

**Warrant for the Annual Town
Meeting April 1, 2023 at 1:00 PM**



Hearing on the Warrant
Monday, March 27th, 2023

via Zoom at 7:00 pm

Meeting ID: 868 8909 3292

<https://us02web.zoom.us/j/86889093292>

Annual Town Meeting

Saturday, April 1, 2023

Buker Elementary School at 1:00 PM

Please bring this booklet with you to the Hearing and Town Meeting.

Note from the Town Moderator

The conduct of Wenham Town Meeting is governed by a series of laws and rules, including Chapter 39 of the Massachusetts General Laws, Article I of Chapter 5 of the Wenham Town Bylaws, and Town Meeting Time, a set of parliamentary rules prepared by the Massachusetts Moderators Association. Below is a brief summary of how these laws and rules allow the Town Moderator to preside over Town Meeting.

Massachusetts General Laws

Chapter 39 of the General Laws requires every town to hold an annual meeting within its geographic limits sometime between February and June. The Select Board is charged with determining what articles to place on the warrant for each Town Meeting, including any special meetings, along with any citizens' petitions that meet the legal requirements.

The Town Moderator presides over the Town Meeting once the warrant is issued and posted. The Town Moderator regulates the proceedings, decides questions of order, publicly declares any votes, and may administer any oaths that are necessary. No person may address Town Meeting without being recognized by the Town Moderator. If a person engages in disorderly behavior at Town Meeting after being warned by the Town Moderator to stop, the Town Moderator may order the person be removed from the meeting.

Town Bylaws

Section 5-1 of the Town Bylaws sets the quorum for both annual and special Town Meeting in Wenham at 120 registered voters, provided that less than a quorum may from time to time adjourn a meeting.

Section 5-3 of the Town Bylaws requires Wenham's Annual Town Meeting to be held on the first Saturday of April unless the Select Board has voted, on or before December 31 of the preceding year, to select a different date.

Section 5-4 of the Town Bylaws establishes two rules governing motion practice at Town Meeting. First, motions for reconsideration are not permitted unless the Town Moderator determines that a compelling reason exists such as a change of circumstances or the acquisition of new information. Given these narrow

guardrails, a motion for reconsideration is rarely in order in Wenham's Town Meeting.

Second, motions to take warrant articles out of order are not permitted unless the Town Moderator determines that a change of circumstances, error, or discovery of new information has occurred since the posting of the warrant, bearing directly upon the purpose or effect of the article in question. Motions to change the order of warrant articles are never in order solely to affect the time of voting on an article. So absent compelling circumstances, our Town Meeting acts on the articles in the order they appear in the warrant.

Section 5-5 of the Town Bylaws allows the Town Moderator to declare a vote, without taking and recording a count, of motions that require a two-thirds vote in addition to those requiring a simple majority, subject to seven or more voters immediately questioning the declaration.

Town Meeting Time

The rules of Town Meeting Time govern the ranking and voting on motions at Town Meeting, subject to the Town's Bylaws. The contents of TMT are too voluminous to recite here, but the Town Moderator reviews them prior to every Town Meeting.

One rule from TMT that will be recited here is that a motion to move the question—which motion is intended to stop debate and vote—is only in order when made by a person who has been recognized to speak from the speaker's microphones. Shouts of "call the question" or "call the vote" will not be acknowledged. Additionally, a motion to move the question may not be preceded by an argument or question concerning the article or pending motion, and any effort to move the question after such a speech will be ruled out of order. Although a motion to move the question requires a second and a two-thirds vote, it is not debatable.



Roger L. Smerage

Town Moderator

WENHAM FINANCE and ADVISORY COMMITTEE
Fiscal Year 2024 Annual Report

To the Citizens of Wenham,

The Wenham Finance and Advisory Committee herein submits for your review, consideration and action at the April 1, 2023 Annual Town Meeting our recommended budget for the Fiscal Year FY'24, beginning July 1, 2023 and ending June 30, 2024.

As in prior years, the Town of Wenham continues to face existing and future structural budget challenges imposed by Proposition 2 ½. However, as we look forward to FY'24, the Finance Committee is pleased to propose acceptance of our annual Town FY'24 operating budget, inclusive of the HWRSD FY'24 budget, with no override request articles. Revenues developed within the FY'24 levy limit capacity, local receipts, net state aid and certified Free Cash are projected to meet our operational expenses, capital upgrades and Wenham's apportioned share of the HWRSD FY'24 budget.

The Town of Wenham's continued challenge, as discussed in prior years, is addressing our baseline operating expense, while dependent primarily on our residential tax base/ property assessments. Our residential tax base (inclusive of local receipts) currently constitutes 96.4% of the Town of Wenham's total operating revenues.

For FY'24, Wenham's projected total Operating Budget of \$23,117,427. (inclusive of Wenham's share of the HWRSD budget) reflects an increase of \$668,113 or approximately 2.98% over the FY'23 operating Budget of \$22.4 M. Please note that Warrant Article 7, Annual Operating Budget Appropriation – Town and Schools, will be voted on by our Annual Town Meeting. The FY'24 budget does incorporate utilization of borrowing through a Debt Exclusion of \$200,000. to assist in addressing past deferred capital projects, outlined in detail under Capital Project funding requests in this report.

REGIONAL SCHOOL DISTRICT OVERVIEW:

The HWRSD School Committee approved a FY24 gross operating budget of \$44,667,771. representing an increase of 2.8% over FY'23. After accounting for all other Offsets and Revenue Sources, The Districts FY'24 Net Operating budget is \$34,867,850. Wenham's share of the Net Operating Budget for FY'24 is \$11,788,360. This represents a modest increase of .22% over the prior year, or \$26,215. Wenham's share of the total Net Operating Budget for FY'24 is 33.8%, a slight decrease from the prior year of 34.6%. due to a shift in school enrollment numbers. The HWRSD assessed budget costs to Wenham for FY'24 (of \$11,778,360) reflects 51% of the Town's total Operating Budget , a decrease of 1.8% from the prior year.

Enrollment changes for the two communities as of 10-1-22 show the following:

- Wenham student enrollment decreased from 542 to 539 or (3) students
- Hamilton student enrollment decreased from 1078 to 1063 or (15) students.

Of note; the HWRSD utilized certified Excess and Deficiency funds of approximately \$1.7 M to fund the schools recently established Stabilization Fund. The Stabilization Fund was approved by both the Wenham and Hamilton Special Town Meetings of October 1, 2022 as a mechanism to assist in the funding of the Schools Athletic Fields improvement project. Excess and Deficiency Funds in the amount of \$773,064 were also utilized as a Return to the Towns to reduce the assessed costs to both communities.

The Essex North Shore Agricultural and Technical School assessment to Wenham of \$191,314 based upon an 11 student enrollment and an increase in per pupil costs. This assessment is a separate budget expense from the HWRSD assessment.

TOWN OVERVIEW:

The FY'24 total operational town budget (exclusive of the HWRSD budget) of \$11,290,857. represents an overall increase of approximately \$622,712. or 5.8% over the prior year.

Primary key drivers of expense increases include:

- Health insurance benefits
- Essex Retirement Pension Assessment
- Other Post-Employment Benefits (OPEB)
- Contractual obligations with employee unions.
- Inflationary pressures on supplies, materials, utilities and fuel.
- Increased costs of Reserve Police Officer training as required through the Commonwealth's Peace Officer Standards and Training Commission

The FY24 Budget supports the following staffing changes:

- The addition of 1 Full-time Firefighter
- The addition of 1 Full-time Police Officer
- The combination of a part-time clerk's assistant and part-time accounting assistant to create a full time accounting assistant. This role will continue support the clerk's office.

SOURCE OF OPERATING REVENUES

Projected FY'24 Total Revenues of estimated \$23,083,440. reflect an increase of approximately 1.3% over FY'23 budgeted revenues. Revenues are made up of the following primary sources:

- Maximum Allowable Levy Limit: \$20,430,519.
- Local Receipts: \$2,572,987.
- Net State Aid: \$268,934.

SALARIES:

Town Salary and Wage expenses increased by approximately \$182,750. reflecting a 3.6% increase over the prior year. Salary and Wage adjustments/increases for FY'24 are driven by the following:

- 2% COLA increments for non -union personnel
- Contractual step increments- compliance with union based bargaining salary agreements
- Up to a 2% non-union personnel merit increases

DEBT SERVICE:

Total Debt Service of \$468,907.00 reflects a decrease in borrowing expense of \$94,646.00.

EMPLOYEE BENEFITS:

Employee benefits, which includes: Retirement; Group Insurance (inclusive of health insurance) FICA/Medicare has a projected budget of \$2,159,693 for an increase of \$194,513. over the prior year. Health Insurance benefits, a primary expense driver, is currently projected at a 10% increase.

Other Post-Employment Benefits (OPEB) which funds future pension liability obligations has been budgeted at \$90,000, a \$10,000 increase over prior year, consistent with past practice of increasing the contribution by \$10,000 each year.

FREE CASH/CAPITAL IMPROVEMENT PROGRAM

Free Cash results from higher than anticipated revenues or lower than expected expenditures. Over the past years, Wenham has utilized Free Cash for the purchase of one- time capital requirements, such as: vehicles, road improvement projects, facilities maintenance projects, fire and police equipment upgrades and IT upgrades. As in the past several years, Free Cash will not be utilized to support general operations, a best fiscal practice as defined by the Commonwealth's Division of Local Services. In addition, the Town's ongoing fiscal policy directs the use of Free Cash in the amount of \$250,000. be maintained in a Reserve Account to meet unanticipated or emergency expenses.

