

**FINANCE COMMITTEE
2015 ANNUAL SPRING TOWN MEETING
WARRANT REPORT**



**APRIL 27, 2015
WAREHAM HIGH SCHOOL
7:00 P.M.**

Dear Citizens of Wareham:

During the Finance Committee meetings of the past months, someone asked a very important question. "What do we want to be?" This has become sort of a mantra with us, and a constant reminder. As a town, what do we want to be? How do we want people to view us? Not just the residents currently in Town, but future residents and also potential business owners considering investing in this town. What do families with children expect of our school system? What can we do to attract as well as retain our pupils in town? What are we going to do to maintain our crumbling infrastructure? Do we want to invest in maintenance of our buildings, roads, etc. or let them deteriorate and degrade the Town's image? As our Town, the country, the world, faces a multitude of social problems, how are we going to address them right here in our little neck of the woods? And of course, the big elephant in the room is and always will be, how do we meet the ever increasing employee benefits cost while faced with the limitations to our revenue controlled by Proposition 2 1/2?

These are a lot of questions I am asking you, and I'm sure questions you have asked yourself. What are the answers? I do not know, I honestly do not know. I don't think there are any simple answers, but certainly some tough choices that need to be made. Last spring, a Proposition 2 1/2 override was proposed, voted on, and failed. Many believe that an override will never pass in this Town. There are many who also realize that the Town cannot maintain the level of services we've enjoyed in the past, as our expenses rise at a much higher rate than our income. I think that became very apparent this year when Town Hall became a four day a week operation. Yes, I'm sure there were many who believed nothing would really change. Like so many times in the past, the Town would somehow "find" the money and it would be business as usual. Sorry, but that is no longer going to happen. There just isn't anything left to find. If we are not willing to increase our real estate tax base, and cuts to our State financial aid are further reduced by increased county and state assessments, then we are forced to operate within our limited means.

Our Town Administrator is guided by the elected officials, the Board of Selectmen. As the leaders, I think it imperative that they make clear where their priorities are. I think they have done so, as the Town Administrator designed his budget toward the best interests of the Town as well as the vision of its leadership. The Finance Committee was also asked to define some of its priorities. Some of our top priorities are public safety, education, and streamlining and maximizing town services on our limited funds. It's not just a matter of reducing crime, but coping with and healing the social issues that come along with certain crime. We must strive to overcome this bad reputation, again with limited resources. On education, statistically we spend about as much and in some cases more money per student than our neighboring towns. Would putting more money into education entice students from outside the district and reduce

the money we pay for our own students that choose to leave and study in other towns? Who knows, but we hardly have that option while living within our means. While the line item in the budget for Net School Spending may reflect only a small increase from the previous year, it does not include the employee benefit cost of school employees that are carried on the overall Town budget. Nor does it include the roughly \$1.4 million dollars in retired teacher health insurance payments, or the \$1.5 million dollars in School Choice sending and Charter School sending tuition the Town also pays for. Add on these items and you get an idea of the true cost of education.

Lastly, the Town Administrator's budget also calls for some additional necessary hiring that is in the best interest of the Town. While technical innovations have great benefit in streamlining some departments, it puts an ever growing burden on an already over burdened Information Technologies (IT) Department. More personnel is needed in that department. We need a Town Planner, and a full-time Director of Inspectional Services. While we are making due, having both could eventually make a positive financial impact on the property owners who are currently paying higher insurance rates. It may be argued that we cannot afford to hire, but we think we cannot afford not to hire in these key positions.

I know the Town Administrator, Board of Selectmen, and future Finance Committee members are diligently monitoring our five year budgetary projections, and it's just not pretty. It's only going to get more difficult to balance our budget. No matter whether you are for or against voting overrides, it's plain the reality of our financial situation has had a defining impact on all our lives, from more walkers on sidewalks heading to school to no funding for a Council on Aging. So, "What do we want to be?"

Sincerely,

Bonnie Jean Cottuli

Chairperson Wareham Finance Committee

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W A R R A N T
ANNUAL SPRING TOWN MEETING

TOWN OF WAREHAM
APRIL 27, 2015
(GENERAL BUSINESS PORTION)

ARTICLE 1 – ELECTION OF OFFICERS

To choose the following officers: one Selectman for a term of three (3) years, two Assessors for a term of three (3) years, two School Committee members for a term of three (3) years, one Deputy Moderator for a term of three (3) years, one Housing Authority member for a term of five (5) years, two Sewer Commissioners for a term of three (3) years, two Sewer Commissioners for a term of two (2) years, and one Sewer Commissioner for a term of one (1) year, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen

Explanation:

This is a routine, but important article for the Town's Annual Town Meeting. It has no immediate financial impact on the proposed budget and is always the first article of Town Meeting.

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 7-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval of this article that affirms the decisions of Wareham voters.

ARTICLE 2 – RECURRING BUSINESS

- A. To see if the town will vote to authorize the Board of Selectmen and/or the Town Administrator to apply for, accept and enter into contracts from time to time for the expenditure of any funds allotted or otherwise available to Wareham by the Commonwealth of Massachusetts or the U.S. Government under any State or Federal Grant program or activity, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen

- B. To see if the Town will authorize its Town Treasurer/Collector to enter into compensating balance agreements for fiscal year 2016 pursuant to Chapter 44, Section 53F of the General Laws, or to do or act in any manner relative thereto.

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

Inserted by the Board of Selectmen at the request of the Town Treasurer/Collector

- C. To act upon the reports of the Selectmen, School Committee, and the Capital Planning Committee, and upon any other reports from officers and committees who consider it expedient to do so, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen

- D. To see if the Town will vote to expend interest earned from loan repayments made between the Town of Wareham and Wareham residential property owners as authorized under Chapter 111, Section 127B1/2 and/or Chapter 29C of the General Laws for use for the administration of the Septic Loan Program and for additional so-called betterment loan projects, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen at the request of Community and Economic Development Authority

Explanation Item A:

This is a housekeeping article which authorizes the Board of Selectmen and/or the Town Administrator to accomplish the legal and administrative details necessary to enter into agreements and contracts involving State and Federal Funds.

Explanation Item B:

This is a housekeeping article which authorizes the Town Treasurer to maintain sufficient balances in Town accounts to avoid bank service charges.

Explanation Item C:

This is a routine, but important item because it complies with the State's law requirement that these public bodies report annually to their constituents and the Town.

Explanation Item D:

This is a housekeeping item to ensure that the Town conforms to the Massachusetts Department of Environmental Protection's regulations under the Massachusetts Water Pollution Abatement Trust's Title V Septic Loan Program. This authorizes that interest earned on loans made to individual homeowners be used for the program's administration and to make additional loans.

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 7-0-0

Finance Committee Recommendation:

Without this authorizing article, the Board of Selectmen, the Town Administrator, the Town Treasurer/Collector, and CEDA would not be able to conduct the business of the Town in a timely and approved manner. This article also complies with State law that requires certain Town committees to report annually to the citizens of Wareham. The Finance Committee recommends approval of this annual article.

ARTICLE 3 – COMPENSATION OF CERTAIN APPOINTED OFFICIALS

To see if the Town will vote pursuant to G.L. c. 41, s. 108 to set the compensation of elected officials, and further, to set the compensation of certain appointed officials, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen

Explanation:

This article authorizes the establishment of salary levels for the Town Clerk, Registrar, and Moderator provided by Section 108, Chapter 41 of Massachusetts General Law. The elected officials' salaries are as follows:

Town Moderator: \$ 118.00 per diem

Town Clerk: \$ 69,332.00

Registrar: \$ 700.00 per annum

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 6-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval of this annual article that sets the compensation of the Town Moderator, Town Clerk, and the Registrar that can only be authorized by voters at Town Meeting.

ARTICLE 4 – FY16 REVOLVING FUNDS

To see if the Town will vote to approve all of the following G.L. c. 44, §53½ revolving funds, or to do or act in any manner relative thereto:

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SPRING TOWN MEETING WARRANT (CONT'D.)

<u>Revolving Fund</u>	<u>Authorizing to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Fund</u>	<u>FY (current) Spending Limit</u>	<u>Disposition of FY (prior) Fund Balance</u>	<u>Spending Restrictions or Comments</u>
COA/ Transportation	COA/ Transportation	User Fees/	Transportation	200,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Library	Library	Fines/fees/ Fund Raising	Supplies, books	20,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
COA/Social Programs/ Daycare	COA/Social Programs	User Fees/ Fund Raising	Programs, supplies, equipment, contracted instructors and any other related expenses	50,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
COA/Activities	COA/Activities	User Fees/ Fund Raising	User Fees/ Fund Raising	50,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Social Recreation	Director of Social Services	Programs, Supplies, Equipment, Contracted instructors and any other related expenses	Programs, supplies, equipment, contracted instructors and any other related expenses	1	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Recycling	Chair of Recycling Committee with approval of Town Administrator	Programs, receipts from recycling programs and projects, proceeds from fundraising activities and donations	User Fees/ Fund Raising	50,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Shellfish Propagation	Shellfish Constable and Town Administrator	Shellfish permits fees + 20% of all fees derived from shellfish permits	Shellfish Propagation and enhancement of shellfish resources	30,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Board of Health	Health Department	Fees from Rental Inspection program	Fund Rental Inspection Program	75,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	

Inserted by the Board of Selectmen

Explanation:

This is a housekeeping article that authorizes the continuance of several revolving funds.

