be required to fund. Federal Grants have been sought and awarded in the area of \$200,000 to help offset the burden to the individual communities. The Police Department is also exploring other funding sources which may be possible with zero impact to the Town. The remaining expense increases are due to the RECC reallocation of funds in an effort to treat each member community equally.

Our capital increase of only \$2,000 is due to the increase in vehicle and equipment prices. Our last front line cruiser was an unmarked vehicle and required \$38,000 to complete the build. This replacement vehicle will also be a front line vehicle, but a marked unit and will require having the light bar replaced. The Police Department used to have to replace a light bar every time with each vehicle replaced. Thanks to the invention of LED's, these particular bars have lasted 3 rotations of vehicle replacements for about 10 years.

The reduction in salary comes at an opportune time for the Town based on budget projections presently and going forward. If funded as is, the Department should be able to navigate the fiscal year. Additional reductions would be problematic from a staffing and liability standpoint. There will need to be a reduced amount of shifts worked by part time officers. At a minimum, adopt a policy to not allow part time officers to work without a full time officer assigned to the shift. Other agencies around us have adopted this policy and a strongly recommend we follow suit.

Any requested expense increases are mandated in one way or another and no additional expense requests have been made by the Department for this budget cycle.

For the capital expenses, the newer light bars have certain dimming features which increase officer safety as well as the safety for operators of other vehicles. It also will allow for certain equipment to be relocated.

### **Programs and Services**

- Met with numerous senior groups and acted on their number on concerns: Traffic & Pedestrian Safety.
- Operations Safety Net: Wrote and implemented crosswalk policy and with DPW added 3 new crosswalks in town. This act received a Pedestrian Safety Award.
- Secured a grant for crosswalk enforcement.
- Created a new position, called the School/Playground Safety Officer, who has given a dozen talks to Wenham youth on bicycle safety. Additionally started a yearly bike rodeo and donated many helmets to youths.
- Worked with the schools to begin putting a safety shelter in place and lock down drills consistent with other school systems.
- Raised the level of training to include part-time officers trained to equal level as full-time officers.
- Worked with Buker Schools Officials to improve traffic patterns to make school drop-off & pick-up safer.

DEPARTMENT: Police  
 DEPT. CODE: 210

NEW EDITION

FY18  
 2% increase

SECTION III

Provide historical breakdown of detail in all categories which are referred to in the Section I Summary

ITEM #	ITEM	FY18 Base	FY18 Base + Accr.	Education	MSR	Shift Diff	EMT	Longevity	FY18 Total Salary	OT Rate Overtime Rate and Average
5100	SALARY & WAGES:									
	Salaries (FT Officers)									
	Chief	123,313	123,313	0	0	0	0	400	123,713	
	Captain	100,316	101,316	0	0	0	0	400	101,716	
JBG	Sergeant 1 100% + 18%/8%	70,628	71,628	7,163	5,730	6302	0	400	91,223	60.7
CJM	Sergeant 2 100% + 18%/4%	70,628	71,628	7,163	2,865	5239	0	200	87,095	58.7
MJM	Sergeant 3 100% + 18%/4%	69,443	70,443	7,044	2,818	6,736	0	200	87,241	57.7
SMK	Detective 100%+10%/4%	65,840	66,690	6,669	2,668	4,960	0	200	81,187	54.6
DTM	Patrolman1 100%/4%	59,855	60,655	12,131	2,426	0	1,500	200	76,912	54.0
CPL	Patrolman 2 100%/2%	59,855	60,655	12,131	1,213	5,517	0	100	79,616	53.2
WJC	Patrolman 3 100%/2%	59,855	60,655	0	1,213	2,018	0	100	63,986	44.4
MJC	Patrolman 4 80%/85% split	49,381	50,181	0	0	4,209	0	0	54,390	36.0
	Sub Total	729,114	737,164	52,301	18,933	34,982	1,500	2,200	847,080	
	Secretarial	46,057	46,557	0	0	0	0	500	47,057	
	(70 hours of salary = Police)									
										52 avg OT
	TOTAL	775,171	783,721	52,301	18,933	34,982	1,500	2,700	894,137	

shifts  
 SMH

Accred  
 Stipend  
 500

6302 JBG mid/eve 1000 2 mid 2 eves  
 5239 CJM/eve 1000  
 6736 MJM/mid 1000  
 0 DTM/days 800  
 4960 SMK/eve 850  
 5517 CPL/mid/eve 800  
 2018 WJC/day eve 800  
 4209 MJC/mid 800  
 0 new/days 800

1/12/2017

Step Increases:  
 MJC 85% for 6 months  
 MJC family insurance  
 TCP Per contract

MSR: CPL 2% DTM 4%  
 WJC 2% SMK 4%  
 Longevity increases for DTM, SMK, CPL, WJC of \$100 each

Salary Res.  
 TOTAL

DEPARTMENT: Police

## Salary Reserve

FY18 Worksheet

DEPT. CODE: 210

## Department Request

08/30/2016.tcp

## SECTION III

FINAL

52.0 weeks

Provide historical breakdown of detail in all categories which are referred to in the Section 1 Summary

ITEM #	ITEM	FY17 FINAL BUDGET	FY18 Level Services	FY18 Requested Additions	FY18 TOTAL Difference	FY18 Dept req. budget	O.T. VS RESV.
<b>5100</b>	<b>SALARY RESERVE:</b>						
	<b>Time Off</b>						
<b>FT=\$51</b>	Vacation (FT Rate 17 weeks) 51\$*40hrs*17weeks	32,000	34,680		2,680	34,680	FT
<b>PT=\$25</b>	Vacation (PT Rate 17 weeks) 25\$*40hrs*17weeks	16,000	17,000		1,000	17,000	RES
	Vacation Ad Asst (PT Rate 4 weeks)	4,000	4,000			4,000	RES
	Personal Days (PT Rate 216 hours)	5,400	5,400			5,400	RES
	Holidays (11days x 8ofc.x 16hrs x PT.Rate)	35,200	35,200			35,200	RES
	Comp Time (PT Rate 200 hours)	-	-			-	
	<b>Total Time Off</b>	<b>92,600</b>	<b>96,280</b>			<b>96,280</b>	
	<b>Sick Days</b>						
	Sick Days (FT Rate 128 hours)(8 officers) 4 per	6,400	6,528		128	6,528	FT
	Sick Days (PT Rate 128 hours)(8 officers) officer	3,200	3,200			3,200	RES
	<b>Total Sick days</b>	<b>9,600</b>	<b>9,728</b>			<b>9,728</b>	
	<b>Training</b>						
	In-service Training (FT) 32 hrs x \$51 x 8FT	12,800	13,056		256	13,056	FT
	In-service Training (PT) 32 hrs x \$25 x 16PT	12,800	12,800			12,800	RES
	Mandatory Training Recert (24 hrs x \$51 X 2 ofcs.)	2,400	2,448		48	2,448	FT
	Instructor schedule coverage (32 hrs x \$51 x 2 ofcs.)	3,200	3,264		64	3,264	FT
	NEMLEC RRT/STARS/TECH 4 hrsx\$51x3FTx12 mo)	7,200	7,344		144	7,344	FT
	Use of force Training (FT) 20 hrs x \$51 x 8FT	8,000	8,160		160	8,160	FT
	Use of force Training (PT) 20 hrs x \$25 x 16PT	8,000	8,000			8,000	RES
	Specialty Training cov. 40 hrs x \$25 x 6 weeks	6,000	6,000			6,000	RES
	<b>Total Training</b>	<b>60,400</b>	<b>61,072</b>			<b>61,072</b>	
	<b>Court &amp; Lock Up</b>						
	Court Officer Cov. (5&2) 16 hrs x \$25 x 52 weeks	20,800	20,800			20,800	RES
	Coverage/Court Officer Appearances (FT)	3,000	3,000			3,000	FT
	Coverage/Court Officer Appearances (PT)	10,608	10,608			10,608	RES
	Coverage for Officer Appearances	1,000	1,000			1,000	RES
	Officer Appearances (FT)	4,000	4,000			4,000	FT
	Officer Appearances (PT)	500	500			500	RES
	Lock Up (PT 100 hours)	5,000	5,000			5,000	RES
	<b>Total Court &amp; Lock Up</b>	<b>44,908</b>	<b>44,908</b>			<b>44,908</b>	
	<b>Administrative</b>						
	Emergency Callouts	8,000	8,000			8,000	FT
	Shift Extensions (activity, paperwork, weather)	5,000	5,000			5,000	FT
	Special Events (Wen Days, Comm. Pol., Elections)	5,000	5,000			5,000	FT
	CID Operations (prints, photos, inv., cov for Det.)	46,800	46,800			46,800	RES
	Admin Assign. (cruisers,Drug Lab,BT Rec,Constable)	4,000	4,000			4,000	FT
	Traffic Patrol (Fair, Proms, Op Safe Net.) 5FT & 5PT	3,840	3,840			3,840	50/50
	Accreditation (PT) 16 hrs x \$25 x 52 weeks	21,216	21,216			21,216	RES
	ACO wild life	7,727	7,882		155	7,882	
	ACO domestic	12,120	12,362		242	12,362	
	GATE KEEPERS & LIFE GUARDS	15,000	20,000	<b>5,000</b>	5,000	20,000	
	<b>Total Administrative</b>	<b>128,703</b>	<b>134,100</b>			<b>134,100</b>	
	<b>TOTAL POLICE SALARY RESERVE</b>	<b>336,211</b>	<b>346,088</b>	<b>5,000</b>	<b>9,877</b>	<b>346,088</b>	

FY18 BUDGET DETAIL

DEPARTMENT: Police

Expenses

08-31-16.tcp

DEPT. CODE: 210

Department Request

FY18 worksheet

**SECTION III**

*Provide historical breakdown of detail in all categories which are referred to in the Section 1 Summary*

ITEM #	ITEM	FY17 FINAL BUDGET	FY18 Level Services	FY18 Additional REQUEST	FY18 TOTAL Difference	FY18 Dept. REQUEST
<b>5200</b>	<b>EXPENSES</b>					
	<b>Clothing &amp; Cleaning</b>					
	Uniform/Gear (10FT @ 1350 each)	13,500	11,500		(2,000)	11,500
	Uniform/Gear (16 PT @ 550 each)	8,800	8,800			8,800
	Uniform Replacement & Update	1,600	1,600			1,600
	Cleaning Allowance 10FT x \$250	2,500	2,500			2,500
	<b>Total Clothing &amp; Cleaning</b>	<b>26,400</b>	<b>24,440</b>			<b>24,400</b>
	<b>Membership &amp; Dues</b>					
	BAPERN User Fee	1,750	1,750			1,750
	NEMLEC	5,000	5,000			5,000
	Mass Accreditation	1,050	1,050			1,050
	Career Development & Dues	3,000	3,000			3,000
	EMT Recertification	300	300			300
	<b>Total Membership &amp; Dues</b>	<b>11,100</b>	<b>11,100</b>			<b>11,100</b>
	<b>Administrative</b>					
	Clear Investigative Tool	2,000	2,000			2,000
	Public Relations	4,000	4,000			4,000
	LEXIPOL Policy and Proceedure software	1,700	1,700			1,700
	Mileage & Toll Reimbursment	500	500			500
	ACO EXPENSES	2,000	2,000			2,000
	TOWN BEACH	2,500	2,500			2,500
	<b>Total Administrative</b>	<b>12,700</b>	<b>12,700</b>			<b>12,700</b>
	<b>Operations</b>					
	Ammunitions/Firearms	10,000	10,000	2,000		12,000
	Medical/Cruiser Equipment	2,000	2,000	1,000		3,000
	Investigation Supplies	2,500	2,500			2,500
	Training Fees/Empl Screening	3,380	3,500		120	3,500
	Phones	4,500	4,500			4,500
	<b>Total Operations</b>	<b>22,380</b>	<b>22,500</b>			<b>25,500</b>
	<b>Facility</b>					
	Utilities	22,500	22,500			22,500
	Security	7,000	7,000			7,000
	<b>Total Facility</b>	<b>29,500</b>	<b>29,500</b>			<b>29,500</b>
	<b>Office</b>					
	Office Supplies	4,000	4,000			4,000
	Postage	500	500			500
	Petty Cash	300	300			300
	Copier Lease & Maintenance	1,600	1,600			1,600
	<b>Total Office</b>	<b>6,400</b>	<b>6,400</b>			<b>6,400</b>
	<b>Maintenance</b>					
	Breathalyzer	450	450			450
	Radar	1,000	1,000			1,000
	Batteries	500	500			500
	Radio Repair	1,000	1,000			1,000
	Fleet Repair (Transferred from DPW)	10,000	10,000			10,000
	Radar Trailer	1,500	1,500			1,500
	<b>Total Maintenance</b>	<b>14,450</b>	<b>14,450</b>			<b>14,450</b>
	<b>Total Police Expenses</b>	<b>122,930</b>	<b>121,050</b>	<b>3,000</b>	<b>1,120</b>	<b>124,050</b>



**FY 2018 DEPARTMENT REQUEST**

**DEPARTMENT: POLICE**

**DEPT. CODE: 210**

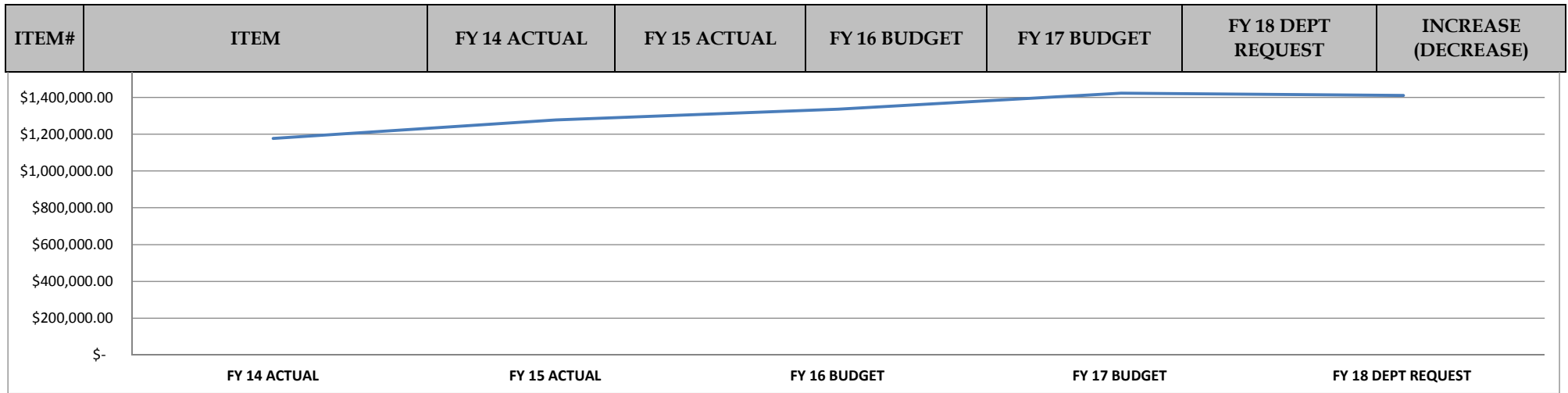
ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 BUDGET	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	POLICE	\$ 1,023,030.82	\$ 1,081,463.77	\$ 1,188,792.00	\$ 1,262,373.00	\$ 1,240,224.00	\$ (22,149.00)
							\$ -
							\$ -
	<b>TOTAL</b>	\$ 1,023,030.82	\$ 1,081,463.77	\$ 1,188,792.00	\$ 1,262,373.00	\$ 1,240,224.00	\$ (22,149.00)
<b>5200</b>	<b>EXPENSES:</b>						
	POLICE	\$ 94,378.70	\$ 108,624.94	\$ 109,680.00	\$ 122,930.00	\$ 130,266.00	\$ 7,336.00
							\$ -
							\$ -
	<b>TOTAL</b>	\$ 94,378.70	\$ 108,624.94	\$ 109,680.00	\$ 122,930.00	\$ 130,266.00	\$ 7,336.00
<b>5800</b>	<b>CAPITAL:</b>						
	POLICE	\$ 59,594.71	\$ 87,584.73	\$ 38,000.00	\$ 38,000.00	\$ 40,000.00	\$ 2,000.00
							\$ -
	<b>TOTAL</b>	\$ 59,594.71	\$ 87,584.73	\$ 38,000.00	\$ 38,000.00	\$ 40,000.00	\$ 2,000.00

	GRAND TOTAL	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 BUDGET	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
	<b>TOTAL POLICE</b>	\$ 1,177,004.23	\$ 1,277,673.44	\$ 1,336,472.00	\$ 1,423,303.00	\$ 1,410,490.00	\$ (12,813.00)

**Town POLICE - Total Salaries & Expenses**

\$1,600,000.00

## FY 2018 DEPARTMENT REQUEST



1) Due to significant movement in the fulltime ranks for the Department a savings of approximately \$36000 is shown. The Department is presently in need of replacing its portable radios as our outdated analog ones are creating officer safety related issues. Our Schools purchased new radios last year in efforts to promote better communications in emergency situations. Their radios are digital and therefore superior to those carried everyday on the street by the Police Department. An opportunity exists to make this purchase in a year when salaries are low due to the changing of personnel.

2) It is recommended that the capital request for a Marked Police Cruiser be transferred from the Capital Expense line item to the General Operating Expense line. In order to maintain the current level of police cruisers, (1) police cruiser must be purchased annually as (1) is retired. According to GAAFR - as provided by the Government Finance Officers Association, an operating expense is defined as the "Cost of services provided." Since police services are primarily provided via a police cruiser and a police cruiser is a vital piece of equipment in operating a police department, it is therefore assumed that police cruisers qualify as an operational expense.

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: POLICE**

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**DEPT. CODE: 210**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5200	<b>EXPENSES:</b>	
	CLOTHING AND CLEANING	\$ 24,400.00
	MEMBERSHIPS AND DUES	\$ 12,766.00
	ADMINISTRATIVE	\$ 12,700.00
	OPERATIONS	\$ 27,500.00
	FACILITY	\$ 29,500.00
	OFFICE	\$ 6,400.00
	MAINTENANCE	\$ 17,000.00
	<b>TOTAL</b>	<b>\$ 130,266.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: POLICE**

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**DEPT. CODE: 210**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5300	<b>CONTRACT SERVICES:</b>	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: POLICE**

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**DEPT. CODE: 210**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5700	<b>OTHER:</b>	
<b>TOTAL</b>		<b>\$ -</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: POLICE**

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**DEPT. CODE: 210**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
	FRONT LINE POLICE CRUISER, lightings and fully equipt (state bid)	\$ 40,000.00
	<b>TOTAL</b>	<b>\$ 40,000.00</b>

**FY 2018  
DEPARTMENT REQUEST**

DEPARTMENT: POLICE

DEPT. CODE: 210

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**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 52.0 WEEKS
<b>SALARY &amp; WAGES:</b>				
CHIEF PERKINS	\$ 123,313.00	\$ 400.00	\$ -	\$ 123,713.00
CAPTAIN TO BE DETERMINED	\$ 100,316.00	\$ 400.00	\$ 1,000.00	\$ 101,716.00
SERGEANT 1	\$ 70,628.00	\$ 400.00	\$ 20,195.00	\$ 91,223.00
SERGEANT 2	\$ 70,628.00	\$ 200.00	\$ 16,267.00	\$ 87,095.00
SERGEANT 3	\$ 69,443.00	\$ 200.00	\$ 17,598.00	\$ 87,241.00
DETECTIVE	\$ 65,840.00	\$ 200.00	\$ 15,147.00	\$ 81,187.00
PATROLMAN 1	\$ 59,855.00	\$ 200.00	\$ 16,857.00	\$ 76,912.00
PATROLMAN 2	\$ 59,855.00	\$ 100.00	\$ 19,661.00	\$ 79,616.00
PATROLMAN 3	\$ 59,855.00	\$ 100.00	\$ 4,031.00	\$ 63,986.00
PATROLMAN 4	\$ 49,381.00	\$ -	\$ 5,009.00	\$ 54,390.00
ADM. ASST. HERSEE (87.5% Police)	\$ 46,057.00	\$ 500.00	500	\$ 47,057.00
<b>SALARY SUB TOTAL</b>			<b>\$ 116,265.00</b>	<b>\$ 894,136.00</b>
SALARY RESERVE FULL TIME @ \$51	TIME OFF/SICK	TRAINING/COURT	EMERGENCIES	\$ 108,320.00
SALARY RESERVE PART TIME @ \$25	SHIFT COVERAGE	TRAINING/COURT	EMERGENCIES	\$ 197,524.00
ACO WILD LIFE / DOMESTIC				\$ 20,244.00
GATE KEEPERS & LIFE GUARDS				\$ 20,000.00
	<b>\$ 775,171.00</b>	<b>\$ 2,700.00</b>	<b>\$ 116,265.00</b>	<b>\$ 1,240,224.00</b>

## **Recreation Department Statement**

The Hamilton-Wenham Recreation Department's mission is to provide a wide variety of programs designed to improve the quality of life for residents by meeting physical and recreational needs. We promote lifelong lessons through play, education and community wide events. The Hamilton-Wenham Recreation Department is overseen by a Joint Hamilton and Wenham Recreation Committee. The Committee is comprised of three Hamilton residents and three Wenham residents.

### **FY2017 Initiatives and Accomplishments**

- Offered residents seasonal programming and activities including health and wellness, exercise and sport, and enrichment classes. Some of our new programs this year included a High School athlete conditioning program, CPR and First Aid classes, dance classes, and an adult yoga classes.
- Finished construction on the new Veterans Memorial Pool at Patton Park which is set to open in the summer of 2017.
- The Department was awarded CPA funding for the design and engineering for the High School Athletic Complex renovation.
- Co-sponsored the Summer Block Party which included a fireworks show to end the evening.
- Sponsored Pumpkin Fest which brings together families from both communities to enjoy a day of pumpkin carving, arts and crafts, and the costume parade, where children walk through downtown and trick or treat at local businesses.
- New Dugouts were generously donated by Little League at both the Pingree and Patton Park Baseball Diamonds.
- Purchased two sets of bleachers with Hamilton CPA funds which were erected at the Large Diamond at Patton Park.
- Continued to provide support to both the Hamilton and Wenham DPW for field and facilities maintenance

### **FY2018 Goals and Initiatives**

- Have a successful first summer at the pool, which will include camp swim times, family memberships, swim team, and swim lessons.
- Replacement of the Pingree Park Playground.
- Continue to add different types of recreational programs for our residents.
- Work with the Hamilton and Wenham DPW on athletic field and facility maintenance programs.
- Increase participation in our programs by 15%.
- Work with consultant and Town officials to complete preliminary design and engineering for the High School Athletic Complex renovation.



RECREATION DEPARTMENT	Actual				Budget		Variance	
	FY13	FY14	FY15	FY16	FY17	FY18 (draft)	\$	%
<b>PERSONNEL</b>								
<i>Wages &amp; Salaries</i>								
PERMANENT WAGES (1.5 FTE)	\$ 70,947.58	\$ 70,460.51	\$ 82,937.33	\$ 80,894.13	\$ 85,233.46	\$ 98,007.80	\$ 12,774.34	15.0%
LONGEVITY/STIPEND/DIFFERENTIAL								
<i>Benefits &amp; Taxes</i>								
HEALTH INSURANCE	\$ 32,865.00	\$ 24,720.81	\$ 27,306.34	\$ 29,354.33	\$ 45,527.42	\$ 29,208.93	\$ (16,318.49)	-35.8%
LIFE INSURANCE	\$ 97.00	\$ 283.50	\$ 507.60	\$ 507.60	\$ 576.45	\$ 599.40	\$ 22.95	4.0%
MEDICARE	\$ 1,028.73	\$ 1,021.68	\$ 1,172.96	\$ 1,172.96	\$ 1,235.89	\$ 1,421.11	\$ 185.23	15.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 104,938.31</b>	<b>\$ 96,486.50</b>	<b>\$ 111,924.24</b>	<b>\$ 111,929.03</b>	<b>\$ 132,573.22</b>	<b>\$ 129,237.24</b>	<b>\$ (3,335.97)</b>	<b>-2.5%</b>
<b>EXPENDITURES:</b>								
<i>Service Expense</i>								
UTILITIES/FUEL CHARGES	\$ 8,633.79	\$ 7,746.53	\$ 7,372.34	\$ 6,747.79	\$ 7,000.00	\$ 7,575.00	\$ 575.00	8.2%
RENTAL & LEASE OFFICE EQUIP	\$ 1,634.64	\$ 1,350.84	\$ 1,350.84	\$ 1,350.84	\$ 1,400.00	\$ 1,380.00	\$ (20.00)	-1.4%
CUSTODIAL SERVICE	\$ 6,759.96	\$ 6,759.96	\$ 6,759.96	\$ 6,759.96	\$ 6,850.00	\$ 6,800.00	\$ (50.00)	-0.7%
PROFESSIONAL EMPLOYEE TRAINING	\$ 420.64	\$ 550.10	\$ 710.00	\$ 765.00	\$ 700.00	\$ 700.00	\$ -	0.0%
CONSULTATIVE SERVICES	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
MIS&SOFTWARE SERVICES	\$ 789.00	\$ 1,319.00	\$ 2,040.00	\$ -	\$ 400.00	\$ -	\$ (400.00)	-100.0%
VOICE DATA & VIDEO	\$ 378.99	\$ 732.30	\$ 486.50	\$ 680.42	\$ 500.00	\$ 685.00	\$ 185.00	37.0%
GOVERNMENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ (6,000.00)	-100.0%
IN STATE TRAVEL	\$ -	\$ 230.10	\$ 491.60	\$ 500.00	\$ 500.00	\$ 630.00	\$ 130.00	26.0%
DUES BOOKS SUBSCRIPTION	\$ -	\$ 710.00	\$ 540.00	\$ 575.00	\$ 510.00	\$ 450.00	\$ (60.00)	-11.8%
<i>Supplies Expense</i>								
OFFICE SUPPLIES	\$ 424.95	\$ 904.40	\$ 335.09	\$ 361.63	\$ 700.00	\$ 600.00	\$ (100.00)	-14.3%
CUSTODIAL SUPPLIES	\$ 450.67	\$ 463.41	\$ 1,045.73	\$ 1,156.72	\$ 1,000.00	\$ 1,100.00	\$ 100.00	10.0%
<i>Operating Capital</i>								
PLACEHOLDER								
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,492.64</b>	<b>\$ 20,766.64</b>	<b>\$ 21,132.06</b>	<b>\$ 18,897.36</b>	<b>\$ 25,560.00</b>	<b>\$ 19,920.00</b>	<b>\$ (5,640.00)</b>	<b>-22.1%</b>
<b>TOTAL OPERATING COSTS</b>	<b>\$ 129,430.95</b>	<b>\$ 117,253.14</b>	<b>\$ 133,056.30</b>	<b>\$ 130,826.39</b>	<b>\$ 158,133.22</b>	<b>\$ 149,157.24</b>	<b>\$ (8,975.97)</b>	<b>-5.7%</b>

**Joint Recreation Assessment and Allocation FY18**

	Hamilton	Wenham
<b>Assessment Allocation</b>	<b>64.51%</b>	<b>35.49%</b>
Operating Costs FY18	\$ 149,157.24	\$ 52,935.91
Administrative Fee -10%	-	\$ 5,293.59
Workers Compensation- LVL Funded	\$ 4,028.00	\$ 1,429.54
Retirement	\$ 22,302.77	\$ 7,915.25
<b>Department Allocation</b>		
2018 Pension Eligible Wages	\$ 98,007.80	
2018 Total Pension Eligible Wages	\$ 3,468,535.00	
Pro- Rated Share	3%	
FY18 Essex County Retirement- <i>discounted</i>	\$ 789,304.00	
<b>Total</b>	<b>\$ 22,302.77</b>	
Property & Casualty	\$ 1,290.00	\$ 457.82
Prior Yr. Reconciliation (if necessary)		\$ -
<b>Total Assessment</b>		<b>\$ 68,032.11</b>

**Quarterly Payment**

**\$ 17,008.03**

**Estimated FY18Health Care Costs**

<b>Active Employees</b>	
Kiely (ind)	<b>\$ 7,313.13</b>
Timmons (fam)	<b>\$ 19,199.52</b>
<b>Retirees</b>	
Whitesell (ind) - Medex	<b>\$ 2,696.28</b>
Brown - Future Obligation	-
Timpani -Participating on Spousal Plan	-
<b>Total</b>	<b>\$ 29,208.93</b>

**Assessed Valuation**

	Town of Hamilton	Town of Wenham	
FY2015	1,365,496,653	792,164,911	
FY2016	1,434,911,406	789,556,796	
FY2017	1,496,864,388	782,524,552	
	<b>4,297,272,447</b>	<b>2,364,246,259</b>	<b>6,661,518,706</b>
	64.510%	35.490%	

## **Veterans' Services Statement**

Veterans Services is charged under Massachusetts General Laws Chapter 115 with providing services to Veterans, dependents, and widows. The Town funds this program for their resident Veterans, dependents, and widows, and is subsequently reimbursed 75% by the Commonwealth. It is the responsibility the department to follow the process dictated by the Department of Veteran Services so that the Town receives the fully allowed reimbursement. The department is also tasked with the responsibility of assisting Veterans and their families with VA benefits; ensuring that each Veteran and/or family member receives all benefits that are available to them.