Available Free Cash for FY'24 is currently projected at \$1.0M. Of this amount, the budget projects the use of \$445,156.00 of Free Cash to fund the FY'24 Capital Improvement Program as shown below:

CAPITAL IMPROVEMENT PROJECTS UTILIZING FREE CASH:

Fire Departmental Equipment (SCBA Bottles)	\$ 22,291
Envelope/exterior/walls/downspouts for Police Station	\$ 25,000
Road Capital/supplement Ch. 90 funds for paving projects and to cover winter damage in spring	\$ 95,000
Underground storage tanks upgrade - DPW Fueling	\$ 17,000
DPW-2022 200/XP Bandit Industries Hand-Fed Chipper	\$ 49,000
DPW-2023 Chevrolet Pick-up Truck with plow	\$ 60,000
DPW-2023 Chevrolet Trailblazer SUV	\$ 27,489
POLICE-2023 Durango/Equipment and Markings	\$ 55,098
POLICE-Lease payment for 3rd year of the three-year payment plan for the administrative vehicle. (Chevy)	\$ 15,000
DPW-Year 3 lease payment on Trackless Municipal Tracker	\$ 31,000
Communication Radios- Grant Match	\$ 20,900
Replace front entry door -COA	\$ 3,542
Class A Uniforms to outfit the Wenham Police Department Honor Guard Unit and Command Staff Personnel.	\$ 8,836
Fire Station office layout alteration to maximize available space	\$ 5,000
Police Station Bathroom Renovation	\$ 10,000
Grand Total	\$ 445,156

PROPOSED CAPITAL IMPROVEMENT PROGRAMS UTILIZING BORROWING:

Fire Station Roof	\$ 90,000
Library HVAC	\$ 110,000
Grand Total	\$ 200,000

PROPOSED CAPITAL PROJECTS FUNDED THROUGH OTHER FUNDING SOURCES:

- Chapter 90 State Funds- road maintenance/paving \$150,000.
- Water Department Revenues – Reserve Fund \$35,000.

FY24 ESTIMATED TAX RATE SCENARIOS

	FY 23 Tax Rate	Est. Tax Rate Impact	Resulting estimated Tax Rate*	Percent Increase FY23 to FY24
Articles 7 levy limit budget	\$17.35	+ \$0.57 /\$1,000	\$17.92	+3.29%

*Calculated with total valuation of the entire Town at \$1,140,294,114

FISCAL OUTLOOK FOR FY'24 AND BEYOND:

As projected, the Town of Wenham anticipates meeting our operational and capital expense for FY'24 requiring no override for the Town or HWRSD operations. And once again, Free Cash is not being utilized to fund operations, but to fund our one-time Capital Improvement Program and to set aside Reserve Funds to meet unanticipated/emergency expenses.

Of note is Warrant Article 14- "Borrowing Approval for School Fields Project"; This article, if approved by Town Meeting, authorizes a Debt Exclusion bond, through the HWRSD, in the amount of \$15,000,000. to fund the design, construction and reconstruction of the athletic and recreational facilities located at the Hamilton-Wenham Regional High School. At Town Meeting, there will be a presentation of the project and proposed funding process for the project, including: Bond authorization, other funding sources to offset total costs, Wenham's projected share of appropriated debt exclusions expense with Hamilton, and utilization of the existing Schools Stabilization Funds Account of \$1.7m to meet the anticipated FY '24 initial project expenses. It is projected that Wenham's Fiscal Year '25 budget will incorporate the first year of Wenham's share of the debt service.

We remain confident that the Town of Wenham's financial operations are appropriately managed.

The Finance Committee, with the Select Board, will hold a Warrant Hearing on Monday, March 27, 2023 @ 7:00pm to review the Articles for presentation at our Annual Town Meeting via Zoom and available on HWCAM. Annual Town Meeting is scheduled for Saturday, April 1st, 1:00pm at the Buker School Auditorium.

Respectfully submitted:

Wenham Finance and Advisory Committee

James Purdy, Chair

Deirdre Pierotti-Dean, Vice Chair

Scott Schonberger

Jeff Calder

Dano Jukanovich

**WARRANT FOR THE ANNUAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday, April 1, 2023**

Essex, ss

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town Affairs and Elections. The Town Meeting will take place at the Buker Elementary School located on 1 School Street in said Town on **Saturday, the 1st of April, 2023 at 1:00 PM**. Voters of the Town are also notified to cast their votes at the Annual Town Election for the election of Town Officers to be determined by official ballot from 7:00 AM to 8:00 PM at the Wenham Town Hall, 138 Main Street, on **Thursday, the sixth day of April, 2023**.

CONSENT CALENDAR FOR ARTICLES 1-6

ARTICLE 1: Adoption of G.L. c.59, §5, clause 17F

To see if the Town will vote to accept the provisions of G.L. c.59, §5, clause 17F, to increase the exemption amount available in clause 17D to certain minors, surviving spouses and seniors over the age of 70 by an amount not to exceed the increase in the cost of living as determined by the Consumer Price Index for such year, or take any other action relative thereto.

Commentary: Clause 17D of Section 5 of Chapter 59 provides an exemption to three categories of persons who satisfy certain residency and whole estate or asset requirements: 1. Widows and widowers, 2. Minor children with one parent deceased and 3. Persons 70 years of age or older. Persons 70 or older may, alternatively, qualify for an exemption under Clause 41C which provides increased benefits but for which the eligibility requirements are stricter. See Exemption Exhibit in appendix for more information

Recommendation of the Select Board:

Recommended 3-0-0

Recommendation of the Finance & Advisory Committee: Recommended 5-0-0

Vote needed: Simple Majority

ARTICLE 2: Adoption of last paragraph of G.L. c.59, §5, clause 22F

To see if the Town will vote to accept the last paragraph of G.L. c.59, §5, clause 22F, which reduces the domicile requirements for otherwise eligible individuals from 5 years to one year for the exemptions available pursuant to clauses Twenty-second, Twenty-second A, Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E and Twenty-second F, or take any other action relative thereto.

Commentary: Under Clause 22F of G.L. c. 59, § 5, paraplegic veterans and their spouses and surviving spouses are eligible for a full exemption from property taxes on their domiciles and for veterans who are 100% disabled due to service-connected blindness and their spouses and surviving spouses. See Exemption Exhibit in appendix for more information

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**
Vote needed: Simple Majority

ARTICLE 3: Adoption of G.L. c.59, §5 clause 41C ½

To see if the Town will vote to adjust the following eligibility and asset limits for the senior tax exemption available under the provisions of G.L. c.59, §5 clause 41C ½ by (1) increasing the amount of the exemption from 10% to 20% of the average assessed value of all Class one parcels within the Town; (2) reducing from 70 to 65 the requisite age of eligibility; (3) reducing the residency requirement for eligibility from 10 years to 5 years; and (4) utilizing income limits on a household basis rather than on a single applicant basis for real estate tax exemptions, or take any other action relative thereto.

Commentary: This law allows adjustment to the so-called Senior Tax exemption in the following four ways:

- (1) increasing the amount of the exemption to as much as 20 per cent of the average assessed value of all Class one parcels within the city or town;*
- (2) reducing the requisite age of eligibility to any person age 65 years or older; and*
- (3) reducing the residency requirements to not less than 5 years; and*
- (4) utilizing income limits on a household basis rather than on a single applicant basis for real estate tax exemptions.*

See Exemption Exhibit in appendix for more information

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**
Vote needed: Simple Majority

ARTICLE 4: Adoption of G.L. c.59, §5, clause 57 Senior Circuit Breaker Exemption

To see if the Town will vote to accept G.L. c.59, §5, clause 57, to allow the Board of Assessors to appropriate monies for and grant property tax rebates to eligible seniors in an amount not to exceed annually the amount of the income tax credit set forth under G.L. c. 62, §6(k), the so-called “senior circuit breaker”, or take any other action relative thereto.

Commentary: By local option and subject to annual appropriation by the community’s legislative body, seniors who qualify for the Massachusetts income tax credit called the “circuit breaker” may also qualify for an exemption. The maximum exemption is the same amount as the tax credit received in the prior calendar year. See Exemption Exhibit in appendix for more information

Recommendation of the Select Board: **Recommended 3-0-0**

Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**

Vote needed: Simple Majority

ARTICLE 5: Adoption of G.L. 59 c. 5C ½ to increase Property tax exemptions

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 59, §5C1/2 for the purpose of increasing the real estate tax exemptions by 100 percent for all persons who qualify for property tax exemptions under Clauses 17, 17C, 17C1/2, 17D, 22, 22A, 22B, 22C, 22D, 22E, 37, 37A, 41, 41B, 41C or 43 of G.L. c. 59, §5, or take other action relative thereto.

Commentary: This article would impact elderly persons, blind persons and veterans with service connected disabilities. It would increase the exemption under state statute up to 100% of the exemption. Section 5C1/2 was enacted in 2014 and replaces the special legislation that previously authorized the additional exemption, section 4 of Chapter 73 of the Acts of 1986, as amended by Chapter 126 of the Acts of 1988.

Recommendation of the Select Board: **Recommended 3-0-0**

Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**

Vote needed: Simple Majority

ARTICLE 6: Adoption of Tax Deferral and have income limit tied to circuit breaker

To see if the Town will vote pursuant to the provisions of Massachusetts General Laws Chapter 59 Section 5, Clause 41A(2), to adopt a higher maximum qualifying gross receipts equal to the amount of income determined by the Commissioner of Revenue for G.L. c.62, §6(K) (the senior tax “circuit breaker”) not exceeding the amount of income determined by the Commissioner of Revenue for a single person who is not a head of household, to be effective for any fiscal year beginning on or after July 1, 2023, or take any other action relative thereto.

Recommendation of the Select Board:

Recommended 3-0-0

Recommendation of the Finance & Advisory Committee: Recommended 5-0-0

Vote needed: Simple Majority

ARTICLE 7: Annual Operating Budget Appropriation - Town and Schools

To see if the Town will determine what sum of money may be necessary to defray the Town's expenses for Fiscal Year 2024 (FY24), the twelve-month period beginning July 1, 2023 and ending June 30, 2024, including expenses for the Town and Regional School Districts; make appropriations for the same and determine the source thereof. Or take any other action relative thereto.