The Board of Selectmen recommends approval of this article: 4-0-0
The Finance Committee recommends approval of this article: 8-0-0

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

SEE APPENDIX 1 FOR AMENDED REVOLVING FUNDS GRID

Finance Committee Recommendation:

The Finance Committee recommends approval of this article. The amounts listed by account represent the maximum amount that may be spent on the services named. Expenditures within these accounts are restricted to the user fees collected.

ARTICLE 5 – FY16 CAPITAL PLAN

To see if the Town of Wareham will vote to raise and appropriate and/or transfer a sum of money from available funds and authorize borrowing subject to MGL Chapter 44, Sections 7 or 8 or any other enabling authority, for the purpose of capital improvement projects including replacement of vehicles and equipment and repairs to and improvements to town buildings, facilities and waterways, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen at the request of the Town Administrator

Explanation:

The FY 2016 Capital Plan is based off of the balanced budget. There is limited opportunity for capital items.

The Board of Selectmen did not vote on this article due to lack of information. The Finance Committee does not recommend approval of this article: 6-0-0

Finance Committee Recommendation:

The Town Administrator had not yet defined a specific Capital Plan for FY2016 prior to the Warrant Report going to print, therefore the Finance Committee does not recommend action on this article. If a FY2016 Capital Plan is presented, the Finance Committee may reconsider its vote and report a new recommendation directly to Town Meeting.

ARTICLE 6 – FY16 BUDGET

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow such sums of money as are necessary to fund the annual operating budget of the Town for Fiscal Year 2016, or take any other action relative thereto.

Inserted by the Board of Selectmen at the request of the Town Administrator

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

Explanation:

This article authorizes the approval of the Town budget for Fiscal Year 2016.

The Board of Selectmen recommends approval of this article: 5-0-0

The Finance Committee recommends approval of this article: 6-0-0

Finance Committee Recommendation:

The Finance Committee recommends that Town Meeting approve this article regarding the budget. This is a balanced budget developed through a cooperative effort by the Town's Administration and the School department. While neither got everything they proposed, they can maintain and capitalize on the performance gains they have already made in the face of Wareham's tough financial issues. Some of the expenses in FY 2016 will be incurred as a result of "catch up" costs incurred as union issues were resolved and contracts signed. Town employees chipped in by taking on more of their benefit cost. The Town is still faced with long term contractual "fixed" costs that grow faster than prop 2 ½ formulas. The process of constructing this budget has aided each in the prioritization of what needs to be done next as they seek to bring their services up to the level Wareham needs and to meet Federal and Commonwealth mandates at a price Wareham residents can afford.

SEE APPENDIX 2 FOR FY2016 BALANCED BUDGET

ARTICLE 7 – ACCEPTANCE OF PROPERTY RELEASE FOR MERCHANTS WAY TRAIN STATION

To see if the Town will vote to accept from the Mass Rail/MBTA a release of property interests and reversionary clauses found in the "Train Station deed" on file in the office of the Town Clerk, or take any other action relative thereto.

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SPRING TOWN MEETING WARRANT (CONT'D.)

Inserted by the Board of Selectmen

Explanation:

MassRail and the MBTA have expressed a willingness to surrender reversionary rights that they hold in the Old Train Station property on Merchant's Way. This is not to be confused with the new Cape Flyer station facility. A Town Meeting vote is required to accept this property interest, and would give the Town the ability to more fully utilize the property.

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 8-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval of this article. While the Town has had the ongoing maintenance and use of this property, release of the property interest by MassRail/MBTA would allow the Town to explore and possibly develop the property's use into a revenue source.

ARTICLE 8 – UPPER CAPE COD REGIONAL VOCATIONAL-TECHNICAL SCHOOL

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money as its share of the operating and capital costs of the Upper Cape Cod Regional Vocational-Technical High School District for the Fiscal Year July 1, 2015 through June 30, 2016, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen at the request of the Upper Cape Cod Regional Vocational-Technical School District

Explanation:

Wareham's FY 2016 proportional assessment from the Upper Cape Cod Regional Vocational-Technical High School District is based on the number of students from Wareham attending the school. The school's budget is formulated by its administration and Regional School Committee and submitted to its member towns: Bourne, Falmouth, Marion, Sandwich, and Wareham for their approval. The budget must be approved by four of the member towns.

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 5-0-1

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

Finance Committee Recommendation:

The Finance Committee recommends approval of this budget. Upper Cape is an asset to the Town, offering its students an education toward solid middle class earning capability. Students can go directly into their profession, but 70% of the graduates go on to a two or four year college program. The Finance Committee was impressed with the operations of the school and its strict cost management of overhead and teaching costs for an increasing enrollment. Comprehension levels in English, Math, and Science are above the State and Wareham's levels. Because the State mandated formula takes into account Wareham's low property values and low average earnings compared to the other towns that send students to Upper Cape, Wareham is charged substantially less per student than the other towns. Currently, it costs the Town approximately 20% less to educate a student at Upper Cape than at Wareham High School. Upper Cape is an asset.

ARTICLE 9 – WPCF ENTERPRISE FUND

To see if the Town will vote to appropriate a sum of money from the Water Pollution Control Enterprise Fund: Salary and Wages; Expenditures (includes debt), in accordance with Chapter 44, Section 53F-1/2 of Massachusetts General Laws to defray the operating and capital expenses of the Water Pollution Control Enterprise Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen

Explanation:

This article seeks to appropriate a sum of money from the Water Pollution Control Enterprise Fund, salaries and wages and expenditures, to defray the operating and capital expenses at the Water Pollution Control Facility for the fiscal year beginning July 1, 2015 and ending June 20, 2016.

The Board of Selectmen recommends approval of this article: 5-0-0

The Finance Committee recommends approval of this article: 7-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval of this article in order to properly fund the Water Pollution Control Facility (WPCF). The WPCF is governed by MGL Chapter 44, Section 53f 1/2 as an Enterprise Fund.

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

SEE APPENDIX 3 FOR FY2016 WPCF ENTERPRISE FUND BUDGET & COSTS

ARTICLE 10 – CREATE SEWER CAPITAL STABILIZATION FUND

To see if the Town will vote to create a Sewer Capital Stabilization Fund for the purpose of funding any capital-related project, or pieces of equipment, or debt service payment related thereto, as authorized by Chapter 40, Section 5B of the General Laws, or to take any other action relative thereto.

Inserted by the Board of Selectmen at the request of the WPCF

Explanation:

The establishment of the Sewer Capital Stabilization Fund creates an account which Town Meeting may, in its discretion, annually fund. Any such appropriation by Town Meeting into the fund would create a reserve for the purchase of equipment, capital related projects, or debt service payments.

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 8-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval of the creation of this fund. The Water Pollution Control Facility operates as an Enterprise Fund as part of the Town's budget and must meet the needs of maintaining a viable sewer system. Creation of a Capital Stabilization Fund is a smart first step in an overall future capital plan dedicated strictly to the sewer system and the WPCF.

ARTICLE 11 – SUPPLEMENTING SEWER CAPITAL STABILIZATION FUND

To see if the Town will vote to transfer from available funds a sum of money for the purposes of funding the Sewer Capital Stabilization Fund established by Article #10 of the April 27, 2015 Town Meeting, or to take any other action relative thereto.

Inserted by the Board of Selectmen at the request of the WPCF

Explanation:

This article would allow a percentage of the Water Pollution Control Facility's annual budget be set aside for the Sewer Capital Stabilization Fund. This would be for the purpose of increasing the fund for the purpose of having funds available for the purpose of capital related projects, purchase of

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SPRING TOWN MEETING WARRANT (CONT'D.)

equipment or debt service payments.

**The Board of Selectmen does not recommend approval of this article: 4-0-0
The Finance Committee recommends passing over this article: 6-0-0**

Finance Committee Recommendation:

The Finance Committee recommends passing over this article at this time. While establishing a Sewer Capital Stabilization Fund is financially prudent, further analysis needs to be done in deciding what monies from the Water Pollution Control Facility Enterprise Fund should be set aside to fund it.

ARTICLE 12 – APPROPRIATION TO THE EMS

To see if the Town will vote to appropriate a sum of money to the Emergency Medical Services salaries and wages account, the Emergency Medical Services general expense account, and further, to authorize a sum of money in estimated receipts of the Emergency Medical Services to be used to offset said appropriation in accordance with MGL Chapter 44, Section 53E, or to do or act in any manner relative thereto.

Inserted by Board of Selectmen at the request of the Town Administrator

Explanation:

This article authorizes the Town to pay a sum of money from the general account for salary and other expenditures necessary for the operation of the Emergency Medical Services. This article further authorizes that anticipated revenues received from Emergency Medical Services be used to offset salary and other expenses.

**The Board of Selectmen recommends approval of this article: 4-0-0
The Finance Committee recommends approval of this article: 8-0-0**

Finance Committee Recommendation:

The Finance Committee recommends approval of this article which authorizes the offset account used by the Town Accountant to record the revenues and expenses for the EMS Department.