### **FY2017 Initiatives and Accomplishments**

- Assisted Veterans and their families with VA Benefits.
- Assisted Operation Troop Support by sending care packages and personalized letters to deployed troops.
- Began participating with new North Shore Veterans Collaborative, including assisting with outreach and recruitment.
- Attended State and Associations Meetings and Trainings.
- Implemented new accounting software and payroll system.

### **FY2018 Goals and Initiatives**

- Increase outreach and support.
- Advise and support newly developed Veterans Committee.
- Participate in Wenham Museum "Pathways of Patriotism" Women in the Military event.
- Increase Wenham's participation in "Wreaths Across America."

# Eastern Essex Veterans Services Budget

Operating Budget Line Items						
	FY16	Wenham	FY17	Wenham	FY18	Wenham
Maint- Office Equip	\$650.00	\$58.50	\$650.00	\$61.10	\$650.00	\$58.50
Prof & Legal Services	\$800.00	\$72.00	\$1,800.00	\$169.20	\$1,800.00	\$162.00
Telephone & Web	\$4,200.00	\$378.00	\$4,200.00	\$394.80	\$4,500.00	\$405.00
Office Supplies	\$1,600.00	\$144.00	\$1,600.00	\$150.40	\$1,600.00	\$144.00
Office Equip	\$2,600.00	\$234.00	\$2,600.00	\$244.40	\$2,600.00	\$234.00
Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$45.00
Payroll processing	\$0.00	\$0.00	\$2,000.00	\$188.00	\$1,000.00	\$90.00
Accounting Software	\$0.00	\$0.00	\$500.00	\$47.00	\$500.00	\$45.00
Technology- Network	\$0.00	\$0.00	\$400.00	\$37.60	\$200.00	\$18.00
Travel Expenses	\$5,950.00	\$535.50	\$5,950.00	\$559.30	\$3,000.00	\$270.00
Dues & Subscriptions	\$400.00	\$36.00	\$400.00	\$37.60	\$250.00	\$22.50
Meetings	\$1,900.00	\$171.00	\$1,900.00	\$178.60	\$1,900.00	\$171.00
Rent	\$10,040.00	\$903.60	\$10,040.00	\$943.76	\$10,040.00	\$903.60
ERRS	\$23,000.00	\$2,070.00	\$27,000.00	\$2,538.00	\$32,117.00	\$2,890.53
Insurances	\$1,000.00	\$90.00	\$5,000.00	\$470.00	\$2,500.00	\$225.00
Health Ins	\$12,000.00	\$1,080.00	\$20,000.00	\$1,880.00	\$19,000.00	\$1,710.00
Retiree Health Ins	\$0.00	\$0.00	\$4,100.00	\$385.40	\$3,200.00	\$288.00
Medicare Paym't	\$1,200.00	\$108.00	\$1,900.00	\$178.60	\$2,000.00	\$180.00
Director	\$69,700.00	\$6,273.00	\$76,735.00	\$7,213.09	\$79,037.05	\$7,113.33
Asst to Director	\$51,000.00	\$4,590.00	\$51,000.00	\$4,794.00	\$52,020.00	\$4,681.80
Temp Salary	\$3,000.00	\$270.00	\$3,000.00	\$282.00	\$3,000.00	\$270.00
Treasurer	\$3,200.00	\$288.00	\$3,200.00	\$300.80	\$3,200.00	\$288.00
	<b>\$192,240.00</b>	<b>\$17,301.60</b>	<b>\$223,975.00</b>	<b>\$18,512.52</b>	<b>\$224,614.05</b>	<b>\$20,298.81</b>
			<b>-\$27,000.00</b>	<b>-\$2,538.00</b>		
			<b>\$196,975.00</b>	<b>\$18,515.65</b>		

## **Water Department Statement**

The mission of the Water Department is to provide safe, clean drinking water that meets or exceeds government standards, water for fire protection, and good customer service in a cost effective manner.

### **FY2017 Initiatives and Accomplishments**

- Upgraded 23 meters to radio transponders.
- Completed hydrant flushing during the spring as part of our system maintenance (fall flushing was postponed due to drought conditions).
- Identified and repaired 8 service line leaks and 1 water main leak.
- Awarded state grant funding with several surrounding Towns in a joint effort focused on regional water management planning.
- Added new conservation tier to water rate fee schedule to incentivize lower consumption by high volume users, especially during the summer months when our water ban is in place

### **FY2018 Goals and Initiatives**

- Provide safe and reliable drinking water.
- Work within Water Management Act permitted withdrawal limits.
- Identify and replace hydrants that operate poorly, do not drain, or leak-by.
- Renewal of Water Management Act Permit.
- Continue with meter upgrade program.
- Continue to work with regional partners on long-term water management planning.

### **Significant Budget Changes or Initiatives**

In the Budget, the Salary & Wages amount for FY17 to FY18 increase by \$4,420. The Expenses will also increase by \$4,640 for FY 17 to FY18. The Capital will decrease this fiscal year by \$31,000.00. The Debt will decrease by \$9,971.

The Rationale costs will include COLA and contracts, Utility costs, the capital costs for purchasing a new truck in FY17 and a Mini-excavator lease in FY18. There will be one more year of debt costs for the tank painting bond.

There will be no impacting cost on the Town.

## **Programs and Services**

The Water Department is broken down into three sections: Treatment, Distribution, and Administration /Billing. The Treatment section will look to continue providing and maintaining safe and reliable water treatment to the Town and supply areas. They will meet all State and Federal drinking water standards for the area. The Treatment section will work within the WMA withdrawal limits, provide maintenance for the two water tanks and maintain pumping stations.

The Distribution section will continue to provide maintenance and repair of 28.75 miles of water mains and 215 fire hydrants. There will be a 24 hour response to customer issues and both manual and radio meter readings of the waterways.

The Administration and Billing section is in charge of managing over 1164 customer accounts, prepare annual budgets, and forecast Capital Improvement needs. It is also in charge of bidding/purchasing for large capital expenditures and collaborating with Municipal, State and Federal officials.

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: WATER**

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**DEPT. CODE: 450**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5200</b>	<b>EXPENSES:</b>	
	Energy Services - Electricitiy and Natural Gas	\$ 36,000.00
	Repairs & Maintenance - Water System Repair and Maintenance	\$ 29,750.00
	Other Utilities - Cable and Telephone	\$ 5,620.00
	Office Supplies and Postage - General Office Supplies	\$ 1,695.00
	Water Treatment Chemicals	\$ 20,000.00
	Employee Benefits	\$ 28,000.00
	<b>TOTAL</b>	<b>\$ 121,065.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: WATER**

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**DEPT. CODE: 450**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5300</b>	<b>CONTRACT SERVICES:</b>	
	AAA Backflow - Back Flow Testing	\$ 1,600.00
	Utility Software and Support	\$ 2,180.00
	Ti-Sales - Meter Reading Hardware and Software and Support	\$ 1,758.00
	Biomarine - Water Testing Lab	\$ 3,900.00
	Kelly & Ryan - Water Bills	\$ 4,000.00
	<b>TOTAL</b>	<b>\$ 13,438.00</b>



**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: WATER**

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**DEPT. CODE: 450**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
<b>5900</b>	<b>DEBT EXPENSE:</b>	
	Principal Water Tower Construction	\$ 75,000.00
	Interest Water Tower Construction	\$ 2,250.00
	Principal Water Tower Painting	\$ 36,000.00
	Interest Water Tower Painting	\$ 405.00
	<b>TOTAL</b>	<b>\$ 113,655.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: WATER**

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**DEPT. CODE: 450**

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ITEM#	ITEM	FY 18 DEPARTMENT REQUEST
5800	<b>CAPITAL:</b>	
	Lease/Purchase Mini-Excacator	\$ 4,631.00
	<b>TOTAL</b>	<b>\$ 4,631.00</b>

**FY 2018  
DEPARTMENT REQUEST**

**DEPARTMENT: WATER**

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**DEPT. CODE: 450**

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**Salary Detail**

EMPLOYEE	BASE SALARY	LONGEVITY	OTHER BENEFITS	TOTAL FY 2018 52 WEEKS
<b>SALARY &amp; WAGES:</b>				
Erik Mansfield	83,066.14	300.00	750.00	\$ 84,116.14
Leonard Tuneburg	56,430.40	600.00	2,004.48	\$ 59,034.88
Sheila Bouvier	15,953.60	-	-	\$ 15,953.60
Summer Help	1,420.00	-	-	\$ 1,420.00
Overtime	2,000.00			\$ 2,000.00
Weekend Coverage	4,200.00			\$ 4,200.00
Water Commissioner - Chair	2.00			\$ 2.00
Water Commissioner	1.00			\$ 1.00
Water Commissioner	1.00			\$ 1.00
Secondary Operator	2100			\$ 2,100.00
				<b>\$ 168,828.62</b>

## FY 2018 DEPARTMENT REQUEST

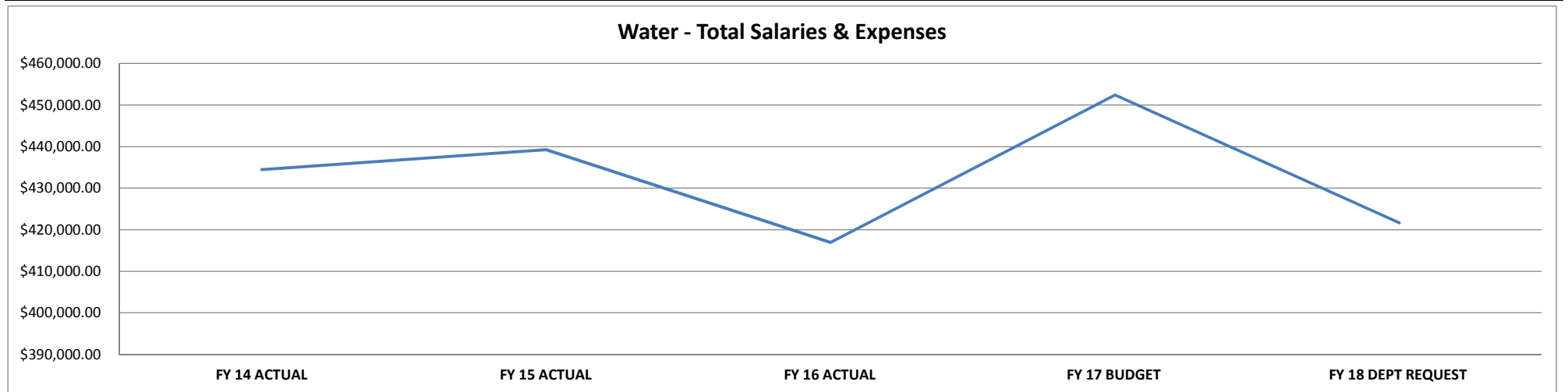
DEPARTMENT: WATER

DEPT. CODE: 450

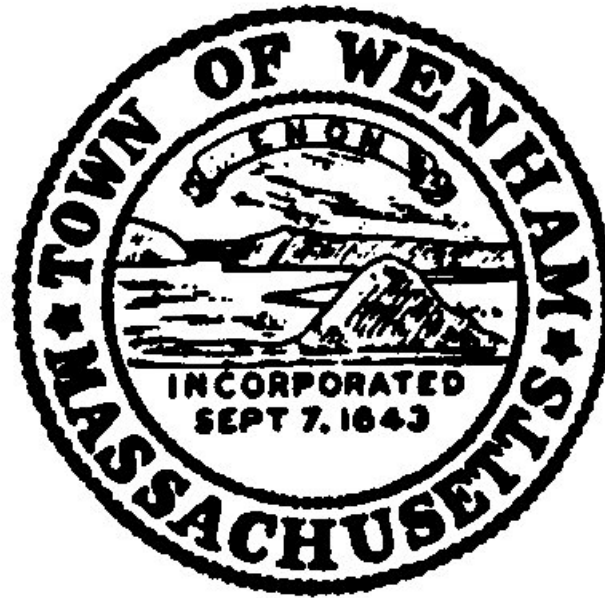
ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
<b>5100</b>	<b>SALARY &amp; WAGES:</b>						
	WATER	\$ 153,650.58	\$ 154,201.33	\$ 156,415.11	\$ 163,948.00	\$ 168,828.00	\$ 4,880.00
							\$ -
	<b>TOTAL</b>	<b>\$ 153,650.58</b>	<b>\$ 154,201.33</b>	<b>\$ 156,415.11</b>	<b>\$ 163,948.00</b>	<b>\$ 168,828.00</b>	<b>\$ 4,880.00</b>
<b>5200</b>	<b>EXPENSES:</b>						
	WATER	\$ 120,778.99	\$ 142,856.66	\$ 132,332.38	\$ 129,863.00	\$ 134,503.00	\$ 4,640.00
							\$ -
	<b>TOTAL</b>	<b>\$ 120,778.99</b>	<b>\$ 142,856.66</b>	<b>\$ 132,332.38</b>	<b>\$ 129,863.00</b>	<b>\$ 134,503.00</b>	<b>\$ 4,640.00</b>
<b>5300</b>	<b>CONTRACT SERVICES:</b>						
	WATER	\$ -					\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>5700</b>	<b>OTHER:</b>						
	WATER - DEBT	\$ 142,187.35	\$ 138,075.00	\$ 128,196.70	\$ 123,626.00	\$ 113,655.00	\$ (9,971.00)
	<b>TOTAL</b>	<b>\$ 142,187.35</b>	<b>\$ 138,075.00</b>	<b>\$ 128,196.70</b>	<b>\$ 123,626.00</b>	<b>\$ 113,655.00</b>	<b>\$ (9,971.00)</b>
<b>5800</b>	<b>CAPITAL:</b>						
	WATER	\$ 17,858.20	\$ 4,150.00	\$ -	\$ 35,000.00	\$ 4,631.00	\$ (30,369.00)
	<b>TOTAL</b>	<b>\$ 17,858.20</b>	<b>\$ 4,150.00</b>	<b>\$ -</b>	<b>\$ 35,000.00</b>	<b>\$ 4,631.00</b>	<b>\$ (30,369.00)</b>
	<b>GRAND TOTAL</b>	<b>FY 14 ACTUAL</b>	<b>FY 15 ACTUAL</b>	<b>FY 16 ACTUAL</b>	<b>FY 17 BUDGET</b>	<b>FY 18 DEPT REQUEST</b>	<b>INCREASE (DECREASE)</b>
	<b>TOTAL WATER</b>	<b>\$ 434,475.12</b>	<b>\$ 439,282.99</b>	<b>\$ 416,944.19</b>	<b>\$ 452,437.00</b>	<b>\$ 421,617.00</b>	<b>\$ (30,820.00)</b>

## FY 2018 DEPARTMENT REQUEST

ITEM#	ITEM	FY 14 ACTUAL	FY 15 ACTUAL	FY 16 ACTUAL	FY 17 BUDGET	FY 18 DEPT REQUEST	INCREASE (DECREASE)
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**Town of Wenham  
FY 2018  
Capital Funding Requests  
FY 2018 – FY 2022  
Capital Improvement Program**



**Board of Selectmen**

*Jack Wilhelm, Chair*

*Catherine Harrison, Vice-Chair*

*John Clemenzi, Clerk*

**Town Administrator**

*Peter Lombardi*

**Finance Committee**

*Michael Lucy, Chair*

*Alexander Begin*

*Richard Quinn*

*Mike Therrien*

*Ned Flynn*

**Finance Director**

*Leslie Davidson*

# Capital Improvement Program

## Introduction

To provide as much information as possible to residents about the budget process, we have provided the following introduction to capital improvement planning that we hope outlines the terms, processes, timeline, and benefits of Wenham's capital planning activities.

### **I. What is the Capital Improvement Program?**

The Capital Improvement Program (CIP) is a multi-year plan used to coordinate the financing and timing of major public improvements for the Town of Wenham. It contains a list of proposed capital projects for the Town within the next five years and reflects the recommendations of Town staff, relevant boards, committees, and commissions, the Finance & Advisory Committee, and the Board of Selectmen. Further, it is consistent with the recommendations provided to the Town by Municipal Resources, Inc., a consulting firm that recently reviewed the Town's current assets and financial considerations with staff to recommend best practices for the Town's CIP.

The CIP identifies each proposed project and presents a summary description, estimate of cost, method of financing, and a schedule of implementation. The Capital Improvement Program constitutes a rational plan for preserving, and supplementing as necessary, the capital assets of the Town. While CIPs are considered a best practice in municipal finance for cities and towns of all sizes, this CIP document is a valuable planning tool in Wenham as we review, prioritize, and allocate funding to capital projects on an annual basis.

### **II. What are Capital Assets and Capital Projects?**

A capital asset is a new or rehabilitated physical asset that has a useful life of at least five years and is of significant value. For our purposes, projects submitted must generally exceed \$10,000 in value to qualify for inclusion in the Town of Wenham Capital Improvement Program. Capital projects are undertaken to acquire, renovate, or improve capital assets and are differentiated from ordinary repairs or maintenance of a recurring nature. Examples of capital projects include land acquisitions, construction or major improvements to public buildings, road construction, and the acquisition of large equipment.

### **III. What is the difference between the Capital Improvement Program and the Capital Budget?**

The first year of the CIP is the proposed Capital Budget for the upcoming fiscal year. The Capital Budget consists of those capital projects and equipment which, through the annual budget process, are approved and funded. Projects slated for subsequent years in the CIP are used for long-term forecasting and planning basis only, and are reviewed on an annual basis for updated pricing and prioritization before being incorporated into the Capital Budget and recommended to Town Meeting for approval. It is important to note that as priorities and monetary constraints change, projects may be moved up, moved back, or even eliminated from the plan. This comprehensive annual review is critical to maintaining fiscal responsibility as well as ensuring the future safety and welfare of Town staff and Wenham residents.

#### **IV. How is the Operating Budget Related to the Capital Budget?**

The Town of Wenham prepares a Capital Budget that is separate from the Operating Budget, yet the two are closely linked. The annual Operating Budget provides for general municipal service delivery, including personnel service costs, supplies and other contractual services, and certain capital equipment. Revenues for the Operating Budget are derived primarily from recurring taxes, inter-governmental sources, and user fees. Appropriations to the annual Operating Budget are for a single fiscal year.

In contrast, the Capital Budget is a multi-year budget designed to invest monies in the physical assets of the Town. In many cases, capital projects require expenditures which take place beyond a single fiscal year: funding with debt because of significant costs to be shared by current and future beneficiaries; systematic acquisition over an extended period of time in order to implement major operating systems or programs; and scheduled replacement or maintenance of specific elements of physical assets. Revenues for capital projects are most often derived from the sale of municipal bonds (borrowing), State & Federal Grants (when available), Community Preservation Act funds (when applicable), or one-time funding sources, such as donations or certified Free Cash.

Notwithstanding these differences, the Operating and Capital Budgets are closely interwoven since operating costs related to capital projects need to be provided for in the Operating Budget. Many capital projects have an impact on the operating costs of the department responsible for maintaining those facilities or equipment. We strive to accurately project the net effect a capital project will have on the operating budget and account for any incremental increases that result. In addition, since many large capital projects are financed through municipal debt, repayment of that debt becomes part of the operating budget as well as the Town's fiscal forecasting models. The necessity to incur some degree of debt in order to finance the Capital Improvement Program carries with it the burden to effectively manage that debt within the Town's financial resources.

#### **V. How does Capital Programming save the Town money?**

The presence of a rational, comprehensive, long-term planning instrument is taken into consideration by rating agencies when the Town seeks to issue debt. Accordingly, failure to have a CIP may result in higher interest rates on bond issues and more tax dollars going to pay for the interest on loans. Wenham currently continues to enjoy a superior credit rating of AAA from Standard & Poor's Rating Service based, in part, on our strong management practices. Thus, very real and tangible cost savings result from the development of and commitment to a Capital Improvement Program.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Proper planning can ensure that capital improvement efforts are coordinated and costly duplication is avoided. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated such that bond issues are sold infrequently and can take advantage of low interest rates. The development of a CIP ensures sound fiscal and capital planning.



## **VI. How are Capital Projects financed?**

An annual appropriation is typically included in the Operating Budget for capital expenditures as one of several funding sources to finance select capital projects. In some cases, a single line item is designated for Capital Projects, while in others, capital projects are listed under the relevant department. Other financing sources for Wenham's capital projects include state and federal grants, certified Free Cash, Revolving funds, Community Preservation Act funds, and debt.

The single largest source of financing for capital projects is borrowing through the issuance of General Obligation bonds. Much like mortgaging a house, borrowing allows the Town to purchase expensive capital assets and spread the costs over the useful life of the asset, thus eliminating the need to temporarily raise taxes every time a large capital asset is acquired. In addition, debt allows current and future beneficiaries to share the cost of long-term capital improvements such as new buildings or roads. All borrowing is done strictly in accordance with Massachusetts General Laws and in coordination with bond counsel.

## **VII. How is the CIP developed?**

The CIP is reviewed and updated on an annual basis based on the following timeline:

**September:** After completing the updated forecast for the next fiscal year and establishing budgetary guidelines with the Board of Selectmen, the Town Administrator and Finance Director ("Administration") distribute a memo to all Department Heads detailing the Capital Budget parameters for the next fiscal year and the Capital request forms for individual projects. These forms are to be completed and submitted back to the Administration by October 1.

**October:** Administration begins review of the documentation and compiles a draft Capital Improvement Program (CIP) based upon last year's document, this year's submitted revisions, and in consultation with all affected Department Heads. The Administration determines "fit" of requested funding against projected available resources and completes a preliminary CIP for consideration of the Board of Selectmen during the commencement of the subsequent fiscal year operating budget deliberations by the end of October.

**November/December:** Administration presents preliminary CIP to Board of Selectmen and makes revisions as necessary and/or directed based on considerations of available funding (including certified Free Cash) and prioritization of projects. CIP is further refined and incorporated into the Administration budget that is presented to the Finance and Advisory Committee.

**January:** Administration continues to adjust and amend the Revenues and Expense assumptions as details such as expected state aid and the trending local receipts collections historical data for the first 6 months of the current fiscal year becomes clear. The Administration continues to revise these baseline assumptions and includes any changes into the budget document and the companion CIP to reflect best available information. The Administra-

tion presents finalized CIP to Finance and Advisory Committee for consideration.

**February/March:** The budget process is completed with the Finance and Advisory Committee making their final recommendations, including funding for the CIP, to the Board of Selectmen. The warrant is finalized and closed. All relevant supporting documentation justifying the spending plans for the upcoming Fiscal Year is included in the materials for Town Meeting.

**April:** Town Meeting votes on the proposed budget, including all CIP recommendations.

### VIII. What do the different priority levels indicate?

As a tool to help inform the review and recommendation process, departments that submit capital improvement requests must establish priority levels for the projects being submitted. These priority levels are reviewed by the Town Administrator and Finance Director, who provide a recommendation for priority levels and funding sources to the Finance & Advisory Committee and Board of Selectmen.

Wenham has instituted four priority levels, as recommended by Municipal Resources, Inc.:

**Highest Priority (Red):** Projects/items essential to protect the health and safety of the public, employees, and school children. Additionally, projects that will protect public and private properties in the community. Mandated State and Federal laws would fit into this category (i.e., accessibility requirements). Emergency situations such as storm damage to roads and bridges, washouts, and building damage caused by wind or structural issues are further examples of a high priority.

**Second Highest Priority (Orange):** Projects/equipment without which an existing or critically needed service cannot be properly delivered in terms of maintaining quality and assuring dependability (i.e., public safety equipment, Public Works equipment, Infrastructure, etc.).

**Third Highest Priority (Yellow):** Projects or initiatives that produce a measurable cost savings to the community by reducing future replacement or general departmental operating cost (i.e., engineering studies, update Master plan, Open Space Plan, re-org proposals, IMA enhancements, specialized equipment, etc.).

**Fourth Highest Priority (Green):** Projects that are an enhancement and/or expansion of an existing service, usually at the request of a segment of the local population or a specific advocacy group.

### IX. Why do we need a CIP?

The CIP provides a means of coordinating and centralizing the capital project requests of various departments, thus minimizing the potential for unnecessary overlap or delays. It focuses attention on Wenham's goals and financial capability by comprehensively considering not only what capital projects Wenham needs but what it can afford. Additionally, the formalized process allows more time for the study of projects, encourages public discussion of proposed undertakings, and allows residents the opportunity to provide input on the proposed projects and related expenditures.



**Executive Summary**  
**Wenham CIP**

The Town of Wenham engaged the firm of Municipal Resources, Inc. to help the community leaders plan for, develop, and incorporate a 5-year Capital Improvement Plan (CIP) for the Town to maintain, protect, and enhance the capital assets of the community. The intent of the elected and appointed leaders in the community was to incorporate this plan into the annual budget process, and to assure the plan would be “sustainable, predictable, and pragmatic”. This work was performed for the Town by utilizing a state grant issued through the Massachusetts Department of Revenue (DOR) under the “Community Compact Program”. The consultants segmented the report into three sections: Part I (an educational primer on the importance of a CIP in Massachusetts communities), Part II (specific detailed financial information about Wenham and its ability to sustain this type of program), and Part III (the consultant recommendations for the Town to consider in moving forward with a CIP program).

**Part I**

In this “educational” component of the analysis, the consultants defined terms, discussed the planning process, and detailed the long- and short-term goals of a comprehensive CIP, while also pointing out “best municipal fiscal practices” used for building a realistic 5-year program. Highlights from Part I include the following descriptive data points:

Objectives of a “sustainable” 5-year CIP: The major objective of this planning process is to develop a realistic 5-year schedule to fund needed capital projects (facilities equipment) by committing annually to supporting capital needs as a part of the budget cycle and avoiding “surprises” for future year funding needs.

Town Values: According to the Town’s insurers, Wenham has \$16-\$20 million dollars in tangible assets to protect and maintain for its residents. This amount **excludes** the School properties.

What is a Capital Asset?: This is generally considered to be an item valued at \$10,000 or more, with a useful life of more than 3 years (i.e., facilities, vehicles, equipment, etc.).

Forecasting Revenues and Expenses: This exercise is a critical component in evaluating and funding Capital requests on an annual basis. Wenham has a strong history of accurate conservative forecasting of revenues and expenses already in place.

Identifying Funding Sources: The report details numerous funding sources for the Town to consider in formulating a “sustainable” 5-year CIP. Sources include: Free Cash, Stabilization funds, General funds (tax levy), CPA money, Revolving funds, and Overlay surplus money.

Financial Policy considerations when building a CIP: The consultants have recommended a number of Financial Policies for Wenham that are highly recommended by the DOR, as well as credit rating agencies (Moody’s, Standard and Poor’s, etc.), and recognized as “best practices” in most AAA rated Massachusetts communities. Wenham has already begun this process with a focus on cash reserves, debt management, and budget deliberations.

NOTE: For a review of the complete report, go to the Town’s website and click “Important Documents”.