***Commentary:** The FY24 budget appropriation in this Article, as recommended by the Finance & Advisory Committee, totals **\$23,117,427** See financial exhibits contained within the Article 7 warrant for further details about departmental line item funding amounts. If the FY24 budget outlined in Article 1 is accepted as recommended, total revenues from local property taxation rise by **\$668,113**, in line with a 2.5% levy limit increase and the addition of new growth allowed under Proposition 2 1/2. This Article fully funds both municipal and Hamilton-Wenham Regional School District operations as well as the Essex North Shore Agricultural and Technical School within the Town's levy capacity. Article 10 identifies additional use of free cash for one-time capital items. The Town of Wenham's tax rate was **\$19.58/1000** in FY2022 and fell to **\$17.35/1000**, a **decrease of 11.4%**, in FY2023.*

Recommendation of the Select Board:

Recommended 3-0-0

Recommendation of the Finance & Advisory Committee: Recommended 5-0-0

Vote needed: Simple Majority

Notes to Recap Sheet for FY 2024

REVENUE

<u>Local Receipts:</u> Includes the following:	\$1,121,500
Motor Vehicle Excise, Penalties and Interest, Payments in Lieu of Taxes, Charges for Services, Fees, Rentals, Departmental Revenue, Licenses and Permits, Fines and Forfeits, and Investment Income.	
 <u>Water Revenue:</u>	 \$561,931
Raised from water use charges. Water receipts equal Water Budget.	
 <u>Assessment to Hamilton: FY '23 apportionments:</u>	 \$889,556
Joint Library, Joint Inspectional Services Retiree	
 <u>Cherry Sheet Revenue:</u>	 \$432,372
FY '23 Estimate	

EXPENSES

<u>Cherry Sheet Charges:</u> Assessed by the Commonwealth	\$154,110
 <u>Other Expenditures:</u>	
Other charges that may be assessed to the town without appropriation; This includes Cherry Sheet Offsets and any other deficits that may need to be raised	
Public Libraries Offset Receipts	\$9,328
 <u>Overlay:</u> Allowance for Abatements and Exemptions from Assessors	
FY '24 Estimated	\$195,000

FY 2023 Levy Limit Calculation:

Prior <u>Fiscal Year Levy Limit:</u> From Department of Revenue RECAP Sheet	\$19,328,402
<u>Prop 2.5 levy increase</u>	\$483,210
<u>New Growth:</u> Value increases from new construction	\$150,000
 <u>Levy Limit</u>	 \$19,961,612
 <u>Proposition 2 ½ Debt Exclusion:</u>	
Includes Joint Library Project, Town Hall/Police Station Project Iron Rail Boiler and School Debt; FY 21 School Capital; FY 21 Fire Truck	 + \$468,907
 <u>Maximum Allowable Levy</u>	 \$20,430,519

Town of Wenham Article 7

	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 24 Requested
	VOTED	VOTED	VOTED	VOTED	PROPOSED
GENERAL FUND (001)					
<i>General Government</i>					
(114) MODERATOR					
EXPENSES	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
MODERATOR Total	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
(122) SELECT BOARD					
SALARIES & WAGES	11,250	11,474	\$ 11,474	\$ 11,703	\$ 11,937
EXPENSES	500	1,000	\$ 500	\$ 500	\$ 500
TA Search					
SELECTMEN Total	\$ 11,750	\$ 12,474	\$ 11,974	\$ 12,203	\$ 12,437
(123) TOWN ADMINISTRATOR					
SALARIES & WAGES	138,047	135,834	\$ 139,909	\$ 142,707	\$ 148,979
EXPENSES	4,000	6,550	\$ 6,550	\$ 6,550	\$ 6,550
TOWN ADMINISTRATOR Total	\$ 142,047	\$ 142,384	\$ 146,459	\$ 149,257	\$ 155,529
(139) MUNICIPAL AUDIT					
CONTRACT SERVICES - ANNUAL AUDIT	25,000	25,500	\$ 30,000	\$ 35,000	\$ 42,250
CONTRACT SERVICES-ACTUARIAL VALUATION					
MUNICIPAL AUDIT Total	\$ 25,000	\$ 25,500	\$ 30,000	\$ 35,000	\$ 42,250
(141)ASSESSORS DEPARTMENT					
SALARIES & WAGES	65,131	67,335	\$ 69,704	\$ 113,605	\$ 109,137
EXPENSES	14,150	8,150	\$ 8,150	\$ 8,150	\$ 36,000
CAPITAL	-				
ASSESSORS DEPARTMENT Total	\$ 79,281	\$ 75,485	\$ 77,854	\$ 121,755	\$ 145,137
(145) TAX TITLE EXPENSE					
	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
(149) FINANCE DEPARTMENT					
SALARIES & WAGES	225,276	244,684	\$ 245,454	\$ 275,499	\$ 344,543
EXPENSES	22,950	22,950	\$ 22,450	\$ 27,950	\$ 28,450
FINANCE DEPARTMENT Total	\$ 248,226	\$ 267,634	\$ 267,904	\$ 303,449	\$ 372,993
(151) LEGAL					
CONTRACT SERVICES	60,000	75,000	\$ 90,000	\$ 60,000	\$ 100,000
EXPENSES	-				
LEGAL Total	\$ 60,000	\$ 75,000	\$ 90,000	\$ 60,000	\$ 100,000

Town of Wenham Article 7

	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 24 Requested
	VOTED	VOTED	VOTED	VOTED	PROPOSED
(152) INFORMATION TECHNOLOGY					
CONTRACT SERVICES					
EXPENSES	73,211	73,541	\$ 99,208	\$ 103,861	\$ 105,621
CAPITAL	7,000	10,000	\$ 10,000	\$ 13,300	\$ 13,300
INFORMATION TECHNOLOGY Total	\$ 80,211	\$ 83,541	\$ 109,208	\$ 117,161	\$ 118,921
(160) TOWN HALL					
SALARIES & WAGES					
	133,276	136,510	\$ 180,346	\$ 173,820	\$ 197,166
CONTRACT SERVICES-MINUTES CLERK					
	-				
CONTRACT - REG'L DISPATCH FEASIBILITY					
EXPENSES	47,720	68,600	\$ 58,100	\$ 58,100	\$ 178,121
TOWN HALL DEPARTMENT Total	\$ 180,996	\$ 205,110	\$ 238,446	\$ 231,920	\$ 375,287
(161) TOWN CLERK'S DEPARTMENT					
SALARIES & WAGES					
	83,773	72,401	\$ 80,085	\$ 93,947	\$ 90,377
EXPENSES					
	13,065	10,990	\$ 11,680	\$ 18,500	\$ 17,400
CAPITAL					
	-			\$ -	
TOWN CLERK'S DEPARTMENT Total	\$ 96,838	\$ 83,391	\$ 91,765	\$ 112,447	\$ 107,777
(170) LAND USE					
SALARIES & WAGES					
	66,056	68,661	\$ 70,637	\$ 80,215	\$ 83,474
EXPENSES					
	6,585	6,585	\$ 6,085	\$ 6,773	\$ 9,050
PLANNING & LAND USE Total	\$ 72,641	\$ 75,246	\$ 76,722	\$ 86,988	\$ 92,524
(192) BLDG & GROUNDS					
SALARIES & WAGES					
	84,045	69,167	\$ 82,868	\$ 82,919	\$ 89,430
CONTRACT SERVICES					
	-				
EXPENSES					
	87,934	87,866	\$ 90,441	\$ 90,441	\$ 99,066
CAPITAL					
	-	21,000			
FACILITIES Total	\$ 171,979	\$ 178,033	\$ 173,309	\$ 173,360	\$ 188,496
(195) TOWN REPORT & WARRANT BOOKS					
EXPENSES					
	6,000	6,000	\$ 6,500	\$ 6,500	\$ 6,500
TOWN REPORT Total	\$ 6,000	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500
(199) IRON RAIL					
EXPENSES					
	46,670	47,900	\$ 48,100	\$ 48,200	\$ 48,200
CAPITAL					
	-				
IRON RAIL Total	\$ 46,670	\$ 47,900	\$ 48,100	\$ 48,200	\$ 48,200
TOTAL GENERAL GOVERNMENT	\$ 1,356,939	\$ 1,412,998	\$ 1,503,541	\$ 1,593,540	\$ 1,901,351

Town of Wenham Article 7

	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 24 Requested
	VOTED	VOTED	VOTED	VOTED	PROPOSED
PUBLIC SAFETY					
(210) POLICE DEPARTMENT					
SALARIES & WAGES	1,306,706	1,322,932	\$ 1,420,831	\$ 1,513,662	\$ 1,600,365
EXPENSES	126,616	116,300	\$ 128,718	\$ 150,850	\$ 160,850
CAPITAL	54,133	12,133	\$ 15,000	\$ 18,000	
	-				
POLICE DEPARTMENT Total	\$ 1,487,455	\$ 1,451,365	\$ 1,564,549	\$ 1,682,512	\$ 1,761,215
(220) FIRE DEPARTMENT					
SALARIES & WAGES	423,125	454,546	\$ 470,513	\$ 478,284	\$ 518,789
SALARIES & WAGES-ON CALL	181,555	187,910	\$ 190,000	\$ 193,800	\$ 193,800
EXPENSES-TRAINING	-				
EXPENSES	131,763	141,897	\$ 150,045	\$ 168,858	\$ 245,089
CAPITAL	41,000				
EXPENSES - FIRE STAT EXP	-				
FIRE DEPARTMENT Total	\$ 777,443	\$ 784,353	\$ 810,558	\$ 840,942	\$ 957,678
(240) PERMITTING					
SALARIES & WAGES		0	0	\$ 22,811	\$ 23,267
ASSESSMENT FROM HAMILTON	142,573	152,170	\$ 71,297	\$ 66,670	\$ 71,306
EXPENSES - WENHAM SOFTWARE	27,920	28,820	\$ 12,404	\$ 12,652	\$ 13,674
CAPITAL	-				
PERMITTING Total	\$ 170,493	\$ 180,990	\$ 83,701	\$ 102,133	\$ 108,247
(294) TREE WARDEN					
SALARIES & WAGES	2,693	1,727	\$ 1,727	\$ 1,762	\$ 2,500
CONTRACT SERVICES	-				
EXPENSES	25,800	26,000	\$ 28,220	\$ 28,220	\$ 35,200
CAPITAL - TREE REMOVAL	-	-			
TREE WARDEN Total	\$ 28,493	\$ 27,727	\$ 29,947	\$ 29,982	\$ 37,700
				\$ -	
TOTAL PUBLIC SAFETY	\$ 2,463,884	\$ 2,444,435	\$ 2,488,755	\$ 2,655,569	\$ 2,864,841