SEE APPENDIX 4 FOR EMS BUDGET

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

ARTICLE 13 – NEW FEES FOR WEIGHING AND MEASURING DEVICES

To see if the Town will vote, pursuant to Mass. Gen. Laws Ch. 98, Sec. 56, to establish new fees for the testing of weighing and measuring devices as set forth below, or take any other action relative thereto;

Scales 0 – 100 lbs. capacity	\$25.00
101 – 1,000 lbs capacity	\$50.00
1,001 – 10,000 lbs. capacity	\$75.00
Over 10,000 lbs. capacity	\$100.00
Gasoline Meters	\$25.00
Oil Trucks	\$100.00
Scanners in stores (no changes)	
1 – 3 Scanners	\$75.00
4 – 11 Scanners	\$150.00
Over 11 Scanners	\$250.00

Inserted by the Board of Selectmen at the request of the Director of Inspectional Services

Explanation:

Adoption of the fee schedule will replace the existing fee schedule which is more than ten years old. It will bring the fees in line with neighboring towns and will make the position self supporting.

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 8-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval on establishing new fees for the testing of weighing and measuring devices. This new fee schedule brings the fees more in conjunction with the current rates being charged in this area of service, as well as better covering the cost of operating that service.

ARTICLE 14 – MANUFACTURED HOMES

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court to enact legislation in substantially the following form, provided that the General Court may reasonably vary the form and substance of the requested legislation within the scope of the general public objectives of this petition.

AN ACT AUTHORIZING THE BOARD OF APPEALS OF THE TOWN
OF WAREHAM TO INCLUDE CERTAIN MANUFACTURED HOUSING
UNITS IN THE DETERMINATION OF THE PERCENTAGE OF LOW OR

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SPRING TOWN MEETING WARRANT (CONT'D.)

MODERATE INCOME HOUSING UNITS IN THE TOWN OF WAREHAM

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:-

Notwithstanding any general or special law to the contrary the Board of Appeals of the Town of Wareham, in the determination whether low or moderate income housing exists in the Town of Wareham in excess of ten percent of the housing units reported in the most recent federal decennial census so that requirements or regulations imposed by said board of appeals in a permit after comprehensive hearing shall be deemed consistent with local needs, shall count as low or moderate income housing units manufactured housing units in manufactured housing communities provided:

- (1) That each qualifying manufactured housing unit has a fair cash value of no more than \$100,000 and is subject to no outstanding Board of Health citations.
- (2) That the total of (1) the average annual rent for a housing site in which a manufactured housing unit is located (2) an annual financing cost for a new manufactured housing unit costing \$100,000 at a then current interest rate charged by an area lender to a credit-worthy borrower and (3) the annual cost of utilities, not included in rent, for a manufactured housing unit in the northeast region, estimated by a manufacturer, trade association or other reliable source, is affordable to a one person household at no more than 80% of area median income, as determined by the federal Department of Housing and Urban Development, paying no more than 30% of income for these expenses.
- (3) That the median income for a household in the census tract in which the manufactured housing community is located, as computed in the most recent federal decennial census, is less than 80% of area median income, as computed by the federal Department of Housing and Urban Development.

Inserted by the Board of Selectmen

Explanation:

At present, the State does not allow Wareham to count manufactured homes as part of its 10% quota for 40B housing. This article seeks Special Legislation that would authorize Wareham to count these properties as part of the 10% quota.

**The Board of Selectmen recommends approval of this article: 4-0-0
The Finance Committee recommends approval of this article: 8-0-0**

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Finance Committee Recommendation:

The Finance Committee recommends approval in authorizing the Board of Selectmen to pursue this legislation. Should the acceptance of the Town's manufactured homes as qualifying affordable housing be attained, the Town would gain the ability to accept or deny building developments upon their merit as a positive addition to the Town through the planning process, rather than being forced to allow them due to State affordable housing mandates and laws.

ARTICLE 15 – CPC ARTICLE – ONSET BOAT RAMP

To see if the town will vote to transfer from the Community Preservation Fund, Estimated FY '16 Revenue under Recreation, a grant to the Town of Wareham Harbormaster Department, the sum of \$100,000 for replacement of the deteriorated 12th Avenue Boat Ramp, located at 27 East Blvd., Onset, MA, Map 1, lot 1015B (Book 1914, Page 228) or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen at the request of the Community Preservation Committee

Explanation:

The total budget for this project is \$167,500. The additional \$67,500 is from the Bouchard Oil Spill Settlement for the 2003 incident, which was anticipated to be released in December 2014.

The Onset Boat Ramp serves as our only publicly accessible ramp within Onset Harbor and allows a safe location for boaters, kayakers, fishermen, and businesses to access the water without having to go to neighboring towns to launch. This ramp is vital because it serves as an access point for emergency responders and the Harbormaster.

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 6-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval of this article which will provide \$100,000 in available Community Preservation Funds to help pay for the replacement of the deteriorated Onset Boat Ramp. Although the total project is expected to cost \$167,000, Mr. Buckminster, Harbormaster should be commended in obtaining over a third of the money (\$67,000) from the Bouchard Oil Spill Fund to help pay for this project. The balance of \$100,000 would be provided by Community Preservation Funds as part of its recreation

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funding mandate. This article will have no impact on the tax rate.

The existing concrete ramp was built in the 1960's and although the asphalt patches attest to repairs being made over the years, the years have taken their toll. This is the only public boat ramp on the Onset side of Town and is essential for providing residents with access to one of Wareham's most prized assets, the ocean.

ARTICLE 16 – CPC ARTICLE – TENNIS COURTS

To see if the town will vote to transfer from the Community Preservation Fund, Estimated FY'16 Revenue under Recreation, a grant to the Wareham Public School District, the sum of \$90,000 for the construction of 3 tennis courts to be located at the Wareham Middle School/High School Campus or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen at the request of the Community Preservation Committee

Explanation:

The total cost of this proposed project is \$180,000. The additional \$90,000 has been secured by an anonymous donor. The Community Preservation Committee cannot pay for maintenance, so this will be provided through private or School District funds. Fire lane concerns have been addressed in the design in cooperation with the Wareham Fire Chief and two members of his senior management.

The existing tennis courts by the High School are insufficient to support community and school use. These proposed courts are needed to assure active participation by the community and all students, since tennis courts are a part of a physical education program.

**The Board of Selectmen recommends approval of this article: 4-0-0
The Finance Committee recommends approval of this article: 6-0-0**

Finance Committee Recommendation:

The Finance Committee recommends approval of this article. Three tennis courts double the Town's tennis facilities at the Middle School/High School Athletic Complex which equals what the towns with which Wareham Schools compete have. The three existing courts are 20+ years old and in reasonable shape.

Students will benefit from more practice time and the five matches in an

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SPRING TOWN MEETING WARRANT (CONT'D.)

interscholastic competition can run concurrently & citizens from five to 85+ will have more opportunity to exercise and compete.

The budget impact will be modest, with estimated maintenance costs every five years.

ARTICLE 17 – CPC ARTICLE – OAKDALE PLAYGROUND

To see if the town will vote to transfer from the Community Preservation Unallocated Funds or any available monies in the Community Preservation Fund under Recreation, a grant to the Wareham Open Space Committee, the sum of \$45,000 to fund rehabilitation at Oakdale Playground, located at 23 Apple Street, Wareham, MA or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen at the request of the Community Preservation Committee

Explanation:

The Town of Wareham's 2010-2017 Open Space Goal and Recreation Plan listed 21 playgrounds and three open space areas. The Town's goal is to expand and improve recreational facilities for the residents of Wareham. This site was chosen to be the first model project because the residents of the Oakdale neighborhood have spent hours addressing the condition of this playground and proven their dedication to maintaining this site. Community Preservation monies cannot be utilized for maintenance.

The Board of Selectmen recommends pulling this article: 4-0-0

The Finance Committee recommends approval of this article: 6-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval of this article. The Oakdale Playground is one of 21 public open space parks owned and maintained by the Town of Wareham. The playground abuts the Wareham River & wetlands. The opportunity exists through Community Preservation Funds to construct rehabilitate the playground equipment and facilities.

ARTICLE 18 – CPC ARTICLE – FY16 RESERVES

To see if the Town will vote to increase the FY '16 Reserves to reflect the additional Community Preservation Funds expected to be received from the state match as follows **1.) Historic Preservation- \$81,200 2.) Open Space- \$81,200 3.) Affordable Housing- \$81,200 4.) Administration- \$40,600** for a total of **\$284,200 from FY'16 Estimated Revenue** or to do or act in any manner relative thereto.

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

Inserted by the Board of Selectmen at the request of the Community Preservation Committee

Explanation:

This request is to increase the 10% Reserve and 5% Administrative Fund, reflecting the additional expected \$812,000 in estimated FY2016 revenue, as required by law. The total 10% Reserve for the three categories (\$243,000) plus the 5% Administrative (\$40,600) totals \$284,200.

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 8-0-1

Finance Committee Recommendation:

The Finance Committee recommends approval of this annual article that allocates CPC's estimated revenues to specific reserve accounts.