**Executive Summary**  
**Wenham CIP**  
**Part II**

The Town of Wenham is a residential suburban community with a long history of being well managed and conservative in its fiscal management practices. The bond rating agencies back this up with investment grade bond rating of AAA/Stable from S&P, and Aa2 from Moody's. The consultants reviewed the Town Administrator's preliminary FY18 budget presentation to the Selectmen and Finance Committee of August 2 and October 11. Both paint a picture of a structural deficit due to the continued use of Free Cash to balance the Operating Budget. The Town relies on the property tax and new growth for the vast majority of its revenue sources. Wenham is nearly 100% residential with only a few commercial taxable properties and no industry. In addition, the Town has experienced very little new growth which would add to the community's tax base. In the course of the study, the consultants looked at FY16 tax bills for comparable communities and found that of the ten towns reviewed, the average tax bill was \$8,914, and the average assessed value of a single-family home was \$579,285. For Wenham, the comparable numbers are \$10,154 and \$598,285. The consultants also found one point of interest, although the total student enrollment of HWRSD is decreasing, the Wenham enrollment is increasing. This places additional pressure on an already constrained budget forecast.

Department Capital Needs Assessment Overview for FY18-FY22

The consultants reviewed and evaluated the department's Capital Budget Requests for the five years FY-18 to FY-22. The requests over the five-year period total nearly \$3M, ranging from an annual low of \$300K to a high of \$700K. This is without the capital needs of the HWRSD. The obvious challenge is to develop a sustainable plan to commit limited recurring revenues to a capital plan, while supporting the basic municipal services.

Plan to Commit Annual Expenditures on Capital Projects

Wenham has a history of maintaining its equipment and facilities. As a next step, it is recommended that Wenham follow the best practice of dedicating a portion of the total General Fund revenues to capital investments. Smaller municipalities use 1% to 2% as a guide. Also, Wenham uses lease/purchase to procure equipment; this is a sound practice.

Prioritizing Needs and Adopting a Basis for Evaluation

The consultants recommend the Town use a four-level evaluation tool to determine the relative priority of the department's capital requests. The number one or highest priority would be for projects/items essential to protect the health and safety of the public, employees, and school children. The number four or lowest priority would be for projects that are an enhancement and/or expansion of an existing service.

Analysis of Wenham's Financial Status

Any analysis of Wenham's financial status begins with looking at the Town's ability to pay both short- and long-term. The Town has healthy reserves in Free Cash, the Stabilization Fund, and the CPA fund with a declining debt service. In fact, both the tax base supported exempt debt and enterprise supported non-exempt debt drop off dramatically in 2020. Over the next few years, the consultants recommend using this time to examine the large capital needs and develop a plan to finance them by borrowing. The best practice of a number of municipalities is to keep their debt service at a percentage of the operating budget, and not let those dollars get absorbed in the operating budget.

As stated previously, the consultants carefully reviewed the Town Administrator's budget presentations in August and October. It is understood the presentation has been updated since then, and the original deficit of \$526K has been reduced. However, despite modest budget increases projected for FY 18, the Town still is relying on \$750K from Free Cash to balance the budget. Wenham is fortunate to have Free Cash to use in this manner, on the other hand, once Free Cash gets built into the revenue stream it becomes difficult to remove it. The Department of Revenue does not encourage the use of Free Cash to supplement the budget on an on-going basis.

**Executive Summary  
Wenham CIP  
Part III  
Recommendations for Wenham**

The consultants made a number of recommendations (based on generally accepted “Best Management” practices) for the Town to consider as they determine a strategy for implementing a realistic Capital Improvement Program (CIP) for Wenham. Local officials will evaluate those suggestions given the changing fiscal realities in the community and make decisions based upon the short- and long-term interests of the Town. The Recommendations listed herein are a partial listing of our priority considerations to assist in implementing a “sustainable, practical, and realistic” Capital Improvement Program for the Town.

1. **The Town should consider using “up to 20%” of the certified free cash annually to spend on capital projects to support the needs of the departments and the preservation of physical assets within the Town (pay-as-you-go).**
2. **MRI strongly recommends that the Town of Wenham adopt a series of Financial policies regarding Debt Management, Use of Reserves, and adopting a formal CIP budget process for the community.**
3. **The Town should only use the Stabilization account for individual projects or “bundled” purchases exceeding \$100,000 to avoid interest payments on large items.**
4. **The Town should strongly consider the use of CPA (Community Preservation Act) funds for all eligible projects/programs allowed under the prevailing statutes.**
5. **MRI recommends the Town establish a “Rental Revolving Fund” and a new “Special Water Stabilization Account” to assist in addressing the overall maintenance issues related to the Iron Rail complex, and to plan for possible significant asset upgrades for the Water Department pipe and storage tank infrastructure.**
6. **The Town should consider the possibility of a general operating budget override within the next 3-5 years, to increase its taxing ability to maintain existing operations and pay for needed capital items from the annual general fund appropriations.**
7. **The Town should continue to aggressively pursue opportunities evident within the existing IMA (Inter-Municipal Agreement) with the Town of Hamilton and/or other neighboring communities for the “shared” use of specialized and costly municipal equipment, as well as service delivery options.**

## *FY 2018 Capital Budget Narrative*

As we work to address the Town's capital needs in a comprehensive manner that is in line with the recommendations outlined by Municipal Resources, Inc. in their November 2016 report, we have identified a number of key equipment purchases and other projects that have been recommended for funding in FY18. These recommendations collectively represent our FY18 Capital Budget.

Our Capital Budget has been divided into two separate categories based on their proposed funding sources. The first are items that, for the most part, have historically been funded through the General Fund as part of the annual Operating Budget.

In FY18, these items total \$300,587 and include:

- \$21,454 for the 2 new DPW plow trucks from Nonexcluded Debt (2<sup>nd</sup> year of 5 payment State House loan note approved at 2015 Annual Town Meeting)
- \$43,020 for the newly purchased Peterbilt DPW truck from DPW Capital (2<sup>nd</sup> year of 4 payment lease agreement)
- \$40,000 for Highway Road Capital from DPW Capital (for paving projects, used to supplement annual ~\$150k in Chapter 90 funding from the state)
- \$40,000 for a frontline Police cruiser from Police Department Capital (annual cost to maintain fleet replacement schedule)
- \$89,575 for the new pumper Fire Truck from Nonexcluded Debt (2<sup>nd</sup> year of 5 payment State House loan note approved at 2015 Annual Town Meeting)
- \$15,000 for Fire Department administrative vehicles from Fire Department Capital (final year of lease payments)
- \$19,906 for Financial Software from Nonexcluded Debt (2<sup>nd</sup> year of 5 payment State House loan note approved at 2015 Annual Town Meeting)
- \$7,000 from IT Capital to continue annual computer replacement schedule
- \$4,632 for Mini Excavator from Water Capital (1/3 of the 2<sup>nd</sup> year of 4 payment lease agreement; other 2/3 covered by DPW Revolving and Cemetery Reserves)
- \$20,000 for new entrance signage and associated landscaping at the Iron Rail facility (funded through new Iron Rail Capital Reserve account, using \$18k in annual rental income that has been deducted from local receipts)

Other one-time capital needs that have not traditionally been included in the operating budget vary from year-to-year but average about \$600k/year over the next 5 fiscal years based on the FY18-22 CIP. Going forward, the goal is to fund at least \$200-300k of these needs on an annual basis, not including the \$150k in annual funding from Chapter 90 state aid for road repairs.

While we would prefer to include a dedicated line item for one-time capital needs using General Fund revenues, that scenario was not an option for FY18 and may not be a reasonable expectation

## *FY 2018 Capital Budget Narrative (Continued)*

in the coming fiscal years unless an operating override is approved. Therefore, for FY18 in particular, the Town supported using \$141,000 in certified Free Cash to fund the following capital needs:

- \$16,000 for a wing plow for the new Peterbilt DPW truck: this purchase will double our wing plow inventory and will greatly enhance the DPW's plowing efforts, especially in responding to significant snow events
  - \$35,000 for Highway Road Capital to supplement \$40k in DPW Capital funded in the operating budget and \$150k in annual Chapter 90 state aid: Chapter 90 is chronically underfunded and the \$40k from the General Fund is insufficient to cover the Town's actual road repair and repaving needs
  - \$55,000 for 26 new Police Department radios: current handheld radios lack sufficient coverage in certain areas of town since the transition to narrow banding and constitute an essential public safety need
  - \$5,000 for Library computers: this purchase will replace 5 computers acquired 6 years ago that are at the end of their useful life (Friends of the Library funds and state aid will be used to purchase the other 2 computers needed at this time)
  - \$18,000 to paint 2 sides of Town Hall: this first of two phases will protect the Town's significant investment in this historic structure (another \$18k is budgeted for FY19 to complete this project)
- \$12,000 for a new 8 passenger COA van: this amount will cover the Town's 20% local match to replace the current vehicle which now has 110+k miles and has seen an increase in ongoing maintenance costs

As part of the annual budget process, the Selectmen and Finance Committee unanimously supported funding all of these capital requests using Free Cash; a recommendation that was subsequently approved by Town Meeting, leaving the Town with a minimum Free Cash balance just over \$500k as we look to begin the budget building process for FY19.

Given our continued reliance on \$750k to build our operating budget over the past several years, we believe that the level of funding included in the FY18 Capital Budget strikes the proper balance between demonstrating our continued commitment to investing in our capital needs and planning for the challenges that lie ahead in trying to achieve a balanced budget in future fiscal years.

FY 2018 CAPITAL IMPROVEMENT PROGRAM	Operating Budget (Article 1)	Non- Excluded Debt (Article 1)	Free Cash (Article 8)	Iron Rail Rental Revolving (Article 10)	Departmental Totals
<b><u>II</u></b>					\$ 31,906.00
Town Staff Computers, Printers & Monitors	\$ 7,000.00				
Library Computers			\$ 5,000.00		
Financial Software		\$ 19,906.00			
<b><u>Police</u></b>					\$ 95,000.00
Marked police cruiser	\$ 40,000.00				
Portable Radios (26)			\$ 55,000.00		
<b><u>Fire</u></b>					\$ 104,575.00
Administrative Vehicles (2) Lease Payments	\$ 15,000.00				
Pumper Fire Truck		\$ 89,575.00			
<b><u>DPW - Highway</u></b>					\$ 155,474.00
Street & Sidewalk Maintenance	\$ 40,000.00		\$ 35,000.00		
Peterbilt Truck Lease Payment	\$ 43,020.00				
2 Highway Plow Trucks		\$ 21,454.00			
Wing Plow for Peterbilt Truck			\$ 16,000.00		
<b><u>Water</u></b>					\$ 118,287.00
Mini Excavator Lease Payment	\$ 4,632.00				
Water Tower Construction and Painting		\$ 113,655.00			
<b><u>Miscellaneous</u></b>					\$ 50,000.00
Iron Rail Entrance Signage				\$ 20,000.00	
COA Van			\$ 12,000.00		
Town Hall Exterior Painting			\$ 18,000.00		
<b>FY 2018 Capital Totals</b>	<b>\$ 149,652.00</b>	<b>\$ 244,590.00</b>	<b>\$ 141,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 555,242.00</b>



**Town of Wenham**  
**Capital Improvement Program FY 2018-2022**

Department	FY 2018	TA Recommended & BOS/FinCom Approved	Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	5 year total
<b>DPW</b>								
2 Highway Plow Trucks	\$21,454	\$21,454	General Fund Operating (Nonexcluded Debt)	\$20,923	\$19,584	\$18,267		\$80,228
Peterbilt Truck	\$43,020	\$43,020	General Fund Operating	\$43,020	\$43,020			\$129,060
Wing plow for Peterbilt Truck	\$16,000	\$16,000	General Fund Capital					\$16,000
Mini Excavator	\$4,632	\$4,632	DPW Revolving	\$4,632	\$4,632			\$13,896
State Road Capital	\$150,000	\$150,000	Chapter 90	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Highway Road Capital	\$75,000	\$75,000	General Fund Operating (\$40k) & General Fund Capital (\$35k)	\$80,000	\$90,000	\$100,000	\$100,000	\$445,000
Riding Mower	\$5,000	\$5,000	DPW Revolving					\$5,000
One Ton Pick-up				\$60,000				\$60,000
2 Mowers				\$7,000				\$7,000
Backhoe					\$170,000			\$170,000
Landscape Trailer						\$5,200		\$5,200
Medium duty Truck w/ Plow						\$170,000		\$170,000
DPW Fuel Storage Tank						\$250,000		\$250,000
Front end Loader							\$172,000	\$172,000
Total DPW in General Fund Operating		\$104,474						
Total DPW in General Fund Capital		\$51,000						
<b>Total DPW</b>	<b>\$315,106</b>	<b>\$315,106</b>		<b>\$365,575</b>	<b>\$477,236</b>	<b>\$693,467</b>	<b>\$422,000</b>	<b>\$2,273,384</b>
<b>Police</b>								
Front line Cruiser	\$40,000	\$40,000	General Fund Operating	\$40,000	\$42,000	\$42,000	\$42,000	\$206,000
Portable Radios	\$55,000	\$55,000	General Fund Capital					\$55,000
Administrative Vehicle				\$40,000			\$44,000	\$84,000
Tactical Vests				\$12,000				\$12,000
4 MDT units (Cruiser Laptops)					\$24,000			\$24,000
Auto Plate Reader						\$22,000		\$22,000
14 Rifles							\$14,000	\$14,000
Station Cameras & Security Hardware Upgrade							\$150,000	\$150,000
Total Police in General Fund Operating		\$40,000						
Total Police in General Fund Capital		\$55,000						
<b>Total Police</b>	<b>\$95,000</b>	<b>\$95,000</b>		<b>\$92,000</b>	<b>\$66,000</b>	<b>\$64,000</b>	<b>\$250,000</b>	<b>\$567,000</b>
<b>Fire Dept</b>								
Pumper Fire Truck	\$89,575	\$89,575	General Fund Operating (Nonexcluded Debt)	\$87,359	\$81,768	\$76,269		\$334,971
Administrative Vehicles	\$15,000	\$15,000	General Fund Operating			\$45,000	\$50,000	\$110,000
Portable Radios				\$30,000				\$30,000
Protective Gear				\$25,000				\$25,000
Rescue Truck					\$100,000			\$100,000
Total Fire in General Fund Operating		\$104,575						
Total Fire in General Fund Capital		\$0						
<b>Total Fire</b>	<b>\$104,575</b>	<b>\$104,575</b>		<b>\$142,359</b>	<b>\$181,768</b>	<b>\$121,269</b>	<b>\$50,000</b>	<b>\$599,971</b>
<b>IT</b>								
Financial Software	\$19,906	\$19,906	General Fund Operating (Nonexcluded Debt)	\$19,413	\$18,171	\$16,949		\$74,439
Library Computers	\$7,000	\$7,000	General Fund Capital (\$5k), State Aid, & Friends of Library	\$11,000				\$18,000
30 PCs/Laptops	\$7,000	\$7,000	General Fund Operating	\$10,000	\$10,000			\$27,000
Library Server				\$9,600				\$9,600
Phone System Upgrade	TBD							
Total IT in General Fund Operating		\$26,906						
Total IT in General Fund Capital		\$5,000						
<b>Total IT</b>	<b>\$33,906</b>	<b>\$33,906</b>		<b>\$50,013</b>	<b>\$28,171</b>	<b>\$0</b>	<b>\$0</b>	<b>\$129,039</b>
<b>Recreation</b>								
Pingree Park Playground Equipment	\$125,000	\$125,000	CPA; Private fundraising					\$125,000
High School Turf Field				TBD				\$0
Replace Gym Floor				\$10,000				\$10,000
Tennis courts at Pingree Park					\$30,000			\$30,000
High School Baseball Field						TBD		\$0
Total Recreation in General Fund Operating		\$0						
Total Recreation in General Fund Capital		\$0						
<b>Total Rec</b>	<b>\$125,000</b>	<b>\$125,000</b>		<b>\$10,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,000</b>
<b>Library</b>								
Phone System Upgrade				\$6,500				\$6,500
Repair Sidewalk					\$12,000			\$12,000
Carpet Replacement 1st/2nd Floors					\$65,000			\$65,000
Total Library in General Fund Operating		\$0						
Total Library in General Fund Capital		\$0						
<b>Total Library</b>	<b>\$0</b>	<b>\$0</b>		<b>\$6,500</b>	<b>\$77,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$77,000</b>
<b>Miscellaneous</b>								
Mini Excavator	\$4,632	\$4,632	Cemetery Reserves	\$4,632	\$4,632			\$13,896
Paint Town Hall	\$18,000	\$18,000	General Fund Capital	\$18,000				\$36,000
COA Van	\$60,000	\$60,000	General Fund Capital (\$12k) & State grant (\$48k)			\$15,000		\$60,000
Replace Town Hall Cornerstones					\$15,000			\$15,000
COA Roof Repairs					\$15,000			\$15,000
Total Misc in General Fund Operating		\$0						
Total Misc in General Fund Capital		\$30,000						
<b>Total Facilities</b>	<b>\$82,632</b>	<b>\$82,632</b>		<b>\$22,632</b>	<b>\$34,632</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139,896</b>
<b>Iron Rail</b>								
Replace Entrance Signage	\$20,000	\$20,000	General Fund Operating (Iron Rail Capital Reserves)					\$20,000
Replace Roofing, Gutter, and Fascia				\$150,000				\$150,000
Road and Parking Lot Paving					\$70,000			\$70,000
Design and Replace Septic System						\$15,000		\$15,000
Total Iron Rail in General Fund Operating		\$20,000						
Total Iron Rail in General Fund Capital		\$0						
<b>Total Iron Rail</b>	<b>\$20,000</b>	<b>\$20,000</b>		<b>\$150,000</b>	<b>\$70,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$484,896</b>
<b>Water</b>								
Mini Excavator	\$4,632	\$4,632	General Fund Operating	\$4,632	\$4,632			\$13,896
Water Tower Construction	\$77,250	\$77,250	General Fund Operating (Nonexcluded Water Debt)	\$77,250	\$75,750			\$230,250
Water Tower Painting	\$36,405	\$36,405	General Fund Operating (Nonexcluded Water Debt)					
Utility Truck with Plow				\$50,000				\$50,000
Emergency Generator at Pleasant St Pump Station							\$125,000	\$125,000
Total Water in General Fund Operating		\$118,287						
Total Water in General Fund Capital		\$0						
<b>Total Water</b>	<b>\$118,287</b>	<b>\$118,287</b>		<b>\$131,882</b>	<b>\$80,382</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$419,146</b>
<b>Total General Fund Operating</b>		<b>\$414,242</b>						
<b>Total General Fund Capital</b>		<b>\$141,000</b>						
<b>Other Funding Sources</b>		<b>\$339,264</b>						
<b>Summary</b>	<b>\$894,506</b>	<b>\$894,506</b>		<b>\$970,961</b>	<b>\$1,045,189</b>	<b>\$893,736</b>	<b>\$847,000</b>	<b>\$4,855,332</b>

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **2 Highway Plow Trucks**

Department: **DPW**

Priority Level: **highest**

Description and Justification:

Required to maintain services and replace vehicles that have far exceeded their life expectancy.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment		\$ 80,228	\$ 21,454	\$ 20,923	\$ 19,584	\$ 18,267	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 80,228	\$ 21,454	\$ 20,923	\$ 19,584	\$ 18,267	\$ -

Sources of Fund Legend

(1) General Fund Operating (Nonexcluded Debt)

FY 2018  
TOTAL

\$

**21,454**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Peterbilt Truck**

Department: **DPW**

Priority Level: **highest**

Description and Justification:

Already committed to Year 2 of a 5 year lease-to-own; replaces a 1992 truck.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	<i>Estimated Expenditure by Fiscal Year</i>				
			<b>TA Recomm FY 2018</b>	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 129,060	\$ <b>43,020</b>	\$ 43,020	\$ 43,020	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 129,060	\$ <b>43,020</b>	\$ <b>43,020</b>	\$ <b>43,020</b>	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Operating

FY 2018  
TOTAL

**\$ 43,020**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Wing Plow for Peterbilt Truck**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Capital	<b>FY 2018 TOTAL</b>	<b>\$ 16,000</b>
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Mini Excavator**  
 Department: **DPW** Priority Level: **highest**

Description and Justification:

Takuechi Mini Excavator in year 2 of a 4 year lease-to-own. This is a shared cost with Water Dept and Cemetery to dig Graves, water repair, catch basin work, and grading and draining work.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 13,896	\$ 4,632	\$ 4,632	\$ 4,632	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 13,896	\$ 4,632	\$ 4,632	\$ 4,632	\$ -	\$ -

Sources of Fund Legend

(1) DPW Revolving	<b>FY 2018 TOTAL</b>	<b>\$ 4,632</b>
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **State Road Capital**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:

Funded annually through state bond issuance



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 750,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 750,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

Sources of Fund Legend

(1) Chapter 90

FY 2018  
TOTAL

**\$ 150,000**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Highway Road Capital**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:

Need to incrementally increase to keep up with increasing costs and demand to repair roads



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1 & 2	\$ 445,000	\$ 75,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 445,000	\$ 75,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000

Sources of Fund Legend

- (1) General Fund Operating (\$50K)
- (2) General Fund Capital (\$25K)

**FY 2018  
TOTAL**

**\$ 75,000**



**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Riding Mower**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) DPW Revolving FY 2018 TOTAL \$ 5,000



**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **One Ton Pick-up**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:

Replacing 2008 truck which is no longer dependable.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **2 Mowers**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:

Replace the following equipment which are no longer dependable and would require their engines to be rebuilt: 1992 Walk behind Bunton 48" Mower; 48" X Mark Mower Mower.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Backhoe**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:

Replace 2009 Backhoe with plow, which has exceeded its life expectancy, and consequently is not cost-effective to maintain.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 170,000	\$ -	\$ -	\$ 170,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 170,000	\$ -	\$ -	\$ 170,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Landscape Trailer**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:

Replace old landscape trailer with broken frame and axel. A larger trailer is needed to hold additional equipment needed to maintain school grounds.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 5,200	\$ -	\$ -	\$ -	\$ 5,200	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 5,200	\$ -	\$ -	\$ -	\$ 5,200	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Medium duty Truck w/ Plow**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **DPW Fuel Storage Tank**  
 Department: **DPW** Priority Level: **highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Front End Loader**  
 Department: **DPW** Priority Level: **second highest**

Description and Justification:

Replace 1986 John Deere Front End Loader.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 172,000	\$ -	\$ -	\$ -	\$ -	\$ 172,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 172,000	\$ -	\$ -	\$ -	\$ -	\$ 172,000

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Pumper Fire Truck**

Department: **FIRE**

Priority Level: **highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 334,971	\$ 89,575	\$ 87,359	\$ 81,768	\$ 76,269	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 334,971	\$ 89,575	\$ 87,359	\$ 81,768	\$ 76,269	\$ -

Sources of Fund Legend

(1) General Fund Operating (Nonexcluded Debt)

**FY 2018  
TOTAL**

**\$**

**89,575**



**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Administrative Vehicles**

Department: **FIRE**

Priority Level: **highest**

Description and Justification:

FY18 is last year of lease payments on Chief's car (2013) and utility truck; new vehicles are scheduled to be purchased outright in FY21 and FY22.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 110,000	\$ 15,000	\$ -	\$ -	\$ 45,000	\$ 50,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 110,000	\$ 15,000	\$ -	\$ -	\$ 45,000	\$ 50,000

Sources of Fund Legend

(1) General Fund Operating

FY 2018  
TOTAL

\$

**15,000**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Portable Radios**  
**Department: FIRE** **Priority Level: second highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Protective Gear**  
 Department: **FIRE** Priority Level: **second highest**

Description and Justification:

Replace 10 sets of protective gear which no longer satisfy safety requirements.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
---------	--------------------------	------

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Rescue Truck**  
**Department: FIRE** **Priority Level: second highest**

Description and Justification:

Replace the current rescue vehicle which is nearly 20 years old.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Replace Entrance Signage**  
**Department: IRON RAIL** **Priority Level: fourth highest**

**Description and Justification:**

Remove existing sign and replace with a more modern sign with lighting. Road-side signage: existing sign in very rough shape – one side has fallen down. Existing sign is plywood and not befitting of the property. There is currently no lighting on the sign. The new sign will have space for individual tenant signs so that they can properly promote their businesses.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Furnishings/Equipment	1	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Operating (Iron Rail Capital Reserves)

**FY 2018  
TOTAL**

**\$ 18,000**



**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Replace Roofing, Gutter, Faascia**  
**Department: IRON RAIL** **Priority Level: highest**

**Description and Justifcation:**

Replace existing roof and repair/replace gutter and fascia. The existing roof is at the very end of its useful life and needs to be replaced before failure. Water is leaking behind the existing gutters and finding its way into the building. Sections of the existing fascia are rotted and need to be replaced. The entire fascia needs painting to prevent additional rot.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Road and Parking Lot Paving**  
**Department: IRON RAIL** **Priority Level: second highest**

Description and Justification:

Widen the existing road and pave the parking lot behind the building. The existing road is very narrow, especially considering the truck and heavy machinery traffic it carries. Much of the road is at the very end of its useful life. The parking lot behind the building needs to be paved in order for the property to be brought up to the same level as competing office/retail properties, as well as to provide a safer surface to reduce the risk of accidents due to inclement weather.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ 70,000	\$ -	\$ -	\$ 70,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 70,000	\$ -	\$ -	\$ 70,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

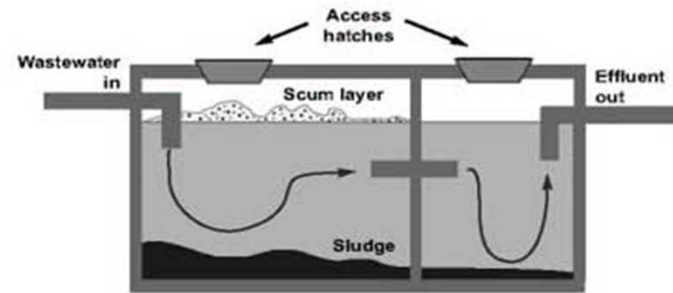
Project Title: **Design and Replace Septic System**

Department: **IRON RAIL**

Priority Level: **highest**

Description and Justification:

Design and replace the septic system. The existing septic system is at the very end of its useful life, with sections of the leaching field currently not working properly. These issues need to be remedied before they turn into emergency repairs which could potentially shut down the building.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Other	TBD	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-



**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Financial Software**  
 Department: **IT** Priority Level: **highest**

Description and Justification:

IT software conversion occurred for FY 2017. Contractually obligated.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 74,439	\$ 19,906	\$ 19,413	\$ 18,171	\$ 16,949	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 74,439	\$ 19,906	\$ 19,413	\$ 18,171	\$ 16,949	\$ -

Sources of Fund Legend

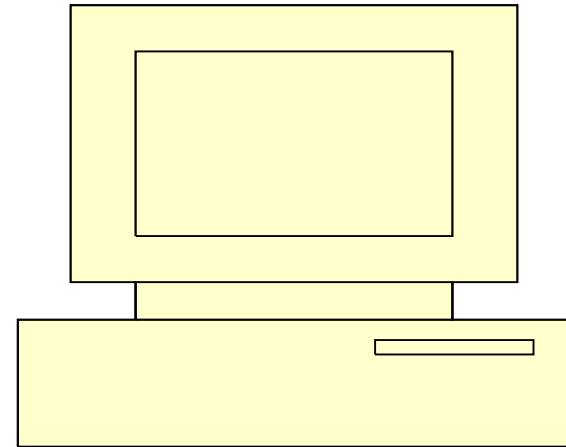
(1) General Fund Operating (Nonexcluded Debt)	<b>FY 2018 TOTAL</b>	<b>\$ 19,906</b>
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Library Computers**  
 Department: **IT** Priority Level: **second highest**

Description and Justification:

Scheduled replacement of 7 computers (4 public computers and 3 staff computers). These computers are at the end of their useful life causing disruption to the staff and the public.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1,2,3	\$ 18,000	\$ 7,000	\$ 11,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 18,000	\$ 7,000	\$ 11,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Capital (\$5K)  
 (2) State Aid