Town of Wenham Article 7

	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 24 Requested
	VOTED	VOTED	VOTED	VOTED	PROPOSED
EDUCATION					
(310) HAMILTON-WENHAM REGIONAL SCHOOL					
CONTRACT SERVICES	10,488,321	11,447,446	\$ 11,660,930	\$ 11,791,444	\$ 11,576,887
DEBT - WINTRHOP SPRINKLER- DEBT EXCL	54,869	54,211	46,536	\$ 46,516	\$ 47,379
DEBT - CUTLER ROOF- DEBT EXCL	47,023	46,241	44,486	\$ 44,003	\$ 41,946
DEBT - BUKER & WINTHROP BOILER- DEBT EXCL	41,323	43,476	\$ 42,103	\$ 40,309	\$ 38,712
DEBT - FY 21 CAPITAL - DEBT EXCL		5,421	\$ 71,521	\$ 71,677	\$ 73,436
REGIONAL SCHOOL Total	\$ 10,631,536	\$ 11,596,795	\$ 11,865,576	\$ 11,752,145	\$ 11,778,360
(320) VOC SCHOOL					
CONTRACT SERVICES	159,958	147,759	\$ 150,967	\$ 157,006	\$ 171,314
DEBT - NEW SCHOOL	22,850	22,850	\$ 20,000	\$ 20,800	\$ 20,000
VOC SCHOOL Total	\$ 182,808	\$ 170,609	\$ 170,967	\$ 177,806	\$ 191,314
TOTAL EDUCATION	\$ 10,814,344	\$ 11,767,404	\$ 12,036,543	\$ 11,929,951	\$ 11,969,674
PUBLIC WORKS					
(422) HIGHWAY DEPARTMENT					
SALARIES & WAGES	569,359	582,044	\$ 581,376	\$ 606,373	\$ 623,311
EXPENSES	276,495	280,095	\$ 266,800	\$ 276,800	\$ 291,000
HIGHWAY DEPARTMENT Total	\$ 845,854	\$ 862,139	\$ 848,176	\$ 883,173	\$ 914,311
(423) SNOW & ICE					
SALARIES & WAGES	36,050	36,050	\$ 36,050	\$ 36,050	\$ 37,000
EXPENSES	70,000	70,000	\$ 70,000	\$ 71,295	\$ 71,295
SNOW & ICE Total	\$ 106,050	\$ 106,050	\$ 106,050	\$ 107,345	\$ 108,295
(424) STREET LIGHTING					
EXPENSES-STREET LIGHTING	20,000	20,000	\$ 18,000	\$ 18,000	\$ 18,000
STREET LIGHTING Total	\$ 20,000	\$ 20,000	\$ 18,000	\$ 18,000	\$ 18,000
(433) REFUSE COLLECTION AND DISPOSAL					
EXPENSES-REFUSE	401,268	446,400	\$ 470,000	\$ 485,043	\$ 499,594
REFUSE COLLECTION AND DISPOSAL Total	\$ 401,268	\$ 446,400	\$ 470,000	\$ 485,043	\$ 499,594
(491) CEMETERY					
SALARIES & WAGES	4,385	4,449	\$ 4,449	\$ 4,546	\$ 4,546
EXPENSES	4,750	6,950	\$ 6,938	\$ 6,938	\$ 6,438
EXPENSES-MEMORIAL DAY					
CAPITAL	4,362				
CEMETERY Total	\$ 13,497	\$ 11,399	\$ 11,387	\$ 11,484	\$ 10,984
TOTAL PUBLIC WORKS	\$ 1,386,669	\$ 1,445,988	\$ 1,453,613	\$ 1,505,045	\$ 1,551,185

Town of Wenham Article 7

	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 24 Requested
	VOTED	VOTED	VOTED	VOTED	PROPOSED
HEALTH AND HUMAN SERVICES					
(510) HEALTH DEPARTMENT					
SALARIES & WAGES	15,550	15,861	\$ 17,825	\$ 21,428	\$ 21,808
CONTRACT SERVICES-HEALTH AGENT					
CONTRACT SERVICES-HAZARD WASTE					
EXPENSES	20,948	27,604	\$ 19,000	\$ 19,303	\$ 22,054
HEALTH DEPARTMENT Total	\$ 36,498	\$ 43,465	\$ 36,825	\$ 40,731	\$ 43,862
(541) COUNCIL ON AGING					
SALARIES & WAGES	93,503	96,797	\$ 112,853	\$ 115,161	\$ 126,392
SALARIES & WAGES-VAN					
EXPENSES	19,950	17,950	\$ 17,950	\$ 17,950	\$ 17,950
CAPITAL	-				
COUNCIL ON AGING Total	\$ 113,453	\$ 114,747	\$ 130,803	\$ 133,111	\$ 144,342
(543) VETERANS' DEPARTMENT					
CONTRACT SERVICES	22,724	25,021	\$ 16,022	\$ 16,022	\$ 16,022
EXPENSES	475	4,000		\$ 1,000	\$ 10,200
VETERANS' DEPARTMENT Total	\$ 23,199	\$ 29,021	\$ 16,022	\$ 17,022	\$ 26,222
TOTAL HEALTH AND HUMAN SERVICES	\$ 173,150	\$ 187,233	\$ 183,650	\$ 190,864	\$ 214,426
CULTURE AND RECREATION					
(620) LIBRARY DEPARTMENT					
SALARIES & WAGES-TOTAL	657,960	673,616	668,746	707,877	706,835
EXPENSES TOTAL	313,910	326,547	324,597	320,450	334,811
LIBRARY DEPARTMENT Total	\$ 1,943,740	\$ 2,000,326	\$ 1,986,686	\$ 1,024,896	\$ 1,041,646
(640) JOINT RECREATION					
CONTRACT SERVICES	85,153	88,583	\$ 93,918	\$ 100,323	\$ 104,573
EXPENSES-VETERANS POOL INDIRECT COSTS	1,625	2,000			
JOINT RECREATION Total	\$ 86,778	\$ 90,583	\$ 93,918	\$ 100,323	\$ 104,573
(691) HISTORIC COMMISSION					
EXPENSES	200	200	\$ 200	\$ 200	\$ 200
HISTORIC COMMISSION Total	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
TOTAL CULTURE AND RECREATION	\$ 2,030,718	\$ 2,091,109	\$ 2,080,804	\$ 1,125,419	\$ 1,146,419

Town of Wenham Article 7

	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 24 Requested
	VOTED	VOTED	VOTED	VOTED	PROPOSED
DEBT SERVICE - TOWN					
(710) DEBT PRINCIPAL					
DEBT-FIRE TRUCK					
DEBT -TOWN HALL POLICE STATION- DEBT EXCL.	195,000	195,000	\$ 190,000	\$ 190,000	\$ 180,000
DEBT-CULVERTS/DRAINS/ROADS- DEBT EXCL.	76,000	76,000	\$ 76,000	\$ 76,000	\$ 76,000
DEBT -ESCO	24,000	24,000	\$ 24,000	\$ 24,000	\$ 24,000
DEBT -'15 STATE HOUSE NOTE	115,000	110,000	\$ 110,000	\$ 110,000	\$ 100,000
DEBT - 2020 FIRE TRUCK- DEBT EXCL.		0	\$ 72,875	\$ 53,113	\$ 50,000
DEBT PRINCIPAL Total	\$ 485,000	\$ 405,000	\$ 472,875	\$ 453,113	\$ 430,000
					\$ -
(751) DEBT INTEREST					
DEBT INT-TOWN HALL POLICE STATION- DEBT EXCL.					
DEBT INT-CULVERTS/DRAINS/ROADS- DEBT EXCL.	39,100	35,201	\$ 35,201	\$ 35,475	\$ 19,750
DEBT INT-ESCO	8,740	6,460	\$ 6,460	\$ 6,460	\$ 1,822
DEBT INT-'15 STATE HOUSE NOTE	2,760	2,040	\$ 2,040	\$ 2,040	\$ 2,040
DEBT INT - 2020 FIRE TRUCK	4,523	1,485	\$ 1,485	\$ 1,485	\$ 1,485
DEBT INTEREST TOTAL	\$ 55,873	\$ 45,186	\$ 52,311	\$ 52,482	\$ 38,907
TOTAL DEBT SERVICE	\$ 540,873	\$ 450,186	\$ 525,186	\$ 563,553	\$ 468,907
EMPLOYEE BENEFITS					
(911) RETIREMENT					
EXPENSES - ESSEX COUNTY RETIREMENT ASSESSMENT					
(007) EXPENSES-FORMER EMPLOYEE PENSION	794,018	836,419	\$ 864,021	\$ 898,582	\$ 992,078
ECO RETIREMENT	-		\$ -		
RETIREMENT Total	\$ 24,281	\$ 26,224	\$ 25,053	\$ 26,055	\$ 27,097
RETIREMENT Total	\$ 818,299	\$ 862,643	\$ 889,074	\$ 924,637	\$ 1,019,175
(914) GROUP INSURANCE					
EXPENSES - GROUP INSURANCE					
SALARIES & WAGES	760,169	874,275	\$ 900,503	\$ 972,543	\$ 1,069,798
EXPENSES-COMPENSATED ABSENCES	-				
GROUP INSURANCE GROUP Total	\$ 22,400	\$ 0	\$ 0	\$ 0	\$ 0
GROUP INSURANCE GROUP Total	\$ 782,569	\$ 874,275	\$ 900,503	\$ 972,543	\$ 1,069,798
FICA / MEDICARE					
EXPENSES-FICA MEDICARE					
FICA / MEDICARE Total	\$ 59,013	\$ 63,000	\$ 65,000	\$ 68,000	\$ 70,720
FICA / MEDICARE Total	\$ 59,013	\$ 63,000	\$ 65,000	\$ 68,000	\$ 70,720
TOTAL EMPLOYEE BENEFITS	\$ 1,659,881	\$ 1,799,918	\$ 1,854,577	\$ 1,965,180	\$ 2,159,693