ARTICLE 19 – ROOF & BOILER FOR DECAS SCHOOL

To see if the Town will vote to appropriate, borrow or transfer from available funds, an amount of money to be expended under the direction of Wareham School Committee for the feasibility study for the installation of a new roof system and boiler for John W. Decas Elementary School, 760 Main Street, Wareham 02571, or to do or act in any manner relative thereto.

Inserted by the Board of Selectmen at the request of the School Committee

Explanation:

This article is proposed as a "placeholder" article to be used should the district be successful in its application to the MSBA accelerated repair program for repair of the roof and/or boiler. A Town Meeting article would be necessary if such an application was successful as funds would be required for the project's feasibility study.

The Board of Selectmen recommends approval of this article: 4-0-0

The Finance Committee recommends approval of this article: 6-0-0

Finance Committee Recommendation:

The Finance Committee recommends approval of this article. This funding is for the engineering study only at this time which is a requirement in the process of grant funding from the Massachusetts School Building Authority

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

(MSBA). Eventual borrowing on the entire project would qualify for reimbursement from the MSBA and payback of the Town's portion would not begin until FY 2017.

ARTICLE 20 – ADOPTION OF MGL CHAPTER 148:26H

To adopt MA General Law Chapter 148: 26H, or to do or act in any manner relative thereto.

Inserted by Chief Robert McDuffy, et. al.

NOTE: this article is reproduced exactly as presented, in accordance with the law.

Explanation:

The Wareham Fire District and Onset Fire District are requesting this adoption to ensure public safety to the occupants of lodging and boarding houses. Numerous congregate living facilities have appeared throughout the Town of Wareham. This type of occupancy is transient in nature and can exceed the usual limits of a single family dwelling.

MA General Law Chapter 148: Section 26H states the following:

Section 26H: In any city or town which accepts the provisions of this section, every lodging house or boarding house shall be protected throughout with an adequate system of automatic sprinklers in accordance with the provisions of the State building code. No such sprinkler system shall be required unless sufficient water and water pressure exists. In such buildings or in certain areas of such buildings, where the discharge of water would be an actual danger in the event of a fire, the head of the fire department shall permit the installation of such other fire suppressant systems as are prescribed by the State building code in lieu of automatic sprinklers. The head of the fire department shall enforce the provisions of this section.

For the purposes of this section "lodging house" or "boarding house" shall mean a house where lodgings are let to six or more persons not within the second degree of kindred to the person conducting it, but shall not include fraternity houses or dormitories, rest homes or group residences licensed or regulated by agencies of the Commonwealth.

Any lodging or boarding house subject to the provisions of this section shall be equipped with automatic sprinklers within five years after acceptance of this act by city or town.

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

Whoever is aggrieved by the head of the fire department's interpretation, order, requirement or direction under the provisions of this section, may within forty-five days after the service of notice thereof, appeal from such interpretation, order or requirement to the Board of Appeals of the Fire Safety Commission as provided in section two hundred and one of chapter six.

**The Board of Selectmen recommends approval of this article: 4-0-0
The Finance Committee recommends approval of this article: 6-2-0**

Finance Committee Recommendation:

The Finance Committee recommends approval of this article. Public safety is paramount, compared to its economic impact. As of this date, no permitted businesses in the Wareham and Onset Fire Districts would be affected.

Minority Opinion: The Massachusetts General Law passed in 1996 allows Wareham the option to implement the law or not.

Wareham currently has no known situations where this requirement to install sprinklers would apply.

It is the minority opinion that the Town's current building approval process is adequate for ensuring that practical state of the art fire prevention is incorporated in new construction, additions, and major alterations.

We felt that the presentation of the article to the Finance Committee lacked clarity in defining where this law would apply.

ARTICLE 21 – STREET LAYOUT

To see if the Town will vote to accept the layout on file with the Town Clerk of the following roads as public ways: Bachant Way and Lynne Road, and further that the Town authorize the Board of Selectmen to take by eminent domain or accept as donations portions of the privately owned property that include the layout of said roadways; or to do or act in any manner relative thereto.

Inserted by Dianne Murphy, et al.

NOTE: this article is reproduced exactly as presented, in accordance with the law.

Explanation:

This article is to request the roads known as Bachant Way and Lynne Road be accepted by the Town as Town ways.

APRIL 27, 2015
SPRING TOWN MEETING WARRANT (CONT'D.)

The Board of Selectmen did not vote due to the need for a Planning Board recommendation.

The Finance Committee does not recommend approval of this article: 9-0-0

Finance Committee Recommendation:

While the petitioners of this article assured the Finance Committee that all aspects have been met for Town acceptance of these roads, the Finance Committee does not recommend action on this article pending the Planning Board's public hearing on Monday, April 13, 2015. Since we would not have the results of that hearing until after the Warrant Report goes to print, the Finance Committee may reconsider its vote and report a new recommendation directly to Town Meeting.

APPENDIX 1

AMENDED REVOLVING FUNDS GRID

ARTICLE 4 – FY16 REVOLVING FUNDS

To see if the Town will vote to approve and all of the following G.L. c. 44, §53½ revolving funds, or to do or act in any manner relative thereto:

<u>Revolving Fund</u>	<u>Authorizing to Spend Fund</u>	<u>Revenue Source</u>	<u>Use of Fund</u>	<u>FY (current) Spending Limit</u>	<u>Disposition of FY (prior) Fund Balance</u>	<u>Spending Restrictions or Comments</u>
COA/ Transportation	COA/ Transportation	User Fees/	Transportation	200,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Library	Library	Fines/fees/ Fund Raising	Supplies, books	30,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
COA/Social Programs/ Daycare	COA/Social Programs	User Fees/ Fund Raising	Programs, supplies, equipment, contracted instructors and any other related expenses	50,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
COA/Activities	COA/Activities	User Fees/ Fund Raising	User Fees/ Fund Raising	50,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Social Recreation	Director of Social Services	Programs, Supplies, Equipment, Contracted instructors and any other related expenses	Programs, supplies, equipment, contracted instructors and any other related expenses	50,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Recycling	Chair of Recycling Committee with approval of Town Administrator	Programs, receipts from recycling programs and projects, proceeds from fundraising activities and donations	User Fees/ Fund Raising	50,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Shellfish Propagation	Shellfish Constable and Town Administrator	Shellfish permits fees + 20% of all fees derived from shellfish permits	Shellfish Propagation and enhancement of shellfish resources	30,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Board of Health	Health Department	Fees from Rental Inspection program	Fund Rental Inspection Program	50,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	
Tax Title Collection	Treasurer/ Collector	Tax Title Redemption Recording and Legal Fees	Associated Tax Title Redemption and legal costs	100,000	Unencumbered balance from FY15 funds transferred to FY16 revolving fund	

Inserted by the Board of Selectmen

APPENDIX 2
FY2016 BALANCED BUDGET

REVENUESFY16 TAX LEVY

FY15 Levy Limit	34,981,651	
2.5% Increase	874,541	
Estimated New Growth	309,482	36,165,674

OTHER REVENUE

State Aid Chapter 70 School	12,611,229	
State Aid General Government	2,273,700	
Estimated Local Receipts	5,450,000	
Available Funds	81,000	
Enterprise Fund Direct Costs Transf	872,956	21,288,885

Total Estimated Revenues **57,454,559**

EXPENSESRECAP SHEET ITEMS

State Assess: Tuition Assessment	1,546,844	
State Assess: Retired Teachers' Health	1,408,552	
State Assess: All Other	439,863	
Overlay	350,000	
		3,745,259

TOWN MEETING ITEMS

Mayflower Muni. Hlth Ins. Grp & Dental	6,947,520	
Plymouth County Retirement & LIUNA	3,503,350	
Property, Liability & Workers' Comp Ins.	925,558	
Medicare	438,600	
Unemployment	200,000	
Life Insurance	40,400	
Veterans' Benefits	387,426	
Debt Principal	673,000	
Debt Interest Long & Short Term	90,000	
SRPEDD	3,705	
		13,209,559