(3) Friends of the Library

**FY 2018  
TOTAL**

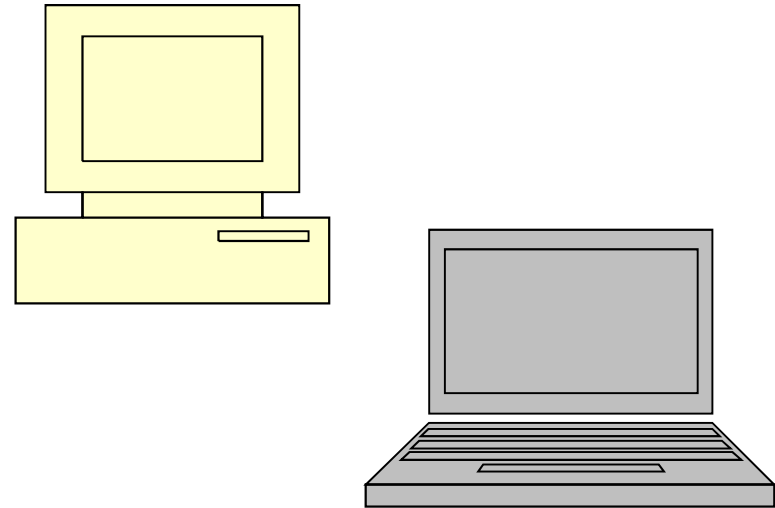
**\$ 7,000**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **30 PCs/Laptops**  
 Department: **IT** Priority Level: **second highest**

Description and Justification:

Consolidated purchase for various Depts. PCs will be out of warranty in or around 2017-2018. It generally costs much more to maintain PCs that are not under warranty as opposed to purchasing new PCs that are under a warranty. Up to date PCs ensure there are minimal security risks and keep maintenance costs low. Technology costs are such that it is typically more cost-effective to purchase a new machine, as opposed to having a technician spend multiple hours troubleshooting PC issues.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 27,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 27,000	\$ 7,000	\$ 10,000	\$ 10,000	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Operating

FY 2018  
TOTAL

\$

**7,000**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Library Server**  
 Department: **IT** Priority Level: **second highest**

Description and Justification:

The existing computer server, which was installed in 2010 and runs Windows Server 2008, is now obsolete. The entire library network is run through this server, including file storage, Deep Freeze, Symantec and the Sharepoint Intranet.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 9,600	\$ -	\$ 9,600	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 9,600	\$ -	\$ 9,600	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Phone System Upgrade**  
**Department: IT** **Priority Level: second highest**

**Description and Justification:**

recognized as a problem townwide, dollars tbd



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Phone System Upgrade**  
**Department: Library** **Priority Level: second highest**

Description and Justification:

Replacement of the original Avaya Partner ACS Phone System to new Avaya IP Office Phone System. Electronic components start to fail within 15-20 years and the current phone system is 15 years old.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 6,500	\$ -	\$ 6,500	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 6,500	\$ -	\$ 6,500	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Repair Sidewalk**  
**Department: Library** **Priority Level: third highest**

Description and Justification:

Sidewalk is cracked and spalling. Squares that had holes and were a safety hazard and that could be repaired were repaired in August 2016. Further deterioration will be determined by winter/spring weather conditions and application of de-icing chemicals. Work would include removal of 13 squares of existing concrete sidewalk (approximately 350 square feet) between the library and the parking lot; prep subgrade as needed; install crushed stone/rewire as needed. Form new sidewalk area in existing footprint; pour new concrete sidewalk in existing footprint @4000 psi; Install broom finish; install control joints as needed; dispose of debris; clean job site.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Replace Carpet on 1st and 2nd Floors**  
**Department: Library** **Priority Level: fourth highest**

Description and Justification:

Remove and Replace Carpet in entire library. Carpet installed in 2001 and has received exceptionally high use since installation. Areas were repaired in 2012 using remnants.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Furnishings/Equipment	TBD	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-



**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Mini Excavator**  
**Department: Miscellaneous** **Priority Level: highest**

Description and Justification:

Cemetery contribution to Mini-Excavator. To be shared with DPW and Water Dept.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 13,896	\$ 4,632	\$ 4,632	\$ 4,632	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 13,896	\$ 4,632	\$ 4,632	\$ 4,632	\$ -	\$ -

Sources of Fund Legend

(1) Cemetary Reserves (?)	<b>FY 2018 TOTAL</b>	<b>\$ 4,632</b>
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Paint Town Hall**  
**Department: Miscellaneous** **Priority Level: highest**

Description and Justification:

Painting is required for adequate preservation of the structure.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Furnishings/Equipment	1	\$ 36,000	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 36,000	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Capital

**FY 2018  
TOTAL**

**\$ 18,000**

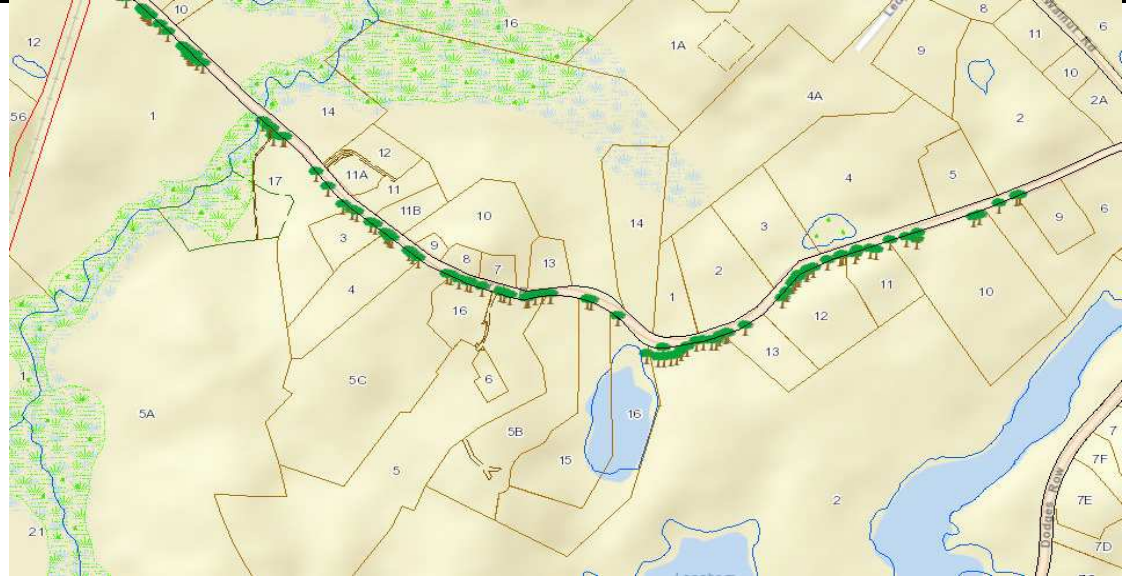
**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Street Tree Inventory and Planting Plan**

Department: **Miscellaneous**

Priority Level: **fourth highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Other	1	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Capital

**FY 2018  
TOTAL**

**\$**

**25,000**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **COA Van**  
 Department: **Miscellaneous** Priority Level: **second highest**

**Description and Justification:**

COA Van has close to 110,000 miles. It runs well but we should consider replacing it sometime in the next few years. It averages 15,000 miles a year. The COA Van will continue to play a vital role in providing a transportation option for people age 60 and over in town.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1,2	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

- (1) General Fund Capital (\$12K)
- (2) State Grant (\$48K)

**FY 2018  
TOTAL**

**\$ 60,000**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Replace Town Hall Cornerstones**  
**Department: Miscellaneous** **Priority Level: second highest**

Description and Justification:

Manufacture and replace rotted quoins on Town Hall building. If these are not repaired water will get behind the quoins which will cause further rot, increasing the risk of structural damage.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: COA Roof Repairs**  
**Department: Miscellaneous** **Priority Level: second highest**

Description and Justification:

To prevent further leaks and rot, perform the following work for items which have exceeded their expected service life: Strip and shingle roof at COA; replace gutters and downspouts; re-flash chimney.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Front Line Cruiser**  
**Department: Police** **Priority Level: highest**

**Description and Justification:**

Annual replacement incorporated into Operating Budget



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 206,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 42,000	\$ 42,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 206,000	\$ 40,000	\$ 40,000	\$ 42,000	\$ 42,000	\$ 42,000

Sources of Fund Legend

(1) General Fund Operating

**FY 2018  
TOTAL**

**\$ 40,000**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Portable Radios**  
**Department: Police** **Priority Level: highest**

**Description and Justification:**

Our present radios date to 1996 in some cases with numerous small purchases over the years since. A hasty bulk purchase was made in 2012 with similar matching (outdated) radios being purchased. In our separation from Hamilton, our radio system required reengineering. This has resulted in digital equipment being mixed with dated analog equipment. Our RECC partners have fronted all of the money to date to update this system, and work is continuing to date. Our own radio consultant has pointed out that our portable radios are an area of concern and need to be replaced in order to improve officer safety. The Regional School district made the decision recently to purchase portable radios to improve their school safety situation and have better communication with the Police Departments if necessary. The radios they purchased are far superior to ours that we carry every day and rely on for primary communications continuously throughout every tour of duty.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Capital	<b>FY 2018 TOTAL</b>	<b>\$ 55,000</b>
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Administrative Vehicle**  
**Department: Police** **Priority Level: second highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 84,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 44,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 84,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 44,000

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Tactical Vests**  
**Department: Police** **Priority Level: highest**

Description and Justification:  
 Active Shooter protection from rifle rounds not stoppable by the existing vests worn on a daily basis.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

-

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: 4 MDT units (Cruiser Laptops)**  
**Department: Police** **Priority Level: second highest**

Description and Justification:

Current MDT (Mobile Data terminals) are 8 years old and obsolete. These terminals are used every day on every shift on each traffic stop. They are also utilized for direct communication with Dispatch. Additionally, in the near future they will be used for transmitting all "E-Citations" to the courts and RMW via wireless communications. They also contain tactical plans to every school in the system and eventually plans for Town buildings as well.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Auto Plate Reader**  
 Department: **Police** Priority Level: **fourth highest**

Description and Justification:

**First time purchase of Automated License Plate Reader to work in conjunction with our current and future Mobile Data Terminals.** These units have been a source of revenue intake for communities that have purchased them. They automatically run the license plate of every vehicle they pass and check for unpaid fees and fines entered into the RMV's data base. They will also check for missing or wanted persons and vehicles. The Department used a demo unit 2 years ago and were very pleased with the results.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 22,000	\$ -	\$ -	\$ -	\$ 22,000	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **14 Rifles**  
 Department: **Police** Priority Level: **highest**

Description and Justification:

Our arsenal of rifles will be over 10 years old at this time and have had thousands of rounds fired through them. This change from Shotguns to Rifles was mandated by training and the escalation in violent encounters.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Station Cameras & Security Hardware Upgrade**  
**Department: Police** **Priority Level: third highest**

**Description and Justification:**

Bring the Departments camera's and recording hardware up to modern standards. Our camera security system is already obsolete as this report is prepared. It should remain adequate for our purposes for the immediate future. However we are already seeing much tougher unfunded mandates as a result of law changes and court decisions. The Town must be prepared to update this system at some point within this 5 year plan.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Pingree Park Playground Equipment**  
**Department: Recreation** **Priority Level: highest**

**Description and Justification:**

The purchase and installation of brand new playground equipment and safety surfacing for Pingree Park. The equipment will most likely include a deck and rail type system as well as the possibility of some standalone items. The new playground will be located at the same site of the old playground which needed to be removed due to a failed inspection. The "old" Pingree Park playground had been a staple at the Park for better than 20 years and served as the Town's community playground. With 3 baseball fields as well as numerous multi-use fields for soccer, the park sees an abundance of activity and the playground serves as a focal point for families during these times. The playground is essential to the parks success as a true community park. Without a playground the atmosphere surrounding the park during peak and off hour times changes dramatically than when a fully functioning playground is in place. Without any question the replacement of the playground has community wide support as well as the strong support from the Hamilton Wenham Recreation Committee. Alternatives such as repairing the existing equipment were looked at and it was concluded through various professional inspections that the due to the condition of the equipment replacing the equipment was the only option.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1,2	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

- (1) CPA
- (2) Private fundraising

**FY 2018  
TOTAL**

**\$ 125,000**

**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: High School Turf Field**  
**Department: Recreation** **Priority Level: fourth highest**

**Description and Justification:**

Redevelopment and reconstruction of the existing game field and track at the High School Athletic Campus. The game field will be converted from a natural grass field into an artificial turf multi-use field. The project also has the capability to include athletic lighting as well as ancillary items such as bleachers, storage areas, safety fencing/netting, etc. Outlined by both the Recreation Master Plan and the High School Athletic Master Plan the towns' playing fields are currently overused which is causing deteriorating conditions. By completing this project not only will the High School fields add uses but other fields and facilities will benefit due to a shift in usage patterns shifted to the High School. While maintenance costs will more than likely remain steady, the increase in usage (specifically to the game field) could see upwards of a 300-400% increase, justifying the project. Adding additional natural grass fields have been discussed at alternative location (Patton Homestead, Lakeview Golf Course) but ultimately the Recreation Committee chose to pursue the redevelopment of the HS as its priority. This project has been professionally studied on numerous occasions and so far has seemed to have strong community support.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ -	\$ -	TBD	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Replace Gym Floor**  
 Department: **Recreation** Priority Level: **third highest**

Description and Justification:



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Tennis courts at Pingree Park**  
**Department: Recreation** **Priority Level: third highest**

Description and Justification:

Renovation of the four (4) existing Tennis courts at Pingree Park which includes repairing all the cracks in the court as well as the repair of the tennis posts and surrounding areas. The tennis courts are full of large and small cracks causing the courts to eventually become unplayable. Areas around the posts are also cracking and causing potential tripping hazards for players. If this project keeps being deferred eventually the courts will become unplayable. Currently the court services community members as well as the HWRHS boys and girls tennis teams. Three years ago we had a professional repair some of the major cracks and have tried (unsuccessfully) to repair the courts in house. The renovation of the tennis courts appears in the Recreation Master Plan



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: High School Baseball Field**  
**Department: Recreation** **Priority Level: fourth highest**

**Description and Justification:**

Renovation of the existing Gymnasium floor in the Recreation Center. The renovation includes the sanding, re-painting and finish work on the floor. Existing gymnasium floors should be refurbished every 18 months and fully renovated every 10-12 years. Our department has maintained a structured refurbish scheduled (last refurbish completed winter of 2015-16) but we have entered the time frame where a full renovation is needed. The court is starting to warp and heave in certain locations and the paint is starting to wear on heavy used location on the floor. The gym floor is heavily used by HW Recreation programs, HW Youth Basketball, HW Men’s Senior Basketball League, and the Boys and Girls Freshman Basketball teams.



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Construction	TBD	\$ -	\$ -	\$ -	\$ -	TBD	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD	<b>FY 2018 TOTAL</b>	\$ -
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Mini Excavator**  
**Department: WATER** **Priority Level: highest**

Description and Justification:

Contribution to Mini-Excavator to be purchased with Highway and Cemetery



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	TA Recomm FY 2018	Estimated Expenditure by Fiscal Year			
				FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	1	\$ 13,896	\$ 4,632	\$ 4,632	\$ 4,632	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 13,896	\$ 4,632	\$ 4,632	\$ 4,632	\$ -	\$ -

Sources of Fund Legend

(1) General Fund Operating	<b>FY 2018 TOTAL</b>	<b>\$ 4,632</b>
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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

Project Title: **Utility Truck with Plow**  
 Department: **Water** Priority Level: **second highest**

Description and Justification:

Replace 2009 1 Ton Truck / Daily Work Truck



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -

Sources of Fund Legend

(1) TBD

**FY 2018  
TOTAL**

\$

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**CAPITAL IMPROVEMENT PROGRAM  
PROJECT DETAIL SHEET**

**Project Title: Emergency Generator at Pleasant St Pump Station**  
**Department: Water** **Priority Level: highest**

Description and Justification:

Replace 1970's Emergency Generator / Back up power for water supply



**RECOMMENDED FINANCING**

Category	Source of Funds	Total Five-Year Cost	Estimated Expenditure by Fiscal Year				
			TA Recomm FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Departmental Equipment	TBD	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

Sources of Fund Legend

(1) TBD

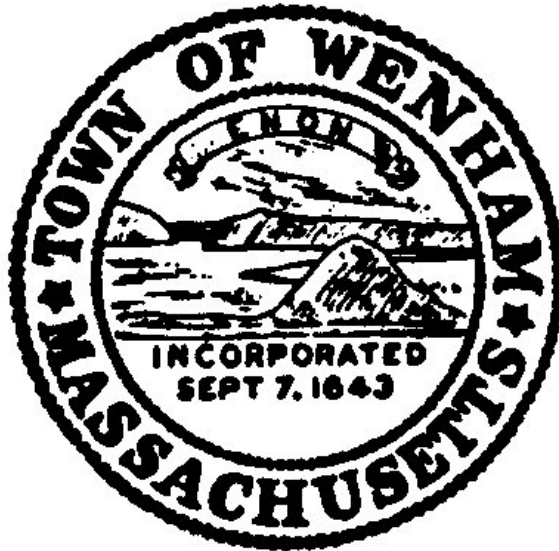
**FY 2018  
TOTAL**

\$

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# Town of Wenham

## FY 2018



## Financial Policies

### **Board of Selectmen**

*John Clemenzi, Chair*  
*Jack Wilhelm, Vice-Chair*  
*Catherine Harrison, Clerk*

### **Town Administrator**

*Peter Lombardi*

### **Finance Committee**

*Michael Lucy, Chair*  
*Alexander Begin*  
*Richard Quinn*  
*Mike Therrien*  
*Ned Flynn*

### **Finance Director**

*Leslie Davidson*

**Town of Wenham**  
**Financial Policies and Procedures**

Part I Approved



## **Accounts Payable Policies and Procedures**

**Approved by:  
Board of  
Selectmen  
Effective:  
9/9/2014**

### **PURPOSE:**

To establish bill payment standards and practices to assure that all invoices presented are legal obligations of the Town, are paid from valid appropriations or encumbrances and are obligations of the current fiscal year.

### **AUTHORITY:**

MGL Chapter 44 §§52, 56, 58 and 64

### **INVOICE REVIEW, PROCESSING AND PRODUCTION OF THE WARRANT**

#### **POLICY:**

The policy of the Town is that the Accountant's office shall assure the timely payment of all original invoices and vouchers submitted and approved by authorized municipal officials. In order to accomplish this, the town's policy is that vendors are paid no less than bi-weekly. The town's policy further requires that vendor invoices are only paid after verification of available funds for said purpose and upon evidence of compliance with procurement requirements consistent with state law.

#### **PROCEDURES:**

##### **Appropriate Documentation**

Town departments shall submit invoices for payment to the Accountant's office as follows.

##### **New Vendors**

- Vendors shall not be paid until they have been entered into the Town Accountant's Vendor file. Departments are required to submit fully completed W9's and appropriate bid documentation if payment is result of procurement through MGL.

##### **Authorization for Payment**

- Only original invoices shall be submitted. They shall be covered with a *Schedule of Bills Payable* form. The bill schedule shall be signed by the appropriate municipal official as verification of receipt of the services/materials before they are turned it to the Financial Offices for payment processing. Only original signatures are accepted; stamped signatures are not allowed.

- The Accountant's office shall maintain a listing by name and position with a signature for each municipal official authorized to make payments.
- Elected boards shall approve their departmental Schedule of Bills Payable. This includes but is not limited to the council on aging, library trustees, board of assessors, and board of health. A majority of the board is required to sign the Schedule of Bills Payable.
- When submitted, a signed Schedule of Bills Payable shall list each invoice presented for payment, the account to be charged and the total of bills payable on that schedule. When applicable, a copy of the purchase order and delivery documentation shall be attached as evidence of compliance with procurement requirements. The Town's Accounting system will have a report prescribed by the Town Accountant's Office that will meet the requirement of this section.
- A municipal official may seek to assign temporary signature authority to another municipal official. This process allows an alternate official to sign the Schedule of Bills Payable. Temporary signature authority is acquired by submitting a letter to the Accountant's office with the supporting details.

#### **Departmental entry of payables in Accounting System**

- All Town departments are authorized to enter payables data, and the treasurer/collector is authorized to enter refund data into the TOWN'S FUND ACCOUNTING payables module.
- All invoices related to the week's Schedule of Bills Payable prepared by an authorized department shall be entered for processing via the TOWN'S FUND ACCOUNTING system in the TOWN'S FUND ACCOUNTING AP Invoice Entry Module.
- When the department has reviewed and confirms that the Schedule of Bills Payable and the TOWN'S FUND ACCOUNTING Payables Batch reconcile, then the Schedule of Bills Payable and all the original documentation shall be submitted to the Accountant's office for review and additional processing.
- The Accountant or his/her designee enters all other department's invoices.

#### **Accountant's Office Review of Payables**

- The Accountant or his/her designee shall review all invoices submitted for:
  - Verification of mathematical accuracy of
  - Verification of delivery when applicable
  - Verification that the bill is not a statement
  - Verification that the Town has not been charged sales tax
  - Verification that applicable discounts have been utilized
  - Verification that vendor record is set up correctly.
- The Accountant or his/her designee shall review all invoices submitted for:
  - Verification of fund, org and account coded/charged
  - Verification of compliance with procurement requirements
  - Verification of sufficiency of funds.

- After entering all invoices, the Accountant or his/her designee shall run a TOWN'S FUND ACCOUNTING Preliminary Warrant and verify that the TOWN'S FUND ACCOUNTING Warrant Total reconciles to the grand total of each department's Schedule of Bills Payable for the week.
- The Preliminary Warrant will also identify and allow adjustments to the warrant in progress due to any accounts with insufficient funds.
- When this process has been completed for all departments submitting bills for payment, a TOWN'S FUND ACCOUNTING Edit List shall be run and reconciled to a town-wide total of all Schedules of Bills Payable for that week.
- The Accountant or his/her designee will run the TOWN'S FUND ACCOUNTING Payments Journal to verify that no vendor has a credit balance.
- The Accountant or his/her designee will then run the TOWN'S FUND ACCOUNTING Check Reconciliation report and will verify the vendor count to the number of checks.

### **Accountant's Review**

Upon completion of these steps, a final edit listing of the warrant for the week shall be produced by/for to the Accountant for review.

- The focus of the Accountant's review shall be:
  - Appropriateness of fund, organization and account charged
  - Sufficiency of funds.
- In the instance of insufficient funds, the invoice shall be removed from the warrant and the invoice shall not be paid until budgeted funds are transferred, or until there is an authorized funding source.
- Upon approval of the TOWN'S FUND ACCOUNTING Preliminary Warrant, the Accountant or his/her designee shall produce the Final Warrant. Two copies of the warrant shall be produced for the Accountant's signature.

### **Revisions to Department's Payables**

- Any invoice that cannot be paid shall be sent back to the department indicating the reason.

### **Submittal of Warrant to the Town Administrator/BOS for Signature**

After signature of the warrant by the Accountant, the warrant shall be submitted to the Town Administrator and Board of Selectmen for signature. The payables checks will be released after the majority of the Board of Selectmen have reviewed and signed the warrant.

## **UNPAID BILLS OF THE PRIOR YEAR**

### **Policy:**

The policy of the Town is to assure integrity to the Annual Budget by charging all invoices to the proper fiscal year via an encumbrance of current year funds. In the event that an invoice is not submitted by the department head for payment in the appropriate fiscal year, it shall be submitted to Special Town Meeting for a vote as to its disposition, consistent with the requirements of MGL Chapter 44 §64.

### **Procedures:**

- In the event any department submits a bill from the prior year on a Bill Schedule, it shall be removed from the Bill Schedule. The Accountant will review the bill with the department head.
- The Accountant shall forward the invoice and an explanation of the facts to the Town Administrator. The Accountant will make a recommendation to the Town Administrator relative to the payment of the bill and potential funding options.
- The Town Administrator will present a recommendation to the Board and Town Meeting for payment of the unpaid bill of the prior fiscal year with an explanation of the facts and circumstances as to why the bill was not paid within the proper fiscal year. The appropriation may be funded by Town Meeting from any available funds.
- The appropriation can only be approved with a four-fifths vote of Annual Town Meeting or a nine-tenths vote of a special Town Meeting.
- The proper municipal official or their lawful surrogate and the lawful vendor shall, under penalty of perjury, complete a prescribed certificate for presentation to the Board of Selectmen. At the time of payment, the invoice and certificates shall be submitted to the Accountant along with the proper Schedule of Bills Payable.

**BUDGET ADMINISTRATION AND FINANCIAL REPORTING  
POLICIES AND PROCEDURES**

**Approved by:  
Board of  
Selectmen  
Effective:  
9/9/2014**

**PURPOSE:**

To establish budget administration and financial reporting standards and practices that accurately report the financial position of the town's funds at the close of each month and on a timely basis after the close of the fiscal year.

**AUTHORITY:**

MGL Chapter 40 §6  
MGL Chapter 41 §§57, 58, 60 and 61  
MGL Chapter 44 §§20, 30B and 53E ½  
MGL Chapter 71 §47

**GENERAL FUND**

**Budget Posting -Appropriations Order**

**Policy:**

After the Town Meeting approves the Finance Committee's proposed budget (or votes to decrease the budget), Town Meeting then adopts the budget appropriations order. By doing so, Town Meeting authorizes the various departments to expend money effective as of July 1<sup>st</sup> based on appropriations for specific categories as prescribed by the Finance & Advisory Committee for each department of the Town.

**Procedures:**

- The Town Clerk sends the Accountant the budget as voted by Town Meeting within 10 days after the close of Town Meeting.
- Prior to the commencement of the new fiscal year, the Accountant records the appropriations in the Budget Module of the TOWN'S FUND ACCOUNTING system.
- The amounts voted are entered by the specific appropriation control levels for each respective department, (i.e. total amount appropriated for salaries, for expenses etc). All entries should be reviewed and reconciled to the Town Meeting's appropriation order by the Accountant.
- The Accountant should also record the preliminary revenue budget and should record all free cash and other available funds appropriated so that current year-end financial statements properly recognize all current year funds appropriated to support the Town's following year budget.

## **Tax Recapitulation Sheet Posting**

### **POLICY:**

The final budget of the Town as set forth on the town's annual *Tax Recapitulation Sheet* shall be recorded within ten days of the certification of the tax rates by the Department of Revenue (DOR). This usually occurs in late November or December.

### **PROCEDURES:**

Although the budget was adopted in April of the prior year for July 1<sup>st</sup>, the final revenue budget cannot be recorded, as the actual tax rate is not set until late November or early December. After this process and approval of the Tax Recapitulation Sheet by DOR, the Accountant must prepare various journal entries to record the final revenue budget of the Town for the fiscal year.

The Accountant and Finance Director should record budget adjustments to:

- o Property *Tax Levy Budget* as a function of final new growth
- o Final *Overlay Amount* (provision for abatements and exemptions)
- o Final *Cherry Sheet* receipts
- o Final *Local Receipts* estimates (based upon the final tax levy, overlay, etc.).

## **Recording Budget Amendments voted by Special Town Meetings**

### **POLICY:**

The policy of the Town is that the accounting office is to record all types of budget amendments as voted by Town Meeting within five business days of the notification by the town clerk to approve the amendment and appropriate and/or transfer funds.

### **PROCEDURES:**

On an annual basis, Town Meeting adopts the operating budget of the Town no later than June 30th. Over the course of the fiscal year the adopted budget may be amended as a result of the following types of actions:

1. Supplemental appropriations funded by *Free Cash* – Town Meeting Action
2. Supplemental appropriations funded by *Interfund Transfers* - Town Meeting Action
3. Supplemental appropriations funded by a new revenue source -Town Meeting Action
4. Interdepartmental and intradepartmental transfers Town Meeting Action
5. Other year-end transfers as allowed by MGL Chapter 44 §33B, which governs appropriation transfers in cities and towns - BOS & FINCOM
6. Supplemental appropriations funded by *Unexpended Articles* - Town Meeting Action
7. Supplemental appropriations funded by *Overlay Surplus* - Town Meeting Action

8. *Reserve Fund* transfers allowed under MGL Chapter 40 §6, - FINCOM

Each type of amendment requires a unique budget entry to record the vote.

- **Budget Amendments/Supplemental appropriations funded by Free Cash**

When the Town Administrator and Finance Committee recommend the use of Free Cash as the source to fund an appropriation, and Town Meeting votes to approve this use of Free Cash, the Accountant then records the additional appropriation in the *Budget Module* of TOWN'S FUND ACCOUNTING and adjusts the *Undesignated Fund Balance* in the General Ledger in accordance with the UMAS manual.

- **Supplemental appropriations funded by interfund transfers**

When the town administrator and finance committee recommend the use of a fund balance from another fund (i.e. *Stabilization Fund, Receipts Reserved for Appropriation*) and Town Meeting votes to do so, the Accountant records the amendment in the TOWN'S FUND ACCOUNTING *Budget Module* to increase the respective budget and records the Interfund Transfer in accordance with the UMAS manual.