Town of Wenham Article 7

	FY20 Voted	FY21 Voted	FY22 Voted	FY23 Voted	FY 24 Requested
	VOTED	VOTED	VOTED	VOTED	PROPOSED
GENERAL INSURANCE					
TOTAL GENERAL INSURANCE	\$ 135,000	\$ 145,000	\$ 160,000	\$ 180,000	\$ 189,000
(990) INTERFUND TRANSFERS OUT Total OPEB	\$ 50,000	\$ 60,000	\$ 70,000	\$ 80,000	\$ 90,000
TOTAL GENERAL FUND	\$ 20,611,458	\$ 21,748,381	\$ 22,241,669	\$ 21,789,120	\$ 22,555,495
GL plus RFT					
WATER FUND (029)					
(450) WATER DEPARTMENT					
SALARIES & WAGES	191,798	186,050	\$ 240,187	\$ 257,743	\$ 258,831
CONTRACT SERVICES	-		\$ -	\$ -	\$ -
EXPENSES	137,958	241,423	\$ 268,200	\$ 267,450	\$ 268,100
CAPITAL OUTLAY	39,632	35,000	\$ 35,000	\$ 135,000	\$ 35,000
DEBT SERVICE -WAT TOWER CONSTRUCTION	75,000		\$ -	\$ -	\$ -
DEBT SERVICE -WAT TOWER PAINTING	-		\$ -	\$ -	\$ -
DEBT INT -WAT TOWER CONSTRUCTION	750		\$ -	\$ -	\$ -
DEBT INT -WAT TOWER PAINTING	-		\$ -	\$ -	\$ -
(008) ART-PLEASANT ST PUMP	-		\$ -	\$ -	\$ -
WATER DEPARTMENT Total	\$ 445,138	\$ 462,473	\$ 543,387	\$ 660,193	\$ 561,931
(990) INTERFUND TRANSFERS OUT			\$ -	\$ -	\$ -
INDIRECT COSTS TO GENERAL FUND			\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT Total	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER FUND	\$ 445,138	\$ 462,473	\$ 543,387	\$ 660,193	\$ 561,931
Grand Total	\$ 21,056,596	\$ 22,210,854	\$ 22,785,056	\$ 22,449,313	\$ 23,117,427

ARTICLE 8: Use of Free Cash to Fund Fiscal Year 2024 Capital Improvement Program

To see if the Town will vote to transfer from Free Cash a sum or sums of money to fund the Town’s FY24 Capital Improvement Program, including the acquisition, equipping, and all other incidental and related costs, as printed below:

Fire Departmental Equipment (SCBA Bottles)	\$ 22,291
Envelope/exterior/walls/downspouts for Police Station	\$ 25,000
Road Capital/supplement Ch. 90 funds for paving projects and to cover winter damage in spring	\$ 95,000
Underground storage tanks upgrade - DPW Fueling	\$ 17,000
DPW-2022 200/XP Bandit Industries Hand-Fed Chipper	\$ 49,000
DPW-2023 Chevrolet Pick-up Truck with plow	\$ 60,000
DPW-2023 Chevrolet Trailblazer SUV	\$ 27,489
POLICE-2023 Durango/Equipment and Markings	\$ 55,098
POLICE-Lease payment for 3rd year of the three-year payment plan for the administrative vehicle. (Chevy)	\$ 15,000
DPW-Year 3 lease payment on Trackless Municipal Tracker	\$ 31,000
Communication Radios- Grant Match	\$ 20,900
	\$
Replace front entry door -COA	3,542
Class A Uniforms to outfit the Wenham Police Department Honor Guard Unit and Command Staff Personnel.	\$ 8,836
	\$
Fire Station office layout alteration to maximize available space	5,000
Police Station Bathroom Renovation	\$ 10,000
Grand Total	\$ 445,156

Or take any other action relative thereto.

Commentary: The Town is committed to continuing our efforts to make strategic investments in our infrastructure, facilities, and equipment. To that end, we have developed an updated 5-Year Capital Improvement Program (CIP) that seeks to comprehensively address our needs in a way that is both realistic and sustainable. The items identified in this Article have been prioritized for FY23 as one-time projects as part of an annual evaluation process. Using \$445,156, or approximately 44.5%, of available certified FY23 free cash to fund annual capital needs is consistent with best practices in municipal financial planning.

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**
 Vote needed: Simple Majority

ARTICLE 9: Funding of Stabilization Fund

To see if the Town will vote to transfer the sum of \$50,000 from Free Cash to the Stabilization Fund, or take any action relative thereto.

Commentary: Massachusetts communities are permitted by M.G.L. Chapter 40, Section 5B, to set aside money each year to be held in a Stabilization Fund in order to provide for emergencies and unforeseen expenses. The funds can be used for any lawful municipal purpose, but a 2/3 vote of Town Meeting is required to make an appropriation from the fund.

Rating agencies such as Standard & Poors look at the Town's reserves, and especially the Stabilization Fund, in setting the Town's bond rating, which in turn determines the rate at which Wenham can borrow money. The Town of Wenham has a current balance of \$540,750 in its stabilization fund and hasn't made a contribution to it on over 20 years.

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**
Vote needed: Simple Majority

ARTICLE 10: Prior Year Bills

To see if the Town will vote to raise and appropriate, transfer from available funds or borrow pursuant to any applicable statute, a sum of money to pay any unpaid bills incurred in prior years.

Or take any other action relative thereto.

Massachusetts Municipal Association	\$320.00
Cabot Risk Strategies LLC	\$746.89
TOTAL	\$1,066.89

Commentary: This Article provides for payment of a prior year bills which was not submitted prior to the fiscal year ending June 30, 2022.

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**
Vote needed: 4/5 Majority

ARTICLE 11: Article to fund Collective Bargaining Funding Agreements

To see if the Town will vote, pursuant to G.L. c.150E, §7, to fund the cost items of the first fiscal year of collective bargaining agreements between the Town and AFL-CIO, COUNCIL 93, LOCAL 2905 "DPW Union" effective July 1, 2022 through June 30, 2025, THE POLICE BENEVOLENT ASSOCIATION OF WENHAM MCOP LOCAL 382 "Police" effective July 1, 2022 through June 30, 2025, THE WENHAM CALL FIREFIGHTERS ASSOCIATION effective July 1, 2022 through June 30, 2025, and the AMERICAN FEDERATION OF

STATE, COUNTY AND MUNICIPAL EMPLOYEES, AFL-CIO COUNCIL 93, LOCAL 2905 “Library” effective July 1, 2023 through June 30, 2026; and, as necessary, to raise and appropriate or transfer from available funds a sum or sums of money for such purposes. Or take any other action relative thereto.

Commentary: *This article seeks to accept the terms of the collective bargaining agreements and authorize the town to fund the first year of the agreement through article 7.*

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 4-0-1**
Vote needed: Simple Majority

CONSENT CALENDAR FOR ARTICLES 12-15

ARTICLE 12: Cemetery and Other Trust Funds

To see if the Town will vote to accept the Cemetery and other Trust Funds received in FY 2022, as printed in Part I of the Town Report and on file with the Town Clerk.
Or take any other action relative thereto.

Commentary: *This is a standard acceptance Article required to enable expenditure of annually accruing funds from trust donations for general or restricted purposes as provided by the terms of the gift or trust.*

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**
Vote needed: Simple Majority

ARTICLE 13: Cemetery Sale of Lots Transfer

To see if the Town will vote to authorize the Treasurer to transfer the sum of Twenty-One Thousand Eight Hundred Dollars, \$21,800.00, from the Sale of Cemetery Lots - Receipts Reserved for Appropriation account to the Cemetery Perpetual Care Fund for the maintenance of the three cemeteries in the Town of Wenham. Or take any action relative thereto.

Commentary: *The Sale of Cemetery Lots - Receipts Reserved for Appropriation account is restricted for expenditure for certain purposes, including costs to maintain the cemeteries. This Article seeks to transfer \$21,800 from the Sale of Cemetery Lots - Receipts Reserved for Appropriation account to the Cemetery Perpetual Care Fund principal.*

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 5-0-0**
Vote needed: Simple Majority

the payment of debt service, the undertaking of Community Preservation projects and all other necessary and proper expenses for the year, and, to reserve additional amounts based upon FY2022 actual collections; and to determine whether such sums shall be raised from the Community Preservation Fund, transferred from available funds, borrowed, or any combination thereof, as follows:

CPA Purpose or Project	Funding Source	Amount	Notes
<i>Reservations to “True-up” FY 2022 based upon Actual Receipts and other adjustments:</i>			
Open Space Reserve	CPA Fund Balance	\$ 40,120	FY22 True-up for Actual Receipts
Historic Preservation Reserve	CPA Fund Balance	\$ 40,120	FY22 True-up for Actual Receipts
Community Housing Reserve	CPA Fund Balance	\$ 40,120	FY22 True-up for Actual Receipts
Budgetary Reserve	CPA Fund Balance	\$ 280,838	FY22 True-up for Actual Receipts
Open Space	Budgetary Reserve	\$ 850	To correct FY 23 ATM error
Historic Preservation	Budgetary Reserve	\$ 850	To correct FY 23 ATM error
Community Housing	Budgetary Reserve	\$ 850	To correct FY 23 ATM error
Historic Preservation	Budgetary Reserve	\$ 42,696	To correct FY 23 ATM error
<i>FY 2024 Operating Appropriation:</i>			
FY 2024 Administrative expenses of the Committee	CPA Estimated Annual Revenues	\$ 8,500	
<i>FY 2024 Reservations from Estimated Annual Revenues:</i>			
Open Space Reserve	FY 2024 Estimated Annual Revenues	\$ 57,960	
Historic Preservation Reserve	FY 2024 Estimated Annual Revenues	\$ 57,960	
Community Housing Reserve	FY 2024 Estimated Annual Revenues	\$ 57,960	