OPERATING BUDGETS

School Budget	25,761,793	
School Transportation	1,372,862	27,134,655

Upper Cape Cod Tech Regional 2,836,635

General Government Budget 10,528,451

Total Estimated Expenses **57,454,559**

ESTIMATED FY'16 BUDGET BALANCE **0**

TOWN OF WAREHAM FY16 PROPOSED BUDGET	FY13	FY14	FY15 Budget Projected	FY16 Proposed Budget
Real Estate Taxes	31,597,312	32,649,835	33,899,557	34,981,651
2 1/2 Authorized	789,933	816,246	847,489	874,541
Growth	248,635	433,476	234,605	309,482
Override	-	-	-	-
PROPERTY TAXES & OTHER REAL ESTATE TAXES	32,635,880	33,899,557	34,981,651	36,165,674
<u>INTER-GOVERNMENTAL TRANSFERS</u>				
School Chapter 70	12,345,207	12,416,757	12,488,232	12,544,532
School Transportation	-	-	-	-
Charter Schools	51,847	151,575	106,190	66,697
School Lunch	-	-	-	-
School Choice Receiving Tuition	-	-	-	-
Homeless Student Transportation Repayment - McKinney-Vento	134,635	116,394	100,000	-
Sub Total School	12,531,689	12,684,726	12,694,422	12,611,229
Unrestricted General Government Aid	1,673,496	1,673,496	1,690,231	1,823,940
Annual Formula Aid	-	-	-	-
Veteran Benefits	204,028	220,182	222,384	282,365
Exemptions - Veterans, Blind, Surviving Spouses & Elderly	123,275	128,683	129,970	129,310
State Owned Land	40,517	42,090	42,511	38,085
Sub General Government	2,041,316	2,064,451	2,085,096	2,273,700
CHERRY SHEET AID & OFFSETS	14,573,005	14,749,177	14,779,518	14,884,929
<u>EST. LOCAL REC. & REIMBURSEMENTS</u>				
Local Meals Excise	434,202	436,552	430,000	432,000
Local Rooms Occupancy Excise	29,211	36,578	44,000	180,000
Boat Excise	54,966	52,269	55,000	50,000
Motor Vehicle Excise	2,130,601	2,448,160	2,130,000	2,325,000
Licenses & Permits	839,932	1,090,059	850,000	895,000
Fees	554,056	628,026	560,000	590,000
Rentals	115,829	111,135	100,000	110,000
Penalties & Interest	275,866	321,529	275,000	300,000
Fines & Forfeits	81,704	40,903	80,000	40,000
Investment Income	19,905	42,365	20,000	28,000
Medicaid	271,505	292,535	270,000	280,000
Misc. Recurring	323,593	218,179	320,000	220,000
Misc. Non-Recurring	531,787	252,772	-	-
Estimated Local Receipts - Total	5,663,157	5,971,062	5,134,000	5,450,000
<u>AVAILABLE FUNDS</u>				
Harbor Service Permit Fees	135,000	50,000	78,546	81,000
Overlay Reserve	155,000	-	-	-
RRFA - Onset Pier	84,600	30,000	-	-
Waterways Improvement	60,000	-	-	-
Wetlands Protection	25,000	25,000	20,000	-
Available Funds - Total	459,600	105,000	98,546	81,000
<u>ENTERPRISE FUND</u>				
Enterprise Fund Direct/Indirect	513,000	583,000	823,543	872,956
TOTAL GENERAL FUND	53,844,642	55,307,796	55,817,258	57,454,559

**TOWN OF WAREHAM FY16
PROPOSED BUDGET**

	FY13	FY14	FY15 Budget Projected	FY16 Proposed Budget
EXPENSE				
Department or Unit				
Town Meetings - Wages	1,368	1,522	3,440	3,540
Town Meetings - Expenses	13,648	2,476	9,200	8,840
	15,016	3,998	12,640	12,380
Selectmen's - Wages	74,000	75,604	76,612	78,461
Selectmen's - Expenses	7,761	9,287	9,100	9,100
	81,761	84,891	85,712	87,561
Town Administrator - Wages	242,583	211,589	223,124	263,589
Town Administrator - Expenses	9,012	6,920	9,950	12,950
	251,595	218,509	233,074	276,539
Finance Committee - Expenses	3,155	1,206	3,000	2,500
Reserve Fund	-	75,000	97,543	90,000
Town Accountant - Wages	169,676	111,965	155,692	173,126
Town Accountant - Expenses	29,593	30,611	9,650	13,000
	199,269	142,576	165,342	186,126
Audit	60,000	60,000	65,000	65,000
	60,000	65,000	65,000	65,000
Assessors - Wages	277,270	286,340	251,046	264,997
Assessors - Expenses	20,926	17,424	36,214	24,500
	298,196	303,764	287,260	289,497
Revaluation - Expense	-	170,098	-	-
	-	-	-	-
Treasurer - Wages	282,110	276,052	291,423	303,573
Treasurer - Expenses	127,542	88,673	93,650	88,470
	409,652	364,725	385,073	392,043
General Services - Wages	-	-	-	-
General Services - Expenses	64,390	68,522	65,000	65,000
	64,390	68,522	65,000	65,000
Legal Services	249,397	209,230	216,000	205,000
Personnel Services -Wages	-	-	-	-
Personnel Services - Expenses	18,196	2,717	3,500	3,000
	18,196	2,717	3,500	3,000
Information Management Technology - Wages	99,384	139,063	142,193	149,913
Information Management Technology - Expenses	261,379	260,505	265,840	300,284
	360,763	399,568	408,033	450,197
Information Management Technology - Communications	64,619	62,940	62,934	80,600
Town Clerk - Wages	136,129	136,294	144,291	152,017
Town Clerk - Expenses	12,456	10,830	15,446	15,011
	148,585	147,124	159,737	167,028
Elections & Registrations - Wages	54,907	17,370	35,267	23,154
Elections & Registrations - Expenses	31,245	13,248	8,876	8,684
	86,152	30,618	44,143	31,838

**TOWN OF WAREHAM FY16
PROPOSED BUDGET**

	FY13	FY14	FY15 Budget Projected	FY16 Proposed Budget
Town Planning - Wages	153,159	156,153	193,775	195,862
Town Planning - Expenses * Incl. Cons Brd, Plan Brd & ZBA	12,809	20,599	18,085	17,185
	165,968	176,752	211,860	213,047
Sick Leave Bonus - Wages	97,023	67,326	65,000	70,000
Police Wages	4,365,150	4,060,245	3,918,945	4,329,294
Police Expenses	429,646	436,919	435,000	437,400
Capital	149,066	247,064	99,334	60,150
	4,943,862	4,744,228	4,453,279	4,826,844
Inspectional Services - Wages	209,728	224,798	246,017	180,061
Inspectional Services - Expenses	109,000	41,754	49,570	98,750
	318,728	266,552	295,587	278,811
Animal Control - Wages	68,023	60,604	51,703	48,616
Animal Control - Expenses	40,930	17,858	27,250	29,600
	108,953	78,462	78,953	78,216
Shellfish/Harbormaster - Wages	219,730	238,811	273,591	301,251
Shellfish/Harbormaster - Expenses	115,156	105,100	33,000	50,200
	334,886	343,911	306,591	351,451
Municipal Maint. & Public Bldgs. - Wages	950,861	878,426	861,748	953,824
Municipal Main. & Public Bldgs.	659,333	668,235	396,400	526,756
	1,610,194	1,546,661	1,258,148	1,480,580
Snow & Ice - Wages	116,900	119,817	75,000	77,000
Snow & Ice - Expenses	506,822	474,986	241,000	245,000
	623,722	594,803	316,000	322,000
Street Lights - General	157,336	144,293	105,000	125,000
Recycling - Wages	-	-	-	-
Recycling - Expenses	8,000	-	-	-
	8,000	-	-	-
Board of Health - Wages	160,815	162,604	167,620	174,325
Board of Health - Expenses	22,274	17,892	27,800	24,920
	183,089	180,496	195,420	199,245
Commission on Disabilities	533	800	400	400
Veterans' Council	-	-	400	400
Library - Wages	315,485	289,551	88,289	117,344
Library - Expenses	108,030	87,293	36,550	60,404
	423,515	376,844	124,839	177,748
Historical District Comm.	-	200	200	200
Historical Committee	-	200	200	200
Departmental Wages	8,069,323	7,591,331	7,264,776	7,859,947
Departmental Expenses & Capital	3,306,617	3,187,805	2,441,092	2,668,504
General Government Departmental	11,375,940	10,779,136	9,705,868	10,528,451

TOWN OF WAREHAM FY16 PROPOSED BUDGET	FY13	FY14	FY15 Budget Projected	FY16 Proposed Budget
<u>EDUCATION</u>				
Local Schools				
Net School Spending	25,260,847	25,403,368	25,435,055	25,761,793
Non Net School Spending (pupil transportation)	1,341,652	1,476,287	1,444,600	1,372,862
TOTAL LOCAL SCHOOLS	26,602,499	26,879,655	26,879,655	27,134,655
<u>FIXED COSTS</u>				
Debt-Principal	471,100	624,500	733,000	673,000
Debt-Interest - Long Term	104,600	84,500	68,305	60,000
Debt-interest - Short Term	50,000	50,000	30,000	30,000
TOTAL FIXED COST	625,700	759,000	831,305	763,000
<u>OTHER FIXED COSTS</u>				
SRPEDD Assessment	3,525	3,525	3,613	3,705
TOTAL OTHER FIXED COST	3,525	3,525	3,613	3,705
<u>EMPLOYEE BENEFITS</u>				
Plymouth County Retirement Contribution	2,734,648	2,841,268	3,204,644	3,453,350
LIUNA	28,522	42,556	45,000	50,000
Worker's Comp - 111-F	348,659	439,153	509,759	501,356
Town Insurance-General Liability	329,534	330,769	382,979	424,202
Unemployment	254,527	183,496	300,000	200,000
Medical Insurance	5,702,865	6,714,709	6,904,472	6,947,520
Life Insurance	30,786	25,849	40,000	40,400
FICA-Medicare	425,545	429,073	430,000	438,600
TOTAL EMPLOYEE BENEFITS	9,855,086	11,006,873	11,816,854	12,055,428
TOTAL OPERATING BUDGET	48,462,750	49,428,189	49,237,294	50,485,239
<u>OFFSETS</u>				
County & State Assessments	2,043,742	2,403,005	3,081,049	3,395,259
Veterans' Assessments	318,314	313,000	323,800	387,426
Snow & Ice	-	-	-	-
99-02 OVERLAY	300,000	425,000	425,000	350,000
TOTAL OFFSETS	2,662,056	3,141,005	3,829,849	4,132,685
<u>OTHER BUDGET ARTICLES</u>				
Articles:				
Upper Cape Cod Vocational-Technical School	2,595,519	2,996,227	2,747,881	2,836,635
TOTAL OTHER BUDGET ARTICLES	2,865,486	2,996,227	2,747,881	2,836,635
TOTAL EXPENSES	53,990,292	55,565,421	55,815,024	57,454,559
SURPLUS/DEFICIT	(145,650)	(257,625)	2,233	0