- **Supplemental appropriations funded by new/additional revenue sources**

Normally, additional revenues in excess of budget estimates stated on the Tax Recapitulation Sheet are not available for appropriation during the fiscal year; the additional revenues are received and recorded and simply close to undesignated fund balance at year-end. When Free Cash is certified, these funds are usually available for appropriation. On occasion, the DOR allows municipalities to use new or additional revenues as the funding source during the fiscal year and after approval of the Tax Recapitulation Sheet. A vote of Town Meeting to appropriate based on a DOR authorized revenue source is recorded by

- Increasing the respective departmental budget appropriation and
- Increasing estimated revenue in accordance with the UMAS manual.

- **Interdepartmental and intradepartmental transfers**

The Town Administrator and Finance Committee may recommend that Town Meeting fund a supplemental appropriation without the need to use fund balances or new revenue sources by transferring from one category of appropriation or from one department to another department. A vote of Town Meeting to authorize a transfer from one appropriation is recorded by:

- Increasing the respective appropriation and
- Decreasing the source appropriation in the TOWN'S FUND ACCOUNTING *Budget Module* in accordance with the UMAS manual.

- **Funded by unexpended articles**

The Town Administrator and Finance Committee may recommend that Town Meeting fund a supplemental appropriation without the need to use fund balances or new revenue sources by transferring from unexpended balances in voted articles. A vote of Town Meeting to authorize a transfer from unexpended article balances is recorded by:

- Increasing the respective appropriation and
- Decreasing the article balance in the TOWN'S FUND ACCOUNTING *Budget Module* in accordance with the UMAS manual.

- **Funded by Overlay Surplus**

The Town Administrator and Finance Committee may recommend that Town Meeting fund a supplemental appropriation without the need to use fund balances or new revenue sources by transferring from Overlay Surplus. A vote of Town Meeting to authorize a transfer from Overlay Surplus is recorded by:

- Increasing the respective appropriation *and*
- Reducing the Overlay Surplus in the TOWN'S FUND ACCOUNTING Budget Module in accordance with the UMAS manual.

### **Monthly Financial Reporting**

#### **Expenditure Reports**

##### **POLICY:**

The policy of the Town is that all expenditure budgets will be reviewed on a monthly basis by department heads. The official record of expenditures is the town's General Ledger as maintained by the Accountant, and department heads must submit documentation to support a journal entry if an account on the General Ledger needs adjustment.

##### **PROCEDURES:**

- The Accountant shall notify department heads via email when each period or month is closed. The email indicates which payroll warrant and which accounts payable warrant is included in the period or month. Departments are required to print the TOWN'S FUND ACCOUNTING Year-to-Date Report for their department.
- Department heads must return the Year-to-Date Report with a signature indicating all activity is correct. If the department head does not agree they must submit documentation of the issue or variance and request a journal entry.
- Departments at any time (and more frequently than at month end) may access their current balances by accessing the General Ledger Inquiry module of TOWN'S FUND ACCOUNTING. This module will show the current balance of any account as of that date. Departments are encouraged to do so.
- The Finance Director will prepare a brief summary level expenditure analysis report for distribution to the Board of Selectmen, Town Administrator and Finance Committee within 15 days after the close of each month. The report shall indicate expenditure and encumbrance activity to date, and shall indicate any potential issues with the viability of the budget.



## Revenue Reports

### **POLICY:**

The policy of the Town is that all revenue budgets will be reviewed on a monthly basis by department heads. The official record of revenues is the Town's General Ledger as maintained by the Accountant, and department heads must submit documentation to support a journal entry if a revenue account on the General Ledger needs adjustment.

### **PROCEDURES:**

- After the close of the month, departments will print copies of the TOWN'S FUND ACCOUNTING Year-to- Date Budget Report - (revenues through date). This report indicates the Revenue Budget/Estimate, the Actual Year-to-Date Revenue, MTD Revenue and the Remaining Revenue (to be collected), as well as the Percent Collected.
- The TOWN'S FUND ACCOUNTING Revenue Report shall be distributed to respective department heads, to the Town Administrator, and to the Chair of the Finance Committee.
- If a department head finds that a departmental receipt turned over to the treasurer/collector's office is not recorded on the General Ledger as revenue, the finding shall be documented and reported to the Accountant.
- The Finance Director shall prepare a brief Summary Level Revenue Analysis Report for distribution to the Town Administrator, Board of Selectmen and to the Finance Committee for each month, by the fifteenth of the following month. The report shall indicate revenue activity to date (the six month point) in comparison to the "budgeted revenue" and shall indicate any potential issues with the viability of the revenues to sustain the adopted budget.

## **Quarterly and Year-End Financial Reporting**

### **Full Set of Financials**

#### **POLICY:**

The policy of the Town is that the Accountant shall prepare and issue quarterly and year-end financial statements to the Town Administrator, the Board of Selectmen, the Finance Committee and the Department Heads in order to report and inform them of the financial status of the Town.

#### **PROCEDURES:**

### **Year-end Financial Reporting**

- The Accountant shall prepare within 60 days of June 30th, the close of the fiscal year, the combined balance sheet and the DOR year-end reporting packet and Free Cash Worksheet. These reports shall be submitted to the town administrator and then distributed to the Finance Committee and Board of Selectmen.

- Within 60 days of the close of the fiscal year (August 31st), UMAS financial statements including individual fund, combining fund and combined funds balance sheets and operating statements shall be issued by the Accountant. These statements shall be submitted to the town administrator and then distributed to the Finance Committee and Board of Selectmen and be available for the independent CPA firm.
- On or before November 30<sup>th</sup>, the Accountant shall submit *Schedule A* to the DOR.

## Year-End Closing

### POLICY:

The policy of the Town is that the Accountant shall complete the year-end close no later than August 31st, 60 days after the close of the fiscal year, in order to issue year-end financial statements (UMAS and GAAP) and to assure the timely certification of Free Cash. If for reasons outside of normal operations this timetable cannot be met, the Town Accountant will provide written notice to the Town Administrator and Board of Selectmen no later than 10 days prior to the deadline with an explanation of the potential delay, and an estimated completion date.

### PROCEDURES:

- By June 1st the Accountant shall prepare a year-end closing guidance memo to all departments. The memo should give directions for:
  - The deadline of submission for all bills payable for the current fiscal year
  - The deadline for submittal of all encumbrances and requests for carry-overs of funds
  - An advisory on MGL regarding *Unpaid Bills of the Prior Year*.
- Departments may request encumbrances for any goods or services ordered but not received as of June 30th. The *Request for Encumbrance* shall be supported by a purchase order or a contract/agreement executed prior to the close of the fiscal year.
- Detailed receivable lists shall be run for all receivables and the timing of commitments and receipts coordinated with the treasurer/collector's office. No entries for commitments, receipts, abatements or other adjustments shall be entered into the accounts receivable system for the new fiscal year beginning July 1st until year-end detailed reports are run (normally two to three days after year-end).
- Accounts receivable credit balances must be identified and investigated. If the balances are not part of the detailed reports they must be summarized for comparison to General Ledger accounts. Tax title records, which are not on the computer system, shall be summarized and listed by taxes, liens, betterments, interest and fees.
- The Treasurer/Collector shall advise the Accountant of the last receipt entries posted into the collections system and included in deposits for the closing fiscal year. Deposits shall be made by noon of the next business day subsequent to year-end closing. Any un-posted items for unidentified receipts must be resolved and posted prior to closing.

- Year-end commitments for water shall be reported to the Accountant based on the date posted to the receivable system.
- Prior to closing, trial balances shall be printed and reconciling procedures as described above shall be applied to all accounts. Year-end closing entries to fund balance accounts shall be made where appropriate. Other adjustments shall be made, as necessary and final trial balances of all accounts shall be printed.
- Year-end reports shall be distributed to all departments for their review and approval. After all approvals have been obtained and all accounts adjusted, a complete detailed General Ledger shall be printed for all funds. The detailed General Ledger shall be compared to the trial balances for consistency. The detailed General Ledger and supporting trial balances shall be retained in the accounting office for future reference. In addition, tape back-up of the complete TOWN'S FUND ACCOUNTING data files should be retained.
- The Accountant shall print copies of the final year-end balance sheets, revenue reports and expenditure reports for all funds. The reports shall be retained in the *Year-end Close* binder and shall serve as the source documents for *Schedule A* and the *Year-end Free Cash Submittal* information to DOR.
- Closing entries for revenue and expenditure accounts are automatically performed in the TOWN'S FUND ACCOUNTING system. The beginning balances brought forward into the new fiscal year shall be compared to the final balance sheets to assure that the system has closed correctly.

### **Preparation and Submittal of Year-End Reporting Packet to DOR**

#### **POLICY:**

The Department of Revenue - Bureau of Accounts (DOR) must certify Free Cash after the close of each fiscal year. Once Free Cash is certified, these funds are available for appropriation by Town Meeting for any purpose recommended by the Town Administrator and Finance Committee. Each year the Town will submit a timely filing (no later than the first week of September) of all year-end documents to the DOR in order to have Free Cash certified on a timely basis.

It is Town policy to regard Free Cash as a non-recurring revenue source, which is available for appropriation-

#### **PROCEDURES:**

- The Accountant will complete the Town's year-end UMAS financial statements (balance sheet and operating statement) no later than August 31st.
- The Accountant will complete the DOR end of year-end Free Cash Checklist.
- The Town Administrator will review the above documents and the documents should be submitted to DOR for certification of Free Cash.
- The Accountant should inform the Town Administrator and the Finance Committee of the projected amount of funds to be certified as "Free Cash". The Accountant should also submit a report explaining the key factors contributing to

the new Free Cash balance, including significant departmental turn backs (unexpended funds), actual revenues in excess of budgeted revenues, the close out of overlay surplus and the like.

- The Free Cash certification letter/email, when received by the Accountant, should be distributed to the Town Administrator, Finance Committee, Board of Selectmen, Board of Assessors, Finance Director, Treasurer/Collector, and the Town Clerk.

### **Preparation and Submittal of Schedule A to DOR**

#### **POLICY:**

The policy of the Town is that the Accountant shall file *Schedule A* with the DOR by their annual deadline, normally November 30th. *Schedule A* is a comprehensive report of all of the town's revenues for all town funds, and of all expenditures by category of expenditure for all funds of the Town.

#### **PROCEDURES:**

- The Accountant shall prepare *Schedule A* after the close of the fiscal year and completion of all UMAS financial statements.
- The source document for all revenues to be reported on *Schedule A* shall be the Year-end Revenue Subsidiary Ledger.
- The source document for all expenditures to be reported on *Schedule A* shall be the Year-end Expenditure Subsidiary Ledger.
- The Accountant shall file *Schedule A* electronically on the prescribed DOR software.

Part I Approved

**Town of Wenham**  
**Financial Policies and Procedures**

Part 2 Approved

## Miscellaneous Funds Policies and Procedures

Approved by:  
Board of Selectmen  
Effective:  
8/18/15 &  
9/1/15

### SPECIAL REVENUE FUNDS

#### Revolving Funds

##### **POLICY:**

The Town has two types of *Revolving Funds*:

1. Funds established pursuant to MGL Chapter 44 §53E1/2 and
2. Funds established based upon acceptance of specific statutes authorizing revolving funds for specific purposes.

The Town's policy is to comply with the Commonwealth's laws and the Department of Revenue's standards that govern each category of revolving fund.

##### **PROCEDURES for Chapter 44 §53E1/2 Revolving Funds:**

- The Accountant shall oversee and assure that an annual expenditure budget and revenue budget is prepared for all Chapter 44 §53E1/2 revolving funds of the Town. The revolving fund requests by the department shall be prepared based on the same guidelines and standards distributed by the Town Administrator to department heads for preparation of their annual General Fund budgets. The budgets shall be subject to the same level of review as all General Fund expenditure proposals.
- The proposed revolving fund revenues and expenditures shall be included as part of the Administrator's proposed budget for the ensuing fiscal year.
- Town Meeting must vote the *Annual Expense Budget Authorization* for all Chapter 44 §53E1/2 revolving funds. The authorization shall be included as a separate section of the *Appropriations Order*. In any fiscal year the limit on the amount that may be spent from a revolving fund may be increased with the approval of the Board of Selectmen and Finance Committee provided, however, that the one percent limit established by clause (4) of the third paragraph of Chapter 44 Section 53E1/2 is not exceeded.
- The Accountant shall assign a separate fund in the chart of accounts for the revolving fund.
- Notwithstanding the fact that Town Meeting has voted a spending limit for Chapter 44 §53E1/2 funds, expenditures cannot be authorized for payment by the Accountant that exceed the sum of the fund balance and the year-to-date revenues.

- Town Meeting must annually vote to authorize all of these funds.
- Unexpended balances shall revert back to the General Fund at year-end if that specific Chapter 44 §53E1/2 revolving fund is not re-activated at the Annual Town Meeting for use during the following fiscal year.

**PROCEDURES for Other Revolving Funds:**

- The Accountant will record expense budgets for each revolving fund based on actual revenues received for that fund.
- The Accountant shall adjust the expense budget for the fund based on additional revenues reported on the *Schedule of Departmental Payments to the Treasurer* received from the Treasurer/Collector.

**Receipts Reserved for Appropriation Funds**

**POLICY:**

The Town has several *Receipts Reserved for Appropriation Funds* that, pursuant to Massachusetts General Laws, require the Town Meeting to vote an appropriation as the authorization for any expenditure from the fund. Receipts reserved for appropriation funds include insurance reimbursement greater than \$20,000, sale of surplus property, etc.

**PROCEDURES:**

- The Accountant shall certify the total receipts reserved for appropriation funds available, and the Town Administrator shall prepare a resolution for vote by Town Meeting any time there is a planned use of monies from a receipts reserved for appropriation fund. The resolution should include the purpose of the proposed use of the funds and the specific amount of funds requested for appropriation by Town Meeting.
- The Town Clerk shall forward all approved appropriation orders voted by Town Meeting to the Accountant within five days of the vote of Town Meeting.
- The Accountant shall record the vote appropriation as an inter-fund transfer from the Receipts Reserved for Appropriation Fund to the General Fund in order to provide sound control and to assure that no excess expenditures are made from the receipts reserved fund.
- Expenditures for the purpose authorized by Town Meeting will be made from the General Fund after the inter-fund transfer is made from the Receipts Reserved for Appropriation Fund.

**CAPITAL PROJECT FUNDS**

**POLICY:**

The policy of the Town, consistent with UMAS fund accounting, is to use capital project funds to account for the financial resources to be used for the acquisition or

construction of major capital facilities other than those financed by proprietary funds or trust funds.

**PROCEDURES:**

- Town Meeting votes the approval of a capital project.
- The Accountant will establish a new capital project fund and post the approved budget based on a Town Meeting vote, at the point that the project is financed through either:
  - a. Receipt of bond or grant anticipation loan proceeds
  - b. Receipt of an approved inter-fund transfer
  - c. Receipt of long-term bond proceeds.
  - d. General Fund expenditure.
- The Accountant will not approve any-invoice, nor allow any obligation to be incurred, in a capital project fund without one of the three financing methods listed above being in place.
- Most capital project fund budgets are multi-year budgets and will be expended over a multiple fiscal years.
- On a quarterly basis, the Accountant shall review all open capital projects in order to identify completed capital projects with available balances that may be used to finance other capital needs of the Town.
- When the capital project is completed, the Accountant will close out the fund. A *Residual Equity Transfer* will be appropriated consistent with MGL Chapter 44 §20.

**TRUST FUNDS**

**POLICY:**

The policy of the Town is to oversee and assure the appropriate expenditure of funds in conformance with the trust agreement, and authorized payments based on approval of trustees of the trust. The Accountant will only establish trust funds for assets that the Town is holding in trust for a third party, such as scholarships, cemetery perpetual care and library trusts.

The Town's trust funds are fiduciary funds and each trust fund account has been created to conform to the requirements of the trust agreement. The Town has expendable trust funds and non-expendable trust funds.

**PROCEDURES:**

- The Accountant, for purposes of sound control of trust fund expenditures, and the Treasurer/Collector, for purposes of sound investment of trust funds, shall each maintain a file of the detailed trust documents which describe the purposes the funds can be used for, any trust fund investment restrictions and any limitations on the expenditure of the funds. The file shall also retain documents that define what portion of the fund is expendable and which portion is non-expendable, and



who is authorized as to the signing authority to expend funds.

- Based upon the source trust fund documents, the Accountant shall segregate the non-expendable portion from the expendable portion. Until verified as expendable, all trust funds shall be deemed to be non-expendable.
- Although no annual appropriation is made for a trust fund, the Accountant shall require expense budgets for the expendable portion of the trust in order to monitor and control expenditures. Since the non-expendable portion is not available for expenditure, no expense budget is required.
- In order to insure that the purposes of each trust are achieved, the treasurer/collector or other custodian of the trust fund assets shall invest the trust funds to maximize return consistent with the terms of the trust document.
- The Accountant will only pay trust fund disbursements through the town's accounts payable system on a warrant approved and signed by the Accountant, Town Administrator, Treasurer/Collector and majority of the Board of Selectman.

## **AGENCY FUNDS**

### **General Agency**

#### **POLICY:**

The policy of the Town is to utilize agency funds for the purpose of accounting for assets that are controlled by the Town when acting as an agent for a third party.

#### **PROCEDURES:**

- The Accountant records contributions and withdrawals, as the Town is only an agent for these funds. As such, the fund has neither revenue accounts nor expenditure accounts; contributions received are recorded as liabilities and funds withdrawn reduce the liability.
- The Accountant shall establish authority for approval of disbursement of all agency funds. Final disbursement, return of all deposits, planning fee deposits and performance bonds shall be approved for release upon receipt of appropriate documentation indicating completion of work to the Accountant.
- All agency fund payments shall be processed through the town's accounts payable system and paid on the warrant signed by the Accountant, Town Administrator, Treasurer/Collector and a majority of the Board of Selectman.

**Cash Receipts, Cash Disbursements, Petty Cash,  
Tailings and Reconciliation of Cash Policies and  
Procedures**

**Approved by:  
Board of Selectmen**

**Effective:  
8/18/15 &  
9/1/15**

**PURPOSE:**

To establish sound financial controls and practices to assure all cash receipts are deposited on a timely basis, are recorded on a timely basis, that disbursements are made only after proper authorizations and safeguards; and to assure that cash is reconciled on a timely basis.

**AUTHORITY:**

MGL Chapter 41 §§35, 41 and 57

**CASH RECEIPTS**

**POLICY:**

It is the Town's policy that the Treasurer/Collector's office is solely responsible for the entry of cash receipts to the TOWN'S FUND ACCOUNTING system. The Treasurer/Collector's office is responsible for all bank deposits. In all instances, Town departments must turn over receipts to the Treasurer's office not less than once a week. At a minimum, revenue shall be turned over immediately to the Treasurer/Collector's office when the department has collected \$250 in cash or \$500 in checks.

It is each department's responsibility to establish procedures to safeguard the collection and remittance of receipts until turned over to the Treasurer/Collector.

The Treasurer/Collector must give bond annually consistent with the provisions of MGL Ch. 41 §35. The Accountant shall verify that the treasurer has given bond as required.

The Accountant shall periodically, but not less than once per year, perform site visits to the departments to audit the receipt process.

**PROCEDURES:**

- Departments that collect receipts will complete a *Form AD-9/10* entitled *Schedule of Departmental Payments to the Treasurer - Attachment VII.11* to report respective receipts by appropriate General Ledger revenue account.
- Departmental staff shall deliver the form with the cash and checks to the Treasurer/Collector's office.

- The Treasurer/Collector signs the Form AD-9/10 as a verification that the total amount indicated on the form reconciles with the total cash and checks presented.
- One copy of the Form AD-9/10 is forwarded directly by the department to the Accountant as an independent source document for the Accountant to verify that the receipts have been entered to TOWN'S FUND ACCOUNTING by the Treasurer/Collector's office. This copy is sent the Accountant at the same time the receipts are submitted to the Treasurer/Collector.
- The department retains one copy of the Form AD-9/10 as signed by the Finance Assistant Treasurer/Collector for a minimum of 3 years.
- The Finance Assistant enters all receipts reported on the schedule as miscellaneous receipts in the Accounts Receivable module of TOWN'S FUND ACCOUNTING by the respective code.
- Departmental cash receipts (as well as all committed receipts) are reported on a *Cash Sheet* and tape that balances to all "departmental turnovers" and other committed receipts for the day. When all cash, checks and the tape reconcile, the deposit slip is then prepared and all documentation is turned over to the Treasurer/Collector for recording in the *Cashbook* and deposit at the bank.
- All cash receipts activity for a specific date will be entered to a TOWN'S FUND ACCOUNTING batch within four days of receipt. The TOWN'S FUND ACCOUNTING batch must reconcile to the Cash Sheet and tape submitted to the Treasurer/Collector on the prior day.
- Each town department that receives cash receipts should review the TOWN'S FUND ACCOUNTING *Revenue Year to Date Report* for their department each month to verify that all cash receipts that were turned over the Treasurer/Collector are recorded accurately to the respective General Ledger account. Any discrepancies shall be reported to the Accountant immediately.

### **EMERGENCY DISBURSEMENTS (MANUAL CHECKS)**

#### **POLICY:**

The Town's policy is that only in extenuating circumstances will the Treasurer/Collector allow the issuance of a manual check outside of the normal warrant process.

#### **PROCEDURES:**

- In a bona fide emergency where payment must be made to a vendor outside of the normal accounts payable process, the Accountant and Town Administrator must sign a form authorizing payment to the same standards as for a normal warrant. All documentation to substantiate the reason and receipt of services shall be submitted within five days.
- The Treasurer/Collector shall produce the manually produced check upon receipt of the signed authorization of the Town Administrator and Accountant.
- The Treasurer/Collector must provide the Accountant with a copy of the manually produced check.
- The Accountant must include this payment on the next week's TOWN'S FUND

ACCOUNTING produced warrant as a “no check” item to assure that the payment is posted to the General Ledger and charged to the respective department’s appropriation.

## **PETTY CASH ADMINISTRATION**

### **POLICY:**

The policy of the Town is that *Petty Cash* accounts may be established for departments that need a small amount of cash to meet payments required at the time of service. Petty cash can only be replenished by submittal of all documentation and receipts through the warrant process for review of the Accountant. Petty cash transactions will never be used to finance payroll.

### **PROCEDURES:**

- Requests for petty cash accounts or changes to the limit authorization should be submitted in writing to the Accountant.
- All requests for establishment of petty cash accounts or changes to limits should be subject to approval of the Accountant.
- If approved by the Accountant, the specific petty cash account should be under the custody of one authorized official in the respective department.
- The Accountant will create the petty cash account by reducing unrestricted cash and increasing petty cash. The Accountant will reclassify fund balance simultaneously by reducing *Undesignated Fund Balance* and increasing *Fund Balance Reserved for Petty Cash*.
- All petty cash transactions shall be documented with a receipt from the vendor/service provider to the authorized departmental petty cash cashier.
- Periodically the petty cash custodian in the department should submit all documentation and receipts on a *Bill Schedule* to the Accountant as part of the accounts payable warrant process in order to replenish the petty cash account.
- The petty cash account will only be replenished by the Accountant based on review of the documentation submitted through the warrant process. If there have been any inappropriate uses, the petty cash account will be terminated.

## **TAILINGS (Uncashed Checks)**

### **POLICY:**

The Town’s policy is to identify and research all *Uncashed Checks (Tailings)* as a part of the timely reconciliation of all bank accounts. All checks that are not cashed within 60 days of the date of issuance will be investigated. Checks that are not cashed after 120 days will be reported to the Accountant as uncashed so the General Ledger can be adjusted to increase cash and to record a corresponding liability.

A listing of all uncashed checks shall be published in the newspaper once a year consistent with Massachusetts General Law. Checks not claimed must be reported by the Treasurer/Collector to the Accountant so that revenue can be increased and the liability can be eliminated.

## **PROCEDURES:**

- All Town bank accounts shall be reconciled each month; uncashed checks (tailings) will be identified and investigated as part of this process.
- The Treasurer/Collector shall identify all checks that have not cleared the bank account. If the check has not cleared for more than two months, the Treasurer/Collector (or designee) shall prepare a list of all uncashed checks.
- The Treasurer/Collector shall investigate the uncashed check by reviewing the check register run at the time of disbursement of checks on the weekly accounts payable warrant. The uncashed payroll checks shall be checked by reviewing the payroll vendor's check disbursement report.
- The Treasurer/Collector shall identify and record on a spreadsheet a listing of uncashed checks, the date of issuance, and amount of check, name and address of check recipient.
- The Treasurer/Collector shall send a notice of the uncashed check and the amount to the recipient at their last known address and retain evidence of this mailing.
- If the check has not been cashed 120 days after the date of issuance, the Treasurer/Collector, consistent with Massachusetts General Law, shall submit a *List of Uncashed Checks* to the Accountant so that cash can be adjusted and the liability of the tailings/abandoned property can be recorded on the General Ledger.
- The Treasurer/Collector shall publish the *List of Uncashed Checks* in a newspaper of general circulation consistent with state law.
- The Treasurer/Collector shall prepare a *List of Abandoned Property/Uncashed Checks* for all checks that are not claimed after the public advertisement and submit it to the Treasurer/Collector for approval.
- After signing the document, the Treasurer/Collector shall submit the *List of Abandoned Property/Uncashed Checks* to the Accountant. The Accountant will increase the revenue of the Town on the General Ledger and eliminate the liability.

## **RECONCILIATION OF CASH**

### **POLICY:**

It is the policy of the Town that the Treasurer/Collector and the Accountant shall reconcile cash as recorded in the *Treasurer's Cashbook* and as recorded on the General Ledger at the close of the prior month. The Treasurer/Collector maintains a *Reconciliation of Cash* documenting the reconciliation for each period. Each official is responsible to sign the *Summary Cash Reconciliation* spreadsheet annually and to then submit a letter and the *Summary Cash Reconciliation* spreadsheet to the Finance Committee as evidence that cash is reconciled.

## PROCEDURES:

- The Treasurer/Collector or designee reconciles the Treasurer's Cashbook to the bank statements. This is completed within five days of receipt of the last bank statement.
- The Treasurer/Collector identifies all reconciling items between the cashbook and the bank statements. These items will include: deposits in transits, outstanding checks and other items that represent timing differences between the bank and the cashbook.
- The Treasurer/Collector will correct the cashbook for the reconciling items that are not the result of timing differences (that would clear the next month).
- The Treasurer/Collector will forward to the Accountant all the adjustments made to cashbook based on the reconciliation to the bank statements.
- The Accountant will record an adjusting entry to cash on the General Ledger if appropriate and based on supporting documentation.
- The Treasurer/Collector will follow up on any check that remains outstanding for sixty days as described above under the *Tailings Policy and Procedures*.
- The Treasurer/Collector will maintain the cashbook on a daily basis for warrants issued, deposits, transfers between accounts and investment income.
- After the month's activity in the cashbook is reconciled to the bank statements, the Treasurer/Collector or designee produces the month-end TOWN'S FUND ACCOUNTING *Account Trial Balance for Treasurer's Cash* and the TOWN'S FUND ACCOUNTING *Account Detail History for Treasurer's Cash*.
- The Treasurer/Collector produces a spreadsheet based on:
  1. Receipts reconciliation documenting:
    - The receipts per the cashbook and
    - Receipts per TOWN'S FUND ACCOUNTING General Ledger
  2. Disbursements Reconciliation documenting:
    - The disbursements per the cashbook and
    - The disbursements per TOWN'S FUND ACCOUNTING General Ledger.

These reconciliations are evidence that the cashbook ending balance agrees to the cash on the General Ledger. If there are variances, the Treasurer/Collector and Accountant research and document any adjustments.

- A final *Cash Reconciliation Summary Statement* is produced and signed by both the Treasurer/Collector and by the Accountant that states the cash balances per the General Ledger and per the cashbook, and documents any adjustments to either the cashbook or to the General Ledger.
- The *Cash Reconciliation Statement* and cover letter is submitted to the Town Administrator within 60 days of the close of the fiscal year as documentation that cash is reconciled.