<i>Projects:</i>			
FY 2024 Debt service for Town Hall Renovation Project	Historic Preservation Reserve	\$ 98,430	
Town Hall Debt	FY2023 Budgeted Reserve	\$ 14,294	
Affordable Housing Trust	Community Housing Reserve	\$ 187,513	
Affordable housing	FY2023 Budgeted Reserve	\$ 412,487	
Hamilton Wenham High School Athletics Facilities Improvement Project	Fund Balance	\$ 400,000	
Grant to Wenham Museum for A Town Common for Wenham: Fostering Community through Gathering Space	CPA Fund Balance	\$ 87,255	
West Wenham Park, Community Gathering Space	CPA Fund Balance	\$ 375,500	
Maple Woods Senior Affordable Housing	CPA Fund Balance	\$ 150,000	

Recommendation of the Select Board:

Recommended 3-0-0

Recommendation of the Finance & Advisory Committee: Recommended 4-0-1

Vote needed: Simple Majority

ARTICLE 17:

Borrowing Authorization for Town Capital Improvements

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for costs of purchasing, or leasing with an option to purchase, and equipping new and/or replacement capital items for various Town Departments including all incidental and related costs, and, further that any contracts for such purposes may be up to or in excess of three years and that to meet this appropriation, the Treasurer, with the approval of the Select Board, is authorized to borrow pursuant to G.L. c. 44, §§7 or 8 or any other enabling authority, and to issue bonds or notes of the Town therefor,

provided, however, that the vote taken hereunder shall be expressly contingent upon approval by the voters of the Town to exempt from the limitation on total taxes imposed under G.L. c. 59, §21C(m) (Proposition 2½) the amounts required to pay the principal of and interest on the borrowing approved by this vote.

Fire Station Roof	\$ 90,000
Library HVAC	\$ 110,000
Grand Total	\$ 200,000

Or take any other action relative thereto;

Commentary: The Town is committed to continuing our efforts to make strategic investments in our infrastructure, facilities, and equipment. To that end, we have developed an updated 5-Year Capital Improvement Program (CIP) that seeks to comprehensively address our needs in a way that is both realistic and sustainable. The items identified in this Article have been prioritized for FY24 as one-time projects as part of an annual evaluation process.

The debt service on \$200k is estimated to be about \$24k annually over ten years and would be funded by the proposed debt exclusion. The additional annual tax burden associated with this project/debt service is about \$2.50 per \$100,000 of assessed value.

Recommendation of the Select Board: **Recommended 3-0-0**
Recommendation of the Finance & Advisory Committee: **Recommended 4-0-1**
Vote needed: 2/3 Majority

ARTICLE 18: **Borrowing Approval for School Fields**

To see if the Town will vote to approve the debt authorized by the Hamilton-Wenham Regional School Committee in the amount of Fifteen Million Dollars (\$15,000,000) for the purpose of designing, constructing, reconstructing, making improvements to and equipping the athletic and recreational facilities located at Hamilton-Wenham Regional High School, 775 Bay Road, South Hamilton, MA, including the payment of all costs incidental or related thereto; provided, however, that the vote taken hereunder shall be expressly contingent upon approval by the voters of the Town at an election to exclude from the limits imposed by Proposition 2 ½, the amounts needed to pay for the Town’s allocated share of the principal and interest on such debt, and that the total amount authorized to be expended by the Regional School District under the Regional School Committee bond authorization and this vote shall be reduced by any grants or gifts received for such purposes, or take any action thereon or relative thereto.

Commentary: This article seeks to approve the \$15,000,000 borrowing authorized by the Hamilton-Wenham Regional School District (the “District”) for the purpose of designing, constructing,

reconstructing, making improvements to and equipping the athletic and recreational facilities located at Hamilton-Wenham Regional High School, 775 Bay Road, Hamilton, MA.

Wenham's assessment for this project, net of grants and gifts, is estimated to be \$4.1m based on an estimated 1/3–2/3 split. The grants and gifts are estimated at \$2.698m (A conservative \$1m in donations and \$1.698m in districts stabilization fund contribution.) The \$4.1m assessment is further assumed to be reduced by the Wenham CPC funding of \$400k. This leaves an estimated amount to be borrowed of \$3.7m to fund Wenham's share of the project.

The debt service on \$3.7m is estimated to be about \$456k annually over ten years and would be funded by the proposed debt exclusion. The additional annual tax burden associated with this project/debt service is about \$47 per \$100,000 of assessed value.

Recommendation of the Select Board: ***Recommended 3-0-0***
Recommendation of the Finance & Advisory Committee: Recommended 4-1-0
Vote needed: 2/3 Majority.

ARTICLE 19: Special Act to Create Appointed Town Clerk

To see if the Town will vote to authorize the Select Board to file with the General Court a petition for special legislation, as set forth below, creating the position of appointed Town Clerk in the Town of Wenham; provided, however, that the General Court may make changes of form only to such bill without approval of the Select Board, and, further, to authorize the Select Board to approve such revisions requested by the General Court as are consistent with the public purposes of the petition.

Or take any other action relative thereto.

An Act Regarding Appointing the Town Clerk of the Town of Wenham

SECTION 1. Notwithstanding any general or special law to the contrary, there shall be established in the town of Wenham the position of appointed town clerk. The town clerk shall be appointed and may be removed by the select board and shall serve at the pleasure of the select board. The town clerk shall have all the powers and duties and be subject to the liabilities and penalties imposed by law on town clerks.

SECTION 2. Upon the effective date of this act, the elected office of town clerk shall be abolished and the term of the elected incumbent terminated; provided, however, that the incumbent holding the office of town clerk on the effective date of this act shall serve for a period of 5 months thereafter as the appointed town clerk. Thereafter, appointments to the position of town clerk shall be made in accordance with section 1.

SECTION 3. This act shall take effect upon its passage.

Or take any action relative thereto.

Recommendation of the Select Board: ***Recommended 2-1-0***
Vote needed: Simple Majority

ARTICLE 20: CITIZEN’S PETITION – Conversion of Elected Town Clerk to Appointed Town Clerk pursuant to G.L. c.41, §B

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B to make the office of the Town Clerk a position appointed by the Select Board, provided that approval of this article is accepted by vote of a majority of the voters at the 2023 Annual Town Meeting and at the 2024 Annual Town Election of April 2024 on the following ballot question: Shall the Town vote to have its Town Clerk become an appointed office of the Town? Yes _____ No _____

Or take any action relative thereto.

Recommendation of the Select Board:

Recommended 2-1-0

Vote needed: Simple Majority

ARTICLE 21: Election of Officers

To choose the following officers and bring in their votes on the following ballot questions:

Board of Assessors, one position, three-year term; Board of Health, one position, three-year term; Select Board, one position, three year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term; Hamilton Wenham Regional School Committee, two positions, three year term; Housing Authority, one position, five year term; Planning Board, one position, five year term; Water Commissioner, one position, three year term; Town Clerk, one position, three year term.

Ballot Questions

Question 1

Shall the Town of Wenham be allowed to exempt from the provisions of Proposition 2 ½, proposition two and one-half, so-called, the amounts required to pay for the Town’s apportioned allocable share of the bond issued by the Hamilton-Wenham Regional School District in order to design, construct, reconstruct, make improvements to and equip athletic and recreational facilities located at Hamilton-Wenham Regional High School, 775 Bay Road, South Hamilton, MA, including the payment of all costs incidental or related thereto?

Question 2

Shall the Town of Wenham be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bond issued in order to pay costs of purchasing, and

equipping new and/or replacement capital items for various Town Departments including the payment of all costs incidental and related thereto?

Question 3 (3-5)

Shall an act passed by the General Court entitled 'An Act expanding the Select Board of the Town of Wenham' be accepted?

Summary of the Act- "This Act provides for the size of the Select Board to increase from 3 members to 5 members. If approved, the Town will hold a special election to elect two additional Select Board members."

And you are hereby directed to serve this warrant by posting attested copies thereof at Town Hall, Hamilton-Wenham Regional Library, Senior Center, and on the bulletin board outside the Fire Station seven days at least before the time of the meeting aforesaid.
THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this _____ of March, 2023.

Gary R. Cheeseman

Dianne K. Bucco

Peter Clay

"In pursuance of the above written warrant, I have this _____ day of March, 2023 posted the attested copies thereof as directed therein."

ATRUE COPY ATTEST:

Constable of the Town of Wenham

Date:

Exemption Exhibit- Articles 1 Through 6

	Article #	Current qualification Criteria	Qualification Change	Current Number of Qualifying Applicants	Current exemption amount	Estimated Proposed exemption	Notes
Tax Exemption For Older Citizens (Clause 41C1/2):	3	Age = 65+ Resided in MA for any 10 yrs Owned & Occupied in MA for any 5 yrs No Minimum Ownership Interest Income Limit < \$40,000 single/married (limit increases by COLA every year) No Asset limit Property Value < \$600,000	Reduce Residency Requirement to 5 years Income Limit would be raised to \$50,000 for single & \$60,000 for married couple (limits increase by COLA every year)	11	\$ 1,426	\$ 2,600	Increasing exemption from 10% to 20% of average residential value
Tax Deferral For Older Citizens (Clause 41A):	6	Age = 65+ Resided in MA for any 10 yrs Owned & Occupied in MA for any 5 yrs No Minimum Ownership Interest Income limit = \$40,000 (Single or Combined)	Increase income limits to Senior Circuit Breaker single individual (2022= \$64,000)	0	N/A	N/A	Deferred taxes accrue at 8% interest annually FBO the Town of Wenham per Mass General Law and cannot exceed 50% of Applicant's ownership share of the property's value
Surviving Spouse, Minor Child, Elderly (Clause 17F)	1	Elderly Ownership & Occupancy > 5 years Survivor Ownership & Occupancy No Minimum Minimum Ownership Interest = \$2,000 Asset Limit = \$67,734	No Change in Qualification Requirements	1	\$ 175	\$ 180	Financial impact would be driven by the total number of qualifying applicants in each Fiscal Year
Disabled Veteran (Clause 22)	2	5 year domicile VA Disability Rating = 10%+ Discharge from Service is Other than Dishonorable	1 year domicile	16	\$400 or \$1,000 depending on level of disability	same	Reduced residency requirement may increase number of participants
G.L. c.59, §5, clause 57 Senior Circuit Breaker Exemption	4	Qualification for State of Massachusetts Circuit breaker income tax credit. Real Estate Tax Exemption mirrors state tax rebate identified on prior year income tax return	New Exemption - can't qualify for more than one Senior Exemption	5	N/A	\$ 1,200	New exemption. Financial impact estimated based on 5 participants and the max exemption allowable by law. Actual exemptions will vary
G.L. 59 c. 5C ½ to increase Property tax exemptions	5	N/A	N/A				Estimated annual impact will be spread out over 3-4 years. Cannot reduce tax liability below what was paid in the prior year

* 5 year Exemption and Abatement average=
\$96,000 annually. Overly annually funded at \$190k



HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

Hamilton-Wenham RSD FY24 Final Budget
 Passed by School Committee on February 9, 2023
 School District Treasurer's
 Certification for Member Towns

I, Kevin Merz Hamilton-Wenham Regional School District's District Treasurer here do certify the
 FY24 Final Budget passed by the School Committee on February 9, 2023.