APPENDIX 3

FY2016 WPCF ENTERPRISE FUND BUDGET & COSTS

Direct Costs

Departmental Salaries	Salaries	Benefits H&D Only	
Accounting 25%	43,282	2,079	Time allocated to WPCF
Administration 15%	39,538	2,162	Time allocated to WPCF
Assessing 15%	43,425	6,304	Time allocated to WPCF
Municipal Maintenance 5%	44,315	1,643	Time allocated to WPCF
Technology 15%	22,911	5,033	Time allocated to WPCF
Treasurer/Collector Fin Dir 15%	45,536	8,311	Time allocated to WPCF
Sub	\$ 239,007	\$ 25,532	
		Sub	\$ 264,539

Departmental Expenses	Expenses	
Audit	16,250	WPCF is a major part of the audit
Insurance - General Liability & WC	37,638	Actual Town Cost
Legal-Labor and General Counsel	42,250	25% of Labor and 20% of Legal Counsel
Technology	17,432	Assigned Expenses including vadar
Communications	2,360	Assigned Expenses
Treasurer/Collector Finance Director	1,377	Harper's Payroll proportion 3.28%
Sub	\$ 117,307	

WPCF Benefits	Expenses	
Health and Dental	247,529	Actual Town Cost
Retirement	197,354	Actual Town Cost
Workers' Compensation	19,971	Actual Town Cost
Liuna	12,500	25% of total cost
FICA	13,756	Actual Town Cost
Sub	\$ 491,110	

PILOT

Payment In Lieu of Taxes (PILOT)	-	The Town does not have a PILOT program
Sub	\$ -	

Total	872,956
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WPCF Personnel	FY15		FY16	
WPCF Director	75,016	1	84,216	1
Foreperson	62,846	1	65,328	1
Foreperson	52,203	1	55,203	1
Lab Technician	50,181	1	53,551	1
Maint. Operator	45,768	1	46,181	1
Maint. Operator	45,768	1	42,586	1
Maint. Operator	45,737	1	44,565	1
Maint. Operator	44,427	1	49,003	1
Maint. Operator	42,872	1	42,872	1
Maint. Operator	42,341	1	42,341	1
Department Assistant	39,760	1	40,889	1
Department Assistant	39,733	1	41,303	1
Department Assistant 30hrs	37,178	0.8	37,178	0.8
Department Assistant PT 19hrs	12,750	0.4	18,025	0.4
Laborer	32,984	1	33,830	1
Laborer	30,946	1	35,311	1
Laborer	30,946	1	33,830	1
Laborer	-	0	31,428	1
Overtime	88,000		97,500	
On Call	<u>45,000</u>		<u>53,517</u>	
Sub	864,456	16.2	948,657	17.2

WPCF Expenses	FY15	FY16
Electricity	505,302	505,302
Propane	1,100	1,100
Natural Gas	36,300	36,300
Water	20,000	20,000
Repair & Maint. Vehicles	25,000	37,000
Office Equipment	7,000	7,000
Buildings	20,000	40,000
Equipment	125,000	140,000
Outside Contractors	131,602	182,000
Contracted Services Dewatering	50,000	75,000
NPDES Testing	24,000	25,000
Tuition Other	10,000	10,000
Telephone	4,500	5,500
Printing/Mailing/Postage	10,650	10,650
Advertising	4,000	4,500
Telemetry & Alarms	22,575	24,000
Cellular	9,000	11,000
Medical Services	7,500	7,000
Sludge Disposal	310,000	370,975

All Office Supplies	9,025	9,020
Gasoline	30,000	32,000
Chemicals	400,000	415,000
Operating Supplies	50,000	50,000
Laboratory Supplies	20,000	25,000
Protective Clothing	6,300	6,300
Uniforms	13,000	14,000
Books & Subscriptions	200	200
Due, Memberships, Travel, Conf.	4,500	4,500
Data Processing	2,000	2,000
Reserve	150,000	150,000
WPCF Capital Additions	200,000	1,006,000
Principal on Debt	2,600,000	2,368,160
Long Term Interest	750,000	541,953
Short Term Interest	<u>150,000</u>	<u>75,000</u>
Sub	5,708,554	6,211,460
WPCF TOTAL	6,573,010	7,160,117

WAREHAM SEWER ENTERPRISE FUND BUDGET REVENUE AND EXPENSE SUMMARY - FY 2016

REVENUE

Rate Payer Revenue	5,462,340
Septage/Grease	450,000
Bourne IMA - Capital	197,908
Bourne IMA - Operating	200,000
Betterments/Betterment Reserves	<u>1,722,825</u>

Total Revenue 8,033,073

REVENUE REDUCTION

Direct/Indirect Costs	(872,956)
Revenue	<u>8,033,073</u>
Total Revenue reduced by Direct/Indirect Costs	<u>7,160,117</u>

EXPENSES

Operations and Maintenance	3,169,004
Capital Expenses	1,006,000
Betterment Debt - Principal	1,346,373
Betterment Debt - Long Term Interest	376,452
Non-Betterment Debt - Principal	1,021,787
Non-Betterment Debt - Long Term Interest	165,501
Short Term Interest	<u>75,000</u>

Total Expenses 7,160,117

Figures Match

1,722,825

APPENDIX 4
FY2016 EMS BUDGET

	FY15		FY16	
EMS Personnel	Budget	FTE	Budget	FTE
EMS Director	77,266	1	80,317	1
Paramedic	52,544	1	54,619	1
Paramedic	52,544	1	54,619	1
Paramedic	52,544	1	54,619	1
Paramedic	50,585	1	52,583	1
Paramedic	47,346	1	47,335	1
Paramedic	47,321	1	46,826	1
Paramedic	45,293	1	46,105	1
Paramedic	43,880	1	45,638	1
Part-time On Call	160,000		354,000	
Overtime	165,000		170,000	
Longevity	1,277		1,297	
Sub	795,601	9	1,007,958	9
EMS Expenses				
Electricity	6,000		6,000	
Water	250		300	
Sewer	600		600	
Gas - Heat	5,500		5,500	
Repair & Maint. Vehicles	33,000		33,000	
Equipment & Rentals	2,500		2,500	
CIEMSS	15,619		15,619	
Billing Service	55,000		60,000	
Tuition Other	500		500	
Training	1,500		1,500	
Cellular	3,000		3,500	
Other Purchased Services	15,000		30,000	
Licenses & Fees	6,200		6,200	
All Office Supplies	2,500		2,500	
Building & Equipment Supplies	9,000		9,000	
Custodial Supplies	1,000		1,000	
Vehicular Supplies	1,000		1,000	
Fuel	22,000		22,000	
Medical Supplies	20,000		23,000	
Educational Supplies	750		750	
Other Supplies	250		250	
Due, Memberships, Travel, Conf.	1,500		1,500	
Equipment Replacement	16,000		16,000	
Capital - Ambulance Lease Payment	80,000		80,000	
Sub	298,669		322,219	
EMS TOTAL	1,094,270		1,330,177	

APPENDIX 5
TOWN MEETING PROCEDURES

Guide to Town Meeting Procedure

Wareham Town Meeting

Every town has a different way of running its Town Meeting depending on its Charter, by-laws or its traditions. This guide is a general outline of the Town Meeting basics, is not intended to be all inclusive, but is merely an overview designed help you understand the formalities of Town Meeting .

Wareham is required by our Charter to hold two meetings per year; one meeting in April, called the Annual Meeting and second meeting in October, called the Fall Town Meeting. It may hold special meetings as well.

The Annual Meeting is held on the first Tuesday in April, when the polls are open and votes are cast for the election of town officers and then adjourned by a provision in the Charter until the fourth Monday, at which time the general business of the town is transacted. The Fall Town Meeting is held on the fourth Monday in October.

Both meetings are called to order at 7:00 PM and adjourn no later than 10:00 PM except when continued beyond by a two-thirds vote of those present and voting.

Who Participates in Town Meeting?

One hundred (100) voters shall constitute a quorum at any town meeting, except that a quorum of one hundred fifty (150) voters is necessary to vote upon any appropriation of Five Thousand Dollars (\$5,000) or more.

The Voters- Every registered voter in town is a legislator, with full power to participate. The job of the voter is to listen, to ask questions, to offer arguments for or against a question, and to vote to decide each article on the warrant.

Anyone who is not a registered voter of the Town is welcome to attend Town Meeting, but may not vote, and can address Town Meeting only with permission of the body. Non-registered voters sit in a specially designated section.