## Financial Administration of Grants Policies and Procedures

Approved by:  
Board of Selectmen  
Effective:  
8/18/15 &  
9/1/15

### **PURPOSE:**

To establish financial and control standards and practices for federal and state grants that are centralized for purposes of control within the Accountant's office, to prevent deficits in grant funds (special revenue funds) and to promote timely grant reimbursements to minimize reliance on the Town's cash and accordingly optimize the Town's cash flow.

### **AUTHORITY:**

MGL Chapter 44 §53A

### **POLICY:**

Consistent with the requirements of state law, it is the policy of the Town that the Accountant will only record a grant budget on the General Ledger for a municipal department based upon a vote of the Board of Selectmen to accept the grant. The Accountant will monitor grant expenditures for consistency with the grant award requirements. The Accountant will monitor the department's submittal of reimbursement requests to assure timely reimbursements.

### **Chapter 90 - State Highway Grants**

The *Highway Improvement Fund* is used to account for capital maintenance and improvement activities undertaken with the state Chapter 90 highway improvement grants. Each year, the Town receives an annual grant award based on a formula. The Board of Selectmen must vote to accept the total annual grant award. Over the course of the fiscal year, the Department of Public Works (DPW) is responsible for preparing applications to the Massachusetts Department of Transportation (MassDOT) for grant fund use. It is the policy of the Town that no grant funds related to the specific projects may be obligated until the Town has written approval for specific projects.

### **PROCEDURES:**

- **Preparation of Annual Chapter 90 Budget Order**

The Accountant will prepare a grant acceptance order for the Board of Selectmen indicating the total amount of the Chapter 90 funding for the fiscal year award.

- **Vote of the Board**

A majority vote of Town Meeting is the authorization for the Town's annual participation in the Chapter 90 program. At this point, there is no authority to expend funds as the DPW does not have the individual project approvals from MassDOT.

- **Recording of Chapter 90 Budget Order**

The Town Accountant should record in the TOWN'S FUND ACCOUNTING *General Ledger - Chapter 90- Highway Fund* and by subfund the total undistributed grant award for the fiscal year. No obligations are to be recorded against this undistributed grant award budget.

- **Approval of Specific Projects by the State Highway Department**

Upon approval of a specific road project by the state highway department the Accountant will:

- Set up specific project level and object level accounts for the approved project
- Transfer the approved project amount from the *Undistributed Grant Award Budget* to the *Project Budget* by specific object codes that are relevant for the project (personal services, contractual services, materials etc.)

- **Payment of Project Invoices and Reimbursement Requests**

- The DPW is responsible for the management of the various Chapter 90 improvement projects.
- When invoices are received they should be reviewed, coded, entered into TOWN'S FUND ACCOUNTING and then submitted to the Accountant's office consistent with the procedures in the town's *Accounts Payable Policy*.
- In order to assure timely reimbursement and minimize the period of financing with Town of Wenham cash, the DPW will prepare and submit a *Chapter 90 State Highway Reimbursement Request*. It will be submitted to the Accountant at the same time that the invoice is presented for payment on the warrant.
- The DPW Director will sign the reimbursement request as an attestation that all materials, supplies have been received and services completed for the requested reimbursement.
- The Accountant should assure that all invoices paid on the warrant are attached to and reflected on the reimbursement request.
- The Accountant will sign the reimbursement request consistent with state highway program requirements and based on verification that all costs to be paid on the warrant are included in the reimbursement request.
- The reimbursement request must also be signed by the Town Administrator. The Accountant (or designee) is responsible for forwarding the request to MassDOT.



- **Record the Chapter 90 Receivable**
  - The Town Accountant will record the amounts requested for reimbursement, by project, as a receivable within the *Chapter 90 Fund*, offset by deferred revenue.
  - The Accountant will investigate any reimbursement request that is outstanding for more than sixty (60) days.
- **Close out of Specific Projects**
  - As specific projects are completed, a project close out package is prepared by the DPW and reviewed by the Accountant for consistency with the activity recorded on the General Ledger.
  - Based upon the Accountant's review, the close out package is forwarded to MassDOT by the Accountant (or designee).
  - The Accountant transfers any unobligated balance in a project budget, at close out, to the undistributed budget line of the appropriate Chapter 90 grant award year.

### **Other Federal Grants and State Grants (Award Programs)**

#### **Procedures:**

- **Award of Grant**

When any department receives a grant award, they should notify the Accountant and provide copies of grant guidelines, regulations and allowable costs. The Accountant and relevant department official will discuss control procedures and set up of a line item budget on the General Ledger.

- **Preparation of Grant Budget Order**

After notification of an award from a granting agency, the Accountant will prepare a grant acceptance order indicating the total amount of the grant for vote of the Board of Selectmen. The documentation submitted to the board should include an assessment of the fiscal impact on the Town.

- **Vote of the Board of Selectmen**

A majority vote of the Board of Selectmen is required to formally authorize the Town to begin to make obligations and expend funds.

- **Recording of the Grant Budget Order**

The Town Accountant should record the grant budget in the appropriate fund and subfund of the General Ledger based on receipt of both the grant award letter/documentation and the vote of the selectmen. Each grant will have a unique TOWN'S FUND ACCOUNTING sub fund number. The budget should be recorded in total and then by line items approved in the grant award budget (personal services, professional services, materials etc.). DOE grants should assure coding also by program, location and grade level to assure ability to complete the *Department Of Education's End-of-Year Report*.

## **Grant Amendments and Revisions**

After the award of the grant, a granting agency may decrease the grant, increase the grant or make revisions to line item budgets.

- When a department managing the grant receives a grant amendment or adjustment the department must immediately forward it to the Accountant.
- The Accountant will record the grant amendment on the General Ledger and make the appropriate increase or decrease to the grant budget. If line items were adjusted the "object" budgets will be revised on the General Ledger.

## **Payment of Project Invoices and Reimbursement Requests**

- Each Town department is responsible for the management of their grant expenditures consistent with the grant award requirements.
- When grant funded invoices are received, they should be reviewed, coded, and then submitted to the Accountant's Office consistent with the procedures in the town's Accounts Payable Policy.
- The Town Accountant and the relevant department official should discuss grant requirements and timing of reimbursement requests (at time of expenditure, monthly or quarterly) consistent with the reimbursement standards of the granting agency.
- Each Town department should request reimbursements from the granting agency as often as allowed per grant guidelines. The town department must submit evidence of the grant reimbursement request at the same time it is submitted to the granting agency, to assure timeliness of reimbursements.
- Since many grants are processed as reimbursements, the Accountant will monitor the "deficit" balances to assure that they are temporary balances and that reimbursements are received within the allowable timelines (60 days, 90 days etc) for that grant.
- Upon the completion of a grant project/program, the department should complete their final grant status/expenditure report to be submitted to the granting agency. The General Ledger of the Town is the official record of grants funds expended and receipts received.
- The Accountant will review the department's final grant report/close out for accuracy of funds received and expenditures. The Town's General Ledger is the official record of all grant activity. Any funds due to the granting agency should be subject to review and certification by the Accountant based upon the activity as recorded on the General Ledger.

## **Closeout of Grants**

### **Procedures:**

As grants are completed, the municipal department that received the grant must prepare a grant close out package and submit it to the Accountant. If the

grant had allowed drawing of funds based on estimated expenditure and actual expenditures were less, then the granting agency will require the return of unexpended funds.

The Accountant will review the department's documentation to the grant receipts and expenditures as recorded on the General Ledger. Any funds due to a granting agency must reconcile to the grant activity as recorded on the General Ledger. Only after the Accountant reviews the grant close out documentation to the General Ledger and approves it can a check be drawn to "refund" a granting agency.

Part 2 Approved

## Financial Reserve Policies and Procedures

Approved by:  
Effective:

### PURPOSE:

To formalize policies for the level of reserves and appropriate uses of the Town's various reserves in order to reduce risk in managing the Town's short and long-term needs, to improve financial planning, and to help preserve the Town's financial position and credit rating.

### AUTHORITY:

MGL Chapter 40 §5B

### POLICY:

It is the goal of the Town to maintain a sum in overall reserves that is between 5 and 10 percent of General Fund appropriations. The Town's operating reserves are defined as *Free Cash* and the *General Stabilization Fund*.

### Free Cash

### POLICY:

It is the Town's goal to maintain a minimum Free Cash balance of \$250,000. Historically, it has been the policy of the Town that Free Cash be utilized to subsidize the tax rate or to fund the annual operating budget.

It is the Town's goal to limit the amount of Free Cash used in the operating budget to a sustainable level and to endeavor to use these available funds for non-recurring one-time expenses such as capital projects. For the purposes of this Policy, the following are deemed to be the highest and best uses of Free Cash:

- Appropriated Reserve – an amount to provide for extraordinary or unforeseen expenditures;
- Stabilization Fund – to fund or replenish the Stabilization Fund;
- Capital Improvement Program – to fund capital projects that would otherwise incur borrowing costs associated with the issuance of debt;
- Special Use – to augment the Town's trust funds related to benefits and unfunded liabilities related to employee benefits;
- Extraordinary Deficits – to fund any potential deficits that would otherwise be carried over to the following fiscal year;
- Emergency Appropriations – to allow for fiscal flexibility as unexpected situations arise.

### PROCEDURES:

- Within 60-75 days of the close of the fiscal year, the Accountant should submit

the Town's *Year-end Balance Sheet*, *Free Cash Checklist*, and the *Year-end Reporting Checklist* to the Department of Revenue/Bureau of Accounts (DOR) for certification.

- Upon certification of Free Cash by the DOR, a copy of the certified balance should be provided to the Treasurer/Collector, Accountant, Town Administrator and members of the Board of Selectmen and Finance Committee.
- At the time of submittal of the Town Administrator's proposed budget for the ensuing fiscal year, the Town's (projected) Free Cash balances should be included with a recommendation on the use of said funds, ensuring that a minimum Free Cash balance is retained consistent with this Policy.
- Reserve funds should be allocated only after an analysis has been prepared by the Accountant and Town Administrator and presented to the Board of Selectmen and/or Finance Committee as applicable. This analysis should provide sufficient evidence to establish that the remaining balance is adequate to offset potential future downturns in revenue and to meet the daily cash needs of the Town.

### **General Stabilization Fund**

#### **POLICY:**

It is the policy of the Town to maintain a *General Stabilization Fund*.

#### **PROCEDURES:**

- Within 75 days of the close of the fiscal year, the Accountant shall report the balance in the General Stabilization Fund balance to the Treasurer/Collector, Town Administrator, and members of the Board of Selectmen and Finance Committee.
- The Town Administrator may recommend to the Finance Committee as part of the recommended annual budget to maintain Stabilization Fund reserves, to increase them via a transfer from Free Cash, or to use a portion for non-recurring capital needs proposed in the annual budget for the ensuing fiscal year. The proposed budget should disclose the balance in the Stabilization Fund.
- Any votes to increase or to expend from the Stabilization Fund shall require a two-thirds vote of the Town Meeting, consistent with the requirements of state law.
- At no time can an appropriation placed into the fund exceed 10% of the previous year's real property tax levy nor can the fund balance ever exceed 10% of the Town's equalized value.

## **Fraud Prevention and Detection Policy and Procedures**

**Approved by:  
Board of Selectmen**

**Effective:  
8/18/15 &  
9/1/15**

### **PURPOSE:**

The Town's Fraud Prevention and Detection Policy (Policy) is established to facilitate the development of controls which will aid in the prevention and detection of fraud against the Town. It is the intent of the Town to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Furthermore, the purpose of this document is to confirm that the Town supports and fosters a culture of zero tolerance towards fraud in all of its forms.

### **AUTHORITY:**

Red Flag Program Clarification Act of 2010

### **APPLICABILITY:**

This Policy applies to the Board of Selectmen and all other elected town officials; their appointees; all employees of the Town and all members of its boards, committees or commissions.

This Policy also applies to any other persons "acting on behalf of the Town", including vendors and contractors, consultants, volunteers, temporary and casual employees and grant sub-recipients.

### **SCOPE:**

This Policy applies to any suspected fraud, abuse, or similar irregularity against the Town.

### **OBJECTIVE:**

This Policy is set forth to communicate the Town's intentions regarding prevention, reporting and investigating suspected fraud, abuse and similar irregularities. The Town desires to create an environment in which employees and/or citizens can report any suspicion of fraud.

Further, this Policy is set forth to communicate the Town's desire to protect the assets, resources and reputation of the Town. It is through this policy that the Town also seeks to protect all officials, employees and associated parties from false or erroneous allegations by providing them with sufficient knowledge and training relative to the Town's fraud prevention policies and procedures to ensure that they fully understand the culture of the environment they are operating within.

This Policy provides management with specific guidelines and responsibilities regarding appropriate actions in conducting investigations of alleged fraud and similar improprieties.

## **DEFINITIONS:**

Abuse refers to, but is not limited to:

- Improper or misuse of authority
- Improper or misuse of Town property, equipment, materials, records or other resources
- Waste of public funds, or
- Any similar or related irregularity.

Abuse can occur in financial or non-financial settings. When considering if an event or action might be construed as being abusive, one should consider if it would pass public scrutiny.

Any Other Persons "Acting on behalf of the Town" shall mean all persons responsible for or to the municipal government and/or the town's enterprises placed in that position by some official relationship with the Town.

Appointed Officials shall mean all persons responsible for or to the municipal government and/or the Town's enterprises placed in that position via an appointment.

Consultants shall mean all individuals and organizations conducting business with or on behalf of the municipal government and/or the enterprises of the Town.

Elected Officials shall mean all persons responsible for or to the municipal government and/or the Town's enterprises placed in that position by the voters of Wenham via a Town ballot.

Fraud or other irregularity refers to, but is not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of Town activities
- Disclosing confidential and/or proprietary information to outside parties
- Accepting or seeking anything of material value from consultants, contractors, vendors or persons providing services or materials to the Town
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any claim for reimbursement of expenses that are not made for the exclusive benefit of the Town
- Any computer related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes, or
- Any similar or related irregularity.

Grant Sub-recipients shall mean all individuals and/or organizations that receive any programmatic funding or “in-kind assistance” from the municipal government and/or the Town’s enterprises.

Management shall mean those individuals who have been placed in a position of trust by a lawful Town appointing authority to assist in carrying out the objectives of that department of the Town for which they are employed.

Town Administrator shall mean the highest-ranking person responsible for the municipal government and the Town’s enterprises.

Town Employee shall mean all employees of the municipal government and all of the enterprises of the Town. This definition is inclusive of all employees regardless of the designations full-time, part-time, temporary or casual.

Town of Wenham is a Massachusetts municipal corporation and shall include all its activities, as well as all boards, committees, and commissions elected or appointed by the Board of Selectmen and other appointing authorities.

Vendors and Contractors shall mean all individuals and organizations conducting business with or on behalf of the municipal government and/or the enterprises of the Town.

Volunteers shall mean all contributors of unpaid personal services to the municipal government and/or the enterprises of the Town.

**POLICY:**

It is the policy of the Town to investigate and report to appropriate governmental authorities, as required, any violations of compliance with town policy, state and federal laws and regulations or internal accounting controls.

**PROCEDURES:**

**Responsibilities**

The Town’s management is responsible for establishing and maintaining policies and controls that provide security and accountability for the resources entrusted to them. Internal controls are intended to aid in preventing and detecting instances of fraud and related misconduct. Management is also expected to recognize risks and exposures inherent in their area of responsibility and be aware of indications of fraud or related misconduct. Responses to such allegations or indicators should be consistent.

Every employee has the responsibility to assist the Town in complying with policies and legal and regulatory requirements, and in reporting known violations. It is the policy of the Town to encourage the support and cooperation of all employees in meeting the Town’s commitment and responsibility to such compliance.

**Reporting**

Employees shall report suspected instances of fraud or irregularity to their immediate supervisor or their next appropriate management level. However, in certain



circumstances, it may be appropriate for employees to report suspected instances of fraud or irregularity directly to the Town Administrator (if the alleged fraud has been committed by the employee's supervisor).

It is the responsibility of an employee or relevant manager to ensure that the suspicion of fraud and/or irregularity that is reported to them is reported as soon as practical to the Town Administrator. The written or verbal report shall be sufficiently detailed and inclusive to ensure a clear understanding of the issues raised. In the event that the Town Administrator is the subject of, or otherwise identified as involved in the acts underlying such report, the person making the report may notify and forward such report to the Board of Selectman who will then lead the investigation.

Town employees are not to initiate investigations on their own. However, anyone may report suspected violations or concerns by letter to the Town Administrator and shall indicate that he or she is an employee of the Town. The report shall be sufficiently detailed and inclusive to ensure a clear understanding of the issues raised. Mark the envelope "Confidential and Private." It is the policy of the Town that anyone who reports a violation may make such report confidentially and offsite.

There shall be no retaliation by the Town's employees against any employee who makes a report pursuant to this policy even if, after investigation, the Town Administrator determines that there has not been a violation of any applicable Town policy, state or federal laws and regulations or internal accounting controls. However, employees who make reports or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information may be subject to disciplinary action.

### **Anonymous Allegations**

The Town encourages individuals to put their names to allegations. Concerns expressed anonymously are difficult to investigate; nevertheless, they will be followed up at the discretion of management. This discretion will be applied by taking into account the following:

- Seriousness of the issue raised
- Credibility of the concern
- Likelihood of confirming the allegation.

### **False Allegations**

Employees or other parties must understand the implications (resources and costs) of undertaking investigations, and shall therefore guard against making allegations which are false and made with malicious intent. Evidence of malicious intent will result in disciplinary action, and may include termination.

### **Training, Education and Awareness**

In order for the Policy to be sustainable, it must be supported by a structured education, communication, and awareness program.

It is the responsibility of management to ensure that all employees and other parties, are made aware of, and receive appropriate training and education with regard to this Policy, and the related policies and procedures of the Town.

## **Investigation**

It is the Town Administrator's intent to fully investigate any suspected acts of fraud, abuse, or similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, length of service, or relationship with the Town of any party involved in such an investigation. In conducting investigations, the Town Administrator will consult with and receive guidance from the town attorney, the Police Department and others they identify.

## **Media Issues**

Any staff person contacted by the media with respect to an audit investigation is encouraged to refer the media to the appropriate public communications official of the Town. The alleged fraud or audit investigation shall not be discussed with the media by any person other than those trained to do so. The Town Administrator will consult with the management of the department involved and assist them in responding to any media requests for information or interview.

## **Reporting to External Auditors**

The Audit Committee will report all information relating to fraud investigations to the external auditors of the Town.

## **Whistleblower Protection**

In addition to whistleblower protections provided by federal and state laws, this Policy provides that retaliation against employees is prohibited.

A. Except as provided in an earlier subsection (False Allegations), no appointing authority or employee shall initiate or administer any disciplinary action, deny a promotional opportunity, write an adverse job performance evaluation or in any way adversely affect an employee on account of the employee's disclosure of information. This section shall not apply to:

1. An employee who discloses information that the employee knows to be false, or who discloses information with disregard for the truth.
2. An employee who discloses information from public records that are closed to public inspection pursuant to the Massachusetts Public Records Law.
3. An employee who discloses information that is confidential under any other provision of law.

B. It shall be the obligation of an employee who discloses information under this part to make a good faith effort to provide to their employee, or appointing authority or the Town Administrator, the information to be disclosed prior to its public disclosure.

## **Security and Confidentiality**

All work products of the Town Administrator's investigations, including but not limited to working papers, notes, interviews, and other information relating to investigations will not be shared, discussed, or given to anyone without an absolute need to know or pursuant to court order. The Town Administrator will provide a secure environment for the storage of all work-in-process regarding investigations, subject to applicable law.

**Town of Wenham, Massachusetts**  
**Post-Issuance Tax Compliance Procedures**  
**For Tax-Exempt Obligations and Other Tax-Benefited Obligations**

**Approved by:**

**Board of Selectmen**

**Effective:**

**1/22/2015**

**I. Introduction**

These post-issuance compliance procedures of the Town of Wenham, Massachusetts are designed to provide for the effective management of the Town's post bond issuance compliance program for tax-exempt and other tax-benefited bonds in a manner consistent with state and federal laws applicable to such obligations.

**II. Post-Issuance Tax Compliance**

The Treasurer of the Town shall be the primary bond compliance officer responsible for each issuance by the Town of tax-exempt (or otherwise tax-benefited) bonds, notes, financing leases, or other obligations (herein, collectively referred to as "bonds"). All information related to each bond issue and the facilities, equipment and other assets financed by such issue shall be maintained by or on behalf of the Treasurer and the actions taken under subsections A through C of this Section II shall be taken by or on behalf of the Treasurer by the Treasurer or such other officers or employees of the Town as appropriate, including but not limited to, the Treasurer and the Town Accountant.

**A. Tax Certificate and Continuing Education**

- 1. Tax Certificate** – A Tax Certificate is prepared for each issuance of Bonds. Immediately upon issuing any bonds, the Treasurer, in conjunction with the Town's bond counsel and financial advisor, shall review the Tax Certificate and make notes regarding specific compliance issues for such bond issue on the Post-Issuance Compliance Notes form at Exhibit A. The Tax Certificate and Notes shall clearly define the roles and responsibilities relating to the ongoing compliance activities for each bond issue and will identify specific compliance requirements.
- 2. Continuing Education** – The Treasurer will actively seek out advice of bond counsel on any matters that appear to raise ongoing compliance concerns and may attend or participate in seminars, teleconferences, etc. sponsored by organizations such as the Massachusetts Collector-Treasurer Association and the Massachusetts Government Finance Officers Association that address compliance issues and developments in the public finance bond arena. In addition, national organizations such as the Securities Industry and Financial Markets Association (SIFMA) and the National Association of

Bond Lawyers (NABL) offer numerous training opportunities and materials which may be useful to the Treasurer.

## **B. Tax-Exempt Bonds Compliance Monitoring**

**1. Restrictions against Private Use** – The Treasurer will continuously monitor the expenditure of bond proceeds and the use of facilities or equipment financed or refinanced with bonds to ensure compliance with Section 141 of the Internal Revenue Code (the “Code”) which generally establishes limitations on the use of bond-financed facilities by non-state or local governmental entities, such as individuals using bond-financed assets on a basis other than as a member of the general public, corporations and the federal government and its agencies and instrumentalities.

**a. Use of Bond Proceeds** – The Treasurer will monitor and maintain records with respect to expenditures to ensure that bond proceeds are being used on capital expenditures for governmental purposes in accordance with the bond documents and document the allocation of all bond proceeds. Such monitoring is required not only for tax-exempt bonds, but also for tax credit bonds.

### **b. Use of the Bond-Financed Facility or Equipment**

- i. **Equipment assets financed with bonds** will be listed in a schedule for each bond issue, which schedule may be included in the Tax Certificate. Equipment assets generally are not to be disposed of prior to the earlier of (a) the date the bonds and all subsequent refundings of such bonds are fully paid, or (b) the end of the useful life of such equipment. The Treasurer will maintain the list of all bond-financed equipment for each bond issue, together with the equipment’s expected useful life.
- ii. **Constructed or acquired assets financed with bonds** – in order to ensure that assets constructed or acquired using bond proceeds, such as infrastructure assets, are not leased, sold or disposed of prior to the end of the term of the bonds and of all subsequent refundings of such bonds:
  - Any asset constructed or acquired with bond proceeds shall be flagged in the Town’s records, and
  - These projects will be monitored by the Treasurer.
- iii. If there is any proposal to change the use of a bond-financed facility from a governmental purpose to a use in which a private entity may have the use or benefit of such a facility on a basis that is different from the rest of the general public, the Treasurer will consult with bond counsel prior to the occurrence of the proposed change in use.

## **2. Qualification for Initial Temporary Periods and Compliance with Restrictions against Hedge Bonds**

### **a. Expectations as to Expenditure of “New Money” Bond Proceeds**

- i. In order to qualify under the arbitrage rules for an initial temporary period of 3 years for “new money” issues during which bond proceeds can be invested without regard to yield (but potentially subject to rebate), the

Town must reasonably expect to spend at least 85% of "spendable proceeds" by the end of the temporary period. In general under Code Section 149, in order to avoid classification of an issue of bonds as "hedge bonds," the Town must both (x) reasonably expect to spend 85% of the "spendable proceeds" of the bond issue within the 3 year period beginning on the date the bonds are issued and (y) invest not more than 50% of the proceeds of the issue in investments having a substantially guaranteed yield for 4 years or more. These expectations have been documented for the Town's outstanding bond issues in the tax certificates executed in connection with each bond issue.

- ii. If, for any reason, the Town's expectations concerning the period over which the bond proceeds are to be expended change from what was documented in the applicable tax certificate, the Treasurer will consult with bond counsel.

**b. Project Draw Schedule Compliance Monitoring** – While there are unspent proceeds of a bond issue, the Treasurer will compare and analyze the original anticipated project draw schedule and the actual expenditure payouts and reimbursements on each bond-financed project on an annual or more frequent basis. The purpose of this analysis is to determine the variances from the original expected draw schedule for each project and to document the reasons for these variances to provide a continual record on the spending progress of each bond-financed project. Factors relevant to the analysis include unexpected delays in the project timelines, extreme weather, contract time extensions due to unexpected events, supplemental agreements and any other factor with a potential to impact the progress or completion of the projects. Generally, there should be no effect on the tax-exempt status of the bonds under either the temporary period rules or the hedge bond rules if the actual disbursements do not meet the original project draw schedule, unless circumstances surrounding the actual events cast doubt on the reasonableness of the stated expectations on the issuance date. Therefore, it is important for the Treasurer to update the progress of each project at least annually, and consult with bond counsel as to any variance from the original schedule.

**c. Bond Proceeds Expenditure Schedule Compliance Monitoring** – While there are unspent proceeds of bonds, the Treasurer will compare and analyze the bond proceeds expenditure schedule and the actual investment earnings on each project on an annual or more frequent basis. The purpose of this analysis is to determine any variances from the expected expenditure schedule and to document the reasons for these variances.

### **3. Arbitrage Rebate Compliance**

- a.** Bonds may lose their tax-favored status, retroactive to the date of issuance, if they do not comply with the arbitrage restrictions of section 148 of the Code. Two general sets of requirements under the Code must be applied in order to determine whether governmental bonds are arbitrage bonds: the yield restriction requirements of section 148(a) and the rebate requirements of section 148(f).
- b. Yield Restriction Requirements.** The yield restriction requirements provide, in general terms, that gross proceeds of a bond issue may not be invested in investments earning a yield higher than the yield of the bond issue, except for investments (i) during one of the temporary periods permitted under the regulations (including the initial three year temporary period described above), (ii) in a reasonably required reserve or replacement fund or (iii) in an amount not

in excess of the lesser of 5% of the sale proceeds of the issue or \$100,000 (the "minor portion"). Under limited circumstances, the yield on investments subject to yield restriction can be reduced through payments to the IRS known as "yield reduction payments." The Tax Certificate will identify those funds and accounts associated with a particular issue of bonds known, as of the date of issuance, to be subject to yield restriction.

**c. Rebate Requirements**

- i. If, consistent with the yield restriction requirements, amounts treated as bond proceeds are permitted to be invested at a yield in excess of the yield on the bonds (pursuant to one of the exceptions to yield restriction referred to above), rebate payments may be required to be made to the U. S. Treasury. Under the applicable regulations, the aggregate rebate amount is the excess of the future value of all the receipts from bond funded investments over the future value of all the payments to acquire such investments. The future value is computed as of the computation date using the bond yield as the interest factor. At least 90% of the rebate amount calculated for the first computation period must be paid no later than 60 days after the end of the first computation period. The amount of rebate payments required for subsequent computation periods (other than the final period) is that amount which, when added to the future value of prior rebate payments, equals at least 90% of the rebate amount. For the final computation period, 100% of the calculated amount must be paid. Rebate exceptions and expectations are documented for each bond issue in the tax certificate executed at the time of such bond issue.
- ii. While there are unspent proceeds of bonds, the Town will engage an experienced independent rebate analyst to annually calculate any rebate that may result for that year and annually provide a rebate report to the Treasurer. Bond counsel can assist with referrals to qualified rebate analysts.

**d. Timing of Rebate Payments**

The Treasurer will work with the rebate analyst to ensure the proper calculation and payment of any rebate payment and/or yield-reduction payment at the required time:

- i. First installment due no later than 60 days after the end of the fifth anniversary of each bond issuance;
- ii. Succeeding installments at least every five years;
- iii. Final installment no later than 60 days after retirement of last bond in the issue.<sup>1</sup>

**4. Refunding Requirements**

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<sup>1</sup> Generally, rebate payments must be paid not later than 60 days after retirement of the last bond in the issue.