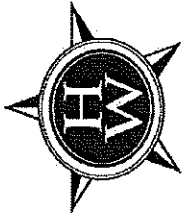
Kevin Merz
 Treasurer Signature

Bekenda Young
 Member Town Certification of Receipt

2/10/23

Date Received by Member Town

	FY23	FY24	Increase \$	Increase %
Hamilton				
Operating Budget After Offsets and Revenue Sources	\$ 21,839,706	\$ 22,694,537	\$ 854,831	3.91%
Debt Service	\$ 373,885	\$ 394,954	\$ 21,069	5.64%
Hamilton Combined Total	\$ 22,213,591	\$ 23,089,491	\$ 875,899	3.94%
Wenham				
Operating Budget After Offsets and Revenue Sources	\$ 11,554,340	\$ 11,576,887	\$ 22,547	0.20%
Debt Service	\$ 197,805	\$ 201,473	\$ 3,668	1.85%
Wenham Combined Total	\$ 11,752,145	\$ 11,778,360	\$ 26,215	0.22%
Total				
Operating Budget After Offsets and Revenue Sources	\$ 33,394,046	\$ 34,271,424	\$ 877,378	2.63%
Debt Service	\$ 571,690	\$ 596,427	\$ 24,737	4.33%
Combined Assessment	\$ 33,965,736	\$ 34,867,851	\$ 902,115	2.66%



HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

Superintendent's Final FY24 Budget Request
 Combined Operating & Debt Service Town Assessments
 As of February 9, 2023

	FY23		FY24		Increase \$	Increase %
<u>Hamilton</u>						
Operating Budget After Offsets and Revenue Sources	\$ 21,839,706	\$ 22,694,537	\$ 21,839,706	\$ 22,694,537	\$ 854,831	3.91%
Debt Service	\$ 373,885	\$ 394,954	\$ 373,885	\$ 394,954	\$ 21,069	5.64%
<u>Hamilton Combined Total</u>	<u>\$ 22,213,591</u>	<u>\$ 23,089,491</u>	<u>\$ 22,213,591</u>	<u>\$ 23,089,491</u>	<u>\$ 875,899</u>	<u>3.94%</u>
<u>Wenham</u>						
Operating Budget After Offsets and Revenue Sources	\$ 11,554,340	\$ 11,576,887	\$ 11,554,340	\$ 11,576,887	\$ 22,547	0.20%
Debt Service	\$ 197,805	\$ 201,473	\$ 197,805	\$ 201,473	\$ 3,668	1.85%
<u>Wenham Combined Total</u>	<u>\$ 11,752,145</u>	<u>\$ 11,778,360</u>	<u>\$ 11,752,145</u>	<u>\$ 11,778,360</u>	<u>\$ 26,215</u>	<u>0.22%</u>
<u>Total</u>						
Operating Budget After Offsets and Revenue Sources	\$ 33,394,046	\$ 34,271,424	\$ 33,394,046	\$ 34,271,424	\$ 877,378	2.63%
Debt Service	\$ 571,690	\$ 596,427	\$ 571,690	\$ 596,427	\$ 24,737	4.33%
<u>Combined Assessment</u>	<u>\$ 33,965,736</u>	<u>\$ 34,867,851</u>	<u>\$ 33,965,736</u>	<u>\$ 34,867,851</u>	<u>\$ 902,115</u>	<u>2.66%</u>

Final FY24 Debt Service Budget Calculation

FY24 Debt Service Assessment Summary					
	Principal	Interest	Total	66.22% Hamilton Share	33.78% Wenham Share
Cutler Roof & Summer 2013 Projects	\$ 100,000	\$ 24,175	\$ 124,175	\$ 82,229	\$ 41,946
Buker Boiler & Winthrop Boiler/Glass	\$ 95,000	\$ 19,600	\$ 114,600	\$ 75,888	\$ 38,712
Winthrop Sprinkler System	\$ 125,000	\$ 15,258	\$ 140,258	\$ 92,879	\$ 47,379
FY21 Capital Projects	\$ 191,600	\$ 25,794	\$ 217,394	\$ 143,959	\$ 73,436
Cutler Feasibility Study	\$ -	\$ -	\$ -	\$ -	\$ -
Net Assessment			\$ 596,427	\$ 394,954	\$ 201,473

FY23 Debt Service Assessment Summary					
	Principal	Interest	Total	65.40% Hamilton Share	34.60% Wenham Share
Cutler Roof & Summer 2013 Projects	\$ 100,000	\$ 27,175	\$ 127,175	\$ 83,172	\$ 44,003
Buker Boiler & Winthrop Boiler/Glass	\$ 95,000	\$ 21,500	\$ 116,500	\$ 76,191	\$ 40,309
Winthrop Sprinkler System	\$ 125,000	\$ 4,311	\$ 129,311	\$ 84,569	\$ 44,741
FY21 Capital Projects	\$ 191,600	\$ 7,105	\$ 198,705	\$ 129,953	\$ 68,752
Net Assessment			\$ 571,690	\$ 373,885	\$ 197,805

Change FY23 to FY24					
	Principal	Interest	Total	Hamilton Share	Wenham Share
Cutler Roof & Summer 2013 Projects	\$ -	\$ (3,000)	\$ (3,000)	\$ (944)	\$ (2,056)
Buker Boiler & Winthrop Boiler/Glass	\$ -	\$ (1,900)	\$ (1,900)	\$ (303)	\$ (1,597)
Winthrop Sprinkler System	\$ -	\$ 10,947	\$ 10,947	\$ 8,310	\$ 2,638
FY21 Capital Projects	\$ -	\$ 18,690	\$ 18,690	\$ 14,006	\$ 4,684
Cutler Feasibility Study	\$ -	\$ -	\$ -	\$ -	\$ -
Net Assessment			\$ 24,737	\$ 21,069	\$ 3,668

Final FY24 Operating Budget Calculation

General Fund Operating Overview									
	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY22 ACT	FY23 BUD	FY24 BUD	\$ Difference	%
Operating Expense - Gross, before offsets & Overlays	\$ 35,372,286	\$ 37,023,572	\$ 34,181,172	\$ 38,738,975	\$ 36,461,481	\$ 42,859,392	\$ 44,071,344	\$ 1,211,952	2.83%

Operating Offsets									
	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY22 ACT	FY23 BUD	FY24 BUD	\$ Difference	%
Recurring Offsets									
School Choice	\$ 385,000	\$ 476,360	\$ 350,819	\$ 399,500	\$ 505,621	\$ 385,000	\$ 365,000	\$ (20,000)	-5.19%
Preschool Tuition	\$ 94,445	\$ 95,607	\$ 6,716	\$ 75,740	\$ 44,259	\$ 84,407	\$ 87,960	\$ 3,553	4.21%
Facilities Rental	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Special Ed Grants	\$ 406,287	\$ 366,747	\$ 379,595	\$ 392,747	\$ 442,977	\$ 470,095	\$ 470,095	\$ -	0.00%
ESSER Grants	\$ -	\$ -	\$ -	\$ -	\$ 135,839	\$ 147,226	\$ -	\$ (147,226)	-100.00%
Title I	\$ -	\$ -	\$ -	\$ -	\$ 66,360	\$ 65,522	\$ -	\$ -	0.00%
Circuit Breaker Offset	\$ 1,102,223	\$ 776,000	\$ 377,745	\$ 934,096	\$ 1,177,434	\$ 1,038,894	\$ 1,224,339	\$ 185,445	17.85%
Regional Transportation Revolving Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,000	\$ 425,000	#DIV/0!
Total Offsets	\$ 1,987,955	\$ 1,716,714	\$ 1,114,873	\$ 1,804,063	\$ 2,374,990	\$ 2,493,144	\$ 2,659,914	\$ 446,772	20.97%

General Fund After Offsets									
	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY22 ACT	FY23 BUD	FY24 BUD	\$ Difference	%
Operating Expense - Gross, after offsets & Overlays	\$ 33,384,331	\$ 35,306,858	\$ 33,066,297	\$ 36,934,892	\$ 34,086,491	\$ 40,366,248	\$ 41,431,428	\$ 765,180	1.88%