The Moderator- The elected official who presides over Town Meeting and is responsible for its conduct consistent with the Charter and by-laws of the Town as well as parliamentary procedure.

The Town Clerk- The elected official responsible for maintaining town records, conducting elections, and the recording of votes and actions taken at Town Meeting.

Town Counsel- An attorney who provides legal services to the town and who attends town meeting to offer advice as to the legality of proposed actions the town may be considering.

Board of Selectmen- The Selectmen prepare the Warrant and make sure the Warrant is properly posted, as well as making recommendations on each article by vote of the Board.

Finance Committee- All articles contained in the warrant for town meeting shall be referred to the Finance Committee for its study, review and report. The Finance Committee reports its recommendations on each article contained in the warrant.

Boards and Committees- Boards or committees may present articles or give a report. For example, the Planning Board may submit a zoning article or they may issue a report on a particular matter relative to a public hearing held if required under the law. There may be articles that relate to such matters as conservation, health regulations, schools, etc. that may require explanations from the respective board to help voters understand why it appears on the warrant.

Petitioners- Any ten voters have the right to petition the Board of Selectmen to put an article on the Annual and Fall Town Meeting Warrant. Petitioners will often be asked to offer the main motion for their petitioned article, give a presentation, or supply information about the article.

What is a Warrant?

The Warrant is the agenda for Town Meeting. The warrant is issued by the Board of Selectmen, states the time, place, and by separate articles, the subject matter which may be legally acted upon. Town Meeting should not end until all agenda items on the warrant have been decided; either by approval, defeated, or no action deliberately taken.

What happens at Town Meeting?

Articles are generally considered in the order in which they appear on the warrant, but may be taken out of order by a majority vote.

Motions-The Moderator asks that a motion be made recommending the action to be taken on the article. The motion is then seconded. Voters should listen closely to the motion as stated since the vote and debate is on the motion, which may or may not be worded slightly different than the article as printed in the warrant. Proponents of the article may offer background information as well as reasons as to why it should be passed (or in some cases, withdrawn). The Moderator then asks for recommendations on the article from the Finance Committee or other reporting committees.

Debate-Following the recommendations, debate is open. Voters must be recognized by the Moderator in order to speak and must clearly state his or her name before speaking. Any registered voter may speak to an article, ask questions, voice comments or, or offer

information. Speakers should be civil and respectful of all others at the meeting and limit remarks to the content of the article.

All comments are directed to the Town Meeting body through the Moderator. Speakers should not engage one another through direct discussion. Interruptions are not permitted except in the case of another voter rising to a "point of order" (described below). New speakers and new points of view are encouraged, but brevity is appreciated and voters are encouraged to add new information to the debate rather than repeating what others have said.

Voting- Voters at Town Meeting are given a card when they check in with the Registrars in the lobby prior to entering the hall. When the Moderator calls for a "counted vote" you must be seated and you must raise your card to be visible to the tellers for counting. On a voice vote, you can call out either "aye" or "nay".

Most articles are decided by a simple majority vote, however, some articles may require a 2/3 or greater quantum of vote. Votes can be made by voice, a show of hands and on occasion by paper ballot. The Moderator declares the outcome of the vote. Whenever a two thirds vote is required by statute, such a vote may be declared by the Moderator without a count (the Moderator tries for a unanimous vote or an obvious show of hands indicating what appears to be more than 2/3) and is recorded as such by the Clerk. However, if seven or more voting members of Town Meeting doubt the vote, a counted vote shall be taken.

Amendments- Amendments can be offered to any article being debated, so long as they don't substantially change the original scope of the article. To offer an amendment, the voter is generally asked to provide it in writing so that it can be properly recorded. The Moderator will then recognize the mover of the amendment and the amendment will be voted after debate, up or down, before returning to debate the amended or not amended article as a whole. Amendments to amendments are not allowed.

Consent Agenda- Articles on a consent agenda are exceptions to the general process of Town Meeting. In consultation between Town Counsel, the Moderator, the Finance Committee, and the Selectmen, articles related to each other, not likely to be controversial and not likely to generate debate, can be put on a consent agenda to allow a motion that they be acted upon as one unit.

At the call of the consent agenda, the Moderator refers to the articles, one by one. If any voter calls out "hold" in loud voice, that particular article is removed and restored to its original position in the Warrant. Once the articles have been included in a consent agenda, the Moderator asks for a motion to act upon those articles all at once, with a single vote.

Operating Budget -At the Annual Spring Town Meeting, the Town Moderator may review the operating budget by line item. As the Moderator reads the line item a voter can call out "hold" on a specific line which the Moderator will then so note. Once the budget has been read line by line in its entirety, the Moderator will return to those line items "held" by voters and amendments and debate take place. There is also the opportunity to speak generally about the budget as well. Once discussion is complete, the Moderator calls for a vote on the entire budget.

One note concerning the school budget; voters may request and be provided with detailed information, but state law prohibits Town Meeting from voting on anything but the bottom line of the school budget.

Reconsideration- A motion to reconsider, if approved by a simple majority, enables a majority in an assembly, to bring back for further consideration a motion that has already been voted on. The purpose of reconsidering a vote is to permit correction of hasty, ill-advised, or erroneous action, or to take into account added information or a changed situation that has developed since the taking of the vote. After much thoughtand review of practices in other towns, based on prior Town meeting tradition in Wareham my policy on the motion for reconsideration is that:

1. It must be moved on the same day the vote to be reconsidered was taken.
2. it must be made by a member who voted with the prevailing side
3. it must be seconded and is debatable
4. It will only be permitted if there was a hasty, ill-advised, or erroneous action, if there is additional information that was not previously available, or there is a changed situation that developed since the taking of the vote.

Other Motions and Points of Order-

A motion to move the question or previous question terminates all debate and calls for an immediate vote. This motion cannot be debated and requires a two thirds majority to pass. The Moderator, will usually accept this motion unless it is very clearly premature and both sides of the argument have yet to be heard. In such cases, the Moderator can use discretion to allow more debate.

The Moderator will not accept a motion to move the previous question by any person discussing the Article and making such a motion at the end of his/he discussion.

A Point of Order is a question. On a point of order, a voter may raise one or more of the following questions and NO others.

1. Is the speaker entitled to the floor
 2. Is what the speaker saying irrelevant or contrary to the article being proposed. Is the conduct of the speaker out of order?
 3. Is action being taken that is contrary to procedure?
- The Moderator will immediately stop discussion, listen to the point of order and rule on it.

A Motion to Lay on the Table is a motion that allows an article to be placed "on the table" for consideration at a later time during the meeting. It is not debatable and requires a two thirds vote.

A Motion to Take off the Table, if passed, brings the article back before Town Meeting for debate .The motion to take an article off the table cannot be debated or amended and requires only a simple majority.

A Motion to Adjourn may be made at any time. Adjournment must be to a scheduled time and place.

A Motion to Dissolve is only made when all articles in the warrant have been disposed. A motion to dissolve ends the meeting.

What do the following terms mean?

"Postpone indefinitely" defeat it

"Take no action on an article"defeat it

If you have any questions regarding specific procedures or need more information, please do not hesitate to contact the Town Moderator.

Claire L. Smith
Wareham Town Moderator
54 Marion Road
Wareham, MA 02571
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April 2015

APPENDIX 6
GLOSSARY OF TERMS

Town of Wareham

Finance Committee

For your reference and convenience, the following list is Glossary of Terms commonly used at Town Meeting

Article - An item listed in the Town Meeting Warrant which must contain a sufficient description of what is proposed to be voted upon. Every action taken at the town meeting must be pursuant to some Article printed in the Warrant, and must be within the scope of such Article. The Warrant is issued by the Board of Selectmen, and must also state the time and place of the upcoming Town Meeting.

Assessed Valuation - A valuation set upon real property and personal property by the Board of Assessors as a basis for levying taxes.

Available Funds - Balances in the various fund types that represent non-recurring revenue sources. Our town's fiscal policy suggests that Available Funds be appropriated (used) to meet unforeseen expenses, for capital expenditures, or other one-time costs. Examples of Available Funds include Free Cash, Stabilization Funds, and Overlay Surplus.

Capital Improvement Plan – A blueprint for planning the town's capital expenditures that includes an annual capital budget and a five year capital program, which our Town Charter requires the Capital Planning Committee to update each year. Examples of items which are typically included in the Capital Improvement Plan are purchases or lease payments for town vehicles, municipal building renovations or construction, and investment in equipment which is intended to last for at least five years.

Chapter 70 School Aid – Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993, by which the state aid portion of public education funding is distributed to cities and towns.

Chapter 90 Highway Funds – State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The amount granted to each town is paid in the form of reimbursements by the state after the town completes local work and submits certified expenditure reports to Mass Highway.

Cherry Sheet – A cherry-colored form issued by the State each year which lists all state and county charges required to be paid by the town, as well as all reimbursements and Local Aid to be paid to the town. Some reimbursements paid to the town are based on formulas which review how much the town spent on certain items during the previous fiscal year.