**a. Refunded Projects.** The Treasurer will maintain records of all bond financed assets for each bond issue, including assets originally financed with a refunded bond issue.

**b. Yield Restriction.** The Treasurer will work with its financial advisor and bond counsel to maintain records of allocation of bond proceeds for current and advance refundings of prior bond issues to ensure that such bond proceeds are expended as set forth in the applicable tax certificate executed at the time the refunding bonds are issued. Any yield restricted escrows will be monitored for ongoing compliance.

### **C. Record Retention**

**1.** Section 6001 of the Code provides the general rule for the proper retention of records for federal tax purposes. The IRS regularly advises taxpayers to maintain sufficient records to support their tax deductions, credits and exclusions. In the case of a tax-exempt bond transaction, the primary taxpayers are the bondholders. In the case of other tax benefited bonds, such as "build America bonds" or "recovery zone economic development bonds", the Town will be treated as the taxpayer. In order to ensure the continued exclusion of interest to such bondholders, it is important that the Town retain sufficient records to support such exclusion.

#### **2. In General**

**a.** All records associated with any bond issue shall be stored electronically or in hard copy form at the Town's offices or at another location conveniently accessible to the Town.

**b.** The Treasurer will ensure that the Town provides for appropriate storage of these records.

**c.** If storing documents electronically, the Town shall conform with Rev. Proc. 97-22, 1997-1 C.B. 652 (as the same may be amended, supplemented or superseded), which provides guidance on maintaining books and records by using an electronic storage system. Bond counsel can furnish a copy of this Revenue Procedure if needed.

**3. Bonds** – The Town shall maintain the bond record as defined in this section for the longer of the life of the bonds plus 6 years or the life of refunding bonds (or series of refunding bonds) which refunded the bonds plus 6 years. The bond record shall include the following documents:

#### **a. Pre-Issuance Documents**

i. **Guaranteed Investment Contracts ("GICs") and Investments (other than Treasury's State and Local Government Series Securities, "SLGs")** – if applicable, the Treasurer shall retain all documentation regarding the procurement of each GIC or other investment acquired on or before the date of bond issuance, including as applicable the request for bids, bid sheets, documentation of procurement method (i.e., competitive vs. negotiated), etc. If investments other than SLGs are used for a defeasance escrow, the documentation should include an explanation of the reason for the purchase of open market securities and documentation establishing the fair value of the securities and compliance with safe harbor bidding rules. If SLGs are purchased, a copy of the final subscription shall be maintained.

ii. **Project Draw Schedule** – the Treasurer shall retain all documentation and calculations relating to the draw schedule used to meet the "reasonable

expectations" test and use of proceeds tests (including copies of contracts with general and sub-contractors or summaries thereof).

- iii. **Issue Sizing** – the Treasurer shall maintain a copy of all financial advisor's or underwriter's structuring information.
- iv. **Bond Insurance** – if procured by the Town, the Treasurer shall maintain a copy of insurance quotes and calculations supporting the cost benefit of bond insurance, if any.
- v. **Costs of Issuance documentation** – the Treasurer shall retain all invoices, payments and certificates related to costs of issuance of the bonds.

**b. Issuance Documents**

- i. The Treasurer shall retain the bound bond transcript delivered from bond counsel.

**c. Post-Issuance Documents**

- i. **Post-Issuance Guaranteed Investment Contracts and Investments (Other than SLGs)** – the Treasurer shall retain all documentation regarding the procurement of any GIC or other investment acquired after bond issuance, including as applicable the request for bids, bid sheets, documentation of procurement method (i.e., competitive vs. negotiated), etc. If investments other than SLGs are used for a defeasance escrow, the documentation should include an explanation of the reason for the purchase of open market securities and documentation establishing the fair value of the securities and compliance with safe harbor bidding rules.
- ii. **Records of Investments** – shall be retained by the Treasurer.
- iii. **Investment Activity Statements** – shall be retained by the Treasurer.
- iv. **Records of Expenditures** – the Treasurer shall maintain or shall cause to be maintained all invoices, etc. relating to equipment purchases and constructed or acquired projects, either electronically or in hard copy.
- v. **Records of Compliance**
  - **Qualification for Initial Temporary Periods and Compliance with Restrictions Against Hedge Bond Documentation** – the Treasurer shall prepare the annual analysis described in Section II(B)(2) above and maintain these records.
  - **Arbitrage Rebate Reports** – may be prepared by the Treasurer or a third party as described in section II (B)(3) of this document and retained by the Treasurer.
  - **Returns and Payment** – shall be prepared at the direction of the Treasurer and filed as described in Section II(B)(3) of this document.
  - **Contracts under which any bond proceeds are spent (consulting engineering, acquisition, construction, etc.)** – the Treasurer shall obtain copies of these contracts and retain them for the bond record.

**d. General**

- i. **Audited Financial Statements** – the Treasurer will maintain copies of the Town's annual audited Financial Statements.



- ii. **Reports of any prior IRS Examinations** – the Treasurer will maintain copies of any written materials pertaining to any IRS examination of the Town’s bonds.

### **III. Voluntarily Correcting Failures to Comply with Post-Issuance Compliance Activities**

If, in the effort to exercise due diligence in complying with applicable federal tax laws, a potential violation is discovered, the Town may address the violation through the applicable method listed below. The Town should work with its bond counsel to determine the appropriate way to proceed.

#### **A. Taking remedial actions as described in Section 141 of the Internal Revenue Code**

**B. Utilizing the Voluntary Closing Agreement Program (VCAP)** – Section 7.2.3 of the Internal Revenue Manual establishes the voluntary closing agreement program for tax-exempt bonds (TEB VCAP) whereby issuers of tax-exempt bonds can resolve violations of the Internal Revenue Code through closing agreements with the Internal Revenue Service.

### **IV. Post Issuance Tax Compliance Procedures Review**

The Treasurer shall review these procedures at least annually, and implement revisions or updates as deemed appropriate, in consultation with bond counsel.

TOWN OF WENHAM  
OPEB TRUST INVESTMENT POLICY STATEMENT

The primary purpose of this Investment Policy Statement (the “IPS”) is to provide a clear understanding regarding the Town of Wenham (the “Town”) OPEB Trust’s (the “Trust”) investment objectives, performance goals, and risk tolerance.

A. Scope

This IPS applies to all funds that are separately designated as long-term OPEB funds for the Town or any of its separately identified enterprises. Any additional contributions to the Trust will be maintained in the same manner.

B. Authority

Massachusetts General Law Chapter 32B, Section 20 allows a city, town, district, county or municipal lighting plant to set up a special trust fund, the Other Post Employment Benefits (OPEB) Liability Trust Fund. The governmental unit’s treasurer is the custodian of the fund or in the case of a light plant, an officer designated by the board. Investment of fund monies by the custodian must be consistent with the prudent person standard set forth in Massachusetts General Law Chapter 203C for private trust funds. Interest earned on the investment of fund monies belongs to the fund.

C. Diversification

The following asset classes can be included in the Trust in order to construct a diversified investment portfolio that is both prudent and appropriate given the Town’s actuarial assumed discount rate, target rate of return, investment objective, and risk tolerance. The investment parameters and asset allocation definitions that will govern the Investment Manager of the diversified portfolio are included in the addendums to this IPS.

**Equities**

The primary objective of the Trust’s equity allocation is to provide long-term total returns that are, at a minimum, consistent with appropriate broad market indexes through full market cycles.

The Investment Manager of the diversified portfolio can purchase and manage the equity allocation using individual equities, such as domestic common stocks, preferred stocks, and/or American-Depository Receipts (ADRs).

The Investment Manager can also utilize other investments such as, mutual funds, exchange traded funds, closed-end funds, etc. Total equity exposure is able to include, both domestic and international equities, both developed and emerging countries and geographic regions, as well as large-, mid-, and small-market capitalization weighted companies. Direct holdings of common stock, preferred stock, and/or ADRs in any one company should not exceed 5% of the market value of the invested portfolio.

Investing directly in real estate, private placements, letter stock, or initial public offerings is strictly prohibited. The Investment Manager of the diversified portfolio shall not engage directly in margin transactions,

short sales, or any other leveraged or inverse investment vehicles. Mutual funds, exchange-traded funds, and closed-end funds, however, may engage in margin, leverage, and/or short sales. Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

### **Fixed Income**

The primary objectives of the Trust's fixed income allocation are to preserve capital and generate a reasonable level of cash flow. The secondary objective is to provide price returns that exhibit lower correlation to the broad global equity markets in order to reduce the overall risk of the portfolio.

The Investment Manager of the diversified portfolio can purchase and manage the fixed income allocation using individual bonds that are United States Dollar denominated only. Issuer selection can include domestic corporate bonds and any obligations of the United States Government and/or its agencies.

The Investment Manager can also utilize other investment vehicles such as, mutual funds, exchange traded funds, closed-end funds, etc. Total fixed income exposure is able to include, both domestic and international bonds, both developed and emerging countries and geographic regions. Direct holdings of individual corporate bonds in any one company should not exceed 5% of the market value of the invested portfolio; however, this is not applicable to the United States Government and/or its agencies. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds.

Investing directly in real estate, mortgages, collateral or non-collateral loans, private placements, fixed income or interest rate futures, or any other specialized fixed income ventures is strictly prohibited. Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

### **Alternative Investments**

The primary objective of the Trust's alternative allocation is to provide long-term capital appreciation that is less correlated to broad global equity and fixed income indexes.

The Investment Manager of the diversified portfolio can only purchase those strategies that are deemed to be alternative through daily-liquid diversified investment vehicles such as, mutual funds, exchange-traded funds, closed-end funds, etc.

Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

### **Cash and Cash Equivalents**

Cash will be maintained to provide periodic cash distributions, if and when necessary. Cash will not normally be held as a strategic investment asset, although the Investment Manager may seek to allow cash to build to the maximum level in times of market uncertainty.

## D. Specific Risks

### **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Town will manage credit risk several ways. There will be no limit to the amount of United States Treasury and United States Government Agency obligations.

In regards to fixed-income investments, the Town will only purchase investment grade securities. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds. Investments in fixed income securities will be made primarily for income and capital preservation.

### **Custodial Risk**

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The Town will review the financial institution's financial statements and the background of the sales representative. The intent of this qualification is to limit the Town's exposure to only those institutions with a proven financial strength, Capital adequacy of the firm, and overall affirmative reputation in the municipal industry.

Further, all securities not held directly by the Town, will be held in the Town's name and tax identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

### **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The Town will minimize Concentration of Credit Risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. As stated above, securities of a single corporate issuer (with the exception of the United States Government and its Agencies) will not exceed 5% of the portfolio value.

### **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The Town will manage interest rate risk by managing duration, as a measure of interest rate sensitivity, in the Trust.

### **Foreign Currency Risk**

Foreign currency risk is the risk that changes in foreign monetary exchange rates will adversely affect the fair value of an investment or a deposit.

The Town will, as much as feasible, mitigate foreign currency risk.

### **E. Standards of Care**

The standard of prudence to be used by the Treasurer shall be the “Prudent Person” standard and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance with written procedures and this IPS, and exercising reasonable due diligence, shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this IPS.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

In addition, this section would also apply to M.G.L. Chapter 44 Section 55A which refers to the liability of the Treasurer for losses due to bankruptcy.

### **F. Ethics**

The Treasurer and Assistant Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. The Treasurer shall disclose to the Town Manager any material financial interest in financial institutions that do business with the Town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the Town's investments.

### **G. Relationship with Financial Institutions**

Financial institutions should be selected first and foremost with regard to their financial soundness and stability. Brokers should be recognized, reputable dealers. All cash and securities shall be held in either a bank that is allowable for the deposit of public funds, provided funds on deposit are insured by the Federal Deposit Insurance Corporation (FDIC), or in an Investment Brokerage Account that is insured by the Securities Investor Protection Corporation (SIPC). If a banking institution is selected as manager, the Town will subscribe to Veribanc<sup>®</sup>, a recognized bank rating service.

The Treasurer shall require any brokerage houses and broker/dealers, wishing to do business with the Town, to supply the following information to the Treasurer:

- Annual financial statements
- If acting as a Registered Investment Adviser, Form ADV Part II report

- Errors & Omissions insurance amounting to, at a minimum, the total fair market value of the Trust Funds Portfolio.
- A statement that the Advisor has read the Town's IPS and will comply with it on an annual basis
- Annual review all advisors through [www.finra.org](http://www.finra.org): Broker Check

#### H. Reporting Requirements

On a quarterly basis, a report containing the following information will be prepared by the Treasurer and distributed to the Town Manager, as appropriate. The quarterly report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this IPS.
- A summary of the income earned on a monthly basis and year-to-date basis shall be reported.
- The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the Town's cash position.
- The report should demonstrate the degree of compliance with the tenets set forth in the IPS.

#### I. Performance Measurement and Evaluation

- The individual and custom benchmarks that will be monitored for performance reporting and analysis of the Trust's portfolio are stated and described in the addendums to this IPS.
- It is expected that the respective asset classes of the Trust's diversified portfolio will outperform their respective benchmarks, net of fees and expenses, on a long term (market cycle) basis.

#### K. Supervision

- The Treasurer will meet with the investment manager(s) as frequently as semi-annually to monitor the performance of the funds and the investment manager(s) compliance with these guidelines. The Treasurer will receive and review portfolio management reports quarterly.
- The Treasurer will review this Investment Policy Statement at least once a year to ensure that it remains appropriate and complete.
- The Treasurer has the option to put the management of funds out for bid periodically, and may consider such option not less frequently than every five years, through a request for information, request for proposal, or similar process as required by law or town policy.

#### L. Legal References

- Massachusetts General Law Chapter 32B, Section 20
- Massachusetts General Law Chapter 203C, Section 1 through 11

I \_\_\_\_\_, Treasurer of the Town of Wenham have reviewed this IPS and will manage the Town's OPEB Trust under my control in accordance with this IPS and any attached Addendums.

\_\_\_\_\_  
Treasurer's Signature

\_\_\_\_\_  
Treasurer's Printed Name

\_\_\_\_\_  
Date

DRAFT

DRAFT



ADDENDUM #1  
INVESTMENT PARAMETERS

The information contained herein shall dictate the long-term asset allocation targets as well as minimum and maximum parameters, when applicable, that will govern the management of the investable portion of the Trust. The methodology for determining specific security and investment strategy definitions is detailed in Addendum #2.

<i>Category</i>	<i>Min</i>	<i>Target</i>	<i>Max</i>
Equity	35%	60%	75%
Domestic Equity	20%	40%	50%
International Equity	5%	20%	30%
Preferred Equity	0%	0%	10%
Balanced	0%	0%	10%
Fixed Income	25%	40%	65%
Domestic Bonds	20%	30%	50%
International Bonds	0%	10%	20%
Alternatives	0%	0%	0%
Cash	0%	0%	10%
Total	---	100%	---

\_\_\_\_\_  
Treasurer's Signature

\_\_\_\_\_  
Date

ADDENDUM #2  
ASSET ALLOCATION DEFINITIONS

<i>Asset Class</i>	<i>Asset Category</i>	<i>Morningstar Category</i>	
Domestic Equity	Large Cap	Large-Cap Blend	Energy
		Large-Cap Growth	Financial
		Large-Cap Value	Healthcare
		Communications	Industrials
Domestic Equity	Mid Cap	Consumer Cyclical	Technology
		Consumer Defensive	Utilities
		Consumer Staples	Miscellaneous Sector
		Mid-Cap Blend	Mid-Cap Value
Domestic Equity	Small Cap	Mid-Cap Growth	
		Small-Cap Blend	Small-Cap Value
Domestic Equity	Preferred Equity	Small-Cap Growth	
		Preferred Stock	
		Foreign Large-Cap Blend	Foreign Small/Mid Blend
		Foreign Large-Cap Growth	Foreign Small/Mid Growth
International Equity	Developed	Foreign Large-Cap Value	Foreign Small/Mid Value
		World Stock	Japan
		Europe	
		Emerging Markets	Pacific/Asia
International Equity	Emerging Markets	India	Pacific/Asia ex-Japan
		Latin America	Miscellaneous Region
		China	
		Aggressive Allocation	World Allocation
Balanced	Balanced	Moderate Allocation	Target Date
		Conservative Allocation	Retirement Income
		Tactical Allocation	
		Corporate Bond	Muni National Intermediate
Domestic Bond	Investment Grade	Inflation Protected Bond	Muni National Long-Term
		Intermediate Gov't Bond	Muni National Short-Term
		Intermediate Term Bond	Muni Single State
		Long-Term Bond	Short-Term Bond
		Long-Term Gov't	Short-Term Gov't Bond
		Stable Value	Ultrashort Bond
		Multisector	Multisector Bond
Domestic Bond	High Yield	High-Yield Bond	Bank Loans
		High-Yield Muni	
International Bond	World Bond	World Bond	
	Emerging Markets Bond	Emerging Markets Bond	
Alternatives	Equity Alternatives	Long/Short Equity	Market Neutral
	Bond Alternatives	Private Equity	
		Nontraditional Bond	
	Real Estate	Real Estate	Global Real Estate
	Managed Futures	Direct Property	
Alternatives	Other Alternatives	Managed Futures	Currency
		Arbitrage	Precious Metals
		Hedge Funds	Commodities
		Multi-Alternative	Natural Resources
Alternatives	Other Alternatives	Trading/Tactical	Bear Market

Treasurer's Signature \_\_\_\_\_

Date \_\_\_\_\_

ADDENDUM #3  
PERFORMANCE REPORTING

The information contained herein shall dictate the individual and blended benchmark(s), when applicable, to be utilized in monitoring the performance of the investable assets of the Trust.

<i>Category</i>	<i>Index</i>	<i>Percentage</i>
Equity	MSCI AC World Index	60%
Domestic Equity	---	
International Equity	---	
Preferred Equity	---	
Balanced	---	
Fixed Income	Barclays Capital Global Aggregate Bond	40%
Domestic Bonds	---	
International Bonds	---	
Alternatives	---	
Cash	---	
Total		100%

\_\_\_\_\_  
Treasurer's Signature

\_\_\_\_\_  
Date

TOWN OF WENHAM  
INVESTMENT POLICY STATEMENT

The primary purpose of this Investment Policy Statement (IPS) is to provide a clear understanding regarding the Town of Wenham (the “Town”) Long Term Funds and, General Fund objectives, goals, risk tolerance, and investment guidelines established for the investment of town funds.

I. The Investment of General Funds, Special Revenue Funds, Enterprise Funds, and Capital Projects Funds

A. Scope

This section of the IPS applies only to short term operating funds such as general funds, special revenue funds, enterprise funds, bond proceeds and capital project funds. A separate Contributory Retirement Board, either local or county, is responsible for the investment of the pension funds.

B. Investment Instruments

Note: Public investments in Massachusetts are not protected through provisions in State law.

The Treasurer may invest in the following instruments:

- Massachusetts State pooled fund: Unlimited amounts (Pool is liquid) The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit, Repurchase agreements (Repos), and U. S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the CD's up to the standard limits and takes delivery on the Repos and Treasuries. Under Government Accounting Standards Board Regulation (GASB III), it is not considered an uncollateralized product.
- U. S. Treasuries that will be held to maturity: Unlimited amounts (Up to one-year maturity from date of purchase)
- U.S. Agency obligations that will be held to maturity. Unlimited amounts (Up to one-year maturity from date of purchase)
- Bank accounts or Certificates of Deposit (“CDs”) (Up to three years) which are fully collateralized through a third party agreement: Unlimited Amounts
- Bank accounts and CDs (Up to three years) insured by F.D.I.C. up to the coverage limit. All bank accounts and CDs in one institution are considered in the aggregate for the insurance coverage limit. In some cases, Banking Institutions carry additional insurance, Depository Insurance Fund (D.I.F.): Contact banking representative for amounts of coverage.
- Unsecured bank deposits of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at Banks that do not fit the above categories. These investments are subject to the following limitations: No more than 5% of an institution's assets and no more than 25% of a municipality's cash may be comprised of unsecured bank deposits. This percentage may be increased for not more than 30 days during times of heavy collection or in anticipation of large payments that will be made by the entity in the near future. For example, these payments may be for such items as debt service payment or regional school assessments. Their credit worthiness will be tracked by Veribanc, or other bank credit worthiness

reporting systems. They will be diversified as much as possible. CDs will be purchased for no more than one year and will be reviewed frequently.

- Money Market Mutual Funds that are registered with the Securities and Exchange Commission that have received the highest possible rating from at least one nationally recognized statistical rating organization and as otherwise referenced in the Massachusetts General Law Chapter 44 Section 55.

#### C. Diversification

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution. With the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies, and State pools (MMDT), no more than 25% of the Town's investments shall be invested in a single financial institution.

#### D. Authorization

The Treasurer has authority to invest entity funds, subject to the statutes of the Commonwealth Massachusetts General Law Chapter 44 Section 55,55A, & 55B.

#### E. Restrictions

Chapter 44, Section 55 set forth several restrictions that the Treasurer must be aware of when making investment selections.

- A Treasurer shall not at any one time have on deposit in a bank or trust company an amount exceeding 60% of the capital and surplus of such bank or trust company, or banking company, unless satisfactory security is given to it by such bank or trust company, or banking company for such excess.
- The treasurer shall not make a deposit in any bank, trust company or banking company with which he is, or for any time during the three years immediately preceding the date of any such deposit was, associated as an officer or employee.
- All securities shall have a maturity from date of purchase of one year or less, with the exception of bank certificates of deposit which will not exceed three years from the date of purchase.
- Purchases under an agreement with a trust company, national bank or Banking Company to repurchase at not less than original purchase price of said securities on a fixed date shall not exceed ninety days.

#### F. Legal References

Massachusetts General Law Chapter 44, Section 55  
Massachusetts General Law Chapter 44, Section 55A  
Massachusetts General Law Chapter 44; Section 55B

## II. The Investment of Long Term Funds

### A. Scope

This section of the IPS applies only to funds that are designated as long term, i.e. trust funds, stabilization funds, cemetery perpetual care, Town preservation act and other funds the town may have set aside for long term use.

All accounts will be maintained separately receiving their proportionate interest and any realized and unrealized gains or losses. The account may be established as a pooled investment portfolio unless otherwise stated. Any additional accounts will be maintained in this same manner.

### B. Authority

Massachusetts General Law Chapter 44, section 54 pertains to the investment of Trust Funds, Chapter 40 Section 5B pertains to the investment of Stabilization Funds and, Chapter 44B section 7 pertains to the investments of Town Preservation Funds. All trust funds shall fall under the control of the entity's Treasurer unless otherwise provided or directed by the donor.

If the trust fund results from a gift, grant or bequest from a private donor, and the private donor specifies how the trust shall be invested; the trust fund shall be invested in accordance with the terms of the gift, grant or bequest. If there is a conflict between such donor terms and this Section II, the donor terms shall govern, subject to the general principles of prudence set forth in the Policy.

### C. Investment Instruments

M.G.L. Chapter 44 section 54 states that money should be deposited into savings bank, trust companies incorporated under the laws of the Commonwealth, banking companies incorporated under the laws of the Commonwealth which are members of the Federal Deposit Insurance Corporation, or national banks, or invested in participation units in a combined investment fund under section thirty-eight A of chapter twenty-nine, or in a paid-up shares and accounts of and in co-operative banks, or in shares of savings and loan associations or in share or savings deposits of federal savings and loan associations doing business in the commonwealth.

Additionally, the Town may invest such funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the commonwealth; provided, that not more than fifteen percent (15%) of any such trust funds shall be invested in bank stocks and insurance company stocks, nor shall more than one and one-half percent (1 ½%) of such funds be invested in the stock of any one bank or insurance company.

The Treasurer may invest in the following instruments:

- U. S. Treasuries that maybe sold prior to maturity: Unlimited amounts (With no limit to the length of maturity from date of purchase)
- U.S. Agency obligations that maybe sold prior to maturity. Unlimited amounts (With no limit to the length of maturity from date of purchase)

- Bank accounts or Certificates of Deposit (“CDs”) Unlimited amounts (With no limit to the length of maturity from date of purchase), which is fully collateralized through a third-party agreement:
- Bank accounts and CDs (With no limit to the length of maturity from date of purchase) fully insured by F.D.I.C. and in some cases also Depository Insurance Fund of Massachusetts (D.I.F.): All bank accounts and CDs in one institution are considered in the aggregate to receive the insurance coverage limit.
- Unsecured bank deposits of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at Banks that do not fit the above categories. These investments are subject to the following limitations: These investments will be limited to no more than 5% of an institution's assets and no more than 25% of a municipality's cash. This percentage may be increase for not more than 30 days during times of heavy collection or in anticipation of large payments that will be made by the Town in the near future. These payments maybe for such items as debt service payment or regional school assessments. Their credit worthiness will be tracked by Veribanc, or other bank credit worthiness reporting systems. They will be diversified as much as possible. CDs will be purchased with no limit to the length of maturity from the date of purchase and will be reviewed frequently.
- Corporate Bonds that are listed in the List of Legal Investments, using the following criteria:
  - Purchase Constraints:
    - The Town’s investment portfolio can only invest in a corporate bond that is rated at least A-, or the equivalent, by at least one of the three major rating agencies (i.e. – Standard & Poor’s, Moody’s, or Fitch) at the time of purchase.
  - Liquidation Procedures:
    - Positions held in corporate bonds must be liquidated within 90 days upon being downgraded to BBB, or the equivalent, by at least two of the three major rating agencies.
- Common and preferred stock that are listed in the List of Legal Investments.
- Investment Funds that are listed in the List of Legal Investments.
- All other items not separately identified here that are listed in the List of Legal Investments.

#### D. Standards of Care

The standard of prudence to be used by the Treasurer shall be the “Prudent Person” standard and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance with written procedures and this IPS, and exercising reasonable due diligence, shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this IPS and the associated Massachusetts General Laws.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

In addition, this section would also apply to M.G.L. Chapter 44 Section 55A which refers to the liability of the Treasurer for losses due to bankruptcy.

#### E. Diversification

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution, with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies.

The asset allocation parameters that will govern the diversified investment portfolio are included as addendums to this IPS.

## F. Legal References

Massachusetts General Law Chapter 40, Section 5B  
Massachusetts General Law Chapter 44, Section 54  
Massachusetts General Law Chapter 44, Section 55A  
Massachusetts General Law Chapter 44, Section 55B  
Massachusetts General Law Chapter 44B, Section 7

Trust Funds may be co-mingled and invested in any instruments allowed by the Commonwealth of Massachusetts list of Legal Investments Legal issued by the Banking Commissioner each July. Each trust fund must be accounted for separately. Chapter 44 Section 54 sets forth that Treasurers may invest in instruments that are legal for savings banks. This list of investments is included in the Commonwealth of Massachusetts List of Legal Investments, Chapter 167 Section 15A.

## III. General Provisions

### A. Objective

Massachusetts General Laws, Chapter 44, section 55B requires the Entity's Treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution.

This section also requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking into account the acceptable levels of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest reasonable return available that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

- Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to preserve capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice of depository. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of the security will fall due to changes in general interest rates.
- Liquidity is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall attempt to carry out investment activities in a manner that provides for meeting unusual or unexpected cash demands without requiring the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.
- Yield is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

### B. Risk Tolerance

- Credit Risk



“Credit risk” is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Town will manage credit risk several ways. There will be no limit to the amount of United States Treasury and United States Government Agency obligations. In regards to other investments, the Town will only purchase investment grade securities with a high concentration in securities rated A or better. The Town may invest in the Massachusetts Municipal Depository Trust (MMDT) with no limit to the amount of funds placed in the fund. The Town may place funds in banking institutions as stated in Section C of this IPS.

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- Custodial Risk

The “custodial credit risk” for deposits is the risk that, in the event of the failure of a depository financial institution, a municipality will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a municipality will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The Town will review the financial institution’s financial statements and the background of the Advisor. The intent of this qualification is to limit the Town’s exposure to only those institutions with a proven financial strength, Capital adequacy of the firm, and overall affirmative reputation in the municipal industry. Further, all securities not held directly by the Town, will be held in the Town’s name and tax identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

- Concentration of Credit Risk

“Concentration of credit risk” is the risk of loss attributed to the magnitude of a government’s investment in a single issuer.