Operating Funding Sources									
	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY22 ACT	FY23 BUD	FY24 BUD	\$ Difference	%
Revenues									
Chapter 70-Base Aid	\$ 3,714,665	\$ 2,969,125	\$ 3,742,189	\$ 3,715,561	\$ 3,791,389	\$ 3,742,189	\$ 3,889,489	\$ 147,300	3.94%
State Transportation	\$ 385,868	\$ 332,124	\$ 332,124	\$ 372,065	\$ 373,446	\$ 382,323	\$ -	\$ (382,323)	-100.00%
Charter School Reimbursement	\$ 1,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Medicaid Reimbursement	\$ 88,455	\$ 95,000	\$ 59,064	\$ 45,000	\$ 244,998	\$ 45,000	\$ 95,000	\$ 50,000	111.11%
Interest Income	\$ 19,661	\$ 18,000	\$ 3,070	\$ 10,000	\$ 1,982	\$ 3,070	\$ 3,070	\$ -	0.00%
Prior Year Unexpended Encumbrances	\$ 26,108	\$ -	\$ 144,178	\$ -	\$ 102,635	\$ -	\$ -	\$ -	#DIV/0!
Other Income	\$ 3,372	\$ -	\$ 44,108	\$ -	\$ 33,281	\$ -	\$ -	\$ -	#DIV/0!
Total Revenues	\$ 4,239,671	\$ 3,414,249	\$ 4,324,732	\$ 4,142,627	\$ 4,547,730	\$ 4,172,582	\$ 3,987,559	\$ (185,023)	-4.43%
Transfers In From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Excess and Deficiency Returned	\$ 147,396	\$ 217,329	\$ 217,329	\$ -	\$ -	\$ 774,620	\$ 773,064	\$ (1,556)	-0.20%
Excess and Deficiency Offset by Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,925,000	\$ 2,939,382	\$ 74,382	3.20%
Total Transfers	\$ 147,396	\$ 217,329	\$ 217,329	\$ -	\$ -	\$ 3,099,620	\$ 3,172,446	\$ 72,826	2.39%
Total Funding Sources	\$ 4,387,067	\$ 3,631,578	\$ 4,542,061	\$ 4,142,627	\$ 4,547,730	\$ 7,272,202	\$ 7,160,005	\$ (112,197)	-1.54%
NET OPERATING BUDGET	\$ 28,997,264	\$ 31,675,280	\$ 28,524,236	\$ 32,792,165	\$ 29,639,762	\$ 33,394,046	\$ 34,271,474	\$ 877,378	2.63%

Calculation of Individual Town Assessments									
	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY22 ACT	FY23 BUD	FY24 BUD	\$ Difference	%
Town of Hamilton	\$ -	\$ 20,227,834	\$ -	\$ 21,131,336	\$ -	\$ 21,839,706	\$ 22,694,537	\$ 854,831	3.91%
Capital Debt Assessment "Shift"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Operating Assessment	\$ 18,686,426	\$ 20,227,834	\$ 20,227,834	\$ 21,131,336	\$ 21,131,336	\$ 21,839,706	\$ 22,694,537	\$ 854,831	3.91%
	64.05%	63.86%	63.86%	64.44%	64.44%	65.40%	66.22%		
Town of Wrenham	\$ 10,488,321	\$ 11,447,446	\$ 11,447,446	\$ 11,660,930	\$ 11,660,930	\$ 11,554,340	\$ 11,576,887	\$ 22,547	0.20%
Capital Debt Assessment "Shift"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Operating Assessment	\$ 10,488,321	\$ 11,447,446	\$ 11,447,446	\$ 11,660,930	\$ 11,660,930	\$ 11,554,340	\$ 11,576,887	\$ 22,547	0.20%
	35.95%	36.14%	36.14%	35.56%	35.56%	34.60%	33.78%		

Summary by DESE Category	FY20		FY21		FY22		FY23		FY24		Change FY23 to FY24		
	Actuals	FTE	Budget	Actuals	FTE	Budget	Actuals	FTE	Budget	FTE	Budget	FTE	\$
Administration	\$ 992,140	6.94	\$ 1,229,833	\$ 1,063,926	7.47	\$ 1,383,565	\$ 1,149,272	7.84	\$ 1,462,438	8.04	\$ 1,564,488	0.20	\$ 102,050
Instructional Leadership	\$ 2,954,380	26.17	\$ 2,571,133	\$ 2,344,429	26.27	\$ 2,618,506	\$ 2,526,613	26.25	\$ 2,761,992	25.73	\$ 2,721,311	(0.52)	\$ (40,681)
Teachers	\$ 12,805,737	152.70	\$ 12,973,972	\$ 12,679,496	153.70	\$ 13,183,707	\$ 13,140,067	157.60	\$ 13,931,127	153.60	\$ 14,065,389	(4.00)	\$ 134,262
Other Teaching Services	\$ 2,482,888	59.90	\$ 2,796,326	\$ 2,631,831	68.08	\$ 3,014,610	\$ 2,877,574	73.85	\$ 3,278,704	67.98	\$ 3,175,103	(5.87)	\$ (103,601)
Professional Development	\$ 138,886	-	\$ 262,196	\$ 129,123	3.60	\$ 636,021	\$ 506,540	3.50	\$ 640,177	3.50	\$ 629,362	-	\$ (10,815)
Inst. Materials, Equip., & Technology	\$ 685,373	-	\$ 872,397	\$ 746,209	-	\$ 854,757	\$ 771,114	-	\$ 961,543	-	\$ 847,106	-	\$ (114,438)
Guidance, Counseling, Testing	\$ 1,126,908	13.78	\$ 1,141,839	\$ 1,095,612	13.78	\$ 1,147,345	\$ 1,247,127	16.78	\$ 1,481,901	15.78	\$ 1,459,404	(1.00)	\$ (22,496)
Pupil Services	\$ 2,473,423	8.97	\$ 2,728,507	\$ 2,287,046	8.97	\$ 2,864,857	\$ 2,682,409	9.74	\$ 3,035,501	9.25	\$ 3,609,330	(0.49)	\$ 573,829
Operations & Maintenance	\$ 2,071,927	15.25	\$ 2,285,561	\$ 2,207,181	16.25	\$ 2,366,101	\$ 2,759,241	16.25	\$ 2,900,639	16.25	\$ 2,848,878	-	\$ (51,761)
Benefits & Fixed Charges	\$ 4,534,453	0.86	\$ 5,399,815	\$ 4,806,832	0.86	\$ 5,927,024	\$ 4,918,405	0.86	\$ 8,146,280	0.86	\$ 6,282,809	-	\$ (1,863,472)
Capital & Fixed Assets Improvements	\$ -	-	\$ -	\$ 96,774	-	\$ -	\$ 183,195	-	\$ -	-	\$ 2,273,287	-	\$ 2,273,287
Programs with Other School Districts	\$ 5,106,171	-	\$ 4,761,992	\$ 4,092,713	-	\$ 4,742,482	\$ 3,699,826	-	\$ 4,259,090	-	\$ 4,594,877	-	\$ 335,787
Grand Total	\$ 35,372,286	284.56	\$ 37,023,572	\$ 34,131,172	298.98	\$ 38,738,975	\$ 35,461,481	312.67	\$ 42,859,392	300.99	\$ 44,071,344	(11.68)	\$ 1,211,952
													2.83%

Summary By Site & Support Program	FY20		FY21		FY22		FY23		FY24		Change FY23 to FY24		
	Actuals	FTE	Budget	Actuals	FTE	Budget	Actuals	FTE	Budget	FTE	Budget	FTE	%
Baker Elementary School	\$ 2,287,290	31.62	\$ 2,389,099	\$ 2,279,142	32.84	\$ 2,401,019	\$ 2,467,205	36.07	\$ 2,645,733	36.37	\$ 2,868,181	0.30	8.41%
Curtier Elementary School	\$ 2,759,824	38.67	\$ 2,831,852	\$ 2,711,678	41.39	\$ 2,890,214	\$ 2,737,552	41.54	\$ 2,906,665	40.68	\$ 3,107,688	(0.86)	6.92%
Winthrop Elementary School	\$ 3,628,235	56.91	\$ 3,737,685	\$ 3,558,534	60.13	\$ 3,866,855	\$ 3,925,115	62.84	\$ 4,204,907	59.14	\$ 4,205,911	(3.70)	0.02%
Miles River Middle School	\$ 4,413,413	50.97	\$ 4,460,423	\$ 4,304,894	54.48	\$ 4,800,861	\$ 4,916,814	58.58	\$ 5,298,337	56.06	\$ 5,245,847	(2.52)	-0.99%
Regional High School	\$ 6,183,131	72.18	\$ 6,480,886	\$ 6,065,656	71.18	\$ 6,433,942	\$ 6,499,775	73.48	\$ 6,872,307	69.68	\$ 6,865,633	(3.80)	-0.10%
Athletics	\$ 424,489	1.75	\$ 452,152	\$ 343,450	1.75	\$ 460,633	\$ 426,795	1.75	\$ 529,967	1.75	\$ 594,813	-	12.24%
Central Office	\$ 2,863,786	9.92	\$ 3,014,550	\$ 2,912,579	12.65	\$ 3,516,031	\$ 3,105,997	13.26	\$ 3,749,943	13.76	\$ 3,972,792	0.49	5.94%
District Operations & Maintenance	\$ 571,160	2.25	\$ 441,850	\$ 431,792	3.25	\$ 516,208	\$ 598,871	3.25	\$ 906,614	3.25	\$ 584,884	-	-35.49%
Benefits & Fixed Charges	\$ 4,534,453	0.86	\$ 5,399,815	\$ 4,806,832	0.86	\$ 5,927,024	\$ 4,918,405	0.86	\$ 8,146,280	0.86	\$ 6,282,809	-	-22.88%
Capital & Fixed Assets	\$ -	-	\$ -	\$ 96,774	-	\$ -	\$ 183,195	-	\$ -	-	\$ 2,273,287	-	#DIV/0!
Special Education	\$ 6,816,632	13.44	\$ 6,940,620	\$ 5,814,049	13.44	\$ 6,977,781	\$ 5,762,244	14.04	\$ 6,565,714	12.44	\$ 7,123,682	(1.60)	8.57%
Technology	\$ 889,864	6.00	\$ 874,629	\$ 855,794	7.00	\$ 948,408	\$ 919,513	7.00	\$ 1,032,926	7.00	\$ 940,817	-	-8.92%
District Totals	\$ 35,372,266	284.56	\$ 37,023,572	\$ 34,181,172	296.98	\$ 38,738,975	\$ 36,461,441	312.67	\$ 42,859,392	300.99	\$ 44,071,944	(11.68)	2.83%



Town of Wenham
138 Main Street
Wenham, MA 01984