Community Preservation Act (“CPA”) – Enacted in 2000, MGL Ch. 44B permits towns accepting its provisions to establish a restricted fund from which monies can only be appropriated for the acquisition, creation and preservation of open space, historic resources, land for recreational use, community housing, and the rehabilitation and restoration of those town assets previously acquired or created using monies from the fund. Acceptance requires Town Meeting majority vote. Community Preservation is funded annually by a combination of 3% surcharge on the local real property tax levied on valuations of \$100,000 and above and a variable percentage state match using funds realized from deed registration fees.

Debt Exclusion - A town can vote to assess taxes in excess of its Levy Limit in order to borrow money and make annual loan payments. A Debt Exclusion for a town is similar to a mortgage for a home, with the exception that annual payments for Debt Exclusions usually decrease each year until the debt is completely paid. The additional amount approved for the payment of the annual loan payments (“Debt Service”) is added to the Levy Limit for the life of the debt only. Unlike Overrides, Debt Exclusions do not become part of the base upon which the Levy Limit is calculated for future years. A Debt Exclusion is typically used to pay for capital equipment purchases and municipal building construction/renovation projects. A Debt Exclusion must be approved by a 2/3 vote of the Selectmen to place the Debt Exclusion on a ballot, and then must be confirmed by a subsequent vote of registered voters at a ballot box election (majority vote required).

Debt Service – The repayment cost to be budgeted each year to make principal and interest payments due on the bonds owed by the town. It is similar to a homeowner’s budget for mortgage payments.

Direct costs - are those costs that can be identified specifically with a particular activity or department with a high degree of accuracy.

Enterprise Funds - Funds that are set up pursuant to MGL Chapter 44 §53F½ to collect fees paid by users to pay for certain self-sufficient programs. These funds account for all revenues and expenditures for services and allow surpluses to be used to reduce future fees for the services or to pay for future capital improvements for that service. Each fund has an independent budget. Losses are made up from the town's general fund.

Estimated Receipts – Funds expected to be received by the town in the coming fiscal year, but not including real estate taxes. Building permit fees, marriage license fees, and automobile and boat excise taxes are examples of items included in Estimated Receipts. See Local Revenues.

Finance Committee (“FinCom”) – A committee of 9 volunteer residents who are appointed by the Appointing Authority (Town Moderator, Chairman of the Selectmen, Chairman of the Finance Committee) to review and make recommendations for each budget line item and each Article that has financial impact in the Town Meeting Warrant. The FinCom also manages and controls the Reserve Fund.

Fiscal Year (“FY”) – The budget cycle period from July 1 of one year through June 30 of the next year. The Fiscal Year refers to the year in which it ends (FY15 is July 1, 2014 to June 30, 2015).

Fixed Costs – Costs that are legally or contractually mandated; such as retirement, FICA/Social Security, the town's liability insurance, or Debt Service.

Free Cash - Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

(Additional from MA Department of Revenue)

DOR recommends that communities understand the role free cash plays in sustaining a strong credit rating and encourages the adoption of policies on its use. Under sound financial policies, a community would strive to generate free cash in an amount equal to 3-to-5 percent of its annual budget. Free cash would not be depleted in any year, so that the following year's calculation would begin with a positive balance. Conservative revenue projections and departmental appropriations would be orchestrated to produce excess income and departmental turn backs. As a non-recurring revenue source, a prudent use of free cash would be to fund one-time expenditures, a capital purpose or to replenish other reserves. If projected as a revenue source to support the ensuing year's operations, the amount used would be restricted to a percentage of total free cash. However, DOR also recommends that free cash not be available to supplement current year departmental operations. By eliminating the expectation of additional resources later in the fiscal year to back-fill budgets, department heads will produce more accurate and realistic annual appropriation requests.

<http://www.mass.gov/dor/docs/dls/mdmstuf/technical-assistance/best-practices/freecash.pdf>

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting appropriation process.

Indirect Costs - Indirect costs are those for activities or services that benefit more than one department or area. A cost or expense that is not directly traceable to a department, service, or activity. As a result indirect costs and expenses are often allocated by formula or other method.

Level Funded Budget – A budget for a certain department(s) or town service(s) which provides the same total dollar amount as last year's budget. Since costs usually rise each year (fuel, salaries, supplies), a Level Funded Budget typically results in reduced services to residents because the same budget amount must pay for the rising costs, which will require reductions in work hours, staffing or other department services in order to balance the budget.

Level Service Budget – A budget for a certain department(s) or town service(s) which provides increased funding which is sufficient only to provide for the same level of services as last year's level of services. No new employees or expanded services are funded for the coming Fiscal Year.

Levy Limit – The maximum amount that any town can collect (or levy) in a given fiscal year through the real estate tax and personal property tax. The Levy Limit can grow by 2½% of the prior year's Levy Limit, plus New Growth and any voter-approved Overrides or Debt Exclusions.

Local Aid – Revenue allocated and paid by the State to our town. Some Local Aid is unrestricted (the town votes how to spend it), and other types of Local Aid are restricted to education uses, highway/street maintenance, and the like.

Local Revenues – Locally generated revenues which do not include real estate taxes or personal property taxes. Examples include motor vehicle excise taxes, investment income, permit fees paid to the town, etc.

New Growth – Additional tax revenue expected to be collected by the town in the coming fiscal year due to taxes being assessed to new construction projects (commercial and residential) and other increases in the property tax base (home renovations, building upgrades or additions, etc.). New growth is calculated by multiplying the value associated with the new construction by the tax rate of the previous year.

Non-Recurring Funds – Money that the town expects to collect this year, but not next year. As an example, if the town plans to sell a piece of real estate this year, the money received from the sale would be Non-Recurring Funds. The fiscal policy of our town states that Non-Recurring Funds should not be relied upon to pay for expected recurring expenses. In other words, the policy suggests that the town should not hire an employee with funds from the sale of a parcel real estate this year because we wouldn't be able to sell the same parcel again next year and receive additional sale proceeds to continue paying for the employee. Please also see and compare the definition of Recurring Funds.

Overlay: The Overlay is the amount used by the Assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements granted and avoiding fractions.

Override – The ability of residents to increase the town's Levy Limit by more than 2½% by voting to approve a higher Levy Limit. A majority vote by the Board of Selectmen is required to place an Override question on a ballot, and a majority vote by registered voters at a subsequent ballot box election is required to approve an Override. A Town Meeting vote to approve a town budget over the Levy Limit usually precedes the Selectmen's vote, but such action by Town Meeting it is not required. An Override vote must specify the exact dollar amount requested and the specific purpose of the increased tax, and if approved, the amount will become a permanent increase in the Levy Limit.

Raise and Appropriate – A phrase used to mean that an item will be paid for by real estate taxes and other revenue sources (excise taxes, permit fees, local aid, etc.) to be collected by the town in the coming fiscal year.

Recap Sheet – Also called the Tax Rate Recapitulation Sheet, it is a document submitted by the town to the DOR in order to set each year's property tax rate. The Recap Sheet shows all estimated revenues and actual appropriations that affect the property tax rate, and must be

submitted before December 1st of each year in order for the town to issue “actual tax bills” in the 3rd and 4th quarter of the fiscal year.

Recurring Funds – Money that the town expects to collect each and every year for the foreseeable future, although the exact amounts may vary. Real estate taxes, fees collected for local permits and licenses, and local aid money from the state are all examples of Recurring Funds. In accordance with our town’s fiscal policy, Recurring Funds are relied upon to pay for our annual Recurring Expenses, such as employee salaries, health insurance premiums, and electricity and heat for town buildings, etc. Please also see and compare the definition of Non-Recurring Funds.

Reserve Fund - A small fund established each year by the Annual Town Meeting. The money is controlled by the Finance Committee, which may authorize transfers at the end of each fiscal year to cover any extraordinary or unforeseen expenditures of the town. The fund may be composed of not more than 5% of the tax levy for the preceding year.

Revolving Fund – A fund established each year for certain town departments to allow those departments to collect fees for a specific service and use those fees/revenues to support the service without using tax dollars. Per MGL Ch. 44 §53E½, each Revolving Fund must be re-authorized each year at the Annual Town Meeting, as well as the limit on the total amount that may be spent from each fund.

Stabilization Fund - A special account created to provide a reserve for municipal purposes. It is typically considered as a town’s savings account or a “rainy day fund”, to be used to balance budget shortfalls in years when local revenues or state aid is low, or when unique or unexpected expenses arise, or for any other purpose that Town Meeting authorizes. To deposit or withdraw money from the Stabilization Fund, Town Meeting must approve the amount by a 2/3 vote.

State Aid – See **Cherry Sheet** definition.

Structural Deficit – describes an entity where the revenue generated is less than operating cost over an extended period..a structure that needs to be continually subsidized instead of supporting itself.

Surplus Revenue - The total amount of cash, accounts receivable, and other current assets that exceed liabilities and reserves. As a simple example, if we collected taxes, fees and local aid of \$100, but only spent \$90 on actual costs and expenses, our Surplus Revenue would be \$10.

Town Meeting Warrant – The document which lists the Town Meeting’s date, location and list of Articles. The Warrant is available on the town’s website, and is posted at the Town Offices and post offices prior to each Town Meeting to provide voters with written notice about the matters to be voted upon at Town Meeting.

Unfunded Mandate – A requirement imposed and required by the state or federal government, but with no accompanying funds to cover any costs to be incurred by the town to comply.