The Town will minimize concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

- Interest Rate Risk

“Interest rate risk” is the risk that changes in interest rates will adversely affect the fair value of an investment.

The Town will manage interest rate risk by managing duration in the account.

- Foreign Currency Risk

“Foreign currency risk” is the risk that changes in foreign monetary exchange rates will adversely affect the fair value of an investment or a deposit.

The Town will limit investment in any instrument exposed to foreign currency risk.

### C. Ethics

The Treasurer (and Assistant Treasurer) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Finance Director any material financial interest in financial institutions that do business with the Town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the Town’s investments.

#### D. Relationship with Financial Institutions

Financial institutions should be selected first and foremost with regard to their financial soundness and stability. The Town may subscribe to the Veribanc Rating Service to evaluate the banking institutions with which it chooses to establish relationships. Brokers should be recognized, reputable dealers and members of the Financial Industry Regulatory Authority (FINRA).

In instances where the Town does not purchase the Veribanc Rating Service, the Treasurer should request the banking institution's Veribanc rating from all of the banking institutions that are working with the Town on a quarterly basis.

When using the Veribanc Rating Service the Treasurer may invest in such banks that show a green rating in a particular quarter. If a rating is yellow the Treasurer should contact the appropriate banking institution and request in writing an explanation of the change in rating and the expected time table for it to be changed to green. If for a second quarter such rating is not green, the Treasurer should consider removing all funds that are not collateralized, or carries some form of depositor's insurance. If a rating moves to red, all money should be immediately collateralized or covered by some form of depositor's insurance or be removed from the banking institution.

The Treasurer shall require any brokerage houses and broker/dealers wishing to do business with the municipality to supply the following information to the Treasurer on an annual basis:

- Annual Financial statements
- If acting as a Registered Investment Advisor, copy of their most recent Form ADV Part II report
- Errors & Omissions insurance amounting to, at a minimum, the total fair market value of the Trust Fund Portfolio
- A statement that the Advisor has read the municipality's IPS and will comply with it on an annual basis
- Annual review all advisors through [www.finra.org](http://www.finra.org): Broker Check

#### E. Reporting Requirements

On a quarterly basis, a report containing the following information will be prepared by the Treasurer and distributed to the Finance Director, as appropriate. The quarterly report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this IPS.
- A summary of the income earned on a monthly basis and year-to-date basis shall be reported.
- The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the entity's cash position.
- The report should demonstrate the degree of compliance with the tenets set forth in the IPS.

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I \_\_\_\_\_, Treasurer of the Town of Wenham have reviewed this IPS and will manage the Town's funds under my control in accordance with this IPS.

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\_\_\_\_\_  
Treasurer's Signature

\_\_\_\_\_  
Treasurer's Printed Name

\_\_\_\_\_  
Date

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ADDENDUM #1  
INVESTMENT PARAMETERS

The information contained herein shall dictate the long-term asset allocation minimums and maximums that will govern the management of the diversified investment portfolio.

<i>Category</i>	<i>Min</i>	<i>Target</i>	<i>Max</i>
Equity	5%	10%	20%
Fixed Income	70%	85%	100%
Cash	3%	5%	10%
Total	---	100%	---

\_\_\_\_\_  
Treasurer's Signature

\_\_\_\_\_  
Date

## Motor Vehicle Excise Tax Commitments and Accounts Receivable Policies and Procedures

**Approved by:**  
**Effective:**

### **PURPOSE:**

To establish motor vehicle excise tax billing, collection, and abatement standards that are consistent with statutory requirements in order to assure collection of committed charges based on a sound system of internal controls and division of responsibilities.

### **AUTHORITY:**

MGL Chapter 60A

### **POLICY:**

The town's policy is to optimize cash flow by mailing each motor vehicle commitment within 15 days of receipt of the *Assessors Warrant to the treasurer/collector* for each commitment from the Registry of Motor Vehicles (RMV). The first major motor vehicle excise (MVX) commitment of each calendar year, which is the largest commitment, will be mailed within 21 days of receipt of the commitment file from the town's deputy collector. All subsequent commitments are to be mailed within two weeks of receipt of the file from the deputy collector.

Bills are due and payable in full within 30 days of issue. Demand notices will be mailed within 15 days of the due date of the excise bill. Interest is charged at 12 percent per annum pursuant to M.G.L. and begins accruing from the due date until it is paid.

A \$5.00 demand fee will be included along with interest on the unpaid balance of the bill. Payments not paid at demand are subject to:

- Warrant fee of \$10.00 and notice fee of \$12.00
- If not paid then final warrant fee of \$17.00 and
- If not paid then Registry of Motor Vehicle fee of \$20.00.

### **BACKGROUND**

The town currently has a contract with a third party deputy collector which is responsible for motor vehicle excise bill printing and mailing as well as delinquent payment processing and collection. The town is responsible for assuring that commitments are accurate, for reviewing and approving abatements; for issuing refunds and for the overall monitoring and oversight of the excise tax process.

## **Commitment**

The Massachusetts RMV maintains records of all motor vehicles registered in the state and their related valuations. Several times over the course of a year, the RMV provides an electronic tape to the deputy collector which documents the total value of the specific commitment and contains all the information for billing to taxpayers.

### **PROCEDURES:**

- The town's deputy collector is responsible for acquiring the billing/commitment tape/files from the RMV on a timely basis. The RMV file provides the make, model, year, vehicle identification number, and registration number, as well as the owner, the address where the car is registered and the assessed value. The file is converted by the deputy collector and electronically sent to the treasurer/collector for review and processing.
- The Treasurer/Collector provides the file to the Assessor who is responsible for identifying any exempt vehicles or vehicles which should be deleted from the billing/commitment.
- The Assessor completes the commitment for the MVX billing. The Board of Assessors sends either a *Letter of Commitment or Warrant* to the tax collector and *State Tax Form 56* to the Town Accountant for recording of the commitment on the general ledger.
- The Treasurer/Collector sends the deputy collector a listing of adjustments and/or abatements in order to update the commitment file for tax bill mailing.
- Once the bills are mailed, the Treasurer/Collector posts the affidavit as to time of sending on the bulletin board outside of the Town Clerk's office in order to provide appropriate evidence of the mailing to interested residents.

## **Application of MVX Payments**

### **POLICY:**

The town's policy is to assure the correct application of MVX payments on a timely basis.

## **Current Payments and Demand Payments**

### **PROCEDURES:**

Current MVX payments and demand payments are received

- By mail to a lock box at Century Bank
- In person at the Treasurer/Collector's office
- Via online with Unibank payment.

## **Delinquent/Warrant Payments**

### **PROCEDURES:**

The responsibility for warrants for delinquent MVX accounts is a function of the deputy collector.

- The deputy collector collects all delinquent payments.
- The deputy collector submits the turnover of MVX collections (*transfer report*) to the treasurer/collector once a week. All collection fees due to the deputy collector will be accounted for on the transfer report. The report will show the amount collected, the amount turned over to the town and the amount retained by the deputy collector.
- The deputy collector also provides a file of all delinquent payments (weekly) to the treasurer/collector.

## **Collection**

### **PROCEDURES:**

- The Treasurer/Collector maintains an Excel MVX collection calendar that documents, by year, for each commitment:
  - Commitment date
  - Demand date
  - Warrant date
  - Final Warrant date
  - Flagging (bills marked) date.
- Demand bills are issued within two weeks of the due date of the original bill. A \$5.00 demand fee and 12 percent interest is added to the balance due, as allowed by Massachusetts General Law.
- If the excise bill remains unpaid, then the deputy collector is authorized to continue the collection process.
- Warrant notices are issued by the deputy within 15 days of the demand bill due date. The service of the warrant notice fee of \$12.00 is assessed as well as the warrant fee of \$10.00.
- If a second and final warrant is sent, another fee of \$17.00 is assessed for the deputy's services.
- As a final collection action the vehicle is 'marked.' The deputy notifies the RMV of any unpaid bills within 90 days of the excise bills issue date. A 'marked' bill includes an additional \$20.00 fee. Delinquent taxpayers are notified at this point that the RMV has marked their license as non-renewable and that there is reciprocity to other states.
- The Treasurer/Collector has contractually delegated to the deputy collector, the responsibility to mark a resident's driver's license and registration on the database at the RMV. This action prohibits the vehicle owner from registering the vehicle or renewing their license without paying outstanding balances.



- The Treasurer/Collector, through the deputy collector, is also responsible for removing the marking from the RMV's database upon the receipt of the MVX payment from the vehicle owner/taxpayer.

### **MVX Abatements**

#### **POLICY:**

The town's policy is that the Assessor has sole responsibility for granting MVX abatements when appropriate. It is the town's policy to receive and process motor vehicle abatement applications in a timely manner in accordance with state law.

#### **PROCEDURES:**

- Requests for abatements can either be presented at the counter in the Assessor's office or may be filed in writing (*State Tax Form 146 - Appendix 23*) with the Assessor's office on or before December 31st of the year following the year for which the excise was assessed. If the excise bill was sent after December 31st of the succeeding year, the request for abatement must be made on or before the 30th day after the notice was sent. If the taxpayer has disposed of the vehicle, the taxpayer must present proof in the form of a plate return receipt or the bill of sale.
- When a taxpayer has a dispute with the value assigned to a vehicle, the Assessor will contact the RMV to research the valuation.
- The RMV will send the Assessor a letter if there is an error in valuation.
- The Assessor will issue a revised bill to the motor vehicle owner for the correct excise amount due for the vehicle.
- The Assessor's office will forward a listing of all abatements issued by levy year which have been granted by the Board of Assessors to the Treasurer/Collector and to the Town Accountant at the end of each month.

### **Refunds**

#### **POLICY:**

On a monthly basis, the Treasurer/Collector will produce a *MVX credit balance report* to determine possible refunds.

#### **PROCEDURES:**

- The Treasurer/Collector will prepare the *Authorization for Payment* listing the motor vehicle owner and amount to be refunded. Each refund listed on the bill schedule should be coded with the appropriate accounts receivable code by fiscal year. This document must be verified for accuracy and signed by the treasurer/collector. Once approved by the Treasurer/Collector it is submitted to the Town Accountant for payment on the warrant.

## **Payroll Policies and Procedures**

**Approved by:  
Effective:**

### **PURPOSE:**

To define time and attendance and payroll standards and practices to assure that all payrolls presented for payment are valid obligations of the town based upon approved time and attendance records and are consistent with the requirements of collective bargaining requirements.

### **AUTHORITY:**

MGL Chapter 41 §§41, 41A, 41B, 41C, 42 and 43

### **POLICY:**

It is the town's policy to assure sound controls for all payroll transactions by requiring *Letters of Offer* from the appointing authority and/or *Personnel Action Forms (PAFs)* for new hires, reclassifications and salary adjustments in the payroll system. Department heads are responsible for the timely submittal of Personnel Action Forms. The Town Administrator's office is responsible for all entry of new employees and adjustments to employee's pay/classification data.

The Finance Department is responsible for the oversight and administration of the bi-weekly payroll based on receipt of approved time and attendance documentation from all town departments.

### **Personnel Actions**

#### **PROCEDURES:**

Either a Personnel Action Form or Letter of Offer from an appointing authority is required to document and approve new hires, promotions, demotions, pay changes, transfers and changes in employment status.

- The department head (or designee) must complete a PAF in order to initiate any change in the pay or status of an employee. The PAF is sent to the Town Administrator for approval. Once approved by the Town Administrator, the PAF is submitted to the Finance Director for budget approval. Finally, the PAF is submitted to the Treasurer/Collector or his/her designee for input into the payroll system database.

## **Time and Attendance**

### **POLICY:**

It is the policy of the town that the Finance Department will only process a department's payroll based upon receipt of a department's certified record of time and attendance. The town utilizes this policy to control the following:

- accurate computation of employee earnings, deductions and net pay
- accurate computation of employee sick, vacation and other leave.

### **PROCEDURES:**

- Each department must submit the town *payroll timesheet* for the respective pay period. The *payroll timesheet* report will indicate the employee name, appropriation account number to be charged and the payroll hours for the pay period designating regular, overtime, holiday, sick or personal time used.
- The department head is responsible for reviewing and signing the *town payroll timesheet*. Consistent with state law, the department head signs the payroll and "certifies under the penalty of perjury that the statements set forth on this payroll are true to the best of my knowledge."
- Consistent with MGL Chapter 41 §41, each department head must make arrangements with the Finance Office to provide for a lawful alternate payroll signer. The accountant's office will not allow an alternate signature until the board of selectmen authorizes said signer.
- The department's *town payroll timesheet* must be submitted to the Finance Department by 10:00 am on Monday following the end of the pay period. The deadline for submission on a Monday holiday, is the preceding Friday at the same time.
- The Treasurer/Collector (or designee) is responsible to fund the payroll and to transfer the required funding to the payroll bank account and to transmit the direct deposit activity to the town's payroll bank.

## Property Tax Commitments and Accounts Receivable Policies and Procedures

Approved by:  
Effective:

### PURPOSE:

To establish real and personal property tax billing, commitment, abatement and lien processing standards and practices consistent with statutory requirements in order to assure collection of all committed charges based on a sound system of internal controls and division of responsibilities.

### AUTHORITY:

MGL Chapter 60

### Commitment and Billing (Actual Tax Billing)

### POLICY:

The town's policy is to issue bills for real estate and personal property on a quarterly basis in order to optimize cash flow. Interest is charged at a rate of 14 percent per annum for any unpaid balances after the respective due dates. Demand notices will be mailed by May 31st on any unpaid balances after May 1. A demand fee of \$5.00, as well as 14 percent interest, will be included on the demand bills in accordance with state statute.

### PROCEDURES:

- The Assessor maintains an automated file of all property valuations. Before a tax commitment is processed an *LA4 report* is generated. An LA4 provides the type (class), parcel counts, assessed valuation and total commitment amount.
- The Assessor will independently complete the *Assessors Warrant to the Treasurer/Collector - State Tax Form 58* which documents the amount of the total billing to be committed for collection. One copy of the warrant shall be forwarded to the Treasurer/Collector and one copy shall be forwarded to the Town Accountant. The Assessor prepares one warrant (State Tax Form 58) for the real estate commitment and a separate warrant (State Tax Form 58) for the personal property commitment.
- The Assessor will submit one copy of the *accounts receivable financial report* with the final assessed values to the Department of Revenue (DOR) as verification that the assessed valuations, which were used as the basis for the billing, are in agreement with those reported on the *Tax Recapitulation Sheet* that the Town had submitted to DOR for certification of the tax rate.
- The Treasurer/Collector electronically transmits the *accounts receivable* file to the deputy collector for printing and mailing of the tax bills.
- When the treasurer/collector has reviewed the *Real Estate Warrant and Personal Property Warrant - State Tax Forms 58* and the sample tax bills and control totals provided by the deputy collector, the Treasurer/Collector will provide signed authorization to the deputy collector authorizing the mailing of tax bills.

- The Treasurer/Collector sends notice of tax billing and commitment to the Department of Revenue - Bureau of Accounts and posts the *Affidavit of Mailing* on the bulletin board outside of the town clerk's office in order to provide appropriate evidence of mailing for interested taxpayers.

### **Application of Tax Payments**

#### **POLICY:**

It is the town's policy to assure the correct application of payments on a timely basis. Receipts that are subject to interest, demands and other costs shall be applied in the following order pursuant to M.G.L: interest, demand or other fees, utility liens, betterment assessments, tax title liens, real estate or personal property tax due.

#### **PROCEDURES:**

The Town receives tax payments in one of four ways:

- o By mail to the lock box at Century Bank,
- o Via electronic transmission from the tax servicing companies that submit payments for multiple taxpayers' accounts
- o By online payment (UniPay)
- o In person at the treasurer/collector's office.

### **Tax Abatements and Exemptions**

#### **POLICY:**

The town's policy is to assure the correct application of taxpayers' abatements and exemptions on a timely basis.

The Assessor grants abatements for real estate and personal property as appropriate. Exemptions are granted for one year only. The qualifying date is July 1<sup>st</sup> for veterans, blind, surviving spouses, elderly and others along with and tax deferrals that meet the statutory requirements.

#### **PROCEDURES:**

- The Assessor sends documentation of each abatement or exemption that has been granted by the Board of Assessors to the Treasurer/Collector and to the Town Accountant.
- The Treasurer/Collector retains the Assessor's *Abatement/Exemption Report* as the hard copy record of the abatements/exemptions for the period.
- If the abatement or exemption creates a credit balance on the annual tax levy for the property, the Treasurer/Collector will issue a refund to the taxpayer within 30 days.

## **Property Tax Refunds**

### **POLICY:**

The policy of the town is that the Treasurer/Collector is responsible for taxpayer refunds. Refunds for real estate and personal property are processed after May 1 (last tax due date) of any given year to assure all taxes due for the fiscal year have been paid. If the taxpayer is not current in the payment of other balances due to the Town, the credit balance from the overpaid account will be applied to the account with an outstanding balance. If the credit balance is greater than the amount applied to the outstanding balance, the remaining credit balance shall be refunded.

## **Special Situations/Real Estate**

### **POLICY:**

It is the policy of the town to bill, collect and record in the collection system in an accurate and timely manner all of the special situations listed below in accordance with Massachusetts General Law.

### **BACKGROUND:**

#### **Omitted/Revised Assessments**

The Assessor shall correct omitted or revised assessments either by June 20th or 90 days after the mailing of the tax bill, whichever is later. If the omission or revision is not corrected by June 20<sup>th</sup>, it cannot be corrected.

The Assessor records the amount of the omitted assessments on *State Tax Form 62 – A warrant issued by the Assessors to the Tax Treasurer/Collector to collect taxes for the omitted assessment*. Revised assessments are recorded on *State Tax Form 63*. One copy of the warrant is issued to the Treasurer/Collector and one to the Town Accountant for posting to the general ledger and to provide an audit trail for month-end reconciliation of the tax receivable.

#### **Apportionment (of unpaid taxes)**

An apportionment divides unpaid taxes between the assessed owner and the owner who is acquiring the property after the January 1 assessment date.

#### **Reassessments**

Reassessments correct the already committed tax bill. Reassessments are issued because of various errors. There must be a balance of taxes due to issue a reassessment.

A warrant is issued to the Treasurer/Collector and a copy sent to the Town Accountant. The Assessor uses *State Tax Form 44* to warrant reassessments. When completing *State Form 44*, the total taxes to be collected do not change.

#### **Pro forma**

A *Pro forma* is issued when a previously exempt property is sold. The *pro forma* takes the property out of its exempt status. In this case, a letter is issued to the Treasurer/Collector identifying the property as an omitted assessment and a *Purchasing*

warrant is issued using *State Tax Form 62* to assure that the full tax is collected. A copy of the warrant (State Tax Form 62) is submitted to the Town Accountant for posting to the general ledger.

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## **Purchasing Policies and Procedures**

**Approved by:**  
**Effective:**

### **PURPOSE:**

To establish purchasing standards and practices consistent with or exceeding state procurement law, and to identify activities and reviews that are centralized for purposes of control within the office of the Town Administrator.

### **AUTHORITY:**

MGL Chapter 30B  
MGL Chapter 7 §38 A-M  
MGL Chapter 7C §44-57  
MGL Chapter 25A  
MGL Chapter 30 §39M  
MGL Chapter 149 §44 A-M

### **POLICY:**

The town's goal is to optimize the value received for each tax dollar expended by strict adherence to competitive quotation and bidding requirements and by participation in state and regional cooperative purchasing agreements. The town seeks to obtain goods and services that will reliably perform their function at the lowest possible cost to the town.

It is the town's policy that any employee who orders materials, supplies or services without proper approvals and adherence to the town's purchasing policy and state procurement statute may be held liable for payment.

### **DIVISION OF RESPONSIBILITY**

The town's control and oversight of all procurements are largely centralized in the Town Administrator's office. While municipal departments are responsible for obtaining quotes and following sound business practices for minor solicitations, the Town Administrator's office exercises significant control over the procurement function, as it is the sole authority to approve and issue bid specifications and related advertisements; prepare bid tabulation and evaluations; make determinations of contract award for sealed bid solicitations.

### **PROCEDURES:**

#### **QUOTATION AND BIDDING REQUIREMENTS**

Quotations and bids for the delivery of food and/or services will be made in accordance with Chapter 30B of the Massachusetts General Laws or can be more restrictive based on the determination of the Town Administrator's office.

#### **1. Supplies and Services under \$10,000.**

M.G.L. c 30B requires the use of sound business practices, defined as the receipt of

*Purchasing*



favorable prices by periodically soliciting price lists or quotes, for supplies and services under \$10,000.

## **2. Supplies and Services between \$ 10,000 and \$34,999.**

M.G.L. c 30B requires the solicitation of at least three oral or written quotes for any purchase of supplies or service of at least \$10,000 but less than \$35,000. Departments must document quotations from vendors and provide a copy of the quotation as supporting documentation to the Town Administrator for approval. Proof of procurement compliance must be submitted before payments will be processed.

## **3. Supplies and Services in excess of \$35,000**

M.G.L. c 30B requires competitive sealed bids or proposals for supplies or services in excess of \$35,000. Bids or proposals must be publicly advertised. The Town Administrator, as the town's Chief Procurement Officer, with the assistance of the Finance Director, is responsible for assuring that all documents have been created and all requirements have been met for each bid.

### **General Rules for Solicitations Requiring Sealed Bids:**

- **Requests to Advertise the Bid:** The department must submit the appropriate bid documents and a Request to Advertise for Bids to the Town Administrator's office.
- The Town Administrator's office will review the bid documents for form, completeness and availability of budgeted funds and approve or reject the Request to Advertise for Bids.
- **Solicitation of Bids:** When the Request to Advertise is approved, bids are solicited and a date, time, and location is established for the receipt of the bids. Vendors wishing to bid must submit their bids to the identified department on or before that time. As bids are received, they must be time and date stamped by the receiving department as proof of receipt. Bids arriving after this deadline are returned un-opened to the vendor marked as a "late bid."
- **Bid Deposits:** The majority of formal bids require bid deposits in the form of certified checks or bid bonds. These must be enclosed with the bids and will be returned to the respective vendors in compliance with the terms of the bid specifications.
- **Bid Opening:** The bids are publicly opened in the pre-established location by the department's procurement designee with one witness present. Bids are informally tabulated and the apparent low bidder announced pending a complete examination of all bids for verification of totals, and compliance to specifications.
- **Bid Tabulation:** The department that opened the bids must complete a formal *Bid Tabulation* which analyzes the unit prices, discounts, delivery terms and charges, trade in allowances and all factors to determine the bidder with the lowest bid price. This tabulation should also note if other relevant factors have been met: for example, provision of a bid bond. The bid tabulation is made available to the public for inspection indicating the ranking of all bidders and the tabulation becomes a permanent part of the bid file.
- **Lowest Responsive and Responsible Bidder:** Bids should be awarded to the

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lowest responsive and responsible bidder based on warranties, quality of performance on prior contracts, ability to deliver within prescribed timelines and capacity of bidder to meet the stipulated specifications. The town shall have sole determination in taking these considerations into account and naming the lowest, most responsive, and responsible bidder. The town can also always reject and all bids at its own discretion.

- **Notification of Award:** The office of the Town Administrator or its designee will send a notice of award letter to the low bidder and request (as applicable):
  - Performance Bonds
  - Labor and Materials Bonds
  - Certificates of Insurance
  - Statement of Compliance with Prevailing Wage Rates
- **Record Retention:** Copies of all bid documents including vendor responses, evaluations and award determinations should be retained in the department that received the bids for a minimum of at least six years.
- **Multiple "small" procurements are prohibited:** It is contrary to town policy and state statute or any department to "split" procurements or do several small procurements for the same class/category of materials and supplies. Each department must review the total quantities and needs of its operations for the full fiscal year and seek at least three quotations if the procurement is estimated to result in the \$10,000 to \$34,999 range or formal competitive bids if it is estimated to cost in excess of \$35,000.
- **Sole Source Procurements:** Competitive bids may be waived in instances where there is only one vendor who can provide the relevant equipment, materials or services. In the instance of sole source procurement, supporting documentation must be submitted to the Town Administrator's office.
- **Bid Protests:** All departments receiving bids must review and examine them objectively. Any bidder who protests the bid award should be referred to the Town Administrator's office. Bidders will be informed to submit their issues in writing with the specific details. The Town Administrator's office and Town Counsel will review the basis of the protest and will respond in writing.

For specific bidding requirements, refer to Chapter 30B of the Massachusetts General Laws and other publications issued by the Inspector General's office.

## **PROFESSIONAL DEVELOPMENT AND CERTIFICATION**

The Town Administrator, as the town's Chief Procurement Officer, shall seek to attain and maintain certification through the Office of the Inspector General as a Massachusetts Certified Public Purchasing Official.

## **COOPERATIVE PURCHASING AND STATE CONTRACTS**

### **POLICY:**

The policy of the town is that Town Administrator (or his/her designee) has the authority to join with other units of government in cooperative purchasing plans when the best interests of the town will be served in terms of maximizing the value of each tax dollar expended. The use of these contracts saves in terms of reduced overhead expenditures as well as in terms of savings from the economies of scale of regional and state arrangements.

### **PROCEDURES:**

- The town may bid any item or material. Prior to said award the low bid should be compared to regional cooperative bids and state bids for said item to assure that the town is obtaining the best price.
- The Town Administrator (or his/her designee) may enter into cooperative arrangements (with other groups of municipalities) to obtain economies of scale for various items such as: chemicals, sand, salt, calcium chloride, fertilizer, motor oil, bituminous material, gravel, office supplies, etc. Municipal departments will procure these materials for the fiscal year from the vendor awarded the contract by the cooperative/regional group of municipalities.

## **CONTRACTS AND AGREEMENTS FOR GOODS AND SERVICES**

### **POLICY:**

The policy of the town and state statute requires contracts and agreements to be executed for all purchases in excess of \$10,000. All town contracts and agreements will not be valid unless the following approval procedures and signatures of town officials are in place.

### **Procedures:**

- Upon the award of a contract, the town department procuring the good or service should use a Standard Form Contract. The contract provides complete and detailed conditions for the performance or delivery of the respective goods or services. The contract is submitted first to the vendor or consultant for their signature. In this manner, the town will understand that the vendor has accepted the terms and conditions of the agreement.
- The following officials should then sign the agreement for these specific purposes:
  - The relevant department head shall sign the contract as confirmation that it is an appropriate charge/expense to the department's appropriation.
  - The Town Accountant shall sign all contracts verifying that there is an appropriation available to fund the contract.
  - The Town Administrator shall be the final signature on the contract to bind the town, and as confirmation that procurement requirements were met.

- For contracts in excess of \$35,000, Town Counsel shall sign the contract as an indication of legal review and appropriateness of the contract form and terms.
- *Prevailing Wage Rates and Payment and Performance Bonds* shall be attached to relevant contracts.
- The Town Administrator's office shall retain a copy of all contracts, including personal service contracts, executed by the town. The other original copies shall be distributed to the vendor and to the Town Accountant.

### **DELEGATION OF SIGNATORY AUTHORITY**

In the absence of any local regulatory guidance and to streamline the town's procurement and grant application processes, the Board of Selectmen delegates its signatory authority to the Town Administrator to execute contracts for goods and services and to apply for grants in the following manner:

- Contracts in excess of \$35,000 in total value will require Board of Selectmen review and approval. The Board or their designee will execute these contracts.
- The Town Administrator can execute contracts valued between \$10,000 and \$34,999 after notifying the Board of Selectmen. Said notification will be in written form and will also be reported by the Town Administrator at a subsequent Board meeting.
- The Town Administrator can execute all contracts valued less than \$10,000 without formal notification to the Board, but will provide informal notification to the Board of Selectmen either before or after the contract has been signed.
- Signatory authority will also be delegated to the Town Administrator for grant applications and related contracts as long as there is no local funding contribution required. If a local match is needed, those grant applications and contracts will require Board of Selectmen review and approval. Written notification will be provided to the Board of Selectmen by the Town Administrator prior to the submission of any grant applications and execution of contracts that are grant funded.
- The Finance Director shall have signatory authority over any personal reimbursement requests made by the Town Administrator.
- This policy does not apply to intermunicipal agreements